

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	10 134 811	10 301 759	2 921 539	28,8%	2 458 745	24,3%	2 615 269	25,4%	1 998 076	19,4%	9 993 630	97,0%	1 687 078	96,1%	18,4%
Exchange Revenue															
Service charges - Electricity	2 835 814	2 835 814	804 473	28,4%	788 629	27,8%	612 520	21,6%	788 022	27,8%	2 993 644	105,6%	553 098	93,6%	42,5%
Service charges - Water	911 568	911 568	211 741	23,2%	232 055	25,5%	192 913	21,2%	192 505	21,1%	829 214	91,0%	208 375	96,9%	7,6%
Service charges - Waste Water Management	603 379	603 379	150 726	25,0%	139 418	23,1%	137 502	22,8%	141 529	23,5%	569 176	94,3%	150 660	99,5%	6,1%
Service charges - Waste Management	535 777	535 777	119 067	22,2%	119 080	22,2%	119 630	22,8%	121 035	22,6%	478 812	89,4%	118 930	96,8%	1,8%
Sale of Goods and Rendering of Services	163 110	163 110	30 664	19,0%	31 133	20,3%	30 374	19,0%	31 374	20,5%	123 567	80,7%	31 748	87,5%	1,2%
Agency services	28 177	28 177	12 687	45,0%	6 083	21,6%	(3 084)	(10,9%)	18 121	64,3%	33 807	120,0%	11 538	82,0%	57,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	222 299	222 299	91 137	41,0%	88 706	39,9%	87 982	39,6%	96 551	43,4%	364 377	163,9%	84 747	176,9%	13,9%
Interest earned from Current and Non Current Assets	25 656	71 136	20 646	80,5%	12 659	49,3%	17 191	24,2%	22 624	31,8%	73 121	102,8%	14 083	114,1%	60,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	24 263	24 263	6 763	27,9%	11 656	48,0%	7 810	32,2%	6 087	25,1%	32 315	133,2%	5 522	98,7%	10,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	88 261	88 261	11 360	12,9%	31 293	35,5%	13 090	14,8%	12 655	14,3%	68 398	77,5%	12 429	68,0%	1,8%
Non-Exchange Revenue															
Property rates	2 269 497	2 269 497	656 519	28,9%	502 749	22,2%	500 805	22,1%	486 946	21,5%	2 147 019	94,6%	453 210	94,5%	7,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 691	9 691	3 661	37,8%	3 817	39,4%	2 060	21,3%	2 458	25,4%	11 996	123,8%	2 975	115,6%	(17,4%)
Licences or permits	14 022	14 022	3 156	22,5%	5 510	39,3%	3 936	28,1%	3 812	27,2%	16 414	117,1%	3 919	103,3%	(2,7%)
Transfer and subsidies - Operational	1 636 167	1 757 634	523 547	32,0%	470 171	28,7%	359 496	20,5%	48 888	2,8%	1 402 091	79,8%	35 684	89,1%	37,0%
Interest	-	-	1 345	-	1 552	-	1 577	-	1 852	-	6 326	-	-	-	(100,0%)
Fuel Levy	777 132	777 132	259 044	33,3%	-	-	518 088	66,7%	-	-	777 132	100,0%	-	100,0%	-
Operational Revenue	-	-	14 705	-	13 411	-	13 276	-	14 664	-	56 056	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	297	-	823	-	92	-	-	-	1 211	-	-	2 112,0%	-
Other Gains	-	-	-	-	-	-	-	-	8 954	-	8 954	-	160	-	5 486,8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	10 129 615	10 296 563	2 899 297	28,6%	2 793 264	27,6%	2 745 137	26,7%	2 750 222	26,7%	11 187 920	108,7%	2 645 050	106,0%	4,0%
Employee related costs	2 937 654	2 707 570	649 523	22,1%	762 921	26,0%	681 073	25,2%	634 161	23,4%	2 727 677	100,7%	672 437	97,7%	(5,7%)
Remuneration of councillors	77 686	77 686	16 710	21,5%	20 104	25,9%	17 746	22,8%	17 746	22,8%	72 305	93,1%	17 074	103,6%	3,9%
Bulk purchases - electricity	2 832 586	2 832 586	953 018	33,6%	614 876	21,7%	534 956	18,9%	547 784	19,3%	2 650 633	93,6%	616 950	100,2%	(11,2%)
Inventory consumed	280 004	275 945	88 134	20,8%	86 233	30,8%	88 762	24,9%	88 631	32,1%	301 759	109,4%	84 764	101,2%	4,6%
Debt impairment	1 681 728	1 754 847	403 062	24,0%	403 062	24,0%	429 614	24,5%	516 705	29,4%	1 752 443	99,9%	488 108	110,9%	5,9%
Depreciation and amortisation	567 615	577 827	490 782	86,5%	476 815	84,0%	521 544	90,3%	497 423	86,1%	1 986 564	343,8%	420 458	277,1%	18,3%
Interest	8 966	8 966	2 560	28,6%	2 262	25,2%	2 213	24,7%	1 928	21,5%	8 964	100,0%	1 707	24,3%	13,0%
Contracted services	954 237	1 173 162	95 179	10,0%	215 774	22,6%	267 812	22,8%	252 409	21,5%	831 175	70,8%	184 226	75,2%	37,0%
Transfers and subsidies	142 981	143 149	28 853	20,2%	35 361	24,8%	21 697	15,2%	14 808	10,3%	100 719	70,4%	16 372	99,3%	(6,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(49,1%)
Operational costs	531 559	629 827	177 952	33,5%	150 882	28,4%	174 675	27,7%	145 970	23,2%	649 479	103,1%	121 433	88,2%	20,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	(24)	-	(100,0%)
Other Losses	114 999	114 999	23 524	20,5%	24 974	21,7%	25 046	21,8%	32 658	28,4%	106 202	92,4%	23 035	74,9%	41,8%
Surplus/(Deficit)	5 196	5 196	22 242	-	(334 519)	-	(129 868)	-	(752 146)	-	(1 194 291)	-	(957 972)	-	-
Transfers and subsidies - capital (monetary allocations)	788 813	915 392	66 741	8,5%	79 347	10,1%	191 629	20,9%	188 147	20,6%	525 864	57,4%	240 132	75,9%	(21,6%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	794 009	920 588	88 982	-	(255 172)	-	61 761	-	(563 999)	-	(668 427)	-	(717 840)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	794 009	920 588	88 982	-	(255 172)	-	61 761	-	(563 999)	-	(668 427)	-	(717 840)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	794 009	920 588	88 982	-	(255 172)	-	61 761	-	(563 999)	-	(668 427)	-	(717 840)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	18 498	-	19 889	-	-	-	2 957	-	41 344	-	-	-	(100,0%)
Surplus/(Deficit) for the year	794 009	920 588	107 481	-	(235 282)	-	61 761	-	(561 042)	-	(627 083)	-	(717 840)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	1 231 115	1 426 183	92 808	7,5%	312 929	25,4%	197 304	13,8%	312 862	21,9%	915 902	64,2%	328 415	72,3%	(4,7%)
National Government	788 448	915 115	68 532	8,7%	181 138	23,0%	115 975	12,7%	196 026	21,4%	561 671	61,4%	289 448	78,2%	(32,3%)
Provincial Government	115	27	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	2	-	-	-	18	-	20	-	127	-	(86,1%)
Transfers recognised - capital	788 563	915 142	68 532	8,7%	181 140	23,0%	115 975	12,7%	196 043	21,4%	561 691	61,4%	289 575	78,2%	(32,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	442 552	511 041	24 275	5,5%	131 789	29,8%	81 329	15,9%	116 818	22,9%	354 212	69,3%	38 840	62,2%	200,8%
Capital Expenditure Functional	1 231 115	1 426 183	92 808	7,5%	312 929	25,4%	197 304	13,8%	312 862	21,9%	915 902	64,2%	328 415	72,3%	(4,7%)
Municipal governance and administration	180 208	172 080	9 324	5,2%	46 864	26,0%	9 833	5,7%	19 249	11,2%	85 269	49,6%	9 509	37,1%	102,4%
Executive and Council	10 150	17 690	-	-	4 396	43,3%	1 869	10,6%	2 215	12,5%	8 479	47,9%	233	31,7%	849,6%
Finance and administration	170 058	152 965	9 324	5,5%	42 468	25,0%	7 964	5,2%	17 034	11,1%	76 790	50,2%	9 276	37,2%	83,6%
Internal audit	-	1 426	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	284 497	304 364	33 619	11,8%	58 584	20,6%	37 304	12,3%	72 398	23,8%	201 905	66,3%	76 956	70,1%	(5,9%)
Community and Social Services	16 750	11 722	2 721	16,2%	1 810	10,8%	919	7,8%	1 692	14,4%	7 141	60,9%	7 731	75,9%	(78,1%)
Sport And Recreation	23 320	35 448	2 319	9,9%	3 414	14,6%	5 668	16,0%	3 469	9,8%	14 870	41,9%	10 882	76,4%	(68,1%)
Public Safety	11 500	41 647	-	-	3 232	28,1%	2 241	5,4%	5 531	13,3%	11 003	26,4%	6 167	27,2%	(10,3%)
Housing	225 927	205 548	27 872	12,3%	47 854	21,2%	27 974	13,6%	58 973	28,7%	162 673	79,1%	51 826	76,5%	13,8%
Health	7 000	10 000	707	10,1%	2 275	32,5%	502	5,0%	2 734	27,3%	6 218	62,2%	350	26,4%	681,1%
Economic and Environmental Services	218 944	377 287	26 205	12,0%	81 558	37,3%	38 932	10,3%	58 652	15,5%	205 347	54,4%	151 408	79,6%	(61,3%)
Planning and Development	66 858	74 678	6 252	9,4%	14 418	21,6%	13 861	18,6%	20 898	28,0%	55 429	74,2%	14 309	72,1%	46,0%
Road Transport	152 087	302 609	19 952	13,1%	67 140	44,1%	25 071	8,3%	37 755	12,5%	149 918	49,5%	137 099	81,4%	(72,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	504 577	540 598	18 710	3,7%	124 974	24,8%	106 578	19,7%	150 582	27,9%	400 844	74,1%	82 011	79,7%	83,6%
Energy sources	158 388	207 538	13 899	8,8%	48 984	30,9%	59 694	28,8%	72 646	35,0%	195 223	94,1%	46 414	86,5%	56,5%
Water Management	169 628	166 114	2 183	1,3%	19 964	11,8%	32 283	19,4%	45 976	27,7%	100 406	60,4%	29 521	82,2%	55,7%
Waste Water Management	110 861	124 826	2 578	2,3%	41 924	37,5%	12 644	10,1%	31 555	25,3%	88 302	70,7%	13 064	73,1%	(341,5%)
Waste Management	65 800	42 121	49	,1%	14 502	22,0%	1 957	4,6%	405	1,0%	16 913	40,2%	19 140	65,2%	(97,9%)
Other	42 889	31 853	4 950	11,5%	950	2,2%	4 657	14,6%	11 980	37,6%	22 537	70,8%	8 531	60,3%	40,4%

Net Cash from/(used) Operating Activities	1 325 089	1 587 531	1 811 284	136,7%	1 299 662	98,1%	1 649 504	103,9%	806 661	50,8%	5 567 111	350,7%	704 428	250,4%	14,5%
Cash Flow from Investing Activities															
Receipts	-	-	308	-	18 249	-	92	-	-	-	18 650	-	-	2 114,1%	-
Proceeds on disposal of PPE	-	-	308	-	18 249	-	92	-	-	-	18 650	-	-	2 114,1%	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 231 115)	(1 426 183)	(92 808)	7,5%	(312 929)	25,4%	(197 304)	13,8%	(312 862)	21,9%	(915 902)	64,2%	(328 415)	72,3%	(4,7%)
Capital assets	(1 231 115)	(1 426 183)	(92 808)	7,5%	(312 929)	25,4%	(197 304)	13,8%	(312 862)	21,9%	(915 902)	64,2%	(328 415)	72,3%	(4,7%)
Net Cash from/(used) Investing Activities	(1 231 115)	(1 426 183)	(92 499)	7,5%	(294 680)	23,9%	(197 212)	13,8%	(312 862)	21,9%	(897 253)	62,9%	(328 415)	72,2%	(4,7%)
Cash Flow from Financing Activities															
Receipts	3 274	3 274	(3 429)	(104,7%)	137	4,2%	875	26,7%	685	20,9%	(1 732)	(52,9%)	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 274	3 274	(3 429)	(104,7%)	137	4,2%	875	26,7%	685	20,9%	(1 732)	(52,9%)	-	-	(100,0%)
Payments	(28 814)	(28 814)	(14 094)	48,9%	-	-	(14 720)	51,1%	-	-	(28 814)	100,0%	-	100,0%	-
Repayment of borrowing	(28 814)	(28 814)	(14 094)	48,9%	-	-	(14 720)	51,1%	-	-	(28 814)	100,0%	-	100,0%	-
Net Cash from/(used) Financing Activities	(25 540)	(25 540)	(17 523)	68,6%	137	(,5%)	(13 845)	54,2%	685	(2,7%)	(30 546)	119,6%	-	100,0%	(100,0%)
Net Increase/(Decrease) in cash held	68 434	135 808	1 701 262	2 486,0%	1 005 119	1 468,7%	1 438 447	1 059,2%	494 484	364,1%	4 639 312	3 416,1%	376 013	4 246,9%	31,5%
Cash/cash equivalents at the year begin:	734 829	720 987	708 289	96,4%	2 422 184	329,6%	3 427 303	475,4%	4 865 814	674,9%	708 289	98,2%	2 888 557	100,0%	68,5%
Cash/cash equivalents at the year end:	803 264	856 795	2 422 184	301,5%	3 427 303	426,7%	4 865 814	567,9%	5 360 298	625,6%	5 360 298	625,6%	3 264 569	440,7%	64,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	107 274	4,4%	66 696	2,8%	59 312	2,4%	2 189 467	90,4%	2 422 749	27,2%	297 201	12,3%	215 855	8,9%
Trade and Other Receivables from Exchange Transactions - Electricity	241 700	21,0%	75 635	6,6%	65 240	5,7%	770 169	66,8%	1 152 744	12,9%	39 675	3,4%	622 970	54,0%
Receivables from Non-exchange Transactions - Property Rates	169 790	9,4%	83 117	4,6%	61 643	3,4%	1 488 960	82,6%	1 803 510	20,3%	104 105	5,8%	460 795	25,5%
Receivables from Exchange Transactions - Waste Water Management	60 126	7,5%	29 584	3,7%	24 060	3,0%	689 181	85,8%	802 951	9,0%	60 178	7,5%	144 479	18,0%
Receivables from Exchange Transactions - Waste Management	48 518	4,8%	28 974	2,9%	25 631	2,5%	907 851	89,8%	1 010 973	11,4%	80 041	7,9%	131 425	13,0%
Receivables from Exchange Transactions - Property Rental Debtors	222	1,5%	196	1,3%	194	1,3%	14 402	95,9%	15 015	,2%	2 572	17,1%	132 160	880,2%
Interest on Arrear Debtor Accounts	37 300	2,8%	36 022	2,7%	34 478	2,6%	1 221 785	91,9%	1 329 585	14,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 515	5,1%	8 585	2,3%	8 900	2,4%	330 582	90,2%	366 582	4,1%	156 263	42,6%	44 760	12,2%
Total By Income Source	683 445	7,7%	328 809	3,7%	279 457	3,1%	7 612 398	85,5%	8 904 109	100,0%	740 034	8,3%	1 752 443	19,7%
Debtors Age Analysis By Customer Group														
Organs of State	30 585	29,6%	11 768	11,4%	8 841	8,5%	52 231	50,5%	103 426	1,2%	-	-	-	-
Commercial	291 123	17,9%	89 206	5,5%	67 025	4,1%	1 181 794	72,5%	1 629 148	18,3%	-	-	-	-
Households	361 737	5,0%	227 835	3,2%	203 592	2,8%	6 378 372	88,9%	7 171 535	80,5%	740 034	10,3%	1 752 443	24,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	683 445	7,7%	328 809	3,7%	279 457	3,1%	7 612 398	85,5%	8 904 109	100,0%	740 034	8,3%	1 752 443	19,7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	372 833	100,0%	-	-	-	-	-	-	372 833	32,8%
Bulk Water	27 754	100,0%	-	-	-	-	-	-	27 754	2,4%
PAYE deductions	37 542	100,0%	-	-	-	-	-	-	37 542	3,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	44 124	100,0%	-	-	-	-	-	-	44 124	3,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	107 251	38,8%	168 883	61,2%	-	-	-	-	276 134	24,3%
Auditor-General	361	100,0%	-	-	-	-	-	-	361	-
Other	378 246	100,0%	-	-	-	-	-	-	378 246	33,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	968 132	85,1%	168 883	14,9%	-	-	-	-	1 137 014	100,0%

Contact Details

Municipal Manager	Mr Moolai Yawa	043 705 1901
Chief Financial Officer	Mr Ntsakelo Sigau	043 705 3329

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	18 117 063	18 028 291	7 053 752	38,9%	3 549 277	19,6%	3 462 823	19,2%	3 066 407	17,0%	17 132 259	95,0%	2 976 718	93,4%	3,0%
Exchange Revenue															
Service charges - Electricity	5 828 780	5 730 806	1 680 570	28,8%	1 370 210	23,5%	1 194 925	20,9%	1 538 491	26,8%	5 784 196	100,9%	1 286 306	96,3%	19,6%
Service charges - Water	2 937 779	2 911 480	572 844	19,5%	827 932	28,2%	586 340	20,1%	582 112	20,0%	2 569 228	88,2%	781 475	80,7%	(25,5%)
Service charges - Waste Water Management	920 511	881 062	197 836	21,5%	191 710	20,8%	226 429	25,7%	216 344	24,6%	832 319	94,5%	204 150	90,8%	6,0%
Service charges - Waste Management	330 539	306 648	77 311	23,4%	71 750	21,7%	77 367	25,1%	78 015	25,3%	304 444	98,6%	73 179	93,4%	6,6%
Sale of Goods and Rendering of Services	117 432	121 418	25 829	22,0%	28 790	24,5%	20 709	17,2%	29 967	24,7%	105 295	86,7%	24 737	46,2%	7,1%
Agency services	4 064	4 064	964	23,7%	989	24,3%	1 004	24,7%	1 011	24,9%	3 968	97,6%	944	100,8%	2,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	990 740	1 070 802	356 823	36,0%	342 904	34,6%	354 584	33,1%	327 770	30,6%	1 382 080	129,1%	326 225	136,7%	,5%
Interest earned from Current and Non Current Assets	226 156	276 855	9 932	4,4%	67 013	29,6%	55 400	20,0%	161 926	58,5%	294 270	106,3%	173 482	154,2%	(6,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	38 567	42 037	15 062	39,1%	7 380	19,1%	9 147	21,8%	9 828	23,4%	41 416	98,5%	7 984	103,3%	23,1%
Licence and permits	20 137	22 193	5 493	27,3%	7 456	37,0%	5 003	22,5%	4 476	20,2%	22 428	101,1%	4 868	118,1%	(8,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	32 550	33 657	6 747	20,7%	4 830	14,8%	14 258	42,4%	4 096	12,2%	29 931	88,9%	8 320	103,6%	(50,8%)
Non-Exchange Revenue															
Property rates	3 142 251	3 142 251	3 173 007	101,0%	(26 801)	(9%)	(40 372)	(1,3%)	(36 451)	(1,2%)	3 069 384	97,7%	(36 027)	97,9%	1,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	64 223	59 084	7 760	12,1%	6 742	10,5%	8 388	14,2%	15 554	26,3%	38 445	65,1%	1 640	74,0%	848,2%
Licences or permits	1	1	-	-	0	33,7%	0	-	0	33,7%	1	67,4%	0	70,8%	-
Transfer and subsidies - Operational	2 639 328	2 459 902	648 889	24,6%	648 371	24,6%	928 384	37,9%	(484 280)	(19,8%)	1 741 365	71,0%	118 153	99,2%	(509,9%)
Interest	-	149 009	-	-	-	-	21 257	14,3%	67 597	45,4%	88 854	59,6%	-	-	(100,0%)
Fuel Levy	824 005	824 005	274 668	33,3%	-	-	-	-	549 337	66,7%	824 005	100,0%	-	33,3%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	17	17	-	-	-	-	-	614	3 675,3%	630	3 775,3%	1 282	-	(52,1%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	18 116 061	18 028 291	3 659 130	20,2%	3 073 284	17,0%	3 556 841	19,7%	3 315 451	18,4%	13 604 706	75,5%	3 093 293	93,4%	7,2%
Employee related costs	4 752 685	4 586 235	907 024	19,1%	1 095 738	23,1%	973 689	21,2%	969 745	21,1%	3 946 197	86,0%	938 459	86,5%	3,3%
Remuneration of councillors	94 452	94 675	20 225	21,4%	23 777	25,2%	21 106	22,3%	20 825	22,0%	85 933	90,8%	20 127	93,7%	3,5%
Bulk purchases - electricity	6 338 216	6 457 166	2 132 455	33,6%	1 330 200	21,0%	1 329 371	20,6%	1 704 521	26,4%	6 496 547	100,6%	1 494 113	99,9%	14,1%
Inventory consumed	355 361	381 872	74 838	21,1%	75 193	21,2%	60 747	15,9%	94 321	24,7%	305 099	79,9%	66 436	66,2%	42,0%
Debt impairment	1 836 239	1 836 323	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 049 902	1 018 442	-	-	-	-	574 404	56,4%	-	-	574 404	56,4%	-	60,3%	-
Interest	111 217	111 217	10 396	9,3%	15 241	13,7%	37 809	34,0%	16 035	14,4%	79 482	71,5%	15 223	69,2%	5,3%
Contracted services	1 751 625	1 630 699	169 457	9,7%	251 759	14,4%	222 472	13,6%	208 018	12,8%	851 705	52,2%	249 873	51,3%	(16,8%)
Transfer and subsidies	84 462	81 972	40 684	48,2%	41 150	48,7%	66 167	71,9%	39 378	42,8%	187 379	203,7%	46 222	213,4%	(14,8%)
Irrecoverable debts written off	582 965	652 995	123 278	21,1%	67 039	11,5%	121 155	18,6%	105 131	16,1%	416 602	63,8%	98 754	654,9%	6,5%
Operational costs	905 934	913 711	180 774	20,0%	173 186	19,1%	148 076	16,2%	157 091	17,2%	659 127	72,1%	164 086	70,7%	(4,3%)
Losses on disposal of Assets	-	-	-	-	-	-	1 845	-	387	-	2 233	-	-	-	(100,0%)
Other Losses	252 982	252 982	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 001	(0)	3 394 622	-	475 993	-	(94 018)	-	(249 044)	-	3 527 553	-	(116 574)	-	-
Transfers and subsidies - capital (monetary allocations)	1 159 095	1 287 956	-	-	6 294	,5%	12 952	1,0%	241 161	18,7%	260 367	20,2%	313 588	46,5%	(23,1%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 160 097	1 287 956	3 394 622	-	482 247	-	(81 066)	-	(7 883)	-	3 787 919	-	197 013	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 160 097	1 287 956	3 394 622	-	482 247	-	(81 066)	-	(7 883)	-	3 787 919	-	197 013	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 160 097	1 287 956	3 394 622	-	482 247	-	(81 066)	-	(7 883)	-	3 787 919	-	197 013	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 160 097	1 287 956	3 394 622	-	482 247	-	(81 066)	-	(7 883)	-	3 787 919	-	197 013	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	1 909 285	1 800 759	86 805	4,5%	316 078	16,6%	223 198	12,4%	409 154	22,7%	1 035 235	57,5%	410 706	58,5%	(4%)
National Government	1 111 574	1 167 565	51 384	4,6%	217 778	19,6%	154 023	13,2%	240 678	20,6%	663 862	56,9%	294 069	63,0%	(18,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	43 000	41 500	9 746	22,7%	7 057	16,4%	(4 175)	(10,1%)	7 853	18,9%	20 481	49,4%	13 015	78,9%	(39,7%)
Transfers recognised - capital	1 154 574	1 209 065	61 130	5,3%	224 835	19,5%	149 847	12,4%	248 531	20,6%	684 343	56,6%	307 084	63,7%	(19,1%)
Borrowing	130 229	69 165	-	-	7 900	6,1%	8 767	12,7%	17 764	25,7%	34 431	49,8%	19 577	76,5%	(9,3%)
Internally generated funds	624 483	522 529	25 675	4,1%	83 344	13,3%	64 584	12,4%	142 659	27,3%	316 461	60,6%	84 045	43,7%	70,0%
Capital Expenditure Functional	1 965 324	1 938 192	93 096	4,7%	316 078	16,1%	219 641	11,3%	401 402	20,7%	1 030 216	53,2%	410 240	60,7%	(2,2%)
Municipal governance and administration	216 622	159 736	9 413	4,3%	11 605	5,4%	18 682	11,7%	27 750	17,4%	67 450	42,2%	20 925	37,8%	32,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	216 622	159 736	9 413	4,3%	11 605	5,4%	18 682	11,7%	27 750	17,4%	67 450	42,2%	20 925	37,8%	32,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	168 724	118 219	648	,4%	41 964	24,9%	12 414	10,5%	21 267	18,0%	76 293	64,5%	24 686	58,9%	(13,8%)
Community and Social Services	48 328	34 256	648	1,3%	6 513	13,5%	4 364	12,7%	3 858	11,3%	15 384	44,9%	5 079	45,9%	(24,0%)
Sport And Recreation	55 561	48 022	-	-	24 375	43,9%	3 911	8,1%	11 124	23,2%	39 410	82,1%	11 866	68,6%	(6,3%)
Public Safety	62 235	31 341	-	-	11 075	17,8%	3 940	12,6%	6 188	19,7%	21 203	67,7%	7 587	55,7%	(18,4%)
Housing	1 200	1 200	-	-	-	-	-	-	97	8,1%	97	8,1%	-	92,0%	(100,0%)
Health	1 400	3 400	-	-	-	-	199	5,8%	199	5,8%	154	81,4%	154	81,4%	(100,0%)
Economic and Environmental Services	506 098	553 225	36 501	7,2%	122 600	24,2%	51 189	9,3%	121 864	22,0%	332 153	60,0%	114 860	67,4%	6,1%
Planning and Development	56 040	56 040	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	449 058	497 185	36 501	8,1%	122 600	27,3%	51 189	10,3%	121 864	24,5%	332 153	66,8%	114 860	75,7%	6,1%
Environmental Protection	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 071 881	1 105 012	46 534	4,3%	139 909	13,1%	137 356	12,4%	230 521	20,9%	554 320	50,2%	249 769	61,5%	(7,7%)
Energy sources	246 698	234 973	34 354	13,9%	55 107	22,4%	16 187	6,9%	46 986	20,0%	157 709	65,0%	83 566	80,7%	(43,8%)
Water Management	457 824	461 013	963	,2%	46 347	10,1%	76 473	16,6%	131 877	28,6%	256 660	55,5%	112 688	55,4%	17,0%
Waste Water Management	331 360	373 026	11 216	3,4%	27 203	8,2%	29 789	49,913	13,4%	118 121	31,7%	53 514	49,6%	67,1%	(100,0%)
Waste Management	36 000	36 000	-	-	11 180	31,1%	14 907	41,4%	1 744	4,8%	27 831	77,3%	-	-	-
Other	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	3 714 161	2 591 715	75 210	2,0%	(539 401)	(14,5%)	1 149 865	44,4%	(140 220)	(5,4%)	545 454	21,0%	(733 202)	(151,4%)	(80,9%)
Cash Flow from Investing Activities															
Receipts	(160 820)	(115 638)	-	-	-	-	135 532	(117,2%)	(150 462)	130,1%	(14 930)	12,9%	(0)	(76,4%)	131 984 418,4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(160 820)	(115 638)	-	-	-	-	135 532	(117,2%)	(150 462)	130,1%	(14 930)	12,9%	(0)	(76,4%)	131 984 418,4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(160 820)	(115 638)	-	-	-	-	135 532	(117,2%)	(150 462)	130,1%	(14 930)	12,9%	(0)	(76,4%)	131 984 418,4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 553 342	2 476 077	75 210	2,1%	(539 401)	(15,2%)	1 285 397	51,9%	(290 683)	(11,7%)	530 523	21,4%	(733 202)	(170,5%)	(60,4%)
Cash/cash equivalents at the year begin:	1 024 474	4 429 660	-	-	4 504 870	439,7%	3 965 469	89,5%	5 250 866	118,5%	-	-	4 487 032	-	17,0%
Cash/cash equivalents at the year end:	4 577 815	6 905 737	4 504 870	98,4%	3 965 469	86,6%	5 250 866	76,0%	4 960 184	71,8%	4 960 184	71,8%	3 753 830	232,2%	32,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	904 943	8,9%	284 831	2,8%	282 594	2,8%	8 722 603	85,6%	10 194 971	49,9%	255 634	2,5%	88 416 040	867,3%
Trade and Other Receivables from Exchange Transactions - Electricity	416 569	32,6%	70 389	5,5%	115 657	9,1%	673 658	52,8%	1 276 273	6,2%	4 329	3%	9 336 402	730,8%
Receivables from Non-exchange Transactions - Property Rates	273 742	13,0%	49 100	2,3%	19 639	9%	1 764 996	83,7%	2 107 477	10,3%	46 461	2,2%	28 038 901	1 330,4%
Receivables from Exchange Transactions - Waste Water Management	106 481	6,6%	59 094	3,7%	48 260	3,0%	1 404 133	86,8%	1 617 968	7,9%	52 804	3,3%	16 089 012	994,4%
Receivables from Exchange Transactions - Waste Management	47 764	6,0%	24 172	3,1%	16 256	2,1%	702 453	88,8%	790 645	3,9%	26 746	3,4%	8 925 434	1 128,9%
Receivables from Exchange Transactions - Property Rental Debtors	2 261	3,7%	2 727	4,5%	1 249	2,1%	54 476	89,7%	60 714	3%	-	-	827 774	1 363,4%
Interest on Arrear Debtor Accounts	138 608	3,5%	146 306	3,7%	121 650	3,1%	3 535 908	89,7%	3 942 472	19,3%	58 893	1,5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 501	4,3%	5 999	1,3%	6 260	1,4%	425 024	93,0%	456 784	2,2%	9 202	2,0%	-	-
Total By Income Source	1 909 870	9,3%	642 618	3,1%	611 566	3,0%	17 283 250	84,5%	20 447 305	100,0%	454 069	2,2%	151 623 562	741,5%
Debtors Age Analysis By Customer Group														
Organs of State	33 161	13,8%	13 683	5,7%	9 044	3,8%	185 218	76,8%	241 106	1,2%	-	-	-	-
Commercial	552 211	19,3%	124 250	4,3%	137 883	4,8%	2 051 173	71,6%	2 865 516	14,0%	-	-	-	-
Households	1 324 499	7,6%	504 685	2,9%	464 640	2,7%	15 046 859	86,8%	17 340 682	84,8%	454 069	2,6%	151 623 562	874,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 909 870	9,3%	642 618	3,1%	611 566	3,0%	17 283 250	84,5%	20 447 305	100,0%	454 069	2,2%	151 623 562	741,5%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	347 029	44,9%	-	-	16 299	2,1%	409 012	53,0%	772 340	44,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60 047	19,1%	206	,1%	3 616	1,2%	249 839	79,6%	313 707	18,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	37 413	5,8%	945	,1%	-	-	607 921	94,1%	646 279	37,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	444 488	25,7%	1 151	,1%	19 915	1,1%	1 266 772	73,1%	1 732 326	100,0%

Contact Details

Municipal Manager	Mr Daylan Pillay (Acting)	041 506 3208
Chief Financial Officer	Mr Jackson Ngcawane	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	567 011	550 809	199 819	35,2%	125 342	22,1%	116 443	21,1%	59 690	10,8%	501 295	91,0%	106 766	100,3%	(44,1%)
Exchange Revenue															
Service charges - Electricity	142 179	142 179	34 530	24,3%	41 088	28,9%	46 102	32,4%	29 690	20,9%	151 410	106,5%	25 740	93,6%	15,3%
Service charges - Water	56 426	56 426	2 175	3,9%	16 204	28,7%	14 118	25,0%	8 634	15,3%	41 131	72,9%	10 900	97,7%	(20,8%)
Service charges - Waste Water Management	71 016	71 016	28 145	39,6%	8 734	12,3%	9 658	13,6%	6 437	9,1%	52 974	74,6%	6 695	68,9%	(3,9%)
Service charges - Waste Management	41 588	41 588	13 904	33,4%	5 153	12,4%	6 100	14,7%	4 148	10,0%	29 304	70,5%	4 207	66,5%	(1,4%)
Sale of Goods and Rendering of Services	2 153	2 153	440	20,4%	189	8,8%	165	7,7%	124	5,8%	919	42,7%	106	39,1%	17,5%
Agency services	5 841	5 841	978	16,7%	(329)	(5,6%)	931	15,9%	(62)	(1,1%)	1 518	26,0%	307	36,0%	(120,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 234	13 234	4 870	36,8%	4 433	33,5%	5 256	39,7%	3 713	28,1%	18 272	138,1%	2 757	99,1%	34,7%
Interest earned from Current and Non Current Assets	1 196	1 196	368	30,8%	279	23,3%	162	13,6%	262	21,9%	1 071	89,5%	168	86,1%	55,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 127	2 127	608	28,6%	207	9,7%	(264)	(12,4%)	150	7,0%	700	32,9%	113	42,6%	32,8%
Licence and permits	964	964	298	30,9%	249	25,8%	250	25,9%	152	15,8%	949	98,4%	151	83,5%	,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 453	8 453	2 877	34,0%	408	4,8%	(1 768)	(20,9%)	909	10,8%	2 427	28,7%	1 774	225,3%	(48,8%)
Non-Exchange Revenue															
Property rates	51 761	51 761	55 479	107,2%	(8)	-	(137)	(,3%)	176	,3%	55 510	107,2%	(1 749)	88,8%	(110,1%)
Surcharges and Taxes	4 155	4 155	1 574	37,9%	3 576	86,1%	959	23,1%	839	20,2%	6 948	167,2%	1 946	92,6%	(56,9%)
Fines, penalties and forfeits	94	3 231	76	81,4%	1 537	1 643,3%	890	27,6%	571	17,7%	3 074	95,1%	22	58,8%	2 441,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	163 164	143 825	54 862	33,6%	42 678	26,2%	33 143	23,0%	3 340	2,3%	134 024	93,2%	125	98,2%	2 575,9%
Interest	2 661	2 661	748	28,1%	943	35,4%	877	33,0%	607	22,8%	3 175	119,3%	(325)	62,3%	(286,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	53 829	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	(2 112)	-	-	-	-	-	-	-	(2 112)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545 491	653 742	143 673	26,3%	176 232	32,3%	151 528	23,2%	105 460	16,1%	576 893	88,2%	96 292	76,3%	9,5%
Employee related costs	191 388	192 238	48 693	25,4%	56 744	29,6%	46 036	23,9%	31 086	16,2%	182 559	95,0%	28 454	84,7%	9,2%
Remuneration of councillors	10 255	10 255	2 364	23,1%	2 780	27,1%	2 464	24,0%	1 641	16,0%	9 249	90,2%	1 608	89,7%	2,0%
Bulk purchases - electricity	120 107	142 671	39 470	32,9%	44 531	37,1%	31 348	22,0%	21 409	15,0%	136 759	95,9%	19 819	82,0%	8,0%
Inventory consumed	4 753	4 753	681	14,3%	766	16,1%	2 350	49,4%	2 165	45,5%	5 962	125,4%	1 025	69,1%	111,2%
Debt impairment	8 969	15 560	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	65 308	65 308	19 825	30,4%	15 128	23,2%	15 115	23,1%	10 084	15,4%	60 152	92,1%	10 173	85,4%	(,9%)
Interest	-	30 572	14 553	-	9 273	-	11 784	38,5%	9 434	30,9%	45 044	147,3%	10 905	66,4%	(13,5%)
Contracted services	24 460	69 488	11 146	45,6%	8 533	34,9%	11 490	16,5%	9 074	13,1%	40 244	57,9%	14 242	100,8%	(36,3%)
Transfers and subsidies	150	150	-	-	120	80,0%	-	-	-	-	120	80,0%	-	80,0%	-
Irrecoverable debts written off	4 829	4 829	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	115 272	117 917	6 941	6,0%	38 354	33,3%	30 941	26,2%	20 567	17,4%	96 803	82,1%	10 066	61,9%	104,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 520	(102 933)	56 146	-	(50 890)	-	(35 084)	-	(45 770)	-	(75 598)	-	10 474	-	-
Transfers and subsidies - capital (monetary allocations)	52 682	70 493	12 377	23,5%	21 025	39,9%	9 976	14,2%	(1 511)	(2,1%)	41 867	59,4%	10 945	70,0%	(113,8%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 202	(32 440)	68 523	-	(29 865)	-	(25 108)	-	(47 281)	-	(33 731)	-	21 418	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 202	(32 440)	68 523	-	(29 865)	-	(25 108)	-	(47 281)	-	(33 731)	-	21 418	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 202	(32 440)	68 523	-	(29 865)	-	(25 108)	-	(47 281)	-	(33 731)	-	21 418	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 202	(32 440)	68 523	-	(29 865)	-	(25 108)	-	(47 281)	-	(33 731)	-	21 418	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	74 152	67 009	7 836	10,6%	20 910	28,2%	(1 379)	(2,1%)	1 935	2,9%	29 302	43,7%	10 966	162,3%	(82,4%)
National Government	43 529	55 635	7 824	18,0%	20 650	47,4%	(2 004)	(3,6%)	1 003	1,8%	27 472	49,4%	10 795	162,5%	(90,7%)
Provincial Government	27 923	8 200	155	,6%	-	-	-	-	209	2,6%	364	4,4%	55	-	278,8%
District Municipality	-	474	-	-	-	-	96	20,2%	13	2,6%	108	22,9%	71	-	(82,3%)
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 452	64 309	7 979	11,2%	20 650	28,9%	(1 908)	(3,0%)	1 225	1,9%	27 945	43,5%	10 921	164,4%	(88,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 700	2 700	(143)	(5,3%)	261	9,7%	530	19,6%	710	26,3%	1 357	50,3%	45	120,7%	1 472,2%
Capital Expenditure Functional	74 152	67 329	27 760	37,4%	20 839	28,1%	(1 379)	(2,0%)	1 935	2,9%	49 156	73,0%	11 088	162,1%	(82,5%)
Municipal governance and administration	830	1 010	20 290	2 444,5%	44	5,3%	42	4,2%	29	2,9%	20 405	2 020,3%	167	559,3%	(82,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	830	1 010	20 290	2 444,5%	44	5,3%	42	4,2%	29	2,9%	20 405	2 020,3%	167	559,3%	(82,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	264	-	-	-	-	96	36,3%	13	4,7%	108	41,1%	71	539,8%	(82,3%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	536,8%	-
Public Safety	-	264	-	-	-	-	96	36,3%	13	4,7%	108	41,1%	71	-	(82,3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 415	18 656	593	1,9%	3 551	11,3%	1 878	10,1%	232	1,2%	6 254	33,5%	55	,8%	319,2%
Planning and Development	28 063	14 750	593	2,1%	2 667	9,5%	1 878	12,7%	22	,2%	5 160	35,0%	55	,8%	(59,6%)
Road Transport	3 353	3 906	-	-	884	26,4%	-	-	209	5,4%	1 093	28,0%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 906	47 399	6 878	16,4%	17 244	41,1%	(3 395)	(7,2%)	1 662	3,5%	22 389	47,2%	10 795	162,0%	(84,6%)
Energy sources	1 000	1 000	-	-	-	-	-	-	710	71,0%	710	71,0%	-	105,1%	(100,0%)
Water Management	20 098	20 098	1 627	8,1%	9 364	46,6%	1 662	8,3%	-	-	12 653	63,0%	5 144	189,8%	(100,0%)
Waste Water Management	20 808	26 301	5 251	25,2%	7 880	37,9%	(5 057)	(19,2%)	952	3,6%	9 026	34,3%	1 835	126,1%	(48,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	3 816	113,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	376 950	27 593	67 189	17,8%	63 266	16,8%	48 008	174,0%	(10 987)	(39,8%)	167 476	607,0%	352	1 303,9%	(3 221,1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 152)	(67 329)	1 126	(1,5%)	3 228	(4,4%)	532	(,8%)	1 980	(2,9%)	6 867	(10,2%)	1 256	(11,7%)	57,6%
Capital assets	(74 152)	(67 329)	1 126	(1,5%)	3 228	(4,4%)	532	(,8%)	1 980	(2,9%)	6 867	(10,2%)	1 256	(11,7%)	57,6%
Net Cash from/(used) Investing Activities	(74 152)	(67 329)	1 126	(1,5%)	3 228	(4,4%)	532	(,8%)	1 980	(2,9%)	6 867	(10,2%)	1 256	(11,7%)	57,6%
Cash Flow from Financing Activities															
Receipts	-	-	1 000	-	(2 027)	-	(3 493)	-	(3 468)	-	(7 988)	-	(922)	-	276,0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 000	-	(2 027)	-	(3 493)	-	(3 468)	-	(7 988)	-	(922)	-	276,0%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	1 000	-	(2 027)	-	(3 493)	-	(3 468)	-	(7 988)	-	(922)	-	276,0%
Net Increase/(Decrease) in cash held	302 799	(39 736)	69 315	22,9%	64 468	21,3%	45 047	(113,4%)	(12 475)	31,4%	166 355	(418,7%)	686	(310,1%)	(1 919,0%)
Cash/cash equivalents at the year begin:	996	996	1 079	108,3%	70 394	7 068,4%	134 862	13 541,6%	179 909	18 064,9%	1 079	108,3%	193 575	100,0%	(7,1%)
Cash/cash equivalents at the year end:	303 795	(38 740)	70 394	23,2%	134 862	44,4%	179 909	(464,4%)	167 434	(432,2%)	167 434	(432,2%)	194 261	(316,7%)	(13,8%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Dr Edward Martin Rankwana	049 807 5700
Chief Financial Officer	Mr Jimmy Joubert	049 807 5700

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	86 620	116 431	72 786	84,0%	78 839	91,0%	49 423	42,4%	37 521	32,2%	238 569	204,9%	39 983	1 009,3%	(6,2%)
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	(64 143)	(89 201)	(5 989)	9,3%	(5 043)	7,9%	(665)	,7%	(27 253)	30,6%	(38 950)	43,7%	(8 645)	47,2%	215,3%
Capital assets	(64 143)	(89 201)	(5 989)	9,3%	(5 043)	7,9%	(665)	,7%	(27 253)	30,6%	(38 950)	43,7%	(8 645)	47,2%	215,3%
Net Cash from/(used) Investing Activities	(64 143)	(89 201)	(5 989)	9,3%	(5 043)	7,9%	(665)	,7%	(27 253)	30,6%	(38 950)	43,7%	(8 645)	47,2%	215,3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 154)	(1 154)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 154)	(1 154)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 154)	(1 154)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21 323	26 076	66 797	313,3%	73 796	346,1%	48 757	187,0%	10 268	39,4%	199 619	765,5%	31 338	(375,8%)	(67,2%)
Cash/cash equivalents at the year begin:	16 624	16 624	-	-	106 680	641,7%	180 477	1 085,6%	229 234	1 378,9%	-	-	153 548	-	49,3%
Cash/cash equivalents at the year end:	37 947	42 700	106 680	281,1%	180 477	475,6%	229 234	536,6%	239 502	560,9%	239 502	560,9%	184 886	(620,7%)	29,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 299	35,8%	662	1,5%	598	1,3%	28 030	61,5%	45 589	22,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 411	29,4%	3 042	6,2%	2 044	4,2%	29 452	60,2%	48 949	23,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	688	1,6%	1 379	3,9%	126	,4%	33 607	94,1%	35 701	17,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 361	30,6%	280	1,4%	255	1,2%	13 858	66,8%	20 754	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 538	28,2%	431	1,4%	418	1,4%	20 849	69,0%	30 237	14,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	2,1%	2	,9%	2	,9%	166	96,1%	173	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	649	2,1%	94	,3%	91	,3%	29 666	97,3%	30 501	14,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 705)	199,5%	40	(,6%)	38	(,6%)	6 758	(98,4%)	(6 869)	(3,3%)	-	-	-	-
Total By Income Source	33 145	16,2%	5 931	2,9%	3 572	1,7%	162 386	79,2%	205 034	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 611	14,9%	659	2,7%	483	2,0%	19 457	80,4%	24 210	11,8%	-	-	-	-
Commercial	4 157	36,5%	433	3,8%	201	1,8%	6 612	58,0%	11 404	5,6%	-	-	-	-
Households	31 182	21,6%	2 468	1,7%	2 340	1,6%	108 631	75,1%	144 620	70,5%	-	-	-	-
Other	(5 805)	(23,4%)	2 371	9,6%	548	2,2%	27 687	111,6%	24 800	12,1%	-	-	-	-
Total By Customer Group	33 145	16,2%	5 931	2,9%	3 572	1,7%	162 386	79,2%	205 034	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 862	40,0%	-	-	4 294	60,0%	4	,1%	7 160	99,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	1,7%	24	60,9%	-	-	15	37,5%	40	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 863	39,8%	24	,3%	4 294	59,6%	19	,3%	7 200	100,0%

Contact Details

Municipal Manager	Mr Mowandile Nini	042 243 6403
Chief Financial Officer	Mr Nigel Delo	042 243 6487

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	878 175	849 936	209 870	23,9%	210 718	24,0%	211 436	24,9%	133 452	15,7%	765 476	90,1%	156 049	94,2%	(14,5%)	
Exchange Revenue																
Service charges - Electricity	195 238	210 696	43 003	22,0%	49 427	25,3%	40 060	19,0%	48 117	22,8%	180 606	85,7%	42 206	91,3%	14,0%	
Service charges - Water	189 916	188 676	31 983	16,8%	45 090	23,7%	43 699	23,2%	48 414	25,7%	169 187	89,7%	38 391	94,6%	26,1%	
Service charges - Waste Water Management	46 088	46 088	15 984	34,7%	8 218	17,8%	7 839	17,0%	7 978	17,3%	40 019	86,8%	8 140	97,3%	(2,0%)	
Service charges - Waste Management	26 053	26 367	4 542	17,4%	6 487	24,9%	6 145	23,3%	6 293	23,9%	23 467	89,0%	6 139	99,8%	2,5%	
Sale of Goods and Rendering of Services	(54)	(104)	240	(441,9%)	410	(753,2%)	1 729	(1 655,8%)	600	(574,3%)	2 979	(2 852,9%)	137	96,5%	338,1%	
Agency services	3 932	1 694	-	-	988	25,1%	-	-	-	-	988	58,3%	855	87,1%	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	80 116	78 427	13 045	16,3%	19 857	24,8%	18 861	24,0%	18 943	24,2%	70 705	90,2%	17 924	100,5%	5,7%	
Interest earned from Current and Non Current Assets	6 492	5 726	715	11,0%	1 264	19,5%	1 086	19,0%	1 367	23,9%	4 432	77,4%	13 227	208,8%	(89,7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	229	229	57	24,8%	39	17,1%	33	14,2%	36	15,7%	164	71,8%	70	122,6%	(48,6%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	(82)	-	185	-	281	-	214	-	598	-	191	161,3%	12,4%	
Non-Exchange Revenue																
Property rates	137 736	137 736	43 690	31,7%	22 632	16,4%	22 576	16,4%	22 330	16,2%	111 229	80,8%	21 638	85,5%	3,2%	
Surcharges and Taxes	-	-	9	-	63	1,6%	210	11,7%	2 085	115,9%	2 367	131,5%	767	48,6%	171,8%	
Fines, penalties and forfeits	3 989	1 800	-	-	145	-	9	-	14	-	174	-	22	5,1%	(38,3%)	
Licences or permits	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	175 919	152 601	54 494	31,0%	52 804	30,0%	65 582	43,0%	(26 071)	(17,1%)	146 810	96,2%	3 606	96,5%	(823,0%)	
Interest	12 522	-	2 182	17,4%	3 342	26,7%	3 326	-	3 132	-	11 983	-	2 736	97,0%	14,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	818	-	-	-	-	-	818	-	1	-	(100,0%)	
Other Gains	-	-	-	-	(1 051)	-	-	-	-	-	(1 051)	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	801 477	850 060	74 887	9,3%	134 784	16,8%	118 024	13,9%	143 167	16,8%	470 862	55,4%	123 209	61,9%	16,2%	
Employee related costs	255 408	255 100	33 704	13,2%	62 031	24,3%	53 119	20,8%	51 126	20,0%	199 980	78,4%	56 803	87,0%	(10,0%)	
Remuneration of councillors	15 253	14 217	2 073	13,6%	3 525	23,1%	3 238	22,8%	3 174	22,3%	12 010	84,5%	3 100	89,6%	2,4%	
Bulk purchases - electricity	204 160	184 585	29 240	14,3%	39 700	19,4%	37 768	20,5%	63 879	34,6%	170 587	92,4%	42 326	81,0%	50,9%	
Inventory consumed	25 333	27 945	161	,6%	1 101	4,3%	712	2,5%	792	2,8%	2 765	9,9%	1 815	18,3%	(56,4%)	
Debt impairment	-	139 056	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	37 392	42 392	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	6 969	5 670	(1 198)	(17,2%)	2 871	41,2%	6 370	112,4%	5 230	92,2%	13 273	234,1%	4 058	113,5%	28,9%	
Contracted services	64 097	92 662	7 090	11,1%	10 870	17,0%	8 643	9,3%	9 789	10,6%	36 392	39,3%	8 079	57,0%	21,2%	
Transfer and subsidies	-	-	-	-	50	-	-	-	-	-	50	8,3%	-	-	-	
Irrecoverable debts written off	131 437	(1 684)	-	-	-	-	-	-	-	-	-	-	30	-	(100,0%)	
Operational costs	61 428	89 518	3 817	6,2%	15 235	24,8%	8 175	9,1%	9 177	10,3%	36 404	40,7%	6 997	73,8%	31,1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	(599)	-	-	-	-	-	(599)	-	-	-	-	
Surplus/(Deficit)	76 698	(124)	134 983	-	75 934	-	93 413	-	(9 716)	-	294 613	-	32 840	-	-	
Transfers and subsidies - capital (monetary allocations)	46 265	107 797	3 446	7,4%	17 977	38,9%	8 345	7,7%	8 311	7,7%	38 079	35,3%	539	80,1%	1 443,3%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	122 963	107 673	138 429	-	93 911	-	101 757	-	(1 405)	-	332 693	-	33 378	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	122 963	107 673	138 429	-	93 911	-	101 757	-	(1 405)	-	332 693	-	33 378	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	122 963	107 673	138 429	-	93 911	-	101 757	-	(1 405)	-	332 693	-	33 378	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	122 963	107 673	138 429	-	93 911	-	101 757	-	(1 405)	-	332 693	-	33 378	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	46 265	46 043	4 750	10,3%	15 770	34,1%	7 256	15,8%	7 278	15,8%	35 055	76,1%	6 643	74,4%	9,6%	
National Government	46 265	46 043	4 750	10,3%	15 770	34,1%	7 256	15,8%	7 277	15,8%	35 054	76,1%	5 225	94,1%	39,3%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	46 265	46 043	4 750	10,3%	15 770	34,1%	7 256	15,8%	7 277	15,8%	35 054	76,1%	5 225	94,4%	39,3%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	1	-	1	-	1 418	37,6%	(99,9%)	
Capital Expenditure Functional	74 241	81 584	4 776	6,4%	16 522	22,3%	14 358	17,6%	7 286	8,9%	42 942	52,6%	6 643	74,4%	9,7%	
Municipal governance and administration	7 683	7 979	25	,3%	644	8,4%	1 384	17,3%	2	-	2 055	25,8%	991	28,2%	(99,8%)	
Executive and Council	1 096	1 392	-	-	111	10,2%	917	65,8%	-	-	1 028	73,8%	-	,6%	-	
Finance and administration	6 587	6 587	25	,4%	533	8,1%	467	7,1%	2	-	1 027	15,6%	991	33,0%	(99,8%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	7 619	7 619	-	-	107	1,4%	1 525	20,0%	515	6,8%	2 148	28,2%	22	85,4%	2 219,5%	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	6 014	6 014	-	-	54	,9%	1 525	25,4%	515	8,6%	2 094	34,8%	22	71,1%	2 219,5%	
Public Safety	1 605	1 605	-	-	54	3,3%	-	-	-	-	54	3,3%	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	23 408	28 829	1 497	6,4%	9 950	42,5%	1 626	5,6%	1 048	3,6%	14 121	49,0%	892	75,7%	17,4%	
Planning and Development	1 210	1 210	-	-	-	-	72	6,0%	-	-	72	6,0%	-	-	-	
Road Transport	22 198	27 619	1 497	6,7%	9 950	44,8%	1 554	5,6%	1 048	3,8%	14 049	50,9%	892	80,4%	17,4%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	35 531	37 157	3 254	9,2%	5 820	16,4%	9 822	26,4%	5 721	15,4%	24 617	66,3%	4 737	82,9%	20,8%	
Energy sources	4 580	6 428	-	-	-	-	1 077	16,8%	-	-	1 077	16,8%	(20)	35,4%	(100,0%)	
Water Management	12 401	12 180	1 437	11,6%	4 762	38,4%	5 332	43,8%	5 339	43,8%	16 871	138,5%	4 529	292,9%	17,9%	
Waste Water Management	14 600	14 600	1 817	12,4%	1 058	7,2%	370	2,5%	381	2,6%	3 626	24,8%	282	5,9%	34,9%	
Waste Management	3 950	3 950	-	-	-	-	3 043	77,1%	0	-	3 044	77,1%	(55)	84,5%	(100,5%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

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Net Cash from/(used) Operating Activities	(5 289)	26 577	17 254	(326,2%)	1 092	(20,6%)	25 516	96,0%	(9 509)	(35,8%)	34 353	129,3%	(76 962)	(122,5%)	(87,6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	818	-	-	-	-	-	818	-	1	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	818	-	-	-	-	-	818	-	1	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 134)	(2 134)	(5 426)	254,3%	(16 919)	792,9%	(8 345)	391,0%	(7 932)	371,7%	(38 621)	1 809,8%	(7 892)	82,3%	,5%
Capital assets	(2 134)	(2 134)	(5 426)	254,3%	(16 919)	792,9%	(8 345)	391,0%	(7 932)	371,7%	(38 621)	1 809,8%	(7 892)	82,3%	,5%
Net Cash from/(used) Investing Activities	(2 134)	(2 134)	(5 426)	254,3%	(16 101)	754,5%	(8 345)	391,0%	(7 932)	371,7%	(37 803)	1 771,5%	(7 891)	82,3%	,5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	527	-	-	-	(2 020)	-	(390)	-	(1 883)	-	-	-	(100,0%)
Repayment of borrowing	-	-	527	-	-	-	(2 020)	-	(390)	-	(1 883)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	527	-	-	-	(2 020)	-	(390)	-	(1 883)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(7 423)	24 443	12 355	(166,4%)	(15 009)	202,2%	15 151	62,0%	(17 831)	(72,9%)	(5 333)	(21,8%)	(84 852)	(264,2%)	(79,0%)
Cash/cash equivalents at the year begin:	56 246	25 456	25 160	44,7%	37 811	67,2%	22 802	89,6%	37 954	149,1%	25 160	98,8%	(107 387)	23,2%	(135,3%)
Cash/cash equivalents at the year end:	48 823	49 899	37 811	77,4%	22 802	46,7%	37 954	76,1%	20 123	40,3%	20 123	40,3%	(192 240)	(50,8%)	(110,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(189)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(679)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(299)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(87)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(38)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(346)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(140)	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(1 778)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(1 450)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(328)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(1 778)	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details		
Municipal Manager	Mr Pumelelo Kate	046 603 6131
Chief Financial Officer	Ms Nomfundo Ntsangani	046 603 6007

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	678 680	729 798	194 526	28.7%	179 218	26.4%	152 454	20.9%	142 217	19.5%	668 414	91.6%	104 596	87.4%	36.0%
Exchange Revenue															
Service charges - Electricity	112 636	112 636	29 651	26.3%	27 910	24.8%	27 250	24.2%	27 601	24.5%	112 411	99.8%	23 304	97.8%	18.4%
Service charges - Water	65 125	65 125	18 425	28.3%	13 957	21.4%	17 884	27.5%	16 938	26.0%	67 204	103.2%	12 147	83.9%	39.4%
Service charges - Waste Water Management	19 782	19 782	5 784	29.2%	5 464	27.6%	5 703	28.8%	7 283	36.8%	24 234	122.5%	4 783	99.7%	52.3%
Service charges - Waste Management	28 654	28 654	7 666	26.8%	7 060	24.6%	7 070	24.7%	6 930	24.2%	28 727	100.3%	5 517	87.0%	25.6%
Sale of Goods and Rendering of Services	3 743	3 743	709	19.0%	1 031	27.6%	964	25.8%	1 256	33.6%	3 961	105.8%	879	119.8%	42.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 222	9 222	2 796	30.3%	3 779	41.0%	3 842	41.7%	3 838	41.6%	14 255	154.6%	2 599	115.2%	47.7%
Interest earned from Current and Non Current Assets	10 858	10 858	3 780	34.8%	2 542	23.4%	2 130	19.6%	2 280	21.0%	10 732	98.8%	4 626	178.7%	(50.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 150	1 150	261	22.7%	259	22.5%	247	21.5%	251	21.8%	1 017	88.5%	268	99.3%	(6.5%)
Licence and permits	4 323	4 323	790	18.3%	1 312	30.4%	722	16.7%	2 630	60.8%	5 455	126.2%	(1 545)	13.1%	(270.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 448	1 448	310	21.4%	576	39.8%	491	33.9%	380	26.2%	1 756	121.3%	335	110.4%	13.5%
Non-Exchange Revenue															
Property rates	177 996	177 996	47 660	26.8%	41 566	23.4%	39 664	22.3%	41 285	23.2%	170 174	95.6%	36 149	95.2%	14.2%
Surcharges and Taxes	7 287	7 287	1 840	25.2%	1 713	23.5%	1 570	21.5%	1 492	20.5%	6 614	90.8%	1 977	90.2%	(24.6%)
Fines, penalties and forfeits	418	418	97	23.1%	133	31.8%	113	27.1%	142	34.0%	485	116.1%	118	122.0%	20.4%
Licences or permits	1 991	1 991	287	14.4%	818	41.1%	37	1.8%	24	1.2%	1 166	58.5%	26	68.1%	(5.1%)
Transfer and subsidies - Operational	226 609	277 727	72 285	31.9%	68 856	30.4%	42 416	15.3%	27 548	9.9%	211 106	76.0%	11 892	78.4%	13.7%
Interest	7 437	7 437	1 744	23.4%	1 793	24.1%	1 612	21.7%	1 517	20.4%	6 665	89.6%	1 251	109.6%	21.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	434	-	446	-	739	-	821	-	2 439	-	263	-	211.7%
Other Gains	-	-	8	-	2	-	2	-	3	-	14	-	7	(341.8%)	(64.5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	689 438	740 778	145 058	21.0%	172 466	25.0%	141 768	19.1%	161 284	21.8%	620 575	83.8%	167 411	91.5%	(3.7%)
Employee related costs	204 080	204 450	46 767	22.9%	58 632	28.7%	48 423	23.7%	49 650	24.3%	203 472	99.5%	45 445	95.7%	9.3%
Remuneration of councillors	8 573	8 888	2 015	23.5%	2 342	27.3%	2 209	25.4%	2 116	24.4%	8 662	99.9%	2 026	93.5%	4.4%
Bulk purchases - electricity	88 969	91 896	19 119	21.5%	26 253	29.5%	23 453	25.5%	10 707	11.7%	79 532	86.5%	20 263	105.6%	(47.2%)
Inventory consumed	48 701	48 811	14 005	28.8%	8 784	18.0%	11 344	23.2%	12 540	26.7%	46 673	95.6%	10 549	107.0%	18.9%
Debt impairment	7 972	7 972	-	-	-	-	-	-	-	-	-	-	(9 709)	-	(100.0%)
Depreciation and amortisation	51 434	51 434	10 796	21.0%	10 734	20.9%	10 443	20.3%	10 667	20.7%	42 641	82.9%	12 642	103.5%	(15.6%)
Interest	9 501	9 501	59	.6%	-	-	30	.3%	-	.9%	89	.9%	29	93.8%	(100.0%)
Contracted services	174 514	225 575	33 244	19.0%	48 075	27.5%	26 621	11.8%	46 484	20.6%	154 423	68.5%	32 645	72.5%	42.4%
Transfers and subsidies	5 368	5 765	1 478	27.5%	1 086	20.2%	1 265	21.9%	1 367	23.7%	5 196	90.1%	491	97.7%	178.4%
Irrecoverable debts written off	24 591	24 591	2 649	10.8%	(60)	(.2%)	5 477	22.3%	(2 106)	(.9%)	5 961	24.2%	38 286	131.8%	(105.5%)
Operational costs	65 735	62 094	13 891	21.1%	13 994	21.3%	11 111	17.9%	27 175	43.8%	66 171	106.6%	11 471	91.3%	136.9%
Losses on disposal of Assets	-	1 022	-	-	2 621	-	1 388	-	2 680	-	7 711	-	3 263	(17.9%)	(17.9%)
Other Losses	-	-	13	-	6	-	4	-	2	-	25	-	10	207.3%	(76.7%)
Surplus/(Deficit)	(10 758)	(10 980)	49 468	-	6 752	-	10 686	-	(19 067)	-	47 839	-	(62 815)	-	-
Transfers and subsidies - capital (monetary allocations)	126 491	210 975	48 886	38.6%	35 722	28.2%	42 853	20.3%	43 561	20.6%	171 023	81.1%	41 583	60.8%	4.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	723	-	723	-	(34)	-	(2 254.2%)
Surplus/(Deficit) after capital transfers and contributions	115 733	199 995	98 354	-	42 474	-	53 539	-	25 217	-	219 585	-	(21 266)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	115 733	199 995	98 354	-	42 474	-	53 539	-	25 217	-	219 585	-	(21 266)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	115 733	199 995	98 354	-	42 474	-	53 539	-	25 217	-	219 585	-	(21 266)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	115 733	199 995	98 354	-	42 474	-	53 539	-	25 217	-	219 585	-	(21 266)	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	140 494	215 175	44 463	31,6%	36 207	25,8%	41 987	19,5%	43 563	20,2%	166 220	77,2%	42 023	55,5%	3,7%	
National Government	60 792	68 937	22 529	37,1%	20 325	33,4%	12 273	17,8%	24 003	34,8%	79 131	114,8%	25 908	73,9%	(7,4%)	
Provincial Government	64 382	130 873	19 770	30,7%	11 108	17,3%	28 728	22,0%	15 641	12,0%	75 246	57,5%	11 164	31,7%	40,1%	
District Municipality	-	45	488	-	-	-	(488)	(1 084,6%)	55	122,2%	55	122,2%	10	77,3%	461,3%	
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 347	1 347	634	47,1%	642	47,7%	50	3,7%	7	,5%	1 334	99,1%	90	95,3%	(91,9%)	
Transfers recognised - capital	126 521	201 202	43 421	34,3%	32 075	25,4%	40 563	20,2%	39 706	19,7%	155 766	77,4%	37 172	55,4%	6,8%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	13 973	13 973	1 042	7,5%	4 132	29,6%	1 423	10,2%	3 857	27,6%	10 454	74,8%	4 851	57,4%	(20,5%)	
Capital Expenditure Functional	140 494	215 175	44 463	31,6%	36 207	25,8%	41 987	19,5%	44 287	20,6%	166 944	77,6%	42 094	55,8%	5,2%	
Municipal governance and administration	3 225	2 289	114	3,5%	94	2,9%	183	8,0%	785	34,3%	1 175	51,3%	917	66,2%	(14,3%)	
Executive and Council	254	254	42	16,5%	63	24,8%	122	48,0%	54	21,1%	281	110,3%	119	98,9%	(5,5%)	
Finance and administration	2 971	2 035	72	2,4%	30	1,0%	61	3,0%	732	36,0%	895	44,0%	773	52,5%	(54,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	24	94,9%	(100,0%)	
Community and Public Safety	2 500	4 645	852	34,1%	1 133	45,3%	235	5,1%	68	1,5%	2 288	49,2%	1 079	68,3%	(93,7%)	
Community and Social Services	2 500	2 539	-	-	29	1,2%	162	6,4%	13	,5%	204	8,0%	171	188,8%	(92,6%)	
Sport And Recreation	-	1 347	364	-	897	-	73	5,4%	-	1 334	99,0%	455	72,6%	(100,0%)		
Public Safety	-	759	488	-	206	-	-	-	55	7,3%	749	98,8%	10	52,1%	461,3%	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	443	52,1%	(100,0%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	25,5%	-	
Economic and Environmental Services	17 895	59 491	18 988	106,1%	10 212	57,1%	3 987	6,7%	3 878	6,5%	37 066	62,3%	7 617	62,7%	(49,1%)	
Planning and Development	475	415	26	5,4%	-	-	29	6,9%	-	779	187,8%	107	42,6%	579,9%		
Road Transport	17 420	59 076	18 963	108,9%	10 211	56,6%	3 959	6,7%	3 153	5,3%	36 286	61,4%	7 510	63,1%	(58,0%)	
Environmental Protection	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	
Trading Services	116 875	148 702	24 509	21,0%	24 747	21,2%	37 581	25,3%	39 547	26,6%	126 384	85,0%	32 395	52,4%	22,1%	
Energy sources	1 169	7	-	-	-	-	-	-	-	-	-	-	(111)	97,7%	(100,0%)	
Water Management	10 891	40 244	11 847	108,8%	12 021	116,8%	8 118	20,2%	8 637	21,5%	41 323	102,7%	7 212	33,8%	19,8%	
Waste Water Management	102 114	107 140	12 662	12,4%	12 026	11,8%	29 463	27,5%	28 254	26,4%	82 405	76,9%	21 936	62,9%	28,8%	
Waste Management	2 700	1 311	-	-	-	-	-	-	2 656	202,7%	2 656	202,7%	3 358	220,9%	(20,9%)	
Other	-	48	-	-	22	-	-	-	-	9	18,5%	31	63,7%	86	95,7%	(89,7%)

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	142 376	207 801	55 778	39,2%	11 199	7,9%	67 073	32,3%	(34 536)	(16,6%)	99 515	47,9%	(29 485)	67,9%	17,1%
Cash Flow from Investing Activities															
Receipts	-	-	430	-	450	-	741	-	732	-	2 352	-	65	2 982,8%	1 030,5%
Proceeds on disposal of PPE	-	-	434	-	446	-	739	-	732	-	2 350	-	69	-	968,4%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(4)	-	4	-	2	-	(0)	-	2	-	(4)	(7,8%)	(94,2%)
Payments	(148 425)	(234 029)	(62 424)	42,1%	(44 452)	29,9%	(28 689)	12,3%	(40 179)	17,2%	(175 744)	75,1%	(42 629)	61,2%	(5,7%)
Capital assets	(148 425)	(234 029)	(62 424)	42,1%	(44 452)	29,9%	(28 689)	12,3%	(40 179)	17,2%	(175 744)	75,1%	(42 629)	61,2%	(5,7%)
Net Cash from/(used) Investing Activities	(148 425)	(234 029)	(61 994)	41,8%	(44 003)	29,6%	(27 949)	11,9%	(39 447)	16,9%	(173 391)	74,1%	(42 564)	60,9%	(7,3%)
Cash Flow from Financing Activities															
Receipts	215	215	34	15,8%	55	25,6%	(87)	(40,6%)	55	25,5%	57	26,3%	66	359,7%	(17,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	215	215	34	15,8%	55	25,6%	(87)	(40,6%)	55	25,5%	57	26,3%	66	359,7%	(17,2%)
Payments	(973)	(973)	(457)	47,0%	-	-	(486)	50,0%	-	-	(944)	97,0%	-	97,4%	-
Repayment of borrowing	(973)	(973)	(457)	47,0%	-	-	(486)	50,0%	-	-	(944)	97,0%	-	97,4%	-
Net Cash from/(used) Financing Activities	(758)	(758)	(424)	55,9%	55	(7,3%)	(574)	75,7%	55	(7,2%)	(887)	117,0%	66	86,5%	(17,2%)
Net Increase/(Decrease) in cash held	(6 807)	(26 985)	(6 639)	97,5%	(32 749)	481,1%	38 551	(142,9%)	(73 927)	274,0%	(74 764)	277,1%	(71 983)	93,7%	2,7%
Cash/cash equivalents at the year begin:	139 410	139 525	139 525	100,1%	132 886	95,3%	100 138	71,8%	138 687	99,4%	139 525	100,0%	190 238	95,2%	(27,1%)
Cash/cash equivalents at the year end:	132 603	112 540	132 886	100,2%	100 138	75,5%	138 689	123,2%	64 759	57,5%	64 759	57,5%	118 255	97,2%	(45,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 049	7,1%	5 204	5,2%	4 500	4,5%	83 228	83,2%	99 980	28,6%	2 587	2,6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 386	27,2%	3 830	11,1%	1 572	4,6%	19 694	57,1%	34 483	9,9%	3 909	11,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	13 010	21,4%	4 804	7,9%	2 973	4,9%	39 876	65,7%	60 662	17,4%	(1 056)	(1,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 963	7,9%	2 446	6,5%	1 305	3,5%	30 634	82,0%	37 348	10,7%	989	2,6%	-	-
Receivables from Exchange Transactions - Waste Water Management	3 154	6,6%	1 888	3,9%	1 647	3,4%	41 130	86,0%	47 819	13,7%	1 327	2,8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	1	-	-	-	1 518	100,0%	1 519	4%	1	-	-	-
Interest on Arrear Debtor Accounts	1 945	3,4%	1 980	3,5%	2 170	3,8%	50 779	89,3%	56 873	16,3%	16	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150	1,4%	270	2,5%	59	5%	10 275	95,5%	10 754	3,1%	(174)	(1,6%)	-	-
Total By Income Source	37 658	10,8%	20 423	5,8%	14 226	4,1%	277 133	79,3%	349 439	100,0%	7 599	2,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 235	24,2%	497	9,8%	127	2,5%	3 235	63,5%	5 094	1,5%	488	9,6%	-	-
Commercial	6 848	12,0%	3 115	5,4%	2 215	3,9%	44 986	78,7%	57 163	16,4%	1 109	1,9%	-	-
Households	29 575	10,3%	16 811	5,9%	11 884	4,1%	228 911	79,7%	287 181	82,2%	6 003	2,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 658	10,8%	20 423	5,8%	14 226	4,1%	277 133	79,3%	349 439	100,0%	7 599	2,2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 663	100,0%	9	-	-	-	1	-	22 673	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22 663	100,0%	9	-	-	-	1	-	22 673	100,0%

Contact Details		
Municipal Manager	Mr Rolly Dumezweni	046 604 5566
Chief Financial Officer	Mr Mlungisi Michael Klaas	046 604 5580

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	274 109	281 955	97 244	35,5%	26 216	9,6%	65 140	23,1%	38 806	13,8%	227 406	80,7%	35 041	73,3%	10,7%	
Exchange Revenue																
Service charges - Electricity	34 950	34 950	8 974	25,7%	6 115	17,5%	8 002	22,9%	11 437	32,7%	34 528	98,8%	8 452	87,3%	35,3%	
Service charges - Water	20 444	20 444	4 897	24,0%	3 752	18,4%	4 951	24,2%	6 199	30,3%	19 799	96,8%	5 960	87,1%	4,0%	
Service charges - Waste Water Management	3 630	3 630	1 565	43,1%	852	23,5%	1 324	36,5%	1 887	52,0%	5 628	155,1%	1 169	123,8%	61,5%	
Service charges - Waste Management	7 807	7 807	2 230	28,6%	1 109	14,2%	1 519	19,5%	3 614	46,3%	8 473	108,5%	1 248	93,5%	169,5%	
Sale of Goods and Rendering of Services	656	274	78	11,9%	33	5,1%	60	21,9%	99	35,9%	270	98,3%	143	57,9%	(31,3%)	
Agency services	3 647	2 812	575	15,8%	179	4,9%	611	21,7%	318	11,3%	1 684	59,9%	838	78,3%	(62,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	13 713	15 062	3 195	23,3%	2 153	15,7%	3 423	22,7%	3 520	23,4%	12 291	81,6%	970	85,2%	262,9%	
Interest earned from Current and Non Current Assets	1 779	1 779	561	31,6%	256	14,4%	376	21,1%	484	27,2%	1 676	94,3%	393	83,7%	23,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	72	199	61	85,5%	34	48,0%	45	22,6%	51	25,6%	192	96,2%	25	83,6%	105,0%	
Licence and permits	1 020	1 766	281	27,5%	132	12,9%	485	27,5%	440	24,9%	1 337	75,7%	317	60,0%	38,4%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 384	670	51	3,7%	27	1,9%	42	6,3%	28	4,2%	148	22,1%	1 151	65,0%	(97,5%)	
Non-Exchange Revenue																
Property rates	49 058	56 663	23 400	47,7%	7 115	14,5%	10 499	18,5%	10 647	18,8%	51 660	91,2%	9 710	81,9%	9,7%	
Surcharges and Taxes	-	-	-	-	863	-	1 342	-	(4 275)	-	(2 070)	-	256	35,9%	(1 768,3%)	
Fines, penalties and forfeits	1 849	435	28	1,5%	4	2%	3	8%	114	26,3%	140	34,4%	7	4,7%	1 582,4%	
Licences or permits	24	262	17	69,6%	101	416,6%	7	2,7%	12	4,4%	137	52,2%	3	54,4%	278,6%	
Transfer and subsidies - Operational	126 565	126 565	49 004	38,7%	2 044	1,6%	30 200	23,9%	1 972	1,6%	83 219	65,8%	1 778	64,3%	10,9%	
Interest	7 512	8 638	2 328	31,0%	1 446	19,3%	2 249	26,0%	2 261	26,2%	8 285	95,9%	2 455	73,6%	(7,9%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	167	33,3%	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	235 909	247 765	61 348	26,0%	43 304	18,4%	55 806	22,5%	(25 628)	(10,3%)	134 830	54,4%	72 381	64,3%	(135,4%)	
Employee related costs	104 674	104 674	28 047	26,8%	20 672	19,7%	26 676	25,5%	(54 681)	(52,2%)	20 713	19,8%	32 632	89,4%	(267,6%)	
Remuneration of councillors	7 763	7 763	1 866	24,0%	1 529	19,7%	2 044	26,3%	(3 912)	(50,4%)	1 527	19,7%	2 158	71,5%	(281,3%)	
Bulk purchases - electricity	31 950	31 950	9 460	29,6%	5 911	18,5%	6 612	20,7%	11 397	35,7%	33 380	104,5%	7 587	88,7%	50,2%	
Inventory consumed	8 603	6 842	1 824	21,2%	1 314	15,3%	2 537	37,1%	4 503	65,8%	10 178	148,8%	2 762	53,4%	63,0%	
Debt impairment	(2 956)	13 889	-	-	-	-	-	-	(572)	(4,1%)	(572)	(4,1%)	-	-	(100,0%)	
Depreciation and amortisation	29 848	29 848	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	2 660	2 660	304	11,4%	329	12,4%	1 113	41,9%	4 011	150,8%	5 758	216,5%	3 546	76,0%	13,1%	
Contracted services	33 765	31 475	11 173	33,1%	5 272	15,6%	6 909	22,0%	10 138	32,2%	33 492	106,4%	14 113	108,9%	(28,2%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	18	(11)	-	-	-	-	-	-	7	-	763	-	(100,0%)	
Operational costs	19 602	18 665	8 656	44,2%	8 288	42,3%	9 915	53,1%	3 487	18,7%	30 346	162,6%	8 819	71,0%	(60,5%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	38 200	34 190	35 896	-	(17 089)	-	9 334	-	64 434	-	92 575	-	(37 341)	-	-	
Transfers and subsidies - capital (monetary allocations)	57 688	57 688	-	-	5 753	10,0%	8 237	14,3%	27 450	47,6%	41 441	71,8%	80	33,7%	34 298,6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	95 887	91 878	35 896	-	(11 335)	-	17 571	-	91 884	-	134 016	-	(37 261)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	95 887	91 878	35 896	-	(11 335)	-	17 571	-	91 884	-	134 016	-	(37 261)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	95 887	91 878	35 896	-	(11 335)	-	17 571	-	91 884	-	134 016	-	(37 261)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	95 887	91 878	35 896	-	(11 335)	-	17 571	-	91 884	-	134 016	-	(37 261)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	63 043	63 473	63 357	100,5%	6 035	9,6%	8 429	13,3%	19 894	31,3%	97 716	153,9%	10 668	190,0%	86,5%	
National Government	57 389	57 389	61 657	107,4%	6 031	10,5%	8 237	14,4%	19 750	34,4%	95 675	166,7%	9 785	187,3%	101,8%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	179	-	-	-	-	-	-	-	179	-	168	100,0%	(100,0%)	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	57 389	57 389	61 836	107,7%	6 031	10,5%	8 237	14,4%	19 750	34,4%	95 853	167,0%	9 953	186,9%	98,4%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 654	6 084	1 521	26,9%	5	1%	192	3,2%	144	2,4%	1 862	30,6%	715	223,2%	(79,8%)	
Capital Expenditure Functional	63 043	63 473	63 382	100,5%	6 035	9,6%	8 429	13,3%	19 894	31,3%	97 741	154,0%	10 693	190,5%	86,0%	
Municipal governance and administration	1 300	900	1 112	85,5%	5	4%	192	21,4%	129	14,3%	1 437	159,7%	354	77,9%	(63,6%)	
Executive and Council	1 300	600	-	-	5	4%	5	8%	95	15,8%	104	17,3%	-	-	(100,0%)	
Finance and administration	-	300	1 112	-	-	-	188	62,6%	34	11,3%	1 333	444,4%	354	132,7%	(90,4%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5 870	5 870	3 745	63,8%	-	-	192	3,3%	8 480	144,5%	12 417	211,5%	168	172,7%	4 959,3%	
Community and Social Services	5 870	5 870	3 566	60,7%	-	-	192	3,3%	8 480	144,5%	12 238	208,5%	-	170,5%	(100,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	179	-	-	-	-	-	-	-	179	-	168	236,4%	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	12 410	12 395	3 381	27,2%	-	-	3 357	27,1%	1 319	10,6%	8 057	65,0%	344	93,8%	283,5%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	12 410	12 395	3 381	27,2%	-	-	3 357	27,1%	1 319	10,6%	8 057	65,0%	344	93,8%	283,5%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	43 462	44 308	55 144	126,9%	6 031	13,9%	4 688	10,6%	9 966	22,5%	75 829	171,1%	9 828	235,3%	1,4%	
Energy sources	4 495	4 510	79	1,8%	430	9,6%	1 254	27,8%	2 701	59,9%	4 464	99,0%	228	76,8%	1 083,0%	
Water Management	14 489	14 189	2 921	20,2%	-	-	-	-	-	-	2 921	20,6%	-	-	-	
Waste Water Management	24 478	25 609	52 144	213,0%	5 600	22,9%	3 435	13,4%	7 265	28,4%	68 445	267,3%	9 600	226,8%	(24,3%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part

Net Cash from/(used) Operating Activities	82 119	98 624	(104 494)	(127,2%)	(64 442)	(78,5%)	(8 949)	(9,1%)	167 907	170,3%	(9 978)	(10,1%)	(52 416)	449,0%	(420,3%)
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	(63 043)	(63 473)	-	-	-	-	(6 592)	10,4%	(7 156)	11,3%	(13 749)	21,7%	(6 085)	98,0%	17,6%
Capital assets	(63 043)	(63 473)	-	-	-	-	(6 592)	10,4%	(7 156)	11,3%	(13 749)	21,7%	(6 085)	98,0%	17,6%
Net Cash from/(used) Investing Activities	(63 043)	(63 473)	-	-	-	-	(6 592)	10,4%	(7 156)	11,3%	(13 749)	21,7%	(6 085)	99,2%	17,6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(72)	-	(149)	-	(194)	-	(165)	-	(581)	-	(159)	-	3,8%
Repayment of borrowing	-	-	(72)	-	(149)	-	(194)	-	(165)	-	(581)	-	(159)	-	3,8%
Net Cash from/(used) Financing Activities	-	-	(72)	-	(149)	-	(194)	-	(165)	-	(581)	-	(159)	-	3,8%
Net Increase/(Decrease) in cash held	19 076	35 151	(104 567)	(548,2%)	(64 592)	(338,6%)	(15 735)	(44,8%)	160 586	456,8%	(24 308)	(69,2%)	(58 661)	197,5%	(373,8%)
Cash/cash equivalents at the year begin:	20 277	7 101	7 568	37,3%	(96 999)	(478,4%)	(161 591)	(2 275,7%)	(177 326)	(2 497,3%)	7 568	106,6%	(49 534)	21,5%	258,0%
Cash/cash equivalents at the year end:	39 353	42 251	(96 999)	(246,5%)	(161 591)	(410,6%)	(177 326)	(419,7%)	(16 740)	(39,6%)	(16 740)	(39,6%)	(111 502)	303,8%	(85,0%)

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	5 138	5,0%	2 406	2,3%	2 245	2,2%	93 632	90,5%	103 420	30,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 576	19,0%	3 007	12,5%	631	2,6%	15 834	65,8%	24 048	7,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 223	3,4%	2 816	2,3%	2 480	2,0%	114 742	92,3%	124 261	36,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	483	2,0%	461	1,9%	452	1,9%	23 010	94,3%	24 406	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	942	1,8%	914	1,7%	898	1,7%	50 465	94,8%	53 218	15,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	5,4%	13	5,4%	13	5,4%	201	83,8%	240	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	0	-	12 060	100,0%	12 060	3,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	15 375	4,5%	9 616	2,8%	6 718	2,0%	309 943	90,7%	341 653	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 347	9,7%	2 792	8,1%	609	1,8%	27 699	80,4%	34 447	10,1%	-	-	-	-
Commercial	4 898	18,4%	1 017	3,8%	625	2,3%	20 119	75,5%	26 658	7,8%	-	-	-	-
Households	7 131	2,5%	5 808	2,1%	5 485	2,0%	262 125	93,4%	280 549	82,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 375	4,5%	9 616	2,8%	6 718	2,0%	309 943	90,7%	341 653	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	5 683	22,0%	(334)	(1,3%)	(747)	(2,9%)	21 265	82,2%	25 867	27,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(6 043)	(9,0%)	10 117	15,1%	1 643	2,5%	61 131	91,4%	66 848	72,0%
Auditor-General	(893)	(764,5%)	-	-	401	343,3%	609	521,2%	117	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 252)	(1,3%)	9 783	10,5%	1 297	1,4%	83 005	89,4%	92 832	100,0%

Contact Details

Municipal Manager	Mr T Klaas	042 230 7700
Chief Financial Officer	Mr Hannes Krapohl	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 392 621	1 362 086	398 132	28,6%	308 486	22,2%	284 644	20,9%	241 614	17,7%	1 232 875	90,5%	262 009	90,7%	(7,8%)	
Exchange Revenue																
Service charges - Electricity	397 583	425 559	109 809	27,6%	100 488	25,3%	101 325	23,8%	99 726	23,4%	411 348	96,7%	92 152	101,2%	8,2%	
Service charges - Water	127 202	138 057	28 989	22,8%	25 065	19,7%	26 849	19,4%	23 652	17,1%	104 555	75,7%	(11 606)	56,8%	(303,8%)	
Service charges - Waste Water Management	68 446	76 014	16 783	24,5%	16 664	24,3%	15 795	20,8%	16 875	22,2%	66 118	87,0%	8 600	84,1%	96,2%	
Service charges - Waste Management	71 123	62 146	16 690	23,5%	15 510	21,8%	11 705	18,8%	14 776	23,8%	58 681	94,4%	13 616	85,9%	8,5%	
Sale of Goods and Rendering of Services	9 533	9 533	1 246	13,1%	1 779	18,7%	1 504	15,8%	2 131	22,4%	6 660	69,9%	1 391	66,1%	53,2%	
Agency services	4 554	4 554	-	-	-	-	-	-	-	-	-	-	818	84,5%	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	32 335	32 335	7 625	23,6%	7 483	23,1%	3 152	9,7%	3 887	12,0%	22 147	68,5%	2 145	81,1%	81,2%	
Interest earned from Current and Non Current Assets	13 998	15 498	3 280	23,4%	3 720	26,6%	2 549	16,4%	3 618	23,3%	13 167	85,0%	2 120	111,1%	70,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	3 187	3 187	810	25,4%	1 603	50,3%	935	29,4%	702	22,0%	4 050	127,1%	844	117,8%	(16,8%)	
Licence and permits	2 851	2 851	548	19,2%	586	20,6%	545	19,0%	623	21,9%	2 303	80,8%	482	88,5%	29,3%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 955	2 523	1 345	68,8%	433	22,2%	2 267	89,9%	3 132	124,1%	7 177	284,5%	24 861	217,6%	(87,4%)	
Non-Exchange Revenue																
Property rates	297 076	298 309	116 090	39,1%	60 140	20,2%	60 800	20,4%	61 498	20,6%	298 529	100,1%	56 575	99,2%	8,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	143 343	43 859	165	,1%	175	,1%	487	1,1%	415	,9%	1 243	2,8%	60 739	48,9%	(99,3%)	
Licences or permits	11 772	11 772	3 161	26,8%	2 911	24,7%	2 958	18,4%	822	7,0%	9 058	76,9%	731	72,6%	12,4%	
Transfer and subsidies - Operational	202 153	210 720	81 868	40,5%	66 458	32,9%	52 035	24,7%	5 022	2,4%	205 362	97,5%	6 959	100,5%	(27,8%)	
Interest	5 510	5 510	1 388	25,2%	1 826	33,1%	(1 130)	(20,5%)	1 130	20,5%	3 214	58,3%	1 297	117,2%	(12,9%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	19 658	8 335	-	3 644	-	3 660	18,6%	3 603	18,3%	19 242	97,9%	-	-	(100,0%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	284	(28 430 800,0%)	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 505 474	1 459 766	316 089	21,0%	325 604	21,6%	483 779	33,1%	183 323	12,6%	1 308 794	89,7%	294 685	79,7%	(37,8%)	
Employee related costs	471 743	479 710	92 746	19,7%	109 968	23,3%	105 606	22,0%	98 400	20,5%	406 720	84,8%	88 888	85,0%	10,7%	
Remuneration of councillors	15 594	15 594	3 613	23,2%	4 407	28,3%	3 776	24,2%	3 654	23,4%	15 451	99,1%	3 626	98,9%	,8%	
Bulk purchases - electricity	386 299	413 349	141 368	36,6%	89 909	23,3%	95 417	23,1%	100 770	24,4%	427 463	103,4%	85 753	99,2%	17,5%	
Inventory consumed	108 619	105 244	12 246	11,3%	31 163	28,7%	34 805	33,1%	30 850	29,3%	109 065	103,6%	28 003	98,8%	10,2%	
Debt impairment	158 246	(108 015)	-	-	-	-	-	-	(165 578)	153,3%	(165 578)	153,3%	-	-	(100,0%)	
Depreciation and amortisation	117 798	117 798	29 450	25,0%	29 450	25,0%	29 450	25,0%	29 450	25,0%	117 798	100,0%	27 439	100,0%	7,3%	
Interest	17 404	13 002	1 222	7,0%	1 603	9,2%	2 754	16,2%	4 636	35,7%	10 214	78,6%	1 391	96,8%	233,4%	
Contracted services	125 772	146 335	17 669	14,0%	24 411	19,4%	31 749	21,7%	48 147	32,9%	121 976	83,4%	37 405	79,9%	28,7%	
Transfer and subsidies	400	400	-	-	-	-	14	3,6%	333	83,3%	347	86,9%	320	64,0%	4,1%	
Irrecoverable debts written off	9 359	177 229	-	-	6 746	72,1%	160 406	90,5%	6 372	3,6%	173 523	97,9%	-	-	(100,0%)	
Operational costs	94 240	99 120	17 775	18,9%	27 947	29,7%	19 802	20,0%	26 289	26,5%	91 813	92,6%	20 386	84,5%	29,0%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	0	-	0	-	1 474	-	(100,0%)	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(112 853)	(97 680)	82 043	-	(17 118)	-	(199 135)	-	58 291	-	(75 919)	-	(32 675)	-	-	
Transfers and subsidies - capital (monetary allocations)	133 816	177 916	14 307	10,7%	26 832	20,1%	14 626	8,2%	33 503	18,8%	89 269	50,2%	18 470	70,9%	81,4%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	20 963	80 236	96 351	-	9 715	-	(184 509)	-	91 794	-	13 350	-	(14 205)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	20 963	80 236	96 351	-	9 715	-	(184 509)	-	91 794	-	13 350	-	(14 205)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	20 963	80 236	96 351	-	9 715	-	(184 509)	-	91 794	-	13 350	-	(14 205)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	20 963	80 236	96 351	-	9 715	-	(184 509)	-	91 794	-	13 350	-	(14 205)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	150 362	259 754	12 684	8,4%	82 266	54,7%	24 300	9,4%	57 063	22,0%	176 314	67,9%	22 503	55,5%	153,6%	
National Government	54 997	70 927	7 277	13,2%	15 605	28,4%	8 475	11,9%	25 541	36,0%	56 898	80,2%	13 384	86,7%	90,8%	
Provincial Government	59 973	85 073	3 811	6,4%	9 738	16,2%	12 396	14,6%	14 257	16,8%	40 202	47,3%	1 272	5,9%	1 020,7%	
District Municipality	1 391	1 391	-	-	-	-	-	-	890	64,0%	890	64,0%	1 303	96,4%	(31,7%)	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	116 362	157 391	11 088	9,5%	25 344	21,8%	20 870	13,3%	40 689	25,9%	97 991	62,3%	15 960	67,2%	154,9%	
Borrowing	34 000	72 745	-	-	51 006	150,0%	-	-	6 808	9,4%	57 814	79,5%	-	-	(100,0%)	
Internally generated funds	-	29 618	1 596	-	5 917	-	3 430	11,6%	9 567	32,3%	20 510	69,2%	6 543	30,5%	46,2%	
Capital Expenditure Functional	150 362	259 754	12 684	8,4%	82 266	54,7%	24 300	9,4%	57 063	22,0%	176 314	67,9%	22 503	55,5%	153,6%	
Municipal governance and administration	34 000	54 101	228	,7%	52 446	154,3%	129	,2%	1 156	2,1%	53 960	99,7%	938	71,6%	23,3%	
Executive and Council	-	300	-	-	-	-	-	-	294	98,0%	294	98,0%	197	96,0%	49,2%	
Finance and administration	34 000	53 773	228	,7%	52 446	154,3%	129	,2%	835	1,6%	53 639	99,8%	697	64,4%	19,9%	
Internal audit	-	28	-	-	-	-	-	-	27	96,1%	27	96,1%	44	80,5%	(39,2%)	
Community and Public Safety	1 391	21 947	2 172	156,1%	3 927	282,2%	1 264	5,8%	4 578	20,9%	11 940	54,4%	2 774	17,6%	65,0%	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	199	99,3%	(100,0%)	
Public Safety	1 391	1 391	-	-	-	-	-	-	890	64,0%	890	64,0%	1 303	96,4%	(31,7%)	
Housing	-	20 556	2 172	-	3 927	-	1 264	6,1%	3 688	17,9%	11 050	53,8%	1 272	5,9%	189,9%	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	9 670	44 907	1 502	15,5%	1 265	13,1%	517	1,2%	14 129	31,5%	17 413	38,8%	2 713	86,9%	420,8%	
Planning and Development	500	3 482	235	47,0%	245	48,9%	221	6,3%	623	17,9%	1 324	38,0%	2 619	85,9%	(76,2%)	
Road Transport	9 170	41 425	1 267	13,8%	1 021	11,1%	296	,7%	13 505	32,6%	16 088	38,8%	(284)	87,7%	(4 848,8%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	379	94,6%	(100,0%)	
Trading Services	105 300	138 799	8 782	8,3%	24 628	23,4%	22 390	16,1%	37 201	26,8%	93 001	67,0%	16 078	59,6%	131,4%	
Energy sources	34 103	36 423	-	-	3 482	11,3%	9 791	26,9%	17 349	47,6%	30 982	85,1%	1 567	50,3%	100,0%	
Water Management	29 008	53 133	1 930	6,7%	9 322	32,1%	3 117	5,9%	10 045	18,9%	24 414	45,9%	7 824	58,7%	28,4%	
Waste Water Management	42 190	49 242	6 852	16,2%	11 464	27,2%	9 483	19,3%	9 807	19,9%	37 605	76,4%	5 130	62,0%	91,2%	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	1 557	86,5%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	138 815	174 756	368 664	265,6%	248 908	179,3%	255 831	146,4%	142 451	81,5%	1 015 853	581,3%	366 727	1 964,4%	(61,2%)
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	(116 362)	(208 748)	(12 265)	10,5%	(31 185)	26,8%	(27 489)	13,2%	(59 886)	28,7%	(130 825)	62,7%	(24 983)	63,8%	139,7%
Capital assets	(116 362)	(208 748)	(12 265)	10,5%	(31 185)	26,8%	(27 489)	13,2%	(59 886)	28,7%	(130 825)	62,7%	(24 983)	63,8%	139,7%
Net Cash from/(used) Investing Activities	(116 362)	(208 748)	(12 265)	10,5%	(31 185)	26,8%	(27 489)	13,2%	(59 886)	28,7%	(130 825)	62,7%	(24 983)	63,8%	139,7%
Cash Flow from Financing Activities															
Receipts	-	100 000	-	-	-	-	-	-	100 000	100,0%	100 000	100,0%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	100 000	-	-	-	-	-	-	100 000	100,0%	100 000	100,0%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 478)	(15 264)	(3 175)	14,1%	(4 052)	18,0%	(5 022)	32,9%	(11 380)	74,5%	(23 628)	154,8%	(3 006)	100,8%	278,6%
Repayment of borrowing	(22 478)	(15 264)	(3 175)	14,1%	(4 052)	18,0%	(5 022)	32,9%	(11 380)	74,5%	(23 628)	154,8%	(3 006)	100,8%	278,6%
Net Cash from/(used) Financing Activities	(22 478)	84 736	(3 175)	14,1%	(4 052)	18,0%	(5 022)	(5,9%)	88 620	104,6%	76 372	90,1%	(3 006)	100,8%	(3 048,4%)
Net Increase/(Decrease) in cash held	(25)	50 743	353 224	(1 439 967,4%)	213 671	(871 061,3%)	223 320	440,1%	171 184	337,4%	961 400	1 894,6%	338 738	(2 443,3%)	(49,5%)
Cash/cash equivalents at the year begin:	43 665	143 659	141 245	323,5%	496 883	1 137,9%	710 554	494,6%	933 874	650,1%	141 245	98,3%	1 263 189	-	(26,1%)
Cash/cash equivalents at the year end:	43 640	194 402	496 883	1 138,5%	710 554	1 628,2%	933 874	480,4%	1 105 058	568,4%	1 105 058	568,4%	1 601 927	3 668,7%	(31,0%)

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	28 680	29,2%	5 180	5,3%	4 620	4,7%	59 748	60,8%	98 238	29,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 660	59,6%	2 601	4,3%	1 789	3,0%	19 825	33,1%	59 875	17,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 917	32,0%	2 601	3,6%	1 859	2,6%	44 225	61,8%	71 601	21,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 361	31,9%	1 881	4,9%	1 655	4,3%	22 834	59,0%	38 732	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 817	26,3%	1 360	3,6%	1 194	3,2%	24 954	66,9%	37 325	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 827	9,8%	1 351	2,7%	343	,7%	42 838	86,8%	49 359	14,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(34 533)	180,8%	374	(2,0%)	340	(1,8%)	14 722	(77,1%)	(19 097)	(5,7%)	-	-	-	-
Total By Income Source	79 729	23,7%	15 358	4,6%	11 800	3,5%	229 146	68,2%	336 033	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(46)	(,4%)	793	6,4%	608	4,9%	11 060	89,1%	12 415	3,7%	-	-	-	-
Commercial	10 797	50,8%	489	2,3%	415	2,0%	9 566	45,0%	21 267	6,3%	-	-	-	-
Households	68 974	22,8%	14 074	4,7%	10 775	3,6%	208 497	69,0%	302 321	90,0%	-	-	-	-
Other	4	12,8%	1	3,0%	1	3,1%	23	81,1%	29	-	-	-	-	-
Total By Customer Group	79 729	23,7%	15 358	4,6%	11 800	3,5%	229 146	68,2%	336 033	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	49 017	100,0%	-	-	-	-	-	-	49 017	71,4%
Bulk Water	4 495	166,2%	22	,8%	(947)	(35,0%)	(866)	(32,0%)	2 704	3,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 346	94,1%	59	,4%	132	,9%	638	4,5%	14 176	20,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 799	100,0%	2 799	4,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	66 858	97,3%	81	,1%	(815)	(1,2%)	2 572	3,7%	68 696	100,0%

Contact Details

Municipal Manager	Mr C Du Plessis	042 200 2046
Chief Financial Officer	Mr Riaz Nazim Lorgat	042 200 2200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	245 872	236 275	51 140	20,8%	45 801	18,6%	39 250	16,6%	34 247	14,5%	170 438	72,1%	18 181	83,4%	88,4%
Exchange Revenue															
Service charges - Electricity	3 427	4 599	1 071	31,2%	1 187	34,6%	1 003	21,8%	979	21,3%	4 240	92,2%	836	95,5%	17,2%
Service charges - Water	29 835	29 835	6 025	20,2%	8 783	29,4%	5 815	19,5%	5 796	19,4%	26 419	88,6%	5 861	89,8%	(1,1%)
Service charges - Waste Water Management	17 536	17 536	2 828	16,1%	5 564	31,7%	3 562	20,3%	3 556	20,3%	15 509	88,4%	3 672	93,9%	(3,2%)
Service charges - Waste Management	8 672	8 672	1 446	16,7%	2 890	33,3%	1 909	22,0%	1 889	21,8%	8 134	93,8%	1 792	94,6%	5,4%
Sale of Goods and Rendering of Services	508	439	200	39,3%	122	24,1%	369	83,9%	354	80,5%	1 045	237,8%	146	94,8%	142,8%
Agency services	3 259	4 130	1 321	40,5%	(550)	(16,9%)	417	10,1%	1 861	45,1%	3 049	73,8%	2 290	136,8%	(18,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 246	15 065	1 882	22,8%	4 292	52,0%	3 617	24,0%	3 553	23,6%	13 344	88,6%	2 112	98,9%	68,2%
Interest earned from Current and Non Current Assets	702	925	254	36,2%	173	23,1%	99	10,7%	172	18,6%	688	74,4%	73	55,2%	135,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	426	430	76	17,8%	157	36,8%	111	25,8%	109	25,4%	453	105,4%	103	94,5%	6,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	157	382	138	87,7%	50	31,7%	17	4,4%	12	3,2%	217	56,9%	(17)	10,7%	(171,3%)
Non-Exchange Revenue															
Property rates	36 724	33 627	33 400	90,9%	(341)	(9%)	6	-	(7)	-	33 058	98,3%	(2)	99,7%	256,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	47 357	28 414	(28 600)	(60,4%)	126	3%	1 055	3,7%	6 830	24,0%	(20 589)	(72,5%)	464	48,5%	1 371,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	85 628	85 622	30 078	35,1%	21 080	24,6%	19 459	22,7%	7 659	8,9%	78 277	91,4%	82	87,6%	9 204,1%
Interest	3 396	6 599	1 022	30,1%	2 278	67,1%	1 811	27,4%	1 484	22,5%	6 594	99,9%	770	98,3%	92,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 270	243 006	9 570	3,9%	59 865	24,5%	61 000	25,1%	55 601	22,9%	186 036	76,6%	58 039	78,9%	(4,2%)
Employee related costs	83 836	83 687	25 840	30,8%	21 092	25,2%	26 969	32,2%	20 181	24,1%	94 081	112,4%	18 369	104,4%	9,9%
Remuneration of councillors	5 437	5 620	1 222	22,5%	1 618	29,8%	1 309	23,3%	1 266	22,5%	5 415	96,4%	1 257	111,7%	7%
Bulk purchases - electricity	5 718	4 683	2 132	37,3%	1 171	20,5%	468	10,0%	415	8,9%	4 485	89,4%	847	104,0%	(51,0%)
Inventory consumed	8 081	7 889	2 096	25,9%	976	12,1%	821	10,4%	1 394	17,7%	5 287	67,0%	825	70,5%	68,8%
Debt impairment	58 361	67 507	(36 808)	(63,1%)	15 480	26,5%	15 480	22,9%	15 480	22,9%	9 631	14,3%	21 878	44,3%	(29,2%)
Depreciation and amortisation	25 396	25 396	6 349	25,0%	6 349	25,0%	6 349	25,0%	6 349	25,0%	25 396	100,0%	6 076	125,0%	4,5%
Interest	943	882	297	31,5%	199	21,1%	161	18,2%	278	31,5%	935	106,0%	177	75,7%	57,6%
Contracted services	21 876	14 484	2 889	13,2%	4 127	18,9%	3 442	23,8%	3 051	21,1%	13 509	93,3%	2 543	57,7%	20,0%
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 159	3 159	(49)	(1,6%)	190	6,0%	372	11,8%	360	11,4%	872	27,6%	-	-	(100,0%)
Operational costs	31 463	29 699	5 603	17,8%	8 664	27,5%	5 629	19,0%	6 827	23,0%	26 724	90,0%	6 067	80,0%	12,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 602	(6 730)	41 570	-	(14 064)	-	(21 750)	-	(21 354)	-	(15 598)	-	(39 858)	-	-
Transfers and subsidies - capital (monetary allocations)	44 352	58 318	461	1,0%	2 519	5,7%	6 650	11,4%	17 807	30,5%	27 438	47,0%	-	51,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 954	51 588	42 031	-	(11 544)	-	(15 100)	-	(3 547)	-	11 840	-	(39 858)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	45 954	51 588	42 031	-	(11 544)	-	(15 100)	-	(3 547)	-	11 840	-	(39 858)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 954	51 588	42 031	-	(11 544)	-	(15 100)	-	(3 547)	-	11 840	-	(39 858)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 954	51 588	42 031	-	(11 544)	-	(15 100)	-	(3 547)	-	11 840	-	(39 858)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	39 475	51 579	25 330	64,2%	5 270	13,4%	9 096	17,6%	5 377	10,4%	45 074	87,4%	4 800	123,3%	12,0%
National Government	30 725	43 439	6 781	22,1%	5 255	17,1%	4 018	9,2%	3 385	7,8%	19 439	44,7%	2 089	175,7%	62,0%
Provincial Government	6 950	6 800	18 429	265,2%	-	-	5 045	74,2%	1 970	29,0%	25 444	374,2%	2 645	83,6%	(25,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 675	50 239	25 210	66,9%	5 255	13,9%	9 063	18,0%	5 355	10,7%	44 883	89,3%	4 734	121,2%	13,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 800	1 340	121	6,7%	15	0,8%	33	2,5%	22	1,7%	191	14,3%	66	167,8%	(65,8%)
Capital Expenditure Functional	39 475	51 579	25 330	64,2%	5 270	13,4%	9 096	17,6%	5 377	10,4%	45 074	87,4%	4 800	109,2%	12,0%
Municipal governance and administration	150	200	(1 878)	(1 252,2%)	15	9,9%	33	16,6%	22	11,2%	(1 808)	(904,0%)	2 690	87,8%	(99,2%)
Executive and Council	-	-	(1 979)	-	-	-	-	-	-	-	(1 979)	-	2 645	84,4%	(100,0%)
Finance and administration	150	200	100	66,8%	15	9,9%	33	16,6%	22	11,2%	171	85,3%	45	215,3%	(50,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	150	1 140	2 408	1 605,3%	-	-	-	-	-	-	2 408	211,2%	-	152,4%	-
Community and Social Services	150	-	2 408	1 605,3%	-	-	-	-	-	-	2 408	-	-	189,6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 140	-	-	-	-	-	-	-	-	-	-	-	75,1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 056	8 240	20 797	294,7%	774	11,0%	5 045	61,2%	1 970	23,9%	28 585	346,9%	-	223,1%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 056	8 240	20 797	294,7%	774	11,0%	5 045	61,2%	1 970	23,9%	28 585	346,9%	-	223,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 119	41 999	4 004	12,5%	4 482	14,0%	4 018	9,6%	3 385	8,1%	15 888	37,8%	2 110	84,8%	60,5%
Energy sources	5 493	9 097	2 252	41,0%	1 022	18,6%	-	1 156	-	4 429	48,7%	-	-	16,7%	(100,0%)
Water Management	-	-	20	-	-	-	-	-	-	20	-	-	20	-	(100,0%)
Waste Water Management	26 626	32 901	1 732	6,5%	3 460	13,0%	4 018	12,2%	2 229	6,8%	11 439	34,8%	2 089	123,6%	6,7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	421,6%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	64 228	55 751	28 939	45,1%	23 959	37,3%	27 711	49,7%	1 835	3,3%	82 444	147,9%	(18 700)	(20,0%)	(109,8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 396)	(47 063)	-	-	-	-	-	-	-	-	-	-	-	11,4%	-
Capital assets	(45 396)	(47 063)	-	-	-	-	-	-	-	-	-	-	-	11,4%	-
Net Cash from/(used) Investing Activities	(45 396)	(47 063)	-	-	-	-	-	-	-	-	-	-	-	11,4%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 831	8 688	28 939	153,7%	23 959	127,2%	27 711	319,0%	1 835	21,1%	82 444	948,9%	(18 700)	1 045,5%	(109,8%)
Cash/cash equivalents at the year begin:	4 258	853	18 335	430,6%	13 612	319,7%	16 728	1 961,4%	22 789	2 672,1%	18 335	2 149,9%	(38 967)	855,1%	(158,5%)
Cash/cash equivalents at the year end:	23 090	9 541	19 881	86,1%	18 837	81,6%	25 855	271,0%	15 449	161,9%	15 449	161,9%	(67 040)	(2 412,1%)	(123,0%)

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	6 304	5,4%	3 053	2,6%	2 784	2,4%	103 658	89,5%	115 800	36,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13	8,3%	1	4%	1	4%	139	90,9%	153	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 037	3,9%	1 895	1,8%	1 659	1,6%	94 973	92,6%	102 564	32,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 516	5,3%	1 703	2,6%	1 663	2,5%	59 560	89,6%	66 442	21,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 727	5,5%	839	2,7%	815	2,6%	27 935	89,2%	31 316	9,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	51	7,9%	23	3,6%	23	3,5%	551	85,0%	648	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	8,9%	4	4,6%	4	4,6%	74	82,0%	90	-	-	-	-	-
Total By Income Source	15 655	4,9%	7 519	2,4%	6 948	2,2%	286 890	90,5%	317 013	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	462	5,8%	194	2,4%	235	2,9%	7 100	88,9%	7 991	2,5%	-	-	-	-
Commercial	1 037	7,6%	433	3,2%	282	2,1%	11 873	87,1%	13 625	4,3%	-	-	-	-
Households	12 441	5,2%	6 015	2,5%	5 577	2,3%	214 386	89,9%	238 420	75,2%	-	-	-	-
Other	1 715	3,0%	876	1,5%	855	1,5%	53 531	94,0%	56 977	18,0%	-	-	-	-
Total By Customer Group	15 655	4,9%	7 519	2,4%	6 948	2,2%	286 890	90,5%	317 013	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	-	-	27	5,5%	249	50,9%	214	43,6%	490	2,0%
Bulk Water	-	-	-	-	-	-	12	100,0%	12	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 793	11,7%	954	6,2%	2 295	15,0%	10 292	67,1%	15 334	64,2%
Auditor-General	110	1,4%	334	4,1%	666	8,3%	6 956	86,2%	8 065	33,7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 903	8,0%	1 315	5,5%	3 209	13,4%	17 473	73,1%	23 901	100,0%

Contact Details

Municipal Manager	Mr Sabelo Timi Acting Municipal Manager	042 288 7210
Chief Financial Officer	Ms Nydine Venter	042 288 7281

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	248 695	414 822	89 692	36,1%	108 050	43,4%	79 939	19,3%	71 198	17,2%	348 879	84,1%	38 437	45,8%	85,2%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 320	10 220	92	2,8%	146	4,4%	3 696	36,2%	2 287	22,4%	6 222	60,9%	183	193,0%	1 152,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3	3	1	20,2%	1	21,6%	1	47,4%	1	35,1%	3	124,3%	0	119,4%	101,6%
Interest earned from Current and Non Current Assets	15 400	15 900	3 657	23,7%	3 884	25,2%	5 002	31,5%	3 925	24,7%	16 468	103,6%	4 952	180,9%	20,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	150	41	27,5%	43	28,7%	(13)	(8,5%)	31	20,7%	102	68,3%	39	175,7%	(21,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	120	29	24,3%	47 094	39 244,9%	3 043	2 536,0%	10 954	9 128,4%	61 120	50 933,5%	10 959	(30 714,2%)	-
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	300	300	39	13,1%	80	26,7%	40	13,4%	38	12,8%	198	66,1%	40	40,4%	(5,4%)
Transfer and subsidies - Operational	188 334	344 325	85 833	45,6%	56 803	30,2%	68 169	19,8%	53 961	15,7%	264 765	76,9%	22 262	80,0%	142,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	41 068	43 805	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	248 695	414 822	47 678	19,2%	75 112	30,2%	72 374	17,4%	96 152	23,2%	291 315	70,2%	65 004	58,9%	47,9%
Employee related costs	67 755	69 520	13 385	19,8%	16 150	23,8%	13 897	20,0%	14 436	20,8%	57 868	83,2%	13 923	85,3%	3,7%
Remuneration of councillors	8 480	8 911	1 904	22,5%	2 296	27,1%	2 128	23,9%	2 028	22,8%	8 357	93,8%	1 914	95,0%	6,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 320	5 394	770	14,5%	1 015	19,1%	811	15,1%	1 373	25,5%	3 969	73,7%	1 646	57,3%	(16,6%)
Transfers and subsidies	29 621	27 423	2 738	9,2%	7 768	26,2%	5 625	20,5%	9 035	32,9%	25 166	91,8%	6 527	57,6%	38,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	134 018	300 084	28 880	21,5%	47 882	35,7%	49 914	16,6%	69 280	23,1%	195 955	65,3%	40 994	48,4%	69,0%
Losses on disposal of Assets	-	-	-	-	0	-	-	-	-	-	0	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	42 014	-	32 939	-	7 564	-	(24 954)	-	57 564	-	(26 567)	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	42 014	-	32 939	-	7 564	-	(24 954)	-	57 564	-	(26 567)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	-	42 014	-	32 939	-	7 564	-	(24 954)	-	57 564	-	(26 567)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	42 014	-	32 939	-	7 564	-	(24 954)	-	57 564	-	(26 567)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	42 014	-	32 939	-	7 564	-	(24 954)	-	57 564	-	(26 567)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	9 670	10 625	1 492	15,4%	135	1,4%	31	,3%	1 336	12,6%	2 994	28,2%	4 251	52,9%	(68,6%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 670	10 625	1 492	15,4%	135	1,4%	31	,3%	1 336	12,6%	2 994	28,2%	4 251	52,9%	(68,6%)
Capital Expenditure Functional	9 670	10 625	1 492	15,4%	135	1,4%	31	,3%	1 336	12,6%	2 994	28,2%	4 251	52,9%	(68,6%)
Municipal governance and administration	5 522	6 447	1 492	27,0%	95	1,7%	29	,4%	539	8,4%	2 156	33,4%	2 806	47,7%	(80,8%)
Executive and Council	4	4	-	-	-	-	-	-	-	-	-	-	69	88,1%	(100,0%)
Finance and administration	5 518	6 443	1 492	27,0%	95	1,7%	29	,4%	539	8,4%	2 156	33,5%	2 737	41,5%	(80,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 884	3 884	-	-	33	,8%	(0)	-	786	20,2%	819	21,1%	1 445	86,7%	(45,6%)
Community and Social Services	3 016	3 016	-	-	16	,5%	(0)	-	-	-	15	,5%	-	34,3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	79,2%	-
Health	868	868	-	-	17	2,0%	(0)	-	786	90,6%	803	92,5%	1 445	89,5%	(45,6%)
Economic and Environmental Services	14	44	-	-	7	51,9%	2	5,3%	10	23,5%	20	45,3%	-	39,2%	(100,0%)
Planning and Development	14	44	-	-	7	51,9%	2	5,3%	10	23,5%	20	45,3%	-	39,2%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	239 024	372 389	-	-	-	-	(54)	-	-	-	(54)	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	38 190	42 935	-	-	-	-	(54)	(.1%)	-	-	(54)	(.1%)	-	(.3%)	-
Transfers and Subsidies - Operational	185 834	314 454	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(245 195)	(247 168)	(1 132)	.5%	3 133	(1.3%)	(1 373)	.6%	(949)	.4%	(320)	.1%	(1 142)	(.2%)	(17.0%)
Suppliers and employees	(221 301)	(223 274)	(1 132)	.5%	3 133	(1.4%)	(1 373)	.6%	(949)	.4%	(320)	.1%	(1 142)	(.3%)	(17.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(23 894)	(23 894)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(6 170)	125 221	(1 132)	18,3%	3 133	(50,8%)	(1 426)	(1,1%)	(949)	(,8%)	(374)	(,3%)	(1 142)	(,1%)	(17,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 670)	(9 670)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(9 670)	(9 670)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(9 670)	(9 670)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(15 841)	115 551	(1 132)	7,1%	3 133	(19,8%)	(1 426)	(1,2%)	(949)	(,8%)	(374)	(,3%)	(1 142)	(,1%)	(17,0%)
Cash/cash equivalents at the year begin:	210 539	210 539	-	-	(1 132)	(,5%)	2 001	1,0%	210 407	99,9%	-	-	211 211	-	(,4%)
Cash/cash equivalents at the year end:	194 698	326 090	(1 132)	(,6%)	2 001	1,0%	210 407	64,5%	209 458	64,2%	209 458	64,2%	210 068	38,0%	(,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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(9)	(20,4%)	1	2,5%	1	2,5%	49	115,4%	43	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1	10,7%	-	-	0	6,1%	4	83,3%	5	,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 984	100,0%	3 984	98,8%	-	-	-	-
Total By Income Source	(8)	(,2%)	1	-	1	-	4 038	100,1%	4 032	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	3 903	100,0%	3 903	96,8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	(6,3%)	1	,8%	1	1,1%	135	104,4%	130	3,2%	-	-	-	-
Total By Customer Group	(8)	(,2%)	1	-	1	-	4 038	100,1%	4 032	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms Unati Daniels	041 508 7104
Chief Financial Officer	Mrs K Abrahams	041 508 7247

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	449 779	478 803	163 174	36,3%	36 603	8,1%	124 493	26,0%	26 466	5,5%	350 737	73,3%	38 427	69,3%	(31,1%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	500	500	318	63,7%	955	191,1%	956	191,2%	637	127,3%	2 867	573,3%	611	399,6%	4,1%
Sale of Goods and Rendering of Services	498	350	116	23,4%	881	176,9%	1 099	314,1%	142	40,7%	2 239	639,7%	220	158,6%	(35,3%)
Agency services	1 200	1 500	2 438	203,1%	2 862	238,5%	2 644	176,2%	1 831	122,1%	9 774	651,6%	2 084	800,1%	(12,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	(1)	-	(1)	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	25 000	37 000	7 316	29,3%	8 179	32,7%	7 519	20,3%	4 337	11,7%	27 351	73,9%	3 841	84,9%	12,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 009	2 570	243	12,1%	793	39,5%	734	28,5%	785	30,5%	2 555	99,4%	716	116,6%	9,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	455	615	50	10,9%	124	27,3%	139	22,6%	75	12,2%	388	63,0%	93	225,2%	(19,5%)
Non-Exchange Revenue															
Property rates	8 000	12 000	711	8,9%	2 131	26,6%	3 113	25,9%	1 250	10,4%	7 205	60,0%	1 282	57,8%	(2,5%)
Surcharges and Taxes	22 000	32 000	5 245	23,8%	8 041	36,5%	8 400	26,2%	9 932	31,0%	31 618	98,8%	7 009	144,4%	41,7%
Fines, penalties and forfeits	1 150	1 250	434	37,7%	456	39,7%	451	36,1%	265	21,2%	1 606	128,5%	321	139,2%	(17,5%)
Licences or permits	900	1 900	37	4,1%	145	16,1%	194	10,2%	188	9,9%	564	29,7%	37	81,4%	406,2%
Transfer and subsidies - Operational	388 067	389 118	146 266	37,7%	12 037	3,1%	99 245	25,5%	7 024	1,8%	264 571	68,0%	22 212	59,1%	(68,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	434 860	500 541	27 154	6,2%	55 796	12,8%	51 588	10,3%	75 183	15,0%	209 722	41,9%	46 815	35,5%	60,6%
Employee related costs	147 993	153 993	21	-	112	,1%	11 360	7,4%	12 728	8,3%	24 221	15,7%	174	7,0%	7 232,4%
Remuneration of councillors	29 110	29 110	-	-	-	-	1 912	6,6%	1 958	6,7%	3 870	13,3%	-	5,7%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	144 623	188 765	22 306	15,4%	41 172	28,5%	28 149	14,9%	36 567	19,4%	128 194	67,9%	35 191	92,9%	3,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	56 134	71 673	4 827	8,6%	14 512	25,9%	10 168	14,2%	23 929	33,4%	53 437	74,6%	11 451	63,0%	109,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 920	(21 738)	136 020	-	(19 193)	-	72 905	-	(48 717)	-	141 015	-	(8 388)	-	-
Transfers and subsidies - capital (monetary allocations)	77 813	77 813	16 348	21,0%	24 017	30,9%	20 657	26,5%	18 402	23,6%	79 423	102,1%	6 950	87,9%	164,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	92 732	56 075	152 368	-	4 825	-	93 561	-	(30 315)	-	220 439	-	(1 437)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	92 732	56 075	152 368	-	4 825	-	93 561	-	(30 315)	-	220 439	-	(1 437)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	92 732	56 075	152 368	-	4 825	-	93 561	-	(30 315)	-	220 439	-	(1 437)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	92 732	56 075	152 368	-	4 825	-	93 561	-	(30 315)	-	220 439	-	(1 437)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	101 617	115 553	20 333	20,0%	29 228	28,8%	15 057	13,0%	17 907	15,5%	82 525	71,4%	18 054	92,1%	(,8%)
National Government	58 571	65 296	10 158	17,3%	20 913	35,7%	9 600	14,7%	9 920	15,2%	50 590	77,5%	11 075	98,3%	(10,4%)
Provincial Government	19 130	23 995	5 949	31,1%	5 204	27,2%	2 024	8,4%	2 592	10,8%	15 769	65,7%	-	85,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 701	89 291	16 106	20,7%	26 117	33,6%	11 624	13,0%	12 512	14,0%	66 359	74,3%	11 075	95,3%	13,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 915	26 262	4 226	17,7%	3 111	13,0%	3 434	13,1%	5 395	20,5%	16 167	61,6%	6 979	82,2%	(22,7%)
Capital Expenditure Functional	101 617	115 553	20 333	20,0%	29 228	28,8%	15 057	13,0%	17 907	15,5%	82 525	71,4%	18 336	91,0%	(2,3%)
Municipal governance and administration	5 828	7 376	46	,8%	499	8,6%	-	-	3 056	41,4%	3 600	48,8%	2 077	92,0%	47,1%
Executive and Council	-	100	-	-	-	-	-	-	130	129,7%	130	129,7%	1 037	363,3%	(87,5%)
Finance and administration	5 394	6 791	46	,8%	483	9,0%	-	-	2 923	43,0%	3 452	50,8%	1 040	81,2%	181,0%
Internal audit	435	485	-	-	16	3,6%	-	-	3	,7%	19	3,9%	-	-	(100,0%)
Community and Public Safety	14 884	22 048	3 202	21,5%	8 100	54,4%	4 960	22,5%	2 713	12,3%	18 975	86,1%	1 893	88,6%	43,3%
Community and Social Services	3 904	4 369	450	11,5%	963	24,7%	850	19,4%	630	14,4%	2 892	66,2%	985	59,3%	(36,0%)
Sport And Recreation	10 981	17 679	2 752	25,1%	7 137	65,0%	4 111	23,3%	2 083	11,8%	16 082	91,0%	908	99,8%	129,4%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	78 730	83 629	17 085	21,7%	19 999	25,4%	10 008	12,0%	11 999	14,3%	59 092	70,7%	6 111	89,4%	96,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	78 730	83 629	17 085	21,7%	19 999	25,4%	10 008	12,0%	11 999	14,3%	59 092	70,7%	6 111	89,4%	96,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 174	2 500	-	-	630	29,0%	89	3,6%	139	5,6%	858	34,3%	8 256	99,0%	(98,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	7 335	100,0%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 174	2 500	-	-	630	29,0%	89	3,6%	139	5,6%	858	34,3%	921	95,4%	(84,9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	525 944	554 116	149 253	28.4%	13 544	2.6%	12 886	2.3%	7 744	1.4%	183 427	33.1%	7 386	6.7%	4.8%
Property rates	6 400	9 600	43	.7%	82	1.3%	56	.6%	73	.8%	255	2.7%	38	5.0%	91.8%
Service charges	400	400	29	7.4%	19	4.8%	39	9.8%	40	9.9%	127	31.8%	31	36.4%	29.6%
Other revenue	28 264	40 185	3 318	11.7%	5 261	18.6%	5 260	13.1%	3 287	8.2%	17 126	42.6%	3 472	28.4%	(5.3%)
Transfers and Subsidies - Operational	388 067	389 118	115 396	29.7%	-	-	-	-	-	-	115 396	29.7%	-	-	-
Transfers and Subsidies - Capital	77 813	77 813	23 134	29.7%	-	-	-	-	-	-	23 134	29.7%	-	-	-
Interest	25 000	37 000	7 333	29.3%	8 182	32.7%	7 530	20.4%	4 344	11.7%	27 389	74.0%	3 846	82.8%	13.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(406 450)	(443 501)	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Suppliers and employees	(406 450)	(443 501)	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	119 494	110 615	149 253	124,9%	13 544	11,3%	12 886	11,6%	7 745	7,0%	183 428	165,8%	7 386	17,9%	4,9%
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	(128 859)	(115 553)	-	-	-	-	-	-	55	-	55	-	-	-	(100,0%)
Capital assets	(128 859)	(115 553)	-	-	-	-	-	-	55	-	55	-	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(128 859)	(115 553)	-	-	-	-	-	-	55	-	55	-	-	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 365)	(4 938)	149 253	(1 593,7%)	13 544	(144,6%)	12 886	(260,9%)	7 800	(158,0%)	183 483	(3 715,7%)	7 386	50,5%	5,6%
Cash/cash equivalents at the year begin:	340 091	340 091	41	-	271 693	79,9%	285 237	83,9%	298 123	87,7%	41	-	61 113	-	387,8%
Cash/cash equivalents at the year end:	330 725	335 153	149 294	45,1%	285 237	86,2%	298 123	89,0%	305 923	91,3%	305 923	91,3%	68 499	100,8%	346,6%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	832	1,5%	-	-	332	,6%	56 033	98,0%	57 197	59,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	715	4,3%	-	-	338	2,0%	15 570	93,7%	16 623	17,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	717	2,9%	-	-	356	1,4%	23 536	95,6%	24 609	25,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(291)	18,2%	(90)	5,6%	134	(8,4%)	(1 349)	84,5%	(1 595)	(1,6%)	-	-	-	-
Total By Income Source	1 973	2,0%	(90)	(,1%)	1 160	1,2%	93 790	96,9%	96 834	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	138	,5%	(86)	(,3%)	69	,2%	28 969	99,6%	29 090	30,0%	-	-	-	-
Commercial	509	3,5%	(10)	(,1%)	286	1,9%	13 944	94,7%	14 729	15,2%	-	-	-	-
Households	1 042	3,1%	(2)	-	519	1,5%	32 294	95,4%	33 853	35,0%	-	-	-	-
Other	285	1,5%	8	-	286	1,5%	18 584	97,0%	19 163	19,8%	-	-	-	-
Total By Customer Group	1 973	2,0%	(90)	(,1%)	1 160	1,2%	93 790	96,9%	96 834	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	672	207,0%	196	60,4%	345	106,2%	(889)	(273,5%)	325	41,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	421	90,9%	-	-	476	102,8%	(434)	(93,6%)	463	58,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 093	138,7%	196	24,9%	821	104,2%	(1 322)	(167,8%)	788	100,0%

Contact Details

Municipal Manager	Mr Mkhululi Noko	047 489 5808
Chief Financial Officer	Mr Vuyo JamJam	047 489 5815

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	495 472	523 316	216 541	43,7%	149 755	30,2%	121 218	23,2%	27 769	5,3%	515 283	98,5%	27 458	101,8%	1,1%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 000	17 322	4 257	47,3%	4 271	47,5%	4 103	23,7%	4 626	26,7%	17 257	99,6%	2 408	165,1%	92,1%
Sale of Goods and Rendering of Services	554	554	207	37,4%	173	31,3%	187	33,7%	261	47,1%	828	149,5%	328	137,0%	(20,3%)
Agency services	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 811	14 811	1 098	7,4%	1 159	7,8%	1 217	8,2%	1 234	8,3%	4 707	31,8%	1 025	24,5%	20,3%
Interest earned from Current and Non Current Assets	15 000	20 000	5 747	38,3%	4 632	30,9%	4 460	22,3%	3 803	19,0%	18 642	93,2%	4 921	235,7%	(22,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 264	6 264	1 382	22,1%	1 307	20,9%	1 281	20,5%	1 629	26,0%	5 600	89,4%	1 172	110,1%	39,0%
Licence and permits	60	60	528	880,3%	510	850,1%	434	723,1%	380	633,3%	1 852	3 086,8%	634	1 899,1%	(40,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	508	508	760	149,6%	684	134,7%	2 012	395,9%	721	141,8%	4 177	821,9%	502	2 302,0%	43,4%
Non-Exchange Revenue															
Property rates	85 584	95 338	54 901	64,1%	13 243	15,5%	13 450	14,1%	(250)	(,3%)	81 344	85,3%	7 055	106,1%	(103,5%)
Surcharges and Taxes	-	-	129	-	116	-	30	-	12	-	287	-	2	-	558,8%
Fines, penalties and forfeits	6 600	6 600	2	-	3 305	50,1%	3 220	48,8%	9 197	139,4%	15 724	238,2%	4 012	103,4%	129,3%
Licences or permits	2 000	2 000	52	2,6%	48	2,4%	40	2,0%	27	1,4%	168	8,4%	45	11,6%	(38,8%)
Transfer and subsidies - Operational	350 592	352 795	144 091	41,1%	115 981	33,1%	87 556	24,8%	2 436	,7%	350 065	99,2%	2 327	96,0%	4,7%
Interest	-	-	3 387	-	3 262	-	3 229	-	2 585	-	12 462	-	3 028	1 294 714 700,0%	(14,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 500	1 665	-	-	1 064	70,9%	-	-	1 107	66,5%	2 171	130,4%	-	-	(100,0%)
Other Gains	-	2 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	718 903	845 559	82 299	11,4%	134 756	18,7%	122 011	14,4%	563 783	66,7%	902 850	106,8%	94 916	49,3%	494,0%
Employee related costs	241 902	242 610	52 640	21,8%	59 645	24,7%	57 150	23,6%	52 144	21,5%	221 579	91,3%	53 048	91,4%	(1,7%)
Remuneration of councillors	26 706	26 706	6 371	23,9%	7 437	27,8%	6 978	26,1%	6 622	24,8%	27 408	102,6%	6 404	106,5%	3,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 378	11 420	919	7,4%	1 462	11,8%	1 458	12,8%	2 111	18,5%	5 950	52,1%	1 611	86,7%	31,0%
Debt impairment	-	19 314	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	283 615	303 575	-	-	1 014	,4%	26 333	8,7%	417 172	137,4%	444 519	146,4%	-	-	(100,0%)
Interest	2 478	2 378	37	1,5%	31	1,2%	24	1,0%	18	,7%	109	4,6%	45	5,9%	(60,9%)
Contracted services	34 726	62 792	5 342	15,4%	8 953	25,8%	6 109	9,7%	13 899	22,1%	34 303	54,6%	12 157	85,9%	14,3%
Transfers and subsidies	15 500	15 993	971	6,1%	2 344	14,7%	3 705	23,2%	3 544	22,2%	10 563	66,0%	2 772	51,5%	27,8%
Irrecoverable debts written off	40 000	20 686	1 139	2,8%	(17)	-	1 674	8,1%	2 568	12,4%	5 363	25,9%	4 090	40,3%	(37,2%)
Operational costs	61 175	72 815	14 881	24,3%	12 875	21,0%	13 728	18,9%	17 089	23,5%	58 572	80,4%	14 788	81,1%	15,6%
Losses on disposal of Assets	-	67 265	-	-	40 817	-	4 854	7,2%	48 616	72,3%	94 287	140,2%	-	-	(100,0%)
Other Losses	3	3	-	-	196	6 050,0%	-	-	1	16,0%	197	6 066,0%	-	-	(100,0%)
Surplus/(Deficit)	(223 432)	(322 243)	134 241	-	14 999	-	(793)	-	(536 014)	-	(387 567)	-	(67 458)	-	-
Transfers and subsidies - capital (monetary allocations)	94 644	101 668	38 514	40,7%	16 667	17,6%	16 359	16,1%	23 038	22,7%	94 577	93,0%	27 208	87,4%	(15,3%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(128 787)	(220 575)	172 755	-	31 665	-	15 566	-	(512 976)	-	(292 989)	-	(40 250)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(128 787)	(220 575)	172 755	-	31 665	-	15 566	-	(512 976)	-	(292 989)	-	(40 250)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(128 787)	(220 575)	172 755	-	31 665	-	15 566	-	(512 976)	-	(292 989)	-	(40 250)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(128 787)	(220 575)	172 755	-	31 665	-	15 566	-	(512 976)	-	(292 989)	-	(40 250)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	294 848	256 473	77 215	26,2%	58 477	19,8%	87 016	33,9%	45 869	17,9%	268 577	104,7%	60 020	73,1%	(23,6%)
National Government	76 256	83 498	32 878	43,1%	24 126	31,6%	29 671	35,5%	9 666	11,6%	96 341	115,4%	15 889	90,6%	(39,2%)
Provincial Government	18 388	18 412	5 017	27,3%	870	4,7%	1 410	7,7%	1 586	8,6%	8 883	48,2%	4 105	41,3%	(61,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 644	101 909	37 895	40,0%	24 995	26,4%	31 081	30,5%	11 253	11,0%	105 224	103,3%	19 994	78,9%	(43,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	200 204	154 564	39 320	19,6%	33 482	16,7%	55 935	36,2%	34 616	22,4%	163 353	105,7%	40 026	68,5%	(13,5%)
Capital Expenditure Functional	294 848	256 473	77 215	26,2%	58 477	19,8%	87 016	33,9%	45 869	17,9%	268 577	104,7%	60 348	73,3%	(24,0%)
Municipal governance and administration	6 472	13 123	1 898	29,3%	2 601	40,2%	1 136	8,7%	4 005	30,5%	9 641	73,5%	6 513	70,2%	(38,5%)
Executive and Council	150	399	-	-	109	72,8%	120	30,0%	40	9,9%	269	67,2%	-	-	(100,0%)
Finance and administration	6 322	12 724	1 898	30,0%	2 492	39,4%	1 017	8,0%	3 965	31,2%	9 373	73,7%	6 513	71,1%	(39,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 005	6 804	37	,9%	524	13,1%	540	7,9%	986	14,5%	2 087	30,7%	-	32,9%	(100,0%)
Community and Social Services	2 864	3 320	37	1,3%	237	8,3%	730	22,0%	116	3,5%	1 120	33,7%	-	19,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 141	3 125	-	-	18	1,5%	(190)	(6,1%)	871	27,9%	698	22,3%	-	51,9%	(100,0%)
Housing	-	360	-	-	269	-	-	-	-	-	269	74,9%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	276 081	231 702	74 335	26,9%	55 176	20,0%	81 352	35,1%	40 877	17,6%	251 741	108,6%	50 131	75,9%	(18,5%)
Planning and Development	3 625	4 886	15	,4%	120	3,3%	1 463	29,9%	1 644	33,6%	3 241	66,3%	2 012	45,6%	(18,3%)
Road Transport	272 456	226 816	74 320	27,3%	55 056	20,2%	79 889	35,2%	39 234	17,3%	248 499	109,6%	48 119	75,6%	(18,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 290	4 844	945	11,4%	176	2,1%	3 987	82,3%	-	-	5 108	105,4%	3 704	40,1%	(100,0%)
Energy sources	7 920	4 594	945	11,9%	-	-	3 987	86,8%	-	-	4 932	107,4%	3 704	40,4%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	370	250	-	-	176	47,5%	-	-	-	-	176	70,2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	176 493	234 746	(68 003)	(38,5%)	(79 836)	(45,2%)	782 969	333,5%	397 055	169,1%	1 032 185	439,7%	84 161	1 572,0%	371,8%
Cash Flow from Investing Activities															
Receipts	1 452	1 452	12	,8%	12	,8%	12	,8%	1 187	81,7%	1 223	84,2%	16	16,0%	7 317,5%
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(48)	(48)	12	(25,0%)	12	(25,0%)	12	(25,0%)	1 187	(2 472,5%)	1 223	(2 547,5%)	16	-	7 317,5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(294 848)	(303 078)	(2 482)	,8%	(3 620)	1,2%	(7 079)	2,3%	(9 474)	3,1%	(22 655)	7,5%	(7 456)	14,0%	27,1%
Capital assets	(294 848)	(303 078)	(2 482)	,8%	(3 620)	1,2%	(7 079)	2,3%	(9 474)	3,1%	(22 655)	7,5%	(7 456)	14,0%	27,1%
Net Cash from/(used) Investing Activities	(293 396)	(301 626)	(2 470)	,8%	(3 608)	1,2%	(7 067)	2,3%	(8 287)	2,7%	(21 432)	7,1%	(7 440)	14,0%	11,4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(116 904)	(66 881)	(70 473)	60,3%	(83 444)	71,4%	775 902	(1 160,1%)	388 768	(581,3%)	1 010 753	(1 511,3%)	76 721	(3 752,3%)	406,7%
Cash/cash equivalents at the year begin:	112 094	196 908	-	-	(70 473)	(62,9%)	(153 917)	(78,2%)	621 985	315,9%	-	-	2 800 734	-	(77,8%)
Cash/cash equivalents at the year end:	(4 810)	130 027	(70 473)	1 465,1%	(153 917)	3 199,8%	621 985	478,4%	1 010 753	777,3%	1 010 753	777,3%	2 877 455	3 235,7%	(64,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 251	7,5%	3 523	2,0%	3 206	1,8%	155 994	88,6%	175 973	70,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 200	7,0%	1 812	3,0%	1 821	3,0%	52 116	86,9%	59 949	23,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	477	8,9%	162	3,0%	148	2,8%	4 559	85,3%	5 346	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	544	5,7%	466	4,9%	243	2,5%	8 293	86,9%	9 546	3,8%	-	-	-	-
Total By Income Source	18 472	7,4%	5 962	2,4%	5 419	2,2%	220 962	88,1%	250 815	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 873	13,2%	596	2,7%	578	2,7%	17 671	81,4%	21 718	8,7%	-	-	-	-
Commercial	2 235	8,1%	496	1,8%	228	,8%	24 724	89,3%	27 683	11,0%	-	-	-	-
Households	11 407	6,3%	4 174	2,3%	3 930	2,2%	162 097	89,3%	181 608	72,4%	-	-	-	-
Other	1 957	9,9%	697	3,5%	684	3,5%	16 470	83,2%	19 807	7,9%	-	-	-	-
Total By Customer Group	18 472	7,4%	5 962	2,4%	5 419	2,2%	220 962	88,1%	250 815	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 686	100,0%	-	-	-	-	-	-	1 686	80,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	398	100,0%	-	-	-	-	-	-	398	19,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 084	100,0%	-	-	-	-	-	-	2 084	100,0%

Contact Details

Municipal Manager	Mr Siumko Mahlasela	047 050 1101
Chief Financial Officer	Mr Mzusekho Matomane	047 050 1200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	146 220	147 127	39 858	27,3%	35 868	24,5%	33 646	22,9%	16 091	10,9%	125 463	85,3%	8 784	83,5%	83,2%
Exchange Revenue															
Service charges - Electricity	9 212	9 212	3 415	37,1%	2 967	32,2%	4 014	43,6%	3 323	36,1%	13 718	148,9%	2 056	79,4%	61,6%
Service charges - Water	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 896	8 896	739	8,3%	1 318	14,8%	993	11,2%	1 161	13,1%	4 211	47,3%	148	49,7%	684,3%
Sale of Goods and Rendering of Services	800	800	141	17,7%	190	23,7%	383	47,9%	208	26,0%	922	115,3%	396	98,0%	(47,5%)
Agency services	264	418	-	-	244	92,4%	(76)	(18,3%)	68	16,3%	236	56,4%	57	69,2%	18,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 719	1 719	178	10,3%	271	15,8%	270	15,7%	315	18,3%	1 033	60,1%	279	107,6%	12,8%
Interest earned from Current and Non Current Assets	7 500	7 500	2 062	27,5%	758	10,1%	1 783	23,8%	1 921	25,6%	6 525	87,0%	1 604	366,0%	19,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	195	195	48	24,4%	52	26,5%	72	36,7%	57	29,2%	228	116,8%	50	128,3%	13,5%
Licence and permits	575	975	166	28,8%	317	55,1%	274	28,1%	196	20,1%	953	97,7%	123	93,6%	59,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	340	340	12	3,7%	53	15,5%	13	3,8%	13	3,8%	91	26,8%	12	2,8%	10,5%
Non-Exchange Revenue															
Property rates	45 948	45 948	7 599	16,5%	8 322	18,1%	9 298	20,2%	6 784	14,8%	32 003	69,7%	1 463	61,9%	363,6%
Surcharges and Taxes	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	391	743	108	27,6%	125	32,1%	165	22,2%	144	19,4%	543	73,1%	62	106,6%	134,1%
Licences or permits	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	59 796	59 796	24 411	40,8%	19 869	33,2%	15 384	25,7%	771	1,3%	60 435	101,1%	1 217	97,2%	(36,6%)
Interest	7 393	7 393	980	13,3%	1 381	18,7%	1 074	14,5%	1 034	14,0%	4 469	60,5%	1 317	94,3%	(21,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 192	3 192	-	-	-	-	-	-	96	3,0%	96	3,0%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	125 680	128 337	30 394	24,2%	30 029	23,9%	26 523	20,7%	30 975	24,1%	117 921	91,9%	39 949	97,8%	(22,5%)
Employee related costs	51 188	52 659	12 526	24,5%	11 614	22,7%	13 494	25,6%	15 263	29,0%	52 897	100,5%	11 364	95,9%	34,3%
Remuneration of councillors	5 770	5 890	1 375	23,8%	1 595	27,7%	1 412	24,0%	1 540	26,1%	5 923	100,6%	1 375	99,4%	12,0%
Bulk purchases - electricity	13 113	16 279	5 041	38,4%	3 179	24,2%	2 111	13,0%	4 266	26,2%	14 597	89,7%	3 257	101,7%	31,0%
Inventory consumed	3 146	2 815	198	6,3%	141	4,5%	230	8,2%	333	11,8%	902	32,0%	373	35,3%	(10,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	14 661	16 791	4 585	31,3%	4 658	31,8%	4 740	28,2%	3 162	18,8%	17 145	102,1%	2 661	91,7%	18,8%
Interest	60	10	2	3,3%	2	3,3%	-	-	-	-	4	39,4%	4 764	1 670,1%	(100,0%)
Contracted services	9 572	9 466	2 035	21,3%	2 118	22,1%	1 284	13,6%	3 200	33,8%	8 637	91,2%	2 728	59,2%	17,3%
Transfers and subsidies	-	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 500	100	16	3%	-	-	-	-	-	-	16	15,9%	9 900	167,4%	(100,0%)
Operational costs	22 671	23 978	4 615	20,4%	6 722	29,7%	3 252	13,6%	3 211	13,4%	17 800	74,2%	3 526	78,3%	(8,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	20 541	18 789	9 464	-	5 839	-	7 123	-	(14 884)	-	7 542	-	(31 165)	-	-
Transfers and subsidies - capital (monetary allocations)	47 356	69 502	16 422	34,7%	6 521	13,8%	3 659	5,3%	11 188	16,1%	37 791	54,4%	7 134	54,8%	56,8%
Transfers and subsidies - capital (in-kind)	0	0	-	-	-	-	-	-	-	-	-	-	10 770	20,6%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	67 897	88 291	25 886	-	12 360	-	10 782	-	(3 696)	-	45 332	-	(13 261)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67 897	88 291	25 886	-	12 360	-	10 782	-	(3 696)	-	45 332	-	(13 261)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 897	88 291	25 886	-	12 360	-	10 782	-	(3 696)	-	45 332	-	(13 261)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 897	88 291	25 886	-	12 360	-	10 782	-	(3 696)	-	45 332	-	(13 261)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	56 412	77 390	12 305	21,8%	15 214	27,0%	3 957	5,1%	11 833	15,3%	43 309	56,0%	17 245	32,1%	(31,4%)
National Government	21 073	40 330	12 064	57,2%	7 002	33,2%	3 037	7,5%	8 331	20,7%	30 435	75,5%	7 134	85,8%	16,8%
Provincial Government	15 000	15 000	-	-	-	-	-	-	-	-	-	-	506	19,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	6 522	6 522	-	-	632	9,7%	262	4,0%	845	13,0%	1 739	26,7%	956	5,8%	(11,6%)
Transfers recognised - capital	42 595	61 852	12 064	28,3%	7 635	17,9%	3 299	5,3%	9 176	14,8%	32 174	52,0%	8 596	24,6%	6,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 817	15 538	241	1,7%	7 579	54,9%	658	4,2%	2 657	17,1%	11 135	71,7%	8 649	88,6%	(69,3%)
Capital Expenditure Functional	56 746	77 724	12 305	21,7%	15 214	26,8%	3 957	5,1%	11 833	15,2%	43 309	55,7%	17 245	32,1%	(31,4%)
Municipal governance and administration	1 838	1 856	204	11,1%	260	14,1%	319	17,2%	273	14,7%	1 056	56,9%	332	52,0%	(17,6%)
Executive and Council	44	44	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 794	1 812	204	11,4%	260	14,5%	319	17,6%	273	15,1%	1 056	58,3%	332	52,0%	(17,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	796	1 146	37	4,6%	843	106,0%	-	-	37	3,2%	916	80,0%	19	3,8%	93,1%
Community and Social Services	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	796	1 146	37	4,6%	843	106,0%	-	-	37	3,2%	916	80,0%	19	4,2%	93,1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 253	73 322	12 064	23,1%	14 111	27,0%	3 378	4,6%	10 408	14,2%	39 962	54,5%	14 591	30,7%	(28,7%)
Planning and Development	374	886	-	-	228	61,0%	-	-	32	3,6%	260	29,4%	1 482	209,2%	(97,8%)
Road Transport	51 879	72 436	12 064	23,3%	13 883	26,8%	3 378	4,7%	10 376	14,3%	39 702	54,8%	13 109	28,9%	(20,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 859	1 400	-	-	-	-	260	18,5%	1 115	79,6%	1 375	98,2%	2 303	42,3%	(51,6%)
Energy sources	0	0	-	-	-	-	-	-	-	-	-	-	2 182	69,9%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 859	1 400	-	-	-	-	260	18,5%	1 115	79,6%	1 375	98,2%	121	6,4%	823,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	104 112	126 257	(20 699)	(19,9%)	2 821	2,7%	81 348	64,4%	94 086	74,5%	157 556	124,8%	53 242	119,3%	76,7%
Cash Flow from Investing Activities															
Receipts	3 192	3 192	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 192	3 192	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 531)	(72 676)	(277)	,5%	(8 484)	16,8%	(665)	,9%	(3 238)	4,5%	(12 664)	17,4%	(1 547)	5,5%	109,3%
Capital assets	(50 531)	(72 676)	(277)	,5%	(8 484)	16,8%	(665)	,9%	(3 238)	4,5%	(12 664)	17,4%	(1 547)	5,5%	109,3%
Net Cash from/(used) Investing Activities	(47 339)	(69 484)	(277)	,6%	(8 484)	17,9%	(665)	1,0%	(3 238)	4,7%	(12 664)	18,2%	(1 547)	5,7%	109,3%
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	56 773	56 773	(20 976)	(36,9%)	(5 663)	(10,0%)	80 683	142,1%	90 848	160,0%	144 892	255,2%	51 695	646,3%	75,7%
Cash/cash equivalents at the year begin:	0	0	-	-	(20 976)	(149 829 835,7%)	(26 639)	(190 277 107,1%)	54 044	386 030 221,4%	-	-	143 206	-	(62,3%)
Cash/cash equivalents at the year end:	56 773	56 773	(20 976)	(36,9%)	(26 639)	(46,9%)	54 044	95,2%	144 892	255,2%	144 892	255,2%	195 466	471,2%	(25,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 268	20,3%	124	2,0%	1 541	24,8%	3 280	52,9%	6 203	7,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 362	7,6%	1 764	2,5%	1 687	2,4%	62 156	87,6%	70 969	82,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	708	8,1%	230	2,6%	211	2,4%	7 544	86,8%	8 693	10,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	74,8%	5	25,1%	0	,1%	-	-	19	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	70,0%	-	-	-	-	2	30,0%	8	-	-	-	-	-
Total By Income Source	7 347	8,6%	2 123	2,5%	3 439	4,0%	72 982	85,0%	85 892	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 057	9,8%	183	1,7%	1 565	14,5%	8 016	74,1%	10 821	12,6%	-	-	-	-
Commercial	678	12,6%	154	2,9%	155	2,9%	4 390	81,6%	5 377	6,3%	-	-	-	-
Households	5 511	8,0%	1 756	2,6%	1 689	2,5%	59 689	87,0%	68 644	79,9%	-	-	-	-
Other	102	9,7%	30	2,9%	29	2,8%	888	84,6%	1 049	1,2%	-	-	-	-
Total By Customer Group	7 347	8,6%	2 123	2,5%	3 439	4,0%	72 982	85,0%	85 892	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 641	83,2%	4	,2%	-	-	329	16,7%	1 974	7,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 638	31,3%	174	1,2%	715	4,8%	9 281	62,7%	14 807	59,4%
Auditor-General	57	100,0%	-	-	-	-	-	-	57	2%
Other	43	,5%	177	2,2%	-	-	7 883	97,3%	8 104	32,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 380	25,6%	355	1,4%	715	2,9%	17 493	70,1%	24 942	100,0%

Contact Details

Municipal Manager	Mr Lawrence Mambila	043 831 5700
Chief Financial Officer	Mr Ayanda Lwana	043 831 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	266 172	279 201	93 334	35,1%	114 360	43,0%	62 021	22,2%	32 496	11,6%	302 210	108,2%	30 353	99,4%	7,1%	
Exchange Revenue																
Service charges - Electricity	49 465	62 168	18 558	37,5%	52 322	105,8%	10 052	16,2%	14 274	23,0%	95 206	153,1%	12 432	103,5%	14,8%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	13 469	13 469	2 925	21,7%	2 960	22,0%	2 921	21,7%	2 928	21,7%	11 734	87,1%	2 880	91,0%	1,7%	
Sale of Goods and Rendering of Services	6 165	7 053	1 461	23,8%	1 965	31,8%	1 534	21,8%	28 913	39,9%	7 777	110,3%	1 431	98,6%	96,6%	
Agency services	1 918	1 151	41	2,1%	-	-	384	33,3%	362	31,4%	786	68,3%	320	66,8%	13,2%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	7 779	8 205	1 456	18,7%	2 325	29,9%	2 450	29,9%	2 547	31,0%	8 779	107,0%	2 062	105,0%	23,5%	
Interest earned from Current and Non Current Assets	3 892	3 892	1 067	27,4%	-	-	-	-	-	-	1 067	27,4%	2 862	78,5%	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	366	200	45	12,3%	30	8,1%	218	108,8%	27	13,7%	320	159,8%	39	70,8%	(29,5%)	
Licence and permits	3 066	1 841	9	,3%	-	-	1 029	55,9%	479	26,0%	1 516	82,4%	358	79,9%	33,8%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	133	853	505	379,2%	225	169,1%	0	,1%	1	,1%	731	85,7%	2	2,8%	(71,0%)	
Non-Exchange Revenue																
Property rates	26 746	26 746	5 040	18,8%	6 048	22,6%	5 367	20,1%	6 979	26,1%	23 435	87,6%	5 294	99,0%	31,8%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	29	17	2	7,9%	-	-	4	25,7%	19	111,2%	26	150,0%	2	44,6%	1 058,9%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	145 505	145 985	60 925	41,9%	46 508	32,0%	36 018	24,7%	-	-	143 451	98,3%	725	99,9%	(100,0%)	
Interest	7 620	7 620	1 297	17,0%	1 977	25,9%	2 042	26,8%	2 067	27,1%	7 382	96,9%	1 946	104,0%	6,2%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	308 577	298 303	63 128	20,5%	30 740	10,0%	9 691	3,2%	50 347	16,9%	153 907	51,6%	61 834	70,9%	(18,6%)	
Employee related costs	141 493	131 521	33 956	24,0%	23 562	16,7%	29 962	22,8%	28 882	22,0%	116 362	88,5%	33 524	101,2%	(13,8%)	
Remuneration of councillors	15 031	15 031	3 232	21,5%	2 574	17,1%	3 598	23,9%	3 467	23,1%	12 871	85,6%	3 177	94,9%	9,1%	
Bulk purchases - electricity	57 965	57 965	19 411	33,5%	-	-	(28 893)	(49,8%)	11 966	20,6%	2 484	4,3%	13 854	80,5%	(13,6%)	
Inventory consumed	453	281	61	13,5%	12	2,5%	46	16,2%	91	32,3%	209	74,5%	51	59,4%	77,5%	
Debt impairment	26 000	26 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	24 186	24 186	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	3 000	2 500	(1 965)	(65,5%)	8	,3%	711	28,5%	391	15,6%	(855)	(34,2%)	1 538	(30,3%)	(74,6%)	
Contracted services	17 491	17 472	4 748	27,1%	3 470	19,8%	2 014	11,5%	2 353	13,5%	12 585	72,0%	2 498	70,2%	(5,8%)	
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	22 958	23 347	3 685	16,1%	1 114	4,9%	2 253	9,6%	3 197	13,7%	10 250	43,9%	5 178	74,2%	(38,3%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(42 405)	(19 102)	30 206	-	83 620	-	52 329	-	(17 852)	-	148 303	-	(31 481)	-	-	
Transfers and subsidies - capital (monetary allocations)	59 538	135 092	14 386	24,2%	26 620	44,7%	17 224	12,8%	-	-	58 230	43,1%	9 343	67,5%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	17 133	115 990	44 591	-	110 239	-	69 554	-	(17 852)	-	206 533	-	(22 139)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	17 133	115 990	44 591	-	110 239	-	69 554	-	(17 852)	-	206 533	-	(22 139)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	17 133	115 990	44 591	-	110 239	-	69 554	-	(17 852)	-	206 533	-	(22 139)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	17 133	115 990	44 591	-	110 239	-	69 554	-	(17 852)	-	206 533	-	(22 139)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	62 148	140 846	(736 936)	(1 185,8%)	23 945	38,5%	10 994	7,8%	769 641	546,4%	67 644	48,0%	10 498	60,0%	7 231,4%	
National Government	59 538	73 620	(666 238)	(1 119,0%)	23 909	40,2%	8 841	12,0%	693 173	941,6%	59 684	81,1%	9 256	61,3%	7 389,2%	
Provincial Government	-	62 072	1 257	-	-	-	768	1,2%	2 786	4,5%	4 812	7,8%	-	-	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	59 538	135 692	(664 981)	(1 116,9%)	23 909	40,2%	9 609	7,1%	695 959	512,9%	64 496	47,5%	9 256	58,8%	7 419,4%	
Borrowing	-	-	(670)	-	-	-	-	-	670	-	-	-	-	-	(100,0%)	
Internally generated funds	2 610	5 155	(71 286)	(2 731,2%)	37	1,4%	1 385	26,9%	73 012	1 416,5%	3 148	61,1%	1 242	79,6%	5 777,0%	
Capital Expenditure Functional	62 148	140 846	(736 936)	(1 185,8%)	23 945	38,5%	10 994	7,8%	769 641	546,4%	67 644	48,0%	10 498	60,0%	7 231,4%	
Municipal governance and administration	1 350	1 778	(52 622)	(3 897,9%)	-	-	52 945	1 187	66,8%	52 945	2 977,8%	1 511	85,0%	34	47,9%	154 146,7%
Executive and Council	400	650	462	115,4%	-	-	614	94,4%	(462)	(71,0%)	614	94,4%	-	-	82,3%	(100,0%)
Finance and administration	950	1 128	(51 500)	(5 421,1%)	-	-	573	50,8%	51 824	4 594,3%	897	79,5%	34	17,6%	150 879,9%	
Internal audit	-	-	(1 583)	-	-	-	-	-	1 583	-	-	-	-	-	-	(100,0%)
Community and Public Safety	-	-	(102 854)	-	-	-	-	-	102 883	-	29	-	325	130,9%	31 589,7%	
Community and Social Services	-	-	(102 709)	-	-	-	-	-	102 738	-	29	-	325	130,9%	31 545,1%	
Sport And Recreation	-	-	(145)	-	-	-	-	-	145	-	-	-	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 678	128 910	(510 371)	(933,4%)	23 418	42,8%	8 307	6,4%	536 813	416,4%	58 167	45,1%	9 256	60,2%	5 699,9%	
Planning and Development	54 678	49 765	(118 023)	(215,9%)	23 418	42,8%	8 204	16,5%	129 351	259,9%	42 950	86,3%	9 256	60,4%	1 297,6%	
Road Transport	-	79 145	(392 348)	-	-	-	103	,1%	407 462	514,8%	15 216	19,2%	-	20,5%	(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 120	10 158	(69 963)	(1 143,2%)	528	8,6%	1 500	14,8%	75 873	746,9%	7 937	78,1%	883	46,2%	8 489,2%	
Energy sources	5 560	6 110	(55 212)	(993,0%)	528	9,5%	957	15,7%	58 759	961,7%	5 032	82,4%	-	-	100,0%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	560	4 048	(14 752)	(2 634,2%)	-	-	543	13,4%	17 113	422,7%	2 905	71,8%	883	42,6%	1 837,3%	
Other	-	-	(1 127)	-	-	-	-	-	1 127	-	-	-	-	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2024/25												2023/24	

Net Cash from/(used) Operating Activities	65 084	140 144	(17 205)	(26,4%)	23 425	36,0%	21 756	15,5%	185 708	132,5%	213 684	152,5%	47 168	143,3%	293,7%
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	(71 240)	(140 846)	1	-	-	-	-	-	(1)	-	-	-	(1)	-	-
Capital assets	(71 240)	(140 846)	1	-	-	-	-	-	(1)	-	-	-	(1)	-	-
Net Cash from/(used) Investing Activities	(71 240)	(140 846)	1	-	-	-	-	-	(1)	-	-	-	(1)	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 156)	(702)	(17 204)	279,5%	23 425	(380,5%)	21 756	(3 098,5%)	185 707	(26 448,4%)	213 684	(30 432,9%)	47 167	(1 523,2%)	293,7%
Cash/cash equivalents at the year begin:	15 702	15 702	20 793	132,4%	3 589	22,9%	27 014	172,0%	27 977	178,2%	20 793	132,4%	67 446	-	(58,5%)
Cash/cash equivalents at the year end:	9 546	15 000	3 589	37,6%	27 014	283,0%	48 770	325,1%	213 684	1 424,5%	213 684	1 424,5%	114 614	1 244,6%	86,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 146	22,3%	-	-	1 498	5,4%	19 857	72,2%	27 501	11,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 694	3,8%	10	-	1 031	1,4%	67 479	94,8%	71 215	28,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 978	3,1%	(3)	-	865	1,3%	61 692	95,6%	64 532	26,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(,1%)	(0)	-	-	-	681	100,1%	680	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 121	4,8%	-	-	1 517	2,3%	61 025	92,9%	65 663	26,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	902	5,0%	(19)	(,1%)	406	2,3%	16 656	92,8%	17 946	7,2%	-	-	-	-
Total By Income Source	14 841	6,0%	(12)	-	5 317	2,1%	227 391	91,9%	247 537	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 003	8,0%	(2)	-	1 745	3,5%	44 238	88,5%	49 983	20,2%	-	-	-	-
Commercial	4 826	15,0%	(17)	(,1%)	826	2,6%	26 470	82,4%	32 105	13,0%	-	-	-	-
Households	5 924	3,6%	7	-	2 706	1,7%	155 037	94,7%	163 674	66,1%	-	-	-	-
Other	88	4,9%	(0)	-	40	2,3%	1 647	92,8%	1 774	,7%	-	-	-	-
Total By Customer Group	14 841	6,0%	(12)	-	5 317	2,1%	227 391	91,9%	247 537	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 056	13,8%	-	-	364	,4%	81 174	85,8%	94 594	67,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 418	7,9%	382	2,1%	759	4,2%	15 498	85,8%	18 057	12,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 860	6,7%	1 378	5,0%	5 033	18,2%	19 443	70,2%	27 714	19,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 334	11,6%	1 759	1,3%	6 157	4,4%	116 114	82,7%	140 364	100,0%

Contact Details

Municipal Manager	Dr Zamukelo Shasha	043 683 5000
Chief Financial Officer	Vacant	

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	25 640	13 916	(954 312)	(3 721,9%)	(33 327)	(130,0%)	(21 161)	(152,1%)	(28 404)	(204,1%)	(1 037 204)	(7 453,1%)	7 360	575,2%	(485,9%)
Cash Flow from Investing Activities															
Receipts	5 119	5 119	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 119	5 119	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 797)	(40 797)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(49 797)	(40 797)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(44 678)	(35 678)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(19 038)	(21 761)	(954 312)	5 012,7%	(33 327)	175,1%	(21 161)	97,2%	(28 404)	130,5%	(1 037 204)	4 766,3%	7 360	(173,5%)	(485,9%)
Cash/cash equivalents at the year begin:	72 490	50 694	50 721	70,0%	(954 312)	(1 316,5%)	(987 639)	(1 948,3%)	(1 008 800)	(1 990,0%)	50 721	100,1%	110 155	83,3%	(1 015,8%)
Cash/cash equivalents at the year end:	53 452	28 932	(954 312)	(1 785,4%)	(987 639)	(1 847,7%)	(1 008 800)	(3 486,8%)	(1 037 204)	(3 585,0%)	(1 037 204)	(3 585,0%)	117 514	228,6%	(982,6%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	632	4,2%	(15)	(,1%)	180	1,2%	14 420	94,8%	15 218	42,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	242	10,0%	(4)	(,2%)	84	3,5%	2 104	86,7%	2 426	6,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	12,7%	-	-	1	,5%	207	86,8%	238	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	681	3,8%	-	-	338	1,9%	16 834	94,3%	17 853	50,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	1,6%	9	(8,0%)	(0)	,2%	(113)	106,2%	(106)	(,3%)	-	-	-	-
Total By Income Source	1 584	4,4%	(11)	-	604	1,7%	33 452	93,9%	35 629	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	255	2,9%	(2)	-	127	1,5%	8 308	95,6%	8 687	24,4%	-	-	-	-
Commercial	421	8,6%	(3)	(,1%)	127	2,6%	4 350	88,9%	4 895	13,7%	-	-	-	-
Households	635	5,3%	(12)	(,1%)	230	1,9%	11 090	92,9%	11 943	33,5%	-	-	-	-
Other	274	2,7%	6	,1%	120	1,2%	9 704	96,0%	10 104	28,4%	-	-	-	-
Total By Customer Group	1 584	4,4%	(11)	-	604	1,7%	33 452	93,9%	35 629	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 691	100,0%	-	-	-	-	-	-	1 691	50,5%
Auditor-General	178	100,0%	-	-	-	-	-	-	178	5,3%
Other	1 461	100,0%	-	-	-	-	-	-	1 461	44,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 350	100,0%	-	-	-	-	-	-	3 350	100,0%

Contact Details

Municipal Manager	Mr Ndoda Mgengo	040 673 3095
Chief Financial Officer	Mr Tinashe Fundira	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	82 712	80 905	(122 015)	(147,5%)	(56 393)	(68,2%)	151 952	187,8%	(142 909)	(176,6%)	(169 365)	(209,3%)	(72 703)	(443,9%)	96,6%
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	(54 655)	(84 030)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(54 655)	(84 030)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(54 655)	(84 030)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	28 056	(3 125)	(122 015)	(434,9%)	(56 393)	(201,0%)	151 952	(4 862,5%)	(142 909)	4 573,1%	(169 365)	5 419,7%	(72 703)	(20 063,0%)	96,6%
Cash/cash equivalents at the year begin:	3 728	3 728	13 770	369,4%	(108 245)	(2 903,7%)	(164 638)	(4 416,5%)	(12 686)	(340,3%)	13 770	369,4%	(310 450)	60,7%	(95,9%)
Cash/cash equivalents at the year end:	31 784	603	(108 245)	(340,6%)	(164 638)	(518,0%)	(12 686)	(2 104,5%)	(155 595)	(25 811,7%)	(155 595)	(25 811,7%)	(383 153)	(2 133,6%)	(59,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 965	19,6%	24	-	2 361	2,9%	63 056	77,5%	81 396	8,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 300	1,9%	-	-	3 351	,9%	371 039	97,2%	381 690	41,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 466	3,8%	-	-	3 593	1,8%	187 283	94,4%	198 341	21,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	5,2%	-	-	25	2,1%	1 088	92,7%	1 174	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	11 933	4,1%	-	-	6 303	2,2%	270 685	93,7%	288 921	31,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(349)	1,8%	867	(4,4%)	(366)	1,9%	(19 916)	100,8%	(19 765)	(2,1%)	-	-	-	-
Total By Income Source	42 366	4,5%	890	,1%	15 266	1,6%	873 234	93,7%	931 757	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 618	3,8%	(0)	-	1 895	1,6%	115 233	94,7%	121 747	13,1%	-	-	-	-
Commercial	9 416	7,4%	(42)	-	2 303	1,8%	116 075	90,9%	127 753	13,7%	-	-	-	-
Households	16 835	3,7%	(27)	-	7 716	1,7%	426 056	94,6%	450 580	48,4%	-	-	-	-
Other	11 496	5,0%	959	,4%	3 352	1,4%	215 870	93,2%	231 677	24,9%	-	-	-	-
Total By Customer Group	42 366	4,5%	890	,1%	15 266	1,6%	873 234	93,7%	931 757	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	680	15,6%	193	4,4%	233	5,3%	3 259	74,7%	4 365	1,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	19 522	5,0%	(6 745)	(1,7%)	13 499	3,4%	365 170	93,3%	391 446	98,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	20 202	5,1%	(6 551)	(1,7%)	13 732	3,5%	368 429	93,1%	395 811	100,0%

Contact Details

Municipal Manager	Mrs U.T Malinzi	046 645 7451
Chief Financial Officer	Mr Mveleli M Ngwenya	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 066 248	1 942 228	752 326	36,4%	639 310	30,9%	442 723	22,8%	235 384	12,1%	2 069 742	106,6%	207 291	100,6%	13,6%
Exchange Revenue															
Service charges - Electricity	-	-	115 175	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	451 878	471 678	115 175	25,5%	146 032	32,3%	74 165	15,7%	144 088	30,5%	479 461	101,7%	56 781	89,5%	153,8%
Service charges - Waste Water Management	151 672	151 672	39 530	26,1%	41 555	27,4%	42 141	27,8%	42 471	28,0%	165 696	109,2%	35 734	108,6%	18,9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	7 349	7 349	2 477	33,7%	2 371	32,3%	2 357	32,1%	2 316	31,5%	9 521	129,5%	2 214	95,9%	4,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	96 000	96 000	48 825	50,9%	43 754	45,6%	32 077	33,4%	46 357	48,3%	171 014	178,1%	19 747	169,2%	134,8%
Interest earned from Current and Non Current Assets	32 099	32 099	8 250	25,7%	13 612	42,4%	2 724	8,5%	-	-	24 586	76,6%	5 104	148,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	351	351	109	31,1%	54	15,3%	86	24,6%	99	28,3%	349	99,3%	104	86,9%	(4,1%)
Licence and permits	-	-	4	-	14	-	20	-	52	-	91	-	6	-	817,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	(1 494)	-	883	-	244	-	-	-	(368)	-	(1 577)	-	(100,0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	11	-	19	-	58	-	-	-	88	-	10	-	(100,0%)
Transfer and subsidies - Operational	1 326 898	673 926	539 439	40,7%	391 015	29,5%	288 851	42,9%	-	-	1 219 305	180,9%	(408 390)	99,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	506 890	-	-	-	-	-	-	-	-	-	-	497 543	100,0%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	2 262	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 061 592	2 149 271	286 208	13,9%	328 949	16,0%	357 856	16,7%	16 969	,8%	989 981	46,1%	295 445	59,3%	(94,3%)
Employee related costs	758 836	758 601	179 702	23,7%	187 187	24,7%	183 249	24,2%	(468)	(1,1%)	549 670	72,5%	178 000	94,7%	(100,3%)
Remuneration of councillors	17 614	17 723	4 400	25,0%	3 967	22,5%	4 760	26,9%	-	-	13 127	74,1%	5 308	114,8%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	253 710	353 575	640	,3%	1 201	,5%	1 012	,3%	-	-	2 852	,8%	963	1,0%	(100,0%)
Debt impairment	423 156	399 685	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	126 238	107 238	-	-	-	-	66 414	61,9%	-	-	66 414	61,9%	-	-	,1%
Interest	3 867	6 503	2 760	71,4%	2 334	60,4%	3 049	46,9%	-	-	8 144	125,2%	1 180	128,9%	(100,0%)
Contracted services	232 313	251 804	47 242	20,3%	74 725	32,2%	63 427	25,2%	10 064	4,0%	195 458	77,6%	64 045	138,9%	(84,3%)
Transfers and subsidies	16 916	18 095	4 405	26,0%	8 626	52,2%	(3 785)	(20,9%)	4 963	27,4%	14 409	79,6%	5 340	121,3%	(7,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	32	-	-	-	(100,0%)
Operational costs	228 942	236 048	47 059	20,6%	50 709	22,1%	39 649	16,8%	2 377	1,0%	139 794	59,2%	40 050	87,5%	(94,1%)
Losses on disposal of Assets	-	-	-	-	-	-	82	-	-	-	82	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	559	-	(100,0%)
Surplus/(Deficit)	4 656	(207 044)	466 118	-	310 361	-	84 867	-	218 415	-	1 079 761	-	(88 154)	-	-
Transfers and subsidies - capital (monetary allocations)	489 091	649 625	131 020	26,8%	218 530	44,7%	39 030	6,0%	-	-	388 580	59,8%	128 367	100,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	1 507	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	493 747	444 088	597 137	-	528 891	-	123 897	-	218 415	-	1 468 341	-	40 213	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	493 747	444 088	597 137	-	528 891	-	123 897	-	218 415	-	1 468 341	-	40 213	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	493 747	444 088	597 137	-	528 891	-	123 897	-	218 415	-	1 468 341	-	40 213	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	493 747	444 088	597 137	-	528 891	-	123 897	-	218 415	-	1 468 341	-	40 213	-	-

Part 2: Capital Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	435 875	424 288	107 248	24,6%	121 040	27,8%	39 459	9,3%	(138)	-	267 610	63,1%	103 327	96,8%	(100,1%)
National Government	435 875	378 963	107 248	24,6%	121 040	27,8%	39 459	10,4%	1 970	,5%	269 717	71,2%	103 327	96,8%	(98,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	435 875	378 963	107 248	24,6%	121 040	27,8%	39 459	10,4%	1 970	,5%	269 717	71,2%	103 327	96,8%	(98,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	45 305	-	-	-	-	-	-	(2 107)	(4,7%)	(2 107)	(4,7%)	-	-	(100,0%)
Capital Expenditure Functional	493 748	424 288	115 868	23,5%	130 680	26,5%	48 420	11,4%	(138)	-	294 831	69,5%	115 794	99,7%	(100,1%)
Municipal governance and administration	39 385	39 525	8 534	21,7%	3 671	9,3%	3 203	8,1%	-	-	15 407	39,0%	1 724	70,3%	(100,0%)
Executive and Council	445	250	-	-	206	46,3%	24	9,5%	-	-	230	92,0%	-	83,9%	-
Finance and administration	38 940	39 275	8 534	21,9%	3 464	8,9%	3 179	8,1%	-	-	15 177	38,6%	1 724	70,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 880	800	4	-	5 863	59,3%	94	11,8%	-	-	5 961	745,2%	29	89,0%	(100,0%)
Community and Social Services	2 200	800	-	-	-	-	10	1,2%	-	-	10	1,2%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 050	-	-	-	5 814	82,5%	-	-	-	-	5 814	-	-	88,8%	-
Housing	250	-	4	1,5%	25	10,0%	-	-	-	-	29	-	29	95,5%	(100,0%)
Health	380	-	-	-	24	6,3%	84	-	-	-	109	-	-	86,0%	-
Economic and Environmental Services	600	250	82	13,6%	88	14,6%	172	68,6%	-	-	341	136,4%	-	78,1%	-
Planning and Development	600	250	82	13,6%	88	14,6%	172	68,6%	-	-	341	136,4%	-	78,1%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	443 883	383 713	107 248	24,2%	121 059	27,3%	44 952	11,7%	(138)	-	273 121	71,2%	114 042	101,1%	(100,1%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	443 273	383 713	107 248	24,2%	121 059	27,3%	44 682	11,6%	(138)	-	272 851	71,1%	115 657	99,2%	(100,1%)
Waste Water Management	610	-	-	-	-	-	270	-	-	-	270	-	(1 615)	3 221,9%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Net Cash from/(used) Operating Activities	628 496	552 485	217 034	34,5%	2 030 077	323,0%	2 361 728	427,5%	7	-	4 608 845	834,2%	53 883	(75,5%)	(100,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(482 174)	(694 647)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(482 174)	(694 647)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(482 174)	(694 647)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	146 322	(142 161)	217 034	148,3%	2 030 077	1 387,4%	2 361 728	(1 661,3%)	7	-	4 608 845	(3 242,0%)	53 883	(75,5%)	(100,0%)
Cash/cash equivalents at the year begin:	392 919	392 919	-	-	217 034	55,2%	2 247 111	571,9%	4 608 839	1 173,0%	-	-	(366 533)	-	(1 392,7%)
Cash/cash equivalents at the year end:	539 241	250 758	217 034	40,2%	2 247 111	416,7%	4 608 839	1 838,0%	4 608 845	1 838,0%	4 608 845	1 838,0%	(302 651)	(38,1%)	(1 622,8%)

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	-	-	-	-	(39)	-	780 614	100,0%	780 575	52,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20	-	-	-	-	-	428 241	100,0%	428 261	29,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	254 951	100,0%	254 951	17,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	(63)	(.5%)	(20)	(.2%)	13 072	100,6%	12 992	.9%	-	-	-	-
Total By Income Source	23	-	(63)	-	(59)	-	1 476 878	100,0%	1 476 779	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	-	(63)	-	(59)	-	1 476 878	100,0%	1 476 779	100,0%	-	-	-	-
Total By Customer Group	23	-	(63)	-	(59)	-	1 476 878	100,0%	1 476 779	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	147	-	942	.3%	567	.2%	367 950	99,6%	369 606	63,3%
PAYE deductions	11 254	19,9%	11 298	19,9%	11 384	20,1%	22 725	40,1%	56 662	9,7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	9 453	49,9%	9 475	50,1%	-	-	-	-	18 929	3,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49 535	35,7%	9 373	6,7%	3 424	2,5%	76 545	55,1%	138 877	23,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	70 389	12,1%	31 089	5,3%	15 376	2,6%	467 220	80,0%	584 074	100,0%

Contact Details

Municipal Manager	Dr Bhekisisa Mthembu	043 701 4137
Chief Financial Officer	Mr Noedile Zengethwa	043 701 5203

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	443 269	464 265	183 887	41,5%	47 278	10,7%	66 334	14,3%	39 133	8,4%	336 632	72,5%	75 146	80,6%	(47,9%)
Exchange Revenue															
Service charges - Electricity	207 901	187 901	41 400	19,9%	34 810	16,7%	33 799	18,0%	26 503	14,1%	136 512	72,7%	31 897	72,3%	(16,9%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	41 789	44 395	6 431	15,4%	8 804	21,1%	3 664	8,3%	6 245	14,1%	25 144	56,6%	6 159	71,6%	1,4%
Sale of Goods and Rendering of Services	2 076	2 888	326	15,6%	305	14,7%	357	12,4%	441	15,3%	1 428	49,4%	329	57,4%	34,0%
Agency services	2 609	2 609	76	2,9%	113	4,3%	91	3,5%	89	3,4%	369	14,1%	95	12,4%	(6,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 052	41 052	3 716	9,1%	3 997	8,8%	3 845	9,4%	3 857	9,4%	15 015	36,6%	4 166	41,7%	(7,4%)
Interest earned from Current and Non Current Assets	1 804	1 804	133	7,4%	72	4,0%	45	2,5%	52	2,9%	302	16,8%	23	14,0%	129,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 980	2 896	575	29,1%	(2 195)	(110,9%)	3 053	105,4%	571	19,7%	2 003	69,2%	388	84,7%	47,0%
Licence and permits	60	81	3	4,3%	46	76,3%	1	1,3%	2	2,3%	52	63,9%	0	25,7%	378,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	377	9 014	3 358	889,8%	3 046	807,2%	1 334	14,8%	(3 711)	(41,2%)	4 027	44,7%	1 021	476,6%	(463,6%)
Non-Exchange Revenue															
Property rates	55 237	71 237	50 571	91,6%	(25 389)	(46,0%)	(214)	(3%)	(139)	(2%)	24 828	34,9%	25 037	126,5%	(100,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	367	567	44 324	12 081,3%	114	31,1%	22	4,0%	45	7,9%	44 505	7 850,9%	30	51,9%	49,6%
Licences or permits	4 802	6 455	1 070	22,3%	975	20,3%	890	13,8%	569	8,8%	3 503	54,3%	1 135	74,3%	(49,9%)
Transfer and subsidies - Operational	65 801	65 801	28 343	43,1%	20 822	31,6%	16 142	24,5%	1 447	2,2%	66 754	101,4%	1 663	100,4%	(13,0%)
Interest	5 770	10 922	3 140	54,4%	2 156	37,4%	3 175	29,1%	3 142	28,8%	11 614	106,3%	3 203	232,0%	(1,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	11 644	16 644	(164)	(1,4%)	2	-	20	,1%	21	,1%	(122)	(7%)	1	,6%	2 630,3%
Other Gains	-	-	587	-	-	-	109	-	-	-	696	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	439 615	459 865	225 286	51,2%	137 486	31,3%	90 357	19,6%	49 368	10,7%	502 497	109,3%	137 819	98,2%	(64,2%)
Employee related costs	116 473	121 273	28 935	24,8%	30 849	26,5%	30 112	24,8%	31 771	26,2%	121 667	100,3%	30 233	108,6%	5,1%
Remuneration of councillors	9 574	9 574	2 028	21,2%	2 390	25,0%	2 113	22,1%	2 113	22,1%	8 645	90,3%	2 073	93,9%	2,0%
Bulk purchases - electricity	105 000	85 000	47 923	45,6%	26 469	25,2%	24 811	29,2%	30 455	35,8%	129 658	152,5%	27 959	179,8%	8,9%
Inventory consumed	14 816	5 338	2 887	19,5%	260	1,8%	1 212	22,7%	2 636	49,4%	6 994	131,0%	2 457	58,5%	7,3%
Debt impairment	45 000	30 000	20 254	45,0%	11 250	25,0%	-	-	(22 500)	(75,0%)	9 004	30,0%	-	-	(100,0%)
Depreciation and amortisation	68 000	46 000	43 168	63,5%	17 012	25,0%	-	-	(34 012)	(73,9%)	26 168	56,9%	-	-	(100,0%)
Interest	15 211	29 211	51 411	338,0%	7 700	50,6%	8 235	28,2%	9 783	33,5%	77 128	264,0%	5 553	(41,8%)	76,2%
Contracted services	28 508	72 984	13 083	45,9%	24 213	84,9%	13 848	19,0%	15 426	21,1%	66 570	91,2%	24 736	193,3%	(37,6%)
Transfers and subsidies	1 370	2 320	998	72,9%	317	23,1%	1 731	74,6%	1 109	47,8%	4 154	179,1%	774	125,1%	43,2%
Irrecoverable debts written off	-	-	568	-	-	-	-	-	-	-	568	-	36 128	100,0%	(100,0%)
Operational costs	35 666	58 166	14 899	41,8%	17 026	47,7%	8 295	14,3%	12 588	21,6%	52 809	90,8%	7 907	167,8%	59,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(868)	-	-	-	-	-	-	-	(868)	-	-	-	-
Surplus/(Deficit)	3 654	4 400	(41 399)	-	(90 208)	-	(24 023)	-	(10 235)	-	(165 865)	-	(62 673)	-	-
Transfers and subsidies - capital (monetary allocations)	32 065	32 065	6 592	20,6%	11 929	37,2%	6 242	19,5%	8 413	26,2%	33 177	103,5%	14 387	91,7%	(41,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 719	36 465	(34 807)	-	(78 278)	-	(17 781)	-	(1 822)	-	(132 688)	-	(48 287)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	35 719	36 465	(34 807)	-	(78 278)	-	(17 781)	-	(1 822)	-	(132 688)	-	(48 287)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 719	36 465	(34 807)	-	(78 278)	-	(17 781)	-	(1 822)	-	(132 688)	-	(48 287)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 719	36 465	(34 807)	-	(78 278)	-	(17 781)	-	(1 822)	-	(132 688)	-	(48 287)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	32 065	32 065	57 924	180,6%	23 615	73,6%	8 440	26,3%	7 048	22,0%	97 027	302,6%	10 348	285,5%	(31,9%)
National Government	32 065	32 065	57 653	179,8%	21 656	67,5%	9 131	28,5%	6 749	21,0%	95 189	296,9%	6 826	278,6%	(1,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 065	32 065	57 653	179,8%	21 656	67,5%	9 131	28,5%	6 749	21,0%	95 189	296,9%	6 826	278,6%	(1,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	271	-	1 958	-	(691)	-	299	-	1 837	-	3 523	389,7%	(91,5%)
Capital Expenditure Functional	32 065	32 065	90 058	280,9%	23 969	74,8%	8 935	27,9%	7 408	23,1%	130 370	406,6%	10 348	285,5%	(28,4%)
Municipal governance and administration	-	-	32 851	-	355	-	(197)	-	360	-	33 369	-	-	34,6%	(100,0%)
Executive and Council	-	-	691	-	-	-	(691)	-	-	-	-	-	-	-	-
Finance and administration	-	-	32 159	-	355	-	495	-	360	-	33 369	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	6 574	-	1 958	-	-	-	-	-	8 533	-	3 523	-	(100,0%)
Community and Social Services	-	-	84	-	-	-	-	-	-	-	84	-	-	-	-
Sport And Recreation	-	-	6 490	-	1 958	-	-	-	-	-	8 449	-	3 523	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 065	32 065	50 633	157,9%	21 043	65,6%	9 010	28,1%	5 014	15,6%	85 699	267,3%	5 753	322,1%	(12,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	32 065	32 065	50 633	157,9%	21 043	65,6%	9 010	28,1%	5 014	15,6%	85 699	267,3%	5 753	322,1%	(12,9%)
Environmental Protection	-	-	-	-	614	-	-	-	2 034	-	2 769	-	1 073	53,0%	89,6%
Trading Services	-	-	-	-	-	-	121	-	-	-	-	-	-	51,3%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	614	-	121	-	1 735	-	2 470	-	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	299	-	299	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	45 466	(13 696)	24 015	52,8%	46 823	103,0%	24 620	(179,8%)	(6 061)	44,3%	89 397	(652,7%)	(46 152)	(81,6%)	(86,9%)
Cash Flow from Investing Activities															
Receipts	11 644	16 644	8	,1%	2	-	20	,1%	21	,1%	50	,3%	1	,6%	2 630,3%
Proceeds on disposal of PPE	11 644	16 644	8	,1%	2	-	20	,1%	21	,1%	50	,3%	1	,6%	2 630,3%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 065)	(32 065)	(6 264)	19,5%	(8 770)	27,3%	(4 815)	15,0%	(1 146)	3,6%	(20 994)	65,5%	(10 018)	137,8%	(88,6%)
Capital assets	(32 065)	(32 065)	(6 264)	19,5%	(8 770)	27,3%	(4 815)	15,0%	(1 146)	3,6%	(20 994)	65,5%	(10 018)	137,8%	(88,6%)
Net Cash from/(used) Investing Activities	(20 421)	(15 421)	(6 255)	30,6%	(8 768)	42,9%	(4 795)	31,1%	(1 125)	7,3%	(20 943)	135,8%	(10 017)	210,2%	(88,8%)
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	25 045	(29 116)	17 760	70,9%	38 055	151,9%	19 825	(68,1%)	(7 186)	24,7%	68 454	(235,1%)	(56 170)	(227,5%)	(87,2%)
Cash/cash equivalents at the year begin:	1 767	5 702	9 169	519,0%	26 949	1 525,3%	65 004	1 139,9%	84 834	1 487,7%	9 169	160,8%	(39 394)	2,7%	(315,3%)
Cash/cash equivalents at the year end:	26 812	(23 414)	26 949	100,5%	65 004	242,4%	84 834	(362,3%)	74 120	(316,6%)	74 120	(316,6%)	(95 564)	(218,2%)	(177,6%)

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	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 547	19,2%	1 541	3,9%	2 007	5,1%	28 201	71,8%	39 296	11,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 299	2,1%	1 793	1,2%	1 654	1,1%	147 807	95,6%	154 554	45,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 254	2,4%	2 317	1,7%	2 211	1,6%	128 359	94,3%	136 140	40,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	383	5,6%	177	2,6%	151	2,2%	6 130	89,6%	6 841	2,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	14 483	4,3%	5 829	1,7%	6 023	1,8%	310 497	92,2%	336 832	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 450	7,7%	912	2,0%	1 720	3,8%	38 792	86,4%	44 874	13,3%	-	-	-	-
Commercial	3 256	19,7%	615	3,7%	341	2,1%	12 348	74,6%	16 559	4,9%	-	-	-	-
Households	7 777	2,8%	4 302	1,6%	3 962	1,4%	259 358	94,2%	275 399	81,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 483	4,3%	5 829	1,7%	6 023	1,8%	310 497	92,2%	336 832	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	16 206	2,2%	12 794	1,7%	13 387	1,8%	710 121	94,4%	752 507	97,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 441	25,1%	2 322	23,9%	2 854	29,3%	2 112	21,7%	9 728	1,3%
Auditor-General	10	,1%	(136)	(1,0%)	632	4,8%	12 542	96,1%	13 048	1,7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 657	2,4%	14 980	1,9%	16 872	2,2%	724 775	93,5%	775 283	100,0%

Contact Details

Municipal Manager	Mr Mkhululi Mbebe	048 801 5045
Chief Financial Officer	Mr Siyabulela Fokazi	048 801 5013

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	273 940	276 140	94 977	34,7%	78 024	28,5%	63 852	23,1%	22 270	8,1%	259 122	93,8%	10 660	96,5%	108,9%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 429	1 429	380	26,6%	380	26,6%	380	26,6%	379	26,6%	1 519	106,3%	413	67,9%	(8,1%)
Sale of Goods and Rendering of Services	5 013	5 073	65	1,3%	17	0,3%	67	1,3%	156	3,1%	305	6,0%	171	25,9%	(8,7%)
Agency services	1 200	1 200	349	29,1%	291	24,2%	254	21,1%	219	18,3%	1 112	92,7%	167	47,4%	31,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 500	2 000	0	-	0	-	3	0,1%	5	0,3%	9	4%	285	19,9%	(98,1%)
Interest earned from Current and Non Current Assets	5 000	5 000	786	15,7%	557	11,1%	303	6,1%	12 221	244,4%	13 868	277,4%	2 731	136,6%	347,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	602	902	306	50,8%	232	38,6%	258	28,6%	303	33,6%	1 098	121,8%	318	130,0%	(4,8%)
Licence and permits	2 500	2 500	521	20,8%	372	14,9%	459	18,3%	366	14,6%	1 717	68,7%	557	74,6%	(34,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	19 300	19 300	-	-	9	-	-	-	-	-	9	-	451	3,5%	(100,0%)
Non-Exchange Revenue															
Property rates	16 762	16 762	2 428	14,5%	2 800	16,7%	2 799	16,7%	2 714	16,2%	10 739	64,1%	3 316	125,1%	(18,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	570	570	12	2,1%	34	6,0%	22	3,9%	32	5,6%	100	17,6%	18	11,4%	80,9%
Licences or permits	300	350	36	12,2%	89	29,5%	24	6,9%	16	4,4%	165	47,1%	0	60,8%	3 495,6%
Transfer and subsidies - Operational	216 765	217 055	88 186	40,7%	71 312	32,9%	57 316	26,4%	2 463	1,1%	219 277	101,0%	484	102,1%	409,2%
Interest	3 000	4 000	1 908	63,6%	1 932	64,4%	1 968	49,2%	3 395	84,9%	9 202	230,1%	1 751	219,5%	93,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	273 630	286 590	61 875	22,6%	82 471	30,1%	66 992	23,4%	64 722	22,6%	276 060	96,3%	61 776	85,2%	4,8%
Employee related costs	147 296	153 965	38 523	26,2%	40 956	27,8%	40 203	26,1%	39 410	25,6%	159 092	103,3%	37 774	103,1%	4,3%
Remuneration of councillors	21 326	21 035	4 451	20,9%	4 627	21,7%	4 656	22,1%	4 734	22,5%	18 468	87,8%	4 592	94,3%	3,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 600	5 660	1 605	35,7%	930	20,7%	1 129	20,0%	1 155	20,4%	4 820	85,2%	1 923	101,8%	(39,9%)
Debt impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 087	31 087	-	-	17 227	57,3%	8 729	28,1%	-	-	25 955	83,5%	-	-	-
Interest	4	4	(65)	(1 492,3%)	-	-	3	67,0%	1	19,7%	(61)	(1 405,7%)	0	66,1%	1 176,1%
Contracted services	27 834	29 196	5 762	20,7%	4 598	16,5%	3 597	12,3%	5 843	20,0%	19 799	67,8%	7 418	78,5%	(21,2%)
Transfers and subsidies	4 348	4 348	1 467	33,7%	1 600	36,8%	1 386	31,9%	2 330	53,6%	6 783	156,0%	1 317	77,8%	77,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	33 235	36 295	10 060	30,3%	12 534	37,7%	7 289	20,1%	11 249	31,0%	41 132	113,3%	8 753	104,9%	28,5%
Losses on disposal of Assets	-	-	72	-	-	-	-	-	-	-	72	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	310	(10 450)	33 102	-	(4 447)	-	(3 141)	-	(42 452)	-	(16 938)	-	(51 116)	-	-
Transfers and subsidies - capital (monetary allocations)	95 068	133 903	2 721	2,9%	23 820	25,1%	24 930	18,6%	20 915	15,6%	72 387	54,1%	50 584	74,6%	(58,7%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 378	123 453	35 823	-	19 373	-	21 790	-	(21 538)	-	55 449	-	(532)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 378	123 453	35 823	-	19 373	-	21 790	-	(21 538)	-	55 449	-	(532)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 378	123 453	35 823	-	19 373	-	21 790	-	(21 538)	-	55 449	-	(532)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 378	123 453	35 823	-	19 373	-	21 790	-	(21 538)	-	55 449	-	(532)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	86 511	101 807	(7 709)	(8,9%)	18 320	21,2%	40 127	39,4%	18 405	18,1%	69 143	67,9%	22 937	60,8%	(19,8%)
National Government	82 668	95 834	(3 070)	(3,7%)	15 959	19,3%	34 177	35,7%	12 798	13,4%	59 864	62,5%	17 478	54,8%	(26,8%)
Provincial Government	-	302	295	-	423	-	314	104,1%	3 824	1 267,5%	4 856	1 609,7%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	82 668	96 136	(2 775)	(3,4%)	16 383	19,8%	34 491	35,9%	16 622	17,3%	64 721	67,3%	17 478	54,8%	(4,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 843	5 671	(4 934)	(128,4%)	1 937	50,4%	5 637	99,4%	1 783	31,4%	4 422	78,0%	5 459	104,6%	(67,3%)
Capital Expenditure Functional	86 511	101 807	(7 709)	(8,9%)	18 320	21,2%	40 127	39,4%	18 405	18,1%	69 143	67,9%	22 937	60,8%	(19,8%)
Municipal governance and administration	1 930	4 658	(1 642)	(85,1%)	1 118	57,9%	2 321	49,8%	1 767	37,9%	3 563	76,5%	386	25,1%	357,2%
Executive and Council	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 800	4 528	(1 642)	(91,2%)	1 118	62,1%	2 321	51,2%	1 767	39,0%	3 563	78,7%	386	25,1%	357,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	3 109	870	-	813	-	(245)	(7,9%)	16	0,5%	1 455	46,8%	62	138,7%	(74,0%)
Community and Social Services	-	2 609	295	-	423	-	314	12,0%	-	-	1 032	39,6%	-	-	-
Sport And Recreation	-	-	382	-	-	-	(382)	-	-	-	-	-	-	-	-
Public Safety	-	500	193	-	390	-	(177)	(35,3%)	16	3,2%	423	84,6%	62	138,7%	(74,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 883	85 214	(2 381)	(3,0%)	16 389	21,3%	31 297	36,7%	15 445	18,1%	60 830	71,4%	19 205	67,9%	(19,6%)
Planning and Development	1 739	339	(3 866)	(222,3%)	-	-	3 941	1 162,1%	-	-	75	22,1%	491	81,3%	(100,0%)
Road Transport	75 144	84 875	1 565	2,1%	16 389	21,8%	27 356	32,2%	15 445	18,2%	60 755	71,6%	18 714	67,0%	(17,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 697	8 826	(4 637)	(60,2%)	-	-	6 755	76,5%	1 177	13,3%	3 295	37,3%	3 284	56,7%	(64,2%)
Energy sources	7 523	8 652	(3 999)	(53,2%)	-	-	6 110	70,6%	1 177	13,6%	3 288	38,0%	3 284	54,5%	(64,2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	174	174	-	-	-	-	644	370,5%	-	-	7	4,0%	-	145,8%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	119 281	147 251	(332 143)	(278,5%)	7 184	6,0%	91 329	62,0%	20 082	13,6%	(213 548)	(145,0%)	(2 507)	108,3%	(901,2%)
Cash Flow from Investing Activities															
Receipts	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 253)	(146 001)	0	-	-	-	6	-	-	-	6	-	-	-	-
Capital assets	(108 253)	(146 001)	0	-	-	-	6	-	-	-	6	-	-	-	-
Net Cash from/(used) Investing Activities	(101 753)	(139 501)	0	-	-	-	6	-	-	-	6	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17 528	7 750	(332 143)	(1 894,9%)	7 184	41,0%	91 335	1 178,5%	20 082	259,1%	(213 542)	(2 755,2%)	(2 507)	(1 181,0%)	(901,2%)
Cash/cash equivalents at the year begin:	60 995	66 092	66 979	109,8%	(265 164)	(434,7%)	(258 867)	(391,7%)	(167 533)	(253,5%)	66 979	101,3%	185 835	100,0%	(190,2%)
Cash/cash equivalents at the year end:	78 523	73 842	(265 164)	(337,7%)	(257 980)	(328,5%)	(167 533)	(228,9%)	(147 450)	(199,7%)	(147 450)	(199,7%)	183 329	362,1%	(180,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 605	4,1%	-	-	812	2,1%	36 874	93,8%	39 292	50,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100,0%	30	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	223	3,4%	-	-	95	1,4%	6 331	95,2%	6 649	8,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	2,4%	-	-	29	1,0%	2 812	96,6%	2 912	3,7%	-	-	-	-
Interest on Arrear Debtor Accounts	1 363	4,6%	-	-	676	2,3%	27 757	93,2%	29 795	38,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	1,0%	(41)	20,9%	(12)	6,4%	(140)	71,7%	(195)	(,2%)	-	-	-	-
Total By Income Source	3 259	4,2%	(41)	(,1%)	1 600	2,0%	73 665	93,9%	78 483	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 681	4,6%	-	-	855	2,3%	34 111	93,1%	36 648	46,7%	-	-	-	-
Commercial	790	4,1%	(37)	(,2%)	353	1,9%	17 921	94,2%	19 026	24,2%	-	-	-	-
Households	707	3,3%	(3)	-	348	1,6%	20 704	95,2%	21 756	27,7%	-	-	-	-
Other	81	7,7%	-	-	44	4,2%	929	88,2%	1 054	1,3%	-	-	-	-
Total By Customer Group	3 259	4,2%	(41)	(,1%)	1 600	2,0%	73 665	93,9%	78 483	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	-	-	-	-	(0)	99,0%	(0)	1,0%	(0)	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 001)	28,5%	(597)	8,5%	(741)	10,5%	(3 690)	52,5%	(7 030)	50,5%
Auditor-General	-	-	(272)	19,9%	-	-	(1 097)	80,1%	(1 369)	9,8%
Other	(554)	10,0%	(336)	6,1%	(300)	5,4%	(4 329)	78,4%	(5 519)	39,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(2 556)	18,4%	(1 205)	8,7%	(1 041)	7,5%	(9 116)	65,5%	(13 918)	100,0%

Contact Details

Municipal Manager	Mr Mthembu Mabono	047 874 8708
Chief Financial Officer	Mrs Lwana-Xashimba Nondyebo	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	220 788	291 332	95 445	43,2%	77 478	35,1%	76 144	26,1%	25 271	8,7%	274 338	94,2%	44 214	74,4%	(42,8%)	
Exchange Revenue																
Service charges - Electricity	20 000	26 000	6 702	33,5%	9 159	45,8%	5 160	19,8%	4 044	15,6%	25 066	96,4%	7 392	109,6%	(45,3%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	5 000	10 000	2 669	53,4%	2 670	53,4%	2 662	26,6%	2 668	26,7%	10 669	106,7%	1 592	125,3%	67,6%	
Sale of Goods and Rendering of Services	160	160	38	23,6%	29	18,1%	35	22,0%	38	23,7%	140	87,4%	66	108,8%	(43,0%)	
Agency services	1 500	1 500	352	23,5%	394	26,3%	265	17,6%	227	15,1%	1 238	82,5%	205	78,5%	10,7%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 120	2 120	1 930	91,0%	2 044	96,4%	2 130	100,5%	2 020	95,3%	8 125	383,3%	1 758	1 565,9%	14,9%	
Interest earned from Current and Non Current Assets	5 000	12 000	5 536	110,7%	2 343	46,9%	1 739	14,5%	2 629	23,6%	12 446	103,7%	3 398	104,6%	(16,8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	0	-	-	-	0	-	-	-	0	-	-	-	1%	
Rental from Fixed Assets	400	400	86	21,4%	85	21,3%	90	22,5%	(114)	(28,6%)	147	36,6%	97	60,7%	(217,3%)	
Licence and permits	950	800	143	15,0%	355	37,3%	153	19,1%	88	11,0%	739	92,3%	161	16,9%	(45,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 210	1 200	28	2,3%	29	2,4%	29	2,5%	61	5,1%	148	12,3%	434	71,9%	(85,9%)	
Non-Exchange Revenue																
Property rates	12 100	12 100	6 509	53,8%	2 168	17,9%	2 156	17,8%	1 218	10,1%	12 052	99,6%	1 416	71,9%	(14,0%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	250	250	87	34,6%	103	41,0%	52	21,0%	88	35,3%	330	131,9%	59	41,8%	49,0%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	170 088	222 802	70 377	41,4%	57 140	33,6%	60 702	27,2%	11 324	5,1%	199 542	89,6%	26 746	65,6%	(57,7%)	
Interest	2 000	2 000	989	49,5%	958	47,9%	969	48,5%	779	39,0%	3 696	184,8%	890	192,5%	(12,5%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	215 537	230 686	60 116	27,9%	70 679	32,8%	60 811	26,4%	68 254	29,6%	259 860	112,6%	64 724	92,9%	5,5%	
Employee related costs	101 219	99 374	25 856	25,5%	27 359	27,0%	26 370	26,5%	26 566	26,7%	106 151	106,8%	22 733	91,1%	16,9%	
Remuneration of councillors	14 983	15 026	3 585	23,9%	5 653	37,7%	2 454	16,3%	3 665	24,4%	15 358	102,2%	3 537	89,6%	3,6%	
Bulk purchases - electricity	16 000	21 080	6 615	41,3%	7 666	47,9%	5 154	24,4%	5 544	26,3%	24 979	118,5%	7 001	104,8%	(20,8%)	
Inventory consumed	4 232	2 529	103	2,4%	676	16,0%	564	22,3%	785	31,0%	2 128	84,1%	955	78,5%	(17,8%)	
Debt impairment	2 000	1 500	1	,1%	-	-	-	-	-	-	1	,1%	-	-	-	
Depreciation and amortisation	16 000	16 000	4 774	29,8%	4 774	29,8%	4 774	29,8%	4 774	29,8%	19 098	119,4%	4 722	102,1%	1,1%	
Interest	-	-	1	-	34	-	0	-	1	-	36	-	3	243,4%	(63,5%)	
Contracted services	20 576	34 079	7 716	37,5%	10 952	53,2%	12 680	37,2%	15 957	46,8%	47 304	138,8%	12 054	90,3%	32,4%	
Transfer and subsidies	1 300	494	-	-	-	-	325	65,7%	328	66,3%	652	132,0%	19	46,7%	1 668,4%	
Irrecoverable debts written off	-	-	0	-	-	-	32	-	54	-	86	-	2 685	35 012 275,0%	(98,0%)	
Operational costs	39 227	40 604	11 464	29,2%	13 565	34,6%	8 458	20,8%	10 580	26,1%	44 067	108,5%	11 015	92,3%	(3,9%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	5 251	60 645	35 329	-	6 799	-	15 333	-	(42 984)	-	14 478	-	(20 510)	-	-	
Transfers and subsidies - capital (monetary allocations)	118 448	86 377	28 447	24,0%	41 900	35,4%	6 942	8,0%	20 261	23,5%	97 549	112,9%	11 742	56,9%	72,6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	123 699	147 023	63 776	-	48 699	-	22 275	-	(22 723)	-	112 027	-	(8 768)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	123 699	147 023	63 776	-	48 699	-	22 275	-	(22 723)	-	112 027	-	(8 768)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	123 699	147 023	63 776	-	48 699	-	22 275	-	(22 723)	-	112 027	-	(8 768)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	123 699	147 023	63 776	-	48 699	-	22 275	-	(22 723)	-	112 027	-	(8 768)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	121 368	138 853	46 812	38,6%	49 368	40,7%	13 551	9,8%	27 101	19,5%	136 832	98,5%	28 746	112,3%	(5,7%)	
National Government	113 448	129 983	44 664	39,4%	48 541	42,8%	13 315	10,2%	24 061	18,5%	130 581	100,5%	28 746	121,7%	(16,3%)	
Provincial Government	5 000	5 000	1 431	28,6%	-	-	-	-	1 611	32,2%	3 042	60,8%	-	76,8%	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	118 448	134 983	46 094	38,9%	48 541	41,0%	13 315	9,9%	25 672	19,0%	133 623	99,0%	28 746	119,9%	(10,7%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	2 920	3 870	718	24,6%	827	28,3%	236	6,1%	1 429	36,9%	3 209	82,9%	-	31,8%	(100,0%)	
Capital Expenditure Functional	123 368	140 853	46 812	37,9%	49 368	40,0%	13 551	9,6%	27 101	19,2%	136 832	97,1%	28 857	112,9%	(6,1%)	
Municipal governance and administration	2 350	2 300	-	-	208	8,9%	-	-	50	2,2%	258	11,2%	-	227,4%	(100,0%)	
Executive and Council	100	50	-	-	-	-	-	-	50	100,0%	50	100,0%	-	-	(100,0%)	
Finance and administration	2 250	2 250	-	-	208	9,2%	-	-	-	-	208	9,2%	-	227,4%	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	75 767	93 302	40 967	54,1%	30 390	40,1%	7 982	8,6%	18 990	20,4%	98 329	105,4%	23 173	128,9%	(18,1%)	
Planning and Development	1 250	2 250	-	-	-	-	216	9,6%	1 359	60,4%	1 575	70,0%	-	44,5%	(100,0%)	
Road Transport	74 517	91 052	40 967	55,0%	30 390	40,8%	7 766	8,5%	17 630	19,4%	96 754	106,3%	23 173	137,0%	(23,9%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	45 251	45 251	5 845	12,9%	18 769	41,5%	5 568	12,3%	8 062	17,8%	38 244	84,5%	5 684	79,0%	41,8%	
Energy sources	45 231	45 231	5 746	12,7%	18 769	41,5%	5 548	12,3%	8 042	17,8%	38 106	84,2%	5 684	79,3%	41,5%	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	20	20	99	494,3%	-	-	20	99,0%	20	99,0%	138	692,3%	-	-	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	334 397	334 397	183 442	54.9%	721 036	215.6%	593 052	177.3%	28 553	8.5%	1 526 083	456.4%	113 716	464.4%	(74.9%)
Property rates	12 100	12 100	3 407	28.2%	20 117	166.3%	6 378	52.7%	1 227	10.1%	31 129	257.3%	6 113	310.3%	(79.9%)
Service charges	25 000	25 000	23 105	92.4%	31 476	125.9%	48 303	193.2%	16 663	66.7%	119 547	478.2%	29 071	560.3%	(42.7%)
Other revenue	4 310	4 310	3 083	71.5%	4 684	108.7%	3 729	86.5%	2 326	54.0%	13 822	320.7%	8 532	298.3%	(72.7%)
Transfers and Subsidies - Operational	169 539	169 539	37 239	22.0%	387 333	228.5%	342 384	202.0%	-	-	76 956	452.4%	-	430.7%	-
Transfers and Subsidies - Capital	118 448	118 448	116 608	98.4%	277 426	234.2%	192 252	162.3%	7 584	6.4%	593 870	501.4%	70 000	608.3%	(89.2%)
Interest	5 000	5 000	-	-	-	-	6	1.2%	753	15.1%	759	15.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190 893)	(190 893)	(48 856)	25.6%	(52 180)	27.3%	(46 953)	24.6%	(53 294)	27.9%	(201 283)	105.4%	(17 498)	47.4%	204.6%
Suppliers and employees	(190 882)	(190 882)	(48 856)	25.6%	(52 180)	27.3%	(46 953)	24.6%	(53 294)	27.9%	(201 283)	105.4%	(17 498)	47.4%	204.6%
Finance charges	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	143 504	143 504	134 587	93,8%	668 856	466,1%	546 098	380,5%	(24 741)	(17,2%)	1 324 800	923,2%	96 217	1 525,3%	(125,7%)
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	(56 601)	(56 601)	(711)	1,3%	(951)	1,7%	(248)	4%	(913)	1,6%	(2 824)	5,0%	(417)	25,1%	119,1%
Capital assets	(56 601)	(56 601)	(711)	1,3%	(951)	1,7%	(248)	4%	(913)	1,6%	(2 824)	5,0%	(417)	25,1%	119,1%
Net Cash from/(used) Investing Activities	(56 601)	(56 601)	(711)	1,3%	(951)	1,7%	(248)	4%	(913)	1,6%	(2 824)	5,0%	(417)	25,1%	119,1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	86 903	86 903	133 875	154,1%	667 905	768,6%	545 850	628,1%	(25 654)	(29,5%)	1 321 977	1 521,2%	95 801	7 925,2%	(126,8%)
Cash/cash equivalents at the year begin:	-	-	-	-	133 875	-	801 781	-	1 347 631	-	-	-	1 063 314	-	26,7%
Cash/cash equivalents at the year end:	86 903	86 903	133 875	154,1%	801 781	922,6%	1 347 631	1 550,7%	1 321 977	1 521,2%	1 321 977	1 521,2%	1 159 115	1 274,1%	14,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 128	8,7%	816	3,3%	771	3,1%	20 782	84,8%	24 496	16,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 265	2,6%	904	1,9%	866	1,8%	45 532	93,8%	48 567	32,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 958	3,8%	1 429	1,8%	1 407	1,8%	71 933	92,5%	77 727	51,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	78	9,4%	73	8,8%	21	2,6%	657	79,3%	829	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	17	100,0%	17	-	-	-	-	-
Total By Income Source	6 429	4,2%	3 221	2,1%	3 065	2,0%	138 920	91,6%	151 636	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 551	5,1%	1 290	2,6%	1 208	2,4%	44 980	89,9%	50 030	33,0%	-	-	-	-
Commercial	1 128	6,8%	449	2,7%	439	2,6%	14 663	87,9%	16 679	11,0%	-	-	-	-
Households	2 688	3,2%	1 449	1,7%	1 385	1,7%	77 459	93,3%	82 980	54,7%	-	-	-	-
Other	63	3,2%	33	1,7%	33	1,7%	1 819	93,4%	1 947	1,3%	-	-	-	-
Total By Customer Group	6 429	4,2%	3 221	2,1%	3 065	2,0%	138 920	91,6%	151 636	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	450	100,0%	-	-	-	-	-	-	450	8,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 002	99,2%	41	,8%	-	-	-	-	5 042	91,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	5	100,0%	-	-	-	-	5	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 452	99,2%	46	,8%	-	-	-	-	5 497	100,0%

Contact Details

Municipal Manager	Ms Pumla OB Makoma	087 808 0905
Chief Financial Officer	Mrs Busisiwe Lubelwana	087 808 0905

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR. A.B. XUMA (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	244 708	262 160	112 553	46,0%	79 935	32,7%	58 853	22,4%	16 761	6,4%	268 103	102,3%	30 408	89,5%	(44,9%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	984	1 106	309	31,4%	307	31,2%	309	27,9%	308	27,9%	1 233	111,5%	296	112,1%	4,3%
Sale of Goods and Rendering of Services	720	740	203	28,2%	72	10,1%	63	8,5%	104	14,1%	442	59,8%	18	17,7%	486,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	338	480	(1 428)	(422,5%)	93	27,5%	97	20,2%	101	21,1%	(1 137)	(237,1%)	87	102,1%	16,1%
Interest earned from Current and Non Current Assets	6 185	6 185	1 257	20,3%	603	9,8%	803	13,0%	613	9,9%	3 276	53,0%	978	68,6%	(37,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	509	538	51	10,1%	58	11,3%	137	25,4%	59	11,0%	305	56,5%	55	93,8%	7,9%
Licence and permits	2 851	3 614	817	28,7%	891	31,3%	834	23,1%	564	15,6%	3 106	86,0%	716	102,0%	(21,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	265	661	172	64,9%	-	-	360	54,5%	186	28,1%	718	108,6%	(141)	31,0%	(232,1%)
Non-Exchange Revenue															
Property rates	7 898	7 898	15 187	192,3%	-	-	-	-	(4)	-	15 183	192,2%	1 713	127,1%	(100,2%)
Surcharges and Taxes	20 136	36 000	6 159	30,6%	11 299	56,1%	5 780	16,1%	11 962	33,2%	35 200	97,8%	24 315	63,9%	(50,8%)
Fines, penalties and forfeits	73	203	43	58,5%	60	82,1%	114	55,9%	74	36,2%	291	142,9%	6	82,4%	1 157,3%
Licences or permits	100	-	87	-	7	7,3%	-	-	155	178,1%	162	186,5%	-	-	(100,0%)
Transfer and subsidies - Operational	203 033	203 033	88 683	43,7%	66 117	32,6%	49 913	24,6%	2 230	1,1%	206 954	101,9%	1 953	97,4%	14,2%
Interest	1 616	1 616	1 868	115,6%	427	26,5%	445	27,5%	409	25,3%	3 149	194,9%	411	98,6%	(6,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	(557)	-	-	-	-	-	-	-	(557)	-	-	-	-
Other Gains	-	-	(219)	-	-	-	-	-	-	-	(219)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	262 636	277 003	58 321	22,2%	59 125	22,5%	52 433	18,9%	52 328	18,9%	222 208	80,2%	53 274	72,9%	(1,8%)
Employee related costs	110 367	110 076	27 218	24,7%	27 223	24,7%	27 454	24,9%	26 715	24,3%	108 609	98,7%	25 969	96,8%	2,9%
Remuneration of councillors	19 469	19 469	4 176	21,4%	4 767	24,5%	4 129	21,2%	4 133	21,2%	17 205	88,4%	4 081	88,6%	1,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 088	4 331	255	5,0%	1 499	29,5%	588	13,6%	1 411	32,6%	3 753	86,6%	766	77,7%	84,1%
Debt impairment	484	5 040	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 590	44 953	(1 200)	(3,0%)	-	-	-	-	-	-	(1 200)	(2,7%)	-	-	-
Interest	29 228	42 026	8 889	30,4%	12 446	42,6%	10 799	25,7%	9 586	22,8%	41 721	99,3%	12 306	75,3%	(22,1%)
Contracted services	-	3 936	-	-	-	-	560	14,2%	2 795	71,0%	3 355	85,2%	650	74,4%	330,1%
Transfers and subsidies	4 500	1 174	5 829	129,5%	75	1,7%	229	19,5%	210	17,9%	6 343	540,3%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	48 684	45 999	13 711	28,2%	13 115	26,9%	8 674	18,9%	7 478	16,3%	42 979	93,4%	9 502	75,1%	(21,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(557)	-	-	-	-	-	-	-	(557)	-	-	-	-
Surplus/(Deficit)	(17 927)	(14 843)	54 232	-	20 810	-	6 420	-	(35 567)	-	45 895	-	(22 866)	-	-
Transfers and subsidies - capital (monetary allocations)	171 976	171 976	13 507	7,9%	45 029	26,2%	11 216	6,5%	16 203	9,4%	85 954	50,0%	26 741	62,6%	(39,4%)
Transfers and subsidies - capital (in-kind)	-	288	197	-	72	-	72	25,0%	-	-	341	118,4%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	154 049	157 421	67 935	-	65 911	-	17 707	-	(19 364)	-	132 190	-	3 875	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	154 049	157 421	67 935	-	65 911	-	17 707	-	(19 364)	-	132 190	-	3 875	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	154 049	157 421	67 935	-	65 911	-	17 707	-	(19 364)	-	132 190	-	3 875	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	154 049	157 421	67 935	-	65 911	-	17 707	-	(19 364)	-	132 190	-	3 875	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	190 429	176 268	(64 739)	(34,0%)	49 849	26,2%	19 698	11,2%	21 112	12,0%	25 920	14,7%	45 800	83,2%	(53,9%)
National Government	136 976	119 110	(103 602)	(75,6%)	30 291	22,1%	13 711	11,5%	18 470	15,5%	(41 130)	(34,5%)	21 476	42,8%	(14,0%)
Provincial Government	35 000	30 435	(11 723)	(33,5%)	5 516	15,8%	1 220	4,0%	-	-	(4 986)	(16,4%)	15 726	157,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	171 976	149 545	(115 325)	(67,1%)	35 808	20,8%	14 931	10,0%	18 470	12,4%	(46 117)	(30,8%)	37 202	62,6%	(50,4%)
Borrowing	-	2 946	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 453	23 778	50 586	274,1%	14 041	76,1%	4 768	20,1%	2 642	11,1%	72 037	303,0%	8 598	191,2%	(69,3%)
Capital Expenditure Functional	190 429	176 268	(66 923)	(35,1%)	49 849	26,2%	19 698	11,2%	21 112	12,0%	23 736	13,5%	45 800	83,2%	(53,9%)
Municipal governance and administration	3 453	2 997	13 237	383,3%	1 046	30,3%	780	26,0%	1 088	36,3%	16 151	538,8%	(89)	37,0%	(1 322,4%)
Executive and Council	-	1 247	1 356	-	718	-	716	57,4%	-	-	2 790	223,7%	811	348,5%	(100,0%)
Finance and administration	3 453	1 751	11 857	343,4%	328	9,5%	64	3,7%	1 088	62,1%	13 336	761,9%	(900)	11,8%	(220,8%)
Internal audit	-	-	25	-	-	-	-	-	-	-	25	-	-	-	-
Community and Public Safety	37 367	32 493	1 232	3,3%	2 697	7,2%	1 861	5,7%	-	-	5 790	17,8%	-	9,9%	-
Community and Social Services	-	-	823	-	-	-	-	-	-	-	823	-	-	-	-
Sport And Recreation	-	-	(348)	-	-	-	1 861	-	-	-	1 513	-	-	-	-
Public Safety	-	-	757	-	-	-	-	-	-	-	757	-	-	-	-
Housing	37 367	32 493	-	-	2 697	7,2%	-	-	-	-	2 697	8,3%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	111 484	104 679	(63 413)	(56,9%)	39 496	35,4%	11 994	11,5%	16 971	16,2%	5 048	4,8%	41 336	108,1%	(58,9%)
Planning and Development	15 000	9 565	5 722	38,1%	4 061	27,1%	171	1,8%	-	-	9 954	104,1%	1 368	56,0%	(100,0%)
Road Transport	96 484	95 114	(69 135)	(71,7%)	35 434	36,7%	11 823	12,4%	16 971	17,8%	(4 907)	(5,2%)	39 969	114,9%	(57,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 126	36 099	(17 979)	(47,2%)	6 610	17,3%	5 064	14,0%	3 053	8,5%	(3 253)	(9,0%)	4 553	85,8%	(32,9%)
Energy sources	38 126	36 099	(17 833)	(46,8%)	6 610	17,3%	5 064	14,0%	3 053	8,5%	(3 106)	(8,6%)	4 553	85,2%	(32,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(146)	-	-	-	-	-	-	-	(146)	-	-	99,1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	191 306	225 966	99 361	51,9%	164 729	86,1%	99 423	44,0%	35 011	15,5%	398 525	176,4%	(37 065)	25,0%	(194,5%)
Cash Flow from Investing Activities															
Receipts	105	501	172	164,0%	-	-	356	71,0%	-	-	528	105,3%	-	100,0%	-
Proceeds on disposal of PPE	105	501	172	164,0%	-	-	356	71,0%	-	-	528	105,3%	-	100,0%	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190 429)	(174 839)	(31 614)	16,6%	(49 533)	26,0%	(20 400)	11,7%	(20 952)	12,0%	(122 498)	70,1%	(45 543)	82,7%	(54,0%)
Capital assets	(190 429)	(174 839)	(31 614)	16,6%	(49 533)	26,0%	(20 400)	11,7%	(20 952)	12,0%	(122 498)	70,1%	(45 543)	82,7%	(54,0%)
Net Cash from/(used) Investing Activities	(190 324)	(174 338)	(31 442)	16,5%	(49 533)	26,0%	(20 045)	11,5%	(20 952)	12,0%	(121 971)	70,0%	(45 543)	82,7%	(54,0%)
Cash Flow from Financing Activities															
Receipts	-	3 388	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	3 388	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	3 388	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	3 388	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	982	55 016	67 920	6 918,9%	115 196	11 734,8%	79 379	144,3%	14 059	25,6%	276 554	502,7%	(82 608)	2 398,8%	(117,0%)
Cash/cash equivalents at the year begin:	94 396	94 396	13 606	14,4%	81 526	86,4%	196 722	208,4%	276 101	292,5%	13 606	14,4%	(31 889)	-	(965,8%)
Cash/cash equivalents at the year end:	95 377	149 412	81 526	85,5%	196 722	206,3%	276 101	184,6%	290 160	194,2%	290 160	194,2%	(114 500)	(127,8%)	(353,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(1)	100,0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	131	,4%	121	,4%	115	,4%	28 795	98,7%	29 161	83,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	152	2,8%	123	2,3%	115	2,1%	5 026	92,8%	5 416	15,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	28	7,7%	-	-	336	92,3%	364	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(158)	100,0%	(158)	(,5%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	283	,8%	272	,8%	230	,7%	33 998	97,7%	34 783	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	33	,3%	29	,3%	24	,2%	11 511	99,3%	11 597	33,3%	-	-	-	-
Commercial	119	1,3%	121	1,3%	88	1,0%	8 621	96,3%	8 949	25,7%	-	-	-	-
Households	131	,9%	122	,9%	118	,8%	13 867	97,4%	14 237	40,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	283	,8%	272	,8%	230	,7%	33 998	97,7%	34 783	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 036	98,4%	81	1,6%	-	-	-	-	5 117	99,7%
Auditor-General	16	100,0%	-	-	-	-	-	-	16	,3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 053	98,4%	81	1,6%	-	-	-	-	5 134	100,0%

Contact Details

Municipal Manager	Mr Khathutshelo Lucky Muleaudzi	047 548 5602
Chief Financial Officer	Ms Nokubonga Duntso	047 548 5606

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	148 075	160 277	57 942	39,1%	45 083	30,4%	36 896	23,0%	22 892	14,3%	162 813	101,6%	16 606	103,9%	37,9%	
Exchange Revenue																
Service charges - Electricity	21 219	21 976	3 719	17,5%	3 583	16,9%	5 033	22,9%	6 494	29,5%	18 829	85,7%	4 535	94,1%	43,2%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	5 337	8 486	8 567	160,5%	2 118	39,7%	2 088	24,6%	1 684	19,8%	14 457	170,4%	5 061	168,3%	(66,7%)	
Sale of Goods and Rendering of Services	325	224	39	12,0%	46	14,1%	54	24,2%	69	30,8%	208	93,0%	56	109,0%	23,2%	
Agency services	1 186	793	135	11,4%	171	14,4%	182	23,0%	159	20,1%	647	81,6%	162	76,3%	(1,4%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	3 550	8 555	1 316	37,1%	1 983	55,9%	2 009	23,5%	1 960	22,9%	7 269	85,0%	1 095	92,9%	79,1%	
Interest earned from Current and Non Current Assets	2 963	4 410	874	29,5%	1 442	48,7%	1 304	29,6%	1 335	30,3%	4 956	112,4%	1 376	185,7%	(3,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	300	300	90	29,8%	97	32,4%	49	16,3%	12	3,9%	247	82,4%	148	108,9%	(92,2%)	
Licence and permits	210	295	15	7,2%	48	22,8%	41	13,8%	-	-	104	35,2%	3	43,0%	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	15	80	11	75,4%	18	119,3%	41	52,1%	274	344,1%	345	433,1%	16	6 284,1%	1 637,9%	
Non-Exchange Revenue																
Property rates	13 765	12 085	3 149	22,9%	1 866	13,6%	1 795	14,9%	1 793	14,8%	8 603	71,2%	1 520	94,6%	18,0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	22	59	8	36,2%	19	84,9%	16	26,7%	13	22,0%	56	94,0%	14	249,5%	(9,1%)	
Licences or permits	1 749	1 631	244	14,0%	437	25,0%	420	25,7%	419	25,7%	1 520	93,2%	441	86,0%	(4,9%)	
Transfer and subsidies - Operational	95 155	95 512	38 812	40,8%	31 778	33,4%	22 402	23,5%	739	8%	93 730	98,1%	791	98,8%	(6,5%)	
Interest	2 279	5 871	963	42,3%	1 477	64,8%	1 462	24,9%	1 558	26,5%	5 460	93,0%	1 389	250,2%	12,2%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	0	-	-	-	-	-	-	6 383	4 144 566,2%	6 383	4 144 566,2%	-	-	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	145 472	150 966	28 124	19,3%	34 513	23,7%	25 704	17,0%	38 121	25,3%	126 462	83,8%	31 842	101,2%	19,7%	
Employee related costs	50 443	55 974	7 989	15,8%	12 867	25,5%	12 114	21,6%	11 689	20,9%	44 658	79,8%	11 924	100,4%	(2,0%)	
Remuneration of councillors	8 196	9 107	1 277	15,6%	2 171	26,5%	2 035	22,3%	1 898	20,8%	7 381	81,0%	1 902	104,4%	(2%)	
Bulk purchases - electricity	20 884	20 884	2 506	12,0%	4 579	21,9%	3 372	16,1%	6 025	28,8%	16 482	78,9%	5 016	114,4%	20,1%	
Inventory consumed	539	747	31	5,7%	55	10,1%	196	26,2%	79	10,5%	359	48,1%	85	73,8%	(7,1%)	
Debt impairment	5 169	1 001	-	-	-	-	-	-	(4 500)	(449,7%)	(4 500)	(449,7%)	-	-	(100,0%)	
Depreciation and amortisation	5 736	5 736	2 610	45,5%	1 330	23,2%	-	-	11 576	201,8%	15 516	270,5%	-	-	142,7%	
Interest	120	171	27	22,7%	18	15,0%	1	8%	155	91,0%	202	118,3%	8	320,0%	1 776,8%	
Contracted services	28 112	29 538	3 502	12,5%	6 917	24,6%	3 828	13,0%	6 583	22,3%	20 830	70,5%	4 629	96,2%	42,2%	
Transfers and subsidies	1 215	1 563	266	21,9%	267	22,0%	425	27,2%	554	35,5%	1 513	96,8%	342	85,6%	62,0%	
Irrecoverable debts written off	2 272	1 222	7 221	317,8%	-	-	-	-	-	-	7 221	591,1%	3 879	1 093,9%	(100,0%)	
Operational costs	22 786	25 026	2 696	11,8%	6 308	27,7%	3 733	14,9%	4 063	16,2%	16 800	67,1%	4 056	93,3%	2%	
Losses on disposal of Assets	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2 604	9 311	29 818	-	10 570	-	11 191	-	(15 229)	-	36 350	-	(15 236)	-	-	
Transfers and subsidies - capital (monetary allocations)	72 246	109 119	5 502	7,6%	33 713	46,7%	26 235	24,0%	28 251	25,9%	93 700	85,9%	14 761	56,9%	91,4%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	74 850	118 431	35 319	-	44 283	-	37 426	-	13 022	-	130 050	-	(475)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	74 850	118 431	35 319	-	44 283	-	37 426	-	13 022	-	130 050	-	(475)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	74 850	118 431	35 319	-	44 283	-	37 426	-	13 022	-	130 050	-	(475)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	74 850	118 431	35 319	-	44 283	-	37 426	-	13 022	-	130 050	-	(475)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	74 652	117 882	9 018	12,1%	28 935	38,8%	24 019	20,4%	22 984	19,5%	84 955	72,1%	14 156	51,4%	62,4%	
National Government	70 305	107 178	8 719	12,4%	28 005	39,8%	22 971	21,4%	16 384	15,3%	76 080	71,0%	13 524	47,4%	21,2%	
Provincial Government	1 941	1 941	286	14,7%	903	46,5%	-	-	6 214	320,1%	7 403	381,4%	292	139,2%	2 026,1%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	72 246	109 119	9 005	12,5%	28 908	40,0%	22 971	21,1%	22 598	20,7%	83 483	76,5%	13 816	51,4%	63,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	2 406	8 763	13	5%	26	1,1%	1 048	12,0%	385	4,4%	1 473	16,8%	340	52,8%	13,4%	
Capital Expenditure Functional	74 652	117 882	9 018	12,1%	28 935	38,8%	24 019	20,4%	22 984	19,5%	84 955	72,1%	14 156	51,4%	62,4%	
Municipal governance and administration	787	6 929	13	1,7%	26	3,3%	265	3,8%	147	2,1%	451	6,5%	215	77,7%	(31,7%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	787	6 929	13	1,7%	26	3,3%	265	3,8%	147	2,1%	451	6,5%	215	77,7%	(31,7%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	12 502	12 417	286	2,3%	3 589	28,7%	2 657	21,4%	8 762	70,6%	15 294	123,2%	417	126,0%	2 002,4%	
Community and Social Services	2 502	2 382	286	11,4%	903	36,1%	-	-	6 214	260,9%	7 403	310,8%	417	126,0%	1 391,1%	
Sport And Recreation	10 000	10 000	-	-	2 686	26,9%	2 657	26,6%	2 548	25,5%	7 891	78,9%	-	-	(100,0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	35	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	55 165	92 038	7 551	13,7%	23 679	42,9%	18 985	20,6%	13 525	14,7%	63 739	69,3%	9 961	39,8%	35,8%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	55 165	92 038	7 551	13,7%	23 679	42,9%	18 985	20,6%	13 525	14,7%	63 739	69,3%	9 961	39,8%	35,8%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	6 197	6 497	1 168	18,9%	1 641	26,5%	2 111	32,5%	550	8,5%	5 471	84,2%	3 563	88,6%	(84,6%)	
Energy sources	5 140	5 440	1 168	22,7%	1 641	31,9%	1 329	24,4%	475	8,7%	4 612	84,8%	3 563	89,6%	(86,7%)	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	1 057	1 057	-	-	-	-	783	74,1%	75	7,1%	858	81,2%	-	76,3%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25				

Net Cash from/(used) Operating Activities	80 315	133 868	(15 564)	(19,4%)	(17 179)	(21,4%)	205 420	153,4%	63 407	47,4%	236 084	176,4%	22 231	1 238,8%	185,2%
Cash Flow from Investing Activities															
Receipts	-	6 382	-	-	-	-	-	-	51 061	800,1%	51 061	800,1%	-	-	(100,0%)
Proceeds on disposal of PPE	-	6 382	-	-	-	-	-	-	51 061	800,1%	51 061	800,1%	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 652)	(117 882)	(15)	-	(30)	-	(923)	,8%	(116)	,1%	(1 084)	,9%	(691)	8,2%	(83,2%)
Capital assets	(74 652)	(117 882)	(15)	-	(30)	-	(923)	,8%	(116)	,1%	(1 084)	,9%	(691)	8,2%	(83,2%)
Net Cash from/(used) Investing Activities	(74 652)	(111 500)	(15)	-	(30)	-	(923)	,8%	50 945	(45,7%)	49 977	(44,8%)	(691)	8,3%	(7 475,3%)
Cash Flow from Financing Activities															
Receipts	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 663	35 368	(15 579)	(83,5%)	(17 209)	(92,2%)	204 497	578,2%	114 352	323,3%	286 061	808,8%	21 541	5 560,8%	430,9%
Cash/cash equivalents at the year begin:	4 000	51 924	-	-	(15 579)	(389,5%)	(32 753)	(63,1%)	171 744	330,8%	-	-	1 157 961	-	(85,2%)
Cash/cash equivalents at the year end:	22 663	87 292	(15 579)	(68,7%)	(32 753)	(144,5%)	171 744	196,7%	286 096	327,7%	286 096	327,7%	1 179 502	2 996,4%	(75,7%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 269	15,6%	477	2,3%	381	1,8%	16 882	80,4%	21 010	10,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 345	2,6%	1 124	1,2%	1 118	1,2%	85 837	94,9%	90 424	44,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 657	2,9%	1 251	1,4%	1 286	1,4%	85 640	94,3%	90 834	44,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	,3%	1	,2%	1	,2%	596	99,3%	600	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Total By Income Source	8 273	4,1%	2 854	1,4%	2 786	1,4%	188 962	93,1%	202 874	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	653	2,7%	208	,9%	213	,9%	23 233	95,6%	24 307	12,0%	-	-	-	-
Commercial	2 775	12,2%	472	2,1%	345	1,5%	19 242	84,3%	22 834	11,3%	-	-	-	-
Households	4 723	3,2%	2 113	1,4%	2 168	1,5%	140 285	94,0%	149 288	73,6%	-	-	-	-
Other	121	1,5%	61	,9%	60	,9%	6 203	96,2%	6 445	3,2%	-	-	-	-
Total By Customer Group	8 273	4,1%	2 854	1,4%	2 786	1,4%	188 962	93,1%	202 874	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	72	100,0%	72	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	72	100,0%	72	100,0%

Contact Details

Municipal Manager	Mrs Shongile Goodman Solshongaye	047 877 5308
Chief Financial Officer	Ms Nontsikelo Nolawu	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 066 723	1 143 915	426 177	40,0%	250 900	23,5%	227 028	19,8%	149 317	13,1%	1 053 422	92,1%	184 604	93,8%	(19,1%)	
Exchange Revenue																
Service charges - Electricity	425 162	425 162	81 941	19,3%	75 179	17,7%	70 264	16,5%	71 205	16,7%	298 589	70,2%	67 198	72,9%	6,0%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	87 635	92 989	23 296	26,5%	23 231	26,4%	23 275	25,0%	23 266	25,0%	93 068	100,1%	21 652	100,0%	7,5%	
Sale of Goods and Rendering of Services	3 390	3 390	815	24,0%	761	22,4%	841	24,8%	1 052	31,0%	3 469	102,3%	612	103,4%	71,9%	
Agency services	4 582	6 189	15	,3%	4	,1%	5	,1%	19	,3%	43	,7%	9	2,1%	109,0%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	36 927	114 514	30 338	82,2%	36 262	98,2%	31 859	27,8%	32 472	28,4%	130 930	114,3%	16 802	100,3%	93,3%	
Interest earned from Current and Non Current Assets	5 094	7 345	2 146	42,1%	1 987	39,0%	2 020	27,5%	2 260	30,8%	8 413	114,5%	1 755	119,6%	28,8%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	4 904	4 904	889	18,1%	1 000	20,4%	1 108	22,6%	1 218	24,8%	4 214	85,9%	899	77,4%	35,5%	
Licence and permits	4 695	5 928	1 266	27,0%	1 818	38,7%	1 193	20,1%	1 035	17,5%	5 312	89,6%	1 513	108,4%	(31,6%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 344	3 344	1 329	39,8%	1 810	54,1%	10 311	308,3%	2 005	60,0%	15 455	462,2%	66 274	2 167,8%	(97,0%)	
Non-Exchange Revenue																
Property rates	160 581	181 969	175 499	109,3%	6 469	4,0%	16	-	(8 454)	(4,6%)	173 530	95,4%	(6 258)	92,6%	35,1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	4 597	4 597	1 333	29,0%	1 571	34,2%	1 049	22,8%	556	12,1%	4 509	98,1%	366	60,2%	51,9%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	305 243	273 215	107 310	35,2%	99 948	32,7%	84 616	31,0%	22 211	8,1%	314 086	115,0%	3 195	98,9%	595,2%	
Interest	20 369	20 369	-	-	860	4,2%	470	2,3%	474	2,3%	1 805	8,9%	10 587	157,7%	(95,5%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 063 612	1 138 784	295 539	27,8%	244 380	23,0%	223 761	19,6%	332 330	29,2%	1 096 010	96,2%	179 753	89,9%	84,9%	
Employee related costs	359 492	359 492	82 475	22,9%	81 290	22,6%	79 500	22,1%	82 299	22,9%	325 564	90,6%	81 712	89,5%	7%	
Remuneration of councillors	27 744	29 944	8 172	29,5%	7 136	25,7%	8 296	27,7%	8 006	26,7%	31 610	105,6%	6 691	98,2%	19,6%	
Bulk purchases - electricity	362 945	400 445	172 943	47,6%	92 916	25,6%	81 368	20,3%	115 794	28,9%	463 020	115,6%	65 343	111,0%	77,2%	
Inventory consumed	25 990	25 449	1 033	4,0%	2 344	9,0%	733	2,9%	4 105	16,1%	8 216	32,3%	2 109	95,2%	94,7%	
Debt impairment	57 570	57 570	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	54 678	77 678	-	-	-	-	-	-	67 826	87,3%	67 826	87,3%	-	-	(100,0%)	
Interest	10 195	25 195	1 613	15,8%	8 907	87,4%	12 993	51,6%	14 072	55,9%	37 585	149,2%	1 493	82,0%	842,4%	
Contracted services	75 726	101 264	18 123	23,9%	42 301	55,9%	25 666	25,3%	16 786	16,6%	102 877	101,6%	9 994	154,6%	75,0%	
Transfers and subsidies	2 200	2 200	277	12,6%	428	19,5%	427	19,4%	558	25,4%	1 691	76,9%	396	68,4%	41,1%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	87 070	59 545	10 902	12,5%	9 056	10,4%	14 779	24,8%	22 884	38,4%	57 621	96,8%	12 416	84,1%	84,3%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	3 111	5 131	130 638	-	6 520	-	3 268	-	(183 013)	-	(42 587)	-	4 851	-	-	
Transfers and subsidies - capital (monetary allocations)	207 762	192 789	3 861	1,9%	50 106	24,1%	3 073	1,6%	24 451	12,7%	81 490	42,3%	72 029	104,1%	(66,1%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	210 873	197 919	134 499	-	56 626	-	6 340	-	(158 562)	-	38 903	-	76 880	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	210 873	197 919	134 499	-	56 626	-	6 340	-	(158 562)	-	38 903	-	76 880	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	210 873	197 919	134 499	-	56 626	-	6 340	-	(158 562)	-	38 903	-	76 880	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	210 873	197 919	134 499	-	56 626	-	6 340	-	(158 562)	-	38 903	-	76 880	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	208 762	204 376	17 055	8,2%	53 815	25,8%	20 423	10,0%	49 834	24,4%	141 127	69,1%	58 550	93,5%	(14,9%)	
National Government	84 280	156 304	16 933	20,1%	39 511	46,9%	18 892	12,1%	41 535	26,6%	116 872	74,8%	19 395	89,4%	114,2%	
Provincial Government	123 482	41 072	-	-	14 125	11,4%	655	1,6%	8 298	20,2%	23 078	56,2%	38 435	95,2%	(78,4%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	207 762	197 376	16 933	8,2%	53 636	25,8%	19 547	9,9%	49 833	25,2%	139 950	70,9%	57 829	93,3%	(13,8%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 000	7 000	123	12,3%	178	17,8%	876	12,5%	1	-	1 178	16,8%	720	133,2%	(99,9%)	
Capital Expenditure Functional	208 762	204 376	17 055	8,2%	53 815	25,8%	20 423	10,0%	49 834	24,4%	141 127	69,1%	58 550	93,5%	(14,9%)	
Municipal governance and administration	1 000	2 000	123	12,3%	178	17,8%	876	43,8%	1	-	1 178	58,9%	720	89,2%	(99,9%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	1 000	2 000	123	12,3%	178	17,8%	876	43,8%	1	-	1 178	58,9%	720	89,2%	(99,9%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	75 801	6 017	-	13 052	-	6 938	9,2%	19 124	25,2%	45 131	59,5%	5 729	92,8%	233,8%	
Community and Social Services	-	75 801	6 017	-	13 052	-	6 938	9,2%	19 124	25,2%	45 131	59,5%	5 729	92,8%	233,8%	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	183 735	96 048	4 039	2,2%	40 335	22,0%	9 922	10,3%	18 753	19,5%	73 048	76,1%	52 100	95,0%	(64,0%)	
Planning and Development	16 203	16 203	-	-	837	5,2%	-	-	1 045	6,4%	1 882	11,6%	2 656	60,0%	(60,7%)	
Road Transport	167 532	79 845	4 039	2,4%	39 497	23,6%	9 922	12,4%	17 708	22,2%	71 166	89,1%	49 444	110,5%	(64,2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	24 027	30 527	6 877	28,6%	250	1,0%	2 687	8,8%	11 956	39,2%	21 770	71,3%	-	68,0%	(100,0%)	
Energy sources	24 027	29 027	6 877	28,6%	250	1,0%	2 687	9,3%	11 229	38,7%	21 043	72,5%	-	56,4%	(100,0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	1 500	-	-	-	-	-	-	726	48,4%	726	48,4%	-	72,1%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/

Net Cash from/(used) Operating Activities	239 825	255 640	299 919	125,1%	247 849	103,3%	90 341	35,3%	75 950	29,7%	714 058	279,3%	82 286	556,6%	(7,7%)
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	(208 762)	(204 376)	(17 055)	8,2%	(53 815)	25,8%	(20 423)	10,0%	(49 834)	24,4%	(141 127)	69,1%	(58 550)	93,5%	(14,9%)
Capital assets	(208 762)	(204 376)	(17 055)	8,2%	(53 815)	25,8%	(20 423)	10,0%	(49 834)	24,4%	(141 127)	69,1%	(58 550)	93,5%	(14,9%)
Net Cash from/(used) Investing Activities	(208 762)	(204 376)	(17 055)	8,2%	(53 815)	25,8%	(20 423)	10,0%	(49 834)	24,4%	(141 127)	69,1%	(58 550)	109,6%	(14,9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	31 063	51 264	282 864	910,6%	194 034	624,6%	69 917	136,4%	26 116	50,9%	572 931	1 117,6%	23 737	12 439,1%	10,0%
Cash/cash equivalents at the year begin:	16 807	16 807	72 338	430,4%	355 620	2 115,9%	549 654	3 270,4%	619 571	3 686,4%	72 338	430,4%	747 338	(2 238,1%)	(17,1%)
Cash/cash equivalents at the year end:	47 870	68 071	355 658	743,0%	549 654	1 148,2%	619 571	910,2%	645 687	948,5%	645 687	948,5%	771 074	10 839,4%	(16,3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 337	13,2%	9 769	6,0%	7 109	4,4%	123 741	76,4%	161 955	9,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 580	2,4%	7 348	1,5%	35 142	7,1%	437 525	89,0%	491 595	28,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 217	1,5%	7 422	1,4%	7 193	1,3%	516 707	95,8%	539 539	30,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 289	2,0%	10 928	1,9%	10 786	1,9%	528 333	94,1%	561 335	32,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	560	(7,3%)	359	(4,7%)	353	(4,6%)	(8 919)	116,6%	(7 647)	(,4%)	-	-	-	-
Total By Income Source	52 983	3,0%	35 826	2,1%	60 582	3,5%	1 597 387	91,4%	1 746 778	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 132	14,1%	2 454	16,3%	2 538	16,8%	7 962	52,8%	15 086	9%	-	-	-	-
Commercial	19 134	14,8%	6 968	5,4%	4 875	3,8%	97 899	76,0%	128 876	7,4%	-	-	-	-
Households	26 463	1,7%	22 217	1,5%	46 862	3,1%	1 418 621	93,7%	1 514 163	86,7%	-	-	-	-
Other	5 254	5,9%	4 187	4,7%	6 307	7,1%	72 905	82,2%	88 653	5,1%	-	-	-	-
Total By Customer Group	52 983	3,0%	35 826	2,1%	60 582	3,5%	1 597 387	91,4%	1 746 778	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	67 488	3,9%	41 746	2,4%	37 995	2,2%	1 580 972	91,5%	1 728 201	99,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 307	35,9%	4 371	24,9%	78	,4%	6 807	38,8%	17 564	1,0%
Auditor-General	-	-	-	-	-	-	101	100,0%	101	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	73 795	4,2%	46 116	2,6%	38 073	2,2%	1 587 881	91,0%	1 745 866	100,0%

Contact Details

Municipal Manager	Ms Ayakha Ntenganyane	045 807 2606
Chief Financial Officer	Mrs Nolutha Estelle Mbele	045 807 2000

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 720 783	1 762 062	467 881	27.2%	438 852	25.5%	349 998	19.9%	164 956	9.4%	1 421 688	80.7%	230 437	90.9%	(28.4%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	391 072	424 221	86 533	22.1%	94 557	24.2%	90 545	21.3%	80 660	19.0%	352 295	83.0%	107 564	113.9%	(25.0%)
Service charges - Waste Water Management	108 457	108 457	10 116	9.3%	16 910	15.6%	17 460	16.1%	10 151	9.4%	54 638	50.4%	10 632	73.0%	(4.5%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	671	928	136	20.3%	378	56.3%	7	8%	70	7.5%	591	63.7%	7	43.8%	952.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	143 047	151 047	32 418	22.7%	32 498	22.7%	34 967	23.1%	40 903	27.1%	140 785	93.2%	38 324	133.6%	6.7%
Interest earned from Current and Non Current Assets	45 680	45 680	4 527	9.9%	2 744	6.0%	3 612	7.9%	(9 724)	(21.3%)	1 160	2.5%	3 392	47.3%	(386.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	35	-	35	-	-	-	(100.0%)
Licence and permits	317	357	23	7.3%	126	39.7%	110	30.8%	64	17.9%	323	90.4%	18	27.2%	262.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	178 878	178 878	18 655	10.4%	22 731	12.7%	7 804	4.4%	19 525	10.9%	68 715	38.4%	21 037	31.7%	(7.2%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	105	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	849 074	848 907	315 473	37.2%	268 909	31.7%	195 495	23.0%	22 144	2.6%	802 020	94.5%	46 850	98.6%	(52.7%)
Interest	-	-	(0)	-	-	-	-	-	-	-	(0)	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 482	3 482	-	-	-	-	-	-	1 127	32.4%	1 127	32.4%	2 614	79.6%	(56.9%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 365 366	1 371 210	276 418	20.2%	400 983	29.4%	296 312	21.6%	218 172	15.9%	1 191 886	86.9%	335 989	92.5%	(35.1%)
Employee related costs	452 001	451 317	107 579	23.8%	138 997	30.8%	113 737	25.2%	112 530	24.9%	472 843	104.8%	106 957	104.4%	5.2%
Remuneration of councillors	13 871	14 533	3 380	24.4%	3 841	27.7%	3 430	23.6%	3 550	24.4%	14 201	97.7%	3 371	104.7%	5.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	61 497	60 519	7 486	12.2%	9 497	15.4%	12 284	20.3%	(36 746)	(60.7%)	(7 479)	(12.4%)	(9 589)	32.1%	283.2%
Debt impairment	120 000	110 000	-	-	60 000	50.0%	30 000	27.3%	30 000	27.3%	120 000	109.1%	-	-	(100.0%)
Depreciation and amortisation	197 027	180 000	46 267	23.5%	46 267	23.5%	46 267	25.7%	46 267	25.7%	185 066	102.8%	89 941	94.4%	(48.6%)
Interest	500	500	70	13.9%	228	45.6%	364	72.8%	28	5.5%	689	137.8%	52	58.1%	(46.6%)
Contracted services	310 765	323 132	57 491	18.5%	82 581	26.6%	55 280	17.1%	44 037	13.6%	239 389	74.1%	92 492	89.4%	(52.4%)
Transfers and subsidies	65 298	77 798	16 364	25.1%	5 098	7.8%	10 978	14.1%	13 917	17.9%	46 357	59.6%	25 742	79.0%	(45.9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	144 406	153 410	37 782	26.2%	54 475	37.7%	23 972	15.6%	4 591	3.0%	120 819	78.8%	27 024	95.9%	(83.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	126.2%
Surplus/(Deficit)	355 418	390 851	191 463	-	37 869	-	53 686	-	(53 216)	-	229 802	-	(105 552)	-	-
Transfers and subsidies - capital (monetary allocations)	448 077	444 894	144 952	32.3%	143 224	32.0%	72 731	16.3%	142 274	32.0%	503 181	113.1%	58 045	103.8%	145.1%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	803 494	835 745	336 415	-	181 093	-	126 418	-	89 058	-	732 983	-	(47 508)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	803 494	835 745	336 415	-	181 093	-	126 418	-	89 058	-	732 983	-	(47 508)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	803 494	835 745	336 415	-	181 093	-	126 418	-	89 058	-	732 983	-	(47 508)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	803 494	835 745	336 415	-	181 093	-	126 418	-	89 058	-	732 983	-	(47 508)	-	-

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2024/25										2023/24				Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 820 175	1 710 486	555 087	30.5%	571 685	31.4%	367 322	21.5%	68 177	4.0%	1 562 271	91.3%	79 920	81.9%	(14.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	246 381	276 993	17 673	7.2%	30 058	12.2%	15 593	5.6%	25 534	9.2%	88 858	32.1%	20 899	22.4%	22.2%
Other revenue	137 505	555	35 256	25.6%	31 498	23.3%	53 260	9 595.3%	51 438	9 267.0%	171 947	30 977.9%	54 924	70.7%	(6.3%)
Transfers and Subsidies - Operational	849 074	848 907	316 697	37.3%	252 981	29.8%	196 648	23.2%	842	1%	767 169	90.4%	705	93.5%	19.5%
Transfers and Subsidies - Capital	448 077	444 894	180 933	40.4%	253 909	56.7%	98 209	22.1%	-	-	533 051	119.8%	-	113.0%	-
Interest	139 138	139 138	4 527	3.3%	2 744	2.0%	3 612	2.6%	(9 637)	(6.9%)	1 246	.9%	3 392	20.2%	(384.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 142 974)	(1 090 263)	(269 796)	23.6%	(286 326)	25.1%	(200 918)	18.4%	(141 374)	13.0%	(898 414)	82.4%	(259 201)	104.8%	(45.5%)
Suppliers and employees	(1 077 175)	(1 011 964)	(261 230)	24.3%	(282 710)	26.2%	(179 968)	17.8%	(127 460)	12.6%	(851 368)	84.1%	(233 419)	105.3%	(44.4%)
Finance charges	(500)	(500)	(70)	13.9%	(228)	45.6%	(393)	78.6%	2	(.4%)	(689)	137.8%	(40)	62.0%	(104.6%)
Transfers and grants	(65 298)	(77 798)	(8 496)	13.0%	(3 388)	5.2%	(20 557)	26.4%	(13 917)	17.9%	(46 357)	59.6%	(25 742)	99.9%	(45.9%)

Net Cash from/(used) Operating Activities	677 201	620 224	285 292	42,1%	285 359	42,1%	166 404	26,8%	(73 198)	(11,8%)	663 857	107,0%	(179 281)	60,4%	(59,2%)
Cash Flow from Investing Activities															
Receipts	3 482	3 482	-	-	-	-	-	-	1 127	32,4%	1 127	32,4%	2 614	79,6%	(56,9%)
Proceeds on disposal of PPE	3 482	3 482	-	-	-	-	-	-	1 127	32,4%	1 127	32,4%	2 614	79,6%	(56,9%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(499 271)	(490 735)	(149 610)	30,0%	(178 989)	35,9%	(59 245)	12,1%	(141 255)	28,8%	(529 099)	107,8%	(104 131)	97,9%	35,7%
Capital assets	(499 271)	(490 735)	(149 610)	30,0%	(178 989)	35,9%	(59 245)	12,1%	(141 255)	28,8%	(529 099)	107,8%	(104 131)	97,9%	35,7%
Net Cash from/(used) Investing Activities	(495 788)	(487 253)	(149 610)	30,2%	(178 989)	36,1%	(59 245)	12,2%	(140 128)	28,8%	(527 973)	108,4%	(101 517)	98,0%	38,0%
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	181 413	132 971	135 681	74,8%	106 370	58,6%	107 159	80,6%	(213 326)	(160,4%)	135 884	102,2%	(280 799)	3,7%	(24,0%)
Cash/cash equivalents at the year begin:	170 000	170 000	20 442	12,0%	156 124	91,8%	262 493	154,4%	369 653	217,4%	20 442	12,0%	401 236	62,4%	(7,9%)
Cash/cash equivalents at the year end:	351 413	302 971	156 124	44,4%	262 493	74,7%	369 653	122,0%	156 327	51,6%	156 327	51,6%	120 437	20,7%	29,8%

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	54 358	3,7%	47 137	3,2%	43 398	3,0%	1 306 164	90,0%	1 451 058	85,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	41 788	16,5%	7 330	2,9%	7 217	2,9%	196 468	77,7%	252 803	14,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	96 146	5,6%	54 467	3,2%	50 615	3,0%	1 502 632	88,2%	1 703 860	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 927	6,5%	3 721	3,0%	3 024	2,5%	107 376	88,0%	122 049	7,2%	-	-	-	-
Commercial	12 624	4,9%	8 656	3,3%	7 986	3,1%	229 891	88,7%	259 158	15,2%	-	-	-	-
Households	75 594	5,7%	42 091	3,2%	39 604	3,0%	1 165 364	88,1%	1 322 654	77,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	96 146	5,6%	54 467	3,2%	50 615	3,0%	1 502 632	88,2%	1 703 860	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	818	3,6%	3 865	17,0%	47	,2%	17 937	79,1%	22 667	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	818	3,6%	3 865	17,0%	47	,2%	17 937	79,1%	22 667	100,0%

Contact Details

Municipal Manager	Mr Gobani Mashiyi	045 808 4610
Chief Financial Officer	Mr Christopher Lungelo Mapeyi	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	447 188	448 651	113 050	25,3%	98 143	21,9%	72 360	16,1%	33 338	7,4%	316 891	70,6%	33 017	72,7%	1,0%
Exchange Revenue															
Service charges - Electricity	29 649	45 923	9 675	32,6%	12 979	43,8%	11 538	25,1%	13 634	29,7%	47 826	104,1%	14 467	132,1%	(5,8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	7 368	7 368	1 837	24,9%	1 836	24,9%	1 841	25,0%	1 831	24,9%	7 346	99,7%	1 756	99,9%	4,2%
Sale of Goods and Rendering of Services	1 861	1 864	471	25,3%	155	8,3%	144	7,7%	80	4,3%	849	45,6%	63	32,3%	28,3%
Agency services	654	654	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 036	2 036	2 697	132,4%	2 890	141,9%	2 930	143,9%	3 053	150,0%	11 571	568,2%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	5 661	6 297	2 132	37,7%	961	17,0%	717	11,4%	567	9,0%	4 378	69,5%	1 327	116,1%	(57,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 479	2 479	532	21,5%	529	21,3%	579	23,3%	543	21,9%	2 183	88,0%	833	96,5%	(34,9%)
Licence and permits	2 789	3 606	384	13,8%	418	15,0%	336	9,3%	298	8,3%	1 436	39,8%	414	61,4%	(28,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	151 332	133 494	638	,4%	745	,5%	491	,4%	443	,3%	2 318	1,7%	3 382	6,7%	(86,9%)
Non-Exchange Revenue															
Property rates	30 745	27 326	9 473	30,8%	7 391	24,0%	7 412	27,1%	4 911	18,0%	29 187	106,8%	4 721	93,8%	4,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	397	453	3	,7%	(40)	(10,1%)	(5 390)	(1 190,5%)	5 554	1 226,8%	127	28,1%	87	101,4%	6 288,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	211 061	211 061	85 207	40,4%	70 279	33,3%	51 761	24,5%	2 423	1,1%	208 670	99,3%	5 967	100,1%	(59,4%)
Interest	-	4 934	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 155	1 155	-	-	-	-	-	-	-	-	-	-	-	-	6,9%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	447 187	448 650	74 109	16,6%	82 525	18,5%	73 973	16,5%	141 678	31,6%	372 285	83,0%	70 667	66,7%	100,5%
Employee related costs	165 009	163 006	34 701	21,0%	36 870	22,3%	36 298	22,3%	35 642	21,9%	143 512	88,0%	32 948	83,6%	8,2%
Remuneration of councillors	15 803	14 549	3 362	21,3%	3 886	24,6%	3 671	25,2%	3 517	24,2%	14 436	99,2%	3 362	89,8%	4,6%
Bulk purchases - electricity	32 413	36 087	11 175	34,5%	7 644	23,6%	9 901	27,4%	9 104	25,2%	37 824	104,8%	2 172	93,3%	319,2%
Inventory consumed	1 596	900	93	4,7%	70	4,4%	2	,2%	93	10,3%	240	26,6%	17	56,0%	457,0%
Debt impairment	4 197	4 197	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 672	50 472	-	-	-	-	-	-	45 532	90,2%	45 532	90,2%	(247)	-	(18 511,8%)
Interest	5 966	5 966	465	7,8%	821	13,8%	523	8,8%	486	8,1%	2 295	38,5%	970	38,6%	(49,9%)
Contracted services	90 059	83 277	9 623	10,7%	17 718	19,7%	14 151	17,0%	24 439	29,3%	65 932	79,2%	14 632	66,3%	67,0%
Transfer and subsidies	-	-	990	-	1 627	-	424	-	-	-	3 931	1,56%	1 562	69,5%	(44,1%)
Irrecoverable debts written off	15 735	15 735	-	-	-	-	-	-	6 561	41,7%	6 561	41,7%	1 020	19,8%	543,5%
Operational costs	64 737	74 460	13 717	21,2%	13 888	21,5%	9 003	12,1%	15 394	20,7%	52 002	69,8%	14 203	77,3%	8,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	20	-	20	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1	38 942	-	15 618	-	(1 613)	-	(108 340)	-	(55 393)	-	(37 650)	-	-
Transfers and subsidies - capital (monetary allocations)	56 067	63 420	11 380	20,3%	18 708	33,4%	18 971	29,9%	7 537	11,9%	56 597	89,2%	16 317	77,0%	(53,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 068	63 421	50 322	-	34 327	-	17 358	-	(100 803)	-	1 203	-	(21 333)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	56 068	63 421	50 322	-	34 327	-	17 358	-	(100 803)	-	1 203	-	(21 333)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 068	63 421	50 322	-	34 327	-	17 358	-	(100 803)	-	1 203	-	(21 333)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 068	63 421	50 322	-	34 327	-	17 358	-	(100 803)	-	1 203	-	(21 333)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	68 017	86 044	14 791	21,7%	21 680	31,9%	18 994	22,1%	2 344	2,7%	57 809	67,2%	23 271	62,2%	(89,9%)
National Government	56 067	63 420	11 380	20,3%	18 708	33,4%	18 971	29,9%	344	,5%	49 404	77,9%	16 317	77,0%	(97,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 067	63 420	11 380	20,3%	18 708	33,4%	18 971	29,9%	344	,5%	49 404	77,9%	16 317	77,0%	(97,9%)
Borrowing	-	6 638	1 784	-	1 640	-	-	-	-	-	3 424	51,6%	5 139	17,1%	(100,0%)
Internally generated funds	11 950	15 986	1 627	13,6%	1 331	11,1%	24	,1%	1 999	12,5%	4 981	31,2%	1 815	70,7%	10,1%
Capital Expenditure Functional	68 017	86 044	14 791	21,7%	21 680	31,9%	18 994	22,1%	2 553	3,0%	58 018	67,4%	23 741	62,5%	(89,2%)
Municipal governance and administration	5 700	3 200	1 423	25,0%	397	7,0%	24	,7%	543	17,0%	2 387	74,6%	450	108,3%	20,7%
Executive and Council	300	100	-	-	-	-	-	-	11	10,9%	11	10,9%	-	18,2%	(100,0%)
Finance and administration	5 400	3 100	1 423	26,3%	397	7,4%	24	,8%	532	17,2%	2 376	76,6%	450	130,7%	18,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	650	529	-	-	-	-	-	-	-	-	-	-	1 574	40,4%	(100,0%)
Community and Social Services	-	29	-	-	-	-	-	-	-	-	-	-	907	86,6%	(100,0%)
Sport And Recreation	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	400	500	-	-	-	-	-	-	-	-	-	-	668	37,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 473	62 483	11 292	25,4%	15 303	34,4%	16 345	26,2%	7 861	12,6%	50 801	81,3%	9 824	75,6%	(20,0%)
Planning and Development	1 400	1 110	-	-	-	-	-	-	64	5,7%	64	5,7%	-	-	(100,0%)
Road Transport	43 073	61 373	11 292	26,2%	15 303	35,5%	16 345	26,6%	7 797	12,7%	50 737	82,7%	9 824	77,3%	(20,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 194	19 832	2 076	12,1%	5 979	34,8%	2 626	13,2%	(5 851)	(29,5%)	4 831	24,4%	11 893	43,5%	(149,2%)
Energy sources	12 994	17 132	2 076	16,0%	5 979	46,0%	2 626	15,3%	-	-	4 769	27,8%	11 893	44,8%	(149,7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 200	2 700	-	-	-	-	-	-	62	2,3%	62	2,3%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	146 787	143 106	69 889	47,6%	44 500	30,3%	66 623	46,6%	(5 186)	(3,6%)	175 826	122,9%	147	124,6%	(3 638,1%)
Cash Flow from Investing Activities															
Receipts	542	1 155	-	-	-	-	-	-	-	-	-	-	-	177,9%	-
Proceeds on disposal of PPE	542	1 155	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 017)	(86 044)	(19 278)	28,3%	(24 765)	36,4%	(18 798)	21,8%	(10 635)	12,4%	(73 476)	85,4%	(23 565)	68,7%	(54,9%)
Capital assets	(68 017)	(86 044)	(19 278)	28,3%	(24 765)	36,4%	(18 798)	21,8%	(10 635)	12,4%	(73 476)	85,4%	(23 565)	68,7%	(54,9%)
Net Cash from/(used) Investing Activities	(67 475)	(84 889)	(19 278)	28,6%	(24 765)	36,7%	(18 798)	22,1%	(10 635)	12,5%	(73 476)	86,6%	(23 565)	68,3%	(54,9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(2 503)	-	(2 148)	-	(2 446)	-	(2 510)	-	(9 607)	-	(2 988)	-	(16,0%)
Repayment of borrowing	-	-	(2 503)	-	(2 148)	-	(2 446)	-	(2 510)	-	(9 607)	-	(2 988)	-	(16,0%)
Net Cash from/(used) Financing Activities	-	-	(2 503)	-	(2 148)	-	(2 446)	-	(2 510)	-	(9 607)	-	(2 988)	134,9%	(16,0%)
Net Increase/(Decrease) in cash held	79 312	58 217	48 107	60,7%	17 587	22,2%	45 380	77,9%	(18 331)	(31,5%)	92 743	159,3%	(26 407)	453,6%	(30,6%)
Cash/cash equivalents at the year begin:	45 752	45 752	25 861	56,5%	75 098	164,1%	92 685	202,6%	138 065	301,8%	25 861	56,5%	180 941	58,1%	(23,7%)
Cash/cash equivalents at the year end:	125 064	103 969	75 098	60,0%	92 685	74,1%	138 065	132,8%	129 992	125,0%	129 992	125,0%	154 535	150,3%	(15,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 979	5,1%	1 473	3,8%	1 275	3,3%	34 277	87,9%	39 004	28,0%	(1 198)	(3,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	174	3%	1 650	2,8%	1 478	2,5%	55 803	94,4%	59 105	42,4%	(384)	(,8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	609	2,9%	528	2,5%	498	2,4%	19 374	92,2%	21 009	15,1%	(543)	(2,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Ameer Debtor Accounts	1 035	5,3%	1 009	5,1%	990	5,0%	16 632	84,6%	19 666	14,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	525	100,0%	525	,4%	(271)	(51,6%)	-	-
Total By Income Source	3 797	2,7%	4 660	3,3%	4 240	3,0%	126 611	90,9%	139 309	100,0%	(2 393)	(1,7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	651	2,1%	1 402	4,5%	1 403	4,5%	27 684	88,9%	31 140	22,4%	-	-	-	-
Commercial	1 197	5,9%	983	4,8%	672	3,3%	17 528	86,0%	20 380	14,6%	-	-	-	-
Households	1 949	2,2%	2 275	2,6%	2 165	2,5%	81 399	92,7%	87 789	63,0%	(2 393)	(2,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 797	2,7%	4 660	3,3%	4 240	3,0%	126 611	90,9%	139 309	100,0%	(2 393)	(1,7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 917	66,1%	3 079	29,4%	474	4,5%	-	-	10 470	32,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 979	73,9%	4 605	21,3%	900	4,2%	124	,6%	21 608	67,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22 896	71,4%	7 684	24,0%	1 374	4,3%	124	,4%	32 078	100,0%

Contact Details

Municipal Manager	Mr. Jack Mdoni	045 932 8106
Chief Financial Officer	Mrs. Baliso Mbana - Gantsho	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	10 584	(14 675)	120 095	1 134,6%	87 581	827,5%	51 953	(354,0%)	8 198	(55,9%)	267 827	(1 825,1%)	69 810	1 399,4%	(88,3%)
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	(142 990)	(165 807)	(1 043)	,7%	(1 222)	,9%	(7 470)	4,5%	(14 344)	8,7%	(24 079)	14,5%	(1 015)	17,5%	1 312,7%
Capital assets	(142 990)	(165 807)	(1 043)	,7%	(1 222)	,9%	(7 470)	4,5%	(14 344)	8,7%	(24 079)	14,5%	(1 015)	17,5%	1 312,7%
Net Cash from/(used) Investing Activities	(142 990)	(165 807)	(1 043)	,7%	(1 222)	,9%	(7 470)	4,5%	(14 344)	8,7%	(24 079)	14,5%	(1 015)	17,5%	1 312,7%
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	(132 406)	(180 482)	119 052	(89,9%)	86 359	(65,2%)	44 483	(24,6%)	(6 146)	3,4%	243 748	(135,1%)	68 794	(318,7%)	(108,9%)
Cash/cash equivalents at the year begin:	390 390	506 726	-	-	625 778	160,3%	712 137	140,5%	756 620	149,3%	-	-	274 373	-	175,8%
Cash/cash equivalents at the year end:	257 984	326 245	625 778	242,8%	712 137	276,0%	756 620	231,9%	750 474	230,0%	750 474	230,0%	343 167	88,0%	118,7%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 281	20,0%	2 138	5,2%	1 288	3,1%	29 732	71,7%	41 439	29,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 088	2,8%	693	1,8%	621	1,6%	36 301	93,8%	38 703	27,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 505	4,2%	1 119	1,9%	1 121	1,9%	54 784	92,0%	59 529	42,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	201	11,7%	52	3,0%	51	2,9%	1 415	82,4%	1 719	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	3%	-	-	-	-	2	99,7%	2	-	-	-	-	-
Total By Income Source	12 074	8,5%	4 001	2,8%	3 081	2,2%	122 235	86,5%	141 392	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 726	8,1%	1 284	2,8%	751	1,6%	40 138	87,4%	45 899	32,5%	-	-	-	-
Commercial	4 071	16,2%	980	3,9%	796	3,2%	19 324	76,8%	25 172	17,8%	-	-	-	-
Households	4 269	6,1%	1 734	2,5%	1 531	2,2%	62 764	89,3%	70 299	49,7%	-	-	-	-
Other	8	34,9%	3	13,7%	3	11,0%	9	40,5%	23	-	-	-	-	-
Total By Customer Group	12 074	8,5%	4 001	2,8%	3 081	2,2%	122 235	86,5%	141 392	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	-	-	-	-	-	-	11	100,0%	11	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 177	35,4%	0	-	33	,2%	13 063	64,4%	20 272	77,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 921	84,2%	6	,1%	-	-	919	15,7%	5 846	22,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 097	46,3%	6	-	33	,1%	13 993	53,6%	26 129	100,0%

Contact Details

Municipal Manager	Mr Theminkosi Mawonga	051 603 1309
Chief Financial Officer	Mr K Fourie	051 603 1320

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	412 910	451 542	143 783	34,8%	137 258	33,2%	75 773	16,8%	77 180	17,1%	433 995	96,1%	87 608	98,4%	(11,9%)
Exchange Revenue															
Service charges - Electricity	174 270	203 273	44 264	25,4%	79 694	45,7%	20 017	9,8%	43 646	21,5%	187 620	92,3%	53 209	103,8%	(18,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 395	40 252	8 601	26,6%	8 636	26,7%	8 410	20,9%	8 093	20,1%	33 740	83,8%	8 257	102,5%	(2,0%)
Sale of Goods and Rendering of Services	3 957	3 461	323	8,2%	529	13,4%	759	21,9%	290	8,4%	1 901	54,9%	369	91,6%	(21,3%)
Agency services	2 615	2 615	772	29,5%	447	17,1%	698	26,7%	819	31,3%	2 735	104,6%	933	75,1%	(12,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 355	30 100	14 704	51,9%	2 175	7,7%	6 267	20,8%	6 247	20,8%	29 393	97,7%	6 694	93,0%	(6,7%)
Interest earned from Current and Non Current Assets	1 570	1 350	99	6,3%	204	13,0%	76	5,7%	588	43,6%	968	71,7%	113	38,1%	422,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 131	2 362	556	26,1%	549	25,7%	680	28,8%	500	21,2%	2 283	96,7%	491	66,2%	1,7%
Licence and permits	77	77	0	2%	1	1,6%	0	5%	1	7%	2	3,0%	14	10,6%	(96,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10	521	73	728,6%	119	1 182,5%	438	84,0%	124	23,8%	754	144,6%	855	25 641,2%	(85,5%)
Non-Exchange Revenue															
Property rates	65 730	65 730	31 967	48,6%	10 569	16,1%	10 798	16,4%	10 560	16,1%	63 894	97,2%	8 211	66,7%	28,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 283	1 283	-	-	-	-	2	2%	18	1,4%	20	1,6%	-	19,1%	(100,0%)
Licences or permits	360	360	3 011	835,5%	3 266	906,4%	2 728	757,0%	2 403	686,9%	11 409	3 165,7%	2 172	265,9%	10,7%
Transfer and subsidies - Operational	92 019	92 019	34 528	37,5%	29 741	32,3%	22 989	25,0%	2 005	2,2%	89 263	97,0%	4 106	101,0%	(51,2%)
Interest	8 136	8 136	4 885	60,0%	1 329	16,3%	1 912	23,5%	1 885	23,2%	10 011	123,0%	2 183	127,7%	(13,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	477 639	494 560	108 889	22,8%	104 638	21,9%	94 677	19,1%	118 322	23,9%	426 527	86,2%	128 981	93,9%	(8,3%)
Employee related costs	139 246	139 246	34 043	24,4%	31 515	22,6%	32 989	23,7%	33 112	23,8%	131 659	94,6%	32 123	90,4%	3,1%
Remuneration of councillors	9 311	9 606	2 394	25,7%	2 900	31,1%	2 589	27,0%	2 555	26,6%	10 438	108,7%	2 366	100,5%	8,0%
Bulk purchases - electricity	179 902	179 902	42 797	23,8%	36 527	20,3%	32 285	17,9%	41 112	22,9%	152 720	84,9%	38 914	89,1%	5,6%
Inventory consumed	900	900	23	2,6%	3	4%	37	4,2%	(927)	(103,0%)	(863)	(95,9%)	-	-	(100,0%)
Debt impairment	16 500	16 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 502	32 502	8 169	25,1%	8 155	25,1%	8 035	24,7%	7 732	23,8%	32 092	98,7%	7 573	87,0%	2,1%
Interest	10 000	20 000	2 985	29,9%	6 247	62,5%	5 420	27,1%	5 984	29,9%	20 637	103,2%	4 527	98,6%	32,2%
Contracted services	27 708	43 136	10 821	39,1%	11 902	43,0%	9 888	22,9%	11 773	27,3%	44 384	102,9%	15 603	139,5%	(24,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	400	219	-	32	-	419	104,9%	4 687	1 171,9%	5 359	1 339,7%	18 294	74,4%	-
Operational costs	61 570	52 367	7 437	12,1%	7 356	11,9%	3 310	6,3%	12 293	23,5%	30 397	58,0%	9 582	77,6%	28,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	(295)	-	-	-	(295)	-	-	-	-
Surplus/(Deficit)	(64 729)	(43 019)	34 894	-	32 620	-	(18 904)	-	(41 142)	-	7 468	-	(41 373)	-	-
Transfers and subsidies - capital (monetary allocations)	26 511	26 511	15 125	57,1%	2 226	8,4%	2 058	7,8%	10 706	40,4%	30 115	113,6%	-	106,3%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38 218)	(16 508)	50 019	-	34 846	-	(16 847)	-	(30 436)	-	37 583	-	(41 373)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(38 218)	(16 508)	50 019	-	34 846	-	(16 847)	-	(30 436)	-	37 583	-	(41 373)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38 218)	(16 508)	50 019	-	34 846	-	(16 847)	-	(30 436)	-	37 583	-	(41 373)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38 218)	(16 508)	50 019	-	34 846	-	(16 847)	-	(30 436)	-	37 583	-	(41 373)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	38 629	37 921	(116 932)	(302,7%)	132 967	344,2%	2 682	7,1%	23 179	61,1%	41 896	110,5%	(5 915)	90,5%	(491,9%)
National Government	23 053	23 053	(102 202)	(443,3%)	116 127	503,7%	1 799	7,8%	20 764	90,1%	36 489	158,3%	2 436	82,9%	752,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 053	23 053	(102 202)	(443,3%)	116 127	503,7%	1 799	7,8%	20 764	90,1%	36 489	158,3%	2 436	82,9%	752,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 576	14 868	(14 730)	(94,6%)	16 840	108,1%	882	5,9%	2 415	16,2%	5 407	36,4%	(8 351)	105,8%	(128,9%)
Capital Expenditure Functional	38 629	37 921	(116 932)	(302,7%)	132 967	344,2%	2 682	7,1%	23 179	61,1%	41 896	110,5%	(5 915)	90,5%	(491,9%)
Municipal governance and administration	1 663	655	(59 746)	(3 592,2%)	60 073	3 611,9%	631	96,4%	846	129,3%	1 805	275,6%	303	472,3%	179,2%
Executive and Council	1 088	80	3 755	345,0%	(3 676)	(337,7%)	-	-	-	-	80	99,5%	100	49,8%	100,0%
Finance and administration	575	575	(63 448)	(11 038,7%)	63 696	11 081,7%	631	109,8%	846	147,3%	1 725	300,1%	203	569,6%	316,1%
Internal audit	-	-	(53)	-	53	-	-	-	-	-	-	-	-	53,2%	-
Community and Public Safety	967	1 267	(5 552)	(573,9%)	5 975	617,7%	-	-	14 735	1 162,7%	15 158	1 196,0%	-	46,6%	(100,0%)
Community and Social Services	-	-	(0)	-	0	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	967	1 267	(5 552)	(573,9%)	5 975	617,7%	-	-	14 735	1 162,7%	15 158	1 196,0%	-	49,6%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 649	16 649	(22 757)	(136,7%)	30 967	186,0%	972	5,8%	6 036	36,3%	15 218	91,4%	-	55,3%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 649	16 649	(22 757)	(136,7%)	30 967	186,0%	972	5,8%	6 036	36,3%	15 218	91,4%	-	55,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 350	19 350	(28 877)	(149,2%)	35 952	185,8%	1 078	5,6%	1 562	8,1%	9 716	50,2%	(6 218)	145,3%	(125,1%)
Energy sources	19 189	19 189	(21 398)	(111,5%)	28 290	147,4%	1 078	5,6%	1 529	8,0%	9 500	49,5%	(6 218)	145,3%	(124,6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	161	161	(7 479)	(4 649,0%)	7 661	4 762,4%	-	-	33	20,5%	215	133,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(75 384)	(64 591)	256 908	(340,8%)	(56 214)	74,6%	138 276	(214,1%)	4 700	(7,3%)	343 669	(532,1%)	41 630	(65,5%)	(88,7%)
Cash Flow from Investing Activities															
Receipts	-	-	(49 818)	-	58 267	-	3 494	-	6 802	-	18 745	-	7 190	-	(5,4%)
Proceeds on disposal of PPE	-	-	(49 818)	-	58 267	-	3 494	-	6 802	-	18 745	-	7 190	-	(5,4%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 424)	(43 609)	(36)	,1%	36	(,1%)	-	-	-	-	-	-	-	-	-
Capital assets	(44 424)	(43 609)	(36)	,1%	36	(,1%)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(44 424)	(43 609)	(49 854)	112,2%	58 303	(131,2%)	3 494	(8,0%)	6 802	(15,6%)	18 745	(43,0%)	7 190	(88,2%)	(5,4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(119 808)	(108 200)	207 054	(172,8%)	2 089	(1,7%)	141 770	(131,0%)	11 502	(10,6%)	362 414	(334,9%)	48 820	(70,6%)	(76,4%)
Cash/cash equivalents at the year begin:	122 764	122 764	(10 011)	(8,2%)	196 699	160,2%	211 597	172,4%	353 367	287,8%	(10 011)	(8,2%)	20 044	-	1 663,0%
Cash/cash equivalents at the year end:	2 956	14 563	196 800	6 657,9%	211 597	7 158,5%	353 367	2 426,4%	364 869	2 505,4%	364 869	2 505,4%	68 929	820,1%	429,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 208	11,2%	6 538	6,0%	4 922	4,5%	85 431	78,3%	109 100	23,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 601	5,5%	2 497	5,3%	2 099	4,5%	39 754	84,7%	46 951	10,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 866	3,7%	3 222	3,1%	3 171	3,1%	92 960	90,1%	103 219	21,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	163	3,4%	128	2,7%	126	2,6%	4 401	91,3%	4 818	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 977	1,2%	2 382	1,4%	2 424	1,4%	164 481	96,0%	171 264	36,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	292	,8%	(1 339)	(3,7%)	(105)	(,3%)	37 236	103,2%	36 084	7,7%	-	-	-	-
Total By Income Source	21 108	4,5%	13 429	2,8%	12 636	2,7%	424 262	90,0%	471 436	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 989	8,0%	1 519	3,0%	1 340	2,7%	43 081	86,3%	49 929	10,6%	-	-	-	-
Commercial	5 109	20,2%	1 402	5,6%	1 385	5,5%	17 352	68,7%	25 248	5,4%	-	-	-	-
Households	3 404	2,1%	2 988	1,9%	2 860	1,8%	150 689	94,2%	159 941	33,9%	-	-	-	-
Other	8 606	3,6%	7 520	3,2%	7 051	3,0%	213 140	90,2%	236 317	50,1%	-	-	-	-
Total By Customer Group	21 108	4,5%	13 429	2,8%	12 636	2,7%	424 262	90,0%	471 436	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	22 606	2,8%	14 257	1,8%	15 519	2,0%	741 415	93,4%	793 798	97,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	866	97,0%	23	2,5%	5	,5%	(0)	-	893	,1%
Auditor-General	7	100,0%	-	-	-	-	-	-	7	-
Other	4 593	25,6%	(3 529)	(19,7%)	2 212	12,3%	14 667	81,7%	17 944	2,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	28 072	3,5%	10 751	1,3%	17 736	2,2%	756 083	93,0%	812 642	100,0%

Contact Details

Municipal Manager	Mr Khaya Gashi	051 653 1777
Chief Financial Officer		

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date				Fourth 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	4th 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	894 988	894 988	256 066	28.6%	213 306	23.8%	173 398	19.4%	242 647	27.1%	885 416	98.9%	204 662	90.6%	18.6%	
Exchange Revenue																
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	279 222	279 222	34 023	12.2%	24 789	8.9%	27 413	9.8%	163 202	58.4%	249 427	89.3%	58 045	86.9%	181.2%	
Service charges - Waste Water Management	53 581	53 581	9 819	18.3%	4 416	8.2%	1 427	2.7%	27 348	51.0%	43 010	80.3%	12 742	110.6%	114.6%	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	1 738	1 738	4 693	270.0%	144	8.3%	1 010	58.1%	(708)	(40.7%)	5 139	295.7%	902	185.8%	(178.5%)	
Agency services	650	650	-	-	198	30.4%	127	19.9%	127	19.6%	454	69.9%	-	14.1%	(100.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	65 635	30 742	-	31 676	-	32 325	49.2%	19 412	29.6%	114 155	173.9%	38 550	114.8%	(49.6%)	
Interest earned from Current and Non Current Assets	10 475	10 475	2 320	22.1%	1 369	13.1%	1 504	14.4%	1 546	14.8%	6 738	64.3%	159	3.4%	872.2%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 488	1 488	13	9%	10	7%	10	7%	869	58.4%	902	60.6%	30	361.9%	2 791.7%	
Licence and permits	148	148	53	35.5%	145	97.7%	92	62.3%	101	67.9%	390	263.4%	60	90.0%	68.6%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 069	1 069	281	26.3%	11	1.0%	75	7.1%	177	16.6%	544	50.9%	292	41 282.4%	(39.4%)	
Non-Exchange Revenue																
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	1	-	6	-	-	-	6	-	9	102.3%	(100.0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	480 428	480 428	174 123	36.2%	150 547	31.3%	109 406	22.8%	30 573	6.4%	464 650	96.7%	93 873	88.6%	(67.4%)	
Interest	65 635	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	554	554	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	832 398	859 334	114 602	13.8%	134 499	16.2%	117 740	13.7%	319 091	37.1%	685 932	79.8%	106 208	70.2%	200.4%	
Employee related costs	280 595	280 576	59 857	21.3%	64 842	23.1%	63 093	22.5%	61 185	21.8%	248 977	86.7%	54 441	94.7%	12.4%	
Remuneration of councillors	8 040	8 040	1 739	21.6%	1 966	24.4%	1 700	21.1%	1 877	23.3%	7 281	90.6%	2 309	106.6%	(18.7%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	55 414	58 175	10 776	19.4%	20 733	37.4%	6 223	10.7%	6 986	12.0%	44 718	76.9%	6 428	82.0%	8.7%	
Debt impairment	150 384	166 401	-	-	-	-	-	-	130 320	78.3%	130 320	78.3%	-	-	(100.0%)	
Depreciation and amortisation	88 404	88 404	-	-	521	.6%	-	-	74 049	83.8%	74 570	84.4%	-	43.3%	(100.0%)	
Interest	5 440	5 440	-	-	-	-	-	-	-	-	-	-	471	9.2%	(100.0%)	
Contracted services	91 226	89 703	15 777	17.3%	12 063	13.2%	14 607	16.3%	19 391	21.6%	61 838	68.9%	10 320	83.5%	87.9%	
Transfers and subsidies	11 635	11 635	3 986	34.3%	3 188	27.4%	2 391	20.6%	87	.8%	9 653	83.0%	3 267	97.8%	(97.3%)	
Irrecoverable debts written off	9 014	9 014	44	.5%	22	2%	1 301	14.4%	2 541	28.2%	3 909	43.4%	1 582	92.9%	60.7%	
Operational costs	127 992	137 691	22 423	17.5%	31 164	24.3%	28 426	20.6%	22 653	16.5%	104 666	76.0%	27 390	84.5%	(17.3%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	4 253	4 253	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	62 589	35 654	141 464	-	78 807	-	55 658	-	(76 444)	-	199 485	-	98 454	-	-	
Transfers and subsidies - capital (monetary allocations)	220 149	223 368	63 394	28.8%	72 556	33.0%	29 016	13.0%	65 029	29.1%	229 995	103.0%	66 551	113.9%	(2.3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	282 738	259 022	204 858	-	151 363	-	84 674	-	(11 415)	-	429 480	-	165 006	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	282 738	259 022	204 858	-	151 363	-	84 674	-	(11 415)	-	429 480	-	165 006	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	282 738	259 022	204 858	-	151 363	-	84 674	-	(11 415)	-	429 480	-	165 006	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	282 738	259 022	204 858	-	151 363	-	84 674	-	(11 415)	-	429 480	-	165 006	-	-	

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	233 530	319 245	31 174	13,3%	9 792	4,2%	6 422	2,0%	(73 057)	(22,9%)	(25 670)	(8,0%)	(366 752)	87,8%	(80,1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(256 270)	(297 999)	(22 927)	8,9%	(9 560)	3,7%	60 053	(20,2%)	(52 367)	17,6%	(24 801)	8,3%	-	-	(100,0%)
Capital assets	(256 270)	(297 999)	(22 927)	8,9%	(9 560)	3,7%	60 053	(20,2%)	(52 367)	17,6%	(24 801)	8,3%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(256 270)	(297 999)	(22 927)	8,9%	(9 560)	3,7%	60 053	(20,2%)	(52 367)	17,6%	(24 801)	8,3%	-	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	30 000	30 000	-	-	-	-	-	-	5 000	16,7%	5 000	16,7%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	-	-	5 000	16,7%	5 000	16,7%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 199)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 199)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	21 801	30 000	-	-	-	-	-	-	5 000	16,7%	5 000	16,7%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(939)	51 246	8 246	(877,8%)	232	(24,7%)	66 475	129,7%	(120 425)	(235,0%)	(45 471)	(88,7%)	(366 752)	387,0%	(67,2%)
Cash/cash equivalents at the year begin:	8 137	3 339	-	-	11 585	142,4%	11 817	353,9%	78 292	2 345,1%	-	-	639 215	-	(87,8%)
Cash/cash equivalents at the year end:	7 198	54 584	11 585	161,0%	11 817	164,2%	78 292	143,4%	(42 133)	(77,2%)	(42 133)	(77,2%)	272 464	356,5%	(115,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 898	2,6%	31 780	2,2%	24 346	1,7%	1 337 821	93,5%	1 430 842	76,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 131	1,8%	5 957	1,8%	4 675	1,4%	322 039	95,1%	338 801	18,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,6%	0	,6%	0	,6%	72	98,3%	73	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	83 676	89,8%	135	,1%	96	,1%	9 305	10,0%	93 212	5,0%	-	-	-	-
Total By Income Source	126 703	6,8%	37 873	2,0%	29 117	1,6%	1 669 236	89,6%	1 862 929	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 553	14,3%	1 672	6,7%	1 164	4,7%	18 454	74,3%	24 844	1,3%	-	-	-	-
Commercial	869	7,6%	374	3,3%	140	1,2%	10 122	88,0%	11 505	,6%	-	-	-	-
Households	90 897	5,6%	33 245	2,0%	24 858	1,5%	1 476 322	90,8%	1 625 322	87,2%	-	-	-	-
Other	31 363	15,6%	2 582	1,3%	2 955	1,5%	164 337	81,7%	201 258	10,8%	-	-	-	-
Total By Customer Group	126 703	6,8%	37 873	2,0%	29 117	1,6%	1 669 236	89,6%	1 862 929	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 008	87,5%	2 303	4,6%	177	,4%	3 820	7,6%	50 308	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	44 008	87,5%	2 303	4,6%	177	,4%	3 820	7,6%	50 308	100,0%

Contact Details

Municipal Manager	Mr Moebisi Patrick Nonjola	045 979 3006
Chief Financial Officer	Ms Sulene Du Toit	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	461 270	473 248	186 553	40,4%	147 288	31,9%	112 484	23,8%	28 806	6,1%	475 132	100,4%	26 077	97,0%	10,5%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 500	1 000	349	23,3%	349	23,3%	349	34,9%	347	34,7%	1 394	139,4%	343	83,2%	1,1%
Sale of Goods and Rendering of Services	616	616	102	16,6%	28	4,6%	132	21,5%	23 617	3 836,5%	23 880	3 879,2%	42	34,6%	56 636,9%
Agency services	6 400	6 400	1 084	16,9%	1 309	20,4%	1 157	18,1%	899	14,0%	4 449	69,5%	973	62,0%	(7,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	734	734	253	34,5%	254	34,6%	257	35,1%	256	34,8%	1 020	139,0%	248	141,4%	2,9%
Interest earned from Current and Non Current Assets	15 000	20 000	6 824	45,5%	5 794	38,6%	5 795	29,0%	5 713	28,6%	24 126	120,6%	6 507	112,8%	(12,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 200	1 200	268	22,3%	173	14,4%	170	14,1%	177	14,7%	787	65,6%	228	48,8%	(22,4%)
Licence and permits	200	200	14	7,2%	74	37,2%	11	5,6%	15	7,7%	115	57,6%	22	58,4%	(30,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	188	188	76	40,3%	15	8,1%	33	17,3%	465	247,3%	589	313,1%	54	110,7%	761,6%
Non-Exchange Revenue															
Property rates	41 772	41 772	22 115	52,9%	5 892	14,1%	5 899	14,1%	5 899	14,1%	39 803	95,3%	5 832	90,0%	1,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 361	1 361	319	23,5%	539	39,6%	349	25,7%	764	56,1%	1 973	144,9%	378	107,6%	102,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	382 381	389 859	152 859	40,0%	130 546	34,1%	95 972	24,6%	(11 624)	(3,0%)	367 753	94,3%	9 940	97,5%	(224,5%)
Interest	8 918	8 918	2 225	24,9%	2 315	26,0%	2 360	26,5%	2 278	25,5%	9 178	102,9%	2 111	125,7%	7,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	1 000	65	6,5%	-	-	-	-	-	-	65	6,5%	-	46,7%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	564 001	582 646	103 540	18,4%	109 006	19,3%	102 667	17,6%	144 836	24,9%	460 049	79,0%	147 972	80,2%	(2,1%)
Employee related costs	172 563	172 611	39 916	23,1%	39 967	23,2%	41 220	23,9%	41 882	24,3%	162 985	94,4%	31 205	88,7%	34,2%
Remuneration of councillors	30 315	30 315	6 262	20,7%	8 573	28,3%	7 071	23,3%	7 249	23,9%	29 154	96,2%	6 291	90,7%	15,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 550	-	724	11,1%	(674)	(10,3%)	(50)	-	-	-	(0)	-	993	3 310,8%	(100,0%)
Debt impairment	12 363	12 363	1 227	9,9%	-	-	-	-	(1 227)	(9,9%)	-	-	-	-	(100,0%)
Depreciation and amortisation	55 000	55 000	13 239	24,1%	13 116	23,8%	12 730	23,1%	20 042	36,4%	59 127	107,5%	22 961	127,8%	(12,7%)
Interest	3 800	3 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	99 987	120 887	21 727	21,7%	20 608	20,6%	18 016	14,9%	27 304	22,6%	87 655	72,5%	32 787	65,4%	(16,7%)
Transfer and subsidies	10 550	12 006	580	5,5%	54	,9%	487	4,1%	2 884	24,9%	4 106	34,2%	1 477	73,1%	102,1%
Irrecoverable debts written off	40 000	40 000	-	-	261	,7%	295	,7%	8 149	20,4%	8 705	21,8%	53	19,5%	15 385,1%
Operational costs	132 873	136 164	19 864	14,9%	27 101	20,4%	22 899	16,8%	38 453	28,2%	108 317	79,5%	52 205	88,0%	(26,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(102 731)	(109 398)	83 013	-	38 283	-	9 817	-	(116 030)	-	15 083	-	(121 895)	-	-
Transfers and subsidies - capital (monetary allocations)	61 014	71 236	31 442	51,5%	26 344	43,2%	2 770	3,9%	18 848	26,5%	79 404	111,5%	8 308	101,8%	126,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(41 717)	(38 162)	114 455	-	64 627	-	12 587	-	(97 181)	-	94 487	-	(113 587)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(41 717)	(38 162)	114 455	-	64 627	-	12 587	-	(97 181)	-	94 487	-	(113 587)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 717)	(38 162)	114 455	-	64 627	-	12 587	-	(97 181)	-	94 487	-	(113 587)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 717)	(38 162)	114 455	-	64 627	-	12 587	-	(97 181)	-	94 487	-	(113 587)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	143 189	143 998	37 764	26,4%	26 116	18,2%	22 095	15,3%	36 775	25,5%	122 750	85,2%	2 677	54,0%	1 273,7%
National Government	60 796	71 018	29 068	47,8%	18 199	29,9%	5 263	7,4%	21 110	29,7%	73 639	103,7%	5 526	80,3%	282,0%
Provincial Government	218	218	2 461	1 128,8%	845	387,7%	(2 631)	(1 206,9%)	4 630	2 123,9%	5 305	2 433,5%	2 059	-	124,9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 014	71 236	31 528	51,7%	19 044	31,2%	2 632	3,7%	25 740	36,1%	78 944	110,8%	7 585	83,7%	239,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 175	72 761	6 236	7,6%	7 072	8,6%	19 462	26,7%	11 035	15,2%	43 806	60,2%	(4 908)	30,5%	(324,8%)
Capital Expenditure Functional	143 189	143 998	37 764	26,4%	27 011	18,9%	22 095	15,3%	38 757	26,9%	125 627	87,2%	5 073	59,1%	663,9%
Municipal governance and administration	16 175	22 153	-	-	13 989	63,1%	1 157	5,2%	15 146	68,4%	426,2%	220	29,2%	426,2%	220
Executive and Council	300	150	-	-	-	-	50	33,0%	-	50	33,0%	-	10,0%	-	-
Finance and administration	15 875	22 003	-	-	13 940	63,4%	1 157	5,3%	15 096	68,6%	426,2%	220	29,6%	426,2%	220
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	895	-	-	-	2 313	-	3 208	-	6 851	-	(66,2%)
Community and Social Services	-	-	-	-	895	-	-	-	1 982	-	2 877	-	5 936	-	(66,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	331	-	331	-	916	-	(63,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	106 781	102 892	34 351	32,2%	19 966	18,7%	7 443	7,2%	34 482	33,5%	96 242	93,5%	(4 006)	59,3%	(960,7%)
Planning and Development	160	1 160	-	-	-	-	326	28,1%	180	15,5%	505	43,6%	720	45,0%	(75,1%)
Road Transport	106 621	101 732	34 351	32,2%	19 966	18,7%	7 117	7,0%	34 302	33,7%	95 736	94,1%	(4 726)	59,5%	(825,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 233	18 952	3 414	16,9%	6 150	30,4%	662	3,5%	806	4,3%	11 031	58,2%	2 009	40,1%	(59,9%)
Energy sources	10 250	11 250	3 327	32,5%	4 880	47,6%	634	5,6%	367	3,3%	9 207	81,8%	(1 251)	51,0%	(129,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	9 983	7 703	87	,9%	1 270	12,7%	28	,4%	439	5,7%	1 824	23,7%	3 259	35,0%	(86,5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of

Net Cash from/(used) Operating Activities	92 198	88 227	141 929	153,9%	92 152	99,9%	72 692	82,4%	(30 972)	(35,1%)	275 800	312,6%	(49 039)	244,6%	(36,8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(143 189)	(145 489)	(38 931)	27,2%	(34 743)	24,3%	(15 646)	10,8%	(38 542)	26,5%	(127 862)	87,9%	(15 177)	61,7%	153,9%
Capital assets	(143 189)	(145 489)	(38 931)	27,2%	(34 743)	24,3%	(15 646)	10,8%	(38 542)	26,5%	(127 862)	87,9%	(15 177)	61,7%	153,9%
Net Cash from/(used) Investing Activities	(143 189)	(145 489)	(38 931)	27,2%	(34 743)	24,3%	(15 646)	10,8%	(38 542)	26,5%	(127 862)	87,9%	(15 177)	61,7%	153,9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(50 991)	(57 262)	102 998	(202,0%)	57 408	(112,6%)	57 046	(99,6%)	(69 514)	121,4%	147 938	(258,4%)	(64 215)	(278,4%)	8,3%
Cash/cash equivalents at the year begin:	185 972	207 890	267 814	144,0%	370 820	199,4%	428 228	206,0%	485 274	233,4%	267 814	128,8%	419 037	104,3%	15,8%
Cash/cash equivalents at the year end:	134 981	150 628	370 820	274,7%	428 228	317,3%	485 274	322,2%	415 760	276,0%	415 760	276,0%	354 821	208,2%	17,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 593	1,7%	1 036	1,1%	1 006	1,1%	88 111	96,0%	91 746	75,1%	(7 032)	(7,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	121	1,0%	108	,9%	104	,9%	11 803	97,3%	12 137	9,9%	(108)	(,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	817	4,5%	819	4,5%	815	4,5%	15 750	86,5%	18 202	14,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	-	-	-	-	-
Total By Income Source	2 532	2,1%	1 963	1,6%	1 925	1,6%	115 666	94,7%	122 086	100,0%	(7 140)	(5,8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	75	,9%	75	,9%	76	,9%	8 473	97,4%	8 699	7,1%	-	-	-	-
Commercial	1 847	2,6%	1 286	1,8%	1 259	1,8%	65 411	93,7%	69 804	57,2%	(5 561)	(8,0%)	-	-
Households	610	1,4%	601	1,4%	590	1,4%	41 782	95,9%	43 583	35,7%	(1 578)	(3,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 532	2,1%	1 963	1,6%	1 925	1,6%	115 666	94,7%	122 086	100,0%	(7 140)	(5,8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	7 441	100,0%	-	-	-	-	-	-	7 441	86,4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 175	100,0%	-	-	-	-	-	-	1 175	13,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 616	100,0%	-	-	-	-	-	-	8 616	100,0%

Contact Details

Municipal Manager	Mr Vellele Castro Makedama	039 252 0131
Chief Financial Officer	Mr Buhle Fikeni	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	374 156	432 495	124 200	33,2%	78 330	20,9%	87 224	20,2%	47 337	10,9%	337 090	77,9%	9 989	93,1%	373,9%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 937	1 500	301	10,2%	301	10,3%	299	19,9%	301	20,1%	1 202	80,2%	287	46,9%	5,0%
Sale of Goods and Rendering of Services	732	748	27	3,7%	-	-	4	6%	6	8%	38	5,0%	-	1 854,6%	(100,0%)
Agency services	1 800	1 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 950	1 950	144	7,4%	149	7,6%	154	7,9%	157	8,0%	604	31,0%	258	19,3%	(39,3%)
Interest earned from Current and Non Current Assets	107 100	122 741	2 963	2,8%	1 428	1,3%	4 754	3,9%	24 301	19,8%	33 446	27,2%	7 064	24,9%	244,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	500	250	39	7,9%	36	7,2%	44	17,6%	37	14,6%	156	62,2%	36	68,7%	4%
Licence and permits	250	250	30	12,1%	73	29,3%	55	22,1%	13	5,2%	172	68,6%	(30)	(5,2%)	(143,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	116	989	119	103,1%	68	58,4%	366	37,0%	153	15,5%	706	71,5%	181	100,6%	(15,4%)
Non-Exchange Revenue															
Property rates	15 000	15 000	15 230	101,5%	-	-	-	-	0	-	15 231	101,5%	(188)	104,8%	(100,3%)
Surcharges and Taxes	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	380	305	-	-	-	-	(20)	(6,6%)	-	-	(20)	(6,6%)	(15)	214,2%	(100,0%)
Licences or permits	950	950	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	236 891	269 404	103 452	43,7%	75 298	31,8%	80 490	29,9%	21 316	7,9%	280 555	104,1%	780	107,8%	2 631,6%
Interest	5 550	5 550	835	15,0%	978	17,6%	1 077	19,4%	1 052	19,0%	3 942	71,0%	1 615	332,9%	(34,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1 059	1 059	-	-	-	-	-	-	-	1 059	100,0%	(1)	4 508,2%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	362 487	373 039	60 852	16,8%	66 038	18,2%	70 882	19,0%	70 444	18,9%	268 216	71,9%	68 119	98,9%	3,4%
Employee related costs	132 671	135 452	30 037	22,6%	33 752	25,4%	33 882	25,0%	32 196	23,8%	129 867	95,9%	27 843	98,2%	15,6%
Remuneration of councillors	16 539	15 939	3 413	20,6%	3 957	23,9%	3 808	23,9%	4 185	26,3%	15 363	96,4%	3 705	86,0%	12,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 381	8 331	2 947	28,4%	312	3,0%	1 054	12,6%	2 275	27,3%	6 588	79,1%	1 157	63,3%	96,6%
Debt impairment	147	369	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	68 263	68 263	-	-	6	-	-	-	66	1%	72	1%	-	168,3%	(100,0%)
Interest	-	-	6 647	16,6%	8 903	17,1%	5 333	9,9%	33 128	18,9%	55	66,2%	55	66,2%	(100,0%)
Contracted services	51 937	54 090	-	-	16,6%	17,1%	5 333	9,9%	10 244	18,9%	33 128	61,2%	8 397	78,5%	22,0%
Transfers and subsidies	12 000	15 000	4 008	33,4%	2 200	18,3%	8 800	58,7%	-	-	15 008	100,1%	1 666	85,9%	(100,0%)
Irrecoverable debts written off	-	-	616	-	357	-	0	-	6 950	-	7 923	-	1 838	262,1%	278,1%
Operational costs	70 549	75 595	11 183	15,9%	16 551	23,5%	18 005	23,8%	14 528	19,2%	60 267	79,7%	23 458	59,9%	(38,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 669	59 456	63 348	-	12 292	-	16 342	-	(23 108)	-	68 874	-	(58 130)	-	-
Transfers and subsidies - capital (monetary allocations)	69 146	96 146	15 357	22,2%	48 934	70,8%	29 220	30,4%	13 185	13,7%	106 696	111,0%	29 326	69,9%	(55,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	80 815	155 602	78 705	-	61 226	-	45 562	-	(9 923)	-	175 570	-	(28 804)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	80 815	155 602	78 705	-	61 226	-	45 562	-	(9 923)	-	175 570	-	(28 804)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	80 815	155 602	78 705	-	61 226	-	45 562	-	(9 923)	-	175 570	-	(28 804)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80 815	155 602	78 705	-	61 226	-	45 562	-	(9 923)	-	175 570	-	(28 804)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	151 530	210 163	35 395	23,4%	43 035	28,4%	16 377	7,8%	45 353	21,6%	140 160	66,7%	27 121	65,5%	67,2%
National Government	94 780	136 884	29 906	31,6%	35 992	38,0%	11 816	8,5%	29 871	21,5%	107 586	77,5%	22 084	64,8%	35,3%
Provincial Government	-	15 000	-	-	3 947	-	2 757	18,4%	4 420	29,5%	11 124	74,2%	1 048	127,1%	321,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 780	153 884	29 906	31,6%	39 939	42,1%	14 573	9,5%	34 291	22,3%	118 710	77,1%	23 132	71,6%	48,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 750	56 279	5 489	9,7%	3 096	5,5%	1 804	3,2%	11 062	19,7%	21 451	38,1%	3 989	35,4%	177,3%
Capital Expenditure Functional	151 530	227 224	35 395	23,4%	46 523	30,7%	20 086	8,8%	45 952	20,2%	147 957	65,1%	30 147	92,5%	52,4%
Municipal governance and administration	14 950	12 464	103	7%	662	4,4%	390	3,1%	2 597	20,8%	3 752	30,1%	431	960,2%	502,8%
Executive and Council	100	160	60	59,7%	-	-	-	-	17	10,4%	76	47,8%	70	54,0%	(76,2%)
Finance and administration	14 850	12 305	43	3%	662	4,5%	390	3,2%	2 581	21,0%	3 675	29,9%	361	1 949,0%	614,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	643	707	-	440	-	30	4,7%	-	-	1 176	183,1%	2 610	26,3%	(100,0%)
Community and Social Services	-	643	707	-	440	-	30	4,7%	-	-	1 176	183,1%	2 610	26,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	133 530	210 925	33 964	25,4%	45 002	33,7%	19 381	9,2%	42 757	20,3%	141 104	66,9%	24 081	69,7%	77,6%
Planning and Development	2 900	2 500	-	-	234	8,1%	-	-	300	12,0%	534	21,3%	29	25,0%	936,3%
Road Transport	130 630	208 425	33 964	26,0%	44 768	34,3%	19 381	9,3%	42 458	20,4%	140 571	67,4%	24 052	70,3%	76,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 050	3 192	622	20,4%	419	13,7%	286	9,0%	598	18,7%	1 925	60,3%	3 026	97,6%	(80,2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	3 026	97,6%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 050	3 192	622	20,4%	419	13,7%	286	9,0%	598	18,7%	1 925	60,3%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
R thousands															
Cash Flow from Operating Activities															
Receipts	371 540	(15 894)	515 095	138.6%	193 413	52.1%	195 856	(1 232.3%)	94 237	(592.9%)	998 600	(6 283.0%)	8 163	80.8%	1 054.4%
Property rates	14 142	(3 724)	613	4.3%	469	3.3%	818	(22.0%)	720	(19.3%)	2 621	(70.4%)	618	57.0%	16.5%
Service charges	3 209	1 131	138	4.3%	203	6.3%	150	13.3%	272	24.0%	763	67.5%	247	20.4%	10.2%
Other revenue	20 182	13 340	216	1.1%	177	0.9%	470	3.5%	209	1.6%	1 071	8.0%	184	(33.0%)	(13.7%)
Transfers and Subsidies - Operational	211 257	(49 987)	483 930	229.1%	151 313	71.6%	148 220	(296.5%)	90 326	(180.7%)	873 790	(1 748.0%)	50	97.1%	180 073.0%
Transfers and Subsidies - Capital	94 780	(0)	27 234	28.7%	39 823	42.0%	44 968	#####	1 679	(83 948 500.0%)	113 704	#####	-	52.6%	(100.0%)
Interest	27 971	23 346	2 963	10.6%	1 428	5.1%	1 230	5.3%	1 030	4.4%	6 652	28.5%	7 064	117.3%	(85.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(310 250)	(323 024)	(187 063)	60.3%	(72 378)	23.3%	(38 101)	11.8%	(49 123)	15.2%	(346 667)	107.3%	(73 009)	30.6%	(32.7%)
Suppliers and employees	(298 250)	(308 024)	(187 063)	62.7%	(72 378)	24.3%	(38 101)	12.4%	(49 123)	15.9%	(346 667)	112.5%	(73 009)	32.7%	(32.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	61 290	(338 918)	328 032	535,2%	121 034	197,5%	157 755	(46,5%)	45 113	(13,3%)	651 934	(192,4%)	(64 846)	212,8%	(169,6%)
Cash Flow from Investing Activities															
Receipts	316	902	1 059	334,7%	-	-	-	-	-	-	1 059	117,3%	-	,3%	-
Proceeds on disposal of PPE	316	902	1 059	334,7%	-	-	-	-	-	-	1 059	117,3%	-	,3%	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(151 530)	-	(16 251)	10,7%	(13 627)	9,0%	(14 198)	-	(37 989)	-	(82 066)	-	(37 016)	31,3%	2,6%
Capital assets	(151 530)	-	(16 251)	10,7%	(13 627)	9,0%	(14 198)	-	(37 989)	-	(82 066)	-	(37 016)	31,3%	2,6%
Net Cash from/(used) Investing Activities	(151 214)	902	(15 193)	10,0%	(13 627)	9,0%	(14 198)	(1 573,5%)	(37 989)	(4 210,0%)	(81 007)	(8 977,2%)	(37 016)	31,3%	2,6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(89 924)	(338 016)	312 839	(347,9%)	107 408	(119,4%)	143 556	(42,5%)	7 124	(2,1%)	570 926	(168,9%)	(101 862)	(257,3%)	(107,0%)
Cash/cash equivalents at the year begin:	121 987	121 987	152 973	125,4%	465 812	381,9%	573 219	469,9%	716 775	587,6%	152 973	125,4%	417 820	125,9%	71,6%
Cash/cash equivalents at the year end:	32 064	(216 028)	465 812	1 452,8%	573 219	1 787,7%	716 775	(331,8%)	723 899	(335,1%)	723 899	(335,1%)	315 958	536,5%	129,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	544	,8%	559	,9%	514	,8%	63 248	97,5%	64 865	84,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	165	1,4%	159	1,4%	150	1,3%	11 301	96,0%	11 775	15,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	708	,9%	719	,9%	664	,9%	74 549	97,3%	76 640	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	191	,7%	204	,7%	190	,7%	28 060	98,0%	28 644	37,4%	-	-	-	-
Commercial	183	1,3%	179	1,3%	146	1,0%	13 532	96,4%	14 041	18,3%	-	-	-	-
Households	334	1,0%	335	1,0%	328	1,0%	32 957	97,1%	33 955	44,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	708	,9%	719	,9%	664	,9%	74 549	97,3%	76 640	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 927	147,2%	(30)	(1,5%)	(669)	(33,6%)	(239)	(12,0%)	1 989	98,9%
Auditor-General	-	-	-	-	-	-	21	100,0%	21	1,1%
Other	227	-	(227)	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 154	156,9%	(256)	(12,7%)	(669)	(33,3%)	(218)	(10,8%)	2 010	100,0%

Contact Details

Municipal Manager	Mr M Fihlani	047 564 6700
Chief Financial Officer	Ms Tembisa Sikolo	047 564 6700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	490 716	514 661	175 151	35,7%	212 247	43,3%	121 957	23,7%	33 486	6,5%	542 841	105,5%	56 744	117,6%	(41,0%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	433	377	56	12,8%	296	68,4%	177	47,1%	121	32,2%	650	172,7%	162	155,7%	(25,0%)
Sale of Goods and Rendering of Services	745	18 498	53	7,1%	46	6,2%	231	1,3%	17 860	96,3%	18 189	98,3%	109	67,0%	16 299,5%
Agency services	1 741	1 514	285	16,4%	286	16,4%	221	14,6%	158	10,4%	949	62,7%	225	63,4%	(29,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	110	110	75	67,9%	58	52,1%	61	55,0%	63	56,7%	256	231,8%	37	199,8%	70,4%
Interest earned from Current and Non Current Assets	45 264	46 679	12 263	27,1%	15 985	35,3%	11 293	24,2%	7 901	16,9%	47 441	101,6%	9 990	114,5%	(20,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	210	182	-	-	-	-	-	-	267	146,5%	267	146,5%	-	-	(100,0%)
Rental from Fixed Assets	21	18	9	45,1%	4	19,0%	6	30,2%	6	34,1%	25	138,1%	11	203,3%	(41,9%)
Licence and permits	4 628	4 628	1 104	23,8%	1 095	23,7%	982	21,2%	695	15,0%	3 876	83,7%	836	57,1%	(16,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	315	274	173	55,0%	334	106,1%	139	50,7%	(44)	(16,1%)	602	219,8%	201	128,3%	(121,9%)
Non-Exchange Revenue															
Property rates	21 092	21 092	-	-	15 636	74,1%	3	-	-	-	15 639	74,1%	(51)	100,3%	(100,0%)
Surcharges and Taxes	-	-	10 850	-	30 328	-	8 894	-	7 618	-	57 691	-	12 927	-	(41,1%)
Fines, penalties and forfeits	462	462	133	28,7%	20	4,3%	31	6,8%	263	57,0%	447	96,8%	21	39,4%	1 154,7%
Licences or permits	132	115	29	21,6%	23	17,1%	26	22,6%	10	8,9%	87	76,1%	20	81,8%	(48,2%)
Transfer and subsidies - Operational	413 933	416 572	154 657	37,4%	147 310	35,6%	98 961	23,8%	(5 430)	(1,3%)	395 498	94,9%	31 631	113,8%	(117,2%)
Interest	1 628	4 128	1 144	70,2%	827	50,8%	931	22,6%	1 046	25,3%	3 949	95,6%	626	220,7%	67,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	10	(10 993)	-	-	-	-	-	-	-	(10 993)	(104 794,5%)	-	-	-
Other Gains	-	-	5 314	-	-	-	-	-	2 952	-	8 266	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	580 881	548 189	93 702	16,1%	91 167	15,7%	80 802	14,7%	55 785	10,2%	321 456	58,6%	147 806	72,1%	(62,3%)
Employee related costs	202 151	206 434	42 869	21,2%	44 731	22,1%	44 508	21,6%	30 897	15,0%	163 006	79,0%	41 283	85,0%	(25,2%)
Remuneration of councillors	28 989	30 425	6 379	22,0%	7 382	25,5%	9 171	30,1%	4 440	14,6%	27 372	90,0%	8 505	97,9%	(47,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	13 551	10 051	(191)	(1,4%)	1 429	10,5%	836	8,3%	(2 036)	(20,3%)	37	,4%	2 219	63,4%	(191,8%)
Debt impairment	212	(20 336)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	71 872	64 741	824	1,1%	-	-	-	-	238	,4%	1 062	1,6%	53 363	86,5%	(99,6%)
Interest	-	-	85	-	-	-	-	-	-	-	85	-	-	-	-
Contracted services	110 733	93 064	(2 956)	(2,7%)	18 671	16,9%	7 883	8,5%	9 089	9,8%	32 688	35,1%	26 496	55,9%	(65,7%)
Transfers and subsidies	67 251	68 036	17 814	26,5%	2 533	3,8%	3 545	5,2%	2 488	3,7%	26 380	38,8%	1 288	40,2%	93,1%
Irrecoverable debts written off	-	7 114	7 300	-	-	-	-	-	-	-	7 300	102,6%	-	-	-
Operational costs	86 122	88 660	21 578	25,1%	16 420	19,1%	14 859	16,8%	10 669	12,0%	63 526	71,7%	14 651	74,4%	(27,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(90 165)	(33 528)	81 449	-	121 081	-	41 155	-	(22 299)	-	221 385	-	(91 062)	-	-
Transfers and subsidies - capital (monetary allocations)	104 031	161 560	(21 988)	(21,1%)	3 082	3,0%	197	,1%	161	,1%	(18 549)	(11,5%)	8 825	15,9%	(98,2%)
Transfers and subsidies - capital (in-kind)	-	-	10 339	-	10 802	-	7 948	-	-	-	29 089	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 866	128 032	69 800	-	134 964	-	49 300	-	(22 138)	-	231 925	-	(82 237)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 866	128 032	69 800	-	134 964	-	49 300	-	(22 138)	-	231 925	-	(82 237)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 866	128 032	69 800	-	134 964	-	49 300	-	(22 138)	-	231 925	-	(82 237)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 866	128 032	69 800	-	134 964	-	49 300	-	(22 138)	-	231 925	-	(82 237)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	159 639	230 103	(72 598)	(45,5%)	66 604	41,7%	24 054	10,5%	36 136	15,7%	54 197	23,6%	39 497	73,9%	(8,5%)
National Government	104 031	139 282	(62 375)	(60,0%)	42 263	40,6%	8 998	6,5%	17 712	12,7%	6 599	4,7%	19 374	106,4%	(8,6%)
Provincial Government	-	584	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	(3 231)	-	10 802	-	10 799	-	7 175	-	25 545	-	9 757	13,0%	(26,5%)
Transfers recognised - capital	104 031	139 866	(65 606)	(63,1%)	53 065	51,0%	19 798	14,2%	24 888	17,8%	32 144	23,0%	29 131	71,3%	(14,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 608	90 237	(6 992)	(12,6%)	13 540	24,3%	4 257	4,7%	11 248	12,5%	22 053	24,4%	10 366	79,8%	8,5%
Capital Expenditure Functional	159 639	233 624	67 808	42,5%	69 775	43,7%	24 535	10,5%	41 405	17,7%	203 522	87,1%	39 497	73,9%	4,8%
Municipal governance and administration	13 455	32 365	143 887	1 069,4%	1 021	7,6%	2 180	6,7%	6 299	19,5%	153 387	473,9%	930	84,5%	577,4%
Executive and Council	1 899	3 425	29	1,5%	29	1,5%	208	6,1%	(212)	(6,2%)	54	1,6%	(13)	24,0%	1 567,5%
Finance and administration	11 556	28 940	143 858	1 244,9%	992	8,6%	1 972	6,8%	6 511	22,5%	153 333	529,8%	943	93,3%	590,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 075	4 711	(2 265)	(44,6%)	11 965	235,7%	10 871	230,8%	8 248	175,1%	28 819	611,8%	11 018	14,3%	(25,1%)
Community and Social Services	5 075	4 711	673	13,3%	1 164	22,9%	71	1,5%	1 073	22,8%	2 981	63,3%	1 261	20,0%	(14,9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	(3 231)	-	10 802	-	10 799	-	7 175	-	25 545	-	9 757	13,0%	(26,5%)
Health	-	-	292	-	-	-	-	-	-	-	292	-	-	-	-
Economic and Environmental Services	123 462	168 065	(63 483)	(51,4%)	50 611	41,0%	11 284	6,7%	25 546	15,2%	23 958	14,3%	27 356	101,4%	(6,6%)
Planning and Development	1 000	17 595	(4 198)	(419,8%)	1 877	187,7%	197	1,1%	272	1,5%	(1 852)	(10,5%)	2 573	31,1%	(89,4%)
Road Transport	122 462	150 471	(59 285)	(48,4%)	48 734	39,8%	11 088	7,4%	25 273	16,8%	25 810	17,2%	24 782	115,2%	2,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 646	28 483	(10 331)	(58,5%)	6 178	35,0%	199	,7%	1 312	4,6%	(2 642)	(9,3%)	193	101,3%	580,6%
Energy sources	4 721	3 649	(12 691)	(268,9%)	-	-	-	-	1 033	28,3%	(11 658)	(319,5%)	-	746,6%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	12 926	24 835	2 361	18,3%	6 178	47,8%	199	,8%	279	1,1%	9 017	36,3%	193	37,2%	44,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(47 312)	3 079	146 043	(308,7%)	88 131	(186,3%)	218 274	7 089,5%	(21 327)	(692,7%)	431 122	14 002,7%	(60 039)	152,2%	(64,5%)
Cash Flow from Investing Activities															
Receipts	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(159 639)	(223 735)	(49 624)	31,1%	(60 022)	37,6%	(28 545)	12,8%	(35 690)	16,0%	(173 880)	77,7%	(36 677)	42,3%	(2,7%)
Capital assets	(159 639)	(223 735)	(49 624)	31,1%	(60 022)	37,6%	(28 545)	12,8%	(35 690)	16,0%	(173 880)	77,7%	(36 677)	42,3%	(2,7%)
Net Cash from/(used) Investing Activities	(159 639)	(223 725)	(49 624)	31,1%	(60 022)	37,6%	(28 545)	12,8%	(35 690)	16,0%	(173 880)	77,7%	(36 677)	42,3%	(2,7%)
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	(206 951)	(220 646)	96 419	(46,6%)	28 109	(13,6%)	189 730	(86,0%)	(57 016)	25,8%	257 241	(116,6%)	(96 716)	(83,4%)	(41,0%)
Cash/cash equivalents at the year begin:	336 893	336 893	377 070	111,9%	495 305	147,0%	540 908	160,6%	730 611	216,9%	377 070	111,9%	592 080	111,8%	23,4%
Cash/cash equivalents at the year end:	129 942	116 247	495 305	381,2%	545 837	420,1%	730 638	628,5%	673 595	579,5%	673 595	579,5%	495 365	254,5%	36,0%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	602	1,1%	808	1,5%	831	1,5%	51 933	95,9%	54 173	93,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	90	2,4%	89	2,4%	88	2,4%	3 461	92,8%	3 729	6,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	692	1,2%	897	1,5%	919	1,6%	55 394	95,7%	57 902	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	179	,7%	190	,8%	221	,9%	24 756	97,7%	25 347	43,8%	-	-	-	-
Commercial	126	1,8%	165	2,3%	160	2,2%	6 719	93,7%	7 171	12,4%	-	-	-	-
Households	387	1,5%	542	2,1%	537	2,1%	23 918	94,2%	25 384	43,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	692	1,2%	897	1,5%	919	1,6%	55 394	95,7%	57 902	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 324	100,0%	-	-	-	-	-	-	1 324	99,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14	100,0%	-	-	-	-	-	-	14	1,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 338	100,0%	-	-	-	-	-	-	1 338	100,0%

Contact Details

Municipal Manager	Mr Mr Simthembile Mhurelo	047 555 0161
Chief Financial Officer	Mr Lubabalo Manjingolo	047 555 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	317 041	347 957	157 628	49,7%	85 153	26,9%	71 023	20,4%	5 658	1,6%	319 463	91,8%	5 251	99,4%	7,8%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 807	3 260	1 020	56,5%	959	53,1%	1 016	31,2%	1 013	31,1%	4 008	122,9%	643	149,2%	57,6%
Sale of Goods and Rendering of Services	126	126	480	380,9%	30	23,4%	32	25,5%	35	27,6%	577	457,0%	29	443,2%	19,5%
Agency services	1 576	1 576	308	19,6%	348	22,1%	226	14,3%	247	15,7%	1 130	71,7%	257	71,7%	(3,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	812	811	63	7,8%	267	32,9%	210	25,8%	72	8,9%	612	75,5%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	12 777	12 777	3 051	23,9%	1 808	14,1%	2 394	18,7%	1 712	13,4%	8 965	70,2%	2 534	95,0%	(32,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	51	51	13	24,7%	11	21,3%	14	28,0%	7	14,4%	45	88,3%	8	319,0%	(7,2%)
Licence and permits	122	122	156	127,8%	38	31,0%	11	9,3%	28	23,0%	233	191,1%	22	-	29,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	(0)	-	-	-	-	(0)	100,0%	-	-	(0)	100,0%	0	-	(100,0%)
Non-Exchange Revenue															
Property rates	37 887	41 787	43 188	114,0%	(1 706)	(4,5%)	-	-	-	-	41 482	99,3%	(645)	95,1%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 759	1 759	(1 118)	(63,6%)	143	8,1%	9	,5%	44	2,5%	(921)	(52,3%)	21	2 628,9%	107,9%
Licences or permits	1 439	1 439	256	17,8%	242	16,8%	307	21,3%	243	16,9%	1 048	72,8%	303	73,4%	(19,7%)
Transfer and subsidies - Operational	254 252	279 572	104 185	41,0%	82 073	32,3%	65 448	23,4%	1 673	,6%	253 380	90,6%	1 342	99,1%	24,7%
Interest	4 434	4 434	363	8,2%	1 370	30,9%	1 355	30,6%	456	10,3%	3 545	80,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	245	(4 165)	-	4	-	-	-	127	51,9%	(4 034)	(1 648,3%)	737	-	(62,8%)
Other Gains	-	-	9 826	-	(434)	-	-	-	-	-	9 392	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	337 527	407 862	82 556	24,5%	130 954	38,8%	70 065	17,2%	75 145	18,4%	358 721	88,0%	68 200	85,7%	10,2%
Employee related costs	121 854	125 615	22 955	18,8%	39 013	32,0%	29 631	23,7%	30 332	24,1%	122 132	97,2%	27 727	98,3%	9,4%
Remuneration of councillors	22 935	23 590	4 965	21,6%	7 916	34,5%	5 529	23,4%	5 503	23,3%	23 913	101,4%	5 085	106,7%	8,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 944	10 689	(100)	(1,0%)	3 226	32,4%	2 126	19,9%	1 932	18,1%	7 184	67,2%	2 822	90,9%	(31,5%)
Debt impairment	4 677	17 727	-	-	711	15,2%	-	-	-	-	711	4,0%	-	-	-
Depreciation and amortisation	49 435	31 420	2 978	6,0%	27 110	54,8%	8 744	27,8%	2 866	9,1%	41 698	132,7%	492	42,3%	482,3%
Interest	-	-	741	-	-	-	-	-	-	-	741	-	-	-	-
Contracted services	41 971	65 757	10 481	25,0%	11 404	27,2%	6 384	9,7%	12 970	19,7%	41 250	62,7%	8 013	81,9%	61,9%
Transfers and subsidies	2 900	3 150	1 180	46,4%	766	30,7%	(131)	(4,1%)	608	19,3%	2 404	76,3%	624	49,7%	(2,5%)
Irrecoverable debts written off	-	-	17 852	-	(68)	-	-	-	-	-	17 784	-	-	-	-
Operational costs	84 211	129 914	21 514	25,5%	40 875	48,5%	17 581	13,5%	20 934	16,1%	100 904	77,7%	23 437	92,8%	(10,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 486)	(59 905)	75 071	-	(45 801)	-	958	-	(69 487)	-	(39 258)	-	(62 949)	-	-
Transfers and subsidies - capital (monetary allocations)	87 922	126 530	36 455	41,5%	28 181	32,1%	22 867	18,1%	23 376	18,5%	110 879	87,6%	11 061	76,9%	111,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 437	66 625	111 527	-	(17 619)	-	23 825	-	(46 111)	-	71 621	-	(51 887)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67 437	66 625	111 527	-	(17 619)	-	23 825	-	(46 111)	-	71 621	-	(51 887)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 437	66 625	111 527	-	(17 619)	-	23 825	-	(46 111)	-	71 621	-	(51 887)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 437	66 625	111 527	-	(17 619)	-	23 825	-	(46 111)	-	71 621	-	(51 887)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	111 549	186 174	88 456	79,3%	21 641	19,4%	24 189	13,0%	30 215	16,2%	164 501	88,4%	14 441	111,7%	109,2%
National Government	71 899	126 897	75 573	105,1%	22 117	30,8%	18 735	14,8%	22 699	17,9%	139 124	109,6%	14 285	117,0%	58,9%
Provincial Government	-	9 926	-	-	2 102	-	-	-	473	5,3%	2 575	28,8%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	27 401	-	-	-	-	2 077	7,6%	4 332	15,8%	6 409	23,4%	-	-	(100,0%)
Transfers recognised - capital	71 899	163 225	75 573	105,1%	24 219	33,7%	20 812	12,8%	27 504	16,9%	148 108	90,7%	14 285	117,0%	92,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 651	22 950	12 883	32,5%	(2 578)	(6,5%)	3 377	14,7%	2 711	11,8%	16 393	71,4%	157	88,4%	1 632,3%
Capital Expenditure Functional	111 549	158 773	45 161	40,5%	21 641	19,4%	22 112	13,9%	25 883	16,3%	114 797	72,3%	14 416	112,9%	79,5%
Municipal governance and administration	10 378	8 270	2 627	25,3%	510	4,9%	948	11,5%	1 798	21,7%	5 883	71,1%	157	50,4%	1 048,6%
Executive and Council	1 130	570	775	68,5%	-	-	-	-	-	-	775	135,9%	-	-	414,0%
Finance and administration	9 248	7 700	1 853	20,0%	510	5,5%	948	12,3%	1 798	23,3%	5 109	66,3%	157	42,1%	1 048,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 171	2 437	1 755	15,7%	2 304	20,6%	-	-	-	-	4 060	166,6%	(25)	388,6%	(100,0%)
Community and Social Services	5 736	1 537	-	-	2 304	40,2%	-	-	-	-	2 304	149,9%	-	-	-
Sport And Recreation	0	-	2 330	233 016 100,0%	-	-	-	-	-	-	2 330	-	-	1 307,8%	-
Public Safety	5 435	900	(575)	(10,6%)	-	-	-	-	-	-	(575)	(63,9%)	(25)	161,9%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	71 903	129 905	25 551	35,5%	17 281	24,0%	21 068	16,2%	20 595	15,9%	84 495	65,0%	12 110	98,7%	70,1%
Planning and Development	30 689	28 569	(25 391)	(82,7%)	4 817	15,7%	3 455	12,1%	3 522	12,3%	(13 596)	(47,6%)	3 116	85,9%	13,0%
Road Transport	41 214	101 336	50 942	123,6%	12 464	30,2%	17 613	17,4%	17 072	16,8%	98 091	96,8%	8 994	108,1%	89,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 097	18 161	15 227	84,1%	1 546	8,5%	96	,5%	3 491	19,2%	20 360	112,1%	2 175	202,1%	60,5%
Energy sources	13 836	13 836	15 131	109,4%	(284)	(2,0%)	-	-	3 491	25,2%	18 338	132,5%	2 175	248,3%	60,5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 261	4 325	96	2,3%	1 830	42,9%	96	2,2%	-	-	2 022	46,7%	-	32,2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Net Cash from/(used) Operating Activities	148 909	216 039	51 618	34,7%	8 458	5,7%	36 837	17,1%	(67 237)	(31,1%)	29 676	13,7%	(52 669)	34,0%	27,7%
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	(111 549)	(167 370)	(49 056)	44,0%	(56 364)	50,5%	(23 905)	14,3%	(40 180)	24,0%	(169 504)	101,3%	(9 788)	51,1%	310,5%
Capital assets	(111 549)	(167 370)	(49 056)	44,0%	(56 364)	50,5%	(23 905)	14,3%	(40 180)	24,0%	(169 504)	101,3%	(9 788)	51,1%	310,5%
Net Cash from/(used) Investing Activities	(111 549)	(167 370)	(49 056)	44,0%	(56 364)	50,5%	(23 905)	14,3%	(40 180)	24,0%	(169 504)	101,3%	(9 788)	51,1%	310,5%
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	37 359	48 669	2 563	6,9%	(47 906)	(128,2%)	12 932	26,6%	(107 417)	(220,7%)	(139 828)	(287,3%)	(62 457)	(59,9%)	72,0%
Cash/cash equivalents at the year begin:	124 982	124 982	109 275	87,4%	111 838	89,5%	63 932	51,2%	76 864	61,5%	109 275	87,4%	176 694	103,0%	(56,5%)
Cash/cash equivalents at the year end:	162 341	173 651	111 838	68,9%	63 932	39,4%	76 864	44,3%	(29 552)	(17,0%)	(29 552)	(17,0%)	114 237	76,6%	(125,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	915	,8%	818	,7%	1 190	1,0%	114 949	97,5%	117 872	85,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	347	1,7%	338	1,7%	402	2,0%	19 117	94,6%	20 204	14,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 262	,9%	1 155	,8%	1 592	1,2%	134 066	97,1%	138 075	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15	-	15	-	239	,4%	55 795	99,5%	56 064	40,6%	-	-	-	-
Commercial	557	1,7%	471	1,4%	526	1,6%	32 189	95,4%	33 743	24,4%	-	-	-	-
Households	690	1,4%	669	1,4%	826	1,7%	46 082	95,5%	48 268	35,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 262	,9%	1 155	,8%	1 592	1,2%	134 066	97,1%	138 075	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	604	144,5%	(84)	(20,1%)	(742)	(177,5%)	640	153,2%	418	10,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 643	69,6%	1 105	29,1%	18	,5%	29	,8%	3 796	90,6%
Auditor-General	-	-	-	-	-	-	(25)	100,0%	(25)	(,6%)
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 247	77,5%	1 021	24,4%	(724)	(17,3%)	644	15,4%	4 189	100,0%

Contact Details

Municipal Manager	Mr T. Mase	047 553 7024
Chief Financial Officer	Mrs N Boli	047 553 7007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 884 606	1 802 181	812 128	43,1%	362 061	19,2%	312 117	17,3%	188 855	10,5%	1 675 160	93,0%	250 463	97,9%	(24,6%)
Exchange Revenue															
Service charges - Electricity	760 300	760 915	180 267	23,7%	162 602	21,4%	158 620	20,8%	163 354	21,5%	664 844	87,4%	195 890	106,9%	(16,6%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	74 016	62 662	62 316	84,2%	252	3%	64	1%	331	5%	62 962	100,5%	(6 135)	85,8%	(105,4%)
Sale of Goods and Rendering of Services	24 268	23 509	9 690	39,9%	1 685	6,9%	1 754	7,5%	1 610	6,8%	14 739	62,7%	2 499	69,1%	(35,6%)
Agency services	20 866	17 492	3 304	15,8%	3 755	18,0%	2 796	16,0%	3 144	18,0%	12 999	74,3%	2 809	64,2%	11,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 735	35 394	12 770	37,9%	12 655	37,5%	12 369	34,9%	10 968	31,0%	48 762	137,8%	11 991	101,4%	(8,5%)
Interest earned from Current and Non Current Assets	5 274	8 291	2 193	41,6%	1 750	33,2%	1 762	21,3%	1 523	18,4%	7 228	87,2%	1 365	100,9%	11,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	26 310	26 125	6 918	26,3%	6 052	23,0%	6 113	23,4%	6 104	23,4%	25 187	96,4%	5 898	81,6%	3,5%
Licence and permits	659	714	239	36,3%	217	33,0%	261	36,5%	229	32,0%	946	132,4%	188	119,4%	21,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 318	3 032	187	4,3%	738	17,1%	589	19,4%	512	16,9%	2 026	66,8%	1 228	31,2%	(58,3%)
Non-Exchange Revenue															
Property rates	370 826	327 068	325 099	87,7%	(2 877)	(8%)	(5 290)	(1,6%)	(8 086)	(2,5%)	308 846	94,4%	(1 600)	98,6%	405,2%
Surcharges and Taxes	-	-	-	-	94	-	-	-	(94)	-	-	-	1 138	-	(108,3%)
Fines, penalties and forfeits	49 623	30 603	2 772	5,6%	3 019	6,1%	2 789	9,1%	2 534	8,3%	11 115	36,3%	1 301	11,1%	94,7%
Licences or permits	1 729	1 714	472	27,3%	378	21,9%	512	29,9%	299	17,5%	1 661	96,9%	317	70,2%	(5,7%)
Transfer and subsidies - Operational	480 663	481 310	197 353	41,1%	159 292	33,1%	119 823	24,9%	1 842	4%	478 310	99,4%	6 742	100,4%	(72,7%)
Interest	32 029	21 144	8 548	26,7%	10 230	31,9%	10 031	47,4%	6 813	32,2%	35 622	168,5%	8 834	102,2%	(22,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	(10)	2 208	-	-	2 217	(22 557,4%)	(76)	(3,5%)	(2 228)	(100,9%)	(87)	(3,9%)	9	-	(23 875,5%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	17 987	100,0%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 797 441	1 798 202	464 753	25,9%	401 679	22,3%	441 833	24,6%	459 234	25,5%	1 767 500	98,3%	505 209	96,5%	(9,1%)
Employee related costs	616 291	638 423	150 359	24,4%	162 964	26,4%	158 334	24,8%	161 615	25,3%	633 272	99,2%	157 692	101,0%	2,5%
Remuneration of councillors	35 060	35 179	7 723	22,0%	8 598	24,5%	8 658	24,6%	7 931	22,5%	32 910	93,5%	7 679	97,4%	3,3%
Bulk purchases - electricity	540 109	540 109	196 653	36,4%	122 534	22,7%	103 685	19,2%	152 914	28,3%	575 786	106,6%	134 090	103,1%	14,0%
Inventory consumed	36 024	34 953	6 501	18,0%	8 599	23,9%	2 722	7,8%	14 816	42,4%	32 638	93,4%	11 379	83,3%	30,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	207 926	207 926	28 231	13,6%	20 166	9,7%	42 637	20,5%	30 734	14,8%	121 768	58,6%	66 854	99,9%	(54,0%)
Interest	17 606	2 606	7 153	40,6%	6 877	39,1%	11 637	446,5%	10 870	317,0%	36 536	1 401,8%	5 607	2 024,7%	93,9%
Contracted services	99 546	109 392	22 807	22,9%	20 499	20,6%	20 652	18,9%	40 151	36,7%	104 108	95,2%	65 727	98,7%	(38,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	1 557	-	1 557	-	-	-	(100,0%)
Irrecoverable debts written off	25 500	29 325	-	-	-	-	59 645	203,4%	-	-	59 645	203,4%	248	101,3%	(100,0%)
Operational costs	219 379	200 289	45 326	20,7%	51 444	23,4%	33 801	16,9%	38 650	19,3%	169 222	84,5%	55 934	99,9%	(30,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	61	-	(3)	-	58	-	-	(83,8%)	(100,0%)
Surplus/(Deficit)	87 164	3 979	347 375	-	(39 619)	-	(129 715)	-	(270 380)	-	(92 339)	-	(254 746)	-	-
Transfers and subsidies - capital (monetary allocations)	269 119	213 651	35 064	13,0%	61 524	22,9%	41 726	19,5%	28 263	13,2%	166 577	78,0%	21 632	60,4%	30,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	356 283	217 630	382 439	-	21 905	-	(87 989)	-	(242 117)	-	74 238	-	(233 114)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	356 283	217 630	382 439	-	21 905	-	(87 989)	-	(242 117)	-	74 238	-	(233 114)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	356 283	217 630	382 439	-	21 905	-	(87 989)	-	(242 117)	-	74 238	-	(233 114)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	356 283	217 630	382 439	-	21 905	-	(87 989)	-	(242 117)	-	74 238	-	(233 114)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	287 499	227 257	19 886	6,9%	48 019	16,7%	29 193	12,8%	20 173	8,9%	117 271	51,6%	30 286	131,1%	(33,4%)
National Government	134 835	157 322	16 655	12,4%	32 766	24,3%	27 534	17,5%	13 299	8,5%	90 255	57,4%	23 052	102,9%	(42,3%)
Provincial Government	129 984	45 741	2 276	1,8%	11 566	8,9%	4 430	9,7%	459	1,0%	18 732	41,0%	(1 765)	184,4%	(126,0%)
District Municipality	4 500	4 500	-	-	-	-	-	-	-	-	-	-	2 720	45,7%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	119	-	(119)	-	65	-	(65)	-	-	-	1 850	97,1%	(103,5%)
Transfers recognised - capital	269 319	207 562	19 050	7,1%	44 214	16,4%	32 030	15,4%	13 693	6,6%	108 986	52,5%	25 857	132,4%	(47,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 180	19 695	836	4,6%	3 805	20,9%	(2 837)	(14,4%)	6 481	32,9%	8 285	42,1%	4 429	104,8%	46,3%
Capital Expenditure Functional	287 499	227 257	34 457	12,0%	74 633	26,0%	39 993	17,6%	31 413	13,8%	180 495	79,4%	33 219	132,0%	(5,4%)
Municipal governance and administration	12 430	8 733	15 068	121,2%	30 456	245,0%	8 248	94,5%	12 614	144,4%	66 386	760,2%	4 805	135,4%	162,5%
Executive and Council	505	201	-	-	87	17,2%	(87)	(43,1%)	57	28,2%	57	28,2%	-	-	(100,0%)
Finance and administration	11 775	8 441	15 068	128,0%	30 369	257,9%	8 335	98,8%	12 479	147,8%	66 251	784,9%	4 775	135,0%	161,3%
Internal audit	150	91	-	-	79	-	79	86,7%	-	-	79	86,7%	30	-	163,8%
Community and Public Safety	124 934	38 610	537	4%	8 697	7,0%	(807)	(2,0%)	2 462	6,2%	10 889	27,5%	(4 214)	182,5%	(158,4%)
Community and Social Services	600	900	-	-	64	10,7%	(64)	(7,1%)	772	85,8%	772	85,8%	-	2 249,7%	(100,0%)
Sport And Recreation	2 700	1 780	30	1,1%	(30)	(1,1%)	-	-	1 460	82,0%	1 460	82,0%	29	73,8%	4 887,8%
Public Safety	1 650	1 189	-	-	238	14,4%	(221)	(18,6%)	398	33,5%	415	34,9%	260	86,7%	53,3%
Housing	119 984	35 741	507	4%	8 424	7,0%	(521)	(1,5%)	(169)	(5,5%)	8 241	23,1%	(4 503)	180,8%	(96,3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	136 704	163 372	18 355	13,4%	30 857	22,6%	31 122	19,0%	15 681	9,6%	96 016	58,8%	27 776	114,6%	(43,5%)
Planning and Development	10 250	5 447	119	1,2%	2 970	29,0%	622	16,9%	508	9,3%	4 519	83,0%	1 850	146,2%	(72,5%)
Road Transport	126 454	157 925	18 237	14,4%	27 888	22,1%	30 200	19,1%	15 173	9,6%	91 497	57,9%	25 927	112,5%	(41,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 431	15 543	497	3,7%	4 623	34,4%	1 429	9,2%	655	4,2%	7 203	46,3%	4 851	99,0%	(86,5%)
Energy sources	12 431	14 943	497	4,0%	4 623	37,2%	1 429	9,6%	655	4,4%	7 203	48,2%	2 720	112,8%	(75,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	600	-	-	-	-	-	-	-	-	-	-	2 131	68,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	520 922	325 818	87 066	16,7%	438 223	84,1%	320 360	98,3%	231 658	71,1%	1 077 308	330,6%	(3 050)	17,5%	(7 696,4%)
Cash Flow from Investing Activities															
Receipts	(10)	2 208	-	-	2 360	(24 004,8%)	-	-	-	-	2 360	106,9%	-	-	-
Proceeds on disposal of PPE	(10)	2 208	-	-	2 360	(24 004,8%)	-	-	-	-	2 360	106,9%	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(287 499)	(227 257)	(48 446)	16,9%	(324 163)	112,8%	(260 062)	114,4%	(278 729)	122,6%	(911 400)	401,0%	(40 035)	73,9%	596,2%
Capital assets	(287 499)	(227 257)	(48 446)	16,9%	(324 163)	112,8%	(260 062)	114,4%	(278 729)	122,6%	(911 400)	401,0%	(40 035)	73,9%	596,2%
Net Cash from/(used) Investing Activities	(287 509)	(225 050)	(48 446)	16,9%	(321 803)	111,9%	(260 062)	115,6%	(278 729)	123,9%	(909 041)	403,9%	(40 035)	73,9%	596,2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(5 249)	(822)	-	3 988	-	(2 082)	-	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	(5 249)	(822)	-	3 988	-	(2 082)	-	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	(5 249)	(822)	-	3 988	-	(2 082)	-	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	233 413	100 768	38 620	16,5%	111 171	47,6%	59 477	59,0%	(43 083)	(42,8%)	166 185	164,9%	(43 085)	(222,9%)	-
Cash/cash equivalents at the year begin:	58 142	55 681	57 032	98,1%	99 509	171,1%	211 021	379,0%	270 497	485,8%	57 032	102,4%	(17 107)	355,8%	(1 681,2%)
Cash/cash equivalents at the year end:	291 555	156 449	99 509	34,1%	210 680	72,3%	270 497	172,9%	227 414	145,4%	227 414	145,4%	(57 504)	(72,7%)	(495,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	45 580	21,9%	26 679	12,8%	15 409	7,4%	120 819	58,0%	208 487	18,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 249	3,5%	9 883	2,3%	8 439	1,9%	399 517	92,2%	433 088	37,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 941	2,0%	5 273	1,8%	3 266	1,1%	284 849	95,2%	299 329	26,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 787	1,4%	2 770	1,4%	2 349	1,1%	196 417	96,1%	204 323	17,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	1 987	100,0%	1 987	,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	69 557	6,1%	44 605	3,9%	29 463	2,6%	1 003 589	87,5%	1 147 214	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23 535	8,5%	21 824	7,9%	14 975	5,4%	215 034	78,1%	275 368	24,0%	-	-	-	-
Commercial	32 040	15,8%	10 581	5,2%	5 047	2,5%	155 298	76,5%	202 967	17,7%	-	-	-	-
Households	13 982	2,1%	12 200	1,8%	9 441	1,4%	633 257	94,7%	668 879	58,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	69 557	6,1%	44 605	3,9%	29 463	2,6%	1 003 589	87,5%	1 147 214	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	99 573	21,5%	61 840	13,3%	52 641	11,4%	249 513	53,8%	463 567	99,5%
Auditor-General	540	62,7%	157	18,2%	158	18,4%	6	,7%	861	,2%
Other	1 459	98,6%	4	,3%	-	-	16	1,1%	1 479	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	101 572	21,8%	62 001	13,3%	52 799	11,3%	249 535	53,6%	465 907	100,0%

Contact Details

Municipal Manager	Mr Ngamela Pakade	047 495 1026
Chief Financial Officer	Mr Xolani Sikobi	047 495 1270

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O R TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 792 108	1 813 690	614 619	34,3%	499 181	27,9%	421 238	23,2%	121 424	6,7%	1 656 462	91,3%	106 027	85,0%	14,5%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	290 327	290 327	63 398	21,8%	56 622	19,5%	59 909	20,6%	61 466	21,2%	241 396	83,1%	59 445	88,2%	3,4%
Service charges - Waste Water Management	136 985	136 985	18 318	13,4%	18 050	13,2%	18 143	13,2%	17 680	12,9%	72 191	52,7%	16 892	51,1%	4,7%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	49 328	49 328	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 320	23 320	13 990	60,0%	13 859	59,4%	15 613	67,0%	15 800	67,8%	59 261	254,1%	13 943	196,6%	13,3%
Interest earned from Current and Non Current Assets	40 500	55 500	21 512	53,1%	12 951	32,0%	28 718	51,7%	20 876	37,6%	84 058	151,5%	15 050	153,2%	38,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	231	231	35	15,0%	36	15,7%	35	15,3%	29	12,5%	135	58,6%	50	64,0%	(41,6%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	219	-	135	-	754	-	113	-	1 221	-	214	1,3%	(47,3%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 249 918	1 256 500	497 147	39,8%	397 527	31,8%	298 066	23,7%	(422)	-	1 192 318	94,9%	433	95,0%	(197,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	5 881	-	5 881	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 660 127	1 745 395	263 591	15,9%	430 423	25,9%	479 569	27,5%	322 970	18,5%	1 496 553	85,7%	315 975	69,3%	2,2%
Employee related costs	804 558	833 361	168 148	20,9%	180 602	22,4%	174 469	20,9%	211 540	25,4%	734 758	88,2%	175 487	88,9%	20,5%
Remuneration of councillors	26 764	26 764	5 370	20,1%	6 735	25,2%	6 106	22,8%	4 883	18,2%	23 094	86,3%	5 281	83,5%	(7,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	101 944	107 736	16 718	16,4%	23 846	23,4%	33 954	31,5%	15 783	14,6%	90 301	83,8%	26 776	76,4%	(41,1%)
Debt impairment	107 508	107 508	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	173 264	173 264	-	-	86 314	49,8%	166 888	96,3%	7	-	253 210	146,1%	10 162	4,4%	(99,9%)
Interest	550	550	-	-	77	14,0%	127	23,2%	138	25,0%	342	62,2%	(134)	-	(202,4%)
Contracted services	163 660	183 860	18 096	11,1%	34 403	21,0%	32 051	17,4%	43 103	23,4%	127 654	69,4%	47 178	84,8%	(8,6%)
Transfers and subsidies	69 989	69 919	12 735	18,2%	22 770	32,5%	15 695	22,5%	15 267	21,9%	66 467	95,5%	13 868	88,1%	11,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	211 780	242 624	42 524	20,1%	75 675	35,7%	50 279	20,7%	32 249	13,3%	200 727	82,7%	37 557	86,5%	(14,1%)
Losses on disposal of Assets	110	110	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	131 982	68 295	351 029	-	68 758	-	(58 331)	-	(201 546)	-	159 909	-	(209 948)	-	-
Transfers and subsidies - capital (monetary allocations)	1 326 964	1 244 734	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 458 946	1 313 029	351 029	-	68 758	-	(58 331)	-	(201 546)	-	159 909	-	(209 948)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 458 946	1 313 029	351 029	-	68 758	-	(58 331)	-	(201 546)	-	159 909	-	(209 948)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 458 946	1 313 029	351 029	-	68 758	-	(58 331)	-	(201 546)	-	159 909	-	(209 948)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 458 946	1 313 029	351 029	-	68 758	-	(58 331)	-	(201 546)	-	159 909	-	(209 948)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	1 441 944	1 329 937	220 062	15,3%	304 631	21,1%	194 766	14,6%	274 343	20,6%	993 802	74,7%	253 166	77,3%	8,4%
National Government	1 326 964	1 207 238	204 824	15,4%	295 347	22,3%	188 551	15,6%	265 727	22,0%	954 448	79,1%	227 687	77,9%	16,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	56 632	56 632	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 383 596	1 263 870	204 824	14,8%	295 347	21,3%	188 551	14,9%	265 727	21,0%	954 448	75,5%	227 687	77,9%	16,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 347	66 067	15 238	26,1%	9 284	15,9%	6 215	9,4%	8 616	13,0%	39 354	59,6%	25 479	67,1%	(66,2%)
Capital Expenditure Functional	1 441 944	1 329 937	220 062	15,3%	304 631	21,1%	194 766	14,6%	274 343	20,6%	993 802	74,7%	253 166	77,3%	8,4%
Municipal governance and administration	24 750	23 950	4 214	17,0%	6 352	25,7%	(3 060)	(12,8%)	7 374	30,8%	14 880	62,1%	9 768	65,4%	(24,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	24 750	23 950	4 214	17,0%	6 352	25,7%	(3 060)	(12,8%)	7 374	30,8%	14 880	62,1%	9 768	65,4%	(24,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	210 000	135 000	21 612	10,3%	19 554	9,3%	8 238	6,1%	17 444	12,9%	66 848	49,5%	28 066	53,5%	(37,8%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	5 000	-	-	-	-	3 441	68,8%	194	3,9%	3 635	72,7%	4 342	83,8%	(85,5%)
Housing	205 000	130 000	21 612	10,5%	19 554	9,5%	4 797	3,7%	17 250	13,3%	63 214	48,6%	23 723	51,0%	(27,3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	71 423	83 423	9 658	13,5%	2 706	3,8%	5 564	6,7%	863	1,0%	18 790	22,5%	3 601	94,7%	(76,1%)
Planning and Development	56 632	56 632	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 791	26 791	9 658	65,3%	2 706	18,3%	5 564	20,8%	863	3,2%	18 790	70,1%	3 601	94,7%	(76,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 135 771	1 087 564	184 578	16,3%	276 018	24,3%	184 024	16,9%	248 663	22,9%	893 283	82,1%	211 731	82,2%	17,4%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 135 771	1 087 564	184 578	16,3%	276 018	24,3%	184 024	16,9%	248 663	22,9%	893 283	82,1%	211 731	82,2%	17,4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	1 572 630	1 570 830	368 607	23,4%	365 290	23,2%	115 490	7,4%	(530 888)	(33,8%)	318 500	20,3%	(423 246)	(1,7%)	25,4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	5 881	-	5 881	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	5 881	-	5 881	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 441 944)	(1 441 944)	(220 062)	15,3%	(304 631)	21,1%	(194 766)	13,5%	(274 343)	19,0%	(993 802)	68,9%	(253 166)	77,3%	8,4%
Capital assets	(1 441 944)	(1 441 944)	(220 062)	15,3%	(304 631)	21,1%	(194 766)	13,5%	(274 343)	19,0%	(993 802)	68,9%	(253 166)	77,3%	8,4%
Net Cash from/(used) Investing Activities	(1 441 944)	(1 441 944)	(220 062)	15,3%	(304 631)	21,1%	(194 766)	13,5%	(268 462)	18,6%	(987 921)	68,5%	(253 166)	77,2%	6,0%
Cash Flow from Financing Activities															
Receipts	-	-	(377)	-	(377)	-	(754)	-	(853)	-	(2 360)	-	-	-	(100,0%)
Short term loans	-	-	(377)	-	(377)	-	(754)	-	(853)	-	(2 360)	-	-	-	(100,0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(20)	-	-	-	(20)	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	(20)	-	-	-	(20)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(377)	-	(377)	-	(774)	-	(853)	-	(2 380)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	130 687	128 887	148 168	113,4%	60 283	46,1%	(80 050)	(62,1%)	(800 202)	(620,9%)	(671 801)	(521,2%)	(676 412)	(1 232,6%)	18,3%
Cash/cash equivalents at the year begin:	407 247	407 247	468 036	114,9%	616 204	151,3%	678 487	166,1%	596 437	146,5%	468 036	114,9%	204 258	184,0%	192,0%
Cash/cash equivalents at the year end:	537 934	536 134	616 204	114,6%	676 487	125,8%	598 437	111,2%	(203 765)	(38,0%)	(203 765)	(38,0%)	(472 154)	(143,9%)	(56,8%)

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	51 423	5,2%	21 826	2,2%	18 599	1,9%	894 819	90,7%	986 667	94,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 043	16,0%	2 738	4,4%	2 243	3,6%	47 793	76,1%	62 817	6,0%	-	-	-	-
Total By Income Source	61 466	5,9%	24 564	2,3%	20 842	2,0%	942 612	89,8%	1 049 484	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 912	13,3%	3 182	3,3%	2 602	2,7%	78 151	80,7%	96 846	9,2%	-	-	-	-
Commercial	14 023	6,4%	5 650	2,6%	4 651	2,1%	196 006	89,0%	220 330	21,0%	-	-	-	-
Households	24 488	3,7%	12 994	1,9%	11 346	1,7%	620 663	92,7%	669 492	63,8%	-	-	-	-
Other	10 043	16,0%	2 738	4,4%	2 243	3,6%	47 793	76,1%	62 817	6,0%	-	-	-	-
Total By Customer Group	61 466	5,9%	24 564	2,3%	20 842	2,0%	942 612	89,8%	1 049 484	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	-	-	-	-	6 165	15,0%	34 926	85,0%	41 090	42,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 348	20,3%	8 533	15,3%	7 749	13,9%	28 248	50,6%	55 878	57,6%
Auditor-General	31	100,0%	-	-	-	-	-	-	31	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 379	11,7%	8 533	8,8%	13 913	14,3%	63 174	65,1%	97 000	100,0%

Contact Details

Municipal Manager	Mr Bongani Matomele	047 501 6407
Chief Financial Officer	Mr Sakhwo Hoga	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	584 469	585 269	228 333	39,1%	160 094	27,4%	123 780	21,1%	36 226	6,2%	548 434	93,7%	52 566	94,5%	(31,1%)
Exchange Revenue															
Service charges - Electricity	76 446	76 446	20 692	27,1%	19 908	26,0%	17 029	22,3%	20 285	26,5%	77 914	101,9%	16 618	90,1%	22,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 526	15 526	2 959	19,1%	2 946	19,0%	2 933	18,9%	2 955	19,0%	11 793	76,0%	2 936	74,1%	,6%
Sale of Goods and Rendering of Services	5 946	32 944	180	3,0%	464	7,8%	1 178	3,6%	471	1,4%	2 293	7,0%	1 196	107,0%	(60,6%)
Agency services	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	2 200	288	13,1%	435	19,8%	507	23,1%	405	18,4%	1 636	74,4%	395	25,5%	2,7%
Interest earned from Current and Non Current Assets	28 813	28 813	6 078	21,1%	4 985	17,3%	4 240	14,3%	7 014	24,3%	22 318	77,5%	8 058	86,3%	(13,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	303	-	303	-	327	-	(7,3%)
Rental from Fixed Assets	2 028	2 028	638	31,5%	398	19,6%	215	10,6%	(4 846)	(239,0%)	(3 595)	(177,3%)	(381)	40,4%	1 173,4%
Licence and permits	4 522	1 522	930	20,6%	1 123	24,8%	994	65,3%	962	63,2%	4 009	263,4%	1 097	97,0%	(12,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	892	892	53	5,9%	81	9,1%	164	18,3%	220	24,6%	518	58,0%	107	34,5%	105,6%
Non-Exchange Revenue															
Property rates	61 937	61 937	39 972	64,5%	7 463	12,0%	7 464	12,1%	1 461	2,4%	56 360	91,0%	1 337	93,5%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 890	1 620	633	2,4%	614	2,4%	467	28,8%	412	25,4%	2 127	131,3%	374	129,3%	10,1%
Licences or permits	25	25	2	7,7%	14	56,4%	10	40,9%	5	18,8%	31	123,8%	5	112,1%	2,3%
Transfer and subsidies - Operational	360 244	334 047	151 533	42,1%	118 159	32,8%	84 194	25,2%	2 548	,8%	356 434	106,7%	16 247	98,6%	(84,3%)
Interest	-	24 270	3 844	-	4 033	-	4 385	18,1%	4 030	16,6%	16 293	67,1%	4 190	89,9%	(3,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	530	-	(530)	-	-	-	-	-	1	-	59	-	(99,7%)
Discontinued Operations	-	-	-	-	-	-	1	-	0	-	-	-	-	-	-
Operating Expenditure	584 466	585 267	130 331	22,3%	167 700	28,7%	99 326	17,0%	102 719	17,6%	500 075	85,4%	119 556	83,6%	(14,1%)
Employee related costs	174 999	174 999	36 342	20,8%	40 096	22,9%	45 110	25,8%	43 499	24,9%	165 047	94,3%	43 345	94,8%	,4%
Remuneration of councillors	26 401	26 401	5 723	21,7%	6 606	25,0%	5 925	22,4%	5 990	22,7%	24 244	91,8%	5 803	91,1%	3,2%
Bulk purchases - electricity	76 246	90 546	23 018	30,2%	21 775	28,6%	16 894	18,7%	17 025	18,8%	78 712	86,9%	14 888	87,4%	14,4%
Inventory consumed	6 897	6 893	1 245	18,1%	2 093	30,4%	1 037	15,0%	825	12,0%	5 201	75,4%	1 329	80,8%	(37,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 790	32 840	-	-	31 380	59,4%	385	1,2%	-	-	31 765	96,7%	257	30,9%	(100,0%)
Interest	160 782	167 727	48 919	30,4%	42 378	26,4%	18 296	10,9%	1 428	-	1 428	-	219	553,2%	(32,1%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 294	6 294	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	80 058	79 567	15 062	18,8%	23 394	29,2%	11 677	14,7%	9 598	12,1%	59 730	75,1%	17 274	91,0%	(44,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	23	-	(23)	-	-	-	27	-	27	-	629	-	(95,7%)
Surplus/(Deficit)	2	2	98 003	-	(7 606)	-	24 454	-	(66 493)	-	48 359	-	(66 991)	-	-
Transfers and subsidies - capital (monetary allocations)	96 747	98 296	21 286	22,0%	18 606	19,2%	11 134	11,3%	23 631	24,0%	74 657	76,0%	11 713	83,2%	101,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	96 749	98 298	119 289	-	11 000	-	35 588	-	(42 862)	-	123 015	-	(55 278)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	96 749	98 298	119 289	-	11 000	-	35 588	-	(42 862)	-	123 015	-	(55 278)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	96 749	98 298	119 289	-	11 000	-	35 588	-	(42 862)	-	123 015	-	(55 278)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	96 749	98 298	119 289	-	11 000	-	35 588	-	(42 862)	-	123 015	-	(55 278)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	182 983	184 531	24 832	13,6%	31 819	17,4%	16 201	8,8%	50 041	27,1%	122 893	66,6%	44 425	73,3%	12,6%
National Government	95 797	97 346	17 971	18,8%	15 432	16,1%	9 491	9,7%	19 379	19,9%	62 272	64,0%	17 826	69,0%	8,7%
Provincial Government	950	950	-	-	-	-	-	-	629	66,3%	629	66,3%	(7 881)	-	(108,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	96 747	98 296	17 971	18,6%	15 432	16,0%	9 491	9,7%	20 008	20,4%	62 902	64,0%	9 944	69,0%	101,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	86 236	86 236	6 862	8,0%	16 387	19,0%	6 710	7,8%	30 032	34,8%	59 991	69,6%	34 481	77,5%	(12,9%)
Capital Expenditure Functional	182 983	184 531	24 832	13,6%	31 819	17,4%	16 201	8,8%	50 041	27,1%	122 893	66,6%	44 425	73,3%	12,6%
Municipal governance and administration	7 235	7 235	1 032	14,3%	625	8,6%	678	9,4%	1 181	16,3%	3 516	48,6%	865	58,0%	36,5%
Executive and Council	90	90	25	28,0%	-	-	-	-	28	30,8%	53	58,9%	44	91,4%	(36,8%)
Finance and administration	7 145	7 145	1 007	14,1%	625	8,7%	678	9,5%	1 154	16,1%	3 463	48,5%	822	70,5%	40,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 410	10 557	77	,7%	362	3,5%	437	,1%	4 376	41,5%	4 828	45,7%	2 919	73,3%	49,9%
Community and Social Services	2 510	2 857	77	3,1%	77	3,1%	-	-	657	23,0%	811	28,4%	202	43,8%	224,7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 900	7 700	-	-	285	3,6%	13	,2%	3 719	48,3%	4 017	52,2%	2 717	84,1%	36,9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	149 738	149 232	19 665	13,1%	26 308	17,6%	14 513	9,7%	39 709	26,6%	100 194	67,1%	30 577	74,9%	29,9%
Planning and Development	8 705	8 705	1 694	19,5%	25	,3%	25	,3%	1 738	20,0%	3 483	40,0%	(7 881)	89,5%	(122,1%)
Road Transport	141 033	140 527	17 971	12,7%	26 282	18,6%	14 487	10,3%	37 971	27,0%	96 712	68,8%	38 458	74,5%	(1,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 600	17 507	4 058	26,0%	4 524	29,0%	998	5,7%	4 774	27,3%	14 354	82,0%	10 064	71,6%	(52,6%)
Energy sources	9 650	11 704	2 434	25,2%	4 496	46,6%	713	6,1%	2 227	19,0%	9 869	84,3%	9 156	78,9%	(75,7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 950	5 803	1 625	27,3%	28	,5%	285	4,9%	2 547	43,9%	4 485	77,3%	908	32,4%	180,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	177 947	157 245	153 305	86,2%	137 870	77,5%	128 061	81,4%	18 969	12,1%	438 206	278,7%	(12 701)	266,3%	(249,4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(182 983)	(184 531)	(27 722)	15,1%	(35 487)	19,4%	(19 276)	10,4%	(47 761)	25,9%	(130 245)	70,6%	(53 725)	97,0%	(11,1%)
Capital assets	(182 983)	(184 531)	(27 722)	15,1%	(35 487)	19,4%	(19 276)	10,4%	(47 761)	25,9%	(130 245)	70,6%	(53 725)	97,0%	(11,1%)
Net Cash from/(used) Investing Activities	(182 983)	(184 531)	(27 722)	15,1%	(35 487)	19,4%	(19 276)	10,4%	(47 761)	25,9%	(130 245)	70,6%	(53 725)	97,0%	(11,1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 036)	(27 286)	125 583	(2 493,5%)	102 383	(2 032,9%)	108 785	(398,7%)	(28 791)	105,5%	307 960	(1 128,6%)	(66 426)	(775,5%)	(56,7%)
Cash/cash equivalents at the year begin:	295 199	295 199	258 145	87,4%	383 728	130,0%	486 111	164,7%	594 896	201,5%	258 145	87,4%	539 284	79,8%	10,3%
Cash/cash equivalents at the year end:	290 162	267 912	383 728	132,2%	486 111	167,5%	594 896	222,0%	566 105	211,3%	566 105	211,3%	472 859	162,5%	19,7%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 780	35,7%	1 426	10,7%	511	3,8%	6 673	49,8%	13 390	5,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	90	,1%	65	,1%	879	1,0%	87 870	98,8%	88 905	35,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	867	2,6%	540	1,6%	457	1,4%	31 284	94,4%	33 149	13,2%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 434	2,0%	1 526	2,1%	1 475	2,0%	67 653	93,8%	72 088	28,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 207	5,1%	146	,3%	170	,4%	40 491	94,1%	43 014	17,2%	(729)	(1,7%)	-	-
Total By Income Source	9 378	3,7%	3 704	1,5%	3 493	1,4%	233 978	93,4%	250 554	100,0%	(729)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 451	2,4%	2 182	2,2%	1 298	1,3%	94 840	94,1%	100 771	40,2%	-	-	-	-
Commercial	6 413	7,7%	1 014	1,2%	1 518	1,8%	74 846	89,3%	83 791	33,4%	(676)	(,8%)	-	-
Households	514	,8%	508	,8%	677	1,0%	64 293	97,4%	65 992	26,3%	(53)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 378	3,7%	3 704	1,5%	3 493	1,4%	233 978	93,4%	250 554	100,0%	(729)	(,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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr L Mthwane	039 737 8104
Chief Financial Officer	Mr Zolani Cyprian Matlo	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	402 512	428 095	193 746	48,1%	109 308	27,2%	88 417	20,7%	17 718	4,1%	409 188	95,6%	35 544	87,5%	(50,2%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 483	1 483	332	22,4%	331	22,3%	333	22,5%	409	27,6%	1 405	94,8%	(828)	92,6%	(149,4%)
Sale of Goods and Rendering of Services	23 644	24 694	6 200	26,2%	2 507	10,6%	4 860	19,6%	3 859	15,6%	17 416	70,5%	3 233	82,6%	19,3%
Agency services	2 900	2 900	406	14,0%	306	10,5%	995	34,3%	486	16,7%	2 192	75,6%	437	72,2%	11,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	-	-	-	-	-	-	-	-	-	-	-	70	87,1%	(100,0%)
Interest earned from Current and Non Current Assets	10 580	10 580	3 066	29,0%	2 357	22,3%	2 469	23,3%	2 616	24,7%	10 508	99,3%	2 641	96,7%	(5,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 708	7 355	589	12,5%	732	15,5%	1 335	18,2%	156	2,1%	2 813	38,2%	1 544	68,6%	(89,9%)
Licence and permits	1 765	1 765	555	31,4%	515	29,2%	576	32,6%	519	29,4%	2 164	122,6%	516	108,8%	,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 035	4 035	57	1,4%	225	5,6%	308	7,6%	1 861	46,1%	2 452	60,8%	3	2,8%	74 264,9%
Non-Exchange Revenue															
Property rates	49 911	66 904	57 237	114,7%	3 048	6,1%	2 975	4,4%	1 454	2,2%	64 714	96,7%	2 084	92,8%	(30,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 527	4 527	583	12,9%	256	5,7%	164	3,6%	1 767	39,0%	2 771	61,2%	603	68,1%	192,8%
Licences or permits	100	200	55	55,1%	85	85,0%	29	14,5%	54	27,2%	223	111,7%	37	158,1%	45,7%
Transfer and subsidies - Operational	296 660	301 452	123 414	41,6%	97 532	32,9%	72 932	24,2%	3 404	1,1%	297 282	98,6%	24 430	96,0%	(86,1%)
Interest	-	2 200	1 252	-	1 415	-	1 450	65,9%	1 132	51,4%	5 248	238,6%	772	-	46,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	476 468	490 641	88 039	18,5%	105 251	22,1%	85 985	17,5%	71 656	14,6%	350 930	71,5%	117 116	77,6%	(38,8%)
Employee related costs	97 887	98 880	23 795	24,3%	26 586	27,2%	22 285	22,5%	22 082	22,3%	94 748	95,8%	25 954	100,1%	(14,9%)
Remuneration of councillors	24 485	24 485	5 069	20,7%	5 918	24,2%	5 685	23,2%	5 356	21,9%	22 028	90,0%	5 087	91,3%	5,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 394	7 822	1 807	24,4%	2 232	30,2%	1 024	13,1%	1 577	20,2%	6 640	84,9%	2 258	79,0%	(30,2%)
Debt impairment	4 112	7 112	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	113 470	113 470	16 180	14,3%	16 157	14,2%	17 300	15,2%	(13 680)	(12,1%)	35 957	31,7%	19 701	51,0%	(169,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	122 452	125 891	26 177	21,4%	26 242	21,4%	21 241	16,9%	27 493	21,8%	101 153	80,3%	35 998	89,1%	(23,6%)
Transfers and subsidies	15 262	19 516	287	1,9%	8 517	55,8%	4 731	24,2%	9 445	48,4%	22 981	117,8%	4 868	88,1%	34,0%
Irrecoverable debts written off	8 780	8 780	-	-	(0)	-	-	-	-	-	(0)	-	7 042	151,5%	(100,0%)
Operational costs	82 607	84 665	14 724	17,8%	19 598	23,7%	13 203	15,6%	19 383	22,9%	66 908	79,0%	15 792	71,3%	22,7%
Losses on disposal of Assets	-	-	-	-	-	-	515	-	-	-	515	-	(36)	-	(100,0%)
Other Losses	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 956)	(62 546)	105 707	-	4 057	-	2 432	-	(53 938)	-	58 258	-	(81 572)	-	-
Transfers and subsidies - capital (monetary allocations)	192 047	201 774	21 186	11,0%	31 477	16,4%	18 026	8,9%	12 587	6,2%	83 276	41,3%	5 829	22,3%	115,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	16 435	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	118 091	139 228	126 893	-	35 534	-	20 458	-	(41 351)	-	141 534	-	(59 309)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	118 091	139 228	126 893	-	35 534	-	20 458	-	(41 351)	-	141 534	-	(59 309)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 091	139 228	126 893	-	35 534	-	20 458	-	(41 351)	-	141 534	-	(59 309)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 091	139 228	126 893	-	35 534	-	20 458	-	(41 351)	-	141 534	-	(59 309)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	261 013	263 107	20 682	7.9%	33 613	12.9%	35 392	13.5%	27 390	10.4%	117 077	44.5%	58 536	39.2%	(53.2%)
National Government	81 048	90 775	19 581	24.2%	29 296	36.1%	16 610	18.3%	10 891	12.0%	76 378	84.1%	27 138	79.6%	(59.9%)
Provincial Government	111 100	111 437	-	-	-	-	2 951	2.6%	(2 734)	(2.5%)	217	.2%	-	.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	192 148	202 213	19 581	10.2%	29 296	15.2%	19 561	9.7%	8 157	4.0%	76 595	37.9%	27 138	26.8%	(69.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	68 865	60 894	1 100	1.6%	4 318	6.3%	15 831	26.0%	19 233	31.6%	40 482	66.5%	31 398	67.5%	(38.7%)
Capital Expenditure Functional	261 013	263 107	20 682	7.9%	33 613	12.9%	35 392	13.5%	27 390	10.4%	117 077	44.5%	60 405	39.7%	(54.7%)
Municipal governance and administration	5 825	4 869	923	15.8%	287	4.9%	48	1.0%	861	17.7%	2 120	43.5%	423	30.3%	103.7%
Executive and Council	305	305	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 520	4 564	923	16.7%	287	5.2%	48	1.1%	861	18.9%	2 120	46.4%	423	30.3%	103.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 390	21 382	5 207	19.7%	3 606	13.7%	4 061	19.0%	3 807	17.8%	16 681	78.0%	4 033	51.0%	(5.6%)
Community and Social Services	16 200	15 074	5 207	32.1%	3 371	20.8%	1 778	11.8%	1 127	7.5%	11 484	76.2%	374	45.1%	201.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10 190	6 308	-	-	234	2.3%	2 283	36.2%	2 679	42.5%	5 196	82.4%	3 658	53.3%	(26.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	228 198	235 918	14 551	6.4%	29 490	12.9%	30 986	13.1%	22 448	9.5%	97 475	41.3%	52 235	38.0%	(57.0%)
Planning and Development	112 950	116 780	-	-	-	-	6 140	5.3%	(1 674)	(1.4%)	4 466	3.8%	2 244	5.2%	(174.6%)
Road Transport	115 248	119 138	14 551	12.6%	29 490	25.6%	24 846	20.9%	24 122	20.2%	93 009	78.1%	49 991	78.5%	(51.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	600	937	-	-	230	38.3%	298	31.7%	274	29.3%	802	85.5%	3 715	87.7%	(92.6%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	937	-	-	230	38.3%	298	31.7%	274	29.3%	802	85.5%	3 715	87.7%	(92.6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	290 014	317 760	(47 471)	(16,4%)	293 181	101,1%	101 520	31,9%	(9 098)	(2,9%)	338 132	106,4%	(53 108)	(49,4%)	(82,9%)
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	(261 013)	(263 107)	(49 518)	19,0%	(43 204)	16,6%	(32 398)	12,3%	(26 130)	9,9%	(151 250)	57,5%	(78 471)	50,4%	(66,7%)
Capital assets	(261 013)	(263 107)	(49 518)	19,0%	(43 204)	16,6%	(32 398)	12,3%	(26 130)	9,9%	(151 250)	57,5%	(78 471)	50,4%	(66,7%)
Net Cash from/(used) Investing Activities	(261 013)	(263 107)	(49 518)	19,0%	(43 204)	16,6%	(32 398)	12,3%	(26 130)	9,9%	(151 250)	57,5%	(78 471)	50,4%	(66,7%)
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	29 001	54 653	(96 988)	(334,4%)	249 977	862,0%	69 122	126,5%	(35 229)	(64,5%)	186 882	341,9%	(131 579)	446,2%	(73,2%)
Cash/cash equivalents at the year begin:	79 105	66 310	66 549	84,1%	(30 678)	(38,8%)	219 299	330,7%	288 421	435,0%	66 549	100,4%	(136 712)	57,1%	(311,0%)
Cash/cash equivalents at the year end:	108 106	120 964	(30 678)	(28,4%)	219 299	202,9%	288 421	238,4%	253 157	209,3%	253 157	289,3%	(268 290)	(442,7%)	(194,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	(13)	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	21 312	100,0%	(2)	-	-	-	0	-	21 311	79,5%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 485	100,0%	-	-	-	-	-	-	5 485	20,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	26 797	100,0%	(2)	-	-	-	0	-	26 795	100,0%

Contact Details

Municipal Manager	Mr Gq Tobela Neta	039 255 8508
Chief Financial Officer	Mr Siphosethu Mbusi	039 255 8507

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WINNIE MADIKIZELA-MANDELA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	518 876	520 839	200 189	38,6%	167 462	32,3%	120 061	23,1%	36 840	7,1%	524 552	100,7%	34 583	100,4%	6,5%
Exchange Revenue															
Service charges - Electricity	52 684	49 584	12 409	23,6%	12 389	23,5%	12 157	24,5%	15 068	30,4%	52 022	104,9%	14 025	111,2%	7,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 160	4 180	1 218	29,3%	1 215	29,2%	664	15,9%	1 536	36,7%	4 633	110,8%	1 020	89,9%	50,5%
Sale of Goods and Rendering of Services	201	19 881	58	29,0%	95	47,5%	18 070	90,9%	963	4,8%	19 186	96,5%	88	112,5%	997,9%
Agency services	1 427	1 427	602	42,2%	167	11,7%	291	20,4%	365	25,5%	1 424	99,8%	219	91,8%	66,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 556	3 593	979	27,5%	1 088	30,6%	(662)	(18,4%)	775	21,6%	2 179	60,7%	794	95,2%	(2,5%)
Interest earned from Current and Non Current Assets	27 159	37 359	10 291	37,9%	9 160	33,7%	9 629	25,8%	10 384	27,8%	39 464	105,6%	9 657	108,1%	7,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 924	5 054	1 296	26,3%	1 292	26,2%	1 023	20,2%	1 711	33,9%	5 322	105,3%	1 419	92,7%	20,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	190	390	178	93,7%	56	29,2%	128	32,9%	105	26,8%	466	119,6%	658	313,8%	(84,1%)
Non-Exchange Revenue															
Property rates	21 532	23 421	17 872	83,0%	1 850	8,6%	403	1,7%	2 372	10,1%	22 497	96,1%	1 808	102,2%	31,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	579	383	17	3,0%	10	1,7%	3	7%	670	175,1%	700	182,9%	605	285,1%	10,8%
Licences or permits	2 277	2 277	471	20,7%	132	5,8%	553	24,3%	731	32,1%	1 887	82,9%	488	82,9%	49,6%
Transfer and subsidies - Operational	394 792	368 591	153 468	38,9%	138 617	35,1%	76 510	20,8%	929	3%	369 524	100,3%	2 594	98,4%	(64,2%)
Interest	5 396	4 700	1 331	24,7%	1 391	25,8%	1 294	27,5%	1 216	25,9%	5 232	111,3%	1 204	96,8%	9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	16	16	-	3	-	365,7%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	499 830	518 998	94 757	19,0%	97 367	19,5%	98 519	19,0%	120 642	23,2%	411 285	79,2%	95 113	72,6%	26,8%
Employee related costs	137 766	141 477	30 808	22,4%	31 302	22,7%	31 342	22,2%	31 253	22,1%	124 704	88,1%	30 725	90,3%	1,7%
Remuneration of councillors	29 876	29 876	6 589	22,1%	7 661	25,6%	6 545	21,9%	6 992	23,4%	27 787	93,0%	6 587	93,8%	6,1%
Bulk purchases - electricity	53 792	53 792	12 507	23,3%	12 569	23,4%	11 545	21,5%	12 633	23,5%	49 254	91,6%	9 537	83,7%	32,5%
Inventory consumed	8 083	8 088	1 222	15,1%	1 023	12,7%	1 755	21,7%	2 430	30,0%	6 430	79,5%	2 115	75,5%	14,9%
Debt impairment	6 109	6 109	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 371	49 371	8 046	14,8%	8 090	14,9%	7 770	15,7%	7 722	15,6%	31 628	64,1%	9 167	57,9%	(15,8%)
Interest	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	123 545	136 958	22 749	18,4%	19 590	15,9%	24 717	18,0%	38 855	28,4%	105 911	77,3%	21 555	73,4%	80,3%
Transfers and subsidies	4 216	4 471	-	-	-	-	290	6,5%	3 108	69,5%	3 398	76,0%	1 299	66,9%	139,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	81 972	83 555	12 836	15,7%	17 131	20,9%	14 556	17,4%	17 613	21,1%	62 136	74,4%	13 993	69,5%	25,9%
Losses on disposal of Assets	-	5 200	-	-	-	-	-	-	-	-	-	-	122	8%	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	38	-	38	-	13	-	189,8%
Surplus/(Deficit)	19 046	1 841	105 432	-	70 095	-	21 542	-	(83 803)	-	113 266	-	(60 529)	-	-
Transfers and subsidies - capital (monetary allocations)	64 754	89 195	31 206	48,2%	1 547	2,4%	23 120	25,9%	5 055	5,7%	60 927	68,3%	32 762	88,5%	(84,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	83 800	91 037	136 638	-	71 642	-	44 662	-	(78 748)	-	174 193	-	(27 767)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	83 800	91 037	136 638	-	71 642	-	44 662	-	(78 748)	-	174 193	-	(27 767)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	83 800	91 037	136 638	-	71 642	-	44 662	-	(78 748)	-	174 193	-	(27 767)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 800	91 037	136 638	-	71 642	-	44 662	-	(78 748)	-	174 193	-	(27 767)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	119 463	162 334	22 550	18,9%	12 461	10,4%	28 664	17,7%	23 384	14,4%	87 059	53,6%	59 139	68,2%	(60,5%)
National Government	55 621	76 874	18 083	32,5%	10 869	19,5%	20 265	26,4%	8 883	11,6%	58 100	75,6%	26 006	85,6%	(65,8%)
Provincial Government	687	687	-	-	-	-	102	14,9%	571	83,1%	673	98,0%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 308	77 561	18 083	32,1%	10 869	19,3%	20 368	26,3%	9 454	12,2%	58 774	75,8%	26 006	85,6%	(63,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	63 154	84 773	4 467	7,1%	1 592	2,5%	8 297	9,8%	13 930	16,4%	28 285	33,4%	33 133	54,6%	(58,0%)
Capital Expenditure Functional	119 463	162 334	22 550	18,9%	12 461	10,4%	28 664	17,7%	23 384	14,4%	87 059	53,6%	59 139	68,2%	(60,5%)
Municipal governance and administration	10 556	9 970	578	5,5%	252	2,4%	2 281	22,9%	604	6,1%	3 715	37,3%	1 748	33,4%	(65,4%)
Executive and Council	1 304	1 304	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 252	8 666	578	6,3%	252	2,7%	2 281	26,3%	604	7,0%	3 715	42,9%	1 748	38,9%	(65,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 650	18 757	1 240	7,0%	205	1,2%	728	3,9%	4 880	26,0%	7 053	37,6%	2 039	52,1%	139,3%
Community and Social Services	17 355	18 386	1 240	7,1%	-	-	625	3,4%	4 824	26,2%	6 690	36,4%	93	6,6%	5 079,0%
Sport And Recreation	296	251	-	-	85	28,7%	102	40,8%	56	22,1%	243	96,9%	-	65,9%	(100,0%)
Public Safety	-	120	-	-	120	-	-	-	-	-	120	100,0%	1 946	76,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	71 969	113 143	18 083	25,1%	11 639	16,2%	20 855	18,4%	13 514	11,9%	64 090	56,6%	47 480	73,1%	(71,5%)
Planning and Development	3 043	11 043	-	-	-	-	4 099	37,1%	70	8%	4 169	37,8%	7 720	61,9%	(99,1%)
Road Transport	68 926	102 099	18 083	26,2%	11 639	16,9%	16 755	16,4%	13 444	13,2%	59 921	58,7%	39 760	77,1%	(66,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 287	20 464	2 648	13,7%	365	1,9%	4 801	23,5%	4 387	21,4%	12 201	59,6%	7 872	52,5%	(44,3%)
Energy sources	7 374	10 635	-	-	-	-	4 801	45,1%	1 575	14,8%	6 376	59,9%	2 703	77,2%	(41,7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	11 913	9 829	2 648	22,2%	365	3,1%	-	-	2 812	28,6%	5 826	59,3%	5 170	45,0%	(45,6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	189 425	218 141	119 691	63,2%	91 085	48,1%	86 122	39,5%	(72 503)	(33,2%)	224 394	102,9%	(18 618)	150,3%	289,4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	(0)	-	(0)	-	(523)	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(0)	-	(0)	-	(523)	-	(100,0%)
Payments	(161 090)	(214 363)	(49 080)	30,5%	(15 497)	9,6%	(28 745)	13,4%	(24 319)	11,3%	(117 641)	54,9%	(49 536)	72,1%	(50,9%)
Capital assets	(161 090)	(214 363)	(49 080)	30,5%	(15 497)	9,6%	(28 745)	13,4%	(24 319)	11,3%	(117 641)	54,9%	(49 536)	72,1%	(50,9%)
Net Cash from/(used) Investing Activities	(161 090)	(214 363)	(49 080)	30,5%	(15 497)	9,6%	(28 745)	13,4%	(24 319)	11,3%	(117 641)	54,9%	(50 060)	72,1%	(51,4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	28 335	3 778	70 610	249,2%	75 588	266,8%	57 377	1 518,6%	(96 822)	(2 562,6%)	106 753	2 825,4%	(68 678)	7 883,7%	41,0%
Cash/cash equivalents at the year begin:	178 456	460 788	460 788	258,2%	531 399	237,8%	606 986	131,7%	664 363	144,2%	460 788	100,0%	562 960	100,0%	18,0%
Cash/cash equivalents at the year end:	206 790	464 567	531 399	257,0%	606 986	293,5%	664 363	143,0%	567 541	122,2%	567 541	122,2%	494 283	136,6%	14,8%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 768	17,0%	1 885	8,5%	1 854	8,4%	14 699	66,2%	22 207	20,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 003	2,3%	327	,8%	286	,7%	41 506	96,3%	43 122	40,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	36	1,7%	16	,8%	16	,8%	2 058	96,8%	2 126	2,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	340	100,0%	340	,3%	3	,8%	-	-
Interest on Arrear Debtor Accounts	661	2,5%	657	2,5%	713	2,7%	24 704	92,4%	26 735	24,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 837	14,4%	276	2,2%	257	2,0%	10 414	81,5%	12 784	11,9%	-	-	-	-
Total By Income Source	7 304	6,8%	3 161	2,9%	3 127	2,9%	93 721	87,3%	107 314	100,0%	3	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 006	3,8%	568	1,1%	522	1,0%	49 697	94,2%	52 783	49,2%	-	-	-	-
Commercial	4 926	13,2%	2 324	6,2%	2 337	6,3%	27 610	74,2%	37 197	34,7%	-	-	-	-
Households	372	2,1%	279	1,6%	268	1,5%	16 414	94,7%	17 333	16,2%	3	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 304	6,8%	3 161	2,9%	3 127	2,9%	93 721	87,3%	107 314	100,0%	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 108	100,0%	-	-	-	-	-	-	7 108	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 108	100,0%	-	-	-	-	-	-	7 108	100,0%

Contact Details		
Municipal Manager	Mr Luvuyo Mahlaka	039 251 0230
Chief Financial Officer	Mr Zakhele Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	314 522	357 712	77 009	24,5%	7 721	2,5%	49 862	13,9%	8 986	2,5%	143 578	40,1%	706	55,5%	1 173,5%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	760	760	188	24,7%	189	24,9%	189	24,8%	189	24,8%	755	99,3%	165	86,8%	14,5%
Sale of Goods and Rendering of Services	422	10 408	24	4,6%	18	4,2%	5	2%	5	2%	66	,6%	(5 944)	(94,5%)	(100,1%)
Agency services	79 286	112 253	109	,1%	51	,1%	15	-	334	,3%	509	,5%	29	-	1 043,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	552	-	80	14,4%	119	21,5%	143	-	120	-	460	-	232	53,5%	(48,5%)
Interest earned from Current and Non Current Assets	5 000	5 000	1 231	24,6%	842	16,8%	859	17,2%	695	13,9%	3 626	72,5%	1 145	88,1%	(39,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 375	1 375	14	1,0%	12	,9%	8	,6%	3	,2%	37	2,7%	17	34,3%	(84,1%)
Licence and permits	1 230	1 230	139	11,3%	160	13,0%	128	10,4%	91	7,4%	518	42,1%	131	99,4%	(30,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 435	7 530	21	,5%	28	,6%	508	6,8%	28	,4%	586	7,8%	583	12,9%	(95,1%)
Non-Exchange Revenue															
Property rates	17 000	23 798	5 901	34,7%	5 902	34,7%	5 929	24,9%	5 930	24,9%	23 662	99,4%	4 261	71,6%	39,2%
Surcharges and Taxes	19 008	19 008	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	155	155	61	39,3%	18	11,7%	23	14,6%	28	18,0%	130	83,6%	19	54,2%	47,8%
Licences or permits	1 680	1 680	51	3,0%	71	4,2%	57	3,4%	40	2,4%	219	13,1%	71	16,2%	(43,9%)
Transfer and subsidies - Operational	183 619	173 965	69 195	37,7%	311	,2%	41 677	24,0%	1 379	,8%	112 563	64,7%	99	97,4%	1 288,8%
Interest	-	552	-	-	-	-	271	49,1%	145	26,2%	416	75,3%	131	27,5%	10,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	30	-	-	-	30	-	(234)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	227 341	366 467	17 967	7,9%	51 870	22,8%	51 602	14,1%	57 216	15,6%	178 655	48,8%	50 696	71,7%	12,9%
Employee related costs	101 699	100 376	-	-	16 954	16,7%	25 538	25,4%	25 999	25,9%	68 491	68,2%	23 067	94,3%	12,7%
Remuneration of councillors	15 242	15 010	-	-	2 590	17,0%	2 238	14,9%	3 687	24,6%	8 515	56,7%	3 238	88,8%	13,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	(982)	2 305	92	(9,4%)	173	(17,6%)	335	14,5%	654	28,4%	1 254	54,4%	560	42,9%	16,8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	2 983	43 130	-	-	-	-	6 662	15,4%	5 120	11,9%	11 782	27,3%	1 939	21,5%	164,0%
Interest	2 100	1 410	358	17,0%	294	14,0%	160	11,3%	176	12,5%	987	70,0%	403	84,1%	(56,3%)
Contracted services	47 968	138 159	7 566	15,8%	20 164	42,0%	6 146	4,4%	10 595	7,7%	44 471	32,2%	13 376	89,3%	(20,8%)
Transfers and subsidies	1 070	1 241	120	11,2%	170	15,9%	107	8,6%	397	32,0%	397	32,0%	345	50,5%	(100,0%)
Irrecoverable debts written off	-	1 086	-	-	-	-	29	2,7%	102	9,4%	132	12,1%	-	3,7%	(100,0%)
Operational costs	50 128	57 117	9 832	19,6%	11 524	23,0%	10 387	18,2%	10 917	19,1%	42 660	74,7%	7 767	74,0%	40,6%
Losses on disposal of Assets	7 634	7 634	-	-	-	-	-	-	(60)	(,8%)	(60)	(,8%)	-	,1%	(100,0%)
Other Losses	(500)	(1 000)	-	-	-	-	-	-	26	(2,6%)	26	(2,6%)	-	-	(100,0%)
Surplus/(Deficit)	87 181	(8 755)	59 042	-	(44 148)	-	(1 740)	-	(48 230)	-	(35 077)	-	(49 991)	-	-
Transfers and subsidies - capital (monetary allocations)	79 986	92 407	26 115	32,6%	4 898	6,1%	8 846	9,6%	14 678	15,9%	54 537	59,0%	7 634	20,8%	92,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	167 167	83 652	85 157	-	(39 250)	-	7 105	-	(33 552)	-	19 460	-	(42 356)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	167 167	83 652	85 157	-	(39 250)	-	7 105	-	(33 552)	-	19 460	-	(42 356)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	167 167	83 652	85 157	-	(39 250)	-	7 105	-	(33 552)	-	19 460	-	(42 356)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	60 324	60 324	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	227 491	143 976	85 157	-	(39 250)	-	7 105	-	(33 552)	-	19 460	-	(42 356)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	77 341	87 249	23 258	30,1%	(612 813)	(792,4%)	12 169	13,9%	19 020	21,8%	(558 366)	(640,0%)	20 189	46,5%	(5,8%)
National Government	60 510	64 876	13 458	22,2%	(55 998)	(92,5%)	11 203	17,3%	15 546	24,0%	(15 792)	(24,3%)	14 169	33,1%	9,7%
Provincial Government	9 520	16 494	9 713	102,0%	(72 044)	(756,8%)	877	5,3%	-	-	(61 454)	(372,6%)	4 859	109,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 030	81 370	23 171	33,1%	(128 043)	(182,8%)	12 080	14,8%	15 546	19,1%	(77 246)	(94,9%)	19 029	41,0%	(18,3%)
Borrowing	-	-	-	-	(3 248)	-	-	-	-	-	(3 248)	-	476	130,6%	(100,0%)
Internally generated funds	7 311	5 879	87	1,2%	(481 522)	(6 586,0%)	90	1,5%	3 474	59,1%	(477 872)	(8 128,8%)	684	81,8%	407,9%
Capital Expenditure Functional	77 341	92 727	23 258	30,1%	(612 813)	(792,4%)	12 169	13,1%	19 020	20,5%	(558 366)	(602,2%)	20 189	46,5%	(5,8%)
Municipal governance and administration	1 650	1 861	87	5,3%	(557 016)	(33 750,5%)	90	4,8%	898	48,2%	(555 941)	(29 867,0%)	1 036	117,8%	(13,4%)
Executive and Council	217	218	59	26,9%	(250)	(114,8%)	-	-	137	62,7%	(54)	(24,9%)	175	66,9%	(21,9%)
Finance and administration	1 433	1 643	28	2,0%	(556 766)	(38 853,2%)	90	5,5%	761	46,3%	(555 887)	(33 823,8%)	861	118,8%	(11,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 583	2 591	366	3,5%	(1 172)	(11,1%)	-	-	1 682	64,9%	876	33,8%	-	,3%	(100,0%)
Community and Social Services	10 452	2 069	366	3,5%	(1 172)	(11,2%)	-	-	1 430	69,1%	624	30,2%	-	22,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	130	522	-	-	-	-	-	-	252	48,3%	252	48,3%	-	80,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	63 778	86 622	22 805	35,8%	(55 302)	(86,7%)	12 079	13,9%	15 802	18,2%	(4 616)	(5,3%)	17 179	69,1%	(8,0%)
Planning and Development	18 760	23 545	460	2,5%	(40 098)	(213,7%)	2 607	11,1%	8 311	35,3%	(28 720)	(122,0%)	7 732	82,3%	7,5%
Road Transport	45 018	63 078	22 346	49,6%	(15 205)	(33,8%)	9 472	15,0%	7 491	11,9%	24 104	38,2%	9 447	59,8%	(20,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 330	1 652	-	-	677	50,9%	-	-	638	38,6%	1 315	79,6%	1 974	99,8%	(67,7%)
Energy sources	765	1 087	-	-	683	89,2%	-	-	623	57,3%	1 305	120,1%	1 974	99,8%	-
Water Management	565	565	-	-	12	2,1%	-	-	16	2,7%	28	4,9%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	(18)	-	-	-	-	-	(18)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	235 002	90 255	98 219	41,8%	(53 655)	(22,8%)	(18 364)	(20,3%)	(68 322)	(75,7%)	(42 122)	(46,7%)	(23 857)	5,6%	186,4%
Cash Flow from Investing Activities															
Receipts	-	1 000	-	-	-	-	-	-	-	-	-	-	-	494,1%	-
Proceeds on disposal of PPE	-	1 000	-	-	-	-	-	-	-	-	-	-	-	494,1%	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 942)	(100 336)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(88 942)	(100 336)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(88 942)	(99 336)	-	-	-	-	-	-	-	-	-	-	-	(14,3%)	-
Cash Flow from Financing Activities															
Receipts	(7 000)	-	-	-	(1 272)	18,2%	-	-	-	-	(1 272)	-	-	-	-
Short term loans	(7 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(1 272)	-	-	-	-	-	(1 272)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	7 000	(10 000)	-	-	-	-	-	-	(2 261)	22,6%	(2 261)	22,6%	-	6,2%	(100,0%)
Repayment of borrowing	7 000	(10 000)	-	-	-	-	-	-	(2 261)	22,6%	(2 261)	22,6%	-	6,2%	(100,0%)
Net Cash from/(used) Financing Activities	-	(10 000)	-	-	(1 272)	-	-	-	(2 261)	22,6%	(3 533)	35,3%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	146 060	(19 081)	98 219	67,2%	(54 926)	(37,6%)	(18 364)	96,2%	(70 583)	369,9%	(45 655)	239,3%	(23 857)	(194,0%)	195,9%
Cash/cash equivalents at the year begin:	4 702	27 569	13	3%	123 623	2 629,3%	68 342	247,9%	49 981	181,3%	13	-	86 345	43,8%	(42,1%)
Cash/cash equivalents at the year end:	150 761	8 488	99 695	66,1%	68 342	45,3%	49 980	588,9%	(20 735)	(244,3%)	(20 735)	(244,3%)	31 810	97,6%	(165,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 214	10,2%	(14)	-	854	2,1%	36 300	87,8%	41 354	79,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100,0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	262	3,0%	(5)	(,1%)	122	1,4%	8 323	95,6%	8 702	16,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	58	9,1%	(18)	(2,8%)	11	1,7%	588	91,9%	640	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 657	100,0%	1 657	3,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(3)	99,9%	-	-	(0)	,1%	(3)	-	-	-	-	-
Total By Income Source	4 535	8,7%	(41)	(,1%)	987	1,9%	46 867	89,5%	52 347	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 461	31,9%	(3)	-	515	4,7%	6 874	63,4%	10 847	20,7%	-	-	-	-
Commercial	438	2,7%	(14)	(,1%)	198	1,2%	15 585	96,2%	16 207	31,0%	-	-	-	-
Households	460	2,6%	(15)	(,1%)	203	1,1%	16 996	96,3%	17 643	33,7%	-	-	-	-
Other	176	2,3%	(8)	(,1%)	71	,9%	7 411	96,9%	7 650	14,6%	-	-	-	-
Total By Customer Group	4 535	8,7%	(41)	(,1%)	987	1,9%	46 867	89,5%	52 347	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31	100,0%	-	-	-	-	-	-	31	,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 710	86,7%	569	13,3%	-	-	0	-	4 279	99,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 741	86,8%	569	13,2%	-	-	0	-	4 309	100,0%

Contact Details

Municipal Manager	Ms Ivy Sikhulu Ngwenya	039 258 0056
Chief Financial Officer	Mr Mzukisi Mhifili	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 091 955	1 143 150	367 259	33,6%	310 392	28,4%	243 621	21,3%	49 962	4,4%	971 234	85,0%	42 879	82,3%	16,5%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	45 235	39 142	10 407	23,0%	8 224	18,2%	10 062	25,7%	9 047	23,1%	37 740	96,4%	11 047	80,1%	(18,1%)
Service charges - Waste Water Management	5 295	4 818	1 325	25,0%	1 328	25,1%	1 322	27,4%	2 146	44,5%	6 122	127,1%	1 203	57,2%	78,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	826	2 407	369	44,6%	1 067	129,1%	522	21,7%	968	40,2%	2 925	121,6%	290	87,5%	234,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	95 927	115 753	30 106	31,4%	27 771	29,0%	28 161	24,3%	28 780	24,9%	114 818	99,2%	27 103	108,9%	6,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	1	-	-	-	-	-	-	-	-	-	-	6	140,2%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	128 310	164 525	177	,1%	316	,2%	64	-	563	,3%	1 120	,7%	61	,9%	824,9%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	1	-	-	-	1	-	1	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	816 352	816 505	324 875	39,8%	271 687	33,3%	203 488	24,9%	8 457	1,0%	808 508	99,0%	3 170	96,6%	166,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	995 038	1 047 456	190 168	19,1%	234 498	23,6%	218 052	20,8%	272 347	26,0%	915 064	87,4%	269 727	84,7%	1,0%
Employee related costs	370 663	358 956	79 344	21,4%	78 162	21,1%	78 663	21,9%	83 182	23,2%	319 350	89,0%	78 156	89,1%	6,4%
Remuneration of councillors	12 747	12 747	2 967	23,3%	3 442	27,0%	3 225	25,3%	3 185	25,0%	12 819	100,6%	2 720	83,9%	17,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	69 812	80 763	10 332	14,8%	20 292	29,1%	14 028	17,4%	13 775	17,1%	58 427	72,3%	25 459	96,4%	(45,9%)
Debt impairment	26 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	129 829	130 276	32 653	25,2%	32 550	25,1%	31 763	24,4%	32 236	24,7%	129 202	99,2%	59 643	112,3%	(46,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	224 097	253 850	19 520	8,7%	57 877	25,8%	49 021	19,3%	90 291	35,6%	216 710	85,4%	56 906	70,8%	58,7%
Transfers and subsidies	23 900	24 710	5 132	21,5%	5 600	23,4%	5 152	20,9%	5 868	23,7%	21 751	88,0%	6 008	87,7%	(2,3%)
Irrecoverable debts written off	-	-	2 530	-	2 634	-	1 194	-	5 255	-	11 614	-	2 086	-	151,9%
Operational costs	137 990	166 152	37 689	27,3%	33 941	24,6%	35 005	21,1%	38 555	23,2%	145 190	87,4%	38 749	83,5%	(,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	96 917	95 694	177 091	-	75 895	-	25 569	-	(222 385)	-	56 170	-	(226 848)	-	-
Transfers and subsidies - capital (monetary allocations)	519 178	484 046	-	-	194 094	37,4%	100 609	20,8%	116 344	24,0%	411 046	84,9%	118 826	78,2%	(2,1%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	1 397	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	616 095	579 740	177 091	-	269 989	-	126 178	-	(106 041)	-	467 216	-	(106 626)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	616 095	579 740	177 091	-	269 989	-	126 178	-	(106 041)	-	467 216	-	(106 626)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	616 095	579 740	177 091	-	269 989	-	126 178	-	(106 041)	-	467 216	-	(106 626)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	616 095	579 740	177 091	-	269 989	-	126 178	-	(106 041)	-	467 216	-	(106 626)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	605 921	571 120	127 909	21,1%	115 602	19,1%	74 429	13,0%	173 167	30,3%	491 108	86,0%	159 688	72,7%	8,4%
National Government	499 046	463 695	125 182	25,1%	100 733	20,2%	68 678	14,8%	133 082	28,7%	427 675	92,2%	156 938	80,7%	(15,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	499 046	463 695	125 182	25,1%	100 733	20,2%	68 678	14,8%	133 082	28,7%	427 675	92,2%	156 938	80,7%	(15,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	106 875	107 424	2 727	2,6%	14 869	13,9%	5 752	5,4%	40 085	37,3%	63 433	59,0%	2 750	37,1%	1 357,5%
Capital Expenditure Functional	605 921	571 120	127 909	21,1%	115 602	19,1%	74 429	13,0%	173 167	30,3%	491 108	86,0%	159 688	72,7%	8,4%
Municipal governance and administration	28 314	33 214	382	1,4%	3 738	13,2%	5 388	16,2%	7 565	22,8%	17 074	51,4%	7 515	45,1%	,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 314	33 214	382	1,4%	3 738	13,2%	5 388	16,2%	7 565	22,8%	17 074	51,4%	7 515	45,1%	,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 676	10 676	-	-	982	9,2%	(522)	(4,9%)	7 049	66,0%	7 509	70,3%	267	1,5%	2 538,1%
Community and Social Services	250	250	-	-	-	-	-	-	-	-	-	-	169	51,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10 426	10 426	-	-	982	9,4%	(522)	(5,0%)	7 049	67,6%	7 509	72,0%	98	,6%	7 071,1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 258	13 618	1 211	9,1%	-	-	(185)	(1,4%)	10 881	79,9%	11 907	87,4%	24 132	80,5%	(54,9%)
Planning and Development	13 258	13 618	1 211	9,1%	-	-	(185)	(1,4%)	10 881	79,9%	11 907	87,4%	24 132	80,5%	(54,9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	553 673	513 612	126 316	22,8%	110 882	20,0%	69 748	13,6%	147 672	28,8%	454 618	88,5%	127 774	77,4%	15,6%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	518 973	494 290	122 406	23,6%	104 135	20,1%	69 748	14,1%	145 909	29,5%	442 198	89,5%	127 774	78,5%	14,2%
Waste Water Management	34 700	19 321	3 909	11,3%	6 748	19,4%	-	-	1 762	9,1%	12 419	64,3%	-	43,5%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	879 805	843 275	485 249	55,2%	484 298	55,0%	238 985	28,3%	(72 076)	(8,5%)	1 136 456	134,8%	(90 201)	60,3%	(20,1%)
Cash Flow from Investing Activities															
Receipts	-	-	(177)	-	(177)	-	(172)	-	(504 808)	-	(505 334)	-	(267)	-	188 731,0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	(198)	-	(198)	-	(92)	-	115,5%
Decrease (increase) in non-current investments	-	-	(177)	-	(177)	-	(172)	-	(504 609)	-	(505 136)	-	(175)	-	287 602,2%
Payments	(605 921)	(571 120)	(223 926)	37,0%	(142 158)	23,5%	(81 835)	14,3%	(171 919)	30,1%	(619 837)	108,5%	(192 898)	76,4%	(10,9%)
Capital assets	(605 921)	(571 120)	(223 926)	37,0%	(142 158)	23,5%	(81 835)	14,3%	(171 919)	30,1%	(619 837)	108,5%	(192 898)	76,4%	(10,9%)
Net Cash from/(used) Investing Activities	(605 921)	(571 120)	(224 103)	37,0%	(142 335)	23,5%	(82 006)	14,4%	(676 726)	118,5%	(1 125 171)	197,0%	(193 165)	76,6%	250,3%
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	273 884	272 155	261 146	95,3%	341 963	124,9%	156 979	57,7%	(748 802)	(275,1%)	11 285	4,1%	(283 366)	(34,5%)	164,3%
Cash/cash equivalents at the year begin:	1 110 225	1 110 225	1 286 716	115,9%	1 637 694	147,5%	1 979 657	178,3%	2 136 636	192,5%	1 286 716	115,9%	1 353 678	114,9%	57,8%
Cash/cash equivalents at the year end:	1 384 109	1 382 381	1 637 694	118,3%	1 979 657	143,0%	2 136 636	154,6%	1 387 833	100,4%	1 387 833	100,4%	1 070 312	98,7%	29,7%

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	3 622	2,1%	3 026	1,8%	2 669	1,6%	159 850	94,5%	169 167	84,5%	(5 199)	(3,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 028	3,5%	839	2,8%	404	1,4%	27 394	92,3%	29 665	14,8%	(2 304)	(7,8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 321	100,0%	1 321	,7%	(624)	(47,2%)	-	-
Total By Income Source	4 650	2,3%	3 865	1,9%	3 072	1,5%	188 564	94,2%	200 152	100,0%	(8 126)	(4,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 792	4,5%	1 535	3,9%	1 348	3,4%	34 829	88,2%	39 504	19,7%	(15)	-	-	-
Commercial	1 168	2,1%	969	1,7%	749	1,3%	53 251	94,9%	56 136	28,0%	(1 045)	(1,9%)	-	-
Households	1 690	1,6%	1 361	1,3%	975	,9%	100 485	96,1%	104 511	52,2%	(7 066)	(6,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 650	2,3%	3 865	1,9%	3 072	1,5%	188 564	94,2%	200 152	100,0%	(8 126)	(4,1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56 989	97,4%	410	,7%	-	-	1 126	1,9%	58 525	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	56 989	97,4%	410	,7%	-	-	1 126	1,9%	58 525	100,0%

Contact Details

Municipal Manager	Mr Zamide Sikhundla	039 254 5002
Chief Financial Officer	Mrs Lip Mahlasela	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	10 660 125	11 042 350	2 791 335	26,2%	2 717 099	25,5%	2 636 329	23,9%	2 143 559	19,4%	10 288 322	93,2%	2 148 807	101,2%	(,2%)
Exchange Revenue															
Service charges - Electricity	4 145 552	4 277 512	1 125 611	27,2%	729 221	17,6%	842 028	19,7%	794 513	18,6%	3 491 373	81,6%	775 684	91,5%	2,4%
Service charges - Water	1 439 110	1 439 110	370 013	25,7%	353 518	24,6%	428 016	29,7%	353 955	24,6%	1 505 502	104,6%	445 423	97,9%	(20,5%)
Service charges - Waste Water Management	558 604	558 604	103 055	18,4%	156 812	28,1%	157 513	28,2%	112 113	20,1%	529 493	94,8%	121 783	96,0%	(7,9%)
Service charges - Waste Management	197 710	197 710	47 480	24,0%	47 570	24,1%	48 007	24,3%	47 385	24,0%	190 443	96,3%	45 027	97,7%	5,2%
Sale of Goods and Rendering of Services	67 527	70 464	13 815	20,5%	11 529	17,1%	16 761	23,8%	13 122	18,6%	55 228	78,4%	9 499	53,7%	38,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	514 053	595 131	150 915	29,4%	159 809	31,1%	168 245	28,3%	165 722	27,8%	644 690	108,3%	152 815	220,1%	8,4%
Interest earned from Current and Non Current Assets	78 241	78 241	16 299	20,8%	23 783	30,4%	30 388	38,6%	28 648	36,6%	99 118	126,7%	20 545	299,9%	39,4%
Dividends	12	12	6	48,0%	1	6,1%	-	-	3	20,7%	9	74,8%	-	317,4%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	48 414	48 414	11 118	23,0%	10 578	21,8%	9 885	20,4%	12 898	26,6%	44 480	91,9%	12 566	88,8%	2,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	42 268	55 018	8 787	20,8%	9 329	22,1%	7 495	13,6%	11 792	21,4%	37 403	68,0%	8 850	83,3%	33,2%
Non-Exchange Revenue															
Property rates	1 654 053	1 654 053	264 851	16,0%	607 108	36,7%	413 127	25,0%	507 268	30,7%	1 792 355	108,4%	388 893	104,4%	30,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 250	32 250	3 395	10,5%	8 322	25,8%	5 780	17,9%	7 508	23,3%	25 006	77,5%	7 499	145,9%	,1%
Licences or permits	1 507	1 507	429	28,5%	483	32,0%	409	27,2%	407	27,0%	1 728	114,7%	338	231,1%	20,5%
Transfer and subsidies - Operational	1 275 488	1 300 047	479 773	37,6%	401 022	31,4%	306 047	23,5%	19 796	1,5%	1 206 639	92,8%	105 076	94,6%	(81,2%)
Interest	150 408	150 408	47 821	31,8%	50 132	33,3%	54 790	36,4%	54 135	36,0%	206 878	137,5%	46 980	326,2%	15,2%
Fuel Levy	443 643	443 643	147 881	33,3%	147 881	33,3%	147 881	33,3%	-	-	443 643	100,0%	-	100,0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 900	9 900	-	-	-	-	-	-	1 723	17,4%	1 723	17,4%	2 844	29,0%	(39,4%)
Other Gains	1 385	130 325	86	6,2%	-	-	(43)	-	12 569	9,6%	12 612	9,7%	4 985	1 295,6%	152,1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	9 754 653	10 594 054	3 132 832	32,1%	2 534 973	26,0%	3 288 368	31,0%	2 128 650	20,1%	11 084 823	104,6%	2 963 858	114,4%	(28,2%)
Employee related costs	2 513 360	2 495 954	645 247	25,7%	648 158	25,8%	678 018	27,2%	669 593	26,8%	2 641 016	105,8%	577 939	104,1%	15,9%
Remuneration of councillors	79 728	78 428	17 647	22,1%	21 742	27,3%	19 386	24,7%	19 030	24,3%	77 805	99,2%	18 054	97,5%	5,4%
Bulk purchases - electricity	2 569 190	2 802 190	920 857	35,8%	775 106	30,2%	599 412	21,4%	640 556	22,9%	2 935 931	104,8%	1 112 710	137,8%	(42,4%)
Inventory consumed	642 068	687 708	429 426	66,9%	16 467	2,6%	935 558	136,0%	(312 864)	(45,5%)	1 068 588	155,4%	387 187	132,2%	(180,8%)
Debt impairment	1 917 562	2 117 562	479 391	25,0%	479 391	25,0%	523 100	24,7%	610 520	28,8%	2 092 401	98,8%	345 648	100,0%	76,6%
Depreciation and amortisation	420 694	674 788	128 513	30,5%	261 852	62,2%	206 485	30,6%	202 353	30,0%	799 203	118,4%	184 963	215,1%	9,4%
Interest	27 072	27 072	4 344	16,0%	16 332	60,3%	13 100	48,4%	23 677	87,5%	57 454	212,2%	20 094	150,3%	17,8%
Contracted services	620 042	771 372	65 290	10,5%	166 862	26,9%	169 559	22,0%	160 954	20,9%	562 665	72,9%	208 743	77,5%	(22,9%)
Transfers and subsidies	361	361	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	338 440	-	17 758	-	30 623	-	(5 327)	-	381 494	-	(20 430)	-	(73,9%)
Operational costs	592 875	566 918	103 671	17,5%	131 305	22,1%	113 878	20,1%	114 235	20,2%	463 089	81,7%	123 947	78,5%	(7,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	371 700	371 700	6	-	-	-	(751)	(2%)	5 921	1,6%	5 177	1,4%	5 005	1,3%	18,3%
Surplus/(Deficit)	905 472	448 297	(341 497)	-	182 126	-	(652 039)	-	14 909	-	(796 500)	-	(815 051)	-	-
Transfers and subsidies - capital (monetary allocations)	1 034 842	787 369	65 238	6,3%	149 286	14,4%	148 543	18,9%	90 430	11,5%	453 497	57,6%	176 618	66,5%	(48,8%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 940 314	1 235 666	(276 259)	-	331 412	-	(503 496)	-	105 340	-	(343 003)	-	(638 434)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 940 314	1 235 666	(276 259)	-	331 412	-	(503 496)	-	105 340	-	(343 003)	-	(638 434)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 940 314	1 235 666	(276 259)	-	331 412	-	(503 496)	-	105 340	-	(343 003)	-	(638 434)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	120 000	120 000	30 000	25,0%	30 000	25,0%	30 000	25,0%	30 000	25,0%	120 000	100,0%	30 000	100,0%	-
Surplus/(Deficit) for the year	2 060 314	1 355 666	(246 259)	-	361 412	-	(473 496)	-	135 340	-	(223 003)	-	(608 434)	-	-

Part 2: Capital Revenue and Expenditure

		2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance																
	1 339 880	1 140 830	49 782	3,7%	226 400	16,9%	110 318	9,7%	248 337	21,8%	634 838	55,6%	250 924	57,4%	(1,0%)	
National Government	1 019 284	771 811	31 014	3,0%	158 792	15,6%	73 262	9,5%	162 522	21,1%	425 589	55,1%	204 384	59,8%	(20,5%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	815	1,4%	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	14 000	14 000	790	5,6%	1 507	10,8%	1 923	13,7%	4 422	31,6%	8 642	61,7%	3 128	81,7%	41,4%	
Transfers recognised - capital	1 033 284	785 811	31 804	3,1%	160 299	15,5%	75 185	9,6%	166 943	21,2%	434 231	55,3%	208 328	56,1%	(19,9%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	306 597	355 019	17 979	5,9%	66 102	21,6%	35 133	9,9%	81 394	22,9%	200 607	56,5%	42 596	64,4%	91,1%	
Capital Expenditure Functional																
	1 339 880	1 140 830	49 782	3,7%	226 400	16,9%	110 318	9,7%	248 337	21,8%	634 838	55,6%	250 924	57,4%	(1,0%)	
Municipal governance and administration	54 371	54 007	506	,9%	2 484	4,6%	2 287	4,2%	29 604	54,8%	34 881	64,6%	50 419	63,5%	(41,3%)	
Executive and Council	4 700	6 400	-	-	226	4,8%	461	7,2%	1 456	22,7%	2 143	33,5%	2 687	44,3%	(45,8%)	
Finance and administration	49 671	47 607	506	1,0%	2 258	4,5%	1 826	3,8%	28 148	59,1%	32 738	68,8%	47 732	65,0%	(41,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	327 050	216 510	(6 137)	(1,9%)	19 421	5,9%	13 017	6,0%	13 256	6,1%	39 557	18,3%	22 125	33,2%	(40,1%)	
Community and Social Services	7 500	9 823	-	-	5 664	75,5%	486	4,9%	264	2,7%	6 413	65,3%	926	86,9%	(71,5%)	
Sport And Recreation	30 953	32 925	368	1,2%	700	2,3%	454	1,4%	1 240	3,8%	2 642	8,4%	3 467	41,4%	(64,2%)	
Public Safety	21 130	17 130	-	-	56	,3%	4 929	28,8%	534	3,1%	5 519	32,2%	665	22,1%	(19,6%)	
Housing	266 966	156 232	(6 504)	(2,4%)	13 001	4,9%	6 821	4,4%	11 218	7,2%	24 536	15,7%	17 067	32,3%	(34,3%)	
Health	500	400	-	-	-	-	328	81,9%	-	-	328	81,9%	-	-	-	
Economic and Environmental Services	390 743	229 962	2 727	,7%	23 621	5,9%	15 435	6,7%	46 873	20,4%	88 056	38,3%	20 979	39,2%	123,4%	
Planning and Development	57 003	56 457	890	1,6%	12 636	22,2%	5 887	4,6%	25 432	45,0%	44 945	79,4%	10 248	42,8%	148,2%	
Road Transport	333 740	173 506	1 837	,6%	10 385	3,1%	9 548	5,5%	21 441	12,4%	43 211	24,9%	10 731	38,3%	99,8%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	564 217	640 350	52 686	9,3%	181 475	32,2%	79 579	12,4%	158 605	24,8%	472 344	73,8%	157 401	86,3%	,8%	
Energy sources	278 845	343 645	19 584	7,0%	91 530	32,8%	34 665	10,1%	113 874	33,1%	259 653	75,6%	84 762	93,1%	34,3%	
Water Management	138 715	139 775	6 195	4,5%	42 760	30,8%	17 677	12,6%	30 239	21,6%	96 871	69,3%	27 052	55,8%	11,8%	
Waste Water Management	97 985	137 300	26 906	27,5%	43 479	44,4%	24 899	9,2%	12 689	9,2%	107 973	78,6%	41 855	115,6%	(69,7%)	
Waste Management	48 672	19 630	-	-	3 706	7,6%	2 338	11,9%	1 802	9,2%	7 846	40,0%	3 731	55,6%	(51,7%)	
Other	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	2 099 501	2 099 501	3 163 568	150,7%	2 560 439	122,0%	2 807 322	133,7%	1 971 747	93,9%	10 503 076	500,3%	706 395	324,3%	179,1%
Cash Flow from Investing Activities															
Receipts	9 900	9 900	(29)	(,3%)	4	-	(20)	(,2%)	1 715	17,3%	1 669	16,9%	2 850	28,8%	(39,8%)
Proceeds on disposal of PPE	9 900	9 900	-	-	-	-	-	-	1 723	17,4%	1 723	17,4%	2 844	29,0%	(39,4%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(29)	-	4	-	(20)	-	(8)	-	(54)	-	5	-	(251,6%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 339 880)	(1 339 880)	(49 782)	3,7%	(226 400)	16,9%	(110 318)	8,2%	(248 337)	18,5%	(634 838)	47,4%	(250 924)	47,8%	(1,0%)
Capital assets	(1 339 880)	(1 339 880)	(49 782)	3,7%	(226 400)	16,9%	(110 318)	8,2%	(248 337)	18,5%	(634 838)	47,4%	(250 924)	47,8%	(1,0%)
Net Cash from/(used) Investing Activities	(1 329 981)	(1 329 981)	(49 811)	3,7%	(226 397)	17,0%	(110 339)	8,3%	(246 622)	18,5%	(633 169)	47,6%	(248 074)	47,9%	(,6%)
Cash Flow from Financing Activities															
Receipts	95 090	95 090	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	95 090	95 090	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(155 247)	(155 247)	(5 222)	3,4%	(82 193)	52,9%	(5 601)	3,6%	(62 166)	40,0%	(155 182)	100,0%	(78 187)	100,0%	(20,5%)
Repayment of borrowing	(155 247)	(155 247)	(5 222)	3,4%	(82 193)	52,9%	(5 601)	3,6%	(62 166)	40,0%	(155 182)	100,0%	(78 187)	100,0%	(20,5%)
Net Cash from/(used) Financing Activities	(60 157)	(60 157)	(5 222)	8,7%	(82 193)	136,6%	(5 601)	9,3%	(62 166)	103,3%	(155 182)	258,0%	(78 187)	100,0%	(20,5%)
Net Increase/(Decrease) in cash held	709 363	709 363	3 108 535	438,2%	2 251 849	317,4%	2 691 382	379,4%	1 662 958	234,4%	9 714 725	1 369,5%	380 134	755,7%	337,5%
Cash/cash equivalents at the year begin:	711 161	711 161	(170 178)	(23,9%)	2 938 357	413,2%	5 190 206	729,8%	7 881 588	1 108,3%	(170 178)	(23,9%)	6 508 890	167,8%	21,1%
Cash/cash equivalents at the year end:	1 420 524	1 420 524	2 938 357	206,9%	5 190 206	365,4%	7 881 588	554,8%	9 544 546	671,9%	9 544 546	671,9%	6 889 012	442,2%	38,5%

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	317 479	7.2%	101 414	2.3%	97 603	2.2%	3 887 801	88.3%	4 404 297	35.4%	309 735	7.0%	858 414	19.5%	
Trade and Other Receivables from Exchange Transactions - Electricity	42 974	14.2%	9 487	3.1%	8 948	3.0%	240 552	79.7%	301 961	2.4%	1 046	3%	291 099	96.4%	
Receivables from Non-exchange Transactions - Property Rates	178 785	8.2%	61 748	2.8%	50 438	2.3%	1 888 226	86.6%	2 179 197	17.5%	63 314	2.9%	532 911	24.5%	
Receivables from Exchange Transactions - Waste Water Management	65 780	5.6%	22 173	1.9%	20 610	1.8%	1 059 530	90.7%	1 168 093	9.4%	31 443	2.7%	219 740	18.8%	
Receivables from Exchange Transactions - Waste Management	25 513	4.7%	9 650	1.8%	9 055	1.7%	499 230	91.9%	543 448	4.4%	14 546	2.7%	115 671	21.3%	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	162 881	4.7%	73 319	2.1%	71 560	2.1%	3 132 246	91.1%	3 440 006	27.6%	-	-	7 171	2%	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	25 512	6.3%	7 571	1.9%	5 105	1.3%	369 459	90.6%	407 647	3.3%	1 712	3.4%	39 945	9.8%	
Total By Income Source	818 924	6.6%	285 362	2.3%	263 320	2.1%	11 077 045	89.0%	12 444 650	100.0%	421 796	3.4%	2 064 952	16.6%	
Debtors Age Analysis By Customer Group															
Organs of State	134 364	6.5%	59 875	2.9%	53 632	2.6%	1 834 165	88.1%	2 082 036	16.7%	0	-	1 973	,1%	
Commercial	209 537	8.4%	57 931	2.3%	54 605	2.2%	2 179 948	87.1%	2 502 022	20.1%	-	-	-	-	-
Households	475 023	6.0%	167 556	2.1%	155 083	2.0%	7 062 931	89.9%	7 860 593	63.2%	421 796	5.4%	2 062 979	26.2%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	818 924	6.6%	285 362	2.3%	263 320	2.1%	11 077 045	89.0%	12 444 650	100.0%	421 796	3.4%	2 064 952	16.6%	

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	391 349	100,0%	-	-	-	-	-	-	391 349	97,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 093	100,0%	-	-	-	-	-	-	9 093	2,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	400 441	100,0%	-	-	-	-	-	-	400 441	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	244 317	240 441	79 683	32,6%	22 748	9,3%	53 286	22,2%	39 416	16,4%	195 133	81,2%	33 306	74,6%	18,3%
Exchange Revenue															
Service charges - Electricity	43 246	43 246	9 012	20,8%	5 630	13,0%	8 067	18,7%	8 782	20,3%	31 491	72,8%	8 192	73,1%	7,2%
Service charges - Water	20 061	17 654	2 227	11,1%	360	1,8%	1 938	11,0%	1 426	8,1%	5 952	33,7%	1 459	23,3%	(2,3%)
Service charges - Waste Water Management	15 512	14 581	3 224	20,8%	3 204	20,7%	3 177	21,8%	3 178	21,8%	12 783	87,7%	2 906	65,5%	9,4%
Service charges - Waste Management	15 152	14 091	3 111	20,5%	3 095	20,4%	3 073	21,8%	3 071	21,8%	12 350	87,6%	2 800	64,7%	9,7%
Sale of Goods and Rendering of Services	169	470	191	113,3%	143	84,6%	51	10,8%	34	7,2%	419	89,2%	40	84,8%	(16,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	57	-	58	-	2	-	52	-	169	-	-	-	(100,0%)
Interest earned from Receivables	13 914	13 914	10 783	77,5%	3 103	22,3%	11 105	79,8%	11 279	81,1%	36 270	260,7%	8 583	397,5%	31,4%
Interest earned from Current and Non Current Assets	256	344	-	-	-	-	-	-	-	-	-	-	34	36,8%	(100,0%)
Dividends	-	-	11	-	-	-	-	-	-	-	11	-	-	15,4%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	550	720	264	48,1%	172	31,3%	166	23,0%	258	35,9%	861	119,5%	511	164,5%	(49,4%)
Licence and permits	6	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	78	110	109	140,6%	72	93,1%	-	-	-	-	181	164,5%	198	267,1%	(100,0%)
Non-Exchange Revenue															
Property rates	28 755	28 755	6 918	24,1%	6 927	24,1%	6 932	24,1%	7 010	24,4%	27 787	96,6%	6 621	80,0%	5,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	1 294	-	1 294	-	-	-	(100,0%)
Fines, penalties and forfeits	25	13	-	-	-	-	-	-	-	-	-	-	1	34,2%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 416	98 362	40 876	41,5%	9	-	15 727	16,0%	4	-	56 616	57,6%	26	69,4%	(83,3%)
Interest	8 178	8 178	2 899	35,4%	(26)	(3%)	3 048	37,3%	3 029	37,0%	8 949	109,4%	1 935	40,5%	56,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 146	240 441	39 462	16,2%	10 219	4,2%	16 078	6,7%	3 207	1,3%	68 965	28,7%	17 141	7,7%	(81,3%)
Employee related costs	82 956	82 056	26 064	31,4%	-	-	14	-	6	-	26 084	31,8%	5	-	18,3%
Remuneration of councillors	5 713	5 013	2 212	38,7%	-	-	-	-	-	-	2 212	44,1%	-	-	-
Bulk purchases - electricity	39 862	39 862	2 481	6,2%	4 112	10,3%	6 260	15,7%	-	-	12 853	32,2%	6 524	(73,6%)	(100,0%)
Inventory consumed	12 843	7 566	2 044	15,9%	1 742	13,6%	1 960	25,9%	988	13,1%	6 733	89,0%	2 423	42,2%	(59,2%)
Debt impairment	24 940	24 940	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 815	34 815	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 000	14 000	1 435	14,4%	3 143	31,4%	5 002	35,7%	27	2%	9 607	68,6%	3 229	128,0%	(99,2%)
Contracted services	17 771	16 226	3 147	17,7%	431	2,4%	1 399	8,6%	768	4,7%	5 746	35,4%	1 306	27,4%	(41,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	118	-	39	-	233	-	164	-	555	-	91	-	79,2%
Operational costs	15 246	15 962	1 960	12,9%	752	4,9%	1 209	7,6%	1 255	7,9%	5 175	32,4%	3 562	66,5%	(64,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	172	0	40 221	-	12 529	-	37 209	-	36 208	-	126 168	-	16 165	-	-
Transfers and subsidies - capital (monetary allocations)	42 641	42 641	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 813	42 641	40 221	-	12 529	-	37 209	-	36 208	-	126 168	-	16 165	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 813	42 641	40 221	-	12 529	-	37 209	-	36 208	-	126 168	-	16 165	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 813	42 641	40 221	-	12 529	-	37 209	-	36 208	-	126 168	-	16 165	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 813	42 641	40 221	-	12 529	-	37 209	-	36 208	-	126 168	-	16 165	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	43 047	41 817	959	2,2%	664	1,5%	837	2,0%	335	,8%	2 795	6,7%	3 317	19,5%	(89,9%)
National Government	41 273	41 273	935	2,3%	663	1,6%	833	2,0%	294	,7%	2 725	6,6%	3 298	19,9%	(91,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 273	41 273	935	2,3%	663	1,6%	833	2,0%	294	,7%	2 725	6,6%	3 298	19,9%	(91,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 774	544	24	1,4%	2	,1%	3	,6%	41	7,6%	70	13,0%	19	4,0%	118,1%
Capital Expenditure Functional	43 047	41 817	959	2,2%	664	1,5%	837	2,0%	335	,8%	2 795	6,7%	3 317	19,5%	(89,9%)
Municipal governance and administration	1 024	539	24	2,4%	2	,2%	3	,6%	41	7,7%	70	13,1%	19	12,4%	118,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 024	539	24	2,4%	2	,2%	3	,6%	41	7,7%	70	13,1%	19	12,4%	118,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	9 230	-	-	-	-	434	4,7%	-	-	434	4,7%	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	9 230	-	-	-	-	434	4,7%	-	-	434	4,7%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	8 096	191	47,6%	147	36,8%	157	1,9%	143	1,8%	638	7,9%	-	89,7%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	400	8 096	191	47,6%	147	36,8%	157	1,9%	143	1,8%	638	7,9%	-	89,7%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 623	23 952	745	1,8%	516	1,2%	243	1,0%	151	,6%	1 654	6,9%	3 298	16,4%	(95,4%)
Energy sources	41 473	6 700	-	-	516	1,2%	243	3,6%	-	-	758	11,3%	1 254	21,5%	(100,0%)
Water Management	150	17 252	745	496,3%	-	-	-	-	151	,9%	896	5,2%	2 044	18,2%	(92,6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24	

Net Cash from/(used) Operating Activities	31 134	23 420	-	-	0	-	-	-	0	-	0	-	-	28,8%	(100,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 047)	(41 817)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(43 047)	(41 817)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 047)	(41 817)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(11 913)	(18 397)	-	-	0	-	-	-	0	-	0	-	-	75,1%	(100,0%)
Cash/cash equivalents at the year begin:	343	343	-	-	-	-	0	-	0	-	-	-	21 754	-	(100,0%)
Cash/cash equivalents at the year end:	(11 570)	(18 054)	-	-	0	-	0	-	0	-	0	-	21 754	72,2%	(100,0%)

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	1 528	1,6%	1 597	1,7%	1 565	1,7%	89 663	95,0%	94 354	16,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 413	6,5%	1 324	6,1%	1 051	4,8%	17 923	82,6%	21 711	3,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 147	2,2%	2 165	2,2%	2 032	2,1%	92 175	93,6%	98 518	16,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 261	1,7%	1 173	1,6%	1 172	1,6%	71 051	95,2%	74 657	12,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 044	1,4%	1 049	1,4%	1 130	1,6%	69 325	95,6%	72 548	12,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	1,6%	18	1,2%	22	1,5%	1 382	95,6%	1 445	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 766	1,7%	3 753	1,7%	3 769	1,7%	214 577	95,0%	225 866	38,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 825)	50,4%	(2 560)	45,7%	(410)	7,3%	191	(3,4%)	(5 603)	(1,0%)	-	-	-	-
Total By Income Source	8 357	1,4%	8 519	1,5%	10 331	1,8%	556 288	95,3%	583 495	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	265	3,7%	206	2,9%	125	1,8%	6 460	91,6%	7 056	1,2%	-	-	-	-
Commercial	418	2,1%	643	3,3%	1 033	5,2%	17 589	89,4%	19 683	3,4%	-	-	-	-
Households	7 041	1,4%	6 978	1,4%	8 449	1,6%	489 771	95,6%	512 239	87,8%	-	-	-	-
Other	634	1,4%	691	1,6%	725	1,6%	42 468	95,4%	44 518	7,6%	-	-	-	-
Total By Customer Group	8 357	1,4%	8 519	1,5%	10 331	1,8%	556 288	95,3%	583 495	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	(597)	(,2%)	4 784	1,7%	2 535	,9%	269 738	97,6%	276 459	89,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(640)	(1,9%)	489	1,5%	(3 438)	(10,3%)	37 051	110,7%	33 462	10,9%
Auditor-General	-	-	-	-	(500)	(15,5%)	3 728	115,5%	3 228	1,0%
Other	(1 275)	22,6%	(1 848)	32,8%	(2 347)	41,7%	(161)	2,9%	(5 632)	(1,8%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(2 512)	(,8%)	3 425	1,1%	(3 750)	(1,2%)	310 356	100,9%	307 518	100,0%

Contact Details		
Municipal Manager	Mr Botumelo C Mokomele	053 330 0206
Chief Financial Officer	Mr Sithembile Tooi	053 330 0221

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	414 289	414 289	-	-	-	-	57 933	14,0%	236 640	57,1%	284 573	71,1%	-	-	(100,0%)
Exchange Revenue															
Service charges - Electricity	102 820	102 820	-	-	-	-	-	-	2 963	2,9%	2 963	2,9%	-	-	(100,0%)
Service charges - Water	58 300	58 300	-	-	-	-	42 863	73,5%	21 392	36,7%	64 254	110,2%	-	-	(100,0%)
Service charges - Waste Water Management	34 108	34 108	-	-	-	-	3 701	10,9%	5 273	15,5%	8 975	26,3%	-	-	(100,0%)
Service charges - Waste Management	23 108	23 108	-	-	-	-	3 565	15,4%	442	1,9%	4 007	17,3%	-	-	(100,0%)
Sale of Goods and Rendering of Services	-	-	-	-	-	-	38	-	77	-	116	-	-	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 317	21 317	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 590	1 590	-	-	-	-	126	7,9%	188	11,8%	314	19,7%	-	-	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	265	265	-	-	-	-	134	50,6%	184 643	69 674,4%	184 777	69 725,0%	-	1,7%	(100,0%)
Non-Exchange Revenue															
Property rates	48 897	48 897	-	-	-	-	7 506	15,4%	21 662	44,3%	29 168	59,7%	-	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14	14	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	477	477	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	122 121	122 121	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 272	1 272	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	591 510	591 510	-	-	-	-	24 767	4,2%	34 863	5,9%	59 630	10,1%	-	12,4%	(100,0%)
Employee related costs	170 848	170 848	-	-	-	-	22 745	13,3%	32 601	19,1%	55 345	32,4%	-	43,6%	(100,0%)
Remuneration of councillors	7 520	7 520	-	-	-	-	0	-	0	-	0	-	-	9,6%	(100,0%)
Bulk purchases - electricity	98 580	98 580	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	45 097	45 097	-	-	-	-	8	-	18	-	27	,1%	-	-	(100,0%)
Debt impairment	136 846	136 846	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 419	50 419	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	56 021	56 021	-	-	-	-	1	-	1	-	1	-	-	-	(100,0%)
Contracted services	9 492	9 492	-	-	-	-	1 173	12,4%	(1)	-	1 172	12,3%	-	-	(100,0%)
Transfers and subsidies	2 332	2 332	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	568	-	1 720	-	2 288	-	-	-	(100,0%)
Operational costs	14 355	14 355	-	-	-	-	272	1,9%	525	3,7%	797	5,6%	-	,1%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(177 222)	(177 222)	-	-	-	-	33 166	-	201 776	-	234 943	-	-	-	-
Transfers and subsidies - capital (monetary allocations)	37 259	37 259	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(139 962)	(139 962)	-	-	-	-	33 166	-	201 776	-	234 943	-	-	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(139 962)	(139 962)	-	-	-	-	33 166	-	201 776	-	234 943	-	-	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(139 962)	(139 962)	-	-	-	-	33 166	-	201 776	-	234 943	-	-	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(139 962)	(139 962)	-	-	-	-	33 166	-	201 776	-	234 943	-	-	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	37 259	37 259	-	-	-	-	-	-	-	-	-	-	-	-	
National Government	37 259	37 259	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	37 259	37 259	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	37 259	37 259	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	11 100	11 100	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	26 159	26 159	-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	6 787	6 787	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	16 286	16 286	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	3 087	3 087	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	325 454	325 454	-	-	-	-	-	-	-	-	-	-	-	-	5%
Property rates	24 789	24 789	-	-	-	-	-	-	-	-	-	-	-	-	3%
Service charges	107 529	107 529	-	-	-	-	-	-	-	-	-	-	-	-	3%
Other revenue	899	899	-	-	-	-	-	-	-	-	-	-	-	-	137.1%
Transfers and Subsidies - Operational	127 728	127 728	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	53 931	53 931	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 578	10 578	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(308 340)	(308 340)	-	-	-	-	22 730	(7.4%)	30 567	(9.9%)	53 297	(17.3%)	-	(25.2%)	(100.0%)
Suppliers and employees	(274 632)	(274 632)	-	-	-	-	22 730	(8.3%)	30 567	(11.1%)	53 297	(19.4%)	-	(28.2%)	(100.0%)
Finance charges	(33 708)	(33 708)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	17 113	17 113	-	-	-	-	22 730	132,8%	30 567	178,6%	53 297	311,4%	-	317,0%	(100,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 931)	(53 931)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(53 931)	(53 931)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(53 931)	(53 931)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(36 818)	(36 818)	-	-	-	-	22 730	(61,7%)	30 567	(83,0%)	53 297	(144,8%)	-	(225,3%)	(100,0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	22 730	-	-	-	70 931	-	(68,0%)
Cash/cash equivalents at the year end:	(36 818)	(36 818)	-	-	-	-	22 730	(61,7%)	53 297	(144,8%)	53 297	(144,8%)	70 931	(226,3%)	(24,9%)

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	22 117	6,1%	8 528	2,4%	45 573	12,6%	286 356	79,0%	362 573	35,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 860	20,1%	3 462	3,5%	3 467	3,5%	72 141	72,9%	98 931	9,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 908	6,0%	2 069	3,2%	2 088	3,2%	57 452	87,7%	65 517	6,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 991	6,0%	1 563	3,2%	1 572	3,2%	43 357	87,6%	49 483	4,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	144	5,8%	72	2,9%	72	2,9%	2 219	88,5%	2 508	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	-	11	-	9	-	430 267	100,0%	430 298	42,6%	-	-	-	-
Total By Income Source	49 032	4,9%	15 706	1,6%	52 781	5,2%	891 793	88,4%	1 009 311	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 875	8,2%	3 062	1,4%	6 380	2,9%	191 430	87,5%	218 749	21,7%	-	-	-	-
Commercial	3 243	6,3%	920	1,8%	1 183	2,3%	45 997	89,6%	51 343	5,1%	-	-	-	-
Households	27 226	3,7%	11 600	1,6%	45 087	6,2%	647 350	88,5%	731 264	72,5%	-	-	-	-
Other	687	8,6%	124	1,6%	130	1,6%	7 015	88,2%	7 956	,8%	-	-	-	-
Total By Customer Group	49 032	4,9%	15 706	1,6%	52 781	5,2%	891 793	88,4%	1 009 311	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	213	2,3%	117	1,3%	282	3,1%	8 536	93,3%	9 148	99,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28	33,8%	17	20,7%	37	45,5%	-	-	81	,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	241	2,6%	133	1,4%	319	3,5%	8 536	92,5%	9 229	100,0%

Contact Details

Municipal Manager	Mr Chris Mkomela	079 874 0109
Chief Financial Officer	Mrs Phumla Senyane	076 355 7315

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	257 562	257 562	56 850	22,1%	8 850	3,4%	-	-	(24 980)	(9,7%)	40 720	15,8%	8 866	36,8%	(381,8%)
Exchange Revenue															
Service charges - Electricity	37 981	37 981	177	,5%	126	,3%	-	-	299	,8%	601	1,6%	-	-	(100,0%)
Service charges - Water	27 509	27 509	2 810	10,2%	2 244	8,2%	-	-	(10 500)	(38,2%)	(5 446)	(19,8%)	3 255	58,2%	(422,6%)
Service charges - Waste Water Management	12 026	12 026	1 054	8,8%	1 024	8,5%	-	-	1 020	8,5%	3 097	25,8%	1 028	63,3%	(,8%)
Service charges - Waste Management	7 940	7 940	617	7,8%	595	7,5%	-	-	604	7,6%	1 817	22,9%	609	56,8%	(,8%)
Sale of Goods and Rendering of Services	101	101	44	43,8%	22	22,1%	-	-	17	16,4%	83	82,3%	14	79,4%	22,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 200	29 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	100	100	(0)	(,2%)	91	90,9%	-	-	93	93,3%	184	184,0%	-	35,8%	(100,0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	786	786	63	8,0%	86	10,9%	-	-	62	7,9%	210	26,7%	62	58,3%	(,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	144	144	10	7,0%	6	3,9%	-	-	10	7,0%	26	17,9%	10	(151,2%)	,2%
Non-Exchange Revenue															
Property rates	17 371	17 371	7 048	40,6%	958	5,5%	-	-	(38 397)	(221,0%)	(30 391)	(175,0%)	133	34,6%	(28 885,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	103 582	103 582	41 402	40,0%	-	-	-	-	18 106	17,5%	59 508	57,5%	-	30,7%	(100,0%)
Interest	10 800	10 800	3 625	33,6%	3 698	34,2%	-	-	3 705	34,3%	11 029	102,1%	3 755	63,2%	(1,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	245 218	245 218	9 668	3,9%	12 347	5,0%	-	-	37 823	15,4%	59 838	24,4%	8 227	118,3%	359,8%
Employee related costs	90 284	90 284	7 792	8,6%	8 579	9,5%	-	-	8 572	9,5%	24 943	27,6%	6 998	118,9%	22,5%
Remuneration of councillors	5 790	5 790	442	7,6%	442	7,6%	-	-	442	7,6%	1 325	22,9%	442	101,6%	-
Bulk purchases - electricity	42 000	42 000	-	-	203	,5%	-	-	14 578	34,7%	14 781	35,2%	131	12,3%	11 042,0%
Inventory consumed	10 560	10 560	271	2,6%	1 164	11,0%	-	-	1 553	14,7%	2 987	28,3%	104	20,7%	1 386,7%
Debt impairment	25 086	25 086	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 988	24 988	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	16 000	16 000	-	-	16	,1%	-	-	1 303	8,1%	1 319	8,2%	5	3,8%	24 330,5%
Contracted services	10 752	10 752	698	6,5%	1 408	13,1%	-	-	7 634	72,9%	9 940	92,4%	207	57,8%	3 684,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 158	19 158	466	2,4%	535	2,8%	-	-	3 542	18,5%	4 543	23,7%	339	893,0%	945,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 344	12 344	47 182	-	(3 497)	-	-	-	(62 803)	-	(19 119)	-	639	-	-
Transfers and subsidies - capital (monetary allocations)	59 767	59 767	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 111	72 111	47 182	-	(3 497)	-	-	-	(62 803)	-	(19 119)	-	639	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 111	72 111	47 182	-	(3 497)	-	-	-	(62 803)	-	(19 119)	-	639	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 111	72 111	47 182	-	(3 497)	-	-	-	(62 803)	-	(19 119)	-	639	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 111	72 111	47 182	-	(3 497)	-	-	-	(62 803)	-	(19 119)	-	639	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	60 528	60 528	4 022	6,6%	28	-	-	-	705	1,2%	4 756	7,9%	23	33,0%	2 908,9%
National Government	58 578	58 578	3 407	5,8%	-	-	-	-	428	,7%	3 834	6,5%	-	32,9%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 578	58 578	3 407	5,8%	-	-	-	-	428	,7%	3 834	6,5%	-	32,9%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 950	1 950	615	31,5%	28	1,5%	-	-	278	14,2%	921	47,2%	23	35,1%	1 084,7%
Capital Expenditure Functional	60 528	60 528	4 022	6,6%	28	-	-	-	705	1,2%	4 756	7,9%	23	35,7%	2 908,9%
Municipal governance and administration	1 750	1 750	584	33,4%	28	1,6%	-	-	77	4,4%	690	39,4%	-	91,4%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 750	1 750	584	33,4%	28	1,6%	-	-	77	4,4%	690	39,4%	-	91,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 470	4 470	10	,2%	-	-	-	-	-	-	10	,2%	-	-	-
Community and Social Services	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
Sport And Recreation	4 470	4 470	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 770	1 770	702	39,6%	-	-	-	-	428	24,2%	1 129	63,8%	-	67,7%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 770	1 770	702	39,6%	-	-	-	-	428	24,2%	1 129	63,8%	-	67,7%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	52 538	52 538	2 726	5,2%	-	-	-	-	200	,4%	2 926	5,6%	23	25,6%	754,2%
Energy sources	3 900	3 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	23 488	23 488	115	,5%	-	-	-	-	200	,9%	315	1,3%	23	4,2%	754,2%
Waste Water Management	22 822	22 822	2 611	11,4%	-	-	-	-	-	-	2 611	11,4%	-	47,1%	-
Waste Management	2 329	2 329	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	279 359	279 359	45 704	16,4%	7 689	2,8%	-	-	44 188	15,8%	97 581	34,9%	734	26,3%	5 920,3%
Property rates	21 128	21 128	676	3,2%	289	1,4%	-	-	251	1,2%	1 216	5,8%	303	36,1%	(17,1%)
Service charges	81 174	81 174	863	1,1%	542	,7%	-	-	501	,6%	1 905	2,3%	363	14,7%	37,8%
Other revenue	13 443	13 443	(16)	(,1%)	406	3,0%	-	-	670	5,0%	1 060	7,9%	68	18,7%	887,3%
Transfers and Subsidies - Operational	103 726	103 726	41 402	39,9%	3 000	2,9%	-	-	18 106	17,5%	62 508	60,3%	-	33,8%	(100,0%)
Transfers and Subsidies - Capital	59 767	59 767	2 780	4,7%	3 360	5,6%	-	-	24 567	41,1%	30 707	51,4%	-	8,4%	(100,0%)
Interest	100	100	0	,3%	92	91,6%	-	-	93	93,3%	185	185,2%	-	30,6%	(100,0%)
Dividends	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(194 544)	(194 544)	(12 017)	6,2%	(18 574)	9,5%	-	-	(10 525)	5,4%	(41 116)	21,1%	(184)	7,1%	5 621,0%
Suppliers and employees	(178 544)	(178 544)	(12 006)	6,7%	(18 574)	10,4%	-	-	(10 525)	5,9%	(41 105)	23,0%	(184)	7,6%	5 621,0%
Finance charges	(16 000)	(16 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(11)	-	-	-	-	-	-	-	(11)	-	-	-	-

Net Cash from/(used) Operating Activities	84 815	84 815	33 688	39,7%	(10 885)	(12,8%)	-	-	33 663	39,7%	56 465	66,6%	550	(224,9%)	6 020,4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 528)	(60 528)	(2 719)	4,5%	(33)	,1%	-	-	(698)	1,2%	(3 450)	5,7%	(27)	30,0%	2 490,0%
Capital assets	(60 528)	(60 528)	(2 719)	4,5%	(33)	,1%	-	-	(698)	1,2%	(3 450)	5,7%	(27)	30,0%	2 490,0%
Net Cash from/(used) Investing Activities	(60 528)	(60 528)	(2 719)	4,5%	(33)	,1%	-	-	(698)	1,2%	(3 450)	5,7%	(27)	30,0%	2 490,0%
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	24 286	24 286	30 969	127,5%	(10 918)	(45,0%)	-	-	32 964	135,7%	53 016	218,3%	523	(31,4%)	6 202,4%
Cash/cash equivalents at the year begin:	1 594	1 594	-	-	64 957	4 074,0%	54 039	3 389,3%	54 039	3 389,3%	-	-	29 970	-	80,3%
Cash/cash equivalents at the year end:	25 981	25 981	30 116	116,4%	54 039	208,8%	54 039	208,8%	87 004	336,2%	87 004	336,2%	30 493	(46,1%)	185,3%

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	4 614	1,6%	2 856	1,0%	2 072	,7%	277 398	96,7%	286 941	48,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	3	100,0%	3	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	77	2%	69	,2%	676	1,6%	40 460	98,0%	41 282	6,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 177	1,4%	1 157	1,4%	1 107	1,3%	79 101	95,8%	82 542	13,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	698	1,5%	689	1,5%	672	1,4%	44 904	95,6%	46 963	7,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 765	3,0%	3 727	3,0%	3 690	2,9%	115 050	91,1%	126 232	21,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121	,9%	121	,9%	121	,9%	13 369	97,4%	13 732	2,3%	-	-	-	-
Total By Income Source	10 452	1,7%	8 619	1,4%	8 338	1,4%	570 285	95,4%	597 694	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 787	1,8%	7 970	1,4%	7 707	1,4%	526 122	95,4%	551 586	92,3%	-	-	-	-
Commercial	665	1,4%	649	1,4%	631	1,4%	44 163	95,8%	46 108	7,7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 452	1,7%	8 619	1,4%	8 338	1,4%	570 285	95,4%	597 694	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mopedi Mohale	051 673 9600
Chief Financial Officer	Mr Pili Vincent Lliba	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	(989)	42 440	8 127	(821,3%)	(38)	3,9%	34 148	80,5%	121	,3%	42 358	99,8%	8 424	48,9%	(98,6%)
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	(230)	(437)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(230)	(437)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(230)	(437)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 219)	42 003	8 127	(666,4%)	(38)	3,2%	34 148	81,3%	121	,3%	42 358	100,8%	8 424	92,3%	(98,6%)
Cash/cash equivalents at the year begin:	-	-	307	-	8 434	-	8 396	-	42 544	-	307	-	20 711	-	105,4%
Cash/cash equivalents at the year end:	(1 219)	42 003	8 434	(691,6%)	8 396	(688,5%)	42 544	101,3%	42 665	101,6%	42 665	101,6%	29 135	93,5%	46,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	,6%	62	,5%	61	,5%	12 565	98,5%	12 759	100,0%	-	-	-	-
Total By Income Source	70	,6%	62	,5%	61	,5%	12 565	98,5%	12 759	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	60	,5%	61	,5%	61	,5%	12 078	98,5%	12 261	96,1%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100,0%	480	3,8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	56,0%	1	5,9%	-	-	7	38,2%	18	,1%	-	-	-	-
Total By Customer Group	70	,6%	62	,5%	61	,5%	12 565	98,5%	12 759	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(63)	(,5%)	(23)	(,2%)	-	-	13 339	100,7%	13 253	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(63)	(,5%)	(23)	(,2%)	-	-	13 339	100,7%	13 253	100,0%

Contact Details		
Municipal Manager	Ms Lebogang Moletsane	051 713 9304
Chief Financial Officer	Mr Mpho Matthews David Tamasane	051 011 2238

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	134 359	146 911	11 699	8,7%	23 493	17,5%	32 292	22,0%	12 360	8,4%	79 844	54,3%	10 760	188,8%	14,9%
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	(107 274)	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(107 274)	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(107 274)	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
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	27 086	150 911	11 699	43,2%	23 493	86,7%	32 292	21,4%	12 360	8,2%	79 844	52,9%	10 760	(50,1%)	14,9%
Cash/cash equivalents at the year begin:	155 811	155 811	-	-	11 699	7,5%	35 192	22,6%	67 484	43,3%	-	-	31 328	-	115,4%
Cash/cash equivalents at the year end:	182 897	306 723	11 699	6,4%	35 192	19,2%	67 484	22,0%	79 844	26,0%	79 844	26,0%	42 087	(51,1%)	89,7%

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	11 737	2,2%	-	-	5 829	1,1%	506 916	96,7%	524 481	27,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 235	2,3%	29	-	779	8%	92 316	96,8%	95 360	5,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 439	3,3%	(18)	-	5 042	1,0%	472 035	95,7%	493 498	25,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 773	2,3%	-	-	3 235	1,1%	282 706	96,6%	292 714	15,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(5)	-	-	-	(1)	-	50 326	100,0%	50 320	2,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	58 821	100,0%	58 821	3,1%	-	-	-	-
Interest on Arrear Debtor Accounts	21 260	6,3%	-	-	10 733	3,2%	304 056	90,5%	336 049	17,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(653)	(1,2%)	(558)	(1,0%)	8 708	15,9%	47 261	86,3%	54 758	2,9%	-	-	-	-
Total By Income Source	57 786	3,0%	(546)	-	34 325	1,8%	1 814 437	95,2%	1 906 002	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 127	3,6%	(376)	(,3%)	9 112	8,0%	100 765	88,7%	113 628	6,0%	-	-	-	-
Commercial	2 540	4,3%	(13)	-	1 196	2,0%	55 418	93,7%	59 141	3,1%	-	-	-	-
Households	50 448	2,9%	(152)	-	23 743	1,4%	1 652 999	95,7%	1 727 039	90,6%	-	-	-	-
Other	671	10,8%	(5)	(,1%)	273	4,4%	5 254	84,8%	6 194	,3%	-	-	-	-
Total By Customer Group	57 786	3,0%	(546)	-	34 325	1,8%	1 814 437	95,2%	1 906 002	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	-	-	-	-	-	-	46 917	100,0%	46 917	12,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	550	2%	(1 033)	(,5%)	(470)	(,2%)	229 360	100,4%	228 407	59,9%
Auditor-General	(300)	28,3%	-	-	(759)	71,7%	-	-	(1 059)	(,3%)
Other	12 753	11,9%	999	,9%	6 760	6,3%	86 753	80,9%	107 265	28,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 003	3,4%	(34)	-	5 530	1,4%	363 030	95,2%	381 529	100,0%

Contact Details

Municipal Manager	Mr Mojelefa Mollole	057 733 0106
Chief Financial Officer	Mr Amos Makoeae Makoeae	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	83 290	83 290	(110 593)	(132,8%)	(78 565)	(94,3%)	(91 694)	(110,1%)	(40 954)	(49,2%)	(321 806)	(386,4%)	26 117	39,4%	(256,8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 767)	(82 767)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(82 767)	(82 767)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(82 767)	(82 767)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	523	523	(110 593)	(21 130,3%)	(78 565)	(15 010,9%)	(91 694)	(17 520,2%)	(40 954)	(7 825,1%)	(321 806)	(61 487,8%)	26 117	59,5%	(256,8%)
Cash/cash equivalents at the year begin:	3 208	3 208	-	-	(110 593)	(3 447,5%)	(189 158)	(5 896,6%)	(280 584)	(8 746,7%)	-	-	79 519	-	(452,9%)
Cash/cash equivalents at the year end:	3 731	3 731	(110 593)	(2 963,9%)	(189 158)	(5 069,5%)	(280 584)	(7 519,8%)	(321 537)	(8 617,4%)	(321 537)	(8 617,4%)	105 636	58,5%	(404,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 867	4,0%	913	2,0%	892	1,9%	42 989	92,1%	46 661	7,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	562	3,1%	181	1,0%	165	9%	17 281	95,0%	18 190	2,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 189	5,9%	2 310	2,6%	2 233	2,6%	77 820	88,9%	87 552	14,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 922	2,8%	3 907	1,4%	3 802	1,3%	266 893	94,5%	282 524	45,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 103	2,8%	2 525	1,4%	2 527	1,4%	173 761	94,5%	183 916	29,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	82	1,9%	40	,9%	39	,9%	4 143	96,3%	4 304	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26	3,9%	12	1,8%	15	2,3%	602	91,9%	655	,1%	-	-	-	-
Total By Income Source	20 751	3,3%	9 889	1,6%	9 673	1,6%	583 489	93,5%	623 802	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 043	6,3%	1 779	2,8%	1 808	2,8%	56 535	88,1%	64 166	10,3%	-	-	-	-
Commercial	1 218	6,6%	414	2,2%	408	2,2%	16 426	88,9%	18 467	3,0%	-	-	-	-
Households	15 209	2,8%	7 574	1,4%	7 373	1,4%	506 390	94,4%	536 546	86,0%	-	-	-	-
Other	281	6,1%	121	2,6%	83	1,8%	4 138	89,5%	4 623	,7%	-	-	-	-
Total By Customer Group	20 751	3,3%	9 889	1,6%	9 673	1,6%	583 489	93,5%	623 802	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	32	100,0%	32	-
Trade Creditors	19 919	9,1%	8 886	4,1%	8 491	3,9%	180 747	82,9%	218 043	96,4%
Auditor-General	-	-	-	-	-	-	198	100,0%	198	,1%
Other	1 561	19,5%	750	9,4%	614	7,7%	5 082	63,4%	7 987	3,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 480	9,5%	9 636	4,3%	9 105	4,0%	186 040	82,2%	226 261	100,0%

Contact Details

Municipal Manager	Mr Mpho Sehloho	053 541 0014
Chief Financial Officer	Mr Thabo Matile	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	127 468	133 301	118 151	92,7%	70 957	55,7%	147 868	110,9%	233 474	175,1%	570 450	427,9%	65 192	1 085,5%	258,1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 620)	(50 620)	(4 660)	9,2%	(13 770)	27,2%	(22 338)	44,1%	(14 578)	28,8%	(55 346)	109,3%	(908)	5,8%	1 505,6%
Capital assets	(50 620)	(50 620)	(4 660)	9,2%	(13 770)	27,2%	(22 338)	44,1%	(14 578)	28,8%	(55 346)	109,3%	(908)	5,8%	1 505,6%
Net Cash from/(used) Investing Activities	(50 620)	(50 620)	(4 660)	9,2%	(13 770)	27,2%	(22 338)	44,1%	(14 577)	28,8%	(55 345)	109,3%	(908)	5,9%	1 505,5%
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	76 848	82 681	113 491	147,7%	57 187	74,4%	125 530	151,8%	218 897	264,7%	515 105	623,0%	64 284	(37 684,8%)	240,5%
Cash/cash equivalents at the year begin:	60 000	(7 412)	17 826	28,7%	131 170	218,6%	188 357	(2 541,2%)	313 887	(4 234,8%)	17 826	(240,5%)	369 495	49,7%	(15,0%)
Cash/cash equivalents at the year end:	136 848	75 269	131 170	95,9%	188 357	137,6%	313 887	417,0%	532 785	707,8%	532 785	707,8%	433 779	2 174,4%	22,8%

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	804	3,8%	557	2,6%	524	2,5%	19 482	91,2%	21 367	10,8%	(955)	(4,5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 286	25,9%	2 688	11,1%	2 133	8,8%	13 118	54,1%	24 226	12,3%	2 258	9,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 558	2,0%	743	1,0%	496	,7%	73 460	96,3%	76 258	38,7%	(2 685)	(3,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	884	2,8%	783	2,5%	755	2,4%	28 735	92,2%	31 157	15,8%	(2 043)	(6,6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	512	2,5%	451	2,2%	432	2,1%	19 414	93,3%	20 810	10,6%	(1 475)	(7,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	568	2,5%	601	2,6%	580	2,5%	21 285	92,4%	23 035	11,7%	(18)	(,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	124	100,0%	124	,1%	(281)	(226,7%)	-	-
Total By Income Source	10 613	5,4%	5 824	3,0%	4 920	2,5%	175 618	89,2%	196 975	100,0%	(5 200)	(2,6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 588	22,7%	565	8,1%	363	5,2%	4 479	64,0%	6 995	3,6%	356	5,1%	-	-
Commercial	5 895	5,3%	3 175	2,9%	2 613	2,3%	99 658	89,5%	111 342	56,5%	11	-	-	-
Households	3 130	4,0%	2 084	2,7%	1 944	2,5%	71 481	90,9%	78 639	39,9%	(5 566)	(7,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 613	5,4%	5 824	3,0%	4 920	2,5%	175 618	89,2%	196 975	100,0%	(5 200)	(2,6%)	-	-

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	8 948	5,6%	4 879	3,1%	4 313	2,7%	141 464	88,6%	159 604	77,1%
Bulk Water	320	2,7%	320	2,7%	310	2,6%	10 909	92,0%	11 858	5,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 273	9,2%	804	2,3%	710	2,0%	30 793	86,5%	35 580	17,2%
Auditor-General	14	100,0%	-	-	-	-	-	-	14	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 555	6,1%	6 002	2,9%	5 333	2,6%	183 165	88,5%	207 056	100,0%

Contact Details

Municipal Manager	Mr Lucky Lessame	051 853 1111
Chief Financial Officer	Mr Sello Tsoleli	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	4 171 877	4 071 877	1 061 575	25,4%	952 473	22,8%	929 177	22,8%	689 142	16,9%	3 632 367	89,2%	663 771	83,3%	3,8%	
Exchange Revenue																
Service charges - Electricity	817 184	817 184	248 913	30,5%	193 581	23,7%	210 660	25,8%	180 317	22,1%	833 470	102,0%	164 783	67,8%	9,4%	
Service charges - Water	581 364	481 364	122 381	21,1%	132 224	22,7%	131 439	27,3%	115 727	24,0%	501 771	104,2%	131 464	98,5%	(12,0%)	
Service charges - Waste Water Management	236 216	236 216	62 051	26,3%	60 697	25,7%	59 165	25,0%	59 241	25,1%	241 155	102,1%	57 676	110,9%	2,7%	
Service charges - Waste Management	153 221	153 221	38 384	25,1%	37 055	24,2%	36 668	23,9%	35 983	23,5%	148 090	96,7%	34 978	101,9%	2,9%	
Sale of Goods and Rendering of Services	35 942	35 942	1 087	3,0%	2 730	7,6%	1 189	3,3%	1 706	4,7%	6 713	18,7%	1 819	47,3%	(6,2%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	402 383	402 383	126 077	31,3%	131 440	32,7%	135 098	33,6%	135 058	33,6%	527 673	131,1%	127 624	189,6%	5,8%	
Interest earned from Current and Non Current Assets	5 162	5 162	286	5,5%	386	7,5%	165	3,2%	4 078	79,0%	4 914	95,2%	347	88,7%	1 074,4%	
Dividends	40	40	32	80,1%	17	43,1%	7	18,5%	-	-	57	141,7%	-	130,6%	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	29 874	29 874	6 038	20,2%	5 999	20,1%	5 861	19,6%	6 289	21,1%	24 187	81,0%	5 501	78,3%	14,3%	
Licence and permits	231	231	87	37,6%	447	193,9%	293	127,1%	187	81,2%	1 014	439,8%	80	149,3%	134,1%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	529 166	529 166	1 548	,3%	1 991	,4%	645	,1%	1 358	,3%	5 542	1,0%	582	,7%	133,3%	
Non-Exchange Revenue																
Property rates	494 592	494 592	127 102	25,7%	126 537	25,6%	126 120	25,5%	125 692	25,4%	505 450	102,2%	119 616	102,4%	5,1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	29 981	29 981	338	1,1%	308	1,0%	864	2,9%	829	2,8%	2 340	7,8%	245	5,5%	239,0%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	737 537	737 537	306 669	41,6%	238 273	32,3%	195 266	26,5%	671	,1%	740 880	100,5%	(874)	97,1%	(176,8%)	
Interest	55 383	55 383	20 581	37,2%	20 786	37,5%	21 381	38,6%	22 007	39,7%	84 756	153,0%	19 894	370,8%	10,6%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	63 600	63 600	-	-	-	-	4 355	6,8%	-	-	4 355	6,8%	37	,1%	(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%	1 818 585	44,8%	3 461 072	85,2%	746 001	65,4%	143,8%	
Employee related costs	999 676	1 023 290	270 021	27,0%	249 142	24,9%	252 901	24,7%	268 182	26,2%	1 040 245	101,7%	254 621	99,8%	5,3%	
Remuneration of councillors	41 291	17 646	2 276	5,5%	2 301	5,6%	2 354	13,3%	2 386	13,5%	9 316	52,8%	2 372	24,6%	,6%	
Bulk purchases - electricity	752 663	752 663	(157 390)	(20,9%)	453 657	60,3%	6 790	,9%	447 095	59,4%	750 152	99,7%	61 115	84,5%	631,6%	
Inventory consumed	217 179	910 580	(63 708)	(29,3%)	264 484	121,8%	105 365	11,6%	53 615	5,9%	359 756	39,5%	142 903	68,7%	(62,5%)	
Debt impairment	485 266	485 266	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	263 567	263 567	-	-	-	-	-	-	39 191	14,9%	39 191	14,9%	-	-	(100,0%)	
Interest	194 917	178 986	44	,0%	61	,0%	88	,0%	121 831	68,1%	122 024	68,2%	749	,6%	16 167,5%	
Contracted services	103 091	131 944	20 450	19,8%	47 140	45,7%	34 585	26,2%	28 240	21,4%	130 415	98,8%	36 058	91,6%	(21,7%)	
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%	821 545	821,5%	857 461	857,5%	209 595	109,9%	292,0%	
Operational costs	264 333	197 660	29 681	11,2%	50 859	19,2%	35 471	17,9%	36 500	18,5%	152 512	77,2%	38 589	59,1%	(5,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	748 564	9 621	956 446	-	(134 669)	-	478 962	-	(1 129 443)	-	171 296	-	(82 230)	-	-	
Transfers and subsidies - capital (monetary allocations)	183 574	183 574	31 662	17,2%	87 991	47,9%	32 337	17,6%	33 074	18,0%	185 064	100,8%	76 804	85,7%	(56,9%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	932 138	193 195	988 108	-	(46 678)	-	511 298	-	(1 096 369)	-	356 359	-	(5 425)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	932 138	193 195	988 108	-	(46 678)	-	511 298	-	(1 096 369)	-	356 359	-	(5 425)	-	-	
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	-	(1 096 369)	-	356 359	-	(5 425)	-	-	
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	-	(1 096 369)	-	356 359	-	(5 425)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	200 574	244 701	27 680	13,8%	83 119	41,4%	29 301	12,0%	45 984	18,8%	186 085	76,0%	71 157	57,9%	(35,4%)	
National Government	183 574	183 823	23 138	12,6%	79 268	43,2%	27 560	15,0%	41 887	22,8%	171 853	93,5%	65 736	68,0%	(36,3%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	183 574	183 823	23 138	12,6%	79 268	43,2%	27 560	15,0%	41 887	22,8%	171 853	93,5%	65 736	68,0%	(36,3%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	17 000	60 878	4 543	26,7%	3 851	22,7%	1 741	2,9%	4 096	6,7%	14 231	23,4%	5 420	34,0%	(24,4%)	
Capital Expenditure Functional	200 574	244 701	27 680	13,8%	83 119	41,4%	29 301	12,0%	45 984	18,8%	186 085	76,0%	71 157	57,9%	(35,4%)	
Municipal governance and administration	10 000	19 914	3 172	31,7%	1 966	19,7%	578	2,9%	1 652	8,3%	7 388	37,0%	4 148	97,1%	(60,2%)	
Executive and Council	10 000	10 059	3 067	30,7%	35	,3%	-	-	-	-	3 102	30,8%	3 617	99,1%	(100,0%)	
Finance and administration	-	9 855	105	-	1 931	-	578	5,9%	1 652	16,8%	4 266	43,3%	531	76,0%	211,3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	3 527	12 650	1 211	34,3%	5 070	143,7%	1 715	13,6%	595	4,7%	8 591	67,9%	24	21,7%	2 391,2%	
Community and Social Services	-	6 990	1 191	-	4 705	-	1 540	22,0%	(243)	(3,5%)	7 193	102,9%	-	,8%	(100,0%)	
Sport And Recreation	3 527	5 295	20	,6%	-	-	175	3,3%	(25)	(,5%)	171	3,2%	24	87,7%	(204,3%)	
Public Safety	-	365	-	-	365	-	-	-	863	236,6%	1 228	336,6%	-	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%	9 681	15,0%	67 439	104,7%	13 250	43,1%	(26,9%)	
Planning and Development	-	-	-	-	-	-	-	-	122	-	122	-	-	-	(100,0%)	
Road Transport	32 188	64 422	12 049	37,4%	35 750	111,1%	9 960	15,5%	9 559	14,8%	67 317	104,5%	13 250	43,2%	(27,9%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	154 859	147 715	11 249	7,3%	40 334	26,0%	17 049	11,5%	33 704	22,8%	102 334	69,3%	53 637	73,6%	(37,2%)	
Energy sources	28 092	32 331	4 950	17,6%	12 491	44,5%	2 013	6,2%	16 354	50,6%	35 808	110,8%	13 325	60,4%	22,7%	
Water Management	2 000	33 005	2 538	126,9%	12 509	625,4%	11 229	34,0%	15 242	46,2%	41 519	125,8%	352	106,4%	4 230,2%	
Waste Water Management	124 767	82 380	3 760	3,0%	15 334	12,3%	3 806	4,6%	2 107	2,6%	25 007	30,4%	39 960	83,8%	(94,7%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	352	-	352	-	98	24,6%	260,5%	

Net Cash from/(used) Operating Activities	186 675	(1 034 508)	(10 781)	(5,8%)	(659 454)	(353,3%)	(51 673)	5,0%	(471 448)	45,6%	(1 193 355)	115,4%	(319 115)	(133,2%)	47,7%
Cash Flow from Investing Activities															
Receipts	(211 713)	(211 713)	-	-	-	-	4 355	(2,1%)	-	-	4 355	(2,1%)	37	-	(100,0%)
Proceeds on disposal of PPE	63 600	63 600	-	-	-	-	4 355	6,8%	-	-	4 355	6,8%	37	,1%	(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%	(45 984)	22,9%	(186 085)	92,8%	(71 157)	-	(35,4%)
Capital assets	(200 574)	(200 574)	(27 680)	13,8%	(83 119)	41,4%	(29 301)	14,6%	(45 984)	22,9%	(186 085)	92,8%	(71 157)	-	(35,4%)
Net Cash from/(used) Investing Activities	(412 287)	(412 287)	(27 680)	6,7%	(83 119)	20,2%	(24 946)	6,1%	(45 984)	11,2%	(181 730)	44,1%	(71 120)	88,8%	(35,3%)
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%	(517 431)	35,8%	(1 375 084)	95,0%	(390 236)	(219,3%)	32,6%
Cash/cash equivalents at the year begin:	1 032 768	1 032 768	(354 058)	(34,3%)	6 166	,6%	(736 407)	(71,3%)	(812 912)	(78,7%)	(354 058)	(34,3%)	(608 344)	-	33,6%
Cash/cash equivalents at the year end:	807 156	(414 027)	6 166	,8%	(736 407)	(91,2%)	(812 912)	196,3%	(1 330 344)	321,3%	(1 330 344)	321,3%	(998 579)	(193,8%)	33,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48 510	1,9%	39 006	1,6%	67 324	2,7%	2 333 333	93,8%	2 488 172	29,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65 515	9,6%	27 289	4,0%	20 864	3,1%	570 309	83,4%	683 957	8,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 012	3,7%	24 022	2,5%	22 534	2,4%	861 261	91,3%	942 828	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 276	1,8%	17 666	1,5%	17 274	1,5%	1 096 990	95,2%	1 152 206	13,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 510	1,8%	10 607	1,5%	10 346	1,5%	670 862	95,2%	704 325	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 693	1,0%	1 644	,9%	1 643	,9%	169 319	97,1%	174 299	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	47 207	2,2%	47 510	2,2%	47 192	2,2%	1 991 861	93,3%	2 133 770	25,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 433	3,1%	526	,7%	350	,4%	76 048	95,8%	79 357	,9%	-	-	-	-
Total By Income Source	233 156	2,8%	168 250	2,0%	187 526	2,2%	7 769 983	93,0%	8 358 915	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 261	5,7%	11 380	4,6%	9 739	3,9%	212 971	85,8%	248 350	3,0%	-	-	-	-
Commercial	72 425	4,5%	32 502	2,0%	57 979	3,6%	1 447 506	89,9%	1 610 412	19,3%	-	-	-	-
Households	146 470	2,3%	124 367	1,9%	119 809	1,8%	6 109 506	94,0%	6 500 152	77,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	233 156	2,8%	168 250	2,0%	187 526	2,2%	7 769 983	93,0%	8 358 915	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	236 825	3,5%	86 467	1,3%	1 601	-	6 509 480	95,2%	6 834 372	44,8%
Bulk Water	90 491	1,1%	127 017	1,6%	127 704	1,6%	7 640 665	95,7%	7 985 876	52,4%
PAYE deductions	15 782	100,0%	-	-	-	-	-	-	15 782	,1%
VAT (output less input)	5 393	100,0%	-	-	-	-	-	-	5 393	-
Pensions / Retirement deductions	15 550	44,0%	9 809	27,7%	10 004	28,3%	-	-	35 363	,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 368	7,8%	10 336	2,9%	7 253	2,1%	307 534	87,2%	352 491	2,3%
Auditor-General	79	1,2%	933	14,7%	73	1,1%	5 271	82,9%	6 356	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	11 864	100,0%	-	-	-	-	-	-	11 864	,1%
Total	403 351	2,6%	234 562	1,5%	146 634	1,0%	14 462 950	94,9%	15 247 497	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	572 584	572 221	156 210	27,3%	64 971	11,3%	142 885	25,0%	34 827	6,1%	398 893	69,7%	23 970	47,7%	45,3%
Exchange Revenue															
Service charges - Electricity	144 651	144 651	31 661	21,9%	21 903	15,1%	55 774	38,6%	34 513	23,9%	143 849	99,4%	9 437	53,6%	265,7%
Service charges - Water	69 409	69 057	14 863	21,4%	9 822	14,2%	18 177	26,3%	8 218	11,9%	51 079	74,0%	5 552	61,3%	48,0%
Service charges - Waste Water Management	33 000	32 936	11 600	35,2%	1 108	3,4%	7 767	23,6%	2 546	7,7%	23 022	69,9%	2 085	43,8%	22,1%
Service charges - Waste Management	23 100	23 043	7 499	32,5%	571	2,5%	4 947	21,5%	1 607	7,0%	14 624	63,5%	1 458	40,0%	10,3%
Sale of Goods and Rendering of Services	2 861	2 851	170	5,9%	403	14,1%	6 761	237,1%	(15 456)	(542,0%)	(8 122)	(284,9%)	38	40,6%	(41 295,1%)
Agency services	5	-	0	6,0%	1	16,1%	3	54,5%	-	-	4	76,6%	1	62,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	85 000	85 000	12 965	15,3%	2 960	3,5%	7 465	8,8%	(44)	(1,1%)	23 346	27,5%	(132)	10,7%	(67,0%)
Interest earned from Current and Non Current Assets	3 000	3 120	860	28,7%	(27 151)	(905,0%)	515	16,5%	133	4,2%	(25 643)	(821,9%)	41	55,1%	222,0%
Dividends	20	20	7	35,6%	-	-	7	35,4%	-	-	14	70,9%	-	56,4%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	131	131	121	92,9%	115	87,9%	44	33,4%	-	-	280	214,1%	40	52,4%	(100,0%)
Licence and permits	0	0	0	72,3%	-	-	-	-	-	-	0	72,8%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	557	557	144	25,9%	135	24,3%	(10 129)	(1 817,3%)	91	16,3%	(9 758)	(1 750,7%)	103	67,3%	(11,7%)
Non-Exchange Revenue															
Property rates	29 244	29 244	7 098	24,3%	4 729	16,2%	7 020	24,0%	2 344	8,0%	21 191	72,5%	2 246	57,3%	4,4%
Surcharges and Taxes	7 142	7 142	1 086	15,2%	2 411	33,8%	3 488	48,8%	(226)	(3,2%)	6 760	94,6%	-	62,4%	(100,0%)
Fines, penalties and forfeits	134	134	12	9,1%	6	4,7%	7	4,9%	2	1,5%	27	20,1%	2	48,3%	8,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	174 330	174 330	68 123	39,1%	47 957	27,5%	41 040	23,5%	1 100	6%	158 220	90,8%	3 100	56,6%	(64,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	572 584	572 789	122 996	21,5%	70 283	12,3%	228 209	39,8%	45 330	7,9%	466 819	81,5%	60 343	55,7%	(24,9%)
Employee related costs	204 012	215 417	58 678	28,8%	38 550	18,9%	54 786	25,4%	17 275	8,0%	169 290	78,6%	16 452	58,3%	5,0%
Remuneration of councillors	10 108	10 548	2 389	23,6%	2 083	20,6%	2 500	23,7%	829	7,9%	7 801	74,0%	820	58,8%	1,0%
Bulk purchases - electricity	90 077	91 000	21 403	23,8%	-	-	43 278	47,6%	-	-	64 681	71,1%	19 744	111,0%	(100,0%)
Inventory consumed	63 685	68 434	17 562	27,6%	17 934	28,2%	43 716	63,9%	17 291	25,3%	96 503	141,0%	8 711	77,2%	98,5%
Debt impairment	76 881	66 881	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 330	34 330	(239)	(6,1%)	-	-	-	-	-	-	(239)	(7,7%)	-	-	-
Interest	21 000	22 000	10 743	51,2%	2 796	13,3%	33 613	152,8%	9 958	45,3%	57 108	259,6%	9 357	119,9%	6,4%
Contracted services	29 758	29 463	7 854	26,4%	6 569	22,1%	6 806	23,1%	1 849	6,3%	23 077	78,3%	1 803	60,6%	2,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	22 468	17 431	4 607	20,5%	2 352	10,5%	43 511	249,6%	(1 871)	(10,7%)	48 598	278,8%	3 456	56,5%	(154,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	17 265	17 265	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	(567)	33 214	-	(5 313)	-	(85 324)	-	(10 503)	-	(67 926)	-	(36 373)	-	-
Transfers and subsidies - capital (monetary allocations)	59 617	59 617	7 833	13,1%	15 787	26,5%	23 603	39,6%	(1 505)	(2,5%)	45 718	76,7%	-	38,3%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 617	59 050	41 047	-	10 474	-	(61 721)	-	(12 008)	-	(22 208)	-	(36 373)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59 617	59 050	41 047	-	10 474	-	(61 721)	-	(12 008)	-	(22 208)	-	(36 373)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 617	59 050	41 047	-	10 474	-	(61 721)	-	(12 008)	-	(22 208)	-	(36 373)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 617	59 050	41 047	-	10 474	-	(61 721)	-	(12 008)	-	(22 208)	-	(36 373)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	59 617	59 617	18 983	31,8%	19 979	33,5%	16 013	26,9%	-	-	54 974	92,2%	4 543	71,1%	(100,0%)
National Government	59 617	59 617	18 983	31,8%	19 979	33,5%	16 013	26,9%	-	-	54 974	92,2%	4 543	74,3%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 617	59 617	18 983	31,8%	19 979	33,5%	16 013	26,9%	-	-	54 974	92,2%	4 543	74,3%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	59 617	59 617	19 876	33,3%	19 979	33,5%	16 016	26,9%	-	-	55 871	93,7%	4 737	82,6%	(100,0%)
Municipal governance and administration	-	-	893	-	-	-	3	-	-	-	896	-	193	99,0%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	893	-	-	-	3	-	-	-	896	-	193	99,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 021	12 021	1 781	14,8%	18	2%	-	-	-	-	1 799	15,0%	-	49,3%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 021	12 021	1 781	14,8%	18	2%	-	-	-	-	1 799	15,0%	-	49,3%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	78,7%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	78,7%	-
Trading Services	47 596	47 596	17 202	36,1%	19 960	41,9%	16 013	33,6%	-	-	53 176	111,7%	4 543	80,8%	(100,0%)
Energy sources	-	-	1 413	-	2 361	-	1 242	-	-	-	5 016	-	-	163,4%	-
Water Management	30 217	30 217	7 889	26,1%	8 415	27,8%	5 620	18,6%	-	-	21 924	72,6%	1 614	74,5%	(100,0%)
Waste Water Management	17 379	17 379	7 900	45,5%	9 185	52,8%	9 151	52,7%	-	-	26 236	151,0%	2 930	90,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25

Net Cash from/(used) Operating Activities	346 623	316 049	-	-	62 143	17,9%	(4 937)	(1,6%)	13 010	4,1%	70 215	22,2%	-	-	(100,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	346 623	316 049	-	-	62 143	17,9%	(4 937)	(1,6%)	13 010	4,1%	70 215	22,2%	-	-	(100,0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	62 143	-	57 206	-	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	346 623	316 049	-	-	62 143	17,9%	57 206	18,1%	70 215	22,2%	70 215	22,2%	-	-	(100,0%)

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	6 566	2,6%	5 414	2,1%	5 424	2,1%	236 017	93,1%	253 410	27,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 510	28,1%	2 040	7,6%	1 130	4,2%	16 083	60,1%	26 763	2,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 254	5,1%	1 854	2,9%	1 568	2,5%	56 642	89,5%	63 308	6,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 292	2,5%	2 848	2,2%	2 752	2,1%	120 381	93,1%	129 272	14,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 124	1,9%	1 927	1,7%	1 910	1,7%	104 852	94,6%	110 814	12,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 481	100,0%	1 481	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	4 041	1,7%	8 037	3,4%	-	-	227 575	95,0%	239 652	26,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 979	3,4%	2 182	2,5%	1 982	2,3%	80 765	91,9%	87 908	9,6%	-	-	-	-
Total By Income Source	29 756	3,3%	24 301	2,7%	14 756	1,6%	843 796	92,5%	912 609	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 600	2,7%	1 551	2,6%	728	1,2%	54 917	93,4%	58 796	6,4%	-	-	-	-
Commercial	9 210	14,6%	3 195	5,1%	1 618	2,6%	48 880	77,7%	62 903	6,9%	-	-	-	-
Households	18 910	2,4%	19 520	2,5%	12 378	1,6%	728 131	93,5%	778 939	85,4%	-	-	-	-
Other	35	,3%	34	,3%	33	,3%	11 869	99,1%	11 972	1,3%	-	-	-	-
Total By Customer Group	29 756	3,3%	24 301	2,7%	14 756	1,6%	843 796	92,5%	912 609	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	73 512	7,1%	-	-	-	-	964 764	92,9%	1 038 276	64,3%
Bulk Water	19 768	3,9%	-	-	28 623	5,7%	455 737	90,4%	504 127	31,2%
PAYE deductions	13	100,0%	-	-	-	-	-	-	13	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	4	100,0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 190	25,7%	1 170	2,0%	1 226	2,1%	41 424	70,2%	59 010	3,7%
Auditor-General	129	2,2%	-	-	48	,8%	5 768	97,0%	5 945	,4%
Other	1 466	21,9%	29	,4%	1	-	5 302	77,7%	6 827	,4%
Medical Aid deductions	126	100,0%	-	-	-	-	-	-	126	-
Total	110 238	6,8%	1 199	,1%	29 898	1,9%	1 472 994	91,2%	1 614 329	100,0%

Contact Details

Municipal Manager	Mr Sekonyela Joseph Leliloemya	056 514 9200
Chief Financial Officer	Mr MF LEKITLANE	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	163 504	161 713	66 835	40,9%	52 527	32,1%	1 508	,9%	41 949	25,9%	162 819	100,7%	8 847	100,8%	374,2%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	1	-	-	-	2	-	-	-	3	-	4	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165	165	2	1,5%	2	1,4%	1	,8%	2	1,2%	8	4,9%	13	52,4%	(85,4%)
Interest earned from Current and Non Current Assets	5 300	7 340	411	7,8%	2 688	50,7%	127	1,7%	2 111	28,8%	5 337	72,7%	6 618	131,6%	(68,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	100	-	-	-	-	-	-	17	16,5%	17	16,5%	11	93,5%	57,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	97	97	90	93,2%	20	21,1%	22	22,4%	182	187,2%	314	323,9%	107	372,5%	69,5%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	157 942	154 011	66 330	42,0%	49 816	31,5%	1 356	,9%	39 638	25,7%	157 140	102,0%	2 094	99,2%	1 792,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	211 794	232 690	61 799	29,2%	47 238	22,3%	39 916	17,2%	49 500	21,3%	198 453	85,3%	65 125	92,1%	(24,0%)
Employee related costs	136 048	118 013	40 892	30,1%	21 625	15,9%	22 445	19,0%	34 672	29,4%	119 634	101,4%	31 149	98,2%	11,3%
Remuneration of councillors	11 427	11 220	3 543	31,0%	2 652	23,2%	1 894	16,9%	3 194	28,5%	11 282	100,6%	2 769	99,9%	15,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 139	2 391	280	13,1%	755	35,3%	180	7,5%	269	11,2%	1 483	62,0%	507	82,4%	(47,0%)
Debt impairment	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 871	5 871	-	-	-	-	-	-	408	7,0%	408	7,0%	4 069	69,3%	(90,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	19 663	26 017	4 407	22,4%	5 948	30,3%	3 039	11,7%	4 639	17,8%	18 034	69,3%	6 985	91,1%	(33,6%)
Transfers and subsidies	11 622	40 155	7 592	65,3%	8 729	75,1%	9 065	22,6%	858	2,1%	26 244	65,4%	13 602	83,5%	(93,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	25 024	29 022	5 085	20,3%	7 530	30,1%	3 293	11,3%	5 446	18,8%	21 353	73,6%	6 048	82,2%	(10,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	14	-	14	-	(2)	-	(715,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 290)	(70 977)	5 036	-	5 290	-	(38 408)	-	(7 552)	-	(35 634)	-	(56 278)	-	-
Transfers and subsidies - capital (monetary allocations)	-	22 687	-	-	-	-	-	-	-	-	-	-	16 021	75,8%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(48 290)	(48 290)	5 036	-	5 290	-	(38 408)	-	(7 552)	-	(35 634)	-	(40 257)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(48 290)	(48 290)	5 036	-	5 290	-	(38 408)	-	(7 552)	-	(35 634)	-	(40 257)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(48 290)	(48 290)	5 036	-	5 290	-	(38 408)	-	(7 552)	-	(35 634)	-	(40 257)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 290)	(48 290)	5 036	-	5 290	-	(38 408)	-	(7 552)	-	(35 634)	-	(40 257)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	3 800	31 437	252	6,6%	243	6,4%	1	-	56	,2%	552	1,8%	5 937	25,7%	(99,1%)
National Government	-	22 726	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Infrastructure)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	22 726	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	8 711	252	6,6%	243	6,4%	1	-	56	,6%	552	6,3%	5 937	92,8%	(99,1%)
Capital Expenditure Functional	3 800	8 750	252	6,6%	243	6,4%	1	-	56	,6%	552	6,3%	5 937	92,4%	(99,1%)
Municipal governance and administration	1 300	8 036	208	16,0%	125	9,6%	1	-	0	-	334	4,2%	5 682	91,8%	(100,0%)
Executive and Council	550	1 800	44	7,9%	(3)	(,5%)	1	,1%	3	,2%	45	2,5%	1 384	93,0%	(99,7%)
Finance and administration	750	6 237	164	21,9%	128	17,0%	-	-	(3)	(,1%)	288	4,6%	4 308	91,4%	(100,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	300	614	-	-	103	34,5%	-	-	44	7,1%	147	24,0%	244	100,0%	(82,0%)
Community and Social Services	200	471	-	-	100	50,0%	-	-	-	-	100	21,2%	201	100,0%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	100	143	-	-	3	3,5%	-	-	44	30,7%	47	33,1%	43	100,0%	2,8%
Economic and Environmental Services	2 200	100	45	2,0%	15	,7%	-	-	12	12,3%	71	71,4%	2	99,5%	694,8%
Planning and Development	100	100	45	44,5%	16	16,0%	-	-	12	12,3%	73	72,8%	2	99,5%	694,8%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	2 100	-	-	-	(1)	(,1%)	-	-	-	-	(1)	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	163 339	184 235	63 775	39,0%	51 180	31,3%	-	-	184 111	99,9%	299 065	162,3%	3 320	98,8%	5 446,3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	97	197	-	-	-	-	-	-	865	438,9%	865	438,9%	72	178,6%	1 093,1%
Transfers and Subsidies - Operational	157 942	154 011	63 775	40,4%	50 987	32,3%	-	-	157 938	102,5%	272 700	177,1%	-	99,2%	(100,0%)
Transfers and Subsidies - Capital	-	22 687	-	-	-	-	-	-	25 308	111,6%	25 308	111,6%	-	100,0%	(100,0%)
Interest	5 300	7 340	-	-	-	193	3,6%	-	-	-	193	2,6%	3 247	85,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 069)	(194 846)	(69 960)	35,1%	(31 269)	15,7%	(23 564)	12,1%	(9 360)	4,8%	(134 154)	68,9%	(47 278)	108,5%	(80,2%)
Suppliers and employees	(199 069)	(194 846)	(69 960)	35,1%	(31 269)	15,7%	(23 564)	12,1%	(9 360)	4,8%	(134 154)	68,9%	(47 278)	108,5%	(80,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(35 730)	(10 611)	(6 185)	17,3%	19 911	(55,7%)	(23 564)	222,1%	174 750	(1 647,0%)	164 912	(1 554,2%)	(43 959)	276,4%	(497,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	18	-	18	-	2	-	849,9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	18	-	18	-	2	-	849,9%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 800)	(8 750)	(87)	2,3%	(494)	13,0%	(1)	-	748	(8,6%)	167	(1,9%)	(6 272)	71,7%	(111,9%)
Capital assets	(3 800)	(8 750)	(87)	2,3%	(494)	13,0%	(1)	-	748	(8,6%)	167	(1,9%)	(6 272)	71,7%	(111,9%)
Net Cash from/(used) Investing Activities	(3 800)	(8 750)	(87)	2,3%	(494)	13,0%	(1)	-	767	(8,8%)	185	(2,1%)	(6 270)	71,5%	(112,2%)
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	(39 530)	(19 361)	(6 272)	15,9%	19 417	(49,1%)	(23 565)	121,7%	175 517	(906,6%)	165 097	(852,7%)	(50 229)	183,8%	(449,4%)
Cash/cash equivalents at the year begin:	106 197	111 526	-	-	64 348	60,8%	83 765	75,1%	60 200	54,0%	-	-	120 849	95,2%	(50,2%)
Cash/cash equivalents at the year end:	66 667	92 165	64 348	96,5%	83 765	125,6%	60 200	65,3%	235 717	255,8%	235 717	255,8%	70 620	76,6%	233,8%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	431	100,0%	431	41,9%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	,2%	1	,2%	1	,2%	595	99,4%	598	58,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1	,1%	1	,1%	1	,1%	1 026	99,6%	1 030	100,0%

Contact Details		
Municipal Manager	Mr Motlati Lesley Makhetla	057 391 8920
Chief Financial Officer	Mr Mokhele Kevin Khoabane	057 391 8920

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	765 501	833 860	227 334	29,7%	127 439	16,6%	268 166	32,2%	121 652	14,6%	744 590	89,3%	108 154	101,6%	12,5%	
Exchange Revenue																
Service charges - Electricity	128 116	128 116	31 409	24,5%	30 027	23,4%	27 910	21,8%	31 426	24,5%	120 772	94,3%	19 842	94,6%	58,4%	
Service charges - Water	75 069	83 069	20 165	26,9%	23 227	30,9%	23 465	28,2%	21 792	26,2%	88 649	106,7%	23 308	123,7%	(6,5%)	
Service charges - Waste Water Management	43 116	43 116	11 062	25,7%	11 095	25,7%	11 133	25,8%	10 445	24,2%	43 735	101,4%	10 529	103,1%	(,8%)	
Service charges - Waste Management	58 105	58 105	14 533	25,0%	14 604	25,1%	14 618	25,2%	13 423	23,1%	57 178	98,4%	13 834	99,7%	(3,0%)	
Sale of Goods and Rendering of Services	2 142	2 613	609	28,4%	380	17,8%	553	21,2%	480	18,4%	2 023	77,4%	524	95,5%	(8,2%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	50 000	93 882	10 174	20,3%	10 722	21,4%	11 272	12,0%	10 757	11,5%	42 926	45,7%	15 115	104,0%	(28,8%)	
Interest earned from Current and Non Current Assets	11 454	9 393	1 368	11,9%	3 329	29,1%	2 973	31,6%	2 056	21,9%	9 726	103,5%	2 658	111,4%	(22,6%)	
Dividends	85	85	-	-	-	-	94	110,2%	-	-	94	110,2%	-	100,0%	-	
Rent on Land	1 754	1 917	452	25,8%	506	28,9%	498	26,0%	458	23,9%	1 914	99,8%	403	100,9%	13,7%	
Rental from Fixed Assets	114	117	29	25,8%	27	23,8%	44	37,9%	26	22,5%	127	108,7%	30	98,2%	(11,0%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	563	758	250	44,4%	127	22,6%	367	48,5%	146	19,2%	890	117,4%	177	99,9%	(18,0%)	
Non-Exchange Revenue																
Property rates	85 836	85 836	21 713	25,3%	21 711	25,3%	21 653	25,2%	21 004	24,5%	86 081	100,3%	19 817	100,4%	6,0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	315	100	9	3,0%	10	3,1%	2	2,2%	12	12,1%	34	33,6%	25	62,8%	(50,9%)	
Licences or permits	132	20	1	,6%	7	5,3%	27	137,2%	92	458,7%	127	634,7%	5	71,3%	1 619,0%	
Transfer and subsidies - Operational	270 624	270 624	111 346	41,1%	7 183	2,7%	148 701	54,9%	4 433	1,6%	271 663	100,4%	1 606	100,2%	176,0%	
Interest	-	18 033	4 144	-	4 443	-	4 677	25,9%	4 748	26,3%	18 013	99,9%	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	5 891	5 891	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	184	184	69	37,6%	40	21,8%	176	95,7%	242	131,5%	528	286,6%	41	138,1%	486,3%	
Other Gains	32 000	32 000	-	-	-	-	-	-	112	,3%	112	,3%	240	-	(53,5%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	925 732	1 034 024	199 435	21,5%	206 052	22,3%	149 585	14,5%	265 878	25,7%	820 951	79,4%	279 756	98,4%	(5,0%)	
Employee related costs	267 542	267 542	62 886	23,5%	63 261	23,6%	64 506	24,1%	67 032	25,1%	257 686	96,3%	59 825	99,7%	12,0%	
Remuneration of councillors	16 158	16 868	3 548	22,0%	4 330	26,8%	3 813	22,6%	3 580	21,2%	15 272	90,5%	3 544	96,0%	1,0%	
Bulk purchases - electricity	139 377	139 377	30 714	22,0%	32 823	23,5%	25 881	18,6%	34 882	25,0%	124 300	89,2%	29 081	87,0%	19,9%	
Inventory consumed	46 258	52 536	1 951	4,2%	6 939	15,0%	7 650	14,6%	11 698	22,3%	28 238	53,7%	18 714	114,6%	(37,5%)	
Debt impairment	93 089	136 983	23 272	25,0%	23 272	25,0%	(29 422)	(21,5%)	-	-	17 123	12,5%	-	-	-	
Depreciation and amortisation	162 863	169 099	36 845	22,6%	36 844	22,6%	36 039	21,3%	36 431	21,5%	146 159	86,4%	42 539	99,1%	(14,4%)	
Interest	2 550	3 283	(80)	(3,1%)	868	34,0%	377	11,5%	(129)	(3,9%)	1 035	31,5%	48	9,1%	(367,9%)	
Contracted services	35 659	58 727	8 339	23,4%	13 146	36,9%	11 196	19,1%	8 876	15,1%	41 557	70,8%	8 039	53,8%	10,4%	
Transfers and subsidies	32 159	49 761	12 206	38,0%	12 472	38,8%	12 851	25,8%	9 583	19,3%	47 112	94,7%	11 282	112,0%	(15,1%)	
Irrecoverable debts written off	58 000	58 000	5 407	9,3%	2 658	4,6%	6 760	11,7%	80 368	138,6%	95 193	164,1%	92 707	174,7%	(13,3%)	
Operational costs	59 077	68 848	14 347	24,3%	9 440	16,0%	9 934	14,4%	13 557	19,7%	47 277	68,7%	13 977	85,1%	(3,0%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(160 231)	(200 164)	27 898	-	(78 614)	-	118 580	-	(144 226)	-	(76 361)	-	(171 601)	-	-	
Transfers and subsidies - capital (monetary allocations)	218 681	218 681	27 546	12,6%	59 524	27,2%	42 743	19,5%	43 778	20,0%	173 592	79,4%	134 680	83,2%	(67,5%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	58 450	18 517	55 445	-	(19 090)	-	161 323	-	(100 448)	-	97 230	-	(36 921)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	58 450	18 517	55 445	-	(19 090)	-	161 323	-	(100 448)	-	97 230	-	(36 921)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	58 450	18 517	55 445	-	(19 090)	-	161 323	-	(100 448)	-	97 230	-	(36 921)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	17	-	17	-	16	-	16	-	67	-	17	139,3%	(5,8%)	
Surplus/(Deficit) for the year	58 450	18 517	55 462	-	(19 073)	-	161 340	-	(100 432)	-	97 297	-	(36 904)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	231 766	239 846	37 874	16,3%	41 137	17,7%	38 357	16,0%	47 038	19,6%	164 406	68,5%	71 711	95,7%	(34,4%)	
National Government	218 681	218 681	37 596	17,2%	40 975	18,7%	36 783	16,8%	45 845	21,0%	161 199	73,7%	69 445	106,6%	(34,0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	218 681	218 681	37 596	17,2%	40 975	18,7%	36 783	16,8%	45 845	21,0%	161 199	73,7%	69 445	106,6%	(34,0%)	
Borrowing	5 300	5 300	-	-	-	-	215	4,0%	24	,5%	239	4,5%	2 016	20,0%	(98,8%)	
Internally generated funds	7 785	15 865	278	3,6%	162	2,1%	1 360	8,6%	1 168	7,4%	2 968	18,7%	249	5,7%	368,8%	
Capital Expenditure Functional	231 766	243 985	37 916	16,4%	41 171	17,8%	38 715	15,9%	47 050	19,3%	164 851	67,6%	73 246	97,4%	(35,8%)	
Municipal governance and administration	485	5 139	287	59,1%	100	20,7%	830	16,2%	213	4,2%	1 430	27,8%	1 669	136,9%	(87,2%)	
Executive and Council	-	432	22	-	30	-	500	115,8%	-	-	551	127,6%	(41)	26,9%	(100,0%)	
Finance and administration	485	4 707	265	54,7%	71	14,6%	331	7,0%	213	4,5%	880	18,7%	1 710	151,5%	(87,5%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 306	8 159	20	1,5%	-	-	2 338	28,7%	724	8,9%	3 082	37,8%	202	38,2%	259,1%	
Community and Social Services	-	-	-	-	-	-	15	-	-	-	15	-	(58)	3,8%	(100,0%)	
Sport And Recreation	1 306	7 939	20	1,5%	-	-	2 211	27,9%	712	9,0%	2 943	37,1%	259	40,0%	174,5%	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	220	-	-	-	-	112	50,8%	12	5,4%	124	56,3%	-	-	(100,0%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	47 485	38 458	1 454	3,1%	6 483	13,7%	7 648	19,9%	9 332	24,3%	24 917	64,8%	10 918	71,0%	(14,5%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	(25)	-	(100,0%)	
Road Transport	47 485	38 458	1 454	3,1%	6 483	13,7%	7 648	19,9%	9 332	24,3%	24 917	64,8%	10 944	71,0%	(14,7%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	182 490	192 229	36 155	19,8%	34 587	19,0%	27 899	14,5%	36 781	19,1%	135 422	70,4%	60 458	105,1%	(39,2%)	
Energy sources	11 481	21 123	-	-	-	-	3 743	17,7%	3 380	16,0%	7 123	33,7%	73	19,2%	4 499,6%	
Water Management	57 951	111 677	24 617	42,5%	23 596	40,7%	22 736	20,4%	27 728	24,8%	96 677	88,4%	44 569	112,0%	(37,8%)	
Waste Water Management	110 008	56 308	11 525	10,5%	10 921	9,9%	1 409	2,5%	5 618	10,0%	29 473	52,3%	15 803	101,0%	(64,4%)	
Waste Management	3 050	3 122	13	,4%	70	2,3%	11	,3%	55	,8%	149	4,8%	12	49,7%	368,4%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	972 431	989 799	159 840	16,4%	71 682	7,4%	189 278	19,1%	(2 788)	(,3%)	418 012	42,2%	20 022	131,2%	(113,9%)
Cash Flow from Investing Activities															
Receipts	184	184	69	37,8%	40	21,8%	176	95,7%	(5)	(2,4%)	281	152,7%	(159)	-	(97,2%)
Proceeds on disposal of PPE	184	184	69	37,6%	40	21,8%	176	95,7%	107	58,1%	393	213,3%	81	-	31,7%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(112)	-	(112)	-	(240)	-	(53,5%)
Payments	(231 766)	(239 846)	(64 433)	27,8%	(43 320)	18,7%	(44 447)	18,5%	(58 170)	24,3%	(210 370)	87,7%	(67 535)	1 928,8%	(13,9%)
Capital assets	(231 766)	(239 846)	(64 433)	27,8%	(43 320)	18,7%	(44 447)	18,5%	(58 170)	24,3%	(210 370)	87,7%	(67 535)	1 928,8%	(13,9%)
Net Cash from/(used) Investing Activities	(231 582)	(239 661)	(64 364)	27,8%	(43 279)	18,7%	(44 270)	18,5%	(58 174)	24,3%	(210 088)	87,7%	(67 694)	1 928,5%	(14,1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	1	-	2	-	2	-	5	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	1	-	2	-	2	-	5	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	1	-	2	-	2	-	5	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	740 850	750 137	95 476	12,9%	28 404	3,8%	145 009	19,3%	(60 961)	(8,1%)	207 928	27,7%	(47 671)	61,9%	27,9%
Cash/cash equivalents at the year begin:	93 197	93 197	57 063	61,2%	152 538	163,7%	180 942	194,1%	325 952	349,7%	57 063	61,2%	290 488	71,0%	12,2%
Cash/cash equivalents at the year end:	834 047	843 335	152 538	18,3%	180 942	21,7%	325 952	38,7%	264 991	31,4%	264 991	31,4%	242 816	64,1%	9,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 816	4,2%	6 400	3,5%	6 273	3,4%	164 031	88,9%	184 519	26,3%	(10 897)	(5,9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 234	21,1%	2 254	5,8%	1 467	3,8%	27 061	69,4%	39 017	5,6%	1 790	4,6%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 592	6,1%	2 711	3,0%	2 428	2,7%	80 575	88,2%	91 305	13,0%	(1 152)	(1,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 364	3,9%	2 470	2,8%	2 389	2,7%	78 958	90,6%	87 181	12,4%	(17 979)	(20,6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 115	3,5%	3 221	2,7%	3 134	2,7%	106 985	91,1%	117 454	16,7%	(25 360)	(21,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 498	2,5%	5 547	3,1%	5 390	3,0%	162 880	91,3%	178 316	25,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	1,0%	18	,5%	19	,6%	3 371	97,9%	3 443	,5%	(75 218)	(2 185,0%)	-	-
Total By Income Source	33 653	4,8%	22 621	3,2%	21 100	3,0%	623 862	89,0%	701 235	100,0%	(128 817)	(18,4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 815	7,8%	1 930	5,4%	1 565	4,3%	29 662	82,5%	35 971	5,1%	240	,7%	-	-
Commercial	8 324	6,9%	3 124	2,6%	2 521	2,1%	107 129	88,5%	121 098	17,3%	2 463	2,0%	-	-
Households	22 515	4,1%	17 566	3,2%	17 014	3,1%	487 071	89,5%	544 166	77,6%	(131 520)	(24,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 653	4,8%	22 621	3,2%	21 100	3,0%	623 862	89,0%	701 235	100,0%	(128 817)	(18,4%)	-	-

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	16 687	64,0%	9 393	36,0%	-	-	-	-	26 080	58,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 903	96,5%	0	-	-	-	646	3,5%	18 548	41,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34 590	77,5%	9 393	21,0%	-	-	646	1,4%	44 628	100,0%

Contact Details

Municipal Manager	Mrs N.F Malatjie	051 933 9302
Chief Financial Officer	Mr Nicholas Lefa Moletsane	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 149 582	1 149 582	322 300	28,0%	128 327	11,2%	395 720	34,4%	197 126	17,1%	1 043 473	90,8%	237 022	90,9%	(16,8%)	
Exchange Revenue																
Service charges - Electricity	316 072	316 072	79 101	25,0%	42 083	13,3%	89 732	28,4%	70 575	22,3%	281 490	89,1%	64 981	89,3%	8,6%	
Service charges - Water	88 616	88 616	19 275	21,8%	13 065	14,7%	26 153	29,5%	17 419	19,7%	75 912	85,7%	17 789	90,5%	(2,1%)	
Service charges - Waste Water Management	76 097	76 097	15 815	20,8%	10 187	13,4%	20 097	26,4%	14 642	19,2%	60 742	79,8%	14 594	86,1%	,3%	
Service charges - Waste Management	77 602	77 602	17 257	22,2%	10 929	14,1%	21 695	28,0%	15 662	20,2%	65 543	84,5%	14 721	87,7%	6,4%	
Sale of Goods and Rendering of Services	4 088	4 088	1 152	28,2%	829	20,3%	1 433	35,1%	1 135	27,8%	4 548	111,3%	1 275	129,2%	(11,0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	86 979	86 979	26 333	30,3%	16 467	18,9%	33 830	38,9%	25 552	29,4%	102 182	117,5%	26 235	126,1%	(2,6%)	
Interest earned from Current and Non Current Assets	413	413	854	206,7%	312	75,5%	680	164,5%	595	144,0%	2 442	590,7%	721	353,5%	(17,4%)	
Dividends	30	30	16	52,3%	-	-	-	-	-	-	16	52,3%	-	49,6%	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	7 142	7 142	2 248	31,5%	1 380	19,3%	2 094	29,3%	1 540	21,6%	7 263	101,7%	1 446	95,2%	6,5%	
Licence and permits	85	85	40	46,5%	27	31,6%	38	44,3%	29	34,4%	134	156,8%	68	314,3%	(57,2%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 335	2 335	414	17,7%	470	20,1%	(197)	(8,4%)	1 004	43,0%	1 691	72,4%	5 087	295,6%	(80,3%)	
Non-Exchange Revenue																
Property rates	198 672	198 672	48 667	24,5%	26 801	13,5%	53 859	27,1%	39 653	20,0%	168 980	85,1%	36 034	85,3%	10,0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 093	2 093	131	6,3%	166	7,9%	158	7,5%	54	2,6%	510	24,4%	73	11,2%	(25,6%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	254 340	254 340	105 625	41,5%	2 000	,8%	138 801	54,6%	3 800	1,5%	250 226	98,4%	48 712	87,5%	(92,2%)	
Interest	16 047	16 047	5 032	31,4%	3 384	21,1%	6 893	43,0%	5 128	32,0%	20 436	127,4%	4 972	131,4%	3,1%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	18 971	18 971	342	1,8%	228	1,2%	453	2,4%	338	1,8%	1 361	7,2%	314	9,7%	7,6%	
Gains on disposal of Assets	-	-	-	-	(2)	-	-	-	-	-	(2)	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 149 168	1 149 168	411 670	35,8%	98 106	8,5%	367 588	32,0%	362 108	31,5%	1 239 473	107,9%	185 033	80,5%	95,7%	
Employee related costs	358 936	358 936	86 573	24,7%	57 331	16,0%	116 996	32,6%	86 393	24,1%	349 293	97,3%	84 767	98,0%	1,9%	
Remuneration of councillors	23 817	23 817	5 224	21,9%	4 199	17,6%	7 322	30,7%	5 455	22,9%	22 200	93,2%	5 228	96,1%	4,3%	
Bulk purchases - electricity	302 826	302 826	52 441	17,3%	67 396	22,3%	72 784	24,0%	52 095	17,2%	244 716	80,8%	42 407	77,0%	22,8%	
Inventory consumed	27 457	27 457	11 324	41,2%	10 431	38,0%	26 077	95,0%	18 889	68,8%	66 722	243,0%	9 840	98,5%	92,0%	
Debt impairment	112 803	112 803	64 543	57,2%	30 915	27,4%	107 572	95,4%	64 576	57,2%	267 606	237,2%	-	46,1%	(100,0%)	
Depreciation and amortisation	74 039	74 039	21 843	29,5%	14 562	19,7%	(29 124)	(39,3%)	68 194	92,1%	75 475	101,9%	18 643	82,4%	265,8%	
Interest	18 110	18 110	5 182	28,6%	3 950	21,8%	4 011	22,1%	149	,8%	13 292	73,4%	947	82,3%	(84,3%)	
Contracted services	153 403	153 403	25 717	16,8%	17 616	11,5%	43 615	28,6%	51 761	33,7%	138 909	90,6%	14 856	248,4%	100,0%	
Transfers and subsidies	119	119	196	164,8%	-	-	-	-	-	-	196	164,8%	402	390,7%	(100,0%)	
Irrecoverable debts written off	2 577	2 577	119 469	4 635,4%	(119 158)	(4 623,4%)	718	27,9%	1 018	39,5%	2 047	79,4%	449	82,6%	126,6%	
Operational costs	75 081	75 081	17 157	22,9%	10 865	14,5%	17 417	23,2%	13 578	18,1%	59 016	78,6%	7 493	62,4%	81,2%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	414	414	(89 370)	-	30 220	-	28 131	-	(164 981)	-	(195 999)	-	51 988	-	-	
Transfers and subsidies - capital (monetary allocations)	113 510	113 510	29 443	25,9%	17 321	15,3%	52 830	46,5%	36 500	32,2%	136 094	119,9%	29 882	78,5%	22,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	1 463	-	1 463	-	-	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	113 924	113 924	(59 927)	-	47 542	-	80 961	-	(127 019)	-	(58 443)	-	81 870	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	113 924	113 924	(59 927)	-	47 542	-	80 961	-	(127 019)	-	(58 443)	-	81 870	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	113 924	113 924	(59 927)	-	47 542	-	80 961	-	(127 019)	-	(58 443)	-	81 870	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	113 924	113 924	(59 927)	-	47 542	-	80 961	-	(127 019)	-	(58 443)	-	81 870	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	115 910	115 910	44 841	38,7%	27 206	23,5%	45 137	38,9%	46 193	39,9%	163 377	141,0%	24 945	57,1%	85,2%	
National Government	113 510	113 510	42 416	37,4%	27 168	23,9%	44 660	39,3%	45 370	40,0%	159 614	140,6%	22 605	55,1%	100,7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	123	89,5%	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	113 510	113 510	42 416	37,4%	27 168	23,9%	44 660	39,3%	45 370	40,0%	159 614	140,6%	22 729	56,4%	99,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	2 400	2 400	2 425	101,0%	38	1,6%	477	19,9%	823	34,3%	3 763	156,8%	2 216	80,0%	(62,9%)	
Capital Expenditure Functional	115 910	115 910	44 841	38,7%	27 206	23,5%	45 137	38,9%	47 656	41,1%	164 840	142,2%	24 945	57,1%	91,0%	
Municipal governance and administration	2 400	2 400	863	35,9%	38	1,6%	296	12,3%	2 137	89,1%	3 334	138,9%	1 882	81,4%	13,6%	
Executive and Council	-	-	601	-	-	-	23	-	70	-	694	-	3	101,9%	2 213,1%	
Finance and administration	2 400	2 400	262	10,9%	38	1,6%	273	11,4%	2 067	86,1%	2 640	110,0%	1 879	80,9%	10,0%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	259	-	-	-	-	-	-	-	259	-	-	40,1%	-	
Community and Social Services	-	-	259	-	-	-	-	-	-	-	259	-	-	93,9%	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	35 320	35 320	10 335	29,3%	11 498	32,6%	12 618	35,7%	11 868	33,6%	46 318	131,1%	369	45,1%	3 115,1%	
Planning and Development	35 320	35 320	3 383	9,6%	5 995	17,0%	12 618	35,7%	12 151	34,4%	34 147	96,7%	123	40,0%	9 743,4%	
Road Transport	-	-	6 951	-	5 503	-	-	-	(282)	-	12 172	-	246	98,3%	(214,9%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	78 190	78 190	33 385	42,7%	15 670	20,0%	32 224	41,2%	33 651	43,0%	114 929	147,0%	22 693	59,1%	48,3%	
Energy sources	-	-	5 161	-	-	-	151	-	4 247	-	9 559	-	102	39,9%	4 076,4%	
Water Management	72 894	72 894	28 223	38,7%	13 173	18,1%	24 942	34,2%	28 041	38,5%	94 380	129,5%	17 944	57,5%	56,3%	
Waste Water Management	-	-	-	-	-	-	2 537	-	1 363	-	3 900	-	-	9,6%	(100,0%)	
Waste Management	5 297	5 297	-	-	2 497	47,1%	4 594	86,7%	-	-	7 091	133,9%	4 648	90,8%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	367 841	367 841	66 482	18,1%	32 051	8,7%	67 343	18,3%	54 921	14,9%	220 797	60,0%	32 565	110,4%	68,7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	(2)	-	-	-	-	-	(2)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	(2)	-	-	-	-	-	(2)	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 910)	(115 910)	(44 841)	38,7%	(27 206)	23,5%	(45 137)	38,9%	(47 656)	41,1%	(164 840)	142,2%	(24 945)	58,9%	91,0%
Capital assets	(115 910)	(115 910)	(44 841)	38,7%	(27 206)	23,5%	(45 137)	38,9%	(47 656)	41,1%	(164 840)	142,2%	(24 945)	58,9%	91,0%
Net Cash from/(used) Investing Activities	(115 910)	(115 910)	(44 841)	38,7%	(27 208)	23,5%	(45 137)	38,9%	(47 656)	41,1%	(164 842)	142,2%	(24 945)	58,9%	91,0%
Cash Flow from Financing Activities															
Receipts	(7 459)	(7 459)	(1 865)	25,0%	(1 243)	16,7%	(1 865)	25,0%	(2 941)	39,4%	(7 914)	106,1%	(1 865)	100,0%	57,7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	(7 459)	(1 865)	25,0%	(1 243)	16,7%	(1 865)	25,0%	(2 941)	39,4%	(7 914)	106,1%	(1 865)	100,0%	57,7%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(7 459)	(7 459)	(1 865)	25,0%	(1 243)	16,7%	(1 865)	25,0%	(2 941)	39,4%	(7 914)	106,1%	(1 865)	100,0%	57,7%
Net Increase/(Decrease) in cash held	244 471	244 471	19 776	8,1%	3 600	1,5%	20 341	8,3%	4 324	1,8%	48 042	19,7%	5 756	815,9%	(24,9%)
Cash/cash equivalents at the year begin:	(11 273)	(11 273)	65 821	(583,9%)	61 540	(545,9%)	81 384	(722,0%)	217 741	(1 931,6%)	65 821	(583,9%)	73 326	161,8%	197,0%
Cash/cash equivalents at the year end:	233 199	233 199	61 540	26,4%	81 384	34,9%	217 741	93,4%	222 065	95,2%	222 065	95,2%	79 081	377,9%	180,8%

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	12 302	3,3%	5 428	1,5%	4 985	1,3%	351 527	93,9%	374 241	19,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 322	19,5%	2 849	3,0%	2 078	2,2%	70 636	75,2%	93 885	4,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 008	7,9%	4 109	2,0%	3 465	1,7%	178 984	88,4%	202 566	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 542	3,3%	3 329	1,3%	3 242	1,2%	245 169	94,2%	260 282	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 085	3,0%	4 443	1,3%	4 416	1,3%	318 077	94,4%	337 021	17,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	20 697	3,4%	10 260	1,7%	10 079	1,7%	564 584	93,2%	605 621	31,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 906	7,6%	601	1,2%	530	1,0%	46 251	90,2%	51 288	2,7%	-	-	-	-
Total By Income Source	89 861	4,7%	31 018	1,6%	28 795	1,5%	1 775 230	92,2%	1 924 904	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 477	5,2%	2 989	2,1%	2 667	1,9%	130 348	90,8%	143 480	7,5%	-	-	-	-
Commercial	30 033	11,7%	5 019	2,0%	3 794	1,5%	217 088	84,8%	255 934	13,3%	-	-	-	-
Households	52 185	3,4%	22 930	1,5%	22 256	1,5%	1 422 284	93,6%	1 519 655	78,9%	-	-	-	-
Other	166	2,9%	80	1,4%	78	1,3%	5 511	94,4%	5 635	3%	-	-	-	-
Total By Customer Group	89 861	4,7%	31 018	1,6%	28 795	1,5%	1 775 230	92,2%	1 924 904	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	34 462	2,8%	-	-	29 798	2,4%	1 186 481	94,9%	1 250 742	87,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 925	100,0%	-	-	-	-	-	-	8 925	6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 364	3,6%	-	-	-	-	169 177	96,4%	175 540	12,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49 751	3,5%	-	-	29 798	2,1%	1 355 658	94,5%	1 435 207	100,0%

Contact Details

Municipal Manager	Mr Mohau Nhleli	058 303 5732
Chief Financial Officer	Mr Raymond Provis	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	626 297	264 995	75 795	12,1%	47 638	7,6%	48 451	18,3%	1 697	,6%	173 580	65,5%	44 633	65,9%	(96,2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	879	-	879	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	879	-	879	-	-	-	(100,0%)
Payments	(134 249)	(134 499)	(46 207)	34,4%	(29 729)	22,1%	(33 696)	25,1%	(8 626)	6,4%	(118 259)	87,9%	(16 707)	40,3%	(48,4%)
Capital assets	(134 249)	(134 499)	(46 207)	34,4%	(29 729)	22,1%	(33 696)	25,1%	(8 626)	6,4%	(118 259)	87,9%	(16 707)	40,3%	(48,4%)
Net Cash from/(used) Investing Activities	(134 249)	(134 499)	(46 207)	34,4%	(29 729)	22,1%	(33 696)	25,1%	(7 747)	5,8%	(117 380)	87,3%	(16 707)	40,3%	(53,6%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	492 048	130 496	29 588	6,0%	17 908	3,6%	14 755	11,3%	(6 051)	(4,6%)	56 200	43,1%	27 926	88,9%	(121,7%)
Cash/cash equivalents at the year begin:	1 946	1 946	8 691	446,7%	38 196	1 963,2%	56 146	2 885,7%	70 901	3 644,1%	8 691	446,7%	169 534	63 592,4%	(58,2%)
Cash/cash equivalents at the year end:	493 994	132 442	38 196	7,7%	56 146	11,4%	70 901	53,5%	64 850	49,0%	64 850	49,0%	197 460	89,7%	(67,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 489	2,5%	13 496	4,0%	8 470	2,5%	309 276	91,0%	339 730	22,5%	(4 162)	(1,2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 975	9,8%	5 727	7,1%	5 695	7,0%	61 602	76,1%	80 999	5,4%	(752)	(,9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 489	2,5%	954	1,6%	907	1,5%	56 304	94,4%	59 654	3,9%	(3 703)	(6,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 394	2,3%	3 067	2,1%	2 982	2,0%	139 671	93,7%	149 114	9,9%	(1 391)	(,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 786	1,8%	2 505	1,6%	2 429	1,5%	149 188	95,1%	156 908	10,4%	(1 640)	(1,0%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	297	100,0%	297	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 938	1,4%	10 164	1,5%	9 758	1,4%	667 618	95,7%	697 479	46,1%	400	,1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	,4%	224	,8%	80	,3%	27 287	98,5%	27 699	1,8%	(863)	(3,1%)	-	-
Total By Income Source	34 179	2,3%	36 138	2,4%	30 321	2,0%	1 411 243	93,3%	1 511 880	100,0%	(12 132)	(,8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 279	2,3%	4 799	2,1%	4 034	1,8%	214 747	93,8%	228 860	15,1%	(2 238)	(1,0%)	-	-
Commercial	9 986	8,3%	8 965	7,5%	8 488	7,1%	92 462	77,1%	119 900	7,9%	(200)	(,2%)	-	-
Households	18 914	1,6%	22 374	1,9%	17 799	1,5%	1 104 033	94,9%	1 163 120	76,9%	(9 695)	(,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 179	2,3%	36 138	2,4%	30 321	2,0%	1 411 243	93,3%	1 511 880	100,0%	(12 132)	(,8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	18 142	8,4%	8 719	4,0%	189 861	87,6%	216 723	22,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1	100,0%	-	-	-	-	-	-	1	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 508	2,3%	10 480	1,4%	12 362	1,7%	690 312	94,6%	729 662	77,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 509	1,7%	28 622	3,0%	21 081	2,2%	880 173	93,0%	946 385	100,0%

Contact Details

Municipal Manager	Mr Solomon Mokete Nhlapo	058 863 6200
Chief Financial Officer	Mr Jabulani Leonard Makubu	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 677 691	2 001 373	558 267	33,3%	486 795	29,0%	368 356	18,4%	178 129	8,9%	1 591 547	79,5%	126 605	98,1%	40,7%
Exchange Revenue															
Service charges - Electricity	422 573	655 779	69 445	16,4%	90 270	21,4%	62 389	9,5%	65 566	10,0%	287 671	43,9%	42 064	86,2%	55,9%
Service charges - Water	126 338	89 576	20 604	16,3%	20 722	16,4%	20 359	22,6%	20 225	22,6%	81 910	91,4%	16 781	72,2%	20,5%
Service charges - Waste Water Management	51 648	49 444	12 871	24,9%	12 094	23,4%	11 524	23,3%	12 401	25,1%	48 889	98,9%	12 469	92,9%	(5%)
Service charges - Waste Management	51 257	49 215	13 030	25,4%	12 657	24,7%	11 451	23,3%	11 524	23,4%	48 662	98,9%	10 148	90,7%	13,6%
Sale of Goods and Rendering of Services	5 892	5 097	591	10,0%	610	10,3%	757	14,9%	729	14,3%	2 688	52,7%	1 023	55,5%	(28,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 204	120 367	25 062	137,7%	25 975	142,7%	27 802	23,1%	28 717	23,9%	107 556	89,4%	9 885	139,3%	190,5%
Interest earned from Current and Non Current Assets	8 150	12 270	890	10,9%	5 926	72,7%	756	6,2%	1 974	16,1%	9 545	77,8%	1 374	137,1%	43,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 665	3 838	373	14,0%	1 038	39,0%	263	6,9%	187	4,9%	1 861	48,5%	263	68,2%	(29,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 655	8 199	87	1,9%	782	16,8%	294	3,6%	(76)	(,9%)	1 087	13,3%	379	64,4%	(120,1%)
Non-Exchange Revenue															
Property rates	115 244	109 272	27 547	23,9%	27 189	23,6%	26 350	24,1%	26 886	24,6%	107 972	98,8%	24 531	86,6%	9,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 207	860	44	1,4%	48	1,5%	63	7,3%	52	6,1%	207	24,1%	449	68,2%	(88,3%)
Licences or permits	1 663	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	858 920	857 356	378 228	44,0%	279 730	32,6%	195 769	22,8%	(882)	(,1%)	852 843	99,5%	3 314	109,1%	(126,6%)
Interest	7 268	40 090	9 497	130,7%	9 750	134,1%	10 578	26,4%	10 823	27,0%	40 647	101,4%	3 924	132,2%	175,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	7	10	-	-	5	71,6%	-	-	3	26,4%	8	79,5%	1	65,2%	148,6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 963 591	2 697 955	594 215	30,3%	453 105	23,1%	505 662	18,7%	707 891	26,2%	2 260 874	83,8%	439 931	62,7%	60,9%
Employee related costs	686 359	703 463	147 151	21,4%	186 241	27,1%	176 203	25,0%	170 458	24,2%	680 053	96,7%	147 112	87,0%	15,9%
Remuneration of councillors	35 033	36 349	10 067	28,7%	8 587	24,5%	10 263	28,2%	8 235	22,7%	37 151	102,2%	6 935	84,7%	18,7%
Bulk purchases - electricity	719 673	999 500	355 199	49,4%	197 315	27,4%	188 560	18,9%	182 170	18,2%	923 244	92,4%	126 287	86,2%	44,2%
Inventory consumed	40 369	83 721	4 108	10,2%	5 527	13,7%	3 234	3,9%	6 768	8,1%	19 637	23,5%	14 395	46,9%	(53,0%)
Debt impairment	-	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	82 899	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	41 152	215 152	29 064	70,6%	15 159	36,8%	45 544	21,2%	114 399	53,2%	204 166	94,9%	33 232	21,2%	244,2%
Contracted services	135 981	212 513	12 203	9,0%	27 435	20,2%	37 573	17,7%	40 780	19,2%	117 991	55,5%	28 139	46,1%	44,9%
Transfers and subsidies	181 472	187 472	28 596	15,8%	-	-	-	-	176 057	93,9%	234 042	124,8%	50 731	73,8%	247,0%
Irrecoverable debts written off	-	22 000	919	-	-	-	13	1,1%	248	1,1%	1 180	5,4%	1 631	78,2%	(84,8%)
Operational costs	123 647	141 875	6 909	5,6%	12 839	10,4%	14 882	10,5%	8 777	6,2%	43 408	30,6%	31 466	48,6%	(72,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	4	10	-	-	2	35,2%	-	-	1	6,5%	2	22,2%	2	34,4%	(72,2%)
Surplus/(Deficit)	(285 900)	(696 581)	(35 948)	-	33 691	-	(137 306)	-	(529 763)	-	(669 327)	-	(313 326)	-	-
Transfers and subsidies - capital (monetary allocations)	235 913	245 065	17 125	7,3%	70 790	30,0%	73 975	30,2%	64 393	26,3%	226 284	92,3%	144 117	82,9%	(55,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(49 987)	(451 516)	(18 823)	-	104 481	-	(63 331)	-	(465 370)	-	(443 043)	-	(169 209)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(49 987)	(451 516)	(18 823)	-	104 481	-	(63 331)	-	(465 370)	-	(443 043)	-	(169 209)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(49 987)	(451 516)	(18 823)	-	104 481	-	(63 331)	-	(465 370)	-	(443 043)	-	(169 209)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	255 300	255 300	82 098	32,2%	64 667	25,3%	(1 411)	(,6%)	57 181	22,4%	202 535	79,3%	-	17,5%	(100,0%)
Surplus/(Deficit) for the year	205 313	(196 216)	63 275	-	169 148	-	(64 742)	-	(408 189)	-	(240 508)	-	(169 209)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	225 993	267 123	24 953	11,0%	72 733	32,2%	48 235	18,1%	72 703	27,2%	218 624	81,8%	130 161	78,7%	(44,1%)
National Government	225 993	236 376	24 953	11,0%	71 997	31,9%	42 991	18,2%	66 598	28,2%	206 539	87,4%	81 930	84,5%	(18,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	42 475	86,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	225 993	236 376	24 953	11,0%	71 997	31,9%	42 991	18,2%	66 598	28,2%	206 539	87,4%	124 405	85,1%	(46,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	30 747	-	-	736	-	5 244	17,1%	6 105	19,9%	12 085	39,3%	5 756	36,9%	6,1%
Capital Expenditure Functional	225 993	267 123	24 953	11,0%	72 733	32,2%	48 235	18,1%	72 703	27,2%	218 624	81,8%	130 161	78,7%	(44,1%)
Municipal governance and administration	-	2 100	-	-	-	-	130	6,2%	-	-	130	6,2%	473	16,8%	(100,0%)
Executive and Council	-	500	-	-	-	-	-	-	-	-	-	-	56	(,3%)	(100,0%)
Finance and administration	-	1 600	-	-	-	-	130	8,1%	-	-	130	8,1%	417	52,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	43 403	29 390	2 907	6,7%	7 463	17,2%	2 037	6,9%	12 094	41,2%	24 502	83,4%	3 009	61,4%	302,0%
Community and Social Services	14 984	11 843	-	-	4 135	27,6%	1 693	14,3%	3 946	33,3%	9 774	82,5%	147	76,9%	2 577,0%
Sport And Recreation	28 420	10 546	2 907	10,2%	3 328	11,7%	344	3,3%	3 743	35,5%	10 323	97,9%	2 861	79,3%	30,8%
Public Safety	-	7 000	-	-	-	-	-	-	4 405	62,9%	4 405	62,9%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 318	22 496	4 068	39,4%	908	8,8%	612	2,7%	13 655	60,7%	19 243	85,5%	1 311	90,8%	941,3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 318	22 496	4 068	39,4%	908	8,8%	612	2,7%	13 655	60,7%	19 243	85,5%	1 311	90,8%	941,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	172 272	213 137	17 977	10,4%	64 362	37,4%	45 456	21,3%	46 953	22,0%	174 749	82,0%	125 367	83,6%	(62,5%)
Energy sources	1 678	17 761	-	-	1 719	102,5%	5 114	28,8%	1 700	9,6%	8 534	48,0%	5 282	65,7%	(67,8%)
Water Management	77 636	81 467	9 925	12,8%	19 580	25,2%	27 752	34,1%	17 508	21,5%	74 764	91,8%	59 664	85,3%	(70,7%)
Waste Water Management	77 157	98 542	8 053	10,4%	29 701	38,5%	12 590	12,8%	27 745	28,2%	78 088	79,2%	60 421	84,6%	(54,1%)
Waste Management	15 801	15 367	-	-	13 363	84,6%	-	-	-	-	13 363	87,0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	784 906	(2 035 194)	412 381	52,5%	(161 899)	(20,6%)	375 986	(18,5%)	(110 427)	5,4%	516 042	(25,4%)	(859 733)	65,4%	(87,2%)
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	(225 993)	(267 123)	(24 953)	11,0%	(72 733)	32,2%	(48 235)	18,1%	(72 703)	27,2%	(218 624)	81,8%	(130 161)	78,7%	(44,1%)
Capital assets	(225 993)	(267 123)	(24 953)	11,0%	(72 733)	32,2%	(48 235)	18,1%	(72 703)	27,2%	(218 624)	81,8%	(130 161)	78,7%	(44,1%)
Net Cash from/(used) Investing Activities	(225 993)	(267 123)	(24 953)	11,0%	(72 733)	32,2%	(48 235)	18,1%	(72 703)	27,2%	(218 624)	81,8%	(130 161)	78,7%	(44,1%)
Cash Flow from Financing Activities															
Receipts	367	367	147	40,2%	86	23,6%	92	25,2%	263	71,8%	590	160,8%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	367	367	147	40,2%	86	23,6%	92	25,2%	263	71,8%	590	160,8%	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	367	367	147	40,2%	86	23,6%	92	25,2%	263	71,8%	590	160,8%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	559 280	(2 301 951)	387 576	69,3%	(234 545)	(41,9%)	327 844	(14,2%)	(182 866)	7,9%	298 008	(12,9%)	(989 893)	71,0%	(81,5%)
Cash/cash equivalents at the year begin:	64 626	582 407	485 495	751,2%	297 106	459,7%	741 649	127,3%	1 069 896	183,7%	485 495	83,4%	1 136 135	17,6%	(5,8%)
Cash/cash equivalents at the year end:	623 905	(1 719 544)	297 106	47,6%	741 437	118,8%	1 069 799	(62,2%)	887 133	(51,6%)	887 133	(51,6%)	(141 034)	190,3%	(729,0%)

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	8 585	1,0%	8 450	1,0%	7 385	,9%	630 686	97,1%	855 106	28,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	7	-	166	,1%	326 248	99,9%	326 421	11,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 679	1,8%	7 635	1,2%	6 952	1,1%	628 320	96,0%	654 586	22,0%	-	-	-	-
Receivables from Non-exchange Transactions - Waste Water Management	7 149	2,1%	4 171	1,2%	4 061	1,2%	323 666	95,5%	339 047	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 309	1,2%	4 133	1,2%	4 098	1,2%	332 611	96,4%	345 150	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 184	3,4%	13 067	3,4%	12 937	3,4%	343 990	89,8%	383 178	12,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	384	,6%	285	,4%	277	,4%	65 168	98,6%	66 114	2,2%	-	-	-	-
Total By Income Source	45 289	1,5%	37 748	1,3%	35 875	1,2%	2 850 690	96,0%	2 969 602	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 521	1,5%	6 362	1,3%	5 657	1,1%	480 815	96,1%	500 355	16,8%	-	-	-	-
Commercial	11 657	1,8%	7 876	1,2%	7 271	1,1%	611 001	95,8%	637 806	21,5%	-	-	-	-
Households	25 927	1,4%	23 371	1,3%	22 809	1,3%	1 728 527	96,0%	1 800 634	60,6%	-	-	-	-
Other	165	,6%	138	,4%	138	,4%	30 347	98,5%	30 808	1,0%	-	-	-	-
Total By Customer Group	45 289	1,5%	37 748	1,3%	35 875	1,2%	2 850 690	96,0%	2 969 602	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	-	-	128 070	1,7%	118 181	1,5%	7 412 515	96,8%	7 658 766	92,5%
Bulk Water	-	-	-	-	-	-	492 965	100,0%	492 965	6,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	176	,1%	1 010	,8%	1	-	127 382	99,1%	128 570	1,6%
Auditor-General	-	-	-	-	-	-	43	100,0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	176	-	129 080	1,6%	118 183	1,4%	8 032 904	97,0%	8 280 343	100,0%

Contact Details

Municipal Manager	Adv Motswahae Mathews Mofokeng	058 718 6616
Chief Financial Officer	Adv Motswahae Mathews Mofokeng	058 718 6616

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	31 553	25 151	35 917	113,8%	45 583	144,5%	20 223	80,4%	6 929	27,5%	108 652	432,0%	7	(212,1%)	102 547,4%
Cash Flow from Investing Activities															
Receipts	239	239	656	274,8%	26	11,0%	40	16,7%	40	16,6%	761	319,0%	103	144,4%	(61,7%)
Proceeds on disposal of PPE	239	239	656	274,8%	26	11,0%	40	16,7%	40	16,6%	761	319,0%	103	144,0%	(61,7%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 490)	(50 490)	(2 293)	4,8%	(15 104)	31,8%	(7 428)	14,7%	(11 844)	23,5%	(36 669)	72,6%	(5 475)	58,9%	116,3%
Capital assets	(47 490)	(50 490)	(2 293)	4,8%	(15 104)	31,8%	(7 428)	14,7%	(11 844)	23,5%	(36 669)	72,6%	(5 475)	58,9%	116,3%
Net Cash from/(used) Investing Activities	(47 251)	(50 251)	(1 637)	3,5%	(15 077)	31,9%	(7 389)	14,7%	(11 804)	23,5%	(35 907)	71,5%	(5 372)	58,6%	119,7%
Cash Flow from Financing Activities															
Receipts	-	-	0	-	(0)	-	1	-	1	-	2	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	0	-	(0)	-	1	-	1	-	2	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	0	-	(0)	-	1	-	1	-	2	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(15 698)	(25 101)	34 281	(218,4%)	30 506	(194,3%)	12 835	(51,1%)	(4 875)	19,4%	72 747	(289,8%)	(5 365)	(84,4%)	(9,1%)
Cash/cash equivalents at the year begin:	29 748	33 295	4 779	16,1%	41 576	139,8%	72 081	216,5%	84 916	255,0%	4 779	14,4%	101 022	-	(15,9%)
Cash/cash equivalents at the year end:	14 050	8 194	41 576	295,9%	72 081	513,0%	84 916	1 036,3%	80 041	976,8%	80 041	976,8%	95 657	(85,0%)	(16,3%)

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	1 906	1,5%	2 437	2,0%	1 936	1,6%	118 390	95,0%	124 669	18,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	17	3%	5 006	99,7%	5 023	7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	825	1,0%	735	,8%	709	,8%	84 340	97,4%	86 609	12,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 567	1,3%	1 662	1,4%	1 598	1,3%	115 978	96,0%	120 805	17,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 421	1,2%	1 458	1,2%	1 394	1,2%	116 325	96,5%	120 597	17,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73	1,3%	61	1,1%	57	1,0%	5 399	96,6%	5 589	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	3 216	1,4%	3 310	1,5%	3 221	1,4%	213 655	95,6%	223 403	32,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 404)	124,4%	16	(2%)	13	(2%)	1 812	(24,0%)	(7 562)	(1,1%)	-	-	-	-
Total By Income Source	(397)	(,1%)	9 679	1,4%	8 945	1,3%	660 906	97,3%	679 133	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 851)	(24,7%)	457	2,9%	373	2,4%	18 606	119,4%	15 585	2,3%	-	-	-	-
Commercial	525	2,1%	642	2,5%	504	2,0%	23 894	93,5%	25 565	3,8%	-	-	-	-
Households	5 788	1,0%	7 502	1,3%	7 034	1,3%	536 840	96,4%	557 164	82,0%	-	-	-	-
Other	(2 859)	(3,5%)	1 078	1,3%	1 033	1,3%	81 567	100,9%	80 819	11,9%	-	-	-	-
Total By Customer Group	(397)	(,1%)	9 679	1,4%	8 945	1,3%	660 906	97,3%	679 133	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	469	2%	1 045	,3%	4 361	1,4%	299 833	98,1%	305 709	63,0%
Bulk Water	-	-	-	-	1 390	1,1%	127 453	98,9%	128 843	26,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	,4%	43	1,0%	41	1,0%	4 016	97,5%	4 118	,8%
Auditor-General	1	-	1	-	-	-	26 044	100,0%	26 046	5,4%
Other	202	1,0%	904	4,4%	191	,9%	19 326	93,7%	20 623	4,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	690	,1%	1 994	,4%	5 983	1,2%	476 672	98,2%	485 339	100,0%

Contact Details

Municipal Manager	Mrs G.P.N Mhlongo Ntshangase	058 913 8314
Chief Financial Officer	Mr Francis Ralebenya	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	442 516	402 800	117 197	26,5%	77 175	17,4%	94 201	23,4%	45 206	11,2%	333 779	82,9%	69 176	59,7%	(34,6%)	
Exchange Revenue																
Service charges - Electricity	83 267	71 012	29 950	36,0%	11 446	13,7%	13 448	18,9%	11 505	16,2%	66 349	93,4%	16 879	50,0%	(31,8%)	
Service charges - Water	37 496	23 546	6 466	17,2%	4 226	11,3%	5 816	24,7%	4 125	17,5%	20 633	87,6%	7 206	73,6%	(42,8%)	
Service charges - Waste Water Management	46 431	28 582	7 227	15,6%	4 733	10,2%	7 099	24,8%	4 843	16,9%	23 902	83,6%	7 521	57,7%	(35,6%)	
Service charges - Waste Management	31 631	20 796	5 193	16,4%	3 446	10,9%	5 207	25,0%	3 497	16,8%	17 343	83,4%	5 247	58,9%	(33,4%)	
Sale of Goods and Rendering of Services	2 139	859	175	8,2%	95	4,4%	(49)	(5,7%)	108	12,5%	328	38,2%	204	97,1%	(47,3%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	78 000	74 915	18 320	23,5%	12 608	16,2%	18 465	24,6%	11 456	15,3%	60 850	81,2%	20 266	91,3%	(43,5%)	
Interest earned from Current and Non Current Assets	479	479	192	40,2%	41	8,6%	158	33,1%	14	3,0%	406	84,8%	296	282,3%	(95,2%)	
Dividends	539	98	57	10,5%	-	-	-	-	-	-	57	57,9%	-	-	-	
Rent on Land	278	278	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 714	1 714	397	23,1%	305	17,8%	380	22,2%	342	19,9%	1 423	83,0%	537	124,1%	(36,3%)	
Licence and permits	230	230	1	,6%	10	4,5%	5	2,0%	6	2,5%	22	9,7%	8	14,4%	(29,3%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	953	490	(46)	(4,9%)	(49)	(5,2%)	(130)	(26,5%)	12	2,4%	(214)	(43,5%)	17	5,8%	(31,4%)	
Non-Exchange Revenue																
Property rates	31 007	39 171	9 762	31,5%	6 501	21,0%	9 599	24,5%	6 365	16,2%	32 227	82,3%	9 507	73,6%	(33,0%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	125	4	-	2	-	8	6,0%	5	4,2%	18	14,8%	34	12,7%	(84,3%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	122 351	122 351	36 747	30,0%	31 886	26,1%	31 190	25,5%	878	,7%	100 702	82,3%	1 454	45,4%	(39,6%)	
Interest	6 000	18 153	2 752	45,9%	1 924	32,1%	3 005	16,6%	2 051	11,3%	9 733	53,6%	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	464 758	531 712	91 197	19,6%	30 638	6,6%	228 641	43,0%	37 809	7,1%	388 286	73,0%	125 352	55,6%	(69,8%)	
Employee related costs	125 382	125 382	26 450	21,1%	8 951	7,1%	44 924	35,8%	8 772	7,0%	89 096	71,1%	26 028	68,8%	(66,3%)	
Remuneration of councillors	7 705	7 705	1 343	17,4%	475	6,2%	2 003	26,0%	405	5,3%	4 226	54,8%	1 277	56,2%	(68,3%)	
Bulk purchases - electricity	85 682	80 745	28 816	33,6%	5 354	6,2%	14 596	18,1%	10 054	12,5%	58 820	72,8%	18 265	36,4%	(45,0%)	
Inventory consumed	17 942	15 269	1 884	10,5%	1 328	7,4%	7 066	46,3%	1 611	10,6%	11 889	77,9%	13 769	185,6%	(88,3%)	
Debt impairment	42 438	155 265	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	42 052	43 610	10 684	25,4%	7 200	17,1%	10 378	23,8%	7 003	16,1%	35 266	80,9%	42 538	104,6%	(63,5%)	
Interest	21 502	40 785	7 926	36,9%	2 876	13,4%	9 424	23,1%	6 086	14,9%	26 312	64,5%	9 898	86,1%	(38,5%)	
Contracted services	36 207	37 964	10 316	28,5%	3 683	10,2%	7 761	20,4%	2 331	6,1%	24 091	63,5%	7 386	109,4%	(66,4%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	52 052	1 377	389	,7%	89	,2%	128 064	9 303,1%	482	35,0%	129 024	9 372,9%	2 333	18,9%	(79,3%)	
Operational costs	33 796	23 613	3 390	10,0%	682	2,0%	4 425	18,7%	1 066	4,5%	9 562	40,5%	3 858	71,5%	(72,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(22 242)	(128 913)	25 999	-	46 537	-	(134 440)	-	7 397	-	(54 507)	-	(56 176)	-	-	
Transfers and subsidies - capital (monetary allocations)	32 449	40 005	14 045	43,3%	5 061	15,6%	8 240	20,6%	892	2,2%	28 238	70,6%	852	20,4%	4,7%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	10 207	(88 908)	40 044	-	51 598	-	(126 200)	-	8 289	-	(26 269)	-	(55 324)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	10 207	(88 908)	40 044	-	51 598	-	(126 200)	-	8 289	-	(26 269)	-	(55 324)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	10 207	(88 908)	40 044	-	51 598	-	(126 200)	-	8 289	-	(26 269)	-	(55 324)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	10 207	(88 908)	40 044	-	51 598	-	(126 200)	-	8 289	-	(26 269)	-	(55 324)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	32 449	46 005	12 213	37,6%	4 400	13,6%	7 165	15,6%	776	1,7%	24 554	53,4%	741	14,4%	4,7%	
National Government	32 449	46 005	12 213	37,6%	4 400	13,6%	7 165	15,6%	776	1,7%	24 554	53,4%	741	14,4%	4,7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	32 449	46 005	12 213	37,6%	4 400	13,6%	7 165	15,6%	776	1,7%	24 554	53,4%	741	14,4%	4,7%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	32 449	46 005	12 213	37,6%	4 400	13,6%	7 165	15,6%	776	1,7%	24 554	53,4%	741	14,4%	4,7%	
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	3 199	3 351	418	13,1%	556	17,4%	164	4,9%	-	-	1 138	33,9%	741	294,6%	(100,0%)	
Community and Social Services	3 199	3 351	-	-	-	-	164	4,9%	-	-	164	4,9%	-	-	-	
Sport And Recreation	-	-	418	-	556	-	-	-	-	-	974	-	741	294,6%	(100,0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	16 270	23 826	11 331	69,6%	3 844	23,6%	849	3,6%	454	1,9%	16 479	69,2%	-	4,3%	(100,0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	16 270	23 826	11 331	69,6%	3 844	23,6%	849	3,6%	454	1,9%	16 479	69,2%	-	4,3%	(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	12 980	18 827	464	3,6%	-	-	6 152	32,7%	322	1,7%	6 938	36,9%	-	8,3%	(100,0%)	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	5 576	-	-	-	5 576	-	-	(2,5%)	-	
Waste Water Management	12 980	18 827	464	3,6%	-	-	-	-	-	-	464	2,5%	-	95,2%	-	
Waste Management	-	-	-	-	-	-	576	-	322	-	898	-	-	(100,0%)	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
R thousands															
Cash Flow from Operating Activities															
Receipts	464 067	442 143	94 770	20.4%	55 299	11.9%	67 984	15.4%	28 751	6.5%	246 804	55.8%	25 803	42.3%	11.4%
Property rates	39 448	59 765	4 101	10.4%	3 658	9.3%	4 163	7.0%	3 453	5.8%	15 375	25.7%	3 879	48.0%	(11.0%)
Service charges	226 327	177 118	13 967	6.2%	8 979	4.0%	15 549	8.8%	8 346	4.8%	46 841	26.4%	10 099	16.4%	(17.4%)
Other revenue	42 474	42 327	4 739	11.2%	1 140	2.7%	1 927	4.6%	4 344	10.3%	12 150	28.7%	3 823	516.5%	13.6%
Transfers and Subsidies - Operational	122 351	122 351	53 419	43.7%	37 092	30.3%	36 345	29.7%	5 772	4.7%	132 627	108.4%	7 721	54.1%	(25.2%)
Transfers and Subsidies - Capital	32 449	40 005	18 310	56.4%	4 399	13.6%	10 000	24.4%	6 818	17.0%	39 527	98.8%	-	(3 149.3%)	(100.0%)
Interest	479	479	178	37.1%	31	6.5%	1	2%	18	3.8%	227	47.5%	282	-	(93.6%)
Dividends	68	68	67	10.3%	67	10.3%	67	10.3%	67	10.3%	67	10.3%	67	10.3%	-
Payments	(331 941)	(333 477)	5 190	(1.6%)	(11 620)	3.5%	20 353	(6.1%)	(2 116)	.6%	11 807	(3.5%)	9 547	(3.1%)	(122.2%)
Suppliers and employees	(310 439)	(292 693)	5 190	(1.7%)	(11 393)	3.7%	20 353	(7.0%)	-	.7%	12 033	(4.1%)	9 767	(3.4%)	(121.7%)
Finance charges	(21 502)	(40 785)	-	-	(226)	1.1%	-	-	-	-	(226)	.6%	(220)	15.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	132 127	108 666	99 959	75,7%	43 680	33,1%	88 337	81,3%	26 635	24,5%	258 611	238,0%	35 351	147,4%	(24,7%)
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	(37 316)	(46 005)	(15 103)	40,5%	(5 061)	13,6%	(8 240)	17,9%	(892)	1,9%	(29 295)	63,7%	(852)	73,3%	4,7%
Capital assets	(37 316)	(46 005)	(15 103)	40,5%	(5 061)	13,6%	(8 240)	17,9%	(892)	1,9%	(29 295)	63,7%	(852)	73,3%	4,7%
Net Cash from/(used) Investing Activities	(37 316)	(46 005)	(15 103)	40,5%	(5 061)	13,6%	(8 240)	17,9%	(892)	1,9%	(29 295)	63,7%	(852)	73,3%	4,7%
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	94 811	62 660	84 857	89,5%	38 619	40,7%	80 097	127,8%	25 743	41,1%	229 316	366,0%	34 499	154,6%	(25,4%)
Cash/cash equivalents at the year begin:	(3 513)	(3 513)	(3 341)	95,1%	103 961	(2 959,4%)	142 581	(4 058,8%)	222 674	(6 338,8%)	(3 341)	95,1%	118 459	-	88,0%
Cash/cash equivalents at the year end:	91 298	59 147	103 961	113,9%	142 581	156,2%	222 674	376,5%	248 409	420,0%	248 409	420,0%	152 958	160,3%	62,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(54 731)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(1 063)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(3 009)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(41 815)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(27 829)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(11 580)	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(140 017)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(64)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(473)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(139 481)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(140 017)	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details		
Municipal Manager	Ms Maitro Rebecca Ellen Mogopodi	051 924 0654
Chief Financial Officer	Mr Takalani Tshikundu	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	166 440	11 991	62 397	37,5%	52 284	31,4%	40 937	341,4%	(19 974)	(166,6%)	135 644	1 131,2%	4 375	98,0%	(556,6%)	
Exchange Revenue																
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	11	-	67	642,1%	105	1 001,2%	161	-	108	-	441	-	71	2 750,2%	51,6%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	4 334	-	1 599	36,9%	1 356	31,3%	1 164	-	1 191	-	5 311	-	1 384	99,6%	(13,9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	9 275	-	-	-	45	,5%	95	-	36	-	177	-	330	14,6%	(89,0%)	
Non-Exchange Revenue																
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	152 821	11 991	60 730	39,7%	50 777	33,2%	39 517	329,6%	(21 309)	(177,7%)	129 715	1 081,8%	2 590	100,8%	(922,8%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	169 927	185 351	27 569	16,2%	47 207	27,8%	38 893	21,0%	41 040	22,1%	154 710	83,5%	31 024	78,6%	32,3%	
Employee related costs	104 459	105 860	17 248	16,5%	25 418	24,3%	25 357	24,0%	26 917	25,4%	94 941	89,7%	16 136	86,5%	66,8%	
Remuneration of councillors	8 796	10 989	1 477	16,8%	2 761	31,4%	2 752	25,0%	2 178	19,8%	9 169	83,4%	1 574	101,8%	38,4%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	-	-	1	-	64	-	-	-	-	-	65	-	30	29,9%	(100,0%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	3 176	2 875	570	17,9%	549	17,3%	616	21,4%	574	20,0%	2 308	80,3%	399	59,6%	43,8%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	20 887	25 961	4 143	19,8%	7 156	34,3%	4 325	16,7%	5 333	20,5%	20 958	80,7%	4 725	56,3%	12,8%	
Transfers and subsidies	10 062	15 424	962	9,6%	1 539	15,3%	2 215	14,4%	2 472	16,0%	7 188	46,6%	4 301	81,4%	(42,5%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	22 547	24 243	3 168	14,1%	9 719	43,1%	3 628	15,0%	3 565	14,7%	20 080	82,8%	3 857	65,7%	(7,6%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(3 487)	(173 360)	34 828	-	5 076	-	2 044	-	(61 014)	-	(19 065)	-	(26 649)	-	-	
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(3 487)	(173 360)	34 828	-	5 076	-	2 044	-	(61 014)	-	(19 065)	-	(26 649)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(3 487)	(173 360)	34 828	-	5 076	-	2 044	-	(61 014)	-	(19 065)	-	(26 649)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(3 487)	(173 360)	34 828	-	5 076	-	2 044	-	(61 014)	-	(19 065)	-	(26 649)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(3 487)	(173 360)	34 828	-	5 076	-	2 044	-	(61 014)	-	(19 065)	-	(26 649)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	7 793	8 773	-	-	-	-	-	-	104	1,2%	104	1,2%	-	-	(100,0%)	
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Public Works)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	7 793	8 773	-	-	-	-	-	-	104	1,2%	104	1,2%	-	-	(100,0%)	
Capital Expenditure Functional	8 103	8 872	69	,8%	254	3,1%	144	1,6%	727	8,2%	1 194	13,5%	894	8,2%	(18,7%)	
Municipal governance and administration	-	1 972	69	-	254	-	144	7,3%	203	10,3%	669	33,9%	818	30,8%	(75,2%)	
Executive and Council	-	254	-	-	154	-	-	-	135	53,2%	290	113,9%	708	98,6%	(80,9%)	
Finance and administration	-	1 718	69	-	99	-	144	8,4%	67	3,9%	380	22,1%	109	11,5%	(38,3%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	300	-	-	-	-	-	-	-	-	-	-	77	7,9%	(100,0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	36	6,7%	(100,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	300	-	-	-	-	-	-	-	-	-	-	41	10,4%	(100,0%)	
Economic and Environmental Services	8 103	6 600	-	-	-	-	-	-	525	7,9%	525	7,9%	-	-	(100,0%)	
Planning and Development	310	6 600	-	-	-	-	-	-	525	7,9%	525	7,9%	-	-	(100,0%)	
Road Transport	7 793	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	152 772	11 892	-	-	-	-	-	-	(22 871)	(192,3%)	(22 871)	(192,3%)	-	-	(100,0%)	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other revenue	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	152 761	11 892	-	-	-	-	-	-	(22 871)	(192,3%)	(22 871)	(192,3%)	-	-	(100,0%)	
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(152 996)	(174 322)	(7 102)	4,6%	(2 636)	1,7%	(3)	-	(29 931)	17,2%	(38 672)	22,8%	(8 836)	5,2%	238,7%	
Suppliers and employees	(152 996)	(174 322)	(7 102)	4,6%	(2 636)	1,7%	(3)	-	(29 931)	17,2%	(38 672)	22,8%	(8 836)	5,2%	238,7%	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	(225)	(162 431)	(7 102)	3 158,0%	(2 636)	1 172,2%	(3)	-	(52 801)	32,5%	(62 543)	38,5%	(8 836)	29,6%	497,6%
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	(7 793)	(8 773)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(7 793)	(8 773)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(7 793)	(8 773)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(8 018)	(171 204)	(7 102)	88,6%	(2 636)	32,9%	(3)	-	(52 801)	30,8%	(62 543)	36,5%	(8 836)	29,6%	497,6%
Cash/cash equivalents at the year begin:	43 718	-	-	-	(7 102)	(16,2%)	(9 738)	-	(9 741)	-	-	-	(289)	-	3 270,7%
Cash/cash equivalents at the year end:	35 700	(171 204)	(7 102)	(19,9%)	(9 738)	(27,3%)	(9 741)	5,7%	(62 485)	36,5%	(62 485)	36,5%	(9 129)	480,3%	584,8%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 119	100,0%	8 119	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	8 119	100,0%	8 119	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 119	100,0%	8 119	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	8 119	100,0%	8 119	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	666	15,8%	6	,1%	-	-	3 536	84,0%	4 208	96,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	141	100,0%	141	3,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	666	15,3%	6	,1%	-	-	3 677	84,5%	4 349	100,0%

Contact Details

Municipal Manager	Ms Takato P M Lebenya	058 718 1000
Chief Financial Officer	Mr Duncan Mhlahlo	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 345 628	1 326 870	326 846	24,3%	311 682	23,2%	315 107	23,7%	254 827	19,2%	1 208 463	91,1%	323 875	91,1%	(21,3%)	
Exchange Revenue																
Service charges - Electricity	553 019	489 803	80 730	14,6%	108 759	19,7%	105 985	21,6%	123 187	25,2%	418 662	85,5%	201 002	79,9%	(38,7%)	
Service charges - Water	195 587	195 438	43 538	22,3%	40 621	20,8%	45 551	23,3%	37 156	19,0%	166 867	85,4%	41 000	91,9%	(9,4%)	
Service charges - Waste Water Management	70 019	70 231	18 146	25,9%	18 107	25,9%	18 285	26,0%	18 086	25,8%	72 624	103,4%	16 880	98,8%	7,1%	
Service charges - Waste Management	48 564	48 564	12 810	26,4%	12 908	26,6%	12 777	26,3%	12 693	26,1%	51 188	105,4%	11 898	101,4%	6,7%	
Sale of Goods and Rendering of Services	10 265	10 484	1 305	12,7%	1 560	15,2%	1 294	12,3%	1 515	14,5%	5 674	54,1%	1 641	63,5%	(7,7%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	34 557	75 370	17 644	51,1%	19 612	56,8%	25 618	34,0%	23 430	31,1%	86 303	114,5%	18 759	211,4%	24,9%	
Interest earned from Current and Non Current Assets	30	61	25	84,1%	14	45,3%	-	-	-	-	39	64,0%	7	137,0%	(100,0%)	
Dividends	1 736	4 544	228	13,1%	2 070	119,2%	984	21,6%	2 550	56,1%	5 832	128,3%	126	20,8%	1 917,7%	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	8 535	8 641	879	10,3%	2 348	27,5%	1 470	17,0%	662	7,7%	5 359	62,0%	1 544	81,3%	(57,1%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	12 324	14 364	1 296	10,5%	3 347	27,2%	(497)	(3,5%)	7 102	49,4%	11 248	78,3%	2 286	5,7%	210,6%	
Non-Exchange Revenue																
Property rates	90 509	90 811	23 299	25,7%	23 540	26,0%	23 538	25,9%	23 228	25,6%	93 605	103,1%	22 025	102,2%	5,5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	5 309	5 540	33	,6%	586	11,0%	394	7,1%	2 150	38,8%	3 163	57,1%	3 166	79,7%	(32,1%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	311 514	305 248	124 403	39,9%	75 637	24,3%	76 631	25,2%	162	,1%	277 033	90,8%	1 431	92,4%	(88,7%)	
Interest	2 982	7 979	2 287	76,7%	2 352	78,9%	2 655	34,2%	2 730	34,2%	10 024	125,6%	2 079	273,0%	31,3%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	678	(208)	222	32,8%	222	32,7%	222	(106,6%)	223	(107,0%)	888	(427,1%)	209	129,8%	6,3%	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	(46)	-	(46)	-	(176)	-	(73,7%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 311 466	1 299 819	172 097	13,1%	201 861	15,4%	192 763	14,8%	204 503	15,7%	771 224	59,3%	162 515	56,4%	25,8%	
Employee related costs	451 339	424 010	106 407	23,6%	108 705	24,1%	105 193	24,8%	106 464	25,1%	426 769	100,7%	102 313	98,9%	4,1%	
Remuneration of councillors	29 578	28 040	5 217	17,6%	6 345	21,5%	5 400	19,3%	5 482	19,5%	22 444	80,0%	5 128	78,9%	6,9%	
Bulk purchases - electricity	427 440	392 840	2 529	,6%	2 731	,6%	3 072	,8%	2 448	,6%	10 779	2,7%	(23 873)	2,3%	(110,3%)	
Inventory consumed	21 223	29 430	6 473	30,5%	9 447	44,5%	7 604	25,8%	6 848	23,3%	30 372	103,2%	10 844	140,2%	(36,9%)	
Debt impairment	59 783	46 415	-	-	78	,1%	-	-	-	-	78	,2%	-	-	-	
Depreciation and amortisation	9 870	9 870	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	8 698	8 698	1 650	19,0%	1 650	19,0%	1 650	19,0%	1 650	19,0%	6 600	75,9%	1 650	76,8%	-	
Contracted services	158 841	187 869	26 580	16,7%	29 314	18,5%	33 215	17,7%	50 312	26,8%	139 421	74,2%	38 726	83,5%	29,9%	
Transfers and subsidies	1 049	1 049	53	5,1%	53	5,1%	2	,2%	48	4,6%	103	9,9%	-	5,5%	(100,0%)	
Irrecoverable debts written off	1 486	3 899	772	51,9%	1 099	74,0%	1 053	27,0%	2 565	65,8%	5 489	140,8%	4 793	15,9%	(46,5%)	
Operational costs	142 099	167 637	22 470	15,8%	42 439	29,9%	35 575	21,2%	31 658	18,9%	132 141	78,8%	23 758	69,9%	33,3%	
Losses on disposal of Assets	60	60	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	(2 971)	-	(2 971)	-	(825)	-	260,1%	
Surplus/(Deficit)	34 162	27 051	154 749	-	109 821	-	122 344	-	50 325	-	437 239	-	161 360	-	-	
Transfers and subsidies - capital (monetary allocations)	64 627	64 546	7 043	10,9%	19 739	30,5%	4 473	6,9%	-	-	31 255	48,4%	41 649	59,1%	(100,0%)	
Transfers and subsidies - capital (in-kind)	1 237	-	-	-	-	-	-	-	-	13	-	-	-	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	100 026	91 597	161 792	-	129 560	-	126 817	-	50 337	-	468 506	-	203 009	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	100 026	91 597	161 792	-	129 560	-	126 817	-	50 337	-	468 506	-	203 009	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	100 026	91 597	161 792	-	129 560	-	126 817	-	50 337	-	468 506	-	203 009	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	100 026	91 597	161 792	-	129 560	-	126 817	-	50 337	-	468 506	-	203 009	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	98 591	116 235	15 708	15,9%	24 479	24,8%	2 036	1,8%	21 901	18,8%	64 123	55,2%	21 041	57,9%	4,1%	
National Government	64 627	64 546	12 324	19,1%	22 559	34,9%	1 780	2,8%	16 845	26,1%	53 509	82,9%	15 626	65,3%	7,8%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	64 627	64 546	12 324	19,1%	22 559	34,9%	1 780	2,8%	16 845	26,1%	53 509	82,9%	15 626	65,3%	7,8%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	33 964	51 689	3 383	10,0%	1 919	5,7%	255	,5%	5 056	9,8%	10 614	20,5%	5 415	32,7%	(6,6%)	
Capital Expenditure Functional	98 591	116 235	15 708	15,9%	24 479	24,8%	2 036	1,8%	21 910	18,8%	64 132	55,2%	21 041	57,9%	4,1%	
Municipal governance and administration	5 750	8 187	756	13,2%	1 496	26,0%	213	2,6%	234	2,9%	2 700	33,0%	1 023	45,2%	(77,1%)	
Executive and Council	-	1 650	15	-	-	-	-	-	-	-	15	,9%	8	58,2%	(100,0%)	
Finance and administration	5 750	6 487	742	12,9%	1 496	26,0%	213	3,3%	206	3,2%	2 656	40,9%	1 014	46,0%	(79,7%)	
Internal audit	-	50	29	,6%	-	-	-	-	29	57,4%	29	57,4%	-	-	(100,0%)	
Community and Public Safety	13 122	20 429	236	1,8%	157	1,2%	104	,5%	316	1,5%	812	4,0%	(473)	16,5%	(166,7%)	
Community and Social Services	5 197	4 333	-	-	-	-	-	-	-	-	-	-	14	13,7%	(100,0%)	
Sport And Recreation	4 081	4 331	191	4,7%	111	2,7%	45	1,0%	215	5,0%	563	13,0%	(725)	(28,7%)	(129,7%)	
Public Safety	3 843	11 765	45	1,2%	46	1,2%	58	,5%	73	,6%	222	1,9%	180	83,7%	(59,5%)	
Housing	-	-	-	-	-	-	-	-	27	-	27	-	58	96,7%	(52,9%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	31 596	33 997	9 834	31,1%	8 594	27,2%	1 045	3,1%	2 107	6,2%	21 580	63,5%	27 805	115,0%	(92,4%)	
Planning and Development	205	80	69	33,8%	-	-	10	13,0%	49	61,8%	129	161,2%	-	-	(100,0%)	
Road Transport	31 234	33 760	9 765	31,3%	8 594	27,5%	1 035	3,1%	2 057	6,1%	21 451	63,5%	27 805	116,9%	(92,6%)	
Environmental Protection	157	157	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	48 071	53 622	4 882	10,2%	14 232	28,6%	673	1,3%	19 254	35,9%	39 040	72,8%	(7 314)	22,9%	(363,2%)	
Energy sources	3 348	4 824	149	4,5%	-	-	1	,1%	96	2,0%	247	5,1%	506	49,1%	(81,0%)	
Water Management	25 011	25 011	2 781	11,1%	13 183	52,7%	639	2,6%	7 283	29,1%	23 886	95,5%	(10 357)	41,5%	(170,3%)	
Waste Water Management	15 890	15 640	-	-	797	5,0%	1 575	10,1%	10 329	66,0%	12 701	81,2%	2 536	8,6%	307,3%	
Waste Management	3 822	8 147	1 951	51,1%	251	6,6%	(1 542)	(18,9%)	1 545	19,0%	2 205	27,1%	-	-	(100,0%)	
Other	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	(674 222)	(674 222)	(6 553)	1,0%	494	(,1%)	12 319	(1,8%)	(61 489)	9,1%	(55 229)	8,2%	19 676	4,8%	(412,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98 591)	(98 591)	(15 708)	15,9%	(24 479)	24,8%	(2 036)	2,1%	(21 910)	22,2%	(64 132)	65,0%	(21 041)	108,1%	4,1%
Capital assets	(98 591)	(98 591)	(15 708)	15,9%	(24 479)	24,8%	(2 036)	2,1%	(21 910)	22,2%	(64 132)	65,0%	(21 041)	108,1%	4,1%
Net Cash from/(used) Investing Activities	(98 591)	(98 591)	(15 708)	15,9%	(24 479)	24,8%	(2 036)	2,1%	(21 910)	22,2%	(64 132)	65,0%	(21 041)	108,1%	4,1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 032)	(2 032)	(803)	39,5%	(764)	37,6%	(778)	38,3%	(741)	36,5%	(3 086)	151,8%	(893)	155,0%	(17,0%)
Repayment of borrowing	(2 032)	(2 032)	(803)	39,5%	(764)	37,6%	(778)	38,3%	(741)	36,5%	(3 086)	151,8%	(893)	155,0%	(17,0%)
Net Cash from/(used) Financing Activities	(2 032)	(2 032)	(803)	39,5%	(764)	37,6%	(778)	38,3%	(741)	36,5%	(3 086)	151,8%	(893)	155,0%	(17,0%)
Net Increase/(Decrease) in cash held	(774 845)	(774 845)	(23 063)	3,0%	(24 749)	3,2%	9 506	(1,2%)	(84 140)	10,9%	(122 446)	15,8%	(2 257)	(15,4%)	3 627,5%
Cash/cash equivalents at the year begin:	(23 720)	(23 720)	44 985	(189,7%)	(32 968)	139,0%	(57 717)	243,3%	(48 211)	203,3%	44 985	(189,7%)	(105 325)	-	(54,2%)
Cash/cash equivalents at the year end:	(798 565)	(798 565)	(32 968)	4,1%	(57 717)	7,2%	(48 211)	6,0%	(132 351)	16,6%	(132 351)	16,6%	(107 582)	(29,9%)	23,0%

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	31 501	4,2%	15 257	2,0%	14 563	1,9%	688 657	91,8%	749 977	40,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	51 406	27,6%	6 928	3,7%	6 306	3,4%	121 555	65,3%	186 216	10,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 430	11,1%	4 146	4,0%	2 260	2,2%	84 690	82,6%	102 527	5,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 929	5,3%	5 050	2,2%	4 917	2,2%	204 559	90,3%	226 454	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 205	5,1%	3 494	2,2%	3 410	2,1%	146 544	90,7%	161 652	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 246	5,3%	8 963	2,6%	8 904	2,6%	307 185	89,5%	343 298	18,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 592	2,3%	294	,4%	501	,7%	67 126	96,6%	69 513	3,8%	-	-	-	-
Total By Income Source	134 329	7,3%	44 132	2,4%	40 861	2,2%	1 620 314	88,1%	1 839 637	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 953	15,6%	7 981	6,6%	5 762	4,7%	88 848	73,1%	121 543	6,6%	-	-	-	-
Commercial	52 560	22,7%	7 585	3,3%	7 444	3,2%	163 587	70,8%	231 176	12,6%	-	-	-	-
Households	62 118	4,3%	28 350	2,0%	27 237	1,9%	1 319 024	91,8%	1 436 730	78,1%	-	-	-	-
Other	699	1,4%	217	,4%	418	,8%	48 854	97,3%	50 187	2,7%	-	-	-	-
Total By Customer Group	134 329	7,3%	44 132	2,4%	40 861	2,2%	1 620 314	88,1%	1 839 637	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	48 000	2,6%	58 683	3,2%	45 065	2,5%	1 673 435	91,7%	1 825 183	98,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	667	7,0%	647	6,7%	1 251	13,1%	7 018	73,2%	9 582	,5%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	170	100,0%	-	-	-	-	-	-	170	-
Other	1 467	7,2%	1 563	7,6%	7 015	34,1%	10 525	51,1%	20 591	1,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	50 324	2,7%	60 894	3,3%	53 331	2,9%	1 690 977	91,1%	1 855 526	100,0%

Contact Details

Municipal Manager	Mrs Porita Tshabalala	056 216 9377
Chief Financial Officer	Mrs Irene Mokheseng	056 216 9141

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 044 363	1 055 299	266 657	25,5%	251 689	24,1%	221 384	21,0%	162 566	15,4%	902 297	85,5%	213 298	83,1%	(23,8%)
Exchange Revenue															
Service charges - Electricity	280 426	280 426	81 078	28,9%	65 419	23,3%	67 791	24,2%	45 044	16,1%	259 332	92,5%	59 593	55,0%	(24,4%)
Service charges - Water	79 574	79 574	15 657	19,7%	21 456	27,0%	11 687	14,7%	7 719	9,7%	56 520	71,0%	(8 251)	82,6%	(193,6%)
Service charges - Waste Water Management	62 922	62 922	15 707	25,0%	14 446	23,0%	15 521	24,7%	15 698	24,9%	61 373	97,5%	15 032	80,5%	4,4%
Service charges - Waste Management	44 973	44 973	11 238	25,0%	10 274	22,8%	11 757	26,1%	2 461	5,5%	35 730	79,4%	10 479	71,2%	(76,5%)
Sale of Goods and Rendering of Services	2 385	2 385	694	29,1%	544	22,8%	326	13,7%	468	19,6%	2 032	85,2%	578	138,7%	(19,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 500	106 910	24 621	25,5%	28 247	29,3%	24 728	23,1%	29 575	27,7%	107 170	100,2%	28 935	207,7%	2,2%
Interest earned from Current and Non Current Assets	6 514	6 857	1 283	19,7%	2 525	38,8%	1 282	18,7%	1 113	16,2%	6 203	90,5%	1 595	314,7%	(30,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	366	366	96	26,2%	87	23,7%	85	23,1%	155	42,2%	422	115,3%	146	89,6%	6,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 642	58 642	56	,1%	139	,2%	112	,2%	82	,1%	389	,7%	42	45,3%	97,1%
Non-Exchange Revenue															
Property rates	126 597	126 597	27 345	21,6%	27 326	21,6%	29 964	23,7%	34 981	27,6%	119 616	94,5%	34 917	88,1%	,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	294	368	98	33,4%	42	14,2%	123	33,4%	114	31,0%	378	102,5%	91	13,1%	25,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	285 168	285 277	88 784	31,1%	81 184	28,5%	58 010	20,3%	25 156	8,8%	253 134	88,7%	70 141	99,1%	(64,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 098 745	1 253 736	267 779	24,4%	275 495	25,1%	250 288	20,0%	173 553	13,8%	967 116	77,1%	269 911	74,8%	(35,7%)
Employee related costs	293 009	325 736	79 178	27,0%	79 348	27,1%	82 933	25,5%	86 764	26,6%	328 223	100,8%	72 376	100,8%	19,5%
Remuneration of councillors	18 394	19 329	4 210	22,9%	5 153	28,0%	4 476	23,2%	4 507	23,3%	18 347	94,9%	4 553	98,5%	(1,0%)
Bulk purchases - electricity	316 816	344 393	126 977	40,1%	97 435	30,8%	77 822	22,6%	10 438	3,0%	312 673	90,8%	69 274	73,7%	(84,9%)
Inventory consumed	89 955	106 412	20 778	23,1%	25 948	28,8%	26 866	25,2%	8 418	7,9%	82 010	77,1%	52 130	111,0%	(83,9%)
Debt impairment	165 269	165 269	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 382	51 507	-	-	18 127	33,3%	12 603	24,5%	21 865	42,5%	52 595	102,1%	54 325	104,8%	(59,8%)
Interest	34 824	69 648	8 169	23,5%	431	1,2%	22 045	31,7%	38 228	54,9%	68 873	98,9%	10 605	80,2%	260,5%
Contracted services	26 708	48 494	10 238	38,3%	16 755	62,7%	6 844	14,1%	(19 020)	(39,2%)	14 817	30,6%	1 848	89,5%	(1 129,3%)
Transfers and subsidies	180	180	30	16,7%	60	33,3%	45	25,0%	45	25,0%	180	100,0%	45	97,8%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	99 209	122 769	18 200	18,3%	32 238	32,5%	16 654	13,6%	22 308	18,2%	89 399	72,8%	4 567	52,3%	388,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	189	-	(100,0%)
Surplus/(Deficit)	(54 382)	(198 437)	(1 122)	-	(23 807)	-	(28 904)	-	(10 987)	-	(64 819)	-	(56 613)	-	-
Transfers and subsidies - capital (monetary allocations)	132 554	133 458	17 282	13,0%	46 355	35,0%	26 379	19,8%	45 875	34,4%	135 891	101,8%	22 197	54,9%	106,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	78 172	(64 979)	16 160	-	22 548	-	(2 525)	-	34 888	-	71 072	-	(34 416)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	78 172	(64 979)	16 160	-	22 548	-	(2 525)	-	34 888	-	71 072	-	(34 416)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	78 172	(64 979)	16 160	-	22 548	-	(2 525)	-	34 888	-	71 072	-	(34 416)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	78 172	(64 979)	16 160	-	22 548	-	(2 525)	-	34 888	-	71 072	-	(34 416)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	139 254	146 458	14 322	10,3%	43 413	31,2%	25 690	17,5%	50 227	34,3%	133 652	91,3%	20 116	48,7%	149,7%	
National Government	132 554	133 458	14 322	10,8%	40 150	30,3%	23 905	17,9%	39 528	29,6%	117 906	88,3%	20 116	49,2%	96,5%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	1 400	4 900	-	-	-	-	-	-	1 681	34,3%	1 681	34,3%	-	-	(100,0%)	
Transfers recognised - capital	133 954	138 358	14 322	10,7%	40 150	30,0%	23 905	17,3%	41 209	29,8%	119 586	86,4%	20 116	49,2%	104,9%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 300	8 100	-	-	3 263	61,6%	1 785	22,0%	9 018	111,3%	14 066	173,7%	-	-	(100,0%)	
Capital Expenditure Functional	139 254	146 458	14 322	10,3%	43 413	31,2%	25 690	17,5%	50 227	34,3%	133 652	91,3%	20 116	48,7%	149,7%	
Municipal governance and administration	-	-	-	-	-	-	-	-	7 604	-	7 604	-	-	-	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	7 604	-	7 604	-	-	-	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	9 000	11 924	-	-	3 263	36,3%	1 860	15,6%	5	-	5 128	43,0%	-	-	(100,0%)	
Community and Social Services	9 000	11 924	-	-	3 263	36,3%	1 860	15,6%	5	-	5 128	43,0%	-	-	(100,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	27 391	16 225	1 222	4,5%	4 856	17,7%	4 088	25,2%	6 350	39,1%	16 515	101,8%	3 955	37,0%	60,6%	
Planning and Development	-	-	-	-	-	-	-	-	228	-	228	-	-	-	(100,0%)	
Road Transport	27 391	16 225	1 222	4,5%	4 856	17,7%	4 088	25,2%	6 121	37,7%	16 287	100,4%	3 955	37,0%	54,8%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	102 863	118 310	13 100	12,7%	35 295	34,3%	19 742	16,7%	36 268	30,7%	104 405	88,2%	16 162	52,2%	124,4%	
Energy sources	15 585	18 085	763	4,9%	2 467	15,8%	7 498	41,5%	8 127	44,9%	18 855	104,3%	-	-	(100,0%)	
Water Management	81 876	83 161	12 338	15,1%	29 585	36,1%	9 222	11,1%	16 981	20,4%	68 126	81,9%	16 162	66,7%	5,1%	
Waste Water Management	5 402	17 063	-	-	3 243	60,0%	3 022	17,7%	11 160	65,4%	17 425	102,1%	-	-	(100,0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25			

Net Cash from/(used) Operating Activities	431 908	151 229	12 268	2,8%	(49 695)	(11,5%)	(48 204)	(31,9%)	(187 444)	(123,9%)	(273 075)	(180,6%)	(77 108)	(60,6%)	143,1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(139 254)	(146 458)	(14 322)	10,3%	(43 413)	31,2%	(25 690)	17,5%	(50 227)	34,3%	(133 652)	91,3%	(20 116)	48,7%	149,7%
Capital assets	(139 254)	(146 458)	(14 322)	10,3%	(43 413)	31,2%	(25 690)	17,5%	(50 227)	34,3%	(133 652)	91,3%	(20 116)	48,7%	149,7%
Net Cash from/(used) Investing Activities	(139 254)	(146 458)	(14 322)	10,3%	(43 413)	31,2%	(25 690)	17,5%	(50 227)	34,3%	(133 652)	91,3%	(20 116)	48,7%	149,7%
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	292 655	4 771	(2 055)	(,7%)	(93 108)	(31,8%)	(73 894)	(1 549,0%)	(237 671)	(4 982,1%)	(406 727)	(8 525,8%)	(97 224)	(56 523,5%)	144,5%
Cash/cash equivalents at the year begin:	3 009	3 009	62 899	2 090,0%	60 938	2 024,9%	(32 167)	(1 068,9%)	(106 057)	(3 524,1%)	62 899	2 090,0%	(6 388)	1 338,1%	1 560,1%
Cash/cash equivalents at the year end:	295 664	7 780	60 937	20,5%	(32 167)	(10,9%)	(106 057)	(1 363,2%)	(406 716)	(5 227,7%)	(406 716)	(5 227,7%)	(56 905)	(1 513,2%)	614,7%

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	4 518	4,8%	3 379	3,6%	3 208	3,4%	83 966	88,3%	95 070	10,6%	1	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 926	8,9%	9 639	4,1%	6 162	2,6%	197 325	84,3%	234 052	26,2%	13	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 224	4,0%	3 935	2,2%	3 620	2,0%	167 241	91,9%	182 021	20,4%	22	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 504	2,9%	3 833	3,2%	3 212	2,7%	108 646	91,1%	119 196	13,3%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 021	3,1%	1 728	2,7%	1 686	2,6%	59 051	91,6%	64 486	7,2%	9	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 580	2,3%	4 532	2,3%	4 373	2,2%	182 106	93,1%	195 591	21,9%	8	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	,6%	21	,5%	20	,5%	3 778	98,4%	3 841	,4%	-	-	-	-
Total By Income Source	42 795	4,8%	27 067	3,0%	22 281	2,5%	802 114	89,7%	894 257	100,0%	58	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 136	3,0%	5 522	2,7%	4 875	2,4%	188 895	92,0%	205 428	23,0%	58	-	-	-
Commercial	18 241	4,9%	10 364	2,8%	8 306	2,2%	337 248	90,1%	374 159	41,8%	-	-	-	-
Households	18 413	5,9%	11 177	3,6%	9 096	2,9%	275 711	87,7%	314 397	35,2%	-	-	-	-
Other	4	1,6%	5	1,7%	4	1,6%	259	95,1%	273	-	-	-	-	-
Total By Customer Group	42 795	4,8%	27 067	3,0%	22 281	2,5%	802 114	89,7%	894 257	100,0%	58	-	-	-

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	58 246	2,3%	-	-	38 803	1,5%	2 486 126	96,2%	2 583 175	90,4%
Bulk Water	2 460	1,3%	4 797	2,6%	3 760	2,0%	177 043	94,1%	188 060	6,6%
PAYE deductions	7 075	20,0%	7 075	20,0%	7 075	20,0%	14 190	40,1%	35 416	1,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49 954	96,1%	-	-	-	-	1 990	3,9%	51 544	1,8%
Auditor-General	63	100,0%	-	-	-	-	-	-	63	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	117 398	4,1%	11 873	,4%	49 639	1,7%	2 679 348	93,7%	2 858 258	100,0%

Contact Details

Municipal Manager	Mr Futhuli Mthamaha	056 816 2700
Chief Financial Officer	Mr Serame Phetsane	083 665 5053

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 156 120	1 936 256	507 741	23,5%	342 957	15,9%	532 962	27,5%	314 505	16,2%	1 698 166	87,7%	(45 600)	82,1%	(789,7%)
Exchange Revenue															
Service charges - Electricity	594 494	549 795	96 008	16,1%	77 229	13,0%	100 860	18,3%	117 333	21,3%	391 430	71,2%	10 369	64,8%	1 031,6%
Service charges - Water	680 243	530 243	128 459	18,9%	130 459	19,2%	128 464	24,2%	79 223	14,9%	466 604	88,0%	(181 977)	89,7%	(143,5%)
Service charges - Waste Water Management	104 894	104 894	18 607	17,7%	19 601	18,7%	18 326	17,5%	19 156	18,3%	75 690	72,2%	17 825	82,8%	7,5%
Service charges - Waste Management	45 811	45 811	14 462	31,6%	14 464	31,6%	14 303	31,6%	13 337	29,1%	56 566	123,5%	13 796	180,5%	(3,3%)
Sale of Goods and Rendering of Services	26 155	26 167	559	2,1%	1 932	7,4%	(429)	(1,6%)	1 454	5,6%	3 517	13,4%	765	18,4%	90,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	108 522	125 312	33 137	30,5%	33 193	30,6%	33 922	27,1%	34 770	27,7%	135 022	107,7%	30 974	105,1%	12,3%
Interest earned from Current and Non Current Assets	13 559	13 559	22 490	165,9%	822	6,1%	781	5,8%	(16 124)	(118,9%)	7 970	58,8%	806	76,8%	(2 100,3%)
Dividends	100	100	-	-	-	-	-	-	164	164,1%	164	164,1%	148	147,5%	11,2%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 957	6 957	1 591	22,9%	1 760	25,3%	1 939	27,9%	1 484	21,3%	6 774	97,4%	1 723	86,2%	(13,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	304	304	48	15,7%	-	-	30	9,8%	12	3,8%	89	29,3%	28	49,1%	(57,6%)
Non-Exchange Revenue															
Property rates	253 556	214 692	61 209	24,1%	56 121	22,1%	56 243	26,2%	54 521	25,4%	228 094	106,2%	54 147	100,0%	,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 507	1 240	95	2,1%	166	3,7%	211	17,0%	485	39,1%	957	77,2%	213	10,9%	127,4%
Licences or permits	116	280	0	,4%	10	8,6%	189	67,6%	26	9,3%	226	80,6%	1	4,4%	2 442,3%
Transfer and subsidies - Operational	302 477	302 477	124 058	41,0%	1 125	4%	171 488	56,7%	1 913	,6%	298 584	98,7%	(1 973)	96,4%	(197,0%)
Interest	9 841	9 841	5 965	60,6%	6 011	61,1%	6 078	61,8%	5 817	59,1%	23 870	242,6%	5 734	18,3%	1,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 584	4 584	1 054	23,0%	64	1,4%	556	12,1%	556	12,1%	2 231	48,7%	1 036	99,7%	(46,4%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	20	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	378	-	378	-	766	-	(50,6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 844 406	1 740 213	389 157	21,1%	395 058	21,4%	396 109	22,8%	422 237	24,3%	1 602 562	92,1%	354 616	84,1%	19,1%
Employee related costs	450 684	432 171	104 097	23,1%	104 068	23,1%	112 863	26,1%	105 514	24,4%	426 542	98,7%	96 251	83,4%	9,6%
Remuneration of councillors	27 516	20 404	5 670	20,6%	3 756	13,6%	5 727	28,1%	8 926	43,7%	24 078	118,0%	5 536	85,3%	61,2%
Bulk purchases - electricity	454 937	460 337	118 912	26,1%	97 620	21,5%	92 384	20,1%	98 936	21,5%	407 852	88,6%	84 864	85,9%	16,6%
Inventory consumed	259 526	217 248	47 594	18,3%	49 398	19,0%	48 465	22,6%	49 159	22,6%	194 615	89,6%	21 697	80,1%	123,4%
Debt impairment	299 328	299 328	74 832	25,0%	74 832	25,0%	74 832	25,0%	74 832	25,0%	299 328	100,0%	71 000	100,0%	5,4%
Depreciation and amortisation	110 501	84 671	14 458	13,1%	16 207	14,7%	15 552	18,4%	15 367	18,1%	61 584	72,7%	23 319	87,3%	(34,1%)
Interest	3 764	3 764	-	-	-	-	-	-	27	,7%	27	,7%	-	,1%	(100,0%)
Contracted services	131 265	129 305	15 885	12,1%	25 908	19,7%	26 081	20,2%	45 325	35,1%	113 199	87,5%	34 565	78,3%	31,1%
Transfers and subsidies	883	861	28	3,2%	54	6,1%	63	7,4%	141	16,4%	287	33,3%	80	36,0%	76,8%
Irrecoverable debts written off	-	8 500	-	-	-	-	208	2,4%	2 324	27,3%	2 532	29,8%	1 475	59,4%	57,6%
Operational costs	70 714	82 625	7 681	10,9%	23 216	32,8%	19 241	23,3%	22 006	26,6%	72 144	87,3%	15 762	85,1%	39,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	35 288	1 000	-	-	-	-	-	-	373	37,3%	373	37,3%	68	,2%	453,0%
Surplus/(Deficit)	311 714	196 043	118 584	-	(52 101)	-	136 853	-	(107 733)	-	95 604	-	(400 215)	-	-
Transfers and subsidies - capital (monetary allocations)	83 796	84 134	20 016	23,9%	40 139	47,9%	(21 089)	(22,4%)	9 500	10,1%	48 570	51,6%	59 691	108,4%	(84,1%)
Transfers and subsidies - capital (in-kind)	-	13 050	-	-	-	-	7 016	53,8%	2 510	19,2%	9 526	73,0%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	395 511	303 227	138 600	-	(11 962)	-	122 784	-	(95 723)	-	153 700	-	(340 524)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	395 511	303 227	138 600	-	(11 962)	-	122 784	-	(95 723)	-	153 700	-	(340 524)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	395 511	303 227	138 600	-	(11 962)	-	122 784	-	(95 723)	-	153 700	-	(340 524)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	395 511	303 227	138 600	-	(11 962)	-	122 784	-	(95 723)	-	153 700	-	(340 524)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	156 492	166 852	9 233	5,9%	43 270	27,6%	(7 537)	(4,5%)	32 222	19,3%	77 188	46,3%	37 544	48,7%	(14,2%)
National Government	93 796	107 184	8 467	9,0%	33 041	35,2%	(13 281)	(12,4%)	11 192	10,4%	39 419	36,8%	32 986	76,1%	(66,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 796	107 184	8 467	9,0%	33 041	35,2%	(13 281)	(12,4%)	11 192	10,4%	39 419	36,8%	32 986	76,1%	(66,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	62 696	59 667	766	1,2%	10 228	16,3%	5 744	9,6%	21 030	35,2%	37 769	63,3%	4 559	9,2%	361,3%
Capital Expenditure Functional	156 492	166 852	9 233	5,9%	43 270	27,6%	2 829	1,7%	39 167	23,5%	94 499	56,6%	37 544	48,7%	4,3%
Municipal governance and administration	4 501	4 710	168	3,7%	-	-	484	10,3%	926	19,7%	1 578	33,5%	890	19,3%	4,1%
Executive and Council	700	600	-	-	-	-	-	-	589	98,1%	589	98,1%	-	9,6%	(100,0%)
Finance and administration	3 801	4 110	168	4,4%	-	-	484	11,8%	337	8,2%	989	24,1%	890	19,9%	(62,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 909	10 414	-	-	2 970	50,3%	297	2,9%	383	3,7%	3 650	35,0%	-	13,2%	(100,0%)
Community and Social Services	85	4 240	-	-	2 970	3 494,2%	-	-	383	9,0%	3 353	79,1%	-	82,4%	(100,0%)
Sport And Recreation	4 411	4 761	-	-	-	-	297	6,2%	-	-	297	6,2%	-	-	-
Public Safety	1 413	1 413	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 252	31 854	767	2,6%	10 182	34,8%	4 336	13,6%	10 951	34,4%	26 236	82,4%	5 687	43,6%	92,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	29	-	(100,0%)
Road Transport	29 252	31 854	767	2,6%	10 182	34,8%	4 336	13,6%	10 951	34,4%	26 236	82,4%	5 688	43,6%	93,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	116 631	119 874	8 298	7,1%	30 118	25,8%	(2 288)	(1,9%)	26 907	22,4%	63 036	52,6%	30 968	57,5%	(13,1%)
Energy sources	31 434	31 884	1 329	4,2%	6 713	21,4%	(2 958)	(9,3%)	5 412	17,0%	10 496	32,9%	13 046	52,4%	(58,5%)
Water Management	15 195	12 831	-	-	3 768	24,8%	10 633	82,9%	11 873	92,5%	26 275	204,8%	10 964	73,9%	8,3%
Waste Water Management	59 132	69 088	6 969	11,8%	19 637	33,2%	(9 962)	(14,4%)	6 370	9,2%	23 013	33,3%	6 957	65,8%	(8,4%)
Waste Management	11 070	6 070	-	-	-	-	-	-	3 253	53,6%	3 253	53,6%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	294 457	-	58 302	19,8%	(37 771)	(12,8%)	287 014	-	303 450	-	610 995	-	109 231	38,8%	177,8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	20	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	20	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(141 897)	-	(9 233)	6,5%	(39 501)	27,8%	(6 284)	-	(38 996)	-	(94 014)	-	(34 633)	38,2%	12,6%
Capital assets	(141 897)	-	(9 233)	6,5%	(39 501)	27,8%	(6 284)	-	(38 996)	-	(94 014)	-	(34 633)	38,2%	12,6%
Net Cash from/(used) Investing Activities	(141 897)	-	(9 233)	6,5%	(39 501)	27,8%	(6 284)	-	(38 996)	-	(94 014)	-	(34 613)	38,2%	12,7%
Cash Flow from Financing Activities															
Receipts	51 300	-	104	2,1%	508	1,0%	277	-	377	-	1 266	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	51 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	-	104	34,7%	508	169,3%	277	-	377	-	1 266	-	-	-	(100,0%)
Payments	(4 477)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 477)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	46 823	-	104	2,1%	508	1,1%	277	-	377	-	1 266	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	199 383	-	49 173	24,7%	(76 764)	(38,5%)	281 007	-	264 831	-	518 247	-	74 618	32,2%	254,9%
Cash/cash equivalents at the year begin:	133 999	133 999	74 372	55,5%	142 035	106,0%	98 002	73,1%	379 009	282,8%	74 372	55,5%	158 780	157,5%	138,7%
Cash/cash equivalents at the year end:	333 382	133 999	142 035	42,6%	98 002	29,4%	379 009	282,8%	644 197	480,7%	644 197	480,7%	233 397	73,5%	176,0%

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	64 969	2,8%	38 940	1,7%	26 724	1,2%	2 165 470	94,3%	2 296 092	58,9%	1 774 707	77,3%	140 238	6,1%
Trade and Other Receivables from Exchange Transactions - Electricity	18 465	8,1%	9 177	4,0%	6 965	3,0%	193 652	84,8%	228 238	5,9%	119 477	52,3%	57 583	25,2%
Receivables from Non-exchange Transactions - Property Rates	17 202	5,8%	9 220	3,1%	6 972	2,4%	261 147	88,7%	294 541	7,6%	212 968	72,3%	75 063	25,5%
Receivables from Exchange Transactions - Waste Water Management	6 126	5,1%	2 811	2,3%	2 177	1,8%	110 122	90,8%	121 237	3,1%	86 383	71,3%	18 733	15,5%
Receivables from Exchange Transactions - Waste Water Management	5 083	2,7%	3 785	2,0%	3 394	1,8%	176 115	93,5%	188 376	4,8%	138 508	73,5%	10 584	5,6%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 362	2,2%	13 632	2,3%	13 389	2,2%	560 985	93,3%	601 368	15,4%	412 515	68,6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 089	6%	1 527	9%	1 704	1,0%	166 917	97,5%	171 238	4,4%	147 541	86,2%	-	-
Total By Income Source	126 275	3,2%	79 092	2,0%	61 315	1,6%	3 634 408	93,2%	3 901 090	100,0%	2 892 099	74,1%	302 190	7,7%
Debtors Age Analysis By Customer Group														
Organs of State	6 258	4,3%	6 397	4,4%	5 632	3,9%	126 441	87,4%	144 728	3,7%	66 835	46,2%	-	-
Commercial	45 406	15,7%	11 044	3,8%	6 648	2,3%	226 243	78,2%	289 341	7,4%	185 494	64,1%	-	-
Households	74 611	2,2%	61 652	1,8%	49 035	1,4%	3 281 724	94,7%	3 467 022	88,9%	2 639 770	76,1%	302 190	8,7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	126 275	3,2%	79 092	2,0%	61 315	1,6%	3 634 408	93,2%	3 901 090	100,0%	2 892 099	74,1%	302 190	7,7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 534	2,7%	3 907	6,9%	1 316	2,3%	49 625	88,0%	56 382	33,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	51 745	67,4%	24 384	31,7%	84	,1%	594	,8%	76 807	46,2%
Auditor-General	-	-	71	100,0%	-	-	-	-	71	-
Other	-	-	-	-	-	-	32 821	100,0%	32 821	19,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	53 279	32,1%	28 361	17,1%	1 400	,8%	83 041	50,0%	166 081	100,0%

Contact Details

Municipal Manager	Mr Fusi John Mofokeng(Acting)	016 973 8313
Chief Financial Officer	Mr Clive Scheepers(Acting)	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	(98 010)	(98 010)	(20 267)	20,7%	(2 767)	2,8%	(11 936)	12,2%	(12 009)	12,3%	(46 978)	47,9%	(19 750)	56,4%	(39,2%)
Cash Flow from Investing Activities															
Receipts	(445)	(445)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(445)	(445)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(111 716)	(111 716)	(2 737)	2,5%	(4 013)	3,6%	(4 263)	3,8%	(1 502)	1,3%	(12 516)	11,2%	(516)	22,5%	191,1%
Capital assets	(111 716)	(111 716)	(2 737)	2,5%	(4 013)	3,6%	(4 263)	3,8%	(1 502)	1,3%	(12 516)	11,2%	(516)	22,5%	191,1%
Net Cash from/(used) Investing Activities	(112 161)	(112 161)	(2 737)	2,4%	(4 013)	3,6%	(4 263)	3,8%	(1 502)	1,3%	(12 516)	11,2%	(516)	22,4%	191,1%
Cash Flow from Financing Activities															
Receipts	14	14	50	363,4%	43	311,3%	37	269,4%	64	461,1%	195	1 405,2%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	14	14	50	363,4%	43	311,3%	37	269,4%	64	461,1%	195	1 405,2%	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	14	14	50	363,4%	43	311,3%	37	269,4%	64	461,1%	195	1 405,2%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(210 157)	(210 157)	(22 954)	10,9%	(6 737)	3,2%	(16 161)	7,7%	(13 447)	6,4%	(59 299)	28,2%	(20 266)	43,7%	(33,6%)
Cash/cash equivalents at the year begin:	14 646	14 646	(144 997)	(990,0%)	(470 397)	(3 211,7%)	(477 133)	(3 257,7%)	(493 217)	(3 367,5%)	(144 997)	(990,0%)	(193 074)	-	155,5%
Cash/cash equivalents at the year end:	(195 511)	(195 511)	(319 173)	163,3%	(477 133)	244,0%	(493 217)	252,3%	(506 664)	259,1%	(506 664)	259,1%	(213 340)	150,5%	137,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 182	1,1%	4 101	1,1%	5 243	1,4%	365 820	96,4%	379 346	27,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	2 340	100,0%	2 340	2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 297	2,2%	1 842	1,7%	1 756	1,7%	99 946	94,4%	105 840	7,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 726	1,1%	2 637	1,1%	2 613	1,1%	237 859	96,8%	245 835	17,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 136	1,3%	2 076	1,3%	2 063	1,2%	159 706	96,2%	165 981	12,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 596	1,9%	8 446	1,9%	7 000	1,5%	429 908	94,7%	453 950	33,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	267	1,1%	254	1,1%	248	1,1%	22 807	96,7%	23 576	1,7%	-	-	-	-
Total By Income Source	20 204	1,5%	19 355	1,4%	18 923	1,4%	1 318 385	95,8%	1 376 867	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	413	2,4%	434	2,6%	245	1,5%	15 778	93,5%	16 870	1,2%	-	-	-	-
Commercial	2 681	2,4%	1 987	1,8%	1 690	1,5%	106 673	94,4%	113 031	8,2%	-	-	-	-
Households	17 111	1,4%	16 933	1,4%	16 988	1,4%	1 195 934	95,9%	1 246 966	90,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 204	1,5%	19 355	1,4%	18 923	1,4%	1 318 385	95,8%	1 376 867	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	-	-	-	-	-	-	57 489	100,0%	57 489	4,4%
Bulk Water	-	-	-	-	22 612	3,9%	552 218	96,1%	574 830	43,7%
PAYE deductions	-	-	1 331	39,1%	1 407	41,3%	669	19,6%	3 408	,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	1 292	,5%	1 294	,5%	240 995	98,9%	243 581	18,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 282	1,9%	6 455	1,5%	19 911	4,6%	398 197	92,0%	432 846	32,9%
Auditor-General	-	-	98	6,3%	13	,8%	1 436	92,8%	1 547	1%
Other	489	53,6%	63	6,9%	62	6,8%	299	32,7%	913	,1%
Medical Aid deductions	691	100,0%	-	-	-	-	-	-	691	,1%
Total	9 463	,7%	9 240	,7%	45 299	3,4%	1 251 304	95,1%	1 315 306	100,0%

Contact Details

Municipal Manager	Adv Mthusei Lepheama	058 813 1051
Chief Financial Officer	Ms Ncoliso Gqili	058 810 1051

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	12 385	(24 753)	98 607	796,2%	(14 315)	(115,6%)	(46 994)	189,9%	16 558	(66,9%)	53 855	(217,6%)	(72 415)	(868,2%)	(122,9%)
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	(4 200)	(4 682)	(220)	5,2%	(344)	8,2%	(87)	1,9%	(1 554)	33,2%	(2 206)	47,1%	(521)	32,1%	198,4%
Capital assets	(4 200)	(4 682)	(220)	5,2%	(344)	8,2%	(87)	1,9%	(1 554)	33,2%	(2 206)	47,1%	(521)	32,1%	198,4%
Net Cash from/(used) Investing Activities	(4 200)	(4 682)	(220)	5,2%	(344)	8,2%	(87)	1,9%	(1 554)	33,2%	(2 206)	47,1%	(521)	32,1%	198,4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	(426)	-	(426)	-	(381)	-	11,8%
Repayment of borrowing	-	-	-	-	-	-	-	-	(426)	-	(426)	-	(381)	-	11,8%
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	(426)	-	(426)	-	(381)	-	11,8%
Net Increase/(Decrease) in cash held	8 185	(29 435)	98 387	1 202,0%	(14 660)	(179,1%)	(47 082)	160,0%	14 578	(49,5%)	51 223	(174,0%)	(73 317)	(1 932,3%)	(119,9%)
Cash/cash equivalents at the year begin:	124 685	124 685	126 332	101,3%	224 719	180,2%	210 059	168,5%	162 977	130,7%	126 332	101,3%	95 481	96,2%	70,7%
Cash/cash equivalents at the year end:	132 870	95 250	224 719	169,1%	210 059	158,1%	162 977	171,1%	177 555	186,4%	177 555	186,4%	22 164	19,8%	701,1%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	152	100,0%	-	-	-	-	-	-	152	18,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	667	100,0%	-	-	-	-	-	-	667	81,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	820	100,0%	-	-	-	-	-	-	820	100,0%

Contact Details

Municipal Manager	Mr S Thomas	016 970 8607
Chief Financial Officer	Mr Abram Mgcina	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	60 672 980	60 285 162	16 367 842	27,0%	14 044 239	23,1%	12 698 423	21,1%	11 437 916	19,0%	54 548 420	90,5%	11 547 980	94,2%	
Exchange Revenue														(1,0%)	
Service charges - Electricity	26 092 265	26 112 589	6 932 913	26,6%	5 186 307	19,9%	4 825 819	18,5%	5 036 670	19,3%	21 981 708	84,2%	4 761 279	86,3%	
Service charges - Water	7 219 870	6 054 528	1 604 604	22,2%	1 687 566	23,4%	1 178 895	19,5%	1 614 879	26,7%	6 085 944	100,5%	1 785 986	105,2%	
Service charges - Waste Water Management	5 216 533	4 457 390	1 101 292	21,1%	1 073 017	20,6%	890 097	20,0%	987 488	22,2%	4 051 895	90,9%	1 097 919	92,9%	
Service charges - Waste Management	1 712 004	1 684 179	371 836	21,7%	350 301	20,5%	446 374	26,5%	430 399	25,6%	1 598 911	94,9%	358 613	85,6%	
Sale of Goods and Rendering of Services	158 953	158 953	33 560	21,1%	42 849	27,0%	43 210	27,2%	210 054	132,1%	329 674	207,4%	162 862	219,5%	
Agency services	-	348 281	-	-	-	-	265 964	76,4%	73 765	21,2%	339 729	97,5%	-	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 076 101	1 093 141	54 165	5,0%	37 114	3,4%	686 140	62,8%	261 790	23,9%	1 039 209	95,1%	268 980	103,0%	
Interest earned from Current and Non Current Assets	154 479	136 974	31 811	20,6%	22 104	14,3%	33 504	24,5%	35 354	25,8%	122 773	89,6%	42 013	106,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	62	-	
Rent on Land	-	-	0	-	9	-	-	12	-	26	-	48	-	11,3%	
Rental from Fixed Assets	157 139	169 460	41 352	26,3%	41 550	26,4%	41 376	24,4%	34 991	20,6%	159 269	94,0%	39 735	109,3%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,9%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	104 014	192 677	125 485	120,6%	41 118	39,5%	29 432	15,3%	70 863	36,8%	266 898	138,5%	37 032	191,6%	
Non-Exchange Revenue														91,4%	
Property rates	8 921 125	9 576 125	2 325 378	26,1%	2 255 803	25,3%	2 132 781	22,3%	2 229 867	23,3%	8 943 828	93,4%	2 223 586	103,1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	3,3%	
Fines, penalties and forfeits	819 031	819 031	103 260	12,6%	26 265	3,2%	239 545	29,2%	16 585	2,0%	385 655	47,1%	367 494	70,1%	
Licences or permits	325 812	-	99 420	30,5%	86 054	26,4%	(185 419)	-	(24)	-	32	-	74 643	101,3%	
Transfer and subsidies - Operational	6 613 189	6 635 026	2 434 416	36,8%	2 096 845	31,7%	1 641 810	24,7%	1 621 955	2,5%	6 336 026	95,5%	250 811	96,2%	
Interest	275 881	288 513	306 764	111,2%	304 586	110,4%	(381 854)	(132,4%)	63 494	22,0%	292 990	101,6%	75 477	101,7%	
Fuel Levy	1 826 784	1 826 784	608 928	33,3%	608 928	33,3%	608 928	33,3%	-	-	1 826 784	100,0%	-	-	
Operational Revenue	-	731 109	192 658	-	183 289	-	201 525	27,6%	207 256	28,3%	784 728	107,3%	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	532	-	286	-	1 433	-	2 251	-	1 486	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,6%)	
Operating Expenditure	60 071 045	59 673 228	14 831 806	24,7%	14 317 275	23,8%	11 614 254	19,5%	12 809 289	21,5%	53 572 624	89,8%	16 427 953	92,5%	
Employee related costs	12 234 764	11 730 151	2 648 621	21,6%	2 864 452	23,4%	2 761 394	23,5%	2 726 968	23,2%	11 001 435	93,8%	2 665 695	91,7%	
Remuneration of councillors	172 415	172 415	38 071	22,1%	38 211	22,2%	45 697	26,5%	39 423	22,9%	161 401	93,6%	37 904	96,4%	
Bulk purchases - electricity	20 265 459	20 265 459	6 674 278	32,9%	4 959 743	24,5%	2 683 191	13,2%	3 727 210	18,4%	18 044 422	89,0%	5 465 803	92,3%	
Inventory consumed	6 818 014	6 809 685	1 822 630	26,7%	1 505 571	22,1%	1 283 882	18,9%	1 904 223	28,0%	6 516 305	95,7%	1 102 840	95,7%	
Debt impairment	6 697 965	5 697 965	1 492 750	22,3%	1 426 303	21,3%	1 606 804	28,2%	840 423	14,7%	5 366 281	94,2%	1 427 139	86,3%	
Depreciation and amortisation	3 230 028	3 016 827	709 621	22,0%	678 737	21,0%	733 294	24,3%	607 652	20,1%	2 729 304	90,5%	2 816 016	94,4%	
Interest	1 635 041	1 628 500	(69 124)	(4,2%)	537 221	32,9%	42 179	2,6%	399 125	24,5%	909 401	55,8%	427 864	66,8%	
Contracted services	6 503 960	7 522 929	996 006	15,3%	1 723 183	26,5%	1 838 989	24,4%	2 020 008	26,9%	6 578 167	87,4%	1 690 834	97,1%	
Transfers and subsidies	781 814	1 033 652	73 928	9,5%	163 959	21,0%	288 830	27,9%	173 984	16,8%	700 701	67,8%	185 561	84,6%	
Irrecoverable debts written off	1 743	19 753	21 038	1207,1%	10 561	605,9%	1 333	6,7%	38 193	193,4%	71 125	360,1%	21 470	490,0%	
Operational costs	1 729 841	1 775 891	423 981	24,5%	406 946	23,5%	328 478	18,5%	314 610	17,7%	1 474 016	83,0%	296 076	94,1%	
Losses on disposal of Assets	-	-	6	-	1 984	-	89	-	1 940	-	4 018	-	603	-	
Other Losses	-	-	1	-	405	-	93	-	15 529	-	16 028	-	290 150	-	
Surplus/(Deficit)	601 935	611 935	1 536 037	-	(273 036)	-	1 084 170	-	(1 371 374)	-	975 796	-	(4 879 973)	-	
Transfers and subsidies - capital (monetary allocations)	2 495 979	2 337 378	24 652	1,0%	292 975	11,7%	883 173	37,8%	(55 253)	(2,4%)	1 145 548	49,0%	509 347	74,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	(110,8%)	
Surplus/(Deficit) after capital transfers and contributions	3 097 914	2 949 312	1 560 689	-	19 939	-	1 967 343	-	(1 426 626)	-	2 121 344	-	(4 370 626)	-	
Income Tax	2 332	2 332	3 610	154,8%	(1 713)	(73,4%)	-	-	-	-	1 898	81,4%	466	34,5%	
Surplus/(Deficit) after income tax	3 095 582	2 946 981	1 557 078	-	21 652	-	1 967 343	-	(1 426 626)	-	2 119 446	-	(4 371 091)	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	3 095 582	2 946 981	1 557 078	-	21 652	-	1 967 343	-	(1 426 626)	-	2 119 446	-	(4 371 091)	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 095 582	2 946 981	1 557 078	-	21 652	-	1 967 343	-	(1 426 626)	-	2 119 446	-	(4 371 091)	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	2 910 313	2 786 642	38 078	1,3%	334 597	11,5%	970 394	34,8%	124 738	4,5%	1 467 807	52,7%	727 195	73,1%	(82,8%)
National Government	2 388 979	2 226 773	9 123	4%	262 670	11,0%	880 111	39,5%	(2,8%)	1 089 455	48,9%	523 226	73,1%	(111,9%)	
Provincial Government	12 000	13 032	-	-	269	2,2%	1 596	12,2%	582	4,5%	2 447	18,8%	1 037	83,2%	(43,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 400 979	2 239 805	9 123	4%	262 939	11,0%	881 706	39,4%	(61 866)	(2,8%)	1 091 902	48,7%	524 263	73,2%	(111,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	509 334	546 837	28 955	5,7%	71 658	14,1%	88 688	16,2%	186 604	34,1%	375 905	68,7%	202 932	72,7%	(8,0%)
Capital Expenditure Functional	2 910 313	2 786 642	38 234	1,3%	334 441	11,5%	970 394	34,8%	124 738	4,5%	1 467 807	52,7%	727 195	73,1%	(82,8%)
Municipal governance and administration	290 500	305 600	1 750	6%	52 956	18,2%	65 162	21,3%	74 697	24,4%	194 565	63,7%	79 793	68,7%	(6,4%)
Executive and Council	37 000	37 000	1 750	4,7%	7 872	21,3%	12 563	34,0%	4 978	13,5%	27 163	73,4%	1 027	70,7%	384,7%
Finance and administration	253 500	268 600	-	-	45 084	17,8%	52 599	19,6%	69 719	26,0%	167 402	62,3%	78 766	68,6%	(11,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	593 577	587 851	12 662	2,1%	114 355	19,3%	336 695	57,3%	(150 930)	(25,7%)	312 782	53,2%	94 356	63,5%	(260,0%)
Community and Social Services	30 500	30 500	-	-	9 603	31,5%	6 535	21,4%	6 993	22,9%	23 132	75,8%	10 816	56,9%	(35,3%)
Sport And Recreation	39 131	40 163	-	-	362	1,9%	3 310	8,2%	3 855	9,6%	7 527	18,7%	2 670	70,8%	44,4%
Public Safety	40 000	40 000	-	-	5 268	17,8%	32 653	68,6%	29 990	75,0%	35 257	88,1%	5 566	49,0%	438,8%
Housing	492 946	476 188	12 662	2,6%	99 122	20,1%	326 653	(40,3%)	(191 767)	(40,3%)	246 669	51,8%	72 307	(365,2%)	64,2%
Health	1 000	1 000	-	-	-	-	197	19,7%	-	-	197	19,7%	2 998	85,6%	(100,0%)
Economic and Environmental Services	709 522	593 338	403	1%	18 448	2,6%	104 897	17,7%	51 232	8,6%	174 980	29,5%	138 397	52,8%	(63,0%)
Planning and Development	35 254	35 254	-	-	7 088	20,1%	8 662	24,6%	1 992	5,6%	17 742	50,3%	2 224	45,4%	(105,0%)
Road Transport	666 468	550 284	403	1%	11 360	1,7%	94 993	17,3%	47 790	8,7%	154 547	28,1%	129 678	53,0%	(63,1%)
Environmental Protection	7 800	7 800	-	-	-	-	1 241	15,9%	1 450	18,6%	2 691	34,5%	6 495	55,8%	(77,7%)
Trading Services	1 316 715	1 299 853	23 419	1,8%	148 682	11,3%	463 641	35,7%	149 738	11,5%	785 481	60,4%	414 648	86,0%	(63,9%)
Energy sources	552 215	531 093	7 938	1,4%	21 737	3,1%	297 996	56,1%	24 737	4,7%	37 879	65,5%	12 005	94,2%	(81,3%)
Water Management	590 000	581 000	(3 398)	(6%)	105 947	18,0%	158 596	27,3%	23 837	4,1%	284 981	49,1%	175 557	73,9%	(86,4%)
Waste Water Management	95 000	103 261	18 880	19,9%	25 527	26,9%	5 323	5,2%	44 307	42,9%	94 037	91,1%	70 650	99,4%	(37,3%)
Waste Management	79 500	84 500	-	-	-	-	1 727	2,0%	56 857	67,3%	58 584	69,3%	36 435	91,9%	56,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	4 151 952	3 793 571	3 630 353	87,4%	(5 489 764)	(132,2%)	(5 750 164)	(151,6%)	(3 688 229)	(97,2%)	(11 297 805)	(297,8%)	(1 092 273)	(66,7%)	237,7%
Cash Flow from Investing Activities															
Receipts	(89 525)	(89 525)	(12)	-	(547)	,6%	(298)	,3%	(854)	1,0%	(1 711)	1,9%	(932)	(1,0%)	(8,3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 144)	(1 144)	(12)	1,0%	(14)	1,2%	(12)	1,1%	(15)	1,3%	(53)	4,6%	(7)	2,0%	104,2%
Decrease (increase) in non-current investments	(88 381)	(88 381)	-	-	(532)	,8%	(286)	,3%	(839)	,9%	(1 657)	1,9%	(924)	(1,0%)	(9,2%)
Payments	(2 910 313)	(2 786 642)	(38 078)	1,3%	(334 597)	11,5%	(970 394)	34,8%	(124 738)	4,5%	(1 467 807)	52,7%	(727 195)	73,1%	(82,8%)
Capital assets	(2 910 313)	(2 786 642)	(38 078)	1,3%	(334 597)	11,5%	(970 394)	34,8%	(124 738)	4,5%	(1 467 807)	52,7%	(727 195)	73,1%	(82,8%)
Net Cash from/(used) Investing Activities	(2 999 838)	(2 876 167)	(38 090)	1,3%	(335 144)	11,2%	(970 692)	33,7%	(125 592)	4,4%	(1 469 518)	51,1%	(728 126)	101,2%	(82,8%)
Cash Flow from Financing Activities															
Receipts	70 077	70 077	30 226	43,1%	44 683	63,8%	19 258	27,5%	18 725	26,7%	112 892	161,1%	933 972	-	(98,0%)
Short term loans	(10 520)	(10 520)	-	-	-	-	-	-	-	-	-	-	933 972	-	(100,0%)
Borrowing long term/financing	-	-	-	-	(785)	-	(411)	-	(423)	-	(1 619)	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	80 598	80 598	30 226	37,5%	45 468	56,4%	19 669	24,4%	19 148	23,8%	114 511	142,1%	-	-	(100,0%)
Payments	(933 974)	(933 974)	(52 213)	5,6%	(409 214)	43,8%	(78 900)	8,4%	(393 645)	42,1%	(933 972)	100,0%	(1 152 055)	96,7%	(65,8%)
Repayment of borrowing	(933 974)	(933 974)	(52 213)	5,6%	(409 214)	43,8%	(78 900)	8,4%	(393 645)	42,1%	(933 972)	100,0%	(1 152 055)	96,7%	(65,8%)
Net Cash from/(used) Financing Activities	(863 896)	(863 896)	(21 988)	2,5%	(364 530)	42,2%	(59 643)	6,9%	(374 919)	43,4%	(821 080)	95,0%	(218 083)	42,6%	71,9%
Net Increase/(Decrease) in cash held	288 218	53 508	3 570 276	1 238,7%	(6 189 439)	(2 147,5%)	(6 780 499)	(12 672,0%)	(4 188 741)	(7 828,3%)	(13 588 403)	(25 395,2%)	(2 038 482)	(374,8%)	105,5%
Cash/cash equivalents at the year begin:	1 906 188	879 043	948 303	48,7%	4 449 319	233,4%	(1 740 120)	(198,0%)	(8 520 619)	(969,3%)	948 303	107,9%	(2 054 810)	(2%)	314,7%
Cash/cash equivalents at the year end:	2 194 406	932 551	4 449 319	202,8%	(1 740 120)	(79,3%)	(8 520 619)	(913,7%)	(12 709 360)	(1 362,9%)	(12 709 360)	(1 362,9%)	(4 093 292)	(158,5%)	210,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	811 567	7,2%	318 481	2,8%	305 994	2,7%	9 857 040	87,3%	11 293 082	35,0%	748 438	6,6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 448 747	40,2%	186 530	5,2%	127 490	3,5%	1 639 770	51,1%	3 602 537	11,2%	37 905	1,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	741 349	11,7%	228 589	3,6%	192 824	3,1%	5 151 787	81,6%	6 314 549	19,5%	144 658	2,3%	-	-
Receivables from Exchange Transactions - Waste Water Management	294 893	8,9%	101 422	3,1%	87 246	2,6%	2 825 808	85,4%	3 309 369	10,2%	582 055	17,6%	-	-
Receivables from Exchange Transactions - Waste Management	194 450	7,8%	65 570	2,6%	68 609	2,7%	2 170 272	86,8%	2 498 901	7,7%	(358 785)	(14,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 006	,8%	4 813	1,3%	4 778	1,3%	346 902	96,5%	359 500	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	118 611	3,0%	103 379	2,6%	99 472	2,5%	3 611 147	91,8%	3 932 608	12,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	178 806	18,0%	30 338	3,0%	17 640	1,8%	768 822	77,2%	995 607	3,1%	-	-	-	-
Total By Income Source	3 791 429	11,7%	1 039 122	3,2%	904 053	2,8%	26 571 548	82,2%	32 306 153	100,0%	1 154 270	3,6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	94 823	26,3%	52 112	14,4%	39 641	11,0%	174 155	48,3%	360 730	1,1%	-	-	-	-
Commercial	1 782 360	27,0%	259 174	3,9%	221 034	3,3%	4 348 317	65,8%	6 610 884	20,5%	-	-	-	-
Households	1 903 809	7,6%	719 929	2,9%	635 647	2,6%	21 653 259	86,9%	24 912 644	77,1%	1 154 270	4,6%	-	-
Other	10 437	2,5%	7 907	1,9%	7 732	1,8%	395 818	93,8%	421 894	1,3%	-	-	-	-
Total By Customer Group	3 791 429	11,7%	1 039 122	3,2%	904 053	2,8%	26 571 548	82,2%	32 306 153	100,0%	1 154 270	3,6%	-	-

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	2 927 134	100,0%	-	-	-	-	-	-	2 927 134	87,1%
Bulk Water	432 952	100,0%	-	-	-	-	-	-	432 952	12,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 308	100,0%	-	-	-	-	-	-	1 308	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 361 395	100,0%	-	-	-	-	-	-	3 361 395	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	76 368 851	77 556 528	23 180 340	30,4%	21 432 835	28,1%	21 450 175	27,7%	20 930 142	27,0%	86 993 492	112,2%	19 130 552	113,9%	9,4%
Exchange Revenue															
Service charges - Electricity	21 467 342	22 740 893	6 111 016	28,5%	5 694 412	26,5%	4 689 357	20,6%	5 125 448	22,5%	21 620 233	95,1%	5 292 822	100,1%	(3,2%)
Service charges - Water	10 632 200	10 632 200	2 566 102	24,1%	2 727 953	25,7%	2 545 208	23,9%	2 405 129	22,6%	10 244 392	96,4%	2 560 640	100,5%	(6,1%)
Service charges - Waste Water Management	7 246 316	7 246 316	1 829 996	25,3%	1 864 631	25,7%	1 953 378	27,0%	1 951 409	26,9%	7 599 414	104,9%	1 757 006	100,9%	11,1%
Service charges - Waste Management	3 094 069	3 136 349	788 588	25,5%	792 847	25,6%	799 236	25,5%	847 203	27,0%	3 227 874	102,9%	812 272	102,8%	4,3%
Sale of Goods and Rendering of Services	1 163 316	808 619	164 829	14,2%	299 345	25,7%	298 422	36,9%	750 038	92,8%	1 512 634	187,1%	475 454	278,0%	57,8%
Agency services	389 321	389 321	95 480	24,5%	50 571	13,0%	115 524	29,7%	82 716	21,2%	344 291	88,4%	81 156	97,1%	1,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	491 423	549 201	822 686	167,4%	615 813	125,3%	834 550	152,0%	710 375	129,3%	2 983 424	543,2%	803 461	617,1%	(11,6%)
Interest earned from Current and Non Current Assets	194 484	191 113	55 692	28,6%	29 104	15,0%	78 140	40,9%	96 345	50,4%	259 282	135,7%	56 996	138,3%	69,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	431 636	438 397	79 336	18,4%	77 004	17,8%	85 795	19,6%	87 285	19,9%	329 420	75,1%	79 844	52,2%	9,3%
Licence and permits	-	-	848	-	633	-	1 167	-	742	-	3 389	-	903	-	(17,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	929 604	923 423	263 358	28,3%	(17 814)	(1,9%)	492 075	53,3%	654 483	70,9%	1 392 101	150,8%	331 704	126,2%	97,3%
Non-Exchange Revenue															
Property rates	16 988 687	17 338 687	4 372 941	25,7%	4 512 829	26,6%	4 392 884	25,3%	4 545 676	26,2%	17 824 330	102,8%	4 182 305	103,6%	8,7%
Surcharges and Taxes	317 445	317 445	93 059	29,3%	84 344	26,6%	87 347	27,5%	82 246	25,9%	346 996	109,3%	79 710	103,1%	3,2%
Fines, penalties and forfeits	168 996	168 996	52 996	31,4%	19 508	11,5%	62 410	36,9%	100 763	59,6%	235 677	139,5%	38 173	100,8%	164,0%
Licences or permits	3 806	3 817	717	19,9%	1 196	33,2%	1 169	30,6%	657	17,2%	3 738	97,9%	782	77,1%	(16,0%)
Transfer and subsidies - Operational	8 593 891	8 418 990	4 796 715	55,8%	4 272 447	49,7%	3 664 140	43,5%	2 014 609	23,9%	14 747 911	175,2%	1 590 205	164,9%	26,7%
Interest	121 825	121 825	53 841	44,2%	64 012	52,5%	(1 885)	(1,5%)	100 977	82,9%	216 945	178,1%	32 995	180,0%	206,0%
Fuel Levy	4 127 608	4 127 608	1 031 902	25,0%	343 967	8,3%	1 375 869	33,3%	1 375 870	33,3%	4 127 608	100,0%	959 681	100,0%	43,4%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 082	3 328	175	2,5%	83	1,2%	(8 002)	(240,4%)	(2 733)	(82,1%)	(10 477)	(314,8%)	(5 691)	(75,3%)	(52,0%)
Other Gains	-	-	64	-	(52)	-	(16 606)	-	904	-	(15 690)	-	133	-	579,4%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Operating Expenditure	75 668 756	75 392 011	23 396 118	30,9%	21 461 864	28,4%	20 625 350	27,4%	21 800 951	28,9%	87 284 284	115,8%	20 522 699	118,9%	6,2%
Employee related costs	19 994 316	20 569 993	4 961 657	24,8%	6 058 280	30,3%	4 965 968	24,1%	5 173 054	25,1%	21 158 958	102,9%	4 876 961	103,2%	6,1%
Remuneration of councillors	191 409	191 762	44 194	23,1%	45 789	23,9%	53 036	27,7%	47 112	24,6%	190 130	99,1%	44 548	97,6%	5,8%
Bulk purchases - electricity	15 377 574	15 877 574	6 568 560	42,7%	3 871 955	25,2%	3 489 876	22,0%	5 099 024	32,1%	19 029 415	119,9%	4 419 381	121,3%	15,4%
Inventory consumed	6 378 911	6 460 825	1 666 357	26,1%	1 727 864	27,1%	1 580 407	24,5%	1 585 154	24,5%	6 559 781	101,5%	1 215 543	111,5%	30,4%
Debt impairment	8 679 482	7 344 548	2 020 509	23,3%	894 808	10,3%	1 866 450	25,4%	2 198 854	29,9%	6 980 621	95,0%	1 718 240	121,8%	28,0%
Depreciation and amortisation	5 179 147	5 298 690	1 179 850	22,8%	674 140	13,0%	1 516 156	28,6%	949 328	17,9%	4 319 474	81,5%	862 835	83,7%	10,0%
Interest	2 511 836	2 511 959	1 325 345	52,8%	1 206 653	48,0%	1 431 794	57,0%	848 783	33,8%	4 812 575	191,6%	1 172 252	103,1%	(27,6%)
Contracted services	7 507 848	7 313 278	1 390 236	18,5%	1 719 943	22,9%	1 523 097	18,1%	1 517 505	20,7%	5 950 680	81,4%	1 893 314	81,3%	(19,8%)
Transfers and subsidies	153 387	99 747	1 319 131	974,3%	1 948 757	1 439,4%	2 206 878	1 209,9%	1 098 359	1 101,1%	5 573 127	5 587,3%	1 434 586	7579,4%	(23,4%)
Irrecoverable debts written off	-	-	53 887	-	540 170	-	24 744	-	16 507	-	635 308	-	27 819	-	(40,7%)
Operational costs	6 761 401	6 737 504	1 961 043	29,0%	2 041 304	30,2%	2 448 284	36,3%	2 059 189	30,6%	8 509 820	126,3%	1 939 497	113,3%	6,2%
Losses on disposal of Assets	7 205	4 140	126 144	1 750,8%	(13 248)	(83,9%)	1 436	34,7%	286 035	6 909,1%	400 367	9 670,7%	1 133	86,6%	25 135,0%
Other Losses	2 944 240	2 981 991	779 205	26,5%	745 549	25,3%	717 225	24,1%	922 048	30,9%	3 164 026	106,1%	916 591	116,3%	,6%
Surplus/(Deficit)	700 096	2 164 517	(215 779)	-	(29 030)	-	824 825	-	(870 809)	-	(290 792)	-	(1 392 147)	-	-
Transfers and subsidies - capital (monetary allocations)	3 694 726	3 570 794	382 703	10,4%	282 366	7,6%	807 180	22,6%	744 949	20,9%	2 217 198	62,1%	918 607	60,4%	(18,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 394 822	5 735 312	166 925	-	253 337	-	1 632 005	-	(125 860)	-	1 926 406	-	(473 539)	-	-
Income Tax	41 160	42 130	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 353 662	5 693 182	166 925	-	253 337	-	1 632 005	-	(125 860)	-	1 926 406	-	(473 539)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 353 662	5 693 182	166 925	-	253 337	-	1 632 005	-	(125 860)	-	1 926 406	-	(473 539)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	258 770	-	319 147	-	430 033	-	340 580	-	1 348 530	-	284 861	-	19,6%
Surplus/(Deficit) for the year	4 353 662	5 693 182	425 695	-	572 483	-	2 062 038	-	214 720	-	3 274 936	-	(188 679)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	7 414 826	7 490 894	806 420	10,9%	1 299 510	17,5%	1 087 934	14,5%	4 710 411	62,9%	7 904 276	105,5%	1 712 815	71,0%	175,0%
National Government	3 219 284	2 978 161	416 745	12,9%	502 204	15,6%	471 765	15,8%	1 061 368	35,6%	2 452 082	82,3%	460 802	49,8%	130,3%
Provincial Government	12 045	15 450	-	-	-	-	-	-	608	3,9%	608	3,9%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	463 397	577 183	84 857	18,3%	138 348	29,9%	183 994	31,9%	298 539	51,7%	705 738	122,3%	153 727	155,3%	94,2%
Transfers recognised - capital	3 694 726	3 570 794	501 601	13,6%	640 553	17,3%	655 758	18,4%	1 360 515	38,1%	3 158 428	88,5%	614 529	60,8%	121,4%
Borrowing	2 500 000	2 700 000	240 006	9,6%	364 101	14,6%	379 906	14,1%	1 162 140	43,0%	2 146 153	79,5%	779 972	80,5%	49,0%
Internally generated funds	1 220 100	1 220 100	64 813	5,3%	294 857	24,2%	52 269	4,3%	2 187 756	179,3%	2 599 695	213,1%	318 315	77,9%	587,3%
Capital Expenditure Functional	7 414 826	7 490 894	806 420	10,9%	1 299 510	17,5%	1 087 934	14,5%	4 710 411	62,9%	7 904 276	105,5%	1 712 815	71,0%	175,0%
Municipal governance and administration	1 111 247	902 077	38 626	3,5%	172 962	15,6%	(43 419)	(4,8%)	2 148 340	238,2%	2 316 509	256,8%	146 459	3,6%	1 366,9%
Executive and Council	28 678	32 633	842	2,9%	527	1,8%	5 985	18,3%	4 255	13,0%	11 609	35,6%	4 124	36,1%	3,2%
Finance and administration	1 081 769	869 095	37 784	3,5%	172 215	15,9%	(49 404)	(5,7%)	2 144 023	246,7%	2 304 618	265,2%	142 335	36,2%	1 406,3%
Internal audit	800	350	-	-	220	27,5%	-	-	62	17,7%	282	80,6%	-	13,7%	(100,0%)
Community and Public Safety	1 841 782	1 968 772	208 323	11,3%	263 377	14,3%	247 598	12,6%	876 372	44,5%	1 595 671	81,0%	375 178	49,8%	133,6%
Community and Social Services	197 239	288 729	(10 483)	(5,3%)	82 576	41,9%	44 233	15,3%	103 722	35,9%	220 048	76,2%	87 104	65,7%	19,1%
Sport And Recreation	18 490	25 343	657	3,6%	4 308	23,3%	2 075	8,2%	2 075	25,5%	13 511	53,3%	2 960	54,6%	118,6%
Public Safety	46 344	39 924	-	(4,1%)	(3 234)	(10,0%)	33 234	83,2%	5 433	13,6%	34 054	85,3%	(18 790)	50,6%	(128,9%)
Housing	1 521 780	1 555 448	218 149	14,3%	159 362	10,5%	158 533	10,2%	744 406	47,9%	1 280 451	82,3%	286 366	159,9%	5,1%
Health	57 928	59 328	-	-	21 745	37,5%	9 523	16,1%	17 400	27,5%	47 608	80,2%	17 359	24,3%	(6,8%)
Economic and Environmental Services	1 611 305	1 481 178	109 338	6,8%	255 840	18,4%	272 975	18,4%	370 859	25,0%	1 049 113	70,8%	343 926	61,2%	7,8%
Planning and Development	181 077	238 799	18 982	10,5%	91 543	50,6%	56 669	23,7%	87 745	36,7%	250 409	106,7%	37 425	70,2%	134,5%
Road Transport	1 402 928	1 215 079	90 344	6,4%	203 232	14,5%	216 134	17,8%	282 849	23,3%	792 559	65,2%	301 580	60,0%	(6,2%)
Environmental Protection	27 300	27 300	42	2%	1 165	4,3%	172	6%	265	1,0%	1 644	6,0%	4 920	49,0%	(94,6%)
Trading Services	2 777 605	3 056 119	447 037	16,1%	553 610	19,9%	583 515	19,1%	1 272 311	41,6%	2 856 472	93,6%	834 282	100,7%	52,5%
Energy sources	1 304 798	1 542 612	210 373	16,1%	289 307	22,2%	320 160	20,8%	825 307	53,5%	1 645 148	106,5%	459 280	102,3%	79,7%
Water Management	859 726	912 594	128 314	14,9%	155 954	18,1%	101 671	11,1%	292 374	32,0%	678 312	74,3%	219 504	97,7%	33,2%
Waste Water Management	358 086	372 786	88 594	24,7%	81 954	22,9%	136 925	26,7%	407 172	109,2%	115 804	100,7%	115 804	100,7%	(13,9%)
Waste Management	254 994	227 706	19 756	7,7%	26 395	10,4%	24 759	10,9%	54 931	24,1%	125 841	55,3%	39 695	95,8%	38,4%
Other	72 887	82 748	3 096	4,2%	13 620	18,7%	27 265	32,8%	42 529	51,4%	86 511	104,5%	12 972	92,9%	227,9%

Net Cash from/(used) Operating Activities	14 681 593	13 849 985	946 686	6,4%	(886 280)	(6,0%)	5 322 488	38,4%	47 460	,3%	5 430 354	39,2%	(2 480 241)	6,3%	(101,9%)
Cash Flow from Investing Activities															
Receipts	793 292	351 736	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 082	3 328	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	786 210	348 408	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 414 826)	(7 490 894)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(7 414 826)	(7 490 894)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(6 621 534)	(7 139 158)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	2 500 000	5 200 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 500 000	5 200 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 521 205)	(1 381 240)	(102 969)	6,8%	(992 750)	65,3%	(451 263)	32,7%	(1 853 247)	134,2%	(3 400 229)	246,2%	(1 293 816)	96,3%	43,2%
Repayment of borrowing	(1 521 205)	(1 381 240)	(102 969)	6,8%	(992 750)	65,3%	(451 263)	32,7%	(1 853 247)	134,2%	(3 400 229)	246,2%	(1 293 816)	96,3%	43,2%
Net Cash from/(used) Financing Activities	978 795	3 818 760	(102 969)	(10,5%)	(992 750)	(101,4%)	(451 263)	(11,8%)	(1 853 247)	(48,5%)	(3 400 229)	(89,0%)	(1 293 816)	892,4%	43,2%
Net Increase/(Decrease) in cash held	9 038 854	10 529 586	843 718	9,3%	(1 879 031)	(20,8%)	4 871 224	46,3%	(1 805 787)	(17,1%)	2 030 125	19,3%	(3 774 056)	(56,5%)	(52,2%)
Cash/cash equivalents at the year begin:	878 069	2 165 857	(520 833)	(59,3%)	(1 441 006)	(164,1%)	(3 993 944)	(184,4%)	6 700 301	309,4%	(520 833)	(24,0%)	2 506 772	(57,1%)	167,3%
Cash/cash equivalents at the year end:	9 916 923	12 695 443	(496 342)	(5,0%)	(2 318 228)	(23,4%)	7 374 439	58,1%	5 736 229	45,2%	5 736 229	45,2%	(870 727)	(11,5%)	(758,6%)

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	694 667	2,9%	503 936	2,1%	509 886	2,2%	21 963 044	92,8%	23 661 532	35,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	811 820	7,9%	334 857	3,3%	341 294	3,3%	8 751 135	85,5%	10 239 107	15,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	896 551	5,8%	526 043	3,4%	517 637	3,4%	13 437 356	87,4%	15 377 587	23,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	517 310	4,8%	337 483	3,1%	327 462	3,0%	9 687 232	89,1%	10 869 487	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	197 234	3,0%	132 433	2,0%	140 975	2,2%	6 013 418	92,7%	6 484 059	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(645)	-	16 475	1,2%	16 262	1,2%	1 355 206	97,7%	1 387 297	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(285 501)	24,6%	(114 814)	9,9%	(43 675)	3,8%	(715 580)	61,7%	(1 159 571)	(1,7%)	-	-	-	-
Total By Income Source	2 831 436	4,2%	1 736 412	2,6%	1 809 839	2,7%	60 481 810	90,5%	66 859 498	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	67 167	2,9%	42 740	1,9%	42 270	1,8%	2 145 466	93,4%	2 297 642	3,4%	-	-	-	-
Commercial	680 643	6,6%	321 720	3,1%	315 036	3,0%	9 023 569	87,3%	10 340 968	15,5%	-	-	-	-
Households	2 083 626	3,8%	1 371 953	2,5%	1 452 533	2,7%	49 312 775	90,9%	54 220 887	81,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 831 436	4,2%	1 736 412	2,6%	1 809 839	2,7%	60 481 810	90,5%	66 859 498	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	860 211	100,0%	-	-	-	-	-	-	860 211	4,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 725 235	53,9%	1 271 512	7,1%	1 105 487	6,1%	5 931 366	32,9%	18 033 601	91,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	340 041	42,0%	72 246	8,9%	16 617	2,1%	380 184	47,0%	809 088	4,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 925 487	55,5%	1 343 759	6,8%	1 122 104	5,7%	6 311 550	32,0%	19 702 899	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	48 474 259	49 245 059	11 854 682	24,5%	14 335 445	29,6%	12 009 437	24,4%	9 784 662	19,9%	47 984 225	97,4%	1 399 141	90,1%	599,3%	
Exchange Revenue																
Service charges - Electricity	18 432 906	18 432 906	5 236 483	28,4%	4 197 606	22,8%	4 095 736	22,2%	3 930 286	21,3%	17 460 111	94,7%	2 219 642	96,1%	77,1%	
Service charges - Water	5 928 832	6 089 376	1 610 263	27,2%	1 617 219	27,3%	1 573 813	25,8%	1 211 644	19,9%	6 012 939	98,7%	700 009	103,9%	73,1%	
Service charges - Waste Water Management	1 921 556	1 825 452	444 019	23,1%	446 001	23,2%	469 959	25,7%	302 484	16,6%	1 662 463	91,1%	179 943	96,9%	68,1%	
Service charges - Waste Management	2 005 971	2 005 896	478 190	23,8%	479 592	23,9%	490 049	24,4%	459 997	22,9%	1 907 829	95,1%	208 396	105,2%	120,7%	
Sale of Goods and Rendering of Services	534 246	534 295	106 908	20,0%	142 539	26,7%	125 143	23,4%	157 815	29,5%	532 404	99,6%	330 798	94,2%	(52,3%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	874 793	1 311 995	586 427	67,0%	(35 732)	(4,1%)	1 250 007	95,3%	182 521	13,9%	1 983 223	151,2%	1 046 051	239,8%	(82,6%)	
Interest earned from Current and Non Current Assets	61 328	153 383	37 207	60,7%	78 440	127,9%	56 423	36,8%	42 756	27,9%	214 827	140,1%	11 919	182,1%	258,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	38 154	-	15 259	-	53 413	-	-	-	(100,0%)	
Rental from Fixed Assets	206 891	190 128	27 130	13,1%	29 800	14,4%	86 679	45,6%	82 656	43,5%	226 265	119,0%	48 843	39,1%	69,2%	
Licence and permits	43 619	40 419	6 777	15,5%	9 052	20,8%	9 727	24,1%	11 639	28,8%	37 195	92,0%	-	-	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	618 814	622 707	122 632	19,8%	129 469	20,9%	215 803	34,7%	(10 822)	(1,7%)	457 082	73,4%	252 313	98,0%	(104,3%)	
Non-Exchange Revenue																
Property rates	10 108 592	10 173 564	2 590 352	25,6%	2 551 932	25,2%	2 567 627	25,2%	2 613 571	25,7%	10 323 481	101,5%	1 064 665	101,0%	145,5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	292 024	221 007	21 912	7,5%	67 278	23,0%	52 147	23,6%	84 166	38,1%	225 503	102,0%	74 419	55,2%	13,1%	
Licences or permits	-	-	455	-	475	-	(682)	-	(293)	-	(45)	-	9 172	107,5%	(103,2%)	
Transfer and subsidies - Operational	5 240 675	5 339 918	40 870	,8%	3 460 189	66,0%	1 319 014	24,7%	527 081	9,9%	5 347 153	100,1%	(3 979 241)	8,2%	(113,2%)	
Interest	568 992	668 992	48	-	616 580	108,4%	(616 466)	(92,1%)	(92)	-	76	-	(767 789)	-	(100,0%)	
Fuel Levy	1 635 021	1 635 021	545 007	33,3%	545 007	33,3%	545 007	33,3%	-	-	1 635 021	100,0%	1	100,0%	(100,0%)	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	(268 710)	-	173 994	-	(94 715)	-	-	-	(100,0%)	
Operating Expenditure	48 318 745	49 016 051	739 385 404	1 530,2%	(717 081 615)	(1 484,1%)	12 340 212	25,2%	12 625 520	25,8%	47 269 521	96,4%	2 697 818	87,5%	368,0%	
Employee related costs	13 392 749	12 995 201	732 491 029	5 469,3%	(726 634 467)	(5 425,6%)	2 779 543	21,4%	2 943 487	22,7%	11 579 592	89,1%	1 977 359	87,8%	48,9%	
Remuneration of councillors	161 438	161 438	33 241	20,6%	33 118	20,5%	36 383	22,5%	34 120	21,1%	136 861	84,8%	22 375	86,6%	52,5%	
Bulk purchases - electricity	15 538 834	15 538 834	3 946 466	25,4%	3 413 999	22,0%	4 040 784	26,0%	4 078 249	26,2%	15 479 498	99,6%	(3 379 324)	83,1%	(220,7%)	
Inventory consumed	4 564 056	4 679 189	790 590	17,3%	1 251 016	27,4%	1 241 913	26,5%	1 531 744	32,7%	4 815 262	102,9%	862 684	99,7%	77,6%	
Debt impairment	3 190 729	4 635 408	796 882	25,0%	796 882	25,0%	1 875 565	40,5%	1 156 412	24,9%	4 625 740	99,8%	(1 277 941)	83,4%	(190,5%)	
Depreciation and amortisation	3 138 343	2 302 949	22	-	1 137 147	36,2%	628 172	27,3%	711 022	30,9%	2 476 364	107,5%	2 109 972	79,5%	(66,3%)	
Interest	1 830 919	1 668 046	161 014	8,8%	889 534	48,6%	165 887	9,9%	173 211	10,4%	1 389 646	83,3%	400 969	65,2%	(56,8%)	
Contracted services	4 522 596	5 103 539	589 567	13,0%	1 415 581	31,3%	1 009 174	19,8%	1 998 410	39,2%	5 012 731	98,2%	972 947	85,4%	105,4%	
Transfers and subsidies	9 893	90 070	55 224	598,2%	17 962	181,6%	21 754	24,2%	49 722	55,2%	144 662	160,6%	6 508	1 058,6%	664,0%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	11 513	-	11 513	-	-	-	(100,0%)	
Operational costs	1 969 139	1 841 378	521 370	26,5%	597 613	30,3%	538 886	29,3%	(60 218)	(3,3%)	1 597 651	86,8%	994 318	130,5%	(106,1%)	
Losses on disposal of Assets	50	-	-	-	-	-	2 152	-	(2 152)	-	-	-	7 950	16 421,3%	(127,1%)	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	155 514	229 008	(727 530 723)	-	731 417 060	-	(330 775)	-	(2 840 858)	-	714 704	-	(1 298 677)	-	-	
Transfers and subsidies - capital (monetary allocations)	2 076 250	1 974 352	233 918	11,3%	474 768	22,9%	280 486	14,2%	1 015 499	51,4%	2 004 653	101,5%	(1 736 061)	(61,7%)	(158,5%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	8 689	-	(8 689)	-	-	-	-	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	2 231 764	2 203 360	(727 296 804)	-	731 891 828	-	(41 618)	-	(1 834 048)	-	2 719 358	-	(3 034 738)	-	-	
Income Tax	544	-	-	-	-	-	-	-	544	-	544	-	-	-	(100,0%)	
Surplus/(Deficit) after income tax	2 231 219	2 203 360	(727 296 804)	-	731 891 828	-	(41 618)	-	(1 834 592)	-	2 718 813	-	(3 034 738)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 231 219	2 203 360	(727 296 804)	-	731 891 828	-	(41 618)	-	(1 834 592)	-	2 718 813	-	(3 034 738)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2 231 219	2 203 360	(727 296 804)	-	731 891 828	-	(41 618)	-	(1 834 592)	-	2 718 813	-	(3 034 738)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	2 277 553	2 218 581	318 105	14,0%	(19 817)	(,9%)	840 087	37,9%	1 080 205	48,7%	2 218 581	100,0%	2 023 497	150,1%	(46,6%)	
National Government	1 949 915	1 798 732	236 109	12,1%	38 977	2,0%	698 513	38,8%	825 133	45,9%	1 798 732	100,0%	279 873	72,4%	194,8%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	168 483	106 111	30 485	18,1%	(29 717)	(17,6%)	66 743	62,9%	38 601	36,4%	106 111	100,0%	37 177	35,4%	3,8%	
Transfers recognised - capital	2 117 398	1 904 843	266 594	12,6%	9 260	,4%	765 256	40,2%	863 734	45,3%	1 904 843	100,0%	317 050	69,9%	172,4%	
Borrowing	-	-	-	-	-	-	1 279	-	(1 279)	-	-	-	-	-	(100,0%)	
Internally generated funds	160 155	313 738	51 511	32,2%	(29 076)	(18,2%)	73 553	23,4%	217 750	69,4%	313 738	100,0%	1 706 447	870,7%	(87,2%)	
Capital Expenditure Functional	2 277 553	2 218 581	248 906	10,9%	(47 489)	(2,1%)	69 040 728	3 111,9%	(66 997 037)	(3 019,8%)	2 245 109	101,2%	1 937 463	145,8%	(3 558,0%)	
Municipal governance and administration	158 533	259 580	61 420	38,7%	(20 129)	(12,7%)	69 221 091	26 666,6%	(69 002 802)	(26 582,5%)	259 580	100,0%	1 622 951	849,7%	(4 351,7%)	
Executive and Council	-	-	7 247	-	(7 247)	-	906	-	(906)	-	-	-	(9 601)	-	(90,6%)	
Finance and administration	158 533	259 580	54 173	34,2%	(12 882)	(8,1%)	69 220 185	26 666,2%	(69 001 896)	(26 582,2%)	259 580	100,0%	1 632 552	849,7%	(4 326,6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	317 045	164 933	15 334	4,8%	1 240	,4%	(54 795)	(33,2%)	203 154	123,2%	164 933	100,0%	(24 231)	42,8%	(938,4%)	
Community and Social Services	8 852	8 851	-	-	(319)	(3,6%)	(48 229)	(54,9%)	57 399	648,5%	8 851	100,0%	(4 304)	99,1%	(1 433,6%)	
Sport And Recreation	10 000	495	-	-	-	-	-	-	495	100,0%	495	100,0%	(1 625)	63,3%	(130,5%)	
Public Safety	5 000	7 803	-	-	-	-	-	-	7 803	100,0%	7 803	100,0%	-	-	(100,0%)	
Housing	265 694	139 308	15 334	5,8%	1 184	,4%	(6 190)	(4,4%)	129 981	92,8%	139 308	100,0%	(17 332)	40,9%	(844,2%)	
Health	27 500	8 476	-	-	376	4%	(376)	(4,4%)	8 476	100,0%	8 476	100,0%	(970)	34,3%	(973,5%)	
Economic and Environmental Services	557 397	451 866	33 755	6,1%	70 190	12,6%	(103 945)	(23,0%)	451 866	100,0%	451 866	100,0%	50 921	88,2%	787,4%	
Planning and Development	-	48 696	-	-	-	-	-	-	48 696	100,0%	48 696	100,0%	-	-	(100,0%)	
Road Transport	557 397	403 171	33 755	6,1%	70 190	12,6%	(103 945)	(25,8%)	403 171	100,0%	403 171	100,0%	50 921	88,2%	691,8%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	1 239 577	1 337 250	138 397	11,2%	(98 789)	(8,0%)	(21 622)	(1,6%)	1 345 793	100,6%	1 363 778	102,0%	287 822	70,5%	367,6%	
Energy sources	573 768	595 508	67 083	11,7%	(52 146)	(9,1%)	(5 250)	(,9%)	585 820	98,4%	595 508	100,0%	124 114	64,1%	372,0%	
Water Management	281 116	370 431	19 128	6,8%	(19 128)	(6,8%)	1 342	,4%	395 618	106,8%	396 599	107,2%	9 325	65,5%	4 142,6%	
Waste Water Management	377 694	364 312	52 186	13,8%	(34 515)	(9,1%)	(17 714)	(4,9%)	364 355	100,0%	364 312	100,0%	129 008	82,9%	182,4%	
Waste Management	7 000	7 000	-	-	7 000	100,0%	-	-	-	-	7 000	100,0%	25 375	161,6%	(100,0%)	
Other	5 000	4 952	-	-	-	-	-	-	4 952	100,0%	4 952	100,0%	-	-	(100,0%)	

Net Cash from/(used) Operating Activities	6 318 473	44 091 400	13 886 907	219,8%	27 061 479	428,3%	91 698 698	208,0%	(130 157 082)	(295,2%)	2 490 002	5,6%	(4 136 015)	8,9%	3 046,9%
Cash Flow from Investing Activities															
Receipts	-	-	594	-	(3 271)	-	(14 502)	-	(242 219)	-	(259 398)	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	594	-	(3 271)	-	(14 502)	-	34 294	-	17 115	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(276 513)	-	(276 513)	-	-	-	(100,0%)
Payments	-	(183 034)	-	-	-	-	-	-	(2 218 581)	1 212,1%	(2 218 581)	1 212,1%	-	-	(100,0%)
Capital assets	-	(183 034)	-	-	-	-	-	-	(2 218 581)	1 212,1%	(2 218 581)	1 212,1%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	-	(183 034)	594	-	(3 271)	-	(14 502)	7,9%	(2 460 800)	1 344,4%	(2 477 979)	1 353,8%	-	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 318 473	43 908 366	13 887 501	219,8%	27 058 208	428,2%	91 684 196	208,8%	(132 617 882)	(302,0%)	12 023	-	(4 136 015)	9,1%	3 106,4%
Cash/cash equivalents at the year begin:	-	-	1 744 266	-	8 151 884	-	35 869 953	-	127 565 033	-	1 744 266	-	13 391 830	-	852,6%
Cash/cash equivalents at the year end:	6 318 473	43 908 366	15 536 615	245,9%	36 252 344	573,8%	135 311 437	308,2%	1 985 681	4,5%	1 985 681	4,5%	10 835 184	14,7%	(81,7%)

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	728 818	12,5%	182 382	3,1%	170 921	2,9%	4 729 187	81,4%	5 811 299	21,5%	8 258 836	142,1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	483 869	16,1%	87 491	2,9%	64 239	2,1%	2 374 370	78,9%	3 009 969	11,1%	1 469 837	48,8%	-	-
Receivables from Non-exchange Transactions - Property Rates	854 454	18,5%	112 076	2,4%	94 487	2,0%	3 665 309	77,1%	4 626 326	17,1%	2 372 688	51,3%	-	-
Receivables from Exchange Transactions - Waste Water Management	153 208	12,2%	35 914	2,9%	31 280	2,5%	1 031 125	82,4%	1 251 527	4,6%	1 454 777	116,2%	-	-
Receivables from Exchange Transactions - Waste Water Management	188 421	10,4%	(601)	-	36 915	2,0%	1 594 349	87,6%	1 819 085	6,7%	1 431 577	78,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	141 654	5,7%	36 630	1,5%	39 774	1,6%	2 269 112	91,2%	2 487 169	9,2%	105 048	4,2%	-	-
Interest on Arrear Debtor Accounts	309 793	4,3%	198 162	2,7%	196 685	2,7%	6 579 506	90,3%	7 284 146	26,9%	5 361 475	73,6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 045 230)	(133,5%)	(28 676)	(3,7%)	23 614	3,0%	1 833 172	234,2%	782 880	2,9%	(15 112 473)	(1 930,4%)	-	-
Total By Income Source	1 814 988	6,7%	623 388	2,3%	657 914	2,4%	23 976 110	88,6%	27 072 401	100,0%	5 341 564	19,7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	164 386	15,9%	46 022	4,5%	40 016	3,9%	781 069	75,7%	1 031 493	3,8%	-	-	-	-
Commercial	183 075	2,2%	120 759	1,4%	209 379	2,5%	7 951 102	93,9%	8 464 315	31,3%	1 966 200	23,2%	-	-
Households	1 467 527	8,3%	456 607	2,6%	408 519	2,3%	15 243 939	86,7%	17 576 592	64,9%	3 375 364	19,2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 814 988	6,7%	623 388	2,3%	657 914	2,4%	23 976 110	88,6%	27 072 401	100,0%	5 341 564	19,7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 121 854	27,7%	430 316	5,6%	1 116 196	14,5%	4 004 771	52,2%	7 673 137	85,2%
Bulk Water	397 874	95,3%	-	-	19 654	4,7%	-	-	417 528	4,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	767 298	84,5%	31 318	3,4%	19 771	2,2%	89 617	9,9%	908 004	10,1%
Auditor-General	(1)	(9,3%)	-	-	-	-	12	109,3%	11	-
Other	7 605	100,0%	-	-	-	-	-	-	7 605	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 294 629	36,6%	461 634	5,1%	1 155 622	12,8%	4 094 400	45,5%	9 006 285	100,0%

Contact Details

Municipal Manager	Mr Johann Mettler	012 358 4801
Chief Financial Officer	Mr Gareth Mnisi	012 358 8100

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	8 510 650	8 120 879	2 432 668	28,6%	2 081 767	24,5%	2 089 037	25,7%	1 575 940	19,4%	8 179 411	100,7%	1 586 442	94,9%	(,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%	802 001	22,2%	3 417 184	94,6%	674 760	85,4%	18,9%
Service charges - Water	1 457 193	1 070 283	276 536	19,0%	301 194	20,7%	407 326	38,1%	204 800	19,1%	1 189 857	111,2%	261 474	98,9%	(21,7%)
Service charges - Waste Water Management	363 241	363 241	85 699	23,6%	86 658	23,9%	87 630	24,1%	70 610	19,4%	330 597	91,0%	81 719	99,2%	(13,6%)
Service charges - Waste Management	229 624	229 624	50 545	22,0%	51 044	22,2%	51 122	22,3%	50 574	22,0%	203 285	88,5%	48 291	84,2%	4,7%
Sale of Goods and Rendering of Services	37 681	37 681	12 116	32,2%	14 355	38,1%	15 383	40,8%	18 651	49,5%	60 506	160,6%	13 492	95,2%	38,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	110 121	110 121	38 006	34,5%	40 437	36,7%	42 498	38,6%	38 645	35,1%	159 587	144,9%	38 980	116,3%	(,9%)
Interest earned from Current and Non Current Assets	6 176	6 176	1 306	21,1%	1 464	23,7%	2 147	34,8%	2 498	40,4%	7 415	120,1%	627	8 006,1%	298,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17 615	17 615	4 348	24,7%	4 776	27,1%	4 755	27,0%	4 878	27,7%	18 757	106,5%	3 541	91,1%	37,7%
Licence and permits	429	429	109	25,5%	52	12,2%	33	7,7%	19	4,4%	214	49,8%	102	256,6%	(81,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 826	11 826	3 913	33,1%	3 655	30,9%	2 223	18,8%	9 967	84,3%	19 758	167,1%	9 216	378,4%	8,1%
Non-Exchange Revenue															
Property rates	1 271 216	1 271 216	326 650	25,7%	320 106	25,2%	324 716	25,5%	323 938	25,5%	1 295 409	101,9%	307 288	100,6%	5,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	137 834	137 834	69 808	50,6%	70 012	50,8%	70 486	51,1%	7 964	5,8%	218 270	158,4%	124 140	212,5%	(93,6%)
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%	26 280	2,1%	1 222 328	98,5%	15 991	98,6%	64,3%
Interest	13 464	13 464	6 474	48,1%	7 140	53,0%	7 516	55,8%	6 951	51,6%	28 081	208,6%	6 814	138,2%	2,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	8 165	-	8 165	-	5	-	150 707,0%
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%	2 953 723	37,2%	9 616 714	121,1%	1 720 177	97,5%	71,7%
Employee related costs	1 549 011	1 441 782	325 381	21,0%	319 871	20,7%	321 540	22,3%	326 587	22,7%	1 293 378	89,7%	314 007	88,9%	4,0%
Remuneration of councillors	70 145	70 145	15 795	22,5%	18 445	26,3%	10 867	15,5%	21 657	30,9%	66 764	95,2%	15 854	93,1%	36,6%
Bulk purchases - electricity	2 616 461	2 616 461	396 745	15,2%	1 044 573	39,9%	637 728	24,4%	747 940	28,6%	2 826 986	108,0%	359 875	97,0%	107,8%
Inventory consumed	1 371 112	1 421 770	346 123	25,2%	288 326	21,0%	354 944	25,0%	460 088	32,4%	1 449 482	101,9%	389 236	120,7%	18,2%
Debt impairment	1 084 419	969 965	513 509	47,4%	513 509	47,4%	513 509	53,5%	913 691	95,2%	2 454 217	255,7%	297 023	80,1%	207,6%
Depreciation and amortisation	600 908	482 460	84 025	14,0%	93 844	15,6%	82 714	17,1%	86 544	17,9%	347 127	71,9%	92 105	61,3%	(6,0%)
Interest	-	-	36 134	-	118 960	-	110 018	-	91 744	-	356 856	-	(93 013)	-	(198,6%)
Contracted services	859 157	694 550	50 508	5,9%	196 643	22,9%	144 495	20,8%	217 127	31,3%	608 734	87,6%	231 621	133,2%	(6,3%)
Transfers and subsidies	2 200	2 288	177	8,1%	18	,8%	172	,7%	1 745	78,3%	2 112	92,3%	2 831	124,3%	(38,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	190 486	250 811	38 328	20,1%	52 462	27,5%	33 670	13,4%	86 386	34,4%	210 845	84,1%	109 079	116,3%	(20,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	212	-	212	-	1 558	-	(86,4%)
Surplus/(Deficit)	166 750	180 646	625 944	-	(564 883)	-	(120 581)	-	(1 377 783)	-	(1 437 303)	-	(133 735)	-	-
Transfers and subsidies - capital (monetary allocations)	142 104	144 482	-	-	38 147	26,8%	45 550	31,5%	57 297	39,7%	140 994	97,6%	33 287	28,3%	72,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	308 854	325 128	625 944	-	(526 736)	-	(75 030)	-	(1 320 486)	-	(1 296 308)	-	(100 448)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	308 854	325 128	625 944	-	(526 736)	-	(75 030)	-	(1 320 486)	-	(1 296 308)	-	(100 448)	-	-
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)	-	(1 320 486)	-	(1 296 308)	-	(100 448)	-	-
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)	-	(1 320 486)	-	(1 296 308)	-	(100 448)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	308 854	325 378	17 767	5,8%	69 958	22,7%	48 378	14,9%	84 396	25,9%	220 499	67,8%	121 278	44,2%	(30,4%)
National Government	142 104	141 662	13 439	9,5%	60 053	42,3%	23 970	16,9%	25 223	17,8%	122 684	86,6%	21 298	17,1%	18,4%
Provincial Government	-	2 820	(6 822)	-	-	-	6 822	241,9%	1 650	58,5%	1 650	58,5%	9 411	78,4%	(82,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	142 104	144 482	6 617	4,7%	60 053	42,3%	30 791	21,3%	26 874	18,6%	124 335	86,1%	30 709	30,6%	(12,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	166 750	180 896	11 150	6,7%	9 905	5,9%	17 586	9,7%	57 522	31,8%	96 164	53,2%	90 569	51,8%	(36,5%)
Capital Expenditure Functional	308 854	325 378	17 767	5,8%	69 958	22,7%	48 378	14,9%	84 396	25,9%	220 499	67,8%	121 278	44,2%	(30,4%)
Municipal governance and administration	10 250	10 156	3	-	1 672	16,3%	1 623	16,0%	1 501	14,8%	4 799	47,2%	1 359	15,7%	10,4%
Executive and Council	-	824	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 250	9 333	3	-	1 672	16,3%	1 623	17,4%	1 501	16,1%	4 799	51,4%	1 359	15,7%	10,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	3 938	(6 822)	-	-	-	6 924	175,8%	2 433	61,8%	2 535	64,4%	12 030	63,2%	(79,8%)
Community and Social Services	-	1 938	-	-	-	-	103	5,3%	783	40,4%	885	45,7%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	885	24,9%	(100,0%)
Public Safety	-	2 000	(6 822)	-	-	-	6 822	341,1%	1 650	82,5%	1 650	82,5%	11 145	79,6%	(85,2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	128 024	12 561	13 439	10,5%	48 472	37,9%	(51 128)	(407,0%)	(1 430)	(11,4%)	9 353	74,5%	22 108	48,8%	(106,5%)
Planning and Development	123 024	1 417	13 439	10,9%	48 472	39,4%	(61 911)	(4 369,1%)	(181)	(12,8%)	(181)	(12,8%)	22 108	51,4%	(100,8%)
Road Transport	5 000	8 968	-	-	-	-	10 783	120,2%	(2 908)	(32,4%)	7 875	87,8%	-	-	(100,0%)
Environmental Protection	-	2 176	-	-	-	-	-	-	1 659	76,2%	1 659	76,2%	-	-	(100,0%)
Trading Services	170 579	298 722	11 147	6,5%	19 814	11,6%	90 959	30,4%	81 892	27,4%	203 812	68,2%	85 781	43,9%	(4,5%)
Energy sources	154 500	130 540	11 147	7,2%	8 233	5,3%	15 964	12,2%	33 245	25,5%	68 589	52,5%	78 384	59,5%	(57,6%)
Water Management	-	71 047	-	-	-	-	16 930	23,8%	41 735	58,7%	58 664	82,6%	6 462	23,9%	545,9%
Waste Water Management	-	77 940	-	-	-	-	52 954	67,9%	6 913	8,9%	59 867	76,8%	-	-	(100,0%)
Waste Management	16 079	19 196	-	-	11 581	72,0%	5 111	26,6%	-	-	16 692	87,0%	935	1,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	1 140 538	1 145 709	495 103	43,4%	(391 812)	(34,4%)	27 227	2,4%	82 769	7,2%	213 286	18,6%	(454 879)	(2,9%)	(118,2%)
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	(308 854)	(325 378)	(17 767)	5,8%	(69 958)	22,7%	(48 378)	14,9%	(84 396)	25,9%	(220 499)	67,8%	(121 278)	43,0%	(30,4%)
Capital assets	(308 854)	(325 378)	(17 767)	5,8%	(69 958)	22,7%	(48 378)	14,9%	(84 396)	25,9%	(220 499)	67,8%	(121 278)	43,0%	(30,4%)
Net Cash from/(used) Investing Activities	(308 854)	(325 378)	(17 767)	5,8%	(69 958)	22,7%	(48 378)	14,9%	(84 396)	25,9%	(220 499)	67,8%	(121 278)	43,0%	(30,4%)
Cash Flow from Financing Activities															
Receipts	-	-	1 437	-	1 071	-	3 144	-	3 208	-	8 861	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 437	-	1 071	-	3 144	-	3 208	-	8 861	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	1 437	-	1 071	-	3 144	-	3 208	-	8 861	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	831 684	820 331	478 773	57,6%	(460 699)	(55,4%)	(18 007)	(2,2%)	1 581	,2%	1 648	,2%	(576 157)	(67,1%)	(100,3%)
Cash/cash equivalents at the year begin:	394 383	3 720	3 720	,9%	482 493	122,3%	21 794	585,8%	3 787	101,8%	3 720	100,0%	427 312	119,0%	(99,1%)
Cash/cash equivalents at the year end:	1 226 067	824 052	482 493	39,4%	21 794	1,8%	3 787	,5%	5 368	,7%	5 368	,7%	(63 687)	(14,7%)	(108,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	161 935	3,9%	100 192	2,4%	89 073	2,2%	3 764 067	91,5%	4 115 267	35,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	344 274	12,0%	142 526	5,0%	119 458	4,2%	2 259 964	78,8%	2 865 823	24,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	96 283	6,3%	64 819	3,6%	42 961	2,8%	1 346 224	87,4%	1 540 287	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	38 079	3,4%	24 954	2,2%	21 892	2,0%	1 030 374	92,4%	1 115 299	9,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 973	2,5%	13 928	2,0%	12 886	1,8%	663 307	93,7%	708 095	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 029	2,8%	15 447	2,9%	15 273	2,8%	494 681	91,5%	540 430	4,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 036	4,2%	24 395	3,4%	21 331	3,0%	645 103	89,5%	720 866	6,2%	-	-	-	-
Total By Income Source	703 609	6,1%	376 262	3,2%	322 875	2,8%	10 203 320	87,9%	11 606 066	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	34 545	7,7%	14 341	3,2%	16 960	3,8%	381 828	85,3%	447 674	3,9%	-	-	-	-
Commercial	372 177	11,7%	172 989	5,4%	146 760	4,6%	2 495 631	78,3%	3 187 558	27,5%	-	-	-	-
Households	296 886	3,7%	188 932	2,4%	159 155	2,0%	7 325 861	91,9%	7 970 834	68,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	703 609	6,1%	376 262	3,2%	322 875	2,8%	10 203 320	87,9%	11 606 066	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	9 157	,1%	265 150	3,0%	70 319	,8%	8 508 804	96,1%	8 853 430	81,2%
Bulk Water	-	-	125 923	6,6%	82 940	4,4%	1 694 372	89,0%	1 903 235	17,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	103 959	72,0%	17 110	11,8%	1 411	1,0%	21 960	15,2%	144 440	1,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	113 115	1,0%	408 183	3,7%	154 670	1,4%	10 225 135	93,8%	10 901 104	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 787 272	1 799 946	473 588	26,5%	440 055	24,6%	402 520	22,4%	391 183	21,7%	1 707 347	94,9%	335 525	93,1%	16,6%	
Exchange Revenue																
Service charges - Electricity	616 262	626 640	166 566	27,0%	143 763	23,3%	132 085	21,1%	148 509	23,7%	590 922	94,3%	121 958	90,4%	21,8%	
Service charges - Water	294 205	294 225	70 108	23,8%	71 843	24,4%	68 857	23,4%	73 430	25,0%	284 238	96,6%	68 966	98,8%	6,5%	
Service charges - Waste Water Management	71 008	70 428	17 645	24,9%	17 322	24,4%	17 523	24,9%	17 493	24,8%	69 984	99,4%	16 346	100,0%	7,0%	
Service charges - Waste Management	66 300	66 300	16 126	24,3%	16 060	24,2%	16 037	24,2%	16 157	24,4%	64 379	97,1%	15 134	98,7%	6,8%	
Sale of Goods and Rendering of Services	8 141	9 191	1 694	20,6%	1 880	23,1%	1 794	19,5%	1 678	18,3%	7 046	76,7%	1 879	95,4%	(10,7%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	25 252	25 172	6 085	24,1%	6 045	23,9%	5 781	23,0%	6 322	25,1%	24 232	96,3%	6 896	97,3%	(8,3%)	
Interest earned from Current and Non Current Assets	44 209	46 809	12 538	28,4%	11 333	25,6%	10 531	22,5%	9 600	20,5%	44 002	94,0%	15 193	98,5%	(36,8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 161	1 161	273	23,5%	283	24,4%	273	23,6%	286	24,6%	1 115	96,1%	240	100,0%	19,1%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	4 751	4 751	440	9,3%	343	7,2%	491	10,3%	1 351	28,4%	2 626	55,3%	218	26,0%	520,3%	
Non-Exchange Revenue																
Property rates	349 605	350 055	87 221	24,9%	87 714	25,1%	89 422	25,5%	86 964	24,8%	351 320	100,4%	80 811	98,7%	7,6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	83 414	83 464	12 329	14,8%	7 490	9,0%	10 190	12,2%	11 232	13,5%	41 242	49,4%	8 900	59,2%	26,2%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	206 570	203 157	77 953	37,7%	71 361	34,5%	44 882	22,1%	7 182	3,5%	201 378	98,1%	(5 934)	91,6%	(221,0%)	
Interest	16 396	18 596	4 611	28,1%	4 618	28,2%	4 653	25,0%	4 836	26,0%	18 719	100,7%	4 543	100,7%	6,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	6 143	-	6 143	-	375	-	1 538,9%	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 873 020	1 886 882	452 694	24,2%	392 502	21,0%	362 643	19,2%	546 719	29,0%	1 754 557	93,0%	406 515	83,8%	34,5%	
Employee related costs	423 686	425 060	97 767	23,1%	105 058	24,8%	98 871	23,3%	103 823	24,4%	405 519	95,4%	94 462	92,9%	9,9%	
Remuneration of councillors	15 270	16 284	3 631	23,8%	4 431	29,0%	3 636	22,3%	3 755	23,1%	15 452	94,9%	3 652	93,0%	2,8%	
Bulk purchases - electricity	556 242	566 242	189 665	34,1%	104 919	18,9%	99 485	17,6%	167 051	29,5%	561 120	99,1%	92 315	83,5%	81,0%	
Inventory consumed	166 072	166 552	41 953	25,3%	32 785	19,7%	39 034	23,4%	30 872	18,5%	144 643	86,8%	3 033	83,0%	917,9%	
Debt impairment	146 245	137 825	10 189	7,0%	5 739	3,9%	8 428	6,1%	9 716	7,0%	34 071	24,7%	7 534	48,1%	29,0%	
Depreciation and amortisation	118 783	120 825	33 434	28,1%	24 431	20,6%	29 586	24,5%	29 828	24,7%	117 278	97,1%	28 543	93,7%	4,5%	
Interest	23 767	24 658	1 076	4,5%	11 885	50,0%	991	4,0%	10 880	44,1%	24 832	100,7%	6 571	79,5%	65,6%	
Contracted services	250 144	235 370	24 675	9,9%	55 547	22,2%	43 042	18,3%	63 298	26,9%	186 561	79,3%	59 531	80,1%	6,3%	
Transfers and subsidies	2 500	2 662	404	16,2%	598	23,9%	267	10,0%	505	19,0%	1 774	66,7%	486	67,0%	2,1%	
Irrecoverable debts written off	6 814	15 234	2 406	35,3%	2 814	41,3%	4 240	27,8%	85 980	564,4%	95 441	626,5%	41 117	87,0%	109,1%	
Operational costs	113 497	121 170	33 466	29,5%	22 275	19,8%	16 168	13,3%	25 250	20,8%	97 159	80,2%	28 195	79,4%	(10,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	4 204	-	-	-	4 204	-	949	-	(100,0%)	
Other Losses	50 001	55 001	14 027	28,1%	22 021	44,0%	14 692	26,7%	15 761	28,7%	66 501	120,9%	40 120	76,2%	(60,7%)	
Surplus/(Deficit)	(85 748)	(86 935)	20 895	-	47 553	-	39 877	-	(155 535)	-	(47 210)	-	(70 991)	-	-	
Transfers and subsidies - capital (monetary allocations)	125 232	134 844	25 128	20,1%	47 918	38,3%	27 545	20,4%	28 309	21,0%	128 901	95,6%	40 538	92,8%	(30,2%)	
Transfers and subsidies - capital (in-kind)	1 300	1 300	-	-	1 300	100,0%	-	-	-	-	1 300	100,0%	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	40 784	49 209	46 023	-	96 771	-	67 422	-	(127 226)	-	82 990	-	(30 453)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	40 784	49 209	46 023	-	96 771	-	67 422	-	(127 226)	-	82 990	-	(30 453)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	40 784	49 209	46 023	-	96 771	-	67 422	-	(127 226)	-	82 990	-	(30 453)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	40 784	49 209	46 023	-	96 771	-	67 422	-	(127 226)	-	82 990	-	(30 453)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	265 318	272 501	25 159	9,5%	70 773	26,7%	55 664	20,4%	94 194	34,6%	245 791	90,2%	95 166	89,5%	(1,0%)	
National Government	105 048	109 592	22 956	21,9%	41 276	39,3%	19 284	17,6%	25 880	23,6%	109 396	99,8%	9 671	88,5%	167,6%	
Provincial Government	9 000	8 151	-	-	854	9,5%	2 818	34,6%	4 282	52,5%	7 954	97,6%	6 082	95,7%	(29,6%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	6 000	6 000	-	-	2 046	34,1%	1 323	22,1%	2 457	40,9%	5 826	97,1%	350	93,0%	602,2%	
Transfers recognised - capital	120 048	123 743	22 956	19,1%	44 176	36,8%	23 426	18,9%	32 619	26,4%	123 176	99,5%	16 102	89,7%	102,6%	
Borrowing	87 600	92 871	556	,6%	15 282	17,4%	20 416	22,0%	44 734	48,2%	80 988	87,2%	67 594	90,8%	(33,8%)	
Internally generated funds	57 670	55 887	1 648	2,9%	11 315	19,6%	11 823	21,2%	16 841	30,1%	41 627	74,5%	11 470	85,2%	46,8%	
Capital Expenditure Functional	266 618	273 801	25 159	9,4%	72 073	27,0%	55 664	20,3%	94 194	34,4%	247 091	90,2%	95 166	89,5%	(1,0%)	
Municipal governance and administration	12 607	16 071	510	4,0%	5 624	44,6%	2 141	13,3%	7 048	43,9%	15 322	95,3%	6 376	89,1%	10,5%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	58	44,2%	(100,0%)	
Finance and administration	12 607	16 071	510	4,0%	5 624	44,6%	2 141	13,3%	7 048	43,9%	15 322	95,3%	6 319	89,6%	11,5%	
Internal audit	39 069	35 575	3 556	9,1%	12 278	31,4%	5 307	14,9%	15 498	43,6%	36 640	103,0%	16 499	96,4%	(6,1%)	
Community and Public Safety	11 800	10 951	556	4,7%	854	7,2%	2 164	19,8%	7 157	65,4%	10 731	98,0%	5 601	94,8%	27,8%	
Sport And Recreation	23 069	20 439	2 972	12,9%	10 306	44,7%	1 270	6,2%	7 384	36,1%	21 932	107,3%	4 665	98,3%	58,3%	
Public Safety	4 200	4 185	29	,7%	1 118	26,6%	1 873	44,8%	958	22,9%	3 978	95,0%	6 233	94,7%	(84,6%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	53 587	63 642	2 200	4,1%	26 122	48,7%	9 969	15,7%	22 861	35,9%	61 153	96,1%	29 737	94,7%	(23,1%)	
Planning and Development	10 000	8 696	1 060	10,6%	2 818	28,2%	740	8,5%	4 018	46,2%	8 636	99,3%	1 041	98,8%	286,1%	
Road Transport	43 587	54 947	1 140	2,6%	23 304	53,5%	9 230	16,8%	18 843	34,3%	52 517	95,6%	28 696	92,9%	(34,3%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	161 355	158 513	18 893	11,7%	28 049	17,4%	38 247	24,1%	48 787	30,8%	133 975	84,5%	42 554	75,6%	14,6%	
Energy sources	46 488	46 358	2 833	6,1%	13 636	29,3%	14 519	31,3%	12 025	25,9%	43 013	92,8%	16 784	75,6%	(28,4%)	
Water Management	58 817	59 776	16 060	27,3%	14 078	23,9%	14 083	23,6%	12 764	21,4%	56 986	95,3%	10 565	96,1%	20,8%	
Waste Water Management	24 350	23 813	-	-	325	1,3%	8 029	33,7%	13 712	57,6%	22 066	92,7%	7 547	87,7%	81,7%	
Waste Management	31 700	28 566	-	-	10	-	1 616	5,7%	10 285	36,0%	11 911	41,7%	7 658	79,4%	34,3%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	80 640	72 104	1 088 243	1 349,5%	794 027	984,7%	799 755	1 109,2%	(2 539 652)	(3 522,2%)	142 373	197,5%	1 909 734	(10 214,3%)	(233,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(256 068)	(256 068)	(25 159)	9,8%	(72 073)	28,1%	(50 916)	19,9%	(91 144)	35,6%	(239 292)	93,4%	(92 056)	90,4%	(1,0%)
Capital assets	(256 068)	(256 068)	(25 159)	9,8%	(72 073)	28,1%	(50 916)	19,9%	(91 144)	35,6%	(239 292)	93,4%	(92 056)	90,4%	(1,0%)
Net Cash from/(used) Investing Activities	(256 068)	(256 068)	(25 159)	9,8%	(72 073)	28,1%	(50 916)	19,9%	(91 144)	35,6%	(239 292)	93,4%	(92 056)	90,4%	(1,0%)
Cash Flow from Financing Activities															
Receipts	87 850	87 850	(2 287)	(2,6%)	(2 352)	(2,7%)	500	,6%	101 408	115,4%	97 268	110,7%	101 885	96,8%	(,5%)
Short term loans	84 772	84 772	(1 802)	(2,1%)	(1 809)	(2,1%)	1 089	1,3%	25 904	30,6%	23 382	27,6%	-	-	(100,0%)
Borrowing long term/refinancing	3 078	3 078	(485)	(15,8%)	(544)	(17,7%)	(589)	(19,1%)	75 504	2 452,6%	73 886	2 400,1%	101 885	96,8%	(25,9%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 386)	(42 386)	(361)	,9%	(11 322)	26,7%	(509)	1,2%	(10 696)	25,2%	(22 888)	54,0%	(9 193)	37,4%	16,4%
Repayment of borrowing	(42 386)	(42 386)	(361)	,9%	(11 322)	26,7%	(509)	1,2%	(10 696)	25,2%	(22 888)	54,0%	(9 193)	37,4%	16,4%
Net Cash from/(used) Financing Activities	45 464	45 464	(2 649)	(5,8%)	(13 674)	(30,1%)	(9)	-	90 712	199,5%	74 380	163,6%	92 692	136,2%	(2,1%)
Net Increase/(Decrease) in cash held	(129 964)	(138 499)	1 060 435	(815,9%)	708 280	(545,0%)	748 831	(540,7%)	(2 540 084)	1 834,0%	(22 539)	16,3%	1 910 371	(1 572,1%)	(233,0%)
Cash/cash equivalents at the year begin:	560 033	572 169	486 331	86,8%	1 547 077	276,2%	2 255 357	394,2%	3 004 188	525,1%	486 331	85,0%	2 392 927	94,5%	25,5%
Cash/cash equivalents at the year end:	430 069	433 670	1 547 077	359,7%	2 255 357	524,4%	3 004 188	692,7%	461 994	106,5%	461 994	106,5%	4 303 297	1 373,1%	(89,3%)

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	20 844	13,5%	6 165	4,0%	5 751	3,7%	121 447	78,8%	154 207	22,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 769	43,7%	7 745	15,5%	1 557	3,1%	19 754	37,6%	49 824	7,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 737	9,9%	8 770	3,7%	6 492	2,7%	200 700	83,7%	239 699	34,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 672	10,2%	1 568	3,4%	1 279	2,8%	38 457	83,6%	45 976	6,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 152	8,4%	1 712	3,5%	1 487	3,0%	42 165	85,2%	49 515	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 976	3,8%	3 537	3,4%	3 343	3,2%	94 603	89,7%	105 459	15,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 611	12,9%	1 105	2,2%	1 112	2,2%	42 451	82,8%	51 279	7,4%	-	-	-	-
Total By Income Source	85 759	12,3%	30 600	4,4%	21 021	3,0%	558 577	80,3%	695 958	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 127	8,3%	1 342	3,6%	1 504	4,0%	31 809	84,2%	37 782	5,4%	-	-	-	-
Commercial	31 353	35,8%	8 721	10,0%	2 382	2,7%	45 040	51,5%	87 496	12,6%	-	-	-	-
Households	51 279	9,0%	20 537	3,6%	17 135	3,0%	481 729	84,4%	570 680	82,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	85 759	12,3%	30 600	4,4%	21 021	3,0%	558 577	80,3%	695 958	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	62 022	100,0%	-	-	-	-	-	-	62 022	60,0%
Bulk Water	14 350	100,0%	-	-	-	-	-	-	14 350	13,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 938	100,0%	-	-	-	-	-	-	26 938	26,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	103 310	100,0%	-	-	-	-	-	-	103 310	100,0%

Contact Details

Municipal Manager	Mr Phumudzo Magodi	016 360 7412
Chief Financial Officer	Mr Zakhele Nlando Mkhongo	016 360 7611

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 300 991	1 349 192	372 971	28,7%	364 342	28,0%	319 537	23,7%	262 517	19,5%	1 319 368	97,8%	234 616	93,6%	11,9%	
Exchange Revenue																
Service charges - Electricity	541 635	526 157	132 695	24,5%	130 383	24,1%	111 799	21,2%	119 288	22,7%	494 166	93,9%	94 514	85,3%	26,2%	
Service charges - Water	182 341	178 156	43 794	24,8%	45 284	24,8%	40 165	22,5%	41 423	23,3%	170 665	95,8%	45 312	98,2%	(8,6)%	
Service charges - Waste Water Management	40 090	44 529	11 151	27,8%	11 114	27,7%	11 363	25,5%	11 834	26,8%	45 462	102,1%	11 879	104,7%	(,4)%	
Service charges - Waste Management	49 782	48 198	12 005	24,1%	12 094	24,3%	12 221	25,4%	12 518	26,0%	48 837	101,3%	10 786	94,3%	16,1%	
Sale of Goods and Rendering of Services	2 912	3 290	888	30,5%	833	28,6%	933	28,4%	1 031	31,4%	3 686	112,0%	3 845	251,0%	(73,2)%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	50 619	48 166	14 073	27,8%	12 409	24,5%	11 665	24,2%	11 125	23,1%	49 273	102,3%	10 584	97,1%	5,1%	
Interest earned from Current and Non Current Assets	3 494	7 272	-	-	4 203	120,3%	750	10,3%	2 318	31,9%	7 271	100,0%	4 033	143,9%	(42,5)%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	7 072	7 072	1 153	16,3%	2 318	32,8%	1 515	21,4%	3 234	45,7%	8 220	116,2%	2 274	106,8%	42,2%	
Licence and permits	12	30	29	242,1%	11	93,4%	21	70,0%	9	31,1%	71	236,9%	6	248,9%	60,9%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 273	7 426	1 777	78,2%	3 653	160,7%	1 066	14,4%	426	5,7%	6 923	93,2%	1 096	129,4%	(61,1)%	
Non-Exchange Revenue																
Property rates	177 969	235 467	59 166	33,2%	58 567	32,9%	58 644	24,9%	51 965	22,1%	228 343	97,0%	41 854	98,5%	24,2%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	5 003	5 003	45	,9%	2 608	52,1%	2 486	49,7%	867	17,3%	6 006	120,1%	69	2,7%	1 162,3%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	233 817	233 817	96 194	41,1%	80 863	34,6%	63 726	27,3%	5 442	2,3%	246 225	105,3%	7 286	100,0%	(25,3)%	
Interest	3 975	4 610	-	-	-	-	3 183	69,0%	1 034	22,4%	4 217	91,5%	1 025	103,0%	,9%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	1	-	1	-	53	-	(98,7)%	
Operating Expenditure	1 387 109	1 457 819	341 123	24,6%	346 596	25,0%	86 973	6,0%	597 699	41,0%	1 372 392	94,1%	364 185	88,9%	64,1%	
Employee related costs	273 489	263 675	61 120	22,3%	66 633	24,4%	37 316	14,2%	96 806	36,7%	261 675	95,3%	61 667	95,7%	56,5%	
Remuneration of councillors	13 509	13 714	3 188	23,6%	3 735	27,6%	2 872	20,9%	3 940	28,7%	13 735	100,0%	3 188	100,0%	23,6%	
Bulk purchases - electricity	420 197	420 197	106 054	25,2%	93 529	22,3%	106 261	25,3%	63 424	15,1%	369 268	87,9%	121 411	96,0%	(47,8)%	
Inventory consumed	141 092	148 434	27 114	19,2%	44 334	31,4%	49 475	33,3%	27 379	18,4%	148 302	99,9%	51 759	114,9%	(47,1)%	
Debt impairment	-	288 944	-	-	2 439	-	27	-	251 213	84,0%	253 679	84,9%	-	-	(100,0)%	
Depreciation and amortisation	47 397	47 397	23 902	50,4%	19 735	41,6%	19 735	41,6%	19 736	41,6%	63 372	133,7%	-	-	(100,0)%	
Interest	13 497	20 304	2 055	15,2%	3 095	67,4%	10 028	49,4%	6 087	30,0%	27 265	134,3%	4 999	129,9%	21,8%	
Contracted services	124 779	144 861	33 224	12,7%	33 224	26,6%	21 247	14,7%	64 304	44,4%	134 604	92,9%	34 708	97,2%	85,3%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	277 198	-	107 103	38,6%	39 995	14,4%	(146 527)	-	3 294	-	3 865	-	59 159	57,2%	(94,4)%	
Operational costs	75 951	100 293	18 659	24,6%	29 712	39,1%	(13 460)	(13,4)%	61 516	61,3%	96 426	96,1%	27 093	123,5%	127,1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	0	-	0	-	1	-	(92,4)%	
Surplus/(Deficit)	(86 118)	(108 627)	31 848	-	17 746	-	232 564	-	(335 183)	-	(53 024)	-	(129 569)	-	-	
Transfers and subsidies - capital (monetary allocations)	108 304	120 643	28 703	26,5%	23 824	22,0%	16 179	13,4%	14 739	12,2%	83 445	69,2%	49 597	123,8%	(70,3)%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	22 186	12 015	60 551	-	41 570	-	248 744	-	(320 444)	-	30 421	-	(79 972)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	22 186	12 015	60 551	-	41 570	-	248 744	-	(320 444)	-	30 421	-	(79 972)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	22 186	12 015	60 551	-	41 570	-	248 744	-	(320 444)	-	30 421	-	(79 972)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	22 186	12 015	60 551	-	41 570	-	248 744	-	(320 444)	-	30 421	-	(79 972)	-	-	

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	11 417	64 916	159 752	1 399,2%	191 188	1 674,6%	243 209	374,7%	215 578	332,1%	809 728	1 247,4%	69 744	(45,8%)	209,1%
Cash Flow from Investing Activities															
Receipts	27	0	-	-	-	-	498	9 953 480,0%	-	-	498	9 953 480,0%	125	547,0%	(100,0%)
Proceeds on disposal of PPE	27	0	-	-	-	-	498	9 953 480,0%	-	-	498	9 953 480,0%	125	547,0%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 234)	(121 237)	(48 104)	48,5%	(24 756)	24,9%	(17 450)	14,4%	(15 312)	12,6%	(105 621)	87,1%	(30 651)	-	(50,0%)
Capital assets	(99 234)	(121 237)	(48 104)	48,5%	(24 756)	24,9%	(17 450)	14,4%	(15 312)	12,6%	(105 621)	87,1%	(30 651)	-	(50,0%)
Net Cash from/(used) Investing Activities	(99 207)	(121 237)	(48 104)	48,5%	(24 756)	25,0%	(16 952)	14,0%	(15 312)	12,6%	(105 123)	86,7%	(30 526)	(433 860,8%)	(48,8%)
Cash Flow from Financing Activities															
Receipts	-	-	393	-	598	-	3 109	-	431	-	4 531	-	729	-	(40,9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	393	-	598	-	3 109	-	431	-	4 531	-	729	-	(40,9%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	393	-	598	-	3 109	-	431	-	4 531	-	729	-	(40,9%)
Net Increase/(Decrease) in cash held	(87 790)	(56 322)	112 042	(127,6%)	167 031	(190,3%)	229 365	(407,2%)	200 698	(356,3%)	709 135	(1 259,1%)	39 947	(35,8%)	402,4%
Cash/cash equivalents at the year begin:	-	62 451	62 271	-	174 511	-	341 542	546,9%	570 907	914,2%	62 271	99,7%	431 406	-	32,3%
Cash/cash equivalents at the year end:	(87 790)	6 129	174 511	(198,8%)	341 542	(389,0%)	570 907	9 315,1%	771 605	12 589,7%	771 605	12 589,7%	471 353	(42,1%)	63,7%

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	16 438	2,8%	10 382	1,8%	11 891	2,1%	540 926	93,3%	579 637	32,5%	(30 474)	(5,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 991	7,2%	12 120	2,4%	10 363	2,0%	450 766	88,3%	510 230	28,6%	(21 568)	(4,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	17 661	10,4%	6 904	4,1%	5 979	3,5%	139 522	82,0%	170 066	9,5%	(4 254)	(2,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 334	3,4%	2 934	2,3%	2 776	2,2%	118 188	92,2%	128 231	7,2%	(7 699)	(6,0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 824	2,8%	3 463	2,0%	3 362	1,9%	161 297	93,3%	172 946	9,7%	(8 247)	(4,8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 185	3,1%	5 046	3,0%	4 905	2,9%	151 375	90,9%	166 510	9,3%	4	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	82	,1%	18	-	26	-	58 165	99,8%	58 291	3,3%	(22 373)	(38,4%)	-	-
Total By Income Source	85 515	4,8%	40 867	2,3%	39 291	2,2%	1 620 238	90,7%	1 785 910	100,0%	(94 631)	(5,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 286	6,2%	3 447	2,3%	2 975	2,0%	133 876	89,5%	149 584	8,4%	(1 001)	(,7%)	-	-
Commercial	30 357	14,1%	5 722	2,7%	4 824	2,2%	174 360	81,0%	215 263	12,1%	(5 799)	(2,7%)	-	-
Households	45 872	3,2%	31 698	2,2%	31 492	2,2%	1 312 001	92,3%	1 421 064	79,6%	(87 831)	(6,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	85 515	4,8%	40 867	2,3%	39 291	2,2%	1 620 238	90,7%	1 785 910	100,0%	(94 631)	(5,3%)	-	-

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	34 131	14,3%	4 356	1,8%	-	-	200 579	83,9%	239 065	57,8%
Bulk Water	-	-	999	8,1%	1 036	8,4%	10 334	83,6%	12 368	3,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 528	29,3%	12 023	7,4%	3 790	2,3%	98 996	61,0%	162 337	39,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	81 659	19,7%	17 377	4,2%	4 826	1,2%	309 909	74,9%	413 770	100,0%

Contact Details

Municipal Manager	Mr Sibusiso Dlamini	016 492 0025
Chief Financial Officer	Ms Gugu Mncube	016 466 2038

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	(1 233)	(4 700)	35 066	(2 842,8%)	6 088	(493,5%)	41 068	(873,8%)	(51 000)	1 085,2%	31 221	(664,3%)	(48 176)	52,0%	5,9%
Cash Flow from Investing Activities															
Receipts	60	-	-	-	-	-	67	-	87	-	154	-	-	76,2%	(100,0%)
Proceeds on disposal of PPE	60	-	-	-	-	-	67	-	87	-	154	-	-	76,2%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 700)	(7 709)	(269)	4,0%	(2 347)	35,0%	(1 626)	21,1%	2 552	(33,1%)	(1 690)	21,9%	(195)	43,8%	(1 408,7%)
Capital assets	(6 700)	(7 709)	(269)	4,0%	(2 347)	35,0%	(1 626)	21,1%	2 552	(33,1%)	(1 690)	21,9%	(195)	43,8%	(1 408,7%)
Net Cash from/(used) Investing Activities	(6 640)	(7 709)	(269)	4,0%	(2 347)	35,4%	(1 559)	20,2%	2 639	(34,2%)	(1 536)	19,9%	(195)	43,1%	(1 453,3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 873)	(12 409)	34 797	(441,9%)	3 740	(47,5%)	39 509	(318,4%)	(48 362)	389,7%	29 684	(239,2%)	(48 371)	49,9%	-
Cash/cash equivalents at the year begin:	27 431	29 231	30 841	112,4%	64 027	233,4%	67 768	231,8%	107 277	367,0%	30 841	105,5%	76 682	94,7%	39,9%
Cash/cash equivalents at the year end:	19 558	16 822	64 027	327,4%	67 768	346,5%	107 277	637,7%	58 915	350,2%	58 915	350,2%	28 312	118,8%	108,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	631	22,8%	-	-	-	-	2 134	77,2%	2 764	100,0%	-	-	25 106	908,2%
Total By Income Source	631	22,8%	-	-	-	-	2 134	77,2%	2 764	100,0%	-	-	25 106	908,2%
Debtors Age Analysis By Customer Group														
Organs of State	631	22,8%	-	-	-	-	2 134	77,2%	2 764	100,0%	-	-	25 106	908,2%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	631	22,8%	-	-	-	-	2 134	77,2%	2 764	100,0%	-	-	25 106	908,2%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	35 014	25,7%	19 156	14,1%	15 447	11,3%	66 656	48,9%	136 273	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	35 014	25,7%	19 156	14,1%	15 447	11,3%	66 656	48,9%	136 273	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	4 212 754	4 685 500	671 535	15,9%	1 490 399	35,4%	1 352 302	28,9%	1 008 582	21,5%	4 522 817	96,5%	897 263	103,3%	12,4%
Exchange Revenue															
Service charges - Electricity	1 560 275	1 762 738	306 302	19,6%	664 207	42,6%	509 594	28,9%	77 869	4,4%	1 557 972	88,4%	335 343	97,0%	(76,8%)
Service charges - Water	504 359	619 168	93 292	18,5%	170 723	33,8%	111 531	18,0%	136 669	22,1%	512 215	82,7%	138 953	109,7%	(1,6%)
Service charges - Waste Water Management	335 178	335 178	48 602	14,5%	102 863	30,7%	84 709	25,3%	102 049	30,4%	338 223	100,9%	85 745	109,3%	19,0%
Service charges - Waste Management	142 620	155 947	24 623	17,3%	47 823	33,5%	36 942	23,7%	37 582	24,1%	146 969	94,2%	34 888	101,2%	7,7%
Sale of Goods and Rendering of Services	16 969	24 969	5 195	30,6%	11 732	69,1%	3 896	15,6%	10 182	40,8%	31 004	124,2%	13 052	146,6%	(22,0%)
Agency services	40 564	62 467	8 337	20,6%	11 192	27,6%	11 281	18,1%	10 863	17,4%	41 673	66,7%	12 746	90,7%	(14,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	107 049	145 089	27 658	25,8%	49 047	45,8%	38 267	26,4%	35 877	24,7%	150 850	104,0%	35 035	176,8%	2,4%
Interest earned from Current and Non Current Assets	16 808	20 000	3 684	21,9%	8 391	49,9%	4 440	22,2%	6 451	32,3%	22 966	114,8%	4 612	104,5%	39,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	383	-	-	-	-	-	-	-	-	-	-	-	-	66,4%	-
Rental from Fixed Assets	4 366	5 321	873	20,0%	1 770	40,5%	2 061	38,7%	1 557	29,3%	6 261	117,7%	1 302	112,8%	19,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	42 616	42 616	20 141	47,3%	44 461	104,3%	27 188	63,8%	26 707	62,7%	118 498	278,1%	24 019	80,1%	11,2%
Non-Exchange Revenue															
Property rates	681 187	708 820	115 862	17,0%	72 820	10,7%	20 714	2,9%	519 405	73,3%	728 801	102,8%	163 868	100,1%	217,0%
Surcharges and Taxes	41 400	41 400	9	-	18	-	56	1%	58	1%	142	3%	0	61,2%	16 691,7%
Fines, penalties and forfeits	36 190	36 190	1 861	5,1%	9 528	26,3%	6 648	18,4%	19 189	53,0%	37 227	102,9%	362	91,4%	5 196,5%
Licences or permits	1 013	1 013	6	0,6%	6	0,5%	2 245	221,7%	4	0,4%	2 262	223,3%	11	91,0%	(62,1%)
Transfer and subsidies - Operational	681 777	681 502	5 435	0,8%	276 659	40,6%	460 544	67,6%	8 665	1,3%	751 304	110,2%	34 081	104,3%	(74,6%)
Interest	-	43 002	9 583	-	19 150	-	32 137	74,7%	15 333	35,7%	76 203	177,2%	13 121	-	16,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	81	72	-	10	-	48	58,6%	120	147,6%	249	306,2%	126	-	(4,4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 103 137	4 515 990	647 949	15,8%	1 258 635	30,7%	894 800	19,8%	1 295 983	28,7%	4 097 367	90,7%	955 518	95,2%	35,6%
Employee related costs	1 052 628	1 083 904	142 168	13,5%	350 170	33,3%	247 640	22,8%	493 924	45,6%	1 233 903	113,8%	244 269	92,4%	102,2%
Remuneration of councillors	45 063	48 130	23 132	51,3%	11 916	26,4%	12 756	26,5%	(8 022)	(16,7%)	39 783	82,7%	4 151	75,0%	(293,3%)
Bulk purchases - electricity	1 247 227	1 349 047	245 067	19,6%	408 857	32,8%	217 054	16,1%	409 346	30,3%	1 280 325	94,9%	296 734	100,3%	38,0%
Inventory consumed	523 651	610 821	95 848	18,3%	183 518	35,0%	134 413	22,0%	131 619	21,5%	545 398	89,3%	130 906	102,2%	5%
Debt impairment	347 498	410 548	-	-	-	-	-	-	-	-	-	-	-	98,7%	-
Depreciation and amortisation	273 275	284 087	46 553	17,0%	95 490	34,9%	34 663	12,2%	84 931	29,9%	261 637	92,1%	70 510	100,3%	20,5%
Interest	23 660	23 660	2 437	10,3%	7 593	32,1%	5 382	22,7%	3 075	13,0%	18 487	78,1%	3 909	94,2%	(21,3%)
Contracted services	360 704	467 521	50 119	13,9%	132 473	36,7%	110 544	23,6%	120 562	25,8%	413 697	88,5%	119 567	82,6%	8%
Transfers and subsidies	6 957	9 601	226	3,3%	1 395	20,1%	771	8,0%	1 848	19,2%	4 239	44,2%	1 049	19,1%	76,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	49 671	(100,0%)
Operational costs	222 495	228 651	42 235	19,0%	67 306	30,3%	131 489	57,5%	58 507	25,6%	299 538	131,0%	34 740	62,9%	68,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	20	163	-	(84)	-	88	440,2%	193	966,7%	360	1 798,7%	13	-	1 367,4%
Surplus/(Deficit)	109 617	169 510	23 586	-	231 764	-	457 502	-	(287 401)	-	425 451	-	(58 255)	-	-
Transfers and subsidies - capital (monetary allocations)	314 253	315 050	64 568	20,5%	103 889	33,1%	(13 344)	(4,2%)	160 452	50,9%	315 566	100,2%	372 534	161,1%	(56,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	423 870	484 560	88 155	-	335 653	-	444 159	-	(126 949)	-	741 017	-	314 279	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	423 870	484 560	88 155	-	335 653	-	444 159	-	(126 949)	-	741 017	-	314 279	-	-
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	-	(126 949)	-	741 017	-	314 279	-	-
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	-	(126 949)	-	741 017	-	314 279	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	412 503	450 645	61 697	15,0%	99 746	24,2%	50 361	11,2%	150 058	33,3%	361 862	80,3%	195 285	145,7%	(23,2%)	
National Government	309 455	314 107	61 468	19,9%	87 742	28,4%	22 646	7,2%	103 385	32,9%	275 241	87,6%	78 934	174,3%	31,0%	
Provincial Government	4 798	2 180	-	-	780	16,3%	2 068	94,8%	(1 569)	(72,0%)	1 278	58,6%	82 862	124,8%	(101,9%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	314 253	316 287	61 468	19,6%	88 523	28,2%	24 714	7,8%	101 815	32,2%	276 519	87,4%	161 797	155,3%	(37,1%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	98 251	134 358	230	2%	11 223	11,4%	25 647	19,1%	48 243	35,9%	85 342	63,5%	33 488	103,1%	44,1%	
Capital Expenditure Functional	412 503	450 645	61 697	15,0%	99 746	24,2%	50 361	11,2%	150 058	33,3%	361 862	80,3%	195 285	145,7%	(23,2%)	
Municipal governance and administration	33 250	28 821	1 828	5,5%	5 385	16,2%	5 252	18,2%	5 512	19,1%	17 977	62,4%	6 453	134,4%	(14,6%)	
Executive and Council	186	389	-	-	20	10,5%	-	-	113	29,1%	133	34,2%	215	85,9%	(47,3%)	
Finance and administration	30 914	24 047	1 828	5,9%	5 366	17,4%	4 121	17,1%	5 111	21,3%	16 425	68,3%	6 238	135,5%	(18,1%)	
Internal audit	2 151	4 336	-	-	1 131	26,8%	289	6,6%	1 420	32,4%	3 241	74,7%	1 728	53,3%	(100,0%)	
Community and Public Safety	67 707	61 003	13 562	20,0%	15 358	22,7%	8 059	13,2%	14 481	23,7%	51 461	84,4%	47 154	163,5%	(69,3%)	
Community and Social Services	4 704	2 152	-	-	932	19,8%	150	6,9%	466	21,7%	1 548	71,9%	1 671	110,7%	(72,1%)	
Sport And Recreation	12 733	18 589	-	-	3 848	30,2%	778	4,2%	10 524	56,6%	15 150	81,5%	2 469	216,2%	326,2%	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	50 270	40 262	13 562	27,0%	10 578	21,0%	7 132	17,7%	3 491	8,7%	34 762	86,3%	43 014	145,6%	(91,9%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	74 308	90 976	22 694	30,5%	17 749	23,9%	7 962	8,8%	30 179	33,2%	78 584	86,4%	40 692	243,7%	(25,8%)	
Planning and Development	72 269	88 785	22 694	31,4%	17 665	24,4%	7 962	9,0%	28 516	32,1%	76 838	86,5%	38 583	262,6%	(26,1%)	
Road Transport	1 039	2 192	-	-	84	8,1%	-	-	1 662	75,8%	1 746	79,7%	1 728	72,3%	(3,8%)	
Environmental Protection	1 000	-	-	-	-	-	-	-	-	-	-	-	381	414,8%	(100,0%)	
Trading Services	237 238	269 845	23 613	10,0%	61 253	25,8%	29 087	10,8%	99 886	37,0%	213 839	79,2%	100 986	126,2%	(1,1%)	
Energy sources	50 383	30 299	24	-	2 061	4,1%	1 205	4,0%	7 753	25,6%	11 044	36,4%	24 627	113,9%	(68,5%)	
Water Management	94 640	94 463	14 270	15,1%	23 070	24,4%	2 961	3,1%	33 412	35,4%	73 712	78,0%	46 579	123,4%	(28,3%)	
Waste Water Management	73 075	126 614	5 431	7,4%	33 909	46,4%	23 655	18,7%	54 393	43,0%	117 388	92,7%	17 292	170,6%	214,5%	
Waste Management	19 140	18 468	3 888	20,3%	2 212	11,6%	1 267	6,9%	4 328	23,4%	11 696	63,3%	12 487	98,5%	(65,3%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	153,8%	-	

Net Cash from/(used) Operating Activities	279 136	447 014	383 221	137,3%	96 993	34,7%	653 412	146,2%	(100 318)	(22,4%)	1 033 308	231,2%	128 814	(104,8%)	(177,9%)
Cash Flow from Investing Activities															
Receipts	-	-	(63)	-	5	-	40	-	(58)	-	(76)	-	(113)	-	(48,7%)
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	-	(58)	-	(76)	-	(113)	-	(48,7%)
Payments	(412 503)	(449 408)	(95 372)	23,1%	(145 038)	35,2%	(51 404)	11,4%	(99 328)	22,1%	(391 142)	87,0%	(158 932)	40,7%	(37,5%)
Capital assets	(412 503)	(449 408)	(95 372)	23,1%	(145 038)	35,2%	(51 404)	11,4%	(99 328)	22,1%	(391 142)	87,0%	(158 932)	40,7%	(37,5%)
Net Cash from/(used) Investing Activities	(412 503)	(449 408)	(95 435)	23,1%	(145 033)	35,2%	(51 363)	11,4%	(99 386)	22,1%	(391 218)	87,1%	(159 044)	53,8%	(37,5%)
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)	-	(11 634)	-	(47 204)	-	(12 057)	-	(3,5%)
Repayment of borrowing	-	-	(7 951)	-	(15 905)	-	(11 714)	-	(11 634)	-	(47 204)	-	(12 057)	-	(3,5%)
Net Cash from/(used) Financing Activities	-	-	(7 951)	-	(15 905)	-	(11 714)	-	(11 634)	-	(47 204)	-	(12 057)	-	(3,5%)
Net Increase/(Decrease) in cash held	(133 367)	(2 394)	279 834	(208,8%)	(63 945)	47,9%	590 335	(24 655,2%)	(211 338)	8 826,5%	594 886	(24 845,3%)	(42 287)	(28,8%)	399,8%
Cash/cash equivalents at the year begin:	144 508	149 608	-	-	229 208	158,6%	165 262	110,5%	755 598	505,1%	-	-	133 690	(39,5%)	465,2%
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%	544 259	369,7%	544 259	369,7%	91 402	(10,6%)	495,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	75 297	14,4%	15 703	3,0%	18 291	3,5%	414 291	79,1%	523 582	12,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	183 922	40,7%	24 039	5,0%	17 363	3,6%	241 621	50,7%	476 945	11,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	96 016	12,4%	21 745	2,8%	21 202	2,7%	634 532	82,0%	773 494	19,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	57 210	8,7%	16 186	2,5%	17 444	2,6%	567 464	86,2%	658 305	16,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 562	4,4%	6 844	1,5%	7 509	1,6%	435 675	92,6%	470 590	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	765	5,6%	299	2,2%	569	4,2%	12 015	88,0%	13 649	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	37 519	6,4%	19 041	3,3%	18 387	3,2%	508 529	87,2%	583 476	14,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60 703	10,8%	10 634	1,9%	7 589	1,4%	480 990	85,9%	559 915	13,8%	-	-	-	-
Total By Income Source	541 994	13,3%	114 491	2,8%	108 354	2,7%	3 295 117	81,2%	4 059 956	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32 182	29,4%	5 450	5,0%	6 729	6,1%	65 134	59,5%	109 495	2,7%	-	-	-	-
Commercial	201 974	24,8%	24 129	3,0%	23 592	2,9%	565 986	69,4%	815 682	20,1%	-	-	-	-
Households	274 388	9,5%	75 678	2,6%	72 695	2,5%	2 451 542	85,3%	2 874 502	70,8%	-	-	-	-
Other	33 450	12,9%	9 035	3,5%	5 338	2,1%	212 455	81,6%	260 277	6,4%	-	-	-	-
Total By Customer Group	541 994	13,3%	114 491	2,8%	108 354	2,7%	3 295 117	81,2%	4 059 956	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	367 516	100,0%	23	-	-	-	(2)	-	367 536	60,9%
Bulk Water	1 603	100,0%	-	-	-	-	-	-	1 603	,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	213 168	91,1%	20 779	8,9%	-	-	2	-	233 949	38,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	582 287	96,6%	20 801	3,4%	-	-	(0)	-	603 088	100,0%

Contact Details

Municipal Manager	Mr Meezana Mahosana	011 951 2037
Chief Financial Officer	Ms Binang Monkwe	011 951 2092

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 639 888	2 464 217	529 545	20,1%	512 722	19,4%	646 954	26,3%	399 366	16,2%	2 088 588	84,8%	411 670	57,5%	(3,0%)	
Exchange Revenue																
Service charges - Electricity	425 282	357 339	50 311	11,8%	52 192	12,3%	95 065	26,6%	36 890	10,3%	234 457	65,6%	180 306	88,8%	(79,5%)	
Service charges - Water	479 320	568 572	119 582	24,9%	131 262	27,4%	93 880	16,5%	99 824	17,6%	444 552	78,2%	(562 580)	(88,8%)	(117,7%)	
Service charges - Waste Water Management	83 542	112 703	26 468	31,7%	24 074	28,8%	5 737	5,1%	16 993	15,1%	73 271	65,0%	46 111	102,2%	(63,1%)	
Service charges - Waste Management	97 635	93 603	23 257	23,8%	23 446	24,0%	23 021	24,6%	24 664	26,4%	94 388	100,8%	44 637	93,4%	(45,0%)	
Sale of Goods and Rendering of Services	4 846	5 085	1 294	26,7%	326	6,7%	569	11,2%	1 192	23,4%	3 381	66,5%	(211)	33,5%	(66,0%)	
Agency services	-	18 500	-	-	-	-	-	-	1 192	23,4%	3 381	66,5%	(211)	33,5%	(66,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	239 231	197 161	(247)	(,1%)	(362)	(,2%)	80 991	41,1%	27 695	14,0%	108 078	54,8%	(152 063)	(1,8%)	(118,2%)	
Interest earned from Current and Non Current Assets	15 000	15 000	2 487	16,6%	12 170	81,1%	8 945	59,6%	2 171	14,0%	25 774	171,8%	10 337	111,3%	(79,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	13 226	-	(100,0%)	
Rent on Land	0	-	6 369	28 949 304,5%	5 274	23 971 154,5%	(10 851)	-	957	-	1 748	-	192 312	874 146 095,5%	(99,5%)	
Rental from Fixed Assets	1 614	3 668	581	36,0%	737	45,6%	984	26,8%	714	19,5%	3 016	82,2%	2 344	193,7%	(69,5%)	
Licence and permits	13 568	1 008	0	-	1	-	3	,3%	-	-	4	,4%	(630)	(3,1%)	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	10 615	9 717	3	-	4	-	4	-	2	-	13	,1%	(84)	,5%	(102,1%)	
Non-Exchange Revenue																
Property rates	737 199	550 199	182 791	24,8%	173 337	23,5%	30 490	5,5%	141 240	25,7%	527 857	95,9%	547 342	118,8%	(74,2%)	
Surcharges and Taxes	16 247	-	-	-	-	-	-	-	-	-	-	-	(7 374)	-	(100,0%)	
Fines, penalties and forfeits	2 176	34 317	107	4,9%	(960)	(44,1%)	(93)	(,3%)	330	1,0%	(616)	(1,8%)	(242)	25,5%	(236,6%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	337 435	342 207	116 541	34,5%	91 219	27,0%	221 173	64,6%	4 793	1,4%	433 726	126,7%	136 237	84,2%	(96,5%)	
Interest	290 647	155 138	-	-	-	-	97 037	62,5%	41 901	27,0%	138 938	89,6%	(38 197)	-	(209,7%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	(114 469)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 598 895	2 452 937	435 525	16,8%	371 149	14,3%	897 120	36,6%	644 952	26,3%	2 348 745	95,8%	1 022 103	76,7%	(36,9%)	
Employee related costs	539 316	436 350	120 028	22,3%	78 434	14,5%	108 584	24,9%	103 621	23,7%	410 666	94,1%	175 209	79,9%	(40,9%)	
Remuneration of councillors	28 517	25 151	5 947	20,9%	5 314	18,6%	8 783	34,9%	6 611	26,3%	26 655	106,0%	14 929	96,0%	(55,7%)	
Bulk purchases - electricity	431 007	642 564	120 638	28,0%	112 043	26,0%	216 724	33,7%	190 069	29,6%	639 473	99,5%	307 901	77,3%	(38,3%)	
Inventory consumed	221 957	225 733	27 470	12,4%	84 581	38,1%	190 789	84,5%	44 379	19,7%	347 220	153,8%	268 724	-	(83,5%)	
Debt impairment	805 859	238 628	-	-	-	-	(9 379)	(,3%)	-	-	(9 379)	(,3%)	-	-	-	
Depreciation and amortisation	171 600	165 983	-	-	47	-	80 669	48,6%	-	-	80 716	48,6%	20	-	(100,0%)	
Interest	153 118	166 190	15 679	10,4%	56 101	36,6%	75 260	45,3%	118 211	71,1%	265 452	159,7%	(5 626)	73,8%	(2 201,0%)	
Contracted services	157 224	304 396	131 623	83,7%	(16 247)	(10,3%)	142 705	46,9%	113 246	37,2%	371 327	122,0%	214 325	249,2%	(47,2%)	
Transfers and subsidies	1 102	563	150	13,6%	40	3,6%	158	28,1%	86	15,4%	434	77,1%	685	68,8%	(87,4%)	
Irrecoverable debts written off	-	50 000	1 540	-	35 650	-	43 240	86,5%	445	,9%	80 875	161,7%	34 303	-	(98,7%)	
Operational costs	89 195	80 886	12 250	13,7%	15 186	17,0%	39 586	48,9%	30 540	37,8%	97 562	120,6%	67 493	114,0%	(54,8%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	116 494	-	-	-	-	-	-	37 744	32,4%	37 744	32,4%	(55 859)	-	(167,6%)	
Surplus/(Deficit)	40 993	11 280	94 020	-	141 574	-	(250 166)	-	(245 586)	-	(260 157)	-	(610 433)	-	-	
Transfers and subsidies - capital (monetary allocations)	166 295	160 294	-	-	-	-	128 780	80,3%	-	-	128 780	80,3%	67 864	74,1%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	(7)	-	-	-	(126)	-	-	-	(133)	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	207 288	171 574	94 014	-	141 574	-	(121 512)	-	(245 586)	-	(131 511)	-	(542 569)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	207 288	171 574	94 014	-	141 574	-	(121 512)	-	(245 586)	-	(131 511)	-	(542 569)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	207 288	171 574	94 014	-	141 574	-	(121 512)	-	(245 586)	-	(131 511)	-	(542 569)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	207 288	171 574	94 014	-	141 574	-	(121 512)	-	(245 586)	-	(131 511)	-	(542 569)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	187 505	188 768	(226 657)	(120,9%)	33 168	17,7%	(45 086)	(23,9%)	57 237	30,3%	(181 338)	(96,1%)	96 526	64,7%	(40,7%)	
National Government	166 295	156 428	(191 433)	(115,1%)	32 997	19,8%	(55 531)	(35,5%)	52 421	33,5%	(161 546)	(103,3%)	81 582	60,6%	(35,7%)	
Provincial Government	-	6 000	(4 333)	-	-	-	1 304	21,7%	3 182	53,0%	152	2,5%	7 823	65,2%	(59,3%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	166 295	162 428	(195 766)	(117,7%)	32 997	19,8%	(54 227)	(33,4%)	55 603	34,2%	(161 394)	(99,4%)	89 405	60,8%	(37,8%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	21 210	26 340	(30 891)	(145,6%)	171	,8%	9 142	34,7%	1 634	6,2%	(19 944)	(75,7%)	7 121	-	(77,0%)	
Capital Expenditure Functional	187 505	183 152	(226 628)	(120,9%)	33 168	17,7%	(45 086)	(24,6%)	57 237	31,3%	(181 308)	(99,0%)	108 147	64,7%	(47,1%)	
Municipal governance and administration	16 340	10 840	(15 933)	(97,5%)	171	1,0%	8 278	76,4%	1 634	15,1%	(5 850)	(54,0%)	8 597	-	(81,0%)	
Executive and Council	2 340	2 340	-	-	-	-	-	-	-	-	-	-	(142)	-	(100,0%)	
Finance and administration	14 000	8 500	(15 933)	(113,8%)	171	1,2%	8 278	97,4%	1 634	19,2%	(5 850)	(68,8%)	8 739	-	(81,3%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	11 660	9 118	(21 379)	(183,4%)	-	-	386	4,2%	4 123	45,2%	(16 870)	(185,0%)	2 737	70,4%	50,6%	
Community and Social Services	4 000	4 000	(21 379)	(534,5%)	-	-	386	9,6%	3 818	95,4%	(17 176)	(429,4%)	2 737	70,4%	39,5%	
Sport And Recreation	6 500	5 118	-	-	-	-	-	-	306	6,0%	306	6,0%	-	-	(100,0%)	
Public Safety	1 160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	48 185	45 617	(64 145)	(133,1%)	6 275	13,0%	(62 352)	(136,7%)	16 170	35,4%	(104 052)	(228,1%)	43 644	88,3%	(62,9%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	48 185	45 617	(64 145)	(133,1%)	6 275	13,0%	(62 352)	(136,7%)	16 170	35,4%	(104 052)	(228,1%)	43 644	88,3%	(62,9%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	111 320	117 577	(125 171)	(112,4%)	26 722	24,0%	8 603	7,3%	35 310	30,0%	(54 536)	(46,4%)	53 170	45,9%	(33,8%)	
Energy sources	17 768	34 466	(55 043)	(309,8%)	5 516	31,0%	6 927	20,1%	12 265	35,6%	(30 334)	(88,0%)	28 746	65,5%	(57,3%)	
Water Management	43 342	36 405	(64 033)	(147,7%)	10 295	23,8%	(7 926)	(21,8%)	10 210	28,0%	(51 453)	(141,3%)	10 101	29,5%	1,1%	
Waste Water Management	50 210	46 707	(6 096)	(12,1%)	10 911	21,7%	9 601	20,6%	12 834	27,5%	27 251	58,3%	14 323	43,5%	(10,4%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	683 844	(63 752)	875 365	128,0%	225 127	32,9%	311 609	(488,8%)	387 393	(607,7%)	1 799 494	(2 822,7%)	(383 600)	342,9%	(201,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 180)	(416 904)	-	-	(46 371)	21,8%	(52 074)	12,5%	(38 786)	9,3%	(137 231)	32,9%	-	-	(100,0%)
Capital assets	(213 180)	(416 904)	-	-	(46 371)	21,8%	(52 074)	12,5%	(38 786)	9,3%	(137 231)	32,9%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(213 180)	(416 904)	-	-	(46 371)	21,8%	(52 074)	12,5%	(38 786)	9,3%	(137 231)	32,9%	-	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	470 665	(480 656)	875 365	186,0%	178 756	38,0%	259 534	(54,0%)	348 608	(72,5%)	1 662 262	(345,8%)	(383 600)	169,3%	(190,9%)
Cash/cash equivalents at the year begin:	209 992	209 992	-	-	838 405	399,3%	1 015 978	483,8%	1 275 513	607,4%	-	-	(293 720)	-	(534,3%)
Cash/cash equivalents at the year end:	680 657	(270 664)	838 405	123,2%	1 017 161	149,4%	1 275 513	(471,3%)	1 624 120	(600,1%)	1 624 120	(600,1%)	(859 148)	288,7%	(289,0%)

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	47 303	3,2%	31 860	2,1%	18 264	1,2%	1 399 572	93,5%	1 496 999	23,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	133 185	100,0%	133 185	2,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 278	4,0%	30 242	4,1%	30 154	4,1%	648 166	87,8%	737 840	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 108	6,1%	3 939	5,9%	3 238	4,8%	56 031	83,2%	67 316	1,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 507	2,4%	8 487	2,1%	7 077	1,8%	371 524	93,7%	396 595	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	259	6,1%	231	5,4%	199	4,7%	3 588	83,9%	4 276	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	28 741	1,9%	56 934	3,7%	27 676	1,8%	1 426 225	92,6%	1 539 576	23,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(36 111)	(1,7%)	(15 505)	(,7%)	(169)	(,0%)	2 188 228	102,4%	2 136 444	32,8%	-	-	-	-
Total By Income Source	83 084	1,3%	116 189	1,8%	86 440	1,3%	6 226 518	95,6%	6 512 231	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 464)	(9,9%)	772	3,1%	463	1,9%	26 151	104,9%	24 921	,4%	-	-	-	-
Commercial	56 241	1,5%	66 373	1,7%	50 119	1,3%	3 660 074	95,5%	3 832 807	58,9%	-	-	-	-
Households	28 358	1,1%	47 293	1,8%	34 625	1,3%	2 462 577	95,7%	2 572 853	39,5%	-	-	-	-
Other	950	1,2%	1 752	2,1%	1 233	1,5%	77 715	95,2%	81 651	1,3%	-	-	-	-
Total By Customer Group	83 084	1,3%	116 189	1,8%	86 440	1,3%	6 226 518	95,6%	6 512 231	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	94 220	6,7%	60 184	4,3%	48 822	3,5%	1 198 525	85,5%	1 401 752	48,2%
Bulk Water	26 679	3,8%	28 280	4,1%	18 368	2,6%	621 109	89,4%	694 436	23,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	62 311	7,7%	10 874	1,3%	22 992	2,8%	715 500	88,2%	811 678	27,9%
Auditor-General	-	-	-	-	-	-	0	100,0%	0	-
Other	(546)	23,3%	206	(8,8%)	69	(3,0%)	(2 076)	88,5%	(2 347)	(,1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	182 664	6,3%	99 545	3,4%	90 252	3,1%	2 533 057	87,2%	2 905 519	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 926 392	3 022 693	853 745	29,2%	716 386	24,5%	692 029	22,9%	605 397	20,0%	2 867 556	94,9%	636 245	94,2%	(4,8%)	
Exchange Revenue																
Service charges - Electricity	793 971	1 014 415	187 535	23,6%	140 576	17,7%	378 568	37,3%	225 411	22,2%	932 091	91,9%	125 892	74,5%	79,1%	
Service charges - Water	289 311	444 648	111 112	3,8%	10 207	3,5%	271 367	61,0%	92 554	20,8%	385 239	86,6%	12 955	56,0%	614,4%	
Service charges - Waste Water Management	161 745	161 745	38 467	23,8%	41 931	25,9%	40 967	25,3%	39 703	24,5%	161 069	99,6%	39 541	106,3%	4%	
Service charges - Waste Management	145 149	145 149	36 793	25,3%	35 767	24,6%	36 922	25,4%	37 931	26,1%	147 414	101,6%	33 419	99,0%	13,5%	
Sale of Goods and Rendering of Services	4 019	6 020	1 677	41,7%	1 873	46,6%	1 583	26,3%	2 416	40,1%	7 544	125,4%	1 564	134,7%	54,4%	
Agency services	27 500	27 849	6 212	22,6%	7 713	28,0%	5 823	20,9%	6 350	22,8%	26 098	93,7%	5 603	88,6%	13,3%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	97 488	134 641	32 962	33,8%	34 105	35,0%	34 087	25,3%	30 717	22,8%	131 871	97,9%	32 626	123,9%	(5,9%)	
Interest earned from Current and Non Current Assets	16 500	22 393	5 539	33,6%	5 717	34,6%	3 306	14,8%	2 759	12,3%	17 321	77,4%	5 293	133,6%	(47,9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	5 194	5 230	1 142	22,0%	1 127	21,7%	778	14,9%	1 057	20,2%	4 105	78,5%	1 093	75,8%	(3,3%)	
Licence and permits	341	341	11	3,3%	90	26,5%	20	5,9%	23	6,7%	144	42,3%	15	64,7%	52,3%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	16 010	14 203	719	4,5%	(33)	(2%)	1 584	11,2%	4 090	28,8%	6 361	44,8%	5 637	23,5%	(27,4%)	
Non-Exchange Revenue																
Property rates	416 656	508 731	155 177	37,2%	99 188	23,8%	123 437	24,3%	144 515	28,4%	522 318	102,7%	80 187	100,1%	80,2%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	22 546	22 546	3 958	17,6%	2 767	12,3%	4 949	22,0%	4 837	21,5%	16 512	73,2%	4 332	80,3%	11,7%	
Licences or permits	8	8	12	147,8%	18	227,3%	25	307,6%	19	233,2%	74	915,9%	16	-	14,6%	
Transfer and subsidies - Operational	514 578	514 775	205 460	39,9%	164 878	32,0%	126 677	24,6%	16 933	3,3%	513 949	99,8%	128 902	92,7%	(86,9%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	415 378	-	166 968	40,2%	170 460	41,0%	(338 066)	-	177	-	(461)	-	159 024	144,6%	(99,9%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	(4 339)	-	(4 339)	-	-	-	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	242	-	242	-	145	-	66,9%	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 926 017	3 019 844	898 285	30,7%	745 762	25,5%	850 592	28,2%	871 984	28,9%	3 366 622	111,5%	708 959	113,9%	23,0%	
Employee related costs	605 411	605 071	203 818	33,7%	116 789	19,3%	155 462	25,7%	196 561	32,5%	672 629	111,2%	160 448	103,9%	22,5%	
Remuneration of councillors	31 998	35 269	8 914	27,9%	8 721	27,3%	9 292	26,3%	8 896	28,2%	35 823	101,6%	8 653	114,0%	2,8%	
Bulk purchases - electricity	1 015 489	1 015 489	384 092	37,8%	218 817	21,5%	207 953	20,5%	314 724	31,0%	1 125 586	110,8%	274 268	94,2%	14,8%	
Inventory consumed	324 304	364 251	105 336	32,5%	99 386	30,6%	64 482	17,7%	61 341	16,8%	330 546	90,7%	96 926	122,4%	(36,7%)	
Debt impairment	182 963	182 963	30 333	16,6%	3	-	-	-	112 398	61,4%	142 735	78,0%	19 671	178,6%	471,4%	
Depreciation and amortisation	177 186	177 186	42 242	23,8%	47 020	26,5%	47 668	26,9%	35 821	20,2%	172 751	97,5%	41 783	99,5%	(14,3%)	
Interest	55 223	85 783	16 215	29,4%	27 827	50,4%	78 846	91,9%	45 577	53,1%	168 466	196,4%	4 706	155,0%	868,5%	
Contracted services	237 269	276 165	32 219	13,6%	60 118	25,3%	69 793	25,3%	71 453	25,9%	233 383	84,6%	71 184	129,1%	17,1%	
Transfers and subsidies	3 831	3 831	162	4,2%	414	10,8%	484	12,6%	2 060	53,8%	3 121	81,5%	180	68,2%	1 044,4%	
Irrecoverable debts written off	20 329	20 329	10 105	49,7%	92 225	453,7%	103 409	508,7%	13 722	67,5%	219 462	1 079,5%	4 880	-	181,2%	
Operational costs	272 013	253 506	64 847	23,8%	74 442	27,4%	113 202	44,7%	9 395	3,7%	261 886	103,3%	32 569	143,7%	(71,2%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	(6 426)	-	(100,0%)	
Other Losses	-	-	-	-	-	-	-	-	36	-	36	-	118	-	(69,7%)	
Surplus/(Deficit)	375	2 849	(44 540)	-	(29 376)	-	(158 564)	-	(266 587)	-	(498 066)	-	(72 714)	-	-	
Transfers and subsidies - capital (monetary allocations)	242 443	242 743	51 433	21,2%	66 912	27,6%	57 967	23,9%	54 044	22,3%	230 356	94,9%	88 017	132,8%	(38,6%)	
Transfers and subsidies - capital (in-kind)	28 198	376 484	-	-	101 848	361,2%	56 815	15,1%	3 964	1,1%	162 628	43,2%	-	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	271 016	622 076	6 893	-	139 385	-	(43 781)	-	(208 579)	-	(106 082)	-	15 303	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	271 016	622 076	6 893	-	139 385	-	(43 781)	-	(208 579)	-	(106 082)	-	15 303	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	271 016	622 076	6 893	-	139 385	-	(43 781)	-	(208 579)	-	(106 082)	-	15 303	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	271 016	622 076	6 893	-	139 385	-	(43 781)	-	(208 579)	-	(106 082)	-	15 303	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	241 427	552 360	48 798	20,2%	145 726	60,4%	102 730	18,6%	131 001	23,7%	428 255	77,5%	80 735	68,6%	62,3%	
National Government	210 820	211 080	48 007	22,8%	57 095	27,1%	50 570	24,0%	46 479	22,0%	202 150	95,8%	55 377	100,5%	(16,1%)	
Provincial Government	24 520	327 551	-	-	88 564	361,2%	49 806	15,2%	5 532	1,7%	143 902	43,9%	18 305	24,4%	(69,9%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	235 340	538 632	48 007	20,4%	145 659	61,9%	100 376	18,6%	52 011	9,7%	346 053	64,2%	73 732	67,3%	(29,5%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	6 087	13 728	791	13,0%	68	1,1%	2 353	17,1%	78 990	575,4%	82 202	598,8%	7 003	116,6%	1 027,9%	
Capital Expenditure Functional	241 427	552 360	48 798	20,2%	151 454	62,7%	103 469	18,7%	172 344	31,2%	476 066	86,2%	86 555	69,9%	99,1%	
Municipal governance and administration	5 391	11 728	957	17,8%	5 824	108,0%	2 353	20,1%	48 728	415,5%	57 863	493,4%	12 852	107,1%	279,2%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	148	47,0%	(100,0%)	
Finance and administration	5 391	11 728	957	17,8%	5 824	108,0%	2 353	20,1%	48 728	415,5%	57 863	493,4%	12 703	109,1%	283,6%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	8 868	8 868	-	-	268	3,0%	173	1,9%	12 665	142,8%	13 106	147,8%	-	2 104,3%	(100,0%)	
Community and Social Services	173	173	-	-	-	-	173	100,0%	-	-	173	100,0%	-	100,0%	-	
Sport And Recreation	8 696	8 696	-	-	268	3,1%	-	-	3 208	36,9%	3 476	40,0%	-	-	(100,0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	9 457	-	9 457	-	-	-	(100,0%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	60 870	57 401	15 669	25,7%	14 892	24,5%	17 018	29,6%	8 088	14,1%	55 667	97,0%	20 186	132,2%	(59,9%)	
Planning and Development	-	-	-	-	-	-	34	-	-	-	34	-	28	56,8%	20,1%	
Road Transport	60 870	57 401	15 669	25,7%	14 892	24,5%	17 018	29,6%	8 054	14,0%	55 632	96,9%	20 157	132,3%	(60,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	166 298	474 363	32 172	19,3%	130 471	78,5%	83 925	17,7%	102 863	21,7%	349 431	73,7%	53 518	60,3%	92,2%	
Energy sources	44 412	44 412	18 261	41,1%	9 249	20,8%	8 601	16,7%	7 432	16,7%	43 543	98,0%	11 288	90,4%	(34,2%)	
Water Management	7 584	7 584	-	-	2 771	36,5%	1 979	26,1%	14 977	197,5%	19 727	260,1%	9 516	90,6%	57,4%	
Waste Water Management	110 823	417 149	12 825	11,6%	117 759	106,3%	73 346	17,6%	79 623	19,1%	283 552	68,0%	32 714	50,5%	143,4%	
Waste Management	3 478	5 217	1 086	31,2%	692	19,9%	-	-	831	15,9%	2 609	50,0%	-	-	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	369 963	686 934	517 309	139,8%	536 569	145,0%	386 457	56,3%	(812 289)	(118,2%)	628 047	91,4%	4 330 215	1 823,1%	(118,8%)
Cash Flow from Investing Activities															
Receipts	-	-	(202)	-	(122)	-	(144)	-	(194)	-	(662)	-	10 504	41,1%	(101,8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	5 068	22,4%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	5 521	-	(100,0%)
Decrease (increase) in non-current investments	-	-	(202)	-	(122)	-	(144)	-	(194)	-	(662)	-	(84)	-	129,8%
Payments	(241 427)	(552 360)	(77 680)	32,2%	(173 839)	72,0%	(108 899)	19,7%	(100 799)	18,2%	(461 218)	83,5%	(73 344)	74,4%	37,4%
Capital assets	(241 427)	(552 360)	(77 680)	32,2%	(173 839)	72,0%	(108 899)	19,7%	(100 799)	18,2%	(461 218)	83,5%	(73 344)	74,4%	37,4%
Net Cash from/(used) Investing Activities	(241 427)	(552 360)	(77 882)	32,3%	(173 961)	72,1%	(109 044)	19,7%	(100 993)	18,3%	(461 880)	83,6%	(62 839)	76,6%	60,7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	128 536	134 574	439 427	341,9%	362 608	282,1%	277 414	206,1%	(913 282)	(678,6%)	166 167	123,5%	4 267 376	(2 993,5%)	(121,4%)
Cash/cash equivalents at the year begin:	94 830	94 830	177 495	187,2%	616 922	650,6%	974 630	1 027,8%	1 252 043	1 320,3%	177 495	187,2%	352 044	296,2%	255,6%
Cash/cash equivalents at the year end:	223 366	229 404	616 922	276,2%	979 530	438,5%	1 252 043	545,6%	338 762	147,7%	338 762	147,7%	4 619 419	(7 754,2%)	(92,7%)

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	35 231	6,7%	18 673	3,5%	20 878	3,9%	454 226	85,9%	529 007	23,3%	16 016	3,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	64 513	23,3%	17 703	6,4%	18 272	6,6%	176 328	63,7%	276 816	12,2%	31 088	11,2%	-	-
Receivables from Non-exchange Transactions - Property Rates	44 730	11,4%	20 593	5,2%	22 938	5,8%	305 415	77,6%	393 675	17,3%	191	-	-	-
Receivables from Exchange Transactions - Waste Water Management	26 075	9,6%	7 185	2,6%	6 454	2,4%	231 664	85,4%	271 378	11,9%	7 383	2,7%	-	-
Receivables from Exchange Transactions - Waste Water Management	24 144	9,5%	9 427	3,7%	8 524	3,3%	213 174	83,5%	255 267	11,2%	7 815	3,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	,1%	-	-	-	-	47 178	99,9%	47 217	2,1%	(2)	-	-	-
Interest on Arrear Debtor Accounts	12 805	3,0%	12 374	2,9%	14 267	3,4%	384 575	90,7%	424 021	18,7%	(3 279)	(,8%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 358	13,7%	1 003	1,3%	157	,2%	63 835	84,7%	75 353	3,3%	(192 059)	(254,9%)	-	-
Total By Income Source	217 893	9,6%	86 959	3,8%	91 489	4,0%	1 876 394	82,6%	2 272 735	100,0%	(132 848)	(5,8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 049	10,2%	3 125	6,3%	12 146	24,6%	28 976	58,8%	49 295	2,2%	978	2,0%	-	-
Commercial	103 186	19,1%	35 031	6,5%	32 190	6,0%	369 204	68,4%	539 611	23,7%	62 021	11,5%	-	-
Households	109 659	6,5%	48 802	2,9%	47 153	2,8%	1 478 214	87,8%	1 683 828	74,1%	(195 846)	(11,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	217 893	9,6%	86 959	3,8%	91 489	4,0%	1 876 394	82,6%	2 272 735	100,0%	(132 848)	(5,8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	171 598	13,9%	74 486	6,0%	40 266	3,3%	948 966	76,8%	1 235 315	49,1%
Bulk Water	37 406	8,9%	15 062	3,6%	24 947	6,0%	341 328	81,5%	418 743	16,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	99 991	11,6%	31 589	3,7%	14 101	1,6%	717 120	83,1%	862 801	34,3%
Auditor-General	60	6,3%	-	-	-	-	898	93,7%	958	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	309 055	12,3%	121 137	4,8%	79 313	3,2%	2 008 311	79,8%	2 517 816	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	391 029	371 376	131 446	33,6%	80 767	20,7%	63 886	17,2%	18 690	5,0%	294 790	79,4%	10 067	85,1%	85,7%
Exchange Revenue															
Service charges - Electricity	840	840	136	16,2%	97	11,5%	77	9,1%	89	10,6%	399	47,5%	134	78,3%	(33,7%)
Service charges - Water	-	-	-	-	-	-	(1 826)	-	-	-	(1 826)	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	11 038	11 038	580	5,3%	833	7,5%	859	7,8%	703	6,4%	2 975	27,0%	492	14,7%	42,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	75	-	-	-	-	38	50,0%	144	192,4%	182	242,4%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	6 759	7 482	1 517	22,4%	751	11,1%	989	13,2%	649	8,7%	3 907	52,2%	1 807	95,4%	(64,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 252	3 471	565	17,4%	546	16,8%	541	15,6%	640	18,4%	2 292	66,0%	501	73,2%	27,8%
Licence and permits	734	734	9	1,2%	-	-	183	24,9%	9	1,2%	200	27,2%	48	64,9%	(81,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	23 042	28 309	32	,1%	31	,1%	108	4%	167	6%	338	1,2%	43	1,3%	285,5%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	331 755	305 617	128 607	38,8%	78 510	23,7%	62 917	20,6%	16 289	5,3%	286 323	93,6%	7 041	96,1%	131,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 426	1 426	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	12 183	12 183	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	389 737	358 433	90 240	23,2%	76 219	19,6%	71 730	20,0%	88 557	24,7%	326 746	91,2%	76 761	79,9%	15,4%
Employee related costs	238 454	240 613	54 405	22,8%	57 733	24,2%	54 575	22,7%	57 389	23,9%	224 102	93,1%	53 451	91,6%	7,4%
Remuneration of councillors	14 809	15 193	3 188	21,5%	3 683	24,9%	3 225	21,2%	3 341	22,0%	13 437	88,4%	3 239	84,9%	3,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	410	683	140	34,1%	75	18,4%	244	35,7%	132	19,3%	591	86,5%	128	79,3%	2,8%
Debt impairment	(1 869)	(14 105)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 594	6 594	0	-	550	8,3%	1 649	25,0%	5 657	85,8%	7 855	119,1%	(2 046)	(19,5%)	(376,4%)
Interest	11 747	11 247	187	1,6%	169	1,4%	303	2,7%	496	4,4%	1 155	10,3%	292	9,5%	70,0%
Contracted services	73 056	46 114	18 134	24,8%	6 227	8,5%	1 673	3,6%	14 571	31,6%	40 665	88,1%	12 102	90,3%	20,4%
Transfers and subsidies	12 807	11 631	6 978	54,5%	-	-	4 652	40,0%	-	-	11 631	100,0%	-	-	48,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	33 730	40 464	7 208	21,4%	7 783	23,1%	5 408	13,4%	6 972	17,2%	27 370	67,6%	9 577	63,4%	(27,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	19	-	(100,0%)
Surplus/(Deficit)	1 292	12 943	41 206	-	4 548	-	(7 843)	-	(69 867)	-	(31 956)	-	(66 694)	-	-
Transfers and subsidies - capital (monetary allocations)	3 600	3 654	54	1,5%	-	-	-	-	753	20,6%	807	22,1%	12 037	91,7%	(93,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 892	16 597	41 260	-	4 548	-	(7 843)	-	(69 114)	-	(31 149)	-	(54 657)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 892	16 597	41 260	-	4 548	-	(7 843)	-	(69 114)	-	(31 149)	-	(54 657)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 892	16 597	41 260	-	4 548	-	(7 843)	-	(69 114)	-	(31 149)	-	(54 657)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 892	16 597	41 260	-	4 548	-	(7 843)	-	(69 114)	-	(31 149)	-	(54 657)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	4 700	5 700	114	2,4%	32	,7%	326	5,7%	672	11,8%	1 144	20,1%	1 664	47,7%	(59,6%)
National Government	78	78	47	60,2%	-	-	-	-	-	-	47	60,2%	248	59,2%	(100,0%)
Provincial Government	3 600	3 600	-	-	-	-	-	-	657	18,2%	657	18,2%	1 168	43,7%	(43,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 678	3 678	47	1,3%	-	-	-	-	657	17,9%	703	19,1%	1 416	44,3%	(53,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 022	2 022	67	6,6%	32	3,1%	326	16,1%	16	,8%	440	21,8%	247	114,9%	(93,6%)
Capital Expenditure Functional	4 700	5 700	114	2,4%	32	,7%	326	5,7%	672	11,8%	1 144	20,1%	1 415	40,2%	(52,5%)
Municipal governance and administration	1 100	2 100	114	10,4%	32	2,9%	326	15,5%	16	,7%	487	23,2%	247	69,1%	(93,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 100	2 100	114	10,4%	32	2,9%	326	15,5%	16	,7%	487	23,2%	247	69,1%	(93,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 600	3 600	-	-	-	-	-	-	657	18,2%	657	18,2%	1 168	43,9%	(43,8%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 600	3 600	-	-	-	-	-	-	657	18,2%	657	18,2%	1 168	43,9%	(43,8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	2,2%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	2,2%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	349 022	300 262	349 026	100.0%	135 329	38.8%	126 284	42.1%	59 765	19.9%	670 405	223.3%	228 116	291.6%	(73.8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	25 416	30 089	1 201	4.7%	1 640	6.5%	3 832	12.7%	4 427	14.7%	11 098	36.9%	1 076	9.9%	311.4%
Transfers and Subsidies - Operational	323 607	269 449	318 182	98.3%	81 940	25.3%	66 633	24.7%	-	-	466 755	173.2%	225 946	420.0%	(100.0%)
Transfers and Subsidies - Capital	-	29 121	-	-	51 071	-	54 873	-	55 000	-	190 065	-	-	86.9%	(100.0%)
Interest	-	723	523	-	679	-	947	130.9%	339	46.9%	2 487	343.8%	1 094	22.0%	(69.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(366 245)	(336 730)	(76 534)	20.9%	(80 874)	22.1%	(78 313)	23.3%	(75 568)	22.4%	(311 289)	92.4%	45 519	(52.5%)	(266.6%)
Suppliers and employees	(350 854)	(321 327)	(76 532)	21.8%	(80 873)	23.1%	(78 313)	24.4%	(75 568)	23.5%	(311 286)	96.9%	45 519	(52.5%)	(266.0%)
Finance charges	(2 584)	(2 596)	(2)	.1%	(0)	-	-	-	-	-	(3)	.1%	-	-	-
Transfers and grants	(12 807)	(12 807)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(17 222)	(36 469)	272 492	(1 582,2%)	54 456	(316,2%)	47 971	(131,5%)	(15 803)	43,3%	359 116	(984,7%)	273 636	1 999,4%	(105,8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 700)	(4 700)	(1 643)	34,9%	(33)	,7%	(364)	7,7%	(769)	16,4%	(2 809)	59,8%	(1 338)	86,9%	(42,5%)
Capital assets	(4 700)	(4 700)	(1 643)	34,9%	(33)	,7%	(364)	7,7%	(769)	16,4%	(2 809)	59,8%	(1 338)	86,9%	(42,5%)
Net Cash from/(used) Investing Activities	(4 700)	(4 700)	(1 643)	34,9%	(33)	,7%	(364)	7,7%	(769)	16,4%	(2 809)	59,8%	(1 338)	86,9%	(42,5%)
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	(21 922)	(41 169)	270 849	(1 235,5%)	54 423	(248,3%)	47 607	(115,6%)	(16 572)	40,3%	356 307	(865,5%)	272 298	2 158,4%	(106,1%)
Cash/cash equivalents at the year begin:	18 526	10 029	9 602	51,8%	280 464	1 513,9%	334 886	3 339,3%	382 494	3 814,0%	9 602	95,7%	1 059 056	99,7%	(63,9%)
Cash/cash equivalents at the year end:	(3 397)	(31 140)	280 464	(8 256,5%)	334 886	(9 858,6%)	382 494	(1 228,3%)	365 926	(1 175,1%)	365 926	(1 175,1%)	1 331 353	1 677,8%	(72,5%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	882	3,4%	534	2,0%	2 405	9,2%	22 400	85,4%	26 220	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	882	3,4%	534	2,0%	2 405	9,2%	22 400	85,4%	26 220	100,0%

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	56 060 883	56 177 019	15 776 742	28,1%	14 875 072	26,5%	14 291 419	25,4%	12 002 043	21,4%	56 945 276	101,4%	11 971 903	101,4%	,3%
Exchange Revenue															
Service charges - Electricity	19 640 028	19 640 028	5 145 974	26,2%	4 808 663	24,5%	4 595 659	23,4%	4 768 464	24,3%	19 318 761	98,4%	4 237 721	93,3%	12,5%
Service charges - Water	7 803 002	7 803 002	1 488 226	19,1%	1 929 975	24,7%	1 975 533	25,3%	2 043 501	26,2%	7 437 235	95,3%	2 491 613	97,7%	(18,0%)
Service charges - Waste Water Management	1 756 874	1 756 874	296 969	16,9%	336 516	19,2%	393 733	22,4%	512 577	29,2%	1 539 795	87,6%	607 845	111,0%	(15,7%)
Service charges - Waste Management	1 062 829	1 062 829	256 360	24,1%	271 308	25,5%	260 575	24,5%	264 227	24,9%	1 052 470	99,0%	249 497	99,1%	5,9%
Sale of Goods and Rendering of Services	370 154	373 993	59 480	16,1%	89 797	24,3%	75 174	20,1%	64 280	17,2%	288 731	77,2%	54 353	81,0%	16,3%
Agency services	33 681	33 681	5 952	17,7%	9 327	27,7%	5 711	17,0%	8 282	24,6%	29 272	86,9%	2 050	80,2%	304,0%
Interest	1 080	1 080	1	,1%	975	90,3%	870	80,6%	514	47,6%	2 361	218,6%	1 828	233,5%	(71,9%)
Interest earned from Receivables	765 552	1 065 552	387 079	50,6%	400 592	52,3%	412 312	38,7%	413 297	38,8%	1 613 280	151,4%	382 241	253,9%	8,1%
Interest earned from Current and Non Current Assets	823 283	818 531	185 992	22,6%	187 081	22,7%	86 095	10,5%	128 632	15,7%	587 800	71,8%	218 427	98,3%	(41,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	600	600	139	23,1%	20	3,3%	40	6,6%	602	100,3%	800	133,3%	557	115,7%	8,1%
Rental from Fixed Assets	1 107 521	1 135 019	237 733	21,5%	252 378	22,8%	(25 231)	(2,2%)	216 547	19,1%	681 428	60,0%	259 986	90,6%	(16,7%)
Licence and permits	8 133	8 133	875	10,8%	887	10,9%	999	12,3%	1 171	14,4%	3 931	48,3%	957	51,4%	22,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	234 308	245 115	68 561	29,3%	128 368	54,8%	150 323	61,3%	124 933	51,0%	472 185	192,6%	91 785	133,7%	36,1%
Non-Exchange Revenue															
Property rates	11 820 097	11 820 097	4 022 015	34,0%	3 257 076	27,6%	3 292 421	27,9%	3 246 964	27,5%	13 818 476	116,9%	3 091 176	114,2%	5,0%
Surcharges and Taxes	451 583	451 583	80 941	17,9%	73 747	16,3%	110 263	24,4%	39 933	8,8%	304 883	67,5%	63 932	92,6%	(37,5%)
Fines, penalties and forfeits	11 920	11 920	3 715	31,2%	11 276	94,6%	31 220	261,9%	(123 589)	(1 036,8%)	(77 377)	(649,1%)	(118 764)	(263,2%)	4,1%
Licences or permits	47 600	47 600	12 940	27,2%	13 138	27,6%	14 132	29,7%	12 725	26,7%	52 935	111,2%	9 909	93,7%	29,7%
Transfer and subsidies - Operational	5 835 342	5 614 087	2 087 785	35,8%	1 661 216	28,5%	1 484 297	26,4%	104 192	1,9%	5 337 471	95,1%	189 837	93,5%	(45,1%)
Interest	465 000	465 000	167 047	35,9%	183 257	39,4%	176 731	38,0%	164 914	35,5%	691 949	148,8%	161 955	193,9%	1,8%
Fuel Levy	3 742 866	3 742 866	1 247 622	33,3%	1 247 622	33,3%	1 247 622	33,3%	-	-	3 742 866	100,0%	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	11 000	11 000	21 116	192,0%	11 726	106,6%	389	3,5%	9 759	88,7%	42 990	390,8%	8 238	214,3%	18,5%
Other Gains	68 428	68 428	240	,4%	126	,2%	2 550	3,7%	117	,2%	3 033	4,4%	1 631	9,1%	(92,8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	(34 771)	-	(100,0%)
Operating Expenditure	55 640 744	56 546 568	14 490 559	26,0%	13 340 550	24,0%	12 081 258	21,4%	8 803 511	15,6%	48 715 877	86,2%	11 430 567	89,2%	(23,0%)
Employee related costs	14 274 799	13 894 629	2 960 644	20,7%	3 785 427	26,5%	3 140 958	22,6%	3 065 529	22,1%	12 952 559	93,2%	3 012 943	91,2%	1,7%
Remuneration of councillors	152 543	155 689	35 020	23,0%	40 361	26,5%	36 802	23,6%	36 585	23,5%	148 768	95,6%	35 324	101,0%	3,6%
Bulk purchases - electricity	16 583 698	16 583 336	5 177 855	31,2%	3 638 249	21,9%	3 701 589	22,3%	3 755 539	22,6%	16 273 232	98,1%	3 821 597	99,4%	(1,7%)
Inventory consumed	4 881 452	4 994 606	902 079	18,5%	849 064	17,4%	977 205	19,6%	578 147	11,6%	3 306 495	66,2%	886 333	74,1%	(34,8%)
Debt impairment	3 008 982	3 008 982	1 695 125	56,3%	430 397	14,3%	286 817	9,5%	(2 991 909)	(99,4%)	(579 571)	(19,3%)	(107 230)	64,2%	2 690,2%
Depreciation and amortisation	3 112 950	3 104 416	731 940	23,5%	732 714	23,5%	753 888	24,3%	769 290	24,8%	2 987 832	96,2%	696 963	90,1%	10,4%
Interest	1 138 363	1 139 185	263 074	23,1%	263 529	23,1%	243 567	21,4%	300 854	26,4%	1 071 025	94,0%	126 821	90,4%	137,2%
Contracted services	6 963 782	7 788 310	1 270 222	18,2%	1 843 276	26,5%	1 561 934	20,1%	1 869 534	24,0%	6 544 966	84,0%	1 670 504	83,6%	11,9%
Transfers and subsidies	775 687	789 086	123 998	16,0%	165 203	21,3%	(86 960)	(11,0%)	65 802	8,3%	286 043	34,0%	151 650	78,1%	56,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	3 054 693	3 394 535	638 888	20,9%	811 567	26,6%	733 909	21,6%	491 536	14,5%	2 675 900	78,8%	659 884	80,2%	(25,5%)
Losses on disposal of Assets	441	441	46	10,3%	(42)	(9,4%)	526	119,2%	26 831	6 084,2%	27 361	6 204,3%	100	143,6%	26 223,9%
Other Losses	1 693 353	1 693 353	691 668	40,8%	780 803	46,1%	731 023	43,2%	835 742	49,4%	3 039 236	179,5%	475 666	123,8%	75,7%
Surplus/(Deficit)	420 139	(369 549)	1 286 183	-	1 534 522	-	2 210 161	-	3 198 532	-	8 229 399	-	541 337	-	-
Transfers and subsidies - capital (monetary allocations)	3 458 901	3 307 071	334 421	9,7%	539 045	15,6%	529 017	16,0%	759 683	23,0%	2 162 167	65,4%	1 674 073	87,7%	(54,6%)
Transfers and subsidies - capital (in-kind)	-	212	71	-	385	-	-	-	8 394	3 959,4%	8 650	4 174,5%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	3 879 040	2 937 734	1 620 675	-	2 073 953	-	2 739 178	-	3 966 609	-	10 400 415	-	2 215 410	-	-
Income Tax	(6 428)	(6 428)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 885 468	2 944 161	1 620 675	-	2 073 953	-	2 739 178	-	3 966 609	-	10 400 415	-	2 215 410	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 885 468	2 944 161	1 620 675	-	2 073 953	-	2 739 178	-	3 966 609	-	10 400 415	-	2 215 410	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	245 890	267 988	36 536	14,9%	35 999	14,5%	43 096	16,1%	57 135	21,3%	172 367	64,3%	54 344	93,1%	5,1%
Surplus/(Deficit) for the year	4 131 358	3 212 149	1 657 212	-	2 109 552	-	2 782 274	-	4 023 744	-	10 572 782	-	2 269 754	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	7 680 538	7 689 534	600 527	7,8%	1 145 070	14,9%	1 240 294	16,1%	2 267 055	29,5%	5 252 946	68,3%	3 187 811	75,5%	(28,9%)
National Government	2 924 122	2 760 887	419 010	14,3%	587 871	20,1%	484 524	17,5%	698 034	25,3%	2 189 438	79,3%	1 426 744	86,2%	(51,1%)
Provincial Government	527 237	547 684	3 255	,6%	31 729	6,0%	16 569	3,0%	43 686	8,0%	95 240	17,4%	32 603	13,0%	34,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	7 542	-	-	-	-	-	-	-	-	-	-	-	276	12,1%	(100,0%)
Transfers recognised - capital	3 458 901	3 308 571	422 265	12,2%	619 600	17,9%	501 093	15,1%	741 719	22,4%	2 284 677	69,1%	1 459 623	77,6%	(49,2%)
Borrowing	1 500 000	1 500 000	55 989	3,7%	240 197	16,0%	162 540	10,8%	726 065	48,4%	1 184 791	79,0%	1 051 556	94,7%	(31,0%)
Internally generated funds	2 721 637	2 880 963	122 273	4,5%	285 273	10,5%	576 661	20,0%	799 271	27,7%	1 783 478	61,9%	676 625	54,0%	18,1%
Capital Expenditure Functional	7 680 538	7 689 746	600 527	7,8%	1 145 070	14,9%	1 240 294	16,1%	2 275 543	29,6%	5 261 435	68,4%	3 189 335	75,5%	(28,7%)
Municipal governance and administration	806 413	634 052	18 975	2,4%	42 783	5,3%	53 866	8,5%	203 983	32,2%	319 607	50,4%	426 348	68,7%	(52,2%)
Executive and Council	360 749	91 878	1 381	,4%	4 837	1,3%	9 285	10,1%	52 035	56,6%	67 538	73,5%	29 896	17,7%	74,1%
Finance and administration	445 285	541 795	17 594	4,0%	37 721	8,5%	44 475	8,2%	151 910	28,0%	251 700	46,5%	396 258	97,7%	(61,7%)
Internal audit	379	379	-	-	226	59,6%	106	28,0%	38	10,0%	370	97,6%	195	38,1%	18,5%
Community and Public Safety	1 555 470	1 815 402	105 084	6,8%	265 909	17,1%	164 513	9,1%	382 903	21,1%	918 409	50,6%	375 813	56,5%	80,9%
Community and Social Services	215 857	209 780	9 614	4,5%	28 036	13,0%	18 254	8,3%	56 052	26,7%	111 956	53,4%	61 359	93,4%	(8,6%)
Sport And Recreation	333 765	443 311	21 556	6,5%	35 585	10,7%	94 948	21,4%	127 999	28,9%	280 088	63,2%	118 642	94,3%	7,9%
Public Safety	146 150	199 750	732	,5%	6 088	4,2%	2 668	1,3%	27 477	13,8%	36 964	18,5%	36 881	86,6%	(25,5%)
Housing	825 562	924 003	73 155	23,3%	192 716	23,3%	45 557	17,2%	158 934	17,2%	470 363	50,9%	152 192	40,6%	4,4%
Health	34 136	38 539	27	,1%	3 484	10,2%	3 087	8,9%	12 441	32,3%	19 038	49,4%	6 739	55,9%	64,6%
Economic and Environmental Services	1 915 653	1 758 147	188 893	9,9%	209 972	11,0%	382 386	21,7%	345 449	19,6%	1 126 700	64,1%	849 122	80,3%	(59,3%)
Planning and Development	481 747	461 298	17 865	16,2%	72 529	15,0%	82 529	8,0%	80 620	17,9%	323 439	71,7%	193 688	99,3%	(58,4%)
Road Transport	1 413 966	1 281 858	108 944	7,7%	131 166	9,3%	289 216	22,6%	258 794	20,2%	788 120	61,5%	652 737	75,0%	(60,4%)
Environmental Protection	19 940	24 990	2 085	10,5%	6 380	32,0%	642	2,6%	6 035	24,1%	15 141	60,6%	2 698	53,4%	123,7%
Trading Services	3 329 801	3 421 788	286 062	8,6%	625 051	18,8%	639 221	18,7%	1 321 621	38,6%	2 871 954	83,9%	1 534 268	81,7%	(13,9%)
Energy sources	604 185	579 348	89 200	14,8%	138 294	22,9%	178 680	30,8%	159 609	27,5%	565 782	97,7%	171 153	67,8%	(6,7%)
Water Management	1 473 926	1 311 120	64 136	4,4%	248 941	16,9%	198 794	15,2%	538 870	41,1%	1 050 742	80,1%	488 410	98,0%	10,3%
Waste Water Management	913 013	1 318 704	117 748	12,9%	199 061	21,8%	228 533	17,3%	574 045	43,5%	1 119 387	84,9%	785 869	81,7%	(27,0%)
Waste Management	338 677	212 616	14 977	4,4%	38 755	11,4%	33 214	,5%	49 096	23,1%	136 043	64,0%	88 836	58,4%	(44,7%)
Other	73 201	60 358	1 514	2,1%	1 354	1,8%	308	15,6%	21 588	33,8%	24 764	41,0%	3 783	58,7%	470,6%

Net Cash from/(used) Operating Activities	7 859 630	7 859 630	3 258 962	41,5%	3 112 470	39,6%	382 833	4,9%	(254 284)	(3,2%)	6 499 981	82,7%	2 043 903	8,9%	(112,4%)
Cash Flow from Investing Activities															
Receipts	25 126	25 126	(71 832)	(285,9%)	(117 436)	(467,4%)	(22 625)	(90,0%)	(43 709)	(174,0%)	(255 602)	(1 017,3%)	(79 518)	-	(45,0%)
Proceeds on disposal of PPE	22 441	22 441	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 685	2 685	(71 832)	(2 675,3%)	(117 436)	(4 373,8%)	(22 625)	(842,6%)	(43 709)	(1 627,9%)	(255 602)	(9 519,6%)	(79 518)	-	(45,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 680 538)	(7 680 538)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(7 680 538)	(7 680 538)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(7 655 412)	(7 655 412)	(71 832)	,9%	(117 436)	1,5%	(22 625)	,3%	(43 709)	,6%	(255 602)	3,3%	(79 518)	2,5%	(45,0%)
Cash Flow from Financing Activities															
Receipts	1 614 091	1 614 091	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	1 500 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	114 091	114 091	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 197 850)	(1 197 850)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 197 850)	(1 197 850)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	416 241	416 241	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	620 458	620 458	3 187 130	513,7%	2 995 034	482,7%	360 208	58,1%	(297 993)	(48,0%)	6 244 379	1 006,4%	1 964 385	15,7%	(115,2%)
Cash/cash equivalents at the year begin:	9 353 781	9 353 781	-	-	3 187 130	34,1%	6 182 164	66,1%	6 542 372	69,9%	-	-	(979 260)	-	(768,1%)
Cash/cash equivalents at the year end:	9 974 239	9 974 239	3 187 130	32,0%	6 182 164	62,0%	6 542 372	65,6%	6 244 379	62,6%	6 244 379	62,6%	985 125	6,5%	533,9%

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	1 025 773	6,3%	547 656	3,4%	590 690	3,6%	14 114 232	86,7%	16 278 352	40,3%	(17 021)	(1,1%)	9 915 451	60,9%
Trade and Other Receivables from Exchange Transactions - Electricity	1 363 604	22,7%	337 315	5,5%	268 953	4,4%	4 131 607	67,4%	6 131 479	15,2%	(63 478)	(1,0%)	3 560 294	58,1%
Receivables from Non-exchange Transactions - Property Rates	870 992	9,5%	334 097	3,6%	268 899	2,9%	7 730 533	84,0%	9 204 520	22,8%	(22 992)	(2%)	6 474 129	70,3%
Receivables from Exchange Transactions - Waste Water Management	176 341	6,4%	97 892	3,5%	88 516	3,2%	2 404 049	86,9%	2 766 797	6,9%	4 092	,1%	1 674 340	60,5%
Receivables from Exchange Transactions - Waste Management	89 311	7,9%	36 685	3,2%	33 244	2,9%	970 871	85,9%	1 130 111	2,8%	(8 849)	(,8%)	705 375	62,4%
Receivables from Exchange Transactions - Property Rental Debtors	38 165	6,8%	14 914	2,7%	13 078	2,3%	491 634	88,1%	557 791	1,4%	(127)	-	334 528	60,0%
Interest on Arrear Debtor Accounts	31 165	4,5%	6 199	,9%	3 993	,6%	650 867	94,0%	692 225	1,7%	28 518	4,1%	536 426	77,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	(66 631)	-	-	-
Other	582 999	16,1%	289 136	8,0%	39 373	1,1%	2 706 156	74,8%	3 617 664	9,0%	-	-	1 892 386	52,3%
Total By Income Source	4 208 350	10,4%	1 663 894	4,1%	1 306 746	3,2%	33 199 949	82,2%	40 378 940	100,0%	(146 488)	(,4%)	25 092 838	62,1%
Debtors Age Analysis By Customer Group														
Organs of State	388 293	22,0%	171 102	9,7%	83 826	4,8%	1 121 070	63,5%	1 764 291	4,4%	(125 404)	(7,1%)	1 335 739	75,7%
Commercial	1 513 326	17,6%	328 270	3,8%	281 499	3,3%	6 464 230	75,3%	8 587 325	21,3%	(358 845)	(4,2%)	5 597 430	65,2%
Households	1 867 376	6,3%	1 159 677	3,9%	928 243	3,2%	25 511 921	86,6%	29 467 217	73,0%	340 708	1,2%	18 059 218	61,3%
Other	439 355	78,4%	4 846	,9%	13 178	2,4%	102 728	18,3%	560 108	1,4%	(2 948)	(,5%)	100 451	17,9%
Total By Customer Group	4 208 350	10,4%	1 663 894	4,1%	1 306 746	3,2%	33 199 949	82,2%	40 378 940	100,0%	(146 488)	(,4%)	25 092 838	62,1%

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	175 987	100,0%	-	-	-	-	-	-	175 987	21,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	167 460	100,0%	-	-	-	-	-	-	167 460	20,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	350 408	93,9%	296	,1%	7 833	2,1%	-	-	373 201	44,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	113 960	100,0%	-	-	-	-	-	-	113 960	13,7%
Total	807 815	97,3%	296	-	7 833	,9%	14 665	1,8%	830 608	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	51 227	143 968	(784)	(1,5%)	(61 343)	(119,7%)	(19 327)	(13,4%)	(33 515)	(23,3%)	(114 968)	(79,9%)	(34 243)	582,0%	(2,1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 067)	(73 787)	(5 566)	10,3%	(23 882)	44,2%	(11 991)	16,3%	(16 245)	22,0%	(57 684)	78,2%	(15 873)	74,6%	2,3%
Capital assets	(54 067)	(73 787)	(5 566)	10,3%	(23 882)	44,2%	(11 991)	16,3%	(16 245)	22,0%	(57 684)	78,2%	(15 873)	74,6%	2,3%
Net Cash from/(used) Investing Activities	(54 067)	(73 787)	(5 566)	10,3%	(23 882)	44,2%	(11 991)	16,3%	(16 245)	22,0%	(57 684)	78,2%	(15 873)	74,6%	2,3%
Cash Flow from Financing Activities															
Receipts	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 790)	70 181	(6 350)	227,5%	(85 224)	3 054,2%	(31 318)	(44,6%)	(49 760)	(70,9%)	(172 652)	(246,0%)	(50 116)	(353,0%)	(,7%)
Cash/cash equivalents at the year begin:	131 394	146 398	146 329	111,4%	140 048	106,6%	54 824	37,4%	23 506	16,1%	146 329	100,0%	146 491	-	(84,0%)
Cash/cash equivalents at the year end:	128 604	216 580	140 048	108,9%	54 824	42,6%	23 506	10,9%	(26 254)	(12,1%)	(26 254)	(12,1%)	96 375	77,1%	(127,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 013	9,2%	2 886	2,2%	2 631	2,0%	113 468	86,6%	130 998	57,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 403	9,6%	361	2,5%	308	2,1%	12 510	85,8%	14 582	6,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 329	5,9%	568	2,5%	567	2,5%	20 130	89,1%	22 594	9,9%	-	-	-	-
Interest on Anearr Debtor Accounts	57	,1%	82	,2%	113	,2%	47 005	99,5%	47 258	20,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 890)	(29,2%)	284	2,1%	180	1,4%	16 760	125,7%	13 334	5,8%	-	-	-	-
Total By Income Source	10 912	4,8%	4 181	1,8%	3 799	1,7%	209 880	91,7%	228 771	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	666	1,9%	258	,7%	230	,7%	33 667	96,7%	34 822	15,2%	-	-	-	-
Commercial	1 922	6,8%	572	2,0%	560	2,0%	25 156	89,2%	28 210	12,3%	-	-	-	-
Households	8 328	5,2%	3 323	2,1%	2 981	1,8%	146 983	90,9%	161 614	70,6%	-	-	-	-
Other	(3)	(,1%)	27	,7%	27	,7%	4 075	98,8%	4 126	1,8%	-	-	-	-
Total By Customer Group	10 912	4,8%	4 181	1,8%	3 799	1,7%	209 880	91,7%	228 771	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms Nonozaba Kumbuzo Dweba	039 976 1202
Chief Financial Officer	Mr Thando Mletsu	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	73 024	86 939	26 791	36,7%	(217 278)	(297,5%)	11 666	13,4%	(69 565)	(80,0%)	(248 386)	(285,7%)	(101 222)	(2 011,3%)	(31,3%)
Cash Flow from Investing Activities															
Receipts	391	391	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	391	391	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 441)	(97 493)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(75 441)	(97 493)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(75 050)	(97 102)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(2 025)	(10 163)	26 791	(1 322,9%)	(217 278)	10 728,5%	11 666	(114,8%)	(69 565)	684,5%	(248 386)	2 443,9%	(101 222)	90,6%	(31,3%)
Cash/cash equivalents at the year begin:	27 153	27 153	-	-	38 199	140,7%	(144 199)	(531,1%)	(132 533)	(488,1%)	-	-	114 356	-	(215,9%)
Cash/cash equivalents at the year end:	25 128	16 990	26 791	106,6%	(144 199)	(573,9%)	(132 533)	(780,1%)	(202 098)	(1 189,5%)	(202 098)	(1 189,5%)	13 134	317,8%	(1 638,8%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	160	,3%	-	-	30	,1%	47 224	99,6%	47 414	100,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(33)	100,0%	(33)	(,1%)	-	-	-	-
Total By Income Source	160	,3%	-	-	30	,1%	47 191	99,6%	47 380	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	160	,6%	-	-	30	,1%	27 152	99,3%	27 341	57,7%	-	-	-	-
Commercial	-	-	-	-	-	-	11 254	100,0%	11 254	23,8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 786	100,0%	8 786	18,5%	-	-	-	-
Total By Customer Group	160	,3%	-	-	30	,1%	47 191	99,6%	47 380	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 550	88,3%	(46)	(2,6%)	-	-	250	14,3%	1 754	39,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 180	79,8%	22	,8%	24	,9%	507	18,5%	2 733	60,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 730	83,1%	(24)	(,5%)	24	,5%	757	16,9%	4 487	100,0%

Contact Details

Municipal Manager	Mr Shaka Cele	039 972 0005
Chief Financial Officer	Ms Ntombufuthi Ntanzu	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	228 672	229 489	73 793	32,3%	62 111	27,2%	54 857	23,9%	30 173	13,1%	220 934	96,3%	49 796	97,9%	(39,4%)	
Exchange Revenue																
Service charges - Electricity	44 751	48 064	11 378	25,4%	11 887	26,6%	12 230	25,4%	15 771	32,8%	51 266	106,7%	9 929	96,9%	58,8%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	2 225	3 025	660	29,7%	555	24,9%	831	27,5%	1 278	42,2%	3 324	109,9%	689	114,0%	85,3%	
Sale of Goods and Rendering of Services	373	323	21	5,7%	37	10,0%	65	20,1%	28	8,7%	151	46,8%	26	70,4%	9,4%	
Agency services	682	682	127	18,6%	133	19,5%	187	27,4%	155	22,7%	601	88,2%	141	87,2%	9,6%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 205	2 205	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	10 101	7 241	673	6,7%	2 088	20,7%	2 333	32,2%	486	6,7%	5 581	77,1%	3 524	102,2%	(86,2%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	501	283	25	5,0%	30	6,0%	35	12,3%	115	40,5%	205	72,4%	61	56,8%	86,6%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	6 243	6 546	689	11,0%	486	7,8%	117	1,8%	483	7,4%	1 776	27,1%	973	159,4%	(50,3%)	
Non-Exchange Revenue																
Property rates	27 904	27 904	7 119	25,5%	4 968	17,8%	6 912	24,8%	9 448	33,9%	28 447	101,9%	3 634	95,0%	160,0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 315	465	8	4%	-	-	-	-	533	114,6%	541	116,3%	484	90,3%	10,3%	
Licences or permits	1 260	860	185	14,7%	173	13,7%	258	30,0%	156	18,2%	772	89,8%	213	71,3%	(26,6%)	
Transfer and subsidies - Operational	130 110	130 230	52 610	40,4%	41 766	32,1%	31 568	24,2%	2 152	1,7%	128 097	98,4%	30 121	100,0%	(92,9%)	
Interest	-	1 660	296	-	(13)	-	320	19,3%	(433)	(26,1%)	171	10,3%	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	270 512	290 904	66 099	24,4%	63 356	23,4%	51 845	17,8%	85 788	29,5%	267 088	91,8%	64 549	85,7%	32,9%	
Employee related costs	102 751	102 751	19 972	19,4%	25 667	25,0%	19 772	19,2%	22 823	22,2%	88 235	85,9%	19 267	85,7%	18,5%	
Remuneration of councillors	12 390	12 390	2 455	19,8%	3 072	24,8%	2 380	19,2%	2 519	20,3%	10 426	84,1%	2 403	90,2%	4,8%	
Bulk purchases - electricity	55 544	58 444	20 986	37,8%	12 239	22,0%	10 653	18,2%	12 224	20,9%	56 102	96,0%	9 235	95,5%	32,4%	
Inventory consumed	1 464	2 599	217	14,8%	370	25,3%	646	24,9%	2 581	99,3%	3 813	146,8%	1 473	119,6%	75,3%	
Debt impairment	5 300	5 300	-	-	-	-	-	-	5 090	96,0%	5 090	96,0%	186	5,6%	2 640,8%	
Depreciation and amortisation	26 000	27 000	-	-	-	-	-	-	24 095	89,2%	24 095	89,2%	1 798	58,7%	1 240,2%	
Interest	35	35	-	-	1	3,5%	2	4,6%	0	1%	3	8,3%	-	-	(100,0%)	
Contracted services	24 604	34 729	9 738	39,6%	8 792	35,7%	8 432	24,3%	9 992	28,8%	36 953	106,4%	15 111	94,4%	(33,9%)	
Transfers and subsidies	1 000	4 183	1 140	114,0%	860	86,0%	1 378	32,9%	806	19,3%	4 184	100,0%	653	145,0%	23,5%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	41 423	43 473	11 592	28,0%	12 353	29,8%	8 583	19,7%	5 658	13,0%	38 186	87,8%	14 425	85,4%	(60,8%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(41 840)	(61 415)	7 694	-	(1 245)	-	3 011	-	(55 615)	-	(46 154)	-	(14 753)	-	-	
Transfers and subsidies - capital (monetary allocations)	25 344	26 024	5 342	21,1%	9 176	36,2%	4 511	17,3%	8 233	31,6%	27 261	104,8%	23 569	97,3%	(65,1%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(16 496)	(35 391)	13 036	-	7 931	-	7 522	-	(47 382)	-	(18 893)	-	8 816	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(16 496)	(35 391)	13 036	-	7 931	-	7 522	-	(47 382)	-	(18 893)	-	8 816	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(16 496)	(35 391)	13 036	-	7 931	-	7 522	-	(47 382)	-	(18 893)	-	8 816	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(16 496)	(35 391)	13 036	-	7 931	-	7 522	-	(47 382)	-	(18 893)	-	8 816	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	28 555	28 388	4 328	15,2%	8 640	30,3%	4 492	15,8%	7 801	27,5%	25 261	89,0%	21 470	83,1%	(63,7%)	
National Government	25 455	25 383	4 328	17,0%	7 361	28,9%	3 934	15,5%	6 571	25,9%	22 194	87,4%	19 055	85,6%	(65,5%)	
Provincial Government	-	680	-	-	-	-	-	-	579	85,2%	579	85,2%	-	-	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	25 455	26 063	4 328	17,0%	7 361	28,9%	3 934	15,1%	7 150	27,4%	22 773	87,4%	19 055	85,6%	(62,5%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	3 100	2 325	-	-	1 279	41,3%	558	24,0%	651	28,0%	2 488	107,0%	2 416	72,4%	(73,1%)	
Capital Expenditure Functional	28 555	28 388	4 328	15,2%	8 640	30,3%	4 492	15,8%	7 801	27,5%	25 261	89,0%	21 470	83,1%	(63,7%)	
Municipal governance and administration	800	215	-	-	-	-	35	16,4%	261	121,3%	296	137,7%	662	68,4%	(60,6%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	800	215	-	-	-	-	35	16,4%	261	121,3%	296	137,7%	662	68,4%	(60,6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	59	9,3%	(100,0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	59	9,3%	(100,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	27 755	27 493	4 328	15,6%	8 640	31,1%	4 457	16,2%	6 571	23,9%	23 996	87,3%	20 749	85,9%	(68,3%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	27 755	27 493	4 328	15,6%	8 640	31,1%	4 457	16,2%	6 571	23,9%	23 996	87,3%	20 749	85,9%	(68,3%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	-	680	-	-	-	-	-	-	969	142,5%	969	142,5%	-	-	(100,0%)	
Energy sources	-	-	-	-	-	-	-	-	390	-	390	-	-	-	37,6%	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100,0%)	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	680	-	-	-	-	-	-	579	85,2%	579	85,2%	-	-	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	285 508	284 439	91 873	32.2%	77 203	27.0%	65 233	22.9%	22 646	8.0%	256 954	90.3%	23 196	96.5%	(2.4%)
Property rates	30 485	30 485	4 232	13.9%	9 689	31.8%	6 587	21.6%	6 438	21.5%	26 946	88.4%	6 681	112.2%	(3.6%)
Service charges	53 458	53 458	9 126	17.1%	18 247	34.1%	13 258	24.8%	15 778	29.5%	56 410	105.5%	12 552	110.3%	25.7%
Other revenue	35 490	34 822	11 454	32.3%	437	1.2%	(749)	(2.2%)	(850)	(2.4%)	10 292	29.6%	(442)	25.4%	92.5%
Transfers and Subsidies - Operational	129 887	130 007	53 268	41.0%	40 989	31.6%	33 436	25.7%	-	-	127 633	98.2%	880	102.6%	(100.0%)
Transfers and Subsidies - Capital	25 567	26 247	13 119	51.3%	5 486	21.5%	9 442	36.0%	-	-	28 047	106.9%	-	100.0%	-
Interest	10 620	9 420	673	6.3%	2 354	22.2%	3 260	34.6%	1 279	13.6%	7 566	80.3%	3 524	102.2%	(63.1%)
Dividends															
Payments	(259 580)	(278 747)	(69 918)	26.9%	(64 855)	25.0%	(52 442)	18.8%	(53 136)	19.1%	(240 351)	86.2%	(64 298)	94.2%	(17.4%)
Suppliers and employees	(259 540)	(275 524)	(69 918)	26.9%	(64 855)	25.0%	(52 442)	19.0%	(53 136)	19.3%	(240 351)	87.2%	(64 298)	94.2%	(17.4%)
Finance charges	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(3 183)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	25 927	5 692	21 955	84,7%	12 347	47,6%	12 791	224,7%	(30 490)	(535,7%)	16 603	291,7%	(41 102)	174,9%	(25,8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 839)	(32 800)	(5 750)	17,5%	(9 837)	30,0%	(4 117)	12,6%	(7 265)	22,2%	(26 970)	82,2%	(22 670)	89,1%	(68,0%)
Capital assets	(32 839)	(32 800)	(5 750)	17,5%	(9 837)	30,0%	(4 117)	12,6%	(7 265)	22,2%	(26 970)	82,2%	(22 670)	89,1%	(68,0%)
Net Cash from/(used) Investing Activities	(32 839)	(32 800)	(5 750)	17,5%	(9 837)	30,0%	(4 117)	12,6%	(7 265)	22,2%	(26 970)	82,2%	(22 670)	89,1%	(68,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 911)	(27 107)	16 204	(234,5%)	2 510	(36,3%)	8 675	(32,0%)	(37 756)	139,3%	(10 367)	38,2%	(63 772)	73,3%	(40,8%)
Cash/cash equivalents at the year begin:	37 331	55 479	55 474	148,6%	71 683	192,0%	74 193	133,7%	82 868	149,4%	55 474	100,0%	132 409	-	(37,4%)
Cash/cash equivalents at the year end:	30 420	28 371	71 683	235,6%	74 193	243,9%	82 868	292,1%	45 112	159,0%	45 112	159,0%	68 637	80,9%	(34,3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 793	32,6%	1 243	10,8%	652	5,6%	5 862	50,7%	11 500	37,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 414	12,6%	637	5,7%	450	4,0%	8 709	77,7%	11 209	35,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	290	16,8%	169	9,8%	120	6,9%	1 148	66,5%	1 727	5,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	167	100,0%	167	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	120	1,8%	117	1,8%	115	1,8%	6 184	94,6%	6 536	21,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 617	18,0%	2 166	6,9%	1 336	4,3%	22 069	70,8%	31 188	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 079	8,6%	732	5,8%	459	3,7%	10 262	81,9%	12 531	40,2%	-	-	-	-
Commercial	3 443	33,6%	898	8,8%	464	4,5%	5 433	53,1%	10 237	32,8%	-	-	-	-
Households	1 096	13,0%	536	6,4%	414	4,9%	6 374	75,7%	8 420	27,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 617	18,0%	2 166	6,9%	1 336	4,3%	22 069	70,8%	31 188	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	19	100,0%	-	-	-	-	-	-	19	100,0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19	100,0%	-	-	-	-	-	-	19	100,0%

Contact Details

Municipal Manager	Mr TP Cele	039 433 3500
Chief Financial Officer	Mrs Hanzeka Mchunu	039 433 3563

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 270 142	1 302 520	426 749	33,6%	342 361	27,0%	338 131	26,0%	140 214	10,8%	1 247 457	95,8%	177 033	96,0%	(20,8%)	
Exchange Revenue																
Service charges - Electricity	207 222	207 168	50 076	24,2%	47 122	22,7%	48 445	23,4%	48 520	23,4%	194 163	93,7%	49 684	102,7%	(2,3%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	71 335	71 335	25 926	36,3%	19 193	26,9%	19 155	26,9%	209	3%	64 484	90,4%	5 450	101,1%	(96,2%)	
Sale of Goods and Rendering of Services	22 615	12 769	4 568	20,2%	3 565	15,8%	1 807	14,1%	2 729	21,4%	12 668	99,2%	8 406	37,1%	(67,6%)	
Agency services	6 892	7 022	1 558	22,6%	1 162	16,9%	840	12,0%	1 444	20,6%	5 004	71,3%	1 549	94,4%	(6,8%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	8 202	9 956	2 316	28,2%	2 576	31,4%	2 730	27,4%	2 794	28,1%	10 415	104,6%	2 294	100,4%	21,8%	
Interest earned from Current and Non Current Assets	11 916	13 220	3 512	29,5%	3 072	25,8%	2 748	20,8%	1 736	13,1%	11 068	83,7%	4 110	103,0%	(57,8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	5 203	5 246	795	15,3%	1 699	32,7%	710	13,5%	983	18,7%	4 188	79,8%	960	85,8%	2,4%	
Licence and permits	737	472	151	20,5%	124	16,9%	93	19,6%	143	30,3%	511	108,3%	134	93,8%	6,7%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 091	2 135	85	7,8%	388	35,6%	1 647	77,2%	(1 064)	(49,9%)	1 057	49,5%	492	94,3%	(316,5%)	
Non-Exchange Revenue																
Property rates	532 893	532 850	201 003	37,7%	143 317	26,9%	141 020	26,5%	47 283	8,9%	532 624	100,0%	44 562	99,7%	6,1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	32 812	25 246	160	,5%	8 391	25,6%	6 538	25,9%	2 836	11,2%	17 925	71,0%	6 121	59,7%	(53,7%)	
Licences or permits	11 956	11 952	2 265	18,9%	1 732	14,5%	988	8,3%	2 235	18,7%	7 220	60,4%	2 352	94,1%	(5,0%)	
Transfer and subsidies - Operational	324 656	368 500	126 203	38,5%	101 106	31,1%	102 077	27,7%	20 725	5,6%	350 111	95,0%	42 406	98,7%	(51,1%)	
Interest	32 615	34 648	8 131	24,9%	8 913	27,3%	9 334	26,9%	9 642	27,8%	36 020	104,0%	8 510	106,8%	13,3%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	3	5,3%	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 249 698	1 347 014	292 492	23,4%	304 542	24,4%	363 153	27,0%	291 961	21,7%	1 252 147	93,0%	342 876	90,1%	(14,8%)	
Employee related costs	497 297	548 736	125 313	25,2%	127 657	25,7%	170 987	31,2%	128 908	23,5%	552 865	100,8%	120 163	98,9%	7,3%	
Remuneration of councillors	34 185	34 988	8 588	25,1%	8 980	26,3%	8 899	25,4%	8 855	25,3%	35 322	101,0%	8 576	99,7%	3,3%	
Bulk purchases - electricity	153 550	153 550	38 116	24,8%	39 111	25,5%	41 207	26,8%	39 692	25,8%	158 126	103,0%	34 464	83,4%	15,2%	
Inventory consumed	12 982	12 916	3 784	29,1%	2 865	22,1%	1 596	12,4%	2 910	22,5%	11 156	86,4%	1 921	96,7%	51,5%	
Debt impairment	11 290	11 290	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	107 839	107 839	22 330	20,7%	14 887	13,8%	29 774	27,6%	14 887	13,8%	81 878	75,9%	14 545	72,2%	2,3%	
Interest	11 818	10 818	0	-	2	-	1 366	12,6%	420	3,9%	1 788	16,5%	6	14,7%	6 912,4%	
Contracted services	227 033	275 065	51 672	22,8%	60 881	26,8%	70 315	25,6%	54 585	19,8%	237 453	86,3%	80 076	93,1%	(31,8%)	
Transfer and subsidies	17 133	15 566	1 351	7,9%	9 669	56,4%	31	,2%	2 333	18,8%	13 985	89,8%	8 338	98,3%	(64,8%)	
Irrecoverable debts written off	5 000	5 000	1 438	28,8%	1 312	26,2%	1 541	30,8%	1 561	31,2%	5 852	117,0%	7 228	112,9%	(78,4%)	
Operational costs	171 571	171 247	39 899	23,3%	39 177	22,8%	37 435	21,9%	37 212	21,7%	153 723	89,8%	67 453	94,4%	(44,8%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	116	-	(100,0%)	
Surplus/(Deficit)	20 444	(44 494)	134 258	-	37 820	-	(25 021)	-	(151 746)	-	(4 690)	-	(165 843)	-	-	
Transfers and subsidies - capital (monetary allocations)	132 163	120 685	5 697	4,3%	-	-	70 218	58,2%	5 396	4,5%	81 312	67,4%	43 351	94,6%	(87,6%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	152 607	76 191	139 955	-	37 820	-	45 197	-	(146 351)	-	76 622	-	(122 492)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	152 607	76 191	139 955	-	37 820	-	45 197	-	(146 351)	-	76 622	-	(122 492)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	152 607	76 191	139 955	-	37 820	-	45 197	-	(146 351)	-	76 622	-	(122 492)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	152 607	76 191	139 955	-	37 820	-	45 197	-	(146 351)	-	76 622	-	(122 492)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	187 558	173 065	21 010	11,2%	41 913	22,3%	38 177	22,1%	34 616	20,0%	135 716	78,4%	47 257	84,0%	(26,8%)	
National Government	114 490	101 900	15 831	13,8%	27 977	24,4%	22 527	22,1%	20 384	20,0%	86 718	85,1%	24 334	99,9%	(16,2%)	
Provincial Government	435	3 043	-	-	-	-	-	-	-	-	-	-	2 951	41,5%	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	114 924	104 944	15 831	13,8%	27 977	24,3%	22 527	21,5%	20 384	19,4%	86 718	82,6%	27 284	96,0%	(25,3%)	
Borrowing	9 000	9 000	252	2,8%	-	-	-	-	3 361	37,3%	3 613	40,1%	643	3,0%	422,8%	
Internally generated funds	63 634	59 122	4 928	7,7%	13 936	21,9%	15 651	26,5%	10 870	18,4%	45 384	76,8%	19 330	93,5%	(43,8%)	
Capital Expenditure Functional	187 558	173 065	21 010	11,2%	41 913	22,3%	38 177	22,1%	34 616	20,0%	135 716	78,4%	47 257	84,0%	(26,8%)	
Municipal governance and administration	7 897	3 516	77	1,0%	2 161	27,4%	34	1,0%	284	8,1%	2 556	72,7%	882	84,9%	(67,8%)	
Executive and Council	387	15	-	-	-	-	-	-	-	-	-	-	23	86,1%	(100,0%)	
Finance and administration	7 300	3 403	77	1,1%	2 161	29,6%	34	1,0%	284	8,4%	2 556	75,1%	854	84,7%	(66,7%)	
Internal audit	210	98	-	-	-	-	-	-	-	-	-	-	5	88,0%	(100,0%)	
Community and Public Safety	4 655	2 355	316	6,8%	98	2,1%	128	5,4%	16	,7%	558	23,7%	84	48,0%	(80,7%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	4 600	2 300	316	6,9%	98	2,1%	105	4,6%	6	,3%	525	22,8%	22	44,4%	(73,1%)	
Housing	55	55	-	-	-	-	23	41,2%	11	19,1%	33	60,2%	63	67,3%	(83,3%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	157 125	147 104	20 365	13,0%	39 012	24,8%	36 212	24,6%	30 493	20,7%	126 081	85,7%	45 600	95,9%	(33,1%)	
Planning and Development	140 425	128 926	20 358	14,5%	32 014	22,8%	31 812	24,7%	25 209	19,6%	109 393	84,8%	32 077	95,8%	(21,4%)	
Road Transport	15 900	17 578	-	-	6 552	41,2%	4 400	25,0%	5 184	29,5%	16 136	91,8%	13 523	96,4%	(61,7%)	
Environmental Protection	800	600	7	,8%	445	55,6%	-	-	100	16,7%	552	91,9%	-	97,3%	(100,0%)	
Trading Services	17 397	16 997	252	1,4%	642	3,7%	1 804	10,6%	3 822	22,5%	6 520	38,4%	690	5,2%	453,7%	
Energy sources	15 997	15 997	252	1,6%	(115)	(7%)	1 804	11,3%	3 747	23,4%	5 688	35,6%	643	3,0%	482,8%	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	1 400	1 000	-	-	757	54,1%	-	-	76	7,6%	833	83,3%	48	99,8%	59,4%	
Other	485	3 093	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	189 835	167 401	129 960	68,5%	155 516	81,9%	9 067	5,4%	(26 397)	(15,8%)	268 147	160,2%	(59 131)	184,5%	(55,4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(161 114)	(151 396)	(31 423)	19,5%	(45 213)	28,1%	(41 339)	27,3%	(30 866)	20,4%	(148 841)	98,3%	(52 673)	87,6%	(41,4%)
Capital assets	(161 114)	(151 396)	(31 423)	19,5%	(45 213)	28,1%	(41 339)	27,3%	(30 866)	20,4%	(148 841)	98,3%	(52 673)	87,6%	(41,4%)
Net Cash from/(used) Investing Activities	(161 114)	(151 396)	(31 423)	19,5%	(45 213)	28,1%	(41 339)	27,3%	(30 866)	20,4%	(148 841)	98,3%	(52 673)	87,6%	(41,4%)
Cash Flow from Financing Activities															
Receipts	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 605)	(33 605)	(9 149)	27,2%	(9 821)	29,2%	(8 486)	25,3%	(7 906)	23,5%	(35 361)	105,2%	(9 738)	158,7%	(18,8%)
Repayment of borrowing	(33 605)	(33 605)	(9 149)	27,2%	(9 821)	29,2%	(8 486)	25,3%	(7 906)	23,5%	(35 361)	105,2%	(9 738)	158,7%	(18,8%)
Net Cash from/(used) Financing Activities	(24 605)	(24 605)	(9 149)	37,2%	(9 821)	39,9%	(8 486)	34,5%	(7 906)	32,1%	(35 361)	143,7%	(9 738)	158,7%	(18,8%)
Net Increase/(Decrease) in cash held	4 116	(8 601)	89 388	2 171,8%	100 483	2 441,4%	(40 758)	473,9%	(65 169)	757,7%	83 945	(976,0%)	(121 542)	(94,4%)	(46,4%)
Cash/cash equivalents at the year begin:	114 251	66 405	66 760	58,4%	154 424	135,2%	254 907	383,9%	214 149	322,5%	66 760	100,5%	300 991	89,6%	(28,9%)
Cash/cash equivalents at the year end:	118 367	57 804	154 424	130,5%	254 907	215,4%	214 149	370,5%	148 980	257,7%	148 980	257,7%	179 449	287,2%	(17,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	5%	5	,5%	4	,4%	1 101	98,7%	1 116	2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 729	34,0%	11 678	20,1%	2 935	5,1%	23 739	40,9%	58 082	8,4%	(36)	(1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	762	,2%	285	,1%	15 223	4,0%	363 030	95,7%	379 290	54,6%	(1 792)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	520	,7%	3	-	2 385	3,4%	68 151	95,9%	71 060	10,2%	(459)	(,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 326	2,5%	4 047	2,4%	3 983	2,3%	158 546	92,8%	170 902	24,6%	(2)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	233	1,6%	97	,7%	198	1,3%	14 194	96,4%	14 722	2,1%	(58)	(,4%)	-	-
Total By Income Source	25 566	3,7%	16 116	2,3%	24 728	3,6%	628 762	90,4%	695 172	100,0%	(2 346)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 448	3,3%	1 103	1,5%	2 188	3,0%	67 586	92,2%	73 324	10,5%	(0)	-	-	-
Commercial	13 163	9,4%	9 201	6,6%	6 028	4,3%	111 566	79,7%	139 958	20,1%	(264)	(,2%)	-	-
Households	9 956	2,1%	5 811	1,2%	16 512	3,4%	449 610	93,3%	481 889	69,3%	(2 083)	(,4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 566	3,7%	16 116	2,3%	24 728	3,6%	628 762	90,4%	695 172	100,0%	(2 346)	(,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	14 879	100,0%	-	-	-	-	-	-	14 879	29,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 977	99,8%	70	,2%	-	-	5	-	36 051	70,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	50 856	99,9%	70	,1%	-	-	5	-	50 930	100,0%

Contact Details

Municipal Manager	Mr Khethuthula Joseph Zulu	039 688 2021
Chief Financial Officer	Mr Sandiso Thulshini	039 312 8301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 367 249	1 390 216	439 684	32,2%	404 356	29,6%	357 972	25,7%	195 250	14,0%	1 397 262	100,5%	165 645	89,6%	17,9%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	440 342	440 342	102 995	23,4%	119 895	27,2%	123 730	28,1%	115 817	26,3%	462 436	105,0%	102 051	102,7%	13,5%
Service charges - Waste Water Management	142 544	142 544	32 421	22,7%	35 796	25,1%	35 476	24,9%	36 076	25,3%	139 769	98,1%	27 206	93,5%	32,6%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 983	2 983	888	29,8%	594	19,9%	876	29,4%	3 115	104,4%	5 474	183,5%	1 186	145,1%	162,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	76 939	76 939	19 711	25,6%	20 600	26,8%	20 895	27,2%	22 438	29,2%	83 644	108,7%	17 842	102,9%	25,8%
Interest earned from Current and Non Current Assets	13 033	13 033	3 408	26,1%	2 064	15,8%	2 392	18,4%	2 476	19,0%	10 339	79,3%	1 603	94,4%	54,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 822	1 822	35	1,9%	9	,5%	356	19,5%	192	10,6%	593	32,5%	1 881	158,5%	(89,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 480	2 480	1 270	51,2%	244	9,8%	57	2,3%	725	29,2%	2 296	92,6%	499	82,6%	45,3%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	687 107	710 074	278 955	40,6%	225 154	32,8%	174 190	24,5%	14 412	2,0%	692 711	97,6%	13 378	81,1%	7,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	857 923	856 277	373 958	43,6%	397 818	46,4%	365 426	42,7%	374 609	43,7%	1 511 811	176,6%	372 908	173,4%	,5%
Employee related costs	293 957	297 551	152 566	51,9%	141 995	48,3%	128 193	43,1%	140 320	47,2%	563 074	189,2%	104 401	185,5%	34,4%
Remuneration of councillors	14 364	14 364	3 066	21,3%	3 828	26,7%	3 129	21,8%	3 211	22,4%	13 234	92,1%	3 119	95,7%	3,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	64 687	64 687	52 308	80,9%	66 526	102,8%	58 808	90,9%	54 464	84,2%	232 106	358,8%	46 739	246,3%	16,5%
Debt impairment	27 226	27 226	6 807	25,0%	6 807	25,0%	6 807	25,0%	4 538	16,7%	24 957	91,7%	18 611	250,6%	(75,6%)
Depreciation and amortisation	230 780	230 780	57 710	25,0%	58 562	25,4%	58 564	25,4%	58 546	25,4%	233 382	101,1%	55 909	100,6%	4,7%
Interest	4 846	5 080	11 436	236,0%	14 724	303,8%	8 626	169,8%	8 746	172,2%	43 532	856,9%	13 739	553,3%	(36,3%)
Contracted services	122 896	121 586	25 971	21,1%	36 387	29,6%	50 556	41,6%	44 257	36,4%	157 172	129,3%	55 745	155,5%	(20,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	2 407	-	2 246	-	801	-	3 563	-	9 016	-	2 256	-	57,9%
Operational costs	99 166	95 002	61 681	62,2%	66 743	67,3%	49 942	52,6%	56 964	60,0%	235 330	247,7%	72 394	248,2%	(21,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	7	-	-	-	-	-	0	-	7	-	(4)	-	(100,7%)
Surplus/(Deficit)	509 325	533 939	65 726	-	6 539	-	(7 454)	-	(179 359)	-	(114 549)	-	(207 263)	-	-
Transfers and subsidies - capital (monetary allocations)	270 733	379 894	123 365	45,6%	105 539	39,0%	62 188	16,4%	113 674	29,9%	404 766	106,5%	52 749	103,7%	115,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	780 059	913 833	189 091	-	112 078	-	54 734	-	(65 686)	-	290 217	-	(154 514)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	780 059	913 833	189 091	-	112 078	-	54 734	-	(65 686)	-	290 217	-	(154 514)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	780 059	913 833	189 091	-	112 078	-	54 734	-	(65 686)	-	290 217	-	(154 514)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	780 059	913 833	189 091	-	112 078	-	54 734	-	(65 686)	-	290 217	-	(154 514)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	270 733	400 691	107 551	39,7%	96 396	35,6%	62 187	15,5%	113 243	28,3%	379 377	94,7%	58 356	76,6%	94,1%
National Government	270 733	395 394	107 416	39,7%	90 512	33,4%	58 762	14,9%	112 267	28,4%	368 958	93,3%	51 016	73,7%	120,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	270 733	395 394	107 416	39,7%	90 512	33,4%	58 762	14,9%	112 267	28,4%	368 958	93,3%	51 016	73,7%	120,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	5 297	134	-	5 883	-	3 424	64,7%	976	18,4%	10 418	196,7%	7 340	149,1%	(86,7%)
Capital Expenditure Functional	270 733	400 691	107 551	39,7%	96 396	35,6%	62 187	15,5%	113 243	28,3%	379 377	94,7%	58 356	76,6%	94,1%
Municipal governance and administration	-	5 297	134	-	2 353	-	1 603	30,3%	976	18,4%	5 066	95,6%	7 340	146,8%	(86,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	5 297	134	-	2 353	-	1 603	30,3%	976	18,4%	5 066	95,6%	7 340	146,8%	(86,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	270 733	395 394	107 416	39,7%	94 043	34,7%	60 584	15,3%	112 267	28,4%	374 311	94,7%	51 016	73,8%	120,1%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	158 966	234 441	67 407	42,4%	37 482	23,6%	41 440	17,7%	60 758	25,9%	207 087	88,3%	40 458	69,5%	50,2%
Waste Water Management	111 767	160 953	40 010	35,8%	56 561	50,6%	19 144	11,9%	51 510	32,0%	167 224	103,9%	10 558	82,3%	387,9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	1 078 509	1 304 237	1 192 660	110,6%	810 167	75,1%	647 921	49,7%	382 595	29,3%	3 033 343	232,6%	253 290	279,2%	51,0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(311 343)	(402 066)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(311 343)	(402 066)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(311 343)	(402 066)	-	-	-	-	-	-	-	-	-	-	-	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	767 166	902 170	1 192 660	155,5%	810 167	105,6%	647 921	71,8%	382 595	42,4%	3 033 343	336,2%	253 290	452,2%	51,0%
Cash/cash equivalents at the year begin:	13 086	13 086	302 607	2 312,4%	1 496 268	11 426,1%	2 305 432	17 616,9%	2 953 358	22 568,0%	302 607	2 312,4%	3 284 868	2 307,1%	(10,1%)
Cash/cash equivalents at the year end:	780 252	915 257	1 495 266	191,6%	2 305 434	295,5%	2 953 355	322,7%	3 335 952	364,5%	3 335 952	364,5%	3 538 156	485,5%	(5,7%)

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	54 309	3,6%	42 211	2,8%	39 867	2,7%	1 357 091	90,9%	1 493 477	88,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 920	5,7%	6 325	3,3%	5 453	2,8%	170 510	88,3%	193 208	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	-	-	-	-	-	1 831	100,0%	1 831	,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 904)	95,3%	(1 011)	50,6%	929	(46,5%)	(11)	,6%	(1 998)	(,1%)	-	-	-	-
Total By Income Source	63 324	3,8%	47 524	2,8%	46 248	2,7%	1 529 421	90,7%	1 686 518	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 342	10,4%	3 414	8,2%	2 651	6,4%	31 259	75,0%	41 667	2,5%	-	-	-	-
Commercial	15 898	6,9%	8 874	3,9%	7 162	3,1%	197 639	86,1%	229 574	13,6%	-	-	-	-
Households	43 127	3,0%	35 346	2,5%	36 456	2,6%	1 300 394	91,9%	1 415 323	83,9%	-	-	-	-
Other	(45)	95,7%	(110)	242,9%	(21)	45,6%	129	(284,2%)	(45)	-	-	-	-	-
Total By Customer Group	63 324	3,8%	47 524	2,8%	46 248	2,7%	1 529 421	90,7%	1 686 518	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	-	-	30 578	5,0%	25 930	4,2%	559 966	90,8%	616 474	63,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 217	13,4%	20 076	7,0%	8 373	2,9%	218 868	76,7%	285 534	29,4%
Auditor-General	234	40,1%	41	7,1%	-	-	308	52,8%	583	,1%
Other	2 783	4,0%	2 720	3,9%	1 285	1,8%	62 764	90,2%	69 552	7,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	41 234	4,2%	53 415	5,5%	35 587	3,7%	841 907	86,6%	972 143	100,0%

Contact Details

Municipal Manager	Mr Vela Owen Mazibuko	039 688 5701
Chief Financial Officer	Mr Kushi Audan	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	234 907	232 391	80 514	34,3%	67 195	28,6%	24 535	10,6%	60 222	25,9%	232 466	100,0%	24 756	99,8%	143,3%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 909	3 909	882	22,6%	872	22,3%	860	22,0%	440	11,3%	3 055	78,1%	524	95,6%	(16,0%)
Sale of Goods and Rendering of Services	255	2 759	269	97,8%	77	29,0%	985	35,7%	1 234	44,7%	2 555	92,6%	157	147,5%	684,8%
Agency services	3 363	3 313	866	25,8%	617	18,3%	970	29,3%	487	14,7%	2 940	88,8%	654	107,5%	(25,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 500	1 000	216	14,4%	231	15,4%	242	24,2%	196	19,6%	885	88,5%	220	-	(11,0%)
Interest earned from Current and Non Current Assets	7 120	8 825	873	12,3%	2 711	38,1%	3 418	38,7%	3 624	41,1%	10 627	120,4%	3 408	132,7%	6,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	725	760	184	25,4%	186	25,6%	213	28,1%	225	29,6%	808	106,3%	176	100,8%	28,0%
Licence and permits	15	17	6	43,3%	4	26,6%	3	19,1%	4	20,9%	17	101,7%	2	76,2%	59,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	250	582	-	(458)	-	94	37,5%	-	-	218	87,1%	1 000	-	(100,0%)
Non-Exchange Revenue															
Property rates	58 991	57 671	13 768	23,3%	13 484	22,9%	14 938	25,9%	16 668	28,9%	58 658	102,1%	14 970	96,2%	11,3%
Surcharges and Taxes	4 800	-	28	,6%	(28)	(6%)	-	-	-	-	-	-	1 657	103,5%	(100,0%)
Fines, penalties and forfeits	32	65	9	26,8%	9	28,4%	9	14,0%	11	16,6%	38	57,8%	11	213,1%	1,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	150 187	147 522	61 017	40,6%	47 965	31,9%	1 012	,7%	37 528	25,4%	147 522	100,0%	1 601	100,0%	2 244,2%
Interest	4 000	6 300	1 823	45,6%	1 525	38,1%	1 790	28,4%	(194)	(3,1%)	4 944	78,5%	375	66,4%	(151,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	289 246	292 050	50 491	17,5%	60 317	20,9%	48 777	16,7%	69 016	23,6%	228 601	78,3%	60 055	133,5%	14,9%
Employee related costs	107 111	109 191	22 512	21,0%	27 098	25,3%	25 049	22,9%	24 431	22,4%	99 091	90,8%	22 660	92,8%	7,8%
Remuneration of councillors	13 998	13 998	3 073	22,0%	3 757	26,8%	3 188	22,8%	2 707	19,3%	12 725	90,9%	3 223	96,4%	(16,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	950	950	84	8,9%	144	15,2%	162	17,1%	175	18,5%	566	59,6%	1 942	40,4%	(91,0%)
Debt impairment	15 500	15 500	-	-	-	-	-	-	-	-	-	-	-	595,4%	-
Depreciation and amortisation	17 870	23 870	4 729	26,5%	4 743	26,5%	4 671	19,6%	4 757	19,9%	18 900	79,2%	4 783	84,2%	(5%)
Interest	66 680	66 110	9 732	14,6%	14 735	22,1%	6 554	9,9%	21 052	31,8%	52 073	78,8%	16 314	75,3%	29,0%
Contracted services	7 513	6 936	403	5,4%	2 268	30,2%	1 243	17,9%	1 421	20,5%	5 334	76,9%	-	-	(100,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	10 000	8 000	-	-	-	-	-	-	4 860	60,7%	4 860	60,7%	-	-	112,8%
Operational costs	49 625	47 496	9 957	20,1%	7 571	15,3%	7 909	16,7%	9 613	20,2%	35 051	73,8%	11 022	77,9%	(12,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	1	-	0	-	1	-	111	-	(99,6%)
Surplus/(Deficit)	(54 340)	(59 659)	30 023	-	6 878	-	(24 242)	-	(8 794)	-	3 865	-	(35 299)	-	-
Transfers and subsidies - capital (monetary allocations)	30 827	31 227	9 226	29,9%	6 283	20,4%	8 862	28,4%	6 856	22,0%	31 227	100,0%	3 976	100,0%	72,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(23 513)	(28 432)	39 249	-	13 161	-	(15 380)	-	(1 938)	-	35 092	-	(31 323)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(23 513)	(28 432)	39 249	-	13 161	-	(15 380)	-	(1 938)	-	35 092	-	(31 323)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	48 924	45 753	8 920	18,2%	6 625	13,5%	9 802	21,4%	14 550	31,8%	39 896	87,2%	8 991	82,9%	61,8%
National Government	30 827	31 227	8 528	27,7%	5 280	17,1%	8 204	26,3%	6 077	19,5%	28 089	89,9%	3 703	89,5%	64,1%
Provincial Government	-	-	-	-	-	-	90	-	(90)	-	-	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 827	31 227	8 528	27,7%	5 280	17,1%	8 293	26,6%	5 988	19,2%	28 089	89,9%	3 703	91,7%	61,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 098	14 526	392	2,2%	1 345	7,4%	1 508	10,4%	8 562	58,9%	11 807	81,3%	5 289	69,2%	61,9%
Capital Expenditure Functional	48 924	45 753	8 920	18,2%	6 625	13,5%	9 802	21,4%	14 550	31,8%	39 896	87,2%	8 991	82,9%	61,8%
Municipal governance and administration	8 200	5 843	12	,1%	630	7,7%	231	4,0%	4 581	78,4%	5 454	93,3%	3 275	71,4%	39,9%
Executive and Council	-	116	-	-	-	-	116	99,9%	-	-	116	99,9%	75	100,0%	-
Finance and administration	8 200	5 727	12	,1%	630	7,7%	116	2,0%	4 581	80,0%	5 338	93,2%	3 200	75,6%	43,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 315	915	-	-	-	-	90	9,8%	73	8,0%	163	17,8%	-	55,9%	(100,0%)
Community and Social Services	1 315	915	-	-	-	-	90	9,8%	73	8,0%	163	17,8%	-	55,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 410	38 060	8 908	23,2%	5 965	15,5%	9 154	24,1%	9 895	26,0%	33 923	89,1%	4 556	87,2%	117,2%
Planning and Development	31 134	28 281	8 671	27,8%	5 965	19,2%	1 857	6,6%	6 467	22,9%	22 960	81,2%	5 918	83,5%	9,3%
Road Transport	7 276	9 779	238	3,3%	-	-	7 297	74,6%	3 428	35,1%	10 963	112,1%	(1 362)	90,9%	(351,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 000	936	-	-	30	3,0%	327	35,0%	-	-	357	38,1%	1 160	75,7%	(100,0%)
Energy sources	400	-	-	-	-	-	-	-	-	-	-	-	1 132	82,6%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	936	-	-	30	4,9%	327	35,0%	-	-	357	38,1%	28	63,4%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	273 174	270 280	(22 942)	(8,4%)	64 228	23,5%	(15 750)	(5,8%)	74 041	27,4%	99 577	36,8%	7 716	9,0%	859,5%
Property rates	70 121	69 934	(167)	(2,1%)	485	,7%	(355)	(1,5%)	126	,2%	100	,1%	743	(3,3%)	(83,0%)
Service charges	5 546	5 546	38	,7%	33	,6%	102	,8%	36	,3%	209	,5%	411	,9%	(91,3%)
Other revenue	9 372	8 226	1 907	20,3%	435	4,6%	2 353	28,6%	1 971	24,0%	6 666	81,0%	2 002	79,6%	(1,6%)
Transfers and Subsidies - Operational	150 187	147 522	33 125	22,1%	50 769	33,8%	(33 182)	(22,5%)	68 185	46,2%	118 896	80,6%	(543)	(4,4%)	(12 658,5%)
Transfers and Subsidies - Capital	30 827	31 227	(60 838)	(197,4%)	7 963	25,8%	9 555	30,0%	-	-	(43 320)	(138,7%)	-	-	-
Interest	7 120	8 825	2 983	41,9%	4 544	63,8%	5 777	65,5%	3 723	42,2%	17 026	192,9%	5 103	179,4%	(27,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(260 510)	(258 947)	(10 188)	3,9%	(11 256)	4,3%	(11 612)	4,5%	(13 299)	5,1%	(46 354)	17,9%	(11 327)	17,7%	17,4%
Suppliers and employees	(252 971)	(251 985)	(10 188)	4,0%	(11 256)	4,4%	(11 612)	4,6%	(13 299)	5,3%	(46 354)	18,4%	(11 327)	17,7%	17,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 539)	(6 962)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	12 664	11 333	(33 130)	(261,6%)	52 973	418,3%	(27 361)	(241,4%)	60 741	536,0%	53 223	469,6%	(3 611)	(249,4%)	(1 782,3%)
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	(54 653)	(51 006)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(54 653)	(51 006)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(54 653)	(51 006)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(41 989)	(39 673)	(33 130)	78,9%	52 973	(126,2%)	(27 361)	69,0%	60 741	(153,1%)	53 223	(134,2%)	(3 611)	41,3%	(1 782,3%)
Cash/cash equivalents at the year begin:	111 163	105 905	109 789	98,8%	76 660	69,0%	129 632	122,4%	102 271	96,6%	109 789	103,7%	98 831	104,0%	3,5%
Cash/cash equivalents at the year end:	69 174	66 231	76 660	110,8%	129 632	187,4%	102 271	154,4%	163 012	246,1%	163 012	246,1%	95 221	153,8%	71,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 897	7,2%	717	,7%	2 635	2,4%	98 560	89,8%	109 808	85,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	521	9,3%	-	-	163	2,9%	4 905	87,8%	5 588	4,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	218	10,1%	-	-	71	3,3%	1 859	86,5%	2 148	1,7%	-	-	-	-
Interest on Arrear Debtor Accounts	(8)	(,7%)	(3)	(,3%)	(17)	(1,5%)	1 180	102,5%	1 151	,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	2%	(4)	-	-	-	10 017	99,8%	10 033	7,8%	-	-	-	-
Total By Income Source	8 648	6,7%	710	,6%	2 851	2,2%	116 521	90,5%	128 730	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 282	10,8%	(6)	-	770	3,6%	18 109	85,6%	21 156	16,4%	-	-	-	-
Commercial	3 336	6,8%	38	,1%	928	1,9%	44 450	91,2%	48 753	37,9%	-	-	-	-
Households	2 444	4,7%	(110)	(,2%)	993	1,9%	49 225	93,7%	52 552	40,8%	-	-	-	-
Other	585	9,5%	787	12,6%	160	2,5%	4 736	75,6%	6 268	4,9%	-	-	-	-
Total By Customer Group	8 648	6,7%	710	,6%	2 851	2,2%	116 521	90,5%	128 730	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 616	100,0%	-	-	-	-	-	-	10 616	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 616	100,0%	-	-	-	-	-	-	10 616	100,0%

Contact Details

Municipal Manager	Mr Nhlanhla Maxwell Mabaso	033 816 6828
Chief Financial Officer	Mr Vusumuzi Mdaloise	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	614 613	625 756	156 487	25,5%	149 466	24,3%	134 931	21,6%	123 338	19,7%	564 223	90,2%	111 903	91,1%	10,2%
Exchange Revenue															
Service charges - Electricity	173 524	170 096	30 742	17,7%	28 311	16,3%	26 221	15,4%	25 908	15,2%	111 182	65,4%	28 994	68,3%	(10,6%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 069	17 164	4 343	27,0%	4 349	27,1%	4 392	25,6%	4 405	25,7%	17 490	101,9%	2 985	86,3%	47,6%
Sale of Goods and Rendering of Services	6 335	7 071	1 356	21,4%	1 625	25,7%	1 618	22,9%	1 602	22,7%	6 202	87,7%	1 703	80,0%	(5,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 625	3 449	555	12,0%	773	16,7%	815	23,6%	701	20,3%	2 844	82,5%	653	79,4%	7,3%
Interest earned from Current and Non Current Assets	3 178	4 509	1 286	40,5%	901	28,3%	797	17,7%	972	21,6%	3 956	87,7%	1 955	143,7%	(50,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 442	1 457	353	24,5%	315	21,9%	379	26,0%	772	53,0%	1 820	124,9%	717	122,1%	7,7%
Licence and permits	3 922	4 179	1 145	29,2%	870	22,2%	1 237	29,6%	1 034	24,7%	4 286	102,6%	598	103,6%	72,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	828	1 470	1 331	160,8%	96	11,6%	(244)	(16,6%)	1 337	90,9%	2 520	171,4%	1 760	78,9%	(24,0%)
Non-Exchange Revenue															
Property rates	271 175	275 275	70 033	25,8%	68 005	25,1%	68 041	24,7%	69 001	25,1%	275 079	99,9%	65 327	102,3%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 257	3 323	50	1,5%	1 967	60,4%	39	1,2%	33	1,0%	2 089	62,9%	28	58,2%	16,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	196	95,4%	(100,0%)
Transfer and subsidies - Operational	115 580	116 076	44 483	38,5%	38 879	33,6%	28 153	24,3%	4 421	3,8%	115 946	99,9%	2 819	98,6%	56,8%
Interest	14 348	13 848	799	5,6%	3 374	23,5%	3 482	25,1%	5 065	36,6%	12 720	91,9%	2 785	89,3%	81,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	331	7 840	-	-	-	-	-	-	8 088	103,2%	8 088	103,2%	1 382	197,4%	485,2%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	614 180	645 189	146 627	23,9%	135 417	22,0%	129 456	20,1%	173 318	26,9%	584 818	90,6%	149 294	90,2%	16,1%
Employee related costs	162 029	154 741	37 050	22,9%	37 959	23,4%	37 985	24,5%	39 995	25,8%	152 989	98,9%	36 978	96,3%	8,2%
Remuneration of councillors	12 303	12 090	2 716	22,1%	2 856	23,2%	3 275	27,1%	2 905	24,0%	11 752	97,2%	2 788	98,6%	4,2%
Bulk purchases - electricity	215 706	211 206	66 014	30,6%	39 707	18,4%	40 593	19,2%	51 939	24,6%	198 254	93,9%	43 176	91,9%	20,3%
Inventory consumed	8 251	7 909	349	4,2%	1 396	16,9%	1 592	20,1%	2 093	26,5%	5 429	68,6%	933	33,1%	124,3%
Debt impairment	10 745	12 645	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 005	59 905	16 286	28,6%	12 928	22,7%	15 416	25,7%	15 173	25,3%	59 803	99,8%	11 242	93,7%	35,0%
Interest	63	54	3	4,8%	46	72,9%	1	1,6%	2	3,5%	52	96,9%	6	59,7%	(69,8%)
Contracted services	77 416	86 471	10 522	13,6%	22 669	29,3%	19 027	22,0%	21 523	24,9%	73 742	85,3%	19 364	84,5%	11,2%
Transfers and subsidies	1 752	1 857	186	10,6%	453	25,9%	350	18,9%	521	28,1%	1 510	81,3%	838	86,1%	(37,1%)
Irrecoverable debts written off	1 080	26 731	-	-	-	-	-	-	24 711	92,4%	24 711	92,4%	18 771	1 822,9%	31,6%
Operational costs	66 716	70 467	13 501	20,2%	17 404	26,1%	11 216	15,9%	14 174	20,1%	56 294	79,9%	14 364	69,8%	(1,3%)
Losses on disposal of Assets	1 114	1 114	-	-	-	-	-	-	282	25,3%	282	25,3%	843	151,5%	(66,6%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	433	(19 434)	9 861	-	14 049	-	5 476	-	(49 980)	-	(20 595)	-	(37 391)	-	-
Transfers and subsidies - capital (monetary allocations)	48 641	53 082	7 783	16,0%	17 745	36,5%	10 217	19,2%	15 844	29,8%	51 590	97,2%	22 085	90,9%	(28,3%)
Transfers and subsidies - capital (in-kind)	-	4 028	-	-	-	-	-	-	-	-	-	-	1 130	100,0%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	49 074	37 676	17 644	-	31 794	-	15 693	-	(34 136)	-	30 995	-	(14 177)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 074	37 676	17 644	-	31 794	-	15 693	-	(34 136)	-	30 995	-	(14 177)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 074	37 676	17 644	-	31 794	-	15 693	-	(34 136)	-	30 995	-	(14 177)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 074	37 676	17 644	-	31 794	-	15 693	-	(34 136)	-	30 995	-	(14 177)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	79 811	95 165	(24)	-	24	-	1 873	2,0%	(441)	(,5%)	1 432	1,5%	(800)	(,8%)	(44,9%)
National Government	47 891	47 491	-	-	0	-	216	,5%	830	1,7%	1 046	2,2%	(567)	(,1%)	(246,5%)
Provincial Government	750	2 240	-	-	-	-	-	-	177	7,9%	177	7,9%	-	-	(100,0%)
District Municipality	-	3 911	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 641	53 642	-	-	0	-	216	,4%	1 008	1,9%	1 224	2,3%	(567)	(,1%)	(277,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 170	41 523	(24)	(,1%)	24	,1%	1 657	4,0%	(1 449)	(3,5%)	208	,5%	(234)	(1,6%)	520,3%
Capital Expenditure Functional	79 811	95 165	8 986	11,3%	26 854	33,6%	19 130	20,1%	20 670	21,7%	75 640	79,5%	23 128	50,7%	(10,6%)
Municipal governance and administration	1 900	2 689	3 071	161,6%	927	48,8%	1 418	52,7%	2 049	76,2%	7 466	277,7%	9 432	250,4%	(78,3%)
Executive and Council	250	650	-	-	-	-	404	62,1%	(352)	(54,2%)	52	8,0%	(336)	(7,0%)	4,8%
Finance and administration	1 550	1 874	3 071	198,1%	927	59,8%	1 014	54,1%	2 350	125,4%	7 363	392,9%	9 767	880,4%	(75,9%)
Internal audit	100	165	-	-	-	-	-	-	51	31,1%	51	31,1%	-	-	(100,0%)
Community and Public Safety	2 390	2 649	313	13,1%	3 268	136,7%	414	15,6%	843	31,8%	4 838	182,7%	(2 035)	(8,1%)	(141,4%)
Community and Social Services	400	337	313	78,3%	3 268	817,1%	414	122,7%	183	54,3%	4 179	1 238,8%	(2 035)	(17,7%)	(109,0%)
Sport And Recreation	800	854	-	-	-	-	-	-	67	7,8%	67	7,8%	-	-	(100,0%)
Public Safety	1 190	1 458	-	-	-	-	-	-	593	40,7%	593	40,7%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	57 051	68 907	5 602	9,8%	14 583	25,6%	14 602	21,2%	15 205	22,1%	49 992	72,5%	1 845	20,4%	724,0%
Planning and Development	3 770	7 465	-	-	-	-	(379)	(5,1%)	389	5,2%	10	,1%	-	-	(100,0%)
Road Transport	53 281	61 442	5 602	10,5%	14 583	27,4%	14 981	24,4%	14 816	24,1%	49 982	81,3%	1 845	22,2%	702,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 470	20 920	-	-	8 075	43,7%	2 697	12,9%	2 572	12,3%	13 344	63,8%	13 886	74,7%	(81,5%)
Energy sources	16 120	14 993	-	-	8 075	50,1%	2 660	17,7%	2 609	17,4%	13 344	89,0%	13 886	80,2%	(81,2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 350	5 927	-	-	-	-	36	,6%	(36)	(,6%)	-	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	95 916	98 684	39 233	40,9%	31 028	32,3%	49 480	50,1%	12 676	12,8%	132 416	134,2%	12 683	156,5%	(,1%)
Cash Flow from Investing Activities															
Receipts	331	7 840	-	-	-	-	-	-	-	-	-	-	381	54,4%	(100,0%)
Proceeds on disposal of PPE	331	7 840	-	-	-	-	-	-	-	-	-	-	857	122,5%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(476)	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 782)	(109 440)	(11 959)	13,0%	(28 700)	31,3%	(18 433)	16,8%	(20 001)	18,3%	(79 094)	72,3%	(42 744)	76,0%	(53,2%)
Capital assets	(91 782)	(109 440)	(11 959)	13,0%	(28 700)	31,3%	(18 433)	16,8%	(20 001)	18,3%	(79 094)	72,3%	(42 744)	76,0%	(53,2%)
Net Cash from/(used) Investing Activities	(91 451)	(101 600)	(11 959)	13,1%	(28 700)	31,4%	(18 433)	18,1%	(20 001)	19,7%	(79 094)	77,8%	(42 363)	76,1%	(52,8%)
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	4 465	(2 916)	27 273	610,8%	2 327	52,1%	31 047	(1 064,8%)	(7 325)	251,2%	53 322	(1 828,8%)	(29 680)	(1 181,5%)	(75,3%)
Cash/cash equivalents at the year begin:	18 352	34 053	34 053	185,6%	61 326	334,2%	63 653	186,9%	94 700	278,1%	34 053	100,0%	126 260	-	(25,0%)
Cash/cash equivalents at the year end:	22 817	31 137	61 326	268,8%	63 653	279,0%	94 700	304,1%	87 374	280,6%	87 374	280,6%	96 580	1 889,1%	(9,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 334	65,3%	383	2,2%	301	1,7%	5 326	30,7%	17 345	7,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 698	16,4%	4 395	2,6%	3 562	2,1%	133 397	78,9%	169 052	71,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 123	16,1%	543	4,1%	515	3,9%	9 980	75,8%	13 161	5,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	111	10,5%	39	3,6%	38	3,6%	872	82,3%	1 060	4%	-	-	-	-
Interest on Arrear Debtor Accounts	86	2%	97	2%	119	2%	52 076	99,4%	52 377	22,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 914)	125,8%	70	(,5%)	62	(4%)	3 750	(24,9%)	(15 032)	(6,3%)	-	-	-	-
Total By Income Source	22 438	9,4%	5 528	2,3%	4 597	1,9%	205 400	86,3%	237 963	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	999	22,4%	252	5,6%	187	4,2%	3 031	67,8%	4 469	1,9%	-	-	-	-
Commercial	1 195	36,3%	173	5,2%	91	2,8%	1 835	55,7%	3 294	1,4%	-	-	-	-
Households	19 514	9,9%	4 562	2,3%	3 863	2,0%	169 535	85,9%	197 874	83,2%	-	-	-	-
Other	730	2,3%	542	1,7%	454	1,4%	30 599	94,7%	32 326	13,6%	-	-	-	-
Total By Customer Group	22 438	9,4%	5 528	2,3%	4 597	1,9%	205 400	86,3%	237 963	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(98 368)	100,0%	-	-	-	-	-	-	(98 368)	151,7%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	60	100,0%	60	(,1%)
Trade Creditors	-	-	-	-	-	-	105	100,0%	105	(,2%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 793	95,3%	1 554	4,7%	-	-	-	-	33 346	(51,4%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(66 575)	102,7%	1 554	(2,4%)	-	-	166	(,3%)	(64 856)	100,0%

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Chief Financial Officer	Ms Banell Msoni	033 239 9268

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	21 943	42 261	37 832	172,4%	34 236	156,0%	61 019	144,4%	63 299	149,8%	196 386	464,7%	(11 745)	(26,4%)	(639,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 814)	(40 730)	-	-	-	-	-	-	-	-	-	-	-	58,0%	-
Capital assets	(20 814)	(40 730)	-	-	-	-	-	-	-	-	-	-	-	58,0%	-
Net Cash from/(used) Investing Activities	(20 814)	(40 730)	-	-	-	-	-	-	-	-	-	-	-	81,9%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(223)	-	-	-	-	-	(223)	-	-	-	-
Repayment of borrowing	-	-	-	-	(223)	-	-	-	-	-	(223)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(223)	-	-	-	-	-	(223)	-	-	-	-
Net Increase/(Decrease) in cash held	1 129	1 531	37 832	3 350,9%	34 013	3 012,7%	61 019	3 986,0%	63 299	4 135,0%	196 162	12 814,1%	(11 745)	(1 740,6%)	(639,0%)
Cash/cash equivalents at the year begin:	4 952	2 304	-	-	37 832	763,9%	74 148	3 218,2%	135 167	5 866,5%	-	-	(39 939)	40,1%	(438,4%)
Cash/cash equivalents at the year end:	6 081	3 835	37 832	622,1%	74 148	1 219,3%	135 167	3 524,7%	199 906	5 212,8%	199 906	5 212,8%	(60 436)	(1 220,4%)	(430,8%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 605	92,3%	-	-	-	-	133	7,7%	1 738	1,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 741	3,2%	(56)	(1,1%)	871	1,6%	52 692	95,4%	55 247	31,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	967	2,9%	(2)	-	463	1,4%	31 738	95,7%	33 167	18,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	1,1%	-	-	9	,7%	1 145	98,2%	1 167	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(3)	16,1%	-	-	(15)	83,9%	(18)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 159	4,9%	(856)	(1,0%)	783	,9%	80 913	95,2%	84 998	48,2%	-	-	-	-
Total By Income Source	8 484	4,8%	(917)	(,5%)	2 126	1,2%	166 606	94,5%	176 299	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 484	4,8%	(917)	(,5%)	2 126	1,2%	166 606	94,5%	176 299	100,0%	-	-	-	-
Total By Customer Group	8 484	4,8%	(917)	(,5%)	2 126	1,2%	166 606	94,5%	176 299	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 883	4,3%	5 503	,8%	8 819	1,4%	606 876	93,5%	648 881	98,3%
Auditor-General	37	1,8%	-	-	19	,9%	1 974	97,2%	2 030	,3%
Other	7 135	79,4%	(741)	(8,3%)	27	,3%	2 564	26,5%	8 985	1,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34 855	5,3%	4 762	,7%	8 865	1,3%	611 415	92,7%	659 896	100,0%

Contact Details

Municipal Manager	Dr Elphas Dladla	033 263 1221
Chief Financial Officer	Mr Nlando Duma	033 263 7734

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	73 347	72 359	29 525	40,3%	9 084	12,4%	3 515	4,9%	3 612	5,0%	45 737	63,2%	2 378	95,2%	51,9%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	108	108	22	20,5%	27	24,7%	26	24,3%	26	23,8%	101	93,3%	25	83,8%	2,5%
Sale of Goods and Rendering of Services	66	81	1	2,1%	8	11,6%	0	4%	5	5,2%	14	15,5%	15	204,3%	(69,3%)
Agency services	190	240	60	31,8%	80	42,1%	133	55,6%	26	10,8%	300	124,8%	(110)	97,5%	(123,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(3)	-	(100,0%)
Interest earned from Current and Non Current Assets	3 700	650	273	7,4%	75	2,0%	4	,6%	27	4,2%	378	58,2%	772	73,8%	(96,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	899	899	122	13,6%	279	31,1%	190	21,1%	93	10,3%	685	76,1%	237	107,7%	(60,9%)
Licence and permits	50	80	11	21,9%	14	27,3%	25	31,1%	30	37,3%	79	99,2%	2	59,8%	1 645,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	70	70	110	157,0%	140	200,6%	20	29,1%	-	-	271	386,7%	6	47,0%	(100,0%)
Non-Exchange Revenue															
Property rates	10 647	10 647	5 052	47,5%	2 111	19,8%	2 078	19,5%	2 111	19,8%	11 352	106,6%	1 930	93,7%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30	487	-	-	-	-	-	-	27	5,5%	27	5,5%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 277	57 277	23 874	41,7%	6 351	11,1%	1 038	1,8%	1 268	2,2%	32 531	56,8%	(500)	95,9%	(353,6%)
Interest	310	310	(0)	-	-	-	-	-	-	-	(0)	-	3	65,4%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	73 316	71 683	19 929	27,2%	27 923	38,1%	18 386	25,6%	6 979	9,7%	73 218	102,1%	14 118	99,8%	(50,6%)
Employee related costs	42 617	42 617	12 431	29,2%	14 924	35,0%	13 161	30,9%	4 432	10,4%	44 948	105,5%	7 537	108,9%	(41,2%)
Remuneration of councillors	4 637	4 637	1 123	24,2%	1 304	28,1%	1 154	24,9%	385	8,3%	3 965	85,5%	746	93,9%	(48,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	8	-	8	-	7	-	23,0%
Debt impairment	3 018	3 018	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 269	10 269	-	-	5 385	52,4%	-	-	-	-	5 385	52,4%	-	45,0%	-
Interest	-	-	1	-	177	-	121	-	97	-	396	-	4	120,0%	2 409,0%
Contracted services	4 922	4 432	2 956	60,1%	3 786	76,9%	1 705	38,5%	650	14,7%	9 097	205,3%	1 499	127,7%	(56,6%)
Transfers and subsidies	1 200	1 200	376	31,3%	801	66,7%	373	31,1%	192	16,0%	1 742	145,2%	781	135,8%	(75,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	6 652	5 509	3 043	45,7%	1 463	22,0%	1 872	34,0%	1 214	22,0%	7 592	137,8%	3 522	109,1%	(65,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1	-	84	-	-	-	-	-	84	-	22	-	(100,0%)
Surplus/(Deficit)	31	677	9 596	-	(18 839)	-	(14 870)	-	(3 367)	-	(27 480)	-	(11 740)	-	-
Transfers and subsidies - capital (monetary allocations)	29 740	29 740	24 262	81,6%	6 852	23,0%	6 130	20,6%	4 993	16,8%	42 237	142,0%	12 876	38,8%	(61,2%)
Transfers and subsidies - capital (in-kind)	-	-	210	-	229	-	-	-	-	-	439	-	-	100,0%	-
Surplus/(Deficit) after capital transfers and contributions	29 771	30 417	34 068	-	(11 758)	-	(8 741)	-	1 626	-	15 195	-	1 136	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	29 771	30 417	34 068	-	(11 758)	-	(8 741)	-	1 626	-	15 195	-	1 136	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 771	30 417	34 068	-	(11 758)	-	(8 741)	-	1 626	-	15 195	-	1 136	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 771	30 417	34 068	-	(11 758)	-	(8 741)	-	1 626	-	15 195	-	1 136	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	29 840	28 640	22 385	75,0%	6 838	22,9%	4 875	17,0%	3 588	12,5%	37 685	131,6%	7 735	37,2%	(53,6%)
National Government	28 540	28 540	22 257	78,0%	6 838	24,0%	4 436	15,5%	3 588	12,6%	37 118	130,1%	7 028	33,5%	(49,0%)
Provincial Government	1 200	-	-	-	-	-	-	-	-	-	-	-	115	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	439	-	-	-	439	-	404	-	(100,0%)
Transfers recognised - capital	29 740	28 540	22 257	74,8%	6 838	23,0%	4 875	17,1%	3 588	12,6%	37 557	131,6%	7 547	36,2%	(52,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	100	128	128,4%	-	-	-	-	-	-	128	128,4%	189	95,0%	(100,0%)
Capital Expenditure Functional	29 840	28 640	22 385	75,0%	6 838	22,9%	4 875	17,0%	3 588	12,5%	37 685	131,6%	7 332	36,5%	(51,1%)
Municipal governance and administration	1 300	100	26	2,0%	-	-	-	-	-	-	26	25,9%	189	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	24	-	(100,0%)
Finance and administration	1 300	100	26	2,0%	-	-	-	-	-	-	26	25,9%	165	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	102	-	-	-	650	-	-	-	752	-	230	250,3%	(100,0%)
Community and Social Services	-	-	102	-	-	-	-	-	-	-	102	-	115	77,6%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	650	-	-	-	650	-	115	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 540	28 540	22 257	78,0%	6 838	24,0%	3 787	13,3%	3 588	12,6%	36 468	127,8%	6 913	32,5%	(48,1%)
Planning and Development	-	-	210	-	253	-	(454)	-	-	-	8	-	515	-	(100,0%)
Road Transport	28 540	28 540	22 047	77,2%	6 585	23,1%	4 241	14,9%	3 588	12,6%	36 460	127,8%	6 398	30,7%	(43,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	439	-	-	-	439	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	90 585	112 324	34 263	37,8%	11 515	12,7%	13 276	11,8%	46	-	59 100	52,6%	(79 098)	,3%	(100,1%)
Property rates	-	9 053	19	-	22	-	28	,3%	53	,6%	122	1,4%	20	-	170,4%
Service charges	24	24	2	8,2%	1	4,2%	4	16,7%	7	30,8%	15	60,0%	3	-	137,1%
Other revenue	8 830	14 379	308	3,5%	526	6,0%	399	2,8%	186	1,3%	1 420	9,9%	160	709,9%	16,4%
Transfers and Subsidies - Operational	47 091	57 277	13 114	27,8%	8 055	17,1%	144	,3%	(228)	(8,8%)	8 055	36,8%	(34 492)	29,3%	(99,3%)
Transfers and Subsidies - Capital	30 940	30 940	20 548	66,4%	2 834	9,2%	12 711	41,1%	-	-	36 092	116,7%	(45 564)	(38,4%)	(100,0%)
Interest	3 700	650	271	7,3%	77	2,1%	(10)	(1,1%)	28	4,3%	366	56,3%	776	143,8%	(96,4%)
Dividends															
Payments	(100 610)	(74 536)	18 150	(18,0%)	2 218	(2,2%)	-	-	-	-	20 368	(27,3%)	-	(3,8%)	-
Suppliers and employees	(99 410)	(58 563)	18 150	(18,3%)	2 218	(2,2%)	-	-	-	-	20 368	(34,8%)	-	(3,9%)	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 200)	(15 973)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(10 025)	37 788	52 413	(522,8%)	13 733	(137,0%)	13 276	35,1%	46	,1%	79 468	210,3%	(79 098)	3,8%	(100,1%)
Cash Flow from Investing Activities															
Receipts	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 920)	(31)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(29 920)	(31)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(29 920)	1 469	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 945)	39 257	52 413	(131,2%)	13 733	(34,4%)	13 276	33,8%	46	,1%	79 468	202,4%	(79 098)	24,6%	(100,1%)
Cash/cash equivalents at the year begin:	-	-	-	-	63 682	-	77 415	-	90 691	-	-	-	81 081	-	11,9%
Cash/cash equivalents at the year end:	(39 945)	39 257	52 413	(131,2%)	77 415	(193,8%)	90 691	231,0%	90 737	231,1%	90 737	231,1%	1 984	18,5%	4 473,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	143	100,0%	143	6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 083	5,3%	(14)	(,1%)	477	2,3%	18 772	92,4%	20 317	89,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	19	6,1%	-	-	8	2,6%	280	91,3%	307	1,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	7,2%	-	-	21	3,4%	544	89,4%	609	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 150	100,0%	1 150	5,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	192	100,0%	192	8%	-	-	-	-
Total By Income Source	1 145	5,0%	(14)	(,1%)	506	2,2%	21 081	92,8%	22 718	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	144	2,4%	(1)	-	62	1,0%	5 898	96,6%	6 103	26,9%	-	-	-	-
Commercial	101	5,9%	(3)	(,2%)	52	3,0%	1 565	91,3%	1 715	7,5%	-	-	-	-
Households	99	7,9%	-	-	41	3,3%	1 109	88,8%	1 249	5,5%	-	-	-	-
Other	801	5,9%	(11)	(,1%)	352	2,6%	12 509	91,6%	13 651	60,1%	-	-	-	-
Total By Customer Group	1 145	5,0%	(14)	(,1%)	506	2,2%	21 081	92,8%	22 718	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(88)	100,0%	-	-	-	-	(0)	-	(88)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(88)	100,0%	-	-	-	-	(0)	-	(88)	100,0%

Contact Details

Municipal Manager	Mr Zakhele C. Tshabalala	033 996 6001
Chief Financial Officer	Mr Nkosinomusa Mkhize	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	8 963 903	8 970 488	2 293 405	25,6%	2 124 977	23,7%	1 985 994	22,1%	1 818 722	20,3%	8 223 098	91,7%	1 194 887	79,5%	52,2%
Exchange Revenue															
Service charges - Electricity	4 297 825	4 224 358	926 873	21,6%	837 038	19,5%	817 473	19,4%	855 935	20,3%	3 437 319	81,4%	448 588	66,6%	90,8%
Service charges - Water	1 009 760	1 009 760	308 058	30,5%	262 302	26,0%	254 690	25,2%	158 463	15,7%	983 512	97,4%	165 456	85,4%	(4,2%)
Service charges - Waste Water Management	220 725	220 725	74 303	33,7%	48 539	22,0%	61 263	27,8%	60 814	27,6%	244 918	111,0%	38 799	95,9%	56,7%
Service charges - Waste Management	155 391	155 391	36 423	23,4%	36 229	23,3%	44 532	28,7%	41 794	26,9%	158 977	102,3%	25 726	88,3%	62,5%
Sale of Goods and Rendering of Services	42 043	42 043	3 574	8,5%	4 782	11,4%	3 065	7,3%	3 632	8,6%	15 053	35,8%	3 808	34,3%	(4,6%)
Agency services	765	765	968	126,6%	526	68,7%	1 461	191,1%	458	59,9%	3 414	446,3%	1 138	482,9%	(59,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	230 682	230 682	64 316	27,9%	101 866	44,2%	105 290	45,6%	116 621	50,6%	388 094	168,2%	89 948	146,9%	29,7%
Interest earned from Current and Non Current Assets	19 135	19 135	8 195	42,8%	5 409	28,3%	6 010	31,4%	12 607	65,9%	32 221	168,4%	14 923	244,4%	(15,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	113 962	113 962	7 472	6,6%	7 910	6,9%	9 504	8,3%	8 163	7,2%	33 050	29,0%	8 971	33,2%	(9,0%)
Licence and permits	2 547	2 547	508	20,0%	608	23,9%	582	22,9%	429	16,8%	2 127	83,5%	368	82,0%	16,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	204 124	204 124	23 190	11,4%	12 232	6,0%	14 616	7,2%	4 181	2,0%	54 218	26,6%	1 097	27,5%	281,2%
Non-Exchange Revenue															
Property rates	1 649 353	1 649 352	448 827	27,2%	442 840	26,8%	382 841	23,2%	419 094	25,4%	1 693 601	102,7%	327 836	89,5%	27,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 687	11 687	3 674	31,4%	2 951	25,3%	8 934	76,4%	3 804	32,6%	19 364	165,7%	19 333	225,0%	(80,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	946 343	1 026 395	357 125	37,7%	332 782	35,2%	247 731	24,1%	80 204	7,8%	1 017 842	99,2%	21 272	96,4%	277,0%
Interest	59 562	59 562	29 898	50,2%	27 266	45,8%	32 982	55,4%	33 518	56,3%	123 665	207,6%	27 624	192,6%	21,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	1 697	-	(4 979)	-	8 469	-	5 187	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	10 536	-	10 536	-	-	-	(100,0%)
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%	1 686 980	21,4%	7 155 446	90,9%	1 884 184	89,5%	(10,5%)
Employee related costs	1 847 017	1 772 841	383 824	20,8%	444 507	24,1%	380 592	21,5%	388 558	21,9%	1 597 480	90,1%	374 129	90,9%	3,9%
Remuneration of councillors	66 462	66 462	14 263	21,5%	14 356	21,6%	16 586	25,0%	13 160	18,8%	58 365	87,8%	14 254	100,9%	(7,7%)
Bulk purchases - electricity	3 145 119	3 145 119	1 134 908	36,1%	531 744	16,9%	594 651	18,9%	449 665	14,3%	2 710 967	86,2%	720 856	100,0%	(3,6%)
Inventory consumed	993 409	755 385	278 453	28,0%	284 429	28,6%	290 692	38,5%	314 527	41,6%	1 168 102	154,6%	260 054	101,5%	20,9%
Debt impairment	636 000	636 000	-	-	-	-	6 736	1,1%	1 146	2%	7 883	1,2%	3 377	2,4%	(66,1%)
Depreciation and amortisation	362 179	362 179	97 824	27,0%	98 728	27,3%	104 578	28,9%	32 909	9,1%	334 039	92,2%	109 619	82,8%	(70,0%)
Interest	42 825	37 825	5 184	12,1%	4 738	11,1%	32 737	86,5%	16 656	44,0%	59 316	156,8%	(86 741)	(73,2%)	(119,2%)
Contracted services	1 023 282	817 090	100 325	9,8%	262 078	25,6%	233 484	28,6%	358 460	43,9%	954 346	116,6%	376 215	103,6%	(4,7%)
Transfers and subsidies	69 670	69 670	13 000	18,7%	13 081	18,8%	13 781	19,8%	13 728	19,7%	53 589	76,9%	11 580	138,4%	(18,4%)
Irrecoverable debts written off	-	-	4 525	-	884	-	602	-	2 018	-	8 029	-	16 709	-	(87,9%)
Operational costs	194 308	207 870	28 616	14,7%	43 625	22,5%	35 097	16,9%	93 784	45,1%	201 122	96,8%	86 800	106,4%	8,0%
Losses on disposal of Assets	-	-	-	-	-	-	197	-	89	-	286	-	5 621	-	(98,4%)
Other Losses	-	-	(675)	-	402	-	(86)	-	2 281	-	1 923	-	(8 300)	-	(127,5%)
Surplus/(Deficit)	583 632	1 100 048	233 157	-	426 405	-	276 347	-	131 742	-	1 067 652	-	(689 296)	-	-
Transfers and subsidies - capital (monetary allocations)	456 975	488 696	39 933	8,7%	121 407	26,6%	21 660	4,4%	174 325	35,7%	357 324	73,1%	76 888	72,6%	126,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	(509 383)	-	-	-	746	-	(608 637)	-	199	-	275,4%
Surplus/(Deficit) after capital transfers and contributions	1 040 607	1 588 744	273 090	-	38 429	-	298 007	-	306 813	-	916 340	-	(612 210)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 040 607	1 588 744	273 090	-	38 429	-	298 007	-	306 813	-	916 340	-	(612 210)	-	-
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	-	306 813	-	916 340	-	(612 210)	-	-
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	-	306 813	-	916 340	-	(612 210)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
R thousands															
Capital Revenue and Expenditure															
Source of Finance	823 982	797 049	34 932	4,2%	90 180	10,9%	(115 248)	(14,5%)	41 299	5,2%	51 163	6,4%	(172 717)	20,8%	(123,9%)
National Government	325 817	345 980	22 823	7,0%	54 200	16,6%	(139 310)	(40,3%)	9 408	2,7%	(52 879)	(15,3%)	(213 597)	(12,6%)	(104,4%)
Provincial Government	131 158	131 946	7 113	5,4%	26 430	20,2%	20 532	15,6%	20 223	15,3%	74 297	56,3%	(34 106)	17,7%	(159,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	456 975	477 926	29 936	6,6%	80 630	17,6%	(118 778)	(24,9%)	29 631	6,2%	21 418	4,5%	(247 703)	1,0%	(112,0%)
Borrowing	234 316	206 616	1 199	,5%	9 551	4,1%	3 530	1,7%	4 056	2,0%	18 336	8,9%	30 093	32,2%	(86,5%)
Internally generated funds	132 691	112 507	3 797	2,9%	-	-	-	-	7 612	6,8%	11 409	10,1%	44 893	82,8%	(83,0%)
Capital Expenditure Functional	823 982	797 049	77 767	9,4%	205 039	24,9%	76 254	9,6%	298 622	37,5%	657 682	82,5%	152 738	70,1%	95,5%
Municipal governance and administration	310 625	32 448	2 505	,8%	38 667	12,4%	9 106	28,1%	55 324	170,5%	105 603	325,4%	93 044	201,9%	(40,5%)
Executive and Council	270 625	7 650	1 557	,6%	16 832	6,2%	6 648	86,9%	48 983	640,3%	74 021	967,6%	79 487	967,9%	(36,4%)
Finance and administration	40 000	24 798	948	2,4%	21 901	54,8%	2 458	9,9%	6 341	25,6%	31 648	127,6%	13 571	65,9%	(53,3%)
Internal audit	-	-	-	-	(66)	-	-	(0)	-	-	-	(67)	-	(14)	-
Community and Public Safety	170 611	149 294	11 933	7,0%	33 825	19,8%	15 755	10,6%	74 288	49,8%	135 801	91,0%	62 735	70,4%	18,4%
Community and Social Services	24 845	16 970	(13)	(,1%)	2 387	9,6%	(2 595)	(15,3%)	15 320	90,3%	15 099	89,0%	28 781	141,7%	(46,8%)
Sport And Recreation	11 933	12 166	2 222	18,6%	4 724	39,6%	843	6,9%	7 361	60,5%	15 150	124,5%	2 338	55,4%	214,9%
Public Safety	4 260	2 100	190	4,4%	21	,5%	(2 136)	(101,7%)	4 048	192,8%	2 123	101,1%	4 984	138,3%	(18,8%)
Housing	129 574	118 058	9 534	7,4%	26 692	20,6%	19 643	16,6%	47 559	40,3%	103 428	87,6%	26 632	51,5%	78,6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	124 414	183 682	37 941	30,5%	58 110	46,7%	53 876	29,3%	162 034	88,2%	311 962	169,8%	(55 867)	61,9%	(390,0%)
Planning and Development	23 450	36 591	619	2,6%	9 455	40,3%	3 128	8,5%	7 745	21,2%	20 947	57,2%	(90 500)	(8,8%)	(108,6%)
Road Transport	100 964	147 091	37 322	37,0%	48 644	48,2%	50 702	34,5%	154 289	104,9%	290 956	197,8%	34 528	180,2%	346,9%
Environmental Protection	-	-	(0)	-	11	(,0%)	47	-	-	-	58	-	105	-	(100,0%)
Trading Services	215 482	428 774	25 389	11,8%	74 446	34,5%	(1 918)	(,4%)	4 052	,9%	101 968	23,8%	43 214	45,8%	(90,6%)
Energy sources	8 000	238 758	-	-	(1 443)	(18,0%)	(17)	-	-	-	(1 460)	(6,%)	-	5,6%	-
Water Management	100 375	80 258	14 718	14,1%	25 036	44,9%	(1 314)	(1,6%)	(26 186)	(32,6%)	31 714	39,5%	27 484	68,2%	(195,3%)
Waste Water Management	97 047	102 698	8 721	9,0%	46 163	27,0%	(207)	(,2%)	13 150	12,8%	47 827	46,6%	24 602	104,0%	(46,6%)
Waste Management	10 060	7 060	2 489	24,7%	4 689	46,6%	(380)	(5,4%)	17 089	242,0%	23 888	338,4%	(8 672)	(7,0%)	(292,6%)
Other	2 850	2 850	(1)	-	(9)	(,3%)	(965)	(19,8%)	2 924	102,6%	2 350	82,4%	9 613	272,9%	(69,6%)

Net Cash from/(used) Operating Activities	568 083	776 440	239 442	42,1%	(5 349 151)	(941,6%)	154 752	19,9%	(87 529)	(11,3%)	(5 042 486)	(649,4%)	(139 694)	16,4%	(37,3%)
Cash Flow from Investing Activities															
Receipts	-	-	(355)	-	2 627	-	(1 115)	-	(1 157)	-	0	-	326	-	(454,8%)
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)	-	0	-	326	-	(454,8%)
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%	0	-	326	-	(454,8%)
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%	(88 686)	(64,9%)	(5 042 486)	(3 687,5%)	(139 368)	56,6%	(36,4%)
Cash/cash equivalents at the year begin:	301 783	495 993	-	-	239 087	79,2%	(5 107 437)	(1 029,7%)	(4 953 799)	(998,8%)	-	-	262 970	(8,7%)	(1 983,8%)
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%)	(5 042 486)	(796,9%)	(5 042 486)	(796,9%)	123 602	15,3%	(4 179,6%)

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	155 327	4,6%	47 873	1,4%	48 922	1,5%	3 099 678	92,5%	3 351 800	38,6%	-	-	24 209 316	722,3%
Trade and Other Receivables from Exchange Transactions - Electricity	397 667	44,5%	13 273	1,5%	12 683	1,4%	469 475	52,6%	893 098	10,3%	-	-	1 840 068	206,0%
Receivables from Non-exchange Transactions - Property Rates	169 614	11,7%	31 299	2,2%	31 193	2,2%	1 216 506	84,0%	1 448 612	16,7%	-	-	8 662 339	598,0%
Receivables from Exchange Transactions - Waste Water Management	32 410	6,6%	7 410	1,5%	7 409	1,5%	442 072	90,3%	489 301	5,6%	-	-	3 458 424	706,8%
Receivables from Exchange Transactions - Waste Water Management	18 518	6,9%	4 680	1,7%	4 569	1,7%	241 177	89,7%	268 945	3,1%	-	-	1 890 590	703,0%
Receivables from Exchange Transactions - Property Rental Debtors	3 796	5,4%	1 020	1,4%	1 116	1,6%	64 468	91,6%	70 400	,8%	-	-	546 336	776,0%
Interest on Arrear Debtor Accounts	110 962	5,6%	40 802	2,0%	43 681	2,2%	1 797 115	90,2%	1 992 560	23,0%	-	-	11 013 066	552,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	621	,4%	130	,1%	223	,1%	162 318	99,4%	163 292	1,9%	-	-	1 929 747	1 181,8%
Total By Income Source	888 915	10,2%	146 487	1,7%	149 797	1,7%	7 492 809	86,3%	8 678 008	100,0%	-	-	53 549 886	617,1%
Debtors Age Analysis By Customer Group														
Organs of State	97 593	38,4%	7 122	2,8%	7 780	3,1%	141 928	55,8%	254 423	2,9%	-	-	794 990	312,5%
Commercial	393 388	26,4%	27 631	1,9%	29 282	2,0%	1 037 075	69,7%	1 487 376	17,1%	-	-	6 354 633	427,2%
Households	397 933	5,7%	111 734	1,6%	112 735	1,6%	6 313 805	91,0%	6 936 208	79,9%	-	-	46 400 262	669,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	888 915	10,2%	146 487	1,7%	149 797	1,7%	7 492 809	86,3%	8 678 008	100,0%	-	-	53 549 886	617,1%

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	624 882	33,2%	156 618	8,3%	227 455	12,1%	875 558	46,5%	1 884 513	57,3%
Bulk Water	329 484	29,0%	(32 558)	(2,9%)	10 841	1,0%	827 495	72,9%	1 135 262	34,5%
PAYE deductions	(77)	-	8	-	8	-	61	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	249 290	92,8%	7 232	2,7%	1 667	,6%	10 387	3,9%	268 575	8,2%
Auditor-General	960	100,0%	-	-	-	-	-	-	960	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 204 539	36,6%	131 299	4,0%	239 970	7,3%	1 713 502	52,1%	3 289 311	100,0%

Contact Details

Municipal Manager	Mr Simon Felani Mndebele	033 392 2002
Chief Financial Officer	Mrs Neliswa Ngobho	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	151 400	151 502	50 307	33,2%	53 246	35,2%	34 267	22,6%	13 115	8,7%	150 935	99,6%	120 040	97,7%	(89,1%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	685	112	16,3%	168	24,5%	168	24,5%	168	24,5%	616	89,9%	158	96,4%	6,4%
Sale of Goods and Rendering of Services	561	681	295	52,6%	261	46,6%	48	7,1%	40	5,8%	644	94,6%	60	227,6%	(34,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 224	3 690	741	23,0%	275	8,5%	164	4,4%	2 386	64,7%	3 566	96,6%	3 135	150,5%	(23,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	316	165	42	13,4%	31	9,8%	47	28,6%	37	22,5%	158	95,6%	28	253,3%	33,7%
Licence and permits	8 351	7 404	1 613	19,3%	1 918	23,0%	1 883	25,4%	1 798	24,3%	7 214	97,4%	2 089	96,7%	(13,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	384	814	416	108,3%	249	64,7%	36	4,4%	20	2,5%	720	88,5%	47	60,7%	(57,5%)
Non-Exchange Revenue															
Property rates	31 877	31 877	7 889	24,7%	7 889	24,7%	7 889	24,7%	8 265	25,9%	31 930	100,2%	6 279	99,2%	31,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	0	18,9%	0	10,3%	0	15,7%	0	8,6%	1	53,5%	0	70,1%	(43,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	105 999	106 184	39 198	37,0%	42 455	40,1%	24 032	22,6%	401	4%	106 085	99,9%	108 243	96,3%	(99,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	157 981	177 368	48 043	30,4%	49 591	31,4%	35 451	20,0%	34 227	19,3%	167 310	94,3%	132 623	94,8%	(74,2%)
Employee related costs	59 635	59 635	13 399	22,5%	16 375	27,5%	14 124	23,7%	16 156	27,1%	60 053	100,7%	13 109	107,9%	23,2%
Remuneration of councillors	7 622	7 622	1 619	21,2%	1 625	21,3%	1 890	24,8%	1 653	21,7%	6 787	89,0%	1 631	93,0%	1,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 038	6 840	1 736	28,8%	1 798	29,8%	2 703	39,5%	612	8,9%	6 849	100,1%	2 113	107,2%	(71,1%)
Debt impairment	4 700	4 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 830	14 755	3 898	33,0%	4 011	33,9%	3 295	22,3%	3 409	23,1%	14 614	99,0%	1 775	81,5%	92,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	40 726	51 430	21 018	51,6%	15 333	37,6%	6 053	11,8%	4 639	9,0%	47 043	91,5%	86 265	81,9%	(84,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	20 144	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	890	-	266	-	1 156	-	-	-	(100,0%)
Operational costs	27 430	32 385	6 373	23,2%	10 448	38,1%	6 496	20,1%	7 491	23,1%	30 808	95,1%	7 586	104,4%	(1,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 581)	(25 866)	2 265	-	3 655	-	(1 184)	-	(21 112)	-	(16 375)	-	(12 583)	-	-
Transfers and subsidies - capital (monetary allocations)	18 159	18 159	4 102	22,6%	4 026	22,2%	4 100	22,6%	5 932	32,7%	18 159	100,0%	3 063	100,0%	93,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 578	(7 707)	6 367		7 681		2 916		(15 180)		1 784		(9 520)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 578	(7 707)	6 367		7 681		2 916		(15 180)		1 784		(9 520)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 578	(7 707)	6 367		7 681		2 916		(15 180)		1 784		(9 520)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 578	(7 707)	6 367		7 681		2 916		(15 180)		1 784		(9 520)		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	21 859	26 184	4 311	19,7%	6 641	30,4%	7 324	28,0%	9 389	35,9%	27 665	105,7%	5 462	88,7%	71,9%
National Government	18 159	18 159	3 567	19,6%	3 501	19,3%	3 702	20,4%	6 616	36,4%	17 385	95,7%	4 424	98,9%	49,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 159	18 159	3 567	19,6%	3 501	19,3%	3 702	20,4%	6 616	36,4%	17 385	95,7%	4 424	98,9%	49,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 700	8 025	744	20,1%	3 140	84,9%	3 622	45,1%	2 773	34,5%	10 280	128,1%	1 038	70,5%	167,2%
Capital Expenditure Functional	21 859	26 184	4 311	19,7%	6 641	30,4%	7 324	28,0%	9 389	35,9%	27 665	105,7%	5 462	88,7%	71,9%
Municipal governance and administration	3 550	1 990	658	18,5%	184	5,2%	2 219	111,5%	2 491	125,2%	5 552	279,0%	445	67,8%	459,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 550	1 990	658	18,5%	184	5,2%	2 219	111,5%	2 491	125,2%	5 552	279,0%	445	67,8%	459,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 377	16 377	1 972	12,0%	3 181	19,4%	3 464	21,2%	3 209	19,6%	11 826	72,2%	592	1 979,2%	442,0%
Community and Social Services	16 227	16 227	1 886	11,6%	3 181	19,6%	3 437	21,2%	1 072	6,6%	9 576	59,0%	592	-	81,0%
Sport And Recreation	-	-	-	-	-	-	-	-	2 138	-	2 138	-	-	-	(100,0%)
Public Safety	150	150	87	57,7%	-	-	27	17,9%	-	-	113	75,5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 932	7 817	1 681	87,0%	3 276	169,6%	1 641	21,0%	3 689	47,2%	10 287	131,6%	4 424	84,9%	(16,6%)
Planning and Development	-	-	-	-	-	-	-	-	1 401	-	1 401	-	-	-	(100,0%)
Road Transport	1 932	7 817	1 681	87,0%	3 276	169,6%	1 641	21,0%	2 288	29,3%	8 886	113,7%	4 424	84,9%	(46,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24				Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	164 775	164 400	95 651	58.0%	143 736	87.2%	103 833	63.2%	63 563	38.7%	406 783	247.4%	(18 974)	11.3%	(435.0%)
Property rates	30 283	30 283	8 360	27.6%	7 249	23.9%	13 564	44.0%	10 688	35.3%	39 861	131.6%	5 606	79.2%	90.7%
Service charges	749	651	149	19.9%	217	29.0%	430	66.0%	288	44.2%	1 084	166.5%	133	74.6%	116.1%
Other revenue	9 585	9 123	1 656	17.3%	1 950	20.3%	1 931	21.2%	1 836	20.1%	7 372	80.8%	2 117	4 369.8%	(13.3%)
Transfers and Subsidies - Operational	105 999	106 184	79 278	74.8%	113 895	107.4%	76 803	72.3%	48 323	45.5%	318 299	299.8%	(30 000)	1.0%	(261.1%)
Transfers and Subsidies - Capital	18 159	18 159	5 448	30.0%	19 974	110.0%	10 896	60.0%	-	-	36 318	200.0%	-	(7.4%)	-
Interest	-	-	760	-	451	-	210	-	2 428	-	3 849	-	3 170	127.5%	(23.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(144 738)	(160 024)	(38)	-	(72)	-	(71)	-	(77)	-	(257)	2%	-	-	(100.0%)
Suppliers and employees	(144 738)	(160 024)	(38)	-	(72)	-	(71)	-	(77)	-	(257)	2%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	20 037	4 376	95 613	477,2%	143 664	717,0%	103 763	2 371,1%	63 486	1 450,7%	406 526	9 289,4%	(18 974)	2 173,4%	(434,6%)
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	(25 138)	(29 962)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(25 138)	(29 962)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(25 138)	(29 962)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 101)	(25 585)	95 613	(1 874,4%)	143 664	(2 816,4%)	103 763	(405,6%)	63 486	(248,1%)	406 526	(1 588,9%)	(18 974)	(109,8%)	(434,6%)
Cash/cash equivalents at the year begin:	47 911	36 774	(176)	(4%)	95 734	199,8%	239 278	650,7%	343 103	933,0%	(176)	(5%)	106 765	,2%	221,4%
Cash/cash equivalents at the year end:	42 810	11 189	95 476	223,0%	239 282	558,9%	343 081	3 066,3%	406 370	3 631,9%	406 370	3 631,9%	68 025	367,6%	487,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 096	10,9%	(25)	(,1%)	1 012	2,7%	32 457	86,5%	37 539	82,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	83	11,2%	(0)	(,1%)	23	3,1%	632	85,8%	736	1,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 453	100,0%	7 453	16,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	,1%	3	99,9%	3	-	-	-	-	-
Total By Income Source	4 179	9,1%	(25)	(,1%)	1 034	2,3%	40 545	88,7%	45 732	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	80	7,5%	(1)	(,1%)	29	2,7%	947	89,8%	1 055	2,3%	-	-	-	-
Commercial	2 129	12,1%	(15)	(,1%)	345	2,0%	15 198	86,1%	17 666	38,6%	-	-	-	-
Households	514	7,8%	(9)	(,1%)	172	2,6%	5 841	89,6%	6 518	14,3%	-	-	-	-
Other	1 457	7,1%	-	-	488	2,4%	18 559	90,5%	20 503	44,8%	-	-	-	-
Total By Customer Group	4 179	9,1%	(25)	(,1%)	1 034	2,3%	40 545	88,7%	45 732	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31	6,1%	431	84,2%	-	-	50	9,7%	512	94,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(201)	(709,8%)	-	-	-	-	229	809,8%	28	5,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(170)	(31,5%)	431	79,8%	-	-	279	51,7%	540	100,0%

Contact Details

Municipal Manager	Mr Sanele Mngwenge	031 785 9306
Chief Financial Officer	Mr Thokozane Gambu	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	150 764	150 220	65 417	43,4%	41 719	27,7%	34 228	22,8%	8 722	5,8%	150 086	99,9%	14 093	90,0%	(38,1%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 079	1 079	268	24,9%	270	25,0%	270	25,0%	179	16,6%	987	91,5%	252	89,4%	(28,8%)
Sale of Goods and Rendering of Services	3 571	502	68	1,9%	118	3,3%	193	38,4%	124	24,6%	503	100,2%	7 059	87,3%	(98,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	144	24	14	9,6%	-	-	-	-	-	-	14	58,3%	36	101,8%	(100,0%)
Interest earned from Receivables	299	487	110	36,7%	124	41,4%	129	26,5%	90	18,4%	452	92,8%	74	97,6%	21,0%
Interest earned from Current and Non Current Assets	3 602	3 519	831	23,1%	667	18,5%	738	21,0%	636	18,1%	2 873	81,6%	386	79,6%	64,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	910	1 009	219	24,1%	253	27,8%	864	85,6%	(116)	(11,5%)	1 220	120,8%	325	82,0%	(135,7%)
Licence and permits	13	37	9	73,7%	9	66,7%	6	16,4%	4	11,5%	28	76,6%	3	89,2%	53,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	945	1 211	140	14,8%	218	23,1%	195	16,1%	109	9,0%	662	54,7%	164	111,5%	(33,2%)
Non-Exchange Revenue															
Property rates	28 889	28 889	19 463	67,4%	3 617	12,5%	4 211	14,6%	2 110	7,3%	29 400	101,8%	2 759	101,5%	(23,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 376	30	222	9,3%	1	-	(216)	(714,0%)	1	2,9%	8	25,1%	1 215	79,0%	(99,9%)
Licences or permits	2 723	2 729	622	22,8%	578	21,2%	779	28,6%	708	25,9%	2 687	98,4%	457	84,8%	56,1%
Transfer and subsidies - Operational	106 214	108 075	42 999	40,5%	35 151	33,1%	26 290	24,3%	2 243	2,1%	106 684	98,7%	1 364	97,0%	64,5%
Interest	-	2 629	452	-	714	-	768	29,2%	1 211	46,1%	3 145	119,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	1 423	-	1 423	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	172 981	175 901	38 175	22,1%	43 647	25,2%	38 953	22,1%	71 523	40,7%	192 298	109,3%	45 193	95,5%	58,3%
Employee related costs	73 130	78 721	17 798	24,3%	21 812	29,8%	18 462	23,5%	18 987	24,1%	77 060	97,9%	17 508	102,4%	8,5%
Remuneration of councillors	7 219	6 719	1 496	20,7%	1 853	25,7%	1 532	22,8%	1 641	24,4%	6 522	97,1%	1 487	96,2%	10,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 704	4 487	838	22,6%	818	22,1%	1 070	23,8%	953	21,2%	3 678	82,0%	1 103	91,1%	(13,7%)
Debt impairment	6 782	6 782	1 681	24,8%	1 623	23,9%	107	1,6%	200	3,0%	3 611	53,2%	592	79,3%	(66,2%)
Depreciation and amortisation	20 456	20 456	4 276	20,9%	4 290	21,0%	4 240	20,7%	34 105	166,7%	46 911	229,3%	4 595	85,2%	642,3%
Interest	421	1 110	5	1,2%	4	,9%	2	,2%	1	,1%	12	1,1%	6	8,3%	(86,5%)
Contracted services	35 552	34 356	7 341	20,6%	5 301	14,9%	8 457	24,6%	10 838	31,5%	31 938	93,0%	14 789	94,8%	(26,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	124	87,1%	(100,0%)
Irrecoverable debts written off	-	119	-	-	-	-	-	-	119	100,0%	119	100,0%	-	-	(100,0%)
Operational costs	25 718	23 152	4 740	18,4%	7 947	30,9%	5 082	22,0%	4 678	20,2%	22 448	97,0%	4 989	93,2%	(6,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 217)	(25 681)	27 242	-	(1 928)	-	(4 725)	-	(62 801)	-	(42 212)	-	(31 100)	-	-
Transfers and subsidies - capital (monetary allocations)	22 125	23 225	6 167	27,9%	7 648	34,6%	3 000	12,9%	6 429	27,7%	23 244	100,1%	5 191	100,1%	23,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(92)	(2 456)	33 410	-	5 720	-	(1 725)	-	(56 372)	-	(18 968)	-	(25 910)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(92)	(2 456)	33 410	-	5 720	-	(1 725)	-	(56 372)	-	(18 968)	-	(25 910)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(92)	(2 456)	33 410	-	5 720	-	(1 725)	-	(56 372)	-	(18 968)	-	(25 910)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(92)	(2 456)	33 410	-	5 720	-	(1 725)	-	(56 372)	-	(18 968)	-	(25 910)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	22 214	23 603	5 460	24,6%	6 746	30,4%	2 333	9,9%	5 835	24,7%	20 373	86,3%	5 726	82,3%	1,9%
National Government	19 925	19 925	5 363	26,9%	5 425	27,2%	1 880	9,4%	5 134	25,8%	17 802	89,3%	4 180	83,1%	22,8%
Provincial Government	2 288	3 388	-	-	1 226	53,6%	453	13,4%	604	17,8%	2 283	67,4%	348	-	73,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 214	23 314	5 363	24,1%	6 651	29,9%	2 333	10,0%	5 738	24,6%	20 085	86,1%	4 528	84,7%	26,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	289	97	-	95	-	-	-	96	33,3%	288	99,8%	1 198	71,4%	(92,0%)
Capital Expenditure Functional	24 090	44 731	5 582	23,2%	7 055	29,3%	3 510	7,8%	6 374	14,2%	22 520	50,3%	5 854	82,8%	8,9%
Municipal governance and administration	1 473	20 804	14	1,0%	215	14,6%	1 141	5,5%	578	2,8%	1 947	9,4%	802	76,4%	(28,0%)
Executive and Council	425	550	-	-	150	35,3%	45	8,2%	319	57,9%	513	93,4%	824	97,2%	(61,3%)
Finance and administration	1 048	20 254	14	1,3%	65	6,2%	1 096	5,4%	259	1,3%	1 434	7,1%	(22)	68,0%	(1 301,7%)
Internal audit	238	253	104	43,6%	-	-	-	-	34	13,4%	157	62,0%	32	-	-
Community and Public Safety	88	103	-	-	-	-	19	18,4%	34	32,9%	53	51,3%	32	53,4%	6,2%
Community and Social Services	150	150	104	69,3%	-	-	-	-	-	-	104	69,3%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 379	23 674	5 464	24,4%	6 841	30,6%	2 350	9,9%	5 762	24,3%	20 416	86,2%	5 020	83,8%	14,8%
Planning and Development	2 290	3 486	-	-	1 310	57,2%	449	12,9%	603	17,3%	2 362	67,8%	128	579,7%	370,6%
Road Transport	20 089	20 188	5 464	27,2%	5 531	27,5%	1 901	9,4%	5 159	25,6%	18 054	89,4%	4 892	83,3%	5,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	174 311	176 604	116 291	66.7%	93 674	53.7%	19 446	11.0%	12 937	7.3%	242 347	137.2%	59 053	163.7%	(78.1%)
Property rates	26 549	24 204	1 355	5.1%	9 540	35.9%	6 441	26.6%	6 541	27.0%	23 875	98.6%	16 159	169.2%	(59.5%)
Service charges	969	969	147	15.2%	298	30.8%	215	22.2%	194	20.0%	855	88.2%	242	111.5%	(19.8%)
Other revenue	11 443	11 768	33 801	295.4%	17 253	150.8%	619	5.3%	4 837	41.1%	56 511	480.2%	13 473	163.7%	(64.1%)
Transfers and Subsidies - Operational	106 416	108 162	59 248	55.7%	49 092	46.1%	7 291	6.7%	120	1.1%	115 751	107.0%	15 745	159.0%	(99.2%)
Transfers and Subsidies - Capital	25 230	25 225	21 333	84.6%	16 904	67.0%	4 065	16.0%	-	-	42 302	167.7%	13 201	198.2%	(100.0%)
Interest	3 703	6 277	407	11.0%	586	15.8%	815	13.1%	1 245	19.8%	3 052	48.6%	233	18.5%	434.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 271)	(144 034)	(15 284)	11.1%	(14 751)	10.7%	(17 418)	12.1%	(17 560)	12.2%	(65 013)	45.1%	(17 352)	46.5%	1.2%
Suppliers and employees	(137 850)	(142 924)	(15 284)	11.1%	(14 751)	10.7%	(17 418)	12.2%	(17 560)	12.3%	(65 013)	45.5%	(17 352)	46.6%	1.2%
Finance charges	(421)	(1 110)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	36 039	32 570	101 007	280,3%	78 922	219,0%	2 027	6,2%	(4 623)	(14,2%)	177 334	544,5%	41 701	650,5%	(111,1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 519)	(24 908)	(5 699)	24,2%	(6 909)	29,4%	(3 135)	12,6%	(5 681)	22,8%	(21 425)	86,0%	(5 982)	84,4%	(5,0%)
Capital assets	(23 519)	(24 908)	(5 699)	24,2%	(6 909)	29,4%	(3 135)	12,6%	(5 681)	22,8%	(21 425)	86,0%	(5 982)	84,4%	(5,0%)
Net Cash from/(used) Investing Activities	(23 519)	(24 908)	(5 699)	24,2%	(6 909)	29,4%	(3 135)	12,6%	(5 681)	22,8%	(21 425)	86,0%	(5 982)	84,4%	(5,0%)
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	12 521	7 662	95 308	761,2%	72 013	575,1%	(1 108)	(14,5%)	(10 305)	(134,5%)	155 909	2 034,7%	35 719	2 444,1%	(128,8%)
Cash/cash equivalents at the year begin:	21 594	11 871	11 871	55,0%	107 179	496,3%	179 192	1 509,5%	214 843	1 809,8%	11 871	100,0%	194 714	100,1%	10,3%
Cash/cash equivalents at the year end:	34 115	19 533	107 179	314,2%	179 192	525,3%	214 843	1 099,9%	204 539	1 047,1%	204 539	1 047,1%	230 433	840,9%	(11,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	658	1,9%	732	2,1%	619	1,7%	33 423	94,3%	35 431	65,8%	(311)	(,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	125	4,3%	66	2,3%	61	2,1%	2 657	91,4%	2 908	5,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	299	1,9%	284	1,8%	278	1,8%	14 587	94,4%	15 447	28,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	34,7%	-	-	-	-	29	65,3%	44	,1%	(50)	(112,9%)	-	-
Total By Income Source	1 097	2,0%	1 081	2,0%	957	1,8%	50 695	94,2%	53 830	100,0%	(361)	(,7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	114	,9%	72	,6%	47	,4%	12 484	98,2%	12 717	23,6%	(52)	(,4%)	-	-
Commercial	74	15,7%	75	15,8%	51	10,8%	272	57,6%	472	9%	(18)	(3,9%)	-	-
Households	908	2,2%	935	2,3%	859	2,1%	37 940	93,4%	40 641	75,5%	(291)	(,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 097	2,0%	1 081	2,0%	957	1,8%	50 695	94,2%	53 830	100,0%	(361)	(,7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82	100,0%	-	-	-	-	-	-	82	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	82	100,0%	-	-	-	-	-	-	82	100,0%

Contact Details

Municipal Manager	Mr B E Mewane	033 212 2155
Chief Financial Officer	Mr M Ngcobo	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 496 646	1 470 621	482 432	32,2%	434 803	29,1%	357 255	24,3%	116 618	7,9%	1 391 108	94,6%	156 570	100,1%	(25,5%)	
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	556 913	479 689	114 788	20,6%	113 130	20,3%	109 601	22,8%	72 472	15,1%	409 991	85,5%	105 106	97,2%	(31,0%)	
Service charges - Waste Water Management	62 635	62 635	15 463	24,7%	15 825	25,3%	15 886	25,4%	8 798	14,0%	55 971	89,4%	14 238	104,1%	(38,2%)	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	-	15	34	-	31	-	(50)	(342,4%)	-	-	15	100,0%	20	-	(100,0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	73 959	90 110	25 213	34,1%	25 796	34,9%	25 615	28,4%	8 886	9,9%	85 510	94,9%	23 183	107,9%	(61,7%)	
Interest earned from Current and Non Current Assets	25 713	34 307	10 593	41,2%	7 883	30,7%	6 954	20,3%	6 803	19,8%	32 233	94,0%	11 426	116,5%	(40,5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licence and permits	429	170	-	-	-	-	123	72,2%	35	20,4%	157	92,6%	-	-	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	416 545	443 243	316 341	75,9%	272 138	65,3%	199 127	44,9%	(340 828)	(76,9%)	446 779	100,8%	(351 208)	100,1%	(3,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	360 452	360 452	-	-	-	-	-	-	360 452	100,0%	360 452	100,0%	353 805	100,0%	1,9%	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 386 036	1 454 414	276 245	19,9%	482 275	34,8%	472 349	32,5%	561 673	38,6%	1 792 543	123,2%	225 471	76,8%	149,1%	
Employee related costs	365 584	356 444	79 480	21,7%	97 526	26,7%	87 876	24,7%	82 712	23,2%	347 594	97,5%	77 962	99,0%	6,1%	
Remuneration of councillors	16 484	16 319	3 764	22,8%	4 621	28,0%	3 972	24,3%	4 002	24,5%	16 359	100,2%	3 924	95,4%	2,0%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	296 339	265 676	66 371	22,4%	39 836	13,4%	29 166	11,0%	123 529	46,5%	258 902	97,5%	11 188	59,3%	1 004,1%	
Debt impairment	167 840	235 000	-	-	199 143	118,7%	-	-	-	-	199 143	84,7%	-	-	(31,6%)	
Depreciation and amortisation	60 943	60 943	15 231	25,0%	15 254	25,0%	15 353	25,2%	15 076	24,7%	60 914	100,0%	13 275	92,3%	13,6%	
Interest	15 921	15 921	3 972	24,9%	3 903	24,5%	3 681	23,1%	3 648	22,9%	15 204	95,5%	(7 155)	32,4%	(151,0%)	
Contracted services	244 121	262 843	46 058	18,9%	76 904	31,5%	63 329	24,1%	70 278	26,7%	256 570	97,6%	71 358	93,3%	(1,5%)	
Transfers and subsidies	12 900	279	12 200	94,6%	500	3,9%	210	75,5%	-	-	12 910	4 630,7%	357	98,1%	(100,0%)	
Irrecoverable debts written off	-	-	-	-	-	-	520	-	243 761	-	244 280	-	360	-	67 678,5%	
Operational costs	100 078	98 174	19 548	19,5%	22 423	22,4%	19 583	19,9%	24 434	24,9%	85 987	87,6%	31 293	94,1%	(21,9%)	
Losses on disposal of Assets	-	120	-	-	-	-	120	100,0%	16	13,7%	136	113,7%	39	100,0%	(58,1%)	
Other Losses	105 826	142 696	29 621	28,0%	22 165	20,9%	248 539	174,2%	(5 783)	(4,1%)	294 542	206,4%	22 870	112,9%	(125,3%)	
Surplus/(Deficit)	110 610	16 207	206 187	-	(47 472)	-	(115 094)	-	(445 055)	-	(401 435)	-	(68 901)	-	-	
Transfers and subsidies - capital (monetary allocations)	196 255	179 310	68 337	34,8%	32 927	16,8%	27 857	15,5%	46 387	25,9%	175 508	97,9%	42 109	99,2%	10,2%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	2 793	100,0%	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	306 865	195 517	274 524	-	(14 545)	-	(87 237)	-	(398 669)	-	(225 927)	-	(23 999)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	306 865	195 517	274 524	-	(14 545)	-	(87 237)	-	(398 669)	-	(225 927)	-	(23 999)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	306 865	195 517	274 524	-	(14 545)	-	(87 237)	-	(398 669)	-	(225 927)	-	(23 999)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	306 865	195 517	274 524	-	(14 545)	-	(87 237)	-	(398 669)	-	(225 927)	-	(23 999)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	184 264	136 313	37 499	20,4%	31 312	17,0%	21 011	15,4%	233 588	171,4%	323 409	237,3%	(79 790)	31,2%	(392,8%)	
National Government	170 657	128 541	37 109	21,7%	28 632	16,8%	16 164	12,6%	212 497	165,3%	294 402	229,0%	(99 467)	20,7%	(313,6%)	
Provincial Government	-	-	-	-	-	-	2 680	-	(2 680)	-	-	-	-	-	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	170 657	128 541	37 109	21,7%	28 632	16,8%	18 844	14,7%	209 817	163,2%	294 402	229,0%	(99 467)	20,7%	(310,9%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	13 607	7 772	390	2,9%	2 680	19,7%	2 166	27,9%	23 771	305,9%	29 006	373,2%	19 677	86,5%	20,8%	
Capital Expenditure Functional	184 264	136 313	37 499	20,4%	31 312	17,0%	21 011	15,4%	233 588	171,4%	323 409	237,3%	(80 682)	31,1%	(389,5%)	
Municipal governance and administration	9 639	4 200	367	3,8%	2 583	26,8%	2 166	51,6%	1 218	29,0%	6 335	150,8%	(299)	57,5%	(507,7%)	
Executive and Council	-	-	-	-	-	-	-	-	10	-	10	-	-	100,0%	(100,0%)	
Finance and administration	9 639	4 200	367	3,8%	2 583	26,8%	2 166	51,6%	1 208	28,8%	6 325	150,6%	(299)	57,3%	(504,3%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	2 668	1 060	-	-	97	3,6%	-	-	702	66,2%	799	75,3%	(363)	38,6%	(293,5%)	
Community and Social Services	2 668	1 060	-	-	60	2,3%	-	-	702	66,2%	762	71,9%	310	47,2%	126,2%	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	37	-	-	-	-	-	37	-	(673)	34,1%	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	373	161,6%	(100,0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	373	161,6%	(100,0%)	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	171 957	131 053	37 131	21,6%	28 632	16,7%	18 844	14,4%	231 667	176,8%	316 275	241,3%	(80 394)	29,9%	(388,2%)	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	171 957	131 053	37 131	21,6%	28 632	16,7%	18 844	14,4%	231 667	176,8%	316 275	241,3%	(80 394)	29,9%	(388,2%)	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	1 379 335	1 376 144	1 715 570	124.4%	1 377 907	99.9%	1 373 039	99.8%	485 626	35.3%	4 952 142	359.9%	487 995	167.0%	(.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	379 877	314 466	4 574	1.2%	7 265	1.9%	9 631	3.1%	6 503	2.1%	27 973	8.9%	4 197	4.3%	55.0%
Other revenue	360 945	360 664	35 048	9.7%	231 523	64.1%	412 486	114.4%	13 397	3.7%	692 454	192.0%	309 571	90.3%	(95.7%)
Transfers and Subsidies - Operational	416 545	443 243	949 970	228.1%	663 297	159.2%	406 762	91.8%	246 140	55.5%	2 266 169	511.3%	141 833	399.6%	73.5%
Transfers and Subsidies - Capital	196 255	179 310	573 678	292.3%	122 897	62.6%	197 158	110.0%	98 753	55.1%	992 486	553.5%	10 000	115.5%	887.5%
Interest	25 713	78 461	152 299	593.3%	352 925	1 372.6%	347 002	442.2%	120 833	154.0%	973 060	2 240.2%	22 934	124.6%	439.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(998 514)	(1 261 704)	(334 704)	33.5%	(124 326)	12.5%	(134 095)	10.6%	(719 423)	57.0%	(1 312 547)	104.0%	(318 212)	147.5%	126.1%
Suppliers and employees	(982 593)	(1 245 793)	(326 584)	33.2%	(124 326)	12.7%	(126 294)	10.1%	(719 423)	57.7%	(1 296 626)	104.1%	(336 984)	150.5%	113.5%
Finance charges	(15 921)	(15 921)	(8 120)	51.0%	-	-	(7 801)	49.0%	-	-	(15 921)	100.0%	18 771	(7.9%)	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	380 821	114 440	1 380 866	362,6%	1 253 582	329,2%	1 238 944	1 082,6%	(233 796)	(204,3%)	3 639 595	3 180,3%	169 782	217,7%	(237,7%)
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	(211 903)	(163 440)	-	-	(967)	,5%	-	-	-	-	(967)	,6%	(9 070)	21,2%	(100,0%)
Capital assets	(211 903)	(163 440)	-	-	(967)	,5%	-	-	-	-	(967)	,6%	(9 070)	21,2%	(100,0%)
Net Cash from/(used) Investing Activities	(211 903)	(163 440)	-	-	(967)	,5%	-	-	-	-	(967)	,6%	(9 070)	21,2%	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	24	-	50	-	47	-	35	-	156	-	25	-	37,5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	24	-	50	-	47	-	35	-	156	-	25	-	37,5%
Payments	(15 160)	(15 160)	(7 421)	49,0%	-	-	(7 739)	51,1%	-	-	(15 161)	100,0%	27 851	-	(100,0%)
Repayment of borrowing	(15 160)	(15 160)	(7 421)	49,0%	-	-	(7 739)	51,1%	-	-	(15 161)	100,0%	27 851	-	(100,0%)
Net Cash from/(used) Financing Activities	(15 160)	(15 160)	(7 397)	48,8%	50	(,3%)	(7 692)	50,7%	35	(,2%)	(15 005)	99,0%	27 877	-	(99,9%)
Net Increase/(Decrease) in cash held	153 757	(64 160)	1 373 469	893,3%	1 252 664	814,7%	1 231 252	(1 919,0%)	(233 762)	364,3%	3 623 624	(5 647,8%)	188 589	621,5%	(224,0%)
Cash/cash equivalents at the year begin:	299 809	228 227	(10 561)	(3,5%)	1 373 475	458,1%	2 628 141	1 150,7%	3 857 406	1 690,2%	(10 561)	(4,6%)	869 893	-	343,4%
Cash/cash equivalents at the year end:	453 567	164 067	1 373 465	302,8%	2 626 131	579,0%	3 857 406	2 351,1%	3 623 630	2 208,6%	3 623 630	2 208,6%	1 058 464	237,3%	242,3%

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	81 352	8,8%	64	-	26 370	2,8%	820 420	88,4%	928 207	69,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 241	9,0%	(67)	(,1%)	3 699	3,3%	99 338	87,7%	113 212	8,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(91)	100,0%	(91)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(323)	100,0%	(323)	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 965	1,7%	64	-	10 156	3,4%	282 680	94,9%	297 865	22,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(224)	(6,5%)	(61)	(1,8%)	(24)	(,7%)	3 750	109,0%	3 441	,3%	-	-	-	-
Total By Income Source	96 334	7,2%	1	-	40 202	3,0%	1 205 774	89,8%	1 342 311	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 231	11,5%	9	-	1 236	2,3%	46 624	86,2%	54 099	4,0%	-	-	-	-
Commercial	7 781	17,8%	4	-	2 340	5,4%	33 480	76,8%	43 606	3,2%	-	-	-	-
Households	69 340	6,4%	(77)	-	29 764	2,8%	979 601	90,8%	1 078 628	80,4%	-	-	-	-
Other	12 983	7,8%	65	-	6 862	4,1%	146 068	88,0%	165 978	12,4%	-	-	-	-
Total By Customer Group	96 334	7,2%	1	-	40 202	3,0%	1 205 774	89,8%	1 342 311	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	181	100,0%	-	-	-	-	-	-	181	9,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 811	100,0%	-	-	-	-	-	-	1 811	90,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 993	100,0%	-	-	-	-	-	-	1 993	100,0%

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Chief Financial Officer	Mr Vusi Kunene	033 897 6715

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	232 263	231 178	87 052	37,5%	71 565	30,8%	61 424	26,6%	12 961	5,6%	233 002	100,8%	11 517	99,8%	12,5%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 014	2 014	487	24,2%	492	24,4%	495	24,6%	491	24,4%	1 965	97,6%	477	91,6%	3,0%
Sale of Goods and Rendering of Services	6 424	6 428	232	3,6%	206	3,2%	5 732	89,2%	268	4,2%	6 438	100,1%	94	94,6%	(115,6%)
Agency services	1 876	1 267	555	29,6%	295	15,7%	440	34,8%	621	49,0%	1 911	150,9%	420	99,4%	48,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	736	736	248	33,6%	264	35,9%	281	38,2%	297	40,4%	1 091	148,2%	235	113,3%	26,5%
Interest earned from Current and Non Current Assets	5 077	5 077	1 449	28,5%	1 287	25,4%	818	16,1%	553	10,9%	4 107	80,9%	1 269	114,5%	(56,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	953	968	291	30,6%	340	35,7%	301	31,1%	(101)	(10,4%)	831	85,9%	423	157,7%	(123,8%)
Licence and permits	2 126	1 804	482	22,7%	570	26,8%	422	23,4%	422	23,4%	1 896	105,1%	509	96,9%	(17,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8	84	4	55,6%	48	595,5%	24	28,1%	5	5,8%	81	96,5%	2	103,0%	215,0%
Non-Exchange Revenue															
Property rates	30 201	30 201	7 591	25,1%	7 665	25,4%	7 669	25,4%	7 743	25,6%	30 668	101,5%	6 809	91,4%	13,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	429	127	45	10,5%	26	6,0%	52	40,9%	59	46,2%	181	142,5%	47	79,3%	23,9%
Licences or permits	237	289	92	38,8%	96	40,3%	123	42,5%	96	33,1%	406	140,6%	99	126,4%	(3,8%)
Transfer and subsidies - Operational	174 844	174 844	73 433	42,0%	58 106	33,2%	42 848	24,5%	572	3%	174 959	100,1%	883	100,3%	(35,2%)
Interest	7 339	7 339	2 142	29,2%	2 170	29,6%	2 220	30,2%	1 935	26,4%	8 467	115,4%	2 056	106,6%	(5,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	251 944	281 170	58 916	23,4%	83 089	33,0%	65 908	23,4%	81 962	29,2%	289 875	103,1%	53 973	94,4%	51,9%
Employee related costs	132 906	142 817	34 175	25,7%	34 894	26,3%	35 872	25,1%	33 984	23,8%	138 925	97,3%	31 668	101,7%	7,3%
Remuneration of councillors	12 552	12 432	2 914	23,2%	2 914	23,2%	3 457	27,8%	2 992	24,1%	12 277	98,8%	2 909	98,2%	2,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 365	2 276	512	21,7%	577	24,4%	441	19,4%	60	2,6%	1 590	69,9%	379	112,0%	(84,2%)
Debt impairment	9 487	9 487	-	-	3 735	39,4%	-	-	-	-	3 735	39,4%	-	-	-
Depreciation and amortisation	39 458	39 458	-	-	16 642	42,2%	8 183	20,7%	6 094	15,4%	30 919	78,4%	-	57,3%	(100,0%)
Interest	2 497	1 217	-	-	-	-	718	59,0%	718	59,0%	718	59,0%	-	-	(100,0%)
Contracted services	24 739	39 602	11 889	48,1%	13 002	52,6%	8 621	21,8%	6 142	15,5%	39 654	100,1%	11 468	115,5%	(46,4%)
Transfers and subsidies	236	236	64	27,1%	54	22,9%	59	25,0%	61	26,0%	238	101,0%	59	109,3%	4,1%
Irrecoverable debts written off	210	210	125	59,8%	165	78,9%	195	93,1%	23 400	11 153,3%	23 886	11 385,0%	133	253,0%	17 502,8%
Operational costs	27 495	33 435	9 237	33,6%	11 105	40,4%	9 079	27,2%	8 512	25,5%	37 932	113,4%	8 592	114,0%	(9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	(1 234)	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 681)	(49 992)	28 136	-	(11 524)	-	(4 484)	-	(69 001)	-	(56 874)	-	(42 456)	-	-
Transfers and subsidies - capital (monetary allocations)	51 547	53 047	27 904	54,1%	18 837	36,5%	5 925	11,2%	381	7%	53 047	100,0%	36 313	100,0%	(99,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 866	3 055	56 040		7 313		1 441		(68 620)		(3 827)		(6 143)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	31 866	3 055	56 040		7 313		1 441		(68 620)		(3 827)		(6 143)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 866	3 055	56 040		7 313		1 441		(68 620)		(3 827)		(6 143)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 866	3 055	56 040		7 313		1 441		(68 620)		(3 827)		(6 143)		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	66 997	87 073	(68 584)	(102,4%)	14 587	21,8%	50 562	58,1%	20 525	23,6%	17 089	19,6%	22 126	87,9%	(7,2%)
National Government	44 823	46 128	(6 827)	(15,2%)	14 201	31,7%	49 573	107,5%	(15 956)	(34,6%)	40 991	88,9%	28 435	99,2%	(156,1%)
Provincial Government	-	-	(3 623)	-	-	-	-	-	-	-	(3 623)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	591	-	(100,0%)
Transfers recognised - capital	44 823	46 128	(10 450)	(23,3%)	14 201	31,7%	49 573	107,5%	(15 956)	(34,6%)	37 367	81,0%	29 026	98,5%	(155,0%)
Borrowing	21 739	21 739	-	-	-	-	-	-	17 348	79,8%	17 348	79,8%	-	-	(100,0%)
Internally generated funds	435	19 206	(58 134)	(13 370,8%)	386	88,8%	989	5,1%	19 133	99,6%	(37 626)	(195,9%)	(6 900)	(598,1%)	(377,3%)
Capital Expenditure Functional	66 997	87 073	(68 584)	(102,4%)	14 587	21,8%	50 562	58,1%	20 525	23,6%	17 089	19,6%	22 126	87,9%	(7,2%)
Municipal governance and administration	21 739	22 565	(20 664)	(95,1%)	386	1,8%	(115)	(5%)	17 348	76,9%	(3 045)	(13,5%)	(6 900)	(843,8%)	(351,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	21 739	22 565	(20 664)	(95,1%)	386	1,8%	(115)	(5%)	17 348	76,9%	(3 045)	(13,5%)	(6 900)	(843,8%)	(351,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	(6 355)	-	-	-	-	-	-	-	(6 355)	-	-	-	-
Community and Social Services	-	-	(819)	-	-	-	-	-	-	-	(819)	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	(5 535)	-	-	-	-	-	-	-	(5 535)	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 258	64 509	(35 863)	(79,2%)	14 201	31,4%	50 490	78,3%	3 149	4,9%	31 976	49,6%	29 026	98,5%	(89,2%)
Planning and Development	45 258	64 509	(35 276)	(77,9%)	14 201	31,4%	50 490	78,3%	3 149	4,9%	32 563	50,5%	29 026	98,5%	(89,2%)
Road Transport	-	-	(587)	-	-	-	-	-	-	-	(587)	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	(2 078)	-	-	-	186	-	29	-	(1 863)	-	-	270,8%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(2 078)	-	-	-	186	-	29	-	(1 863)	-	-	270,8%	(100,0%)
Other	-	-	(3 623)	-	-	-	-	-	-	-	(3 623)	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2023/24 to Q4 of 2024/25
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	266 944	268 242	94 233	35.3%	14 684	5.5%	17 694	6.6%	11 249	4.2%	137 860	51.4%	8 029	1.9%	40.1%
Property rates	21 745	22 651	6 397	29.4%	8 461	38.9%	6 232	27.5%	5 909	26.1%	26 998	119.2%	6 556	80.5%	8.9%
Service charges	255	301	215	84.5%	182	71.6%	232	74.1%	201	66.9%	822	273.1%	196	210.4%	2.5%
Other revenue	6 775	12 322	1 844	27.2%	1 862	27.5%	7 319	59.4%	1 535	12.5%	12 560	101.9%	8	33.3%	19 427.1%
Transfers and Subsidies - Operational	181 545	174 844	61 390	33.8%	-	-	-	-	-	-	61 390	35.1%	-	1.1%	-
Transfers and Subsidies - Capital	51 547	53 047	20 000	38.8%	-	-	-	-	-	-	20 000	37.7%	-	(23.2%)	-
Interest	5 077	5 077	4 387	86.4%	4 179	82.3%	3 920	77.2%	3 604	71.0%	16 089	316.9%	1 269	56.7%	184.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(202 613)	(235 112)	31 210	(15.4%)	(58 867)	29.1%	(49 881)	21.2%	(44 957)	19.1%	(122 496)	52.1%	(23 394)	38.2%	92.2%
Suppliers and employees	(199 881)	(233 660)	31 210	(15.6%)	(58 867)	29.5%	(49 881)	21.3%	(44 957)	19.2%	(122 496)	52.4%	(23 394)	38.5%	92.2%
Finance charges	(2 497)	(1 217)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	64 331	33 130	125 443	195,0%	(44 183)	(68,7%)	(32 188)	(97,2%)	(33 708)	(101,7%)	15 364	46,4%	(15 365)	(126,5%)	119,4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 047)	(75 134)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(52 047)	(75 134)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(52 047)	(75 134)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 139)	3 191	-	-	-	-	-	-	17 067	534,8%	17 067	534,8%	-	-	(100,0%)
Repayment of borrowing	(4 139)	3 191	-	-	-	-	-	-	17 067	534,8%	17 067	534,8%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(4 139)	3 191	-	-	-	-	-	-	17 067	534,8%	17 067	534,8%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	8 145	(38 812)	125 443	1 540,1%	(44 183)	(542,5%)	(32 188)	82,9%	(16 641)	42,9%	32 431	(83,6%)	(15 365)	721,4%	8,3%
Cash/cash equivalents at the year begin:	42 585	30 608	(56 695)	(133,1%)	68 748	161,4%	24 561	80,2%	(7 622)	(24,9%)	(56 695)	(185,2%)	(17 153)	-	(55,6%)
Cash/cash equivalents at the year end:	50 730	(8 204)	68 748	135,5%	24 577	48,4%	(7 622)	92,9%	(49 348)	601,5%	(49 348)	601,5%	(41 484)	(126,5%)	19,0%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 647	6,1%	(59)	(,1%)	1 490	2,0%	69 842	92,0%	75 919	86,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	327	5,3%	(0)	-	138	2,2%	5 697	92,5%	6 162	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	199	20,5%	-	-	96	9,8%	677	69,7%	972	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 349	100,0%	4 349	5,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	(,8%)	(2)	(,4%)	(1)	(,1%)	389	101,3%	384	,4%	-	-	-	-
Total By Income Source	5 170	5,9%	(61)	(,1%)	1 724	2,0%	80 954	92,2%	87 786	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	428	2,4%	(5)	-	213	1,2%	16 987	96,4%	17 623	20,1%	-	-	-	-
Commercial	1 302	10,2%	(1)	-	315	2,5%	11 166	87,4%	12 782	14,6%	-	-	-	-
Households	1 162	5,0%	(24)	(,1%)	406	1,8%	21 504	93,3%	23 048	26,3%	-	-	-	-
Other	2 279	6,6%	(32)	(,1%)	790	2,3%	31 295	91,2%	34 333	39,1%	-	-	-	-
Total By Customer Group	5 170	5,9%	(61)	(,1%)	1 724	2,0%	80 954	92,2%	87 786	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 234	100,0%	(5)	(,1%)	5	,1%	-	-	4 233	87,2%
Auditor-General	18	100,0%	-	-	-	-	-	-	18	,4%
Other	604	100,0%	-	-	-	-	-	-	604	12,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 856	100,0%	(5)	(,1%)	5	,1%	-	-	4 856	100,0%

Contact Details

Municipal Manager	Mr Nxosinghile Service Malinga	036 448 1076
Chief Financial Officer	Mr Saziso Satisfaction Dlamini	036 448 8087

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	796 768	791 300	268 800	33,7%	196 524	24,7%	192 681	24,3%	122 971	15,5%	780 976	98,7%	118 858	101,2%	3,5%
Exchange Revenue															
Service charges - Electricity	320 130	320 130	85 671	26,8%	69 690	21,8%	75 509	23,6%	86 008	26,9%	316 878	99,0%	81 520	102,7%	5,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 478	10 478	2 610	24,9%	2 620	25,0%	2 643	25,2%	2 647	25,3%	10 521	100,4%	2 541	100,5%	4,2%
Sale of Goods and Rendering of Services	475	375	71	14,9%	113	23,7%	191	51,0%	270	72,0%	644	171,9%	124	133,5%	117,4%
Agency services	42	17	7	16,9%	1	3,3%	2	12,7%	1	7,6%	12	70,6%	6	75,5%	(78,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	38 946	36 571	9 557	24,5%	10 538	27,1%	9 508	26,0%	11 233	30,7%	40 836	111,7%	10 290	104,0%	9,2%
Interest earned from Current and Non Current Assets	10 726	8 771	2 813	26,2%	1 697	15,8%	1 631	18,6%	1 246	14,2%	7 388	84,2%	2 453	111,5%	(49,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	707	660	163	23,1%	166	23,5%	165	25,0%	203	30,7%	697	105,6%	159	99,4%	27,2%
Licence and permits	302	401	60	19,7%	108	35,8%	107	26,7%	79	19,7%	354	88,2%	57	98,7%	40,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 801	1 885	373	20,7%	567	31,5%	681	36,1%	449	23,8%	2 070	109,8%	880	124,1%	(49,0%)
Non-Exchange Revenue															
Property rates	131 944	125 825	52 626	39,9%	22 044	16,7%	21 987	17,5%	22 368	17,8%	119 025	94,6%	20 767	95,7%	7,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 050	3 333	386	9,5%	105	2,6%	639	19,2%	94	2,8%	1 225	36,7%	1 513	108,7%	(93,8%)
Licences or permits	1 942	1 977	451	23,2%	363	18,7%	506	25,6%	600	30,4%	1 920	97,2%	542	109,0%	10,8%
Transfer and subsidies - Operational	260 786	260 556	109 030	41,8%	83 396	32,0%	73 806	28,3%	(5 669)	(2,3%)	260 362	99,9%	(7 044)	99,9%	(16,7%)
Interest	14 439	20 322	4 982	34,5%	5 116	35,4%	5 306	26,1%	3 630	17,9%	19 034	93,7%	4 769	114,0%	(23,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	12	-	12	-	281	-	(95,7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	846 295	848 772	176 830	20,9%	210 488	24,9%	130 139	15,3%	219 453	25,9%	736 910	86,8%	205 170	84,5%	7,0%
Employee related costs	210 077	209 223	53 270	25,4%	82 736	39,4%	21 469	10,3%	53 518	25,6%	210 993	100,8%	49 767	99,5%	7,5%
Remuneration of councillors	24 266	24 266	4 566	18,8%	5 392	22,2%	4 695	19,3%	4 695	19,3%	19 348	79,7%	4 716	100,1%	(,5%)
Bulk purchases - electricity	272 471	272 471	72 960	26,8%	62 733	23,0%	59 540	21,9%	95 793	35,2%	291 026	106,8%	87 387	110,0%	9,6%
Inventory consumed	30 580	34 022	5 352	17,5%	7 313	23,9%	9 852	29,0%	13 581	39,9%	36 098	106,1%	10 031	117,0%	35,4%
Debt impairment	12 556	22 556	-	-	-	-	-	-	-	-	-	-	1 434	27,4%	(100,0%)
Depreciation and amortisation	136 736	117 351	-	-	-	-	-	-	-	-	-	-	3 917	3,0%	(100,0%)
Interest	6 081	4 248	528	8,7%	282	4,6%	1 583	37,3%	2 659	62,6%	5 051	118,9%	1 026	91,0%	159,2%
Contracted services	94 918	106 169	32 130	33,9%	36 717	38,7%	26 492	25,0%	35 301	33,2%	130 640	123,0%	35 437	107,9%	(,4%)
Transfers and subsidies	-	-	400	-	-	-	371	92,7%	-	-	371	92,7%	-	99,9%	-
Irrecoverable debts written off	24 554	16 446	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	33 655	41 620	8 023	23,8%	15 315	45,5%	6 137	14,7%	13 895	33,4%	43 370	104,2%	11 002	105,2%	26,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	12	-	12	-	454	-	(97,3%)
Surplus/(Deficit)	(49 528)	(57 472)	91 970	-	(13 965)	-	62 543	-	(96 481)	-	44 066	-	(86 312)	-	-
Transfers and subsidies - capital (monetary allocations)	53 479	54 309	9 581	17,9%	22 827	42,7%	15 548	28,6%	18 841	34,7%	66 798	123,0%	11 395	149,0%	65,3%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 951	(3 163)	101 551	-	8 863	-	78 090	-	(77 640)	-	110 864	-	(74 917)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 951	(3 163)	101 551	-	8 863	-	78 090	-	(77 640)	-	110 864	-	(74 917)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 951	(3 163)	101 551	-	8 863	-	78 090	-	(77 640)	-	110 864	-	(74 917)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 951	(3 163)	101 551	-	8 863	-	78 090	-	(77 640)	-	110 864	-	(74 917)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	47 804	48 994	8 445	17,7%	20 217	42,3%	14 109	28,8%	17 988	36,7%	60 760	124,0%	10 065	94,3%	78,7%
National Government	46 504	46 734	8 332	17,9%	19 981	43,0%	13 806	29,5%	16 669	35,7%	58 787	125,8%	9 814	95,7%	69,8%
Provincial Government	-	600	-	-	-	-	-	-	529	88,2%	529	88,2%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 504	47 334	8 332	17,9%	19 981	43,0%	13 806	29,2%	17 198	36,3%	59 316	125,3%	9 814	95,3%	75,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	1 660	114	8,7%	237	18,2%	303	18,3%	791	47,6%	1 444	87,0%	251	40,7%	214,4%
Capital Expenditure Functional	47 804	48 994	8 670	18,1%	20 217	42,3%	14 109	28,8%	17 988	36,7%	60 984	124,5%	10 688	94,9%	68,3%
Municipal governance and administration	1 000	1 190	17	1,7%	197	19,7%	298	25,1%	510	42,9%	1 023	86,0%	1 027	103,6%	(50,3%)
Executive and Council	100	100	0	,4%	52	52,3%	20	19,7%	19	19,2%	92	91,5%	13	13	47,2%
Finance and administration	900	1 090	17	1,9%	145	16,1%	279	25,6%	491	45,1%	932	85,5%	1 014	104,6%	(51,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	200	80	79,5%	-	-	-	-	120	60,2%	200	100,0%	(432)	(86,8%)	(127,9%)
Community and Social Services	100	200	80	79,5%	-	-	-	-	120	60,2%	200	100,0%	(432)	(86,8%)	(127,9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 398	36 698	8 284	22,8%	12 858	35,3%	13 811	37,6%	13 552	36,9%	48 505	132,2%	8 459	95,2%	60,2%
Planning and Development	100	100	824	824,4%	2 150	2 150,1%	1 220	1 220,1%	2 575	2 575,2%	6 770	6 769,7%	3 246	89,4%	(20,7%)
Road Transport	36 298	36 598	7 459	20,6%	10 708	29,5%	12 591	34,4%	10 977	30,0%	41 735	114,0%	5 212	102,0%	110,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 305	10 905	289	2,8%	7 162	69,5%	-	-	3 805	34,9%	11 256	103,2%	1 635	97,3%	132,8%
Energy sources	10 305	10 305	289	2,8%	7 162	69,5%	-	-	3 276	31,8%	10 727	104,1%	1 635	97,3%	100,4%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	600	-	-	-	-	-	-	529	88,2%	529	88,2%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	164 179	138 967	184 204	112,2%	95 345	58,1%	67 833	48,8%	(31 526)	(22,7%)	315 856	227,3%	(34 074)	257,4%	(7,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 804)	(48 994)	(11 855)	24,8%	(22 239)	46,5%	(14 445)	29,5%	(17 835)	36,4%	(66 374)	135,5%	(12 227)	107,7%	45,9%
Capital assets	(47 804)	(48 994)	(11 855)	24,8%	(22 239)	46,5%	(14 445)	29,5%	(17 835)	36,4%	(66 374)	135,5%	(12 227)	107,7%	45,9%
Net Cash from/(used) Investing Activities	(47 804)	(48 994)	(11 855)	24,8%	(22 239)	46,5%	(14 445)	29,5%	(17 835)	36,4%	(66 374)	135,5%	(12 227)	107,7%	45,9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	116 376	89 973	172 349	148,1%	73 106	62,8%	53 388	59,3%	(49 361)	(54,9%)	249 482	277,3%	(46 301)	(29 222,6%)	6,6%
Cash/cash equivalents at the year begin:	98 363	72 060	72 060	73,3%	244 409	248,5%	317 515	440,6%	370 902	514,7%	72 060	100,0%	311 089	63,3%	19,2%
Cash/cash equivalents at the year end:	214 739	162 033	244 409	113,8%	317 515	147,9%	370 902	228,9%	321 542	198,4%	321 542	198,4%	264 789	212,0%	21,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	27 779	14,7%	5 475	2,9%	5 265	2,8%	150 642	79,6%	189 161	29,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 357	4,0%	4 675	2,3%	4 275	2,1%	190 236	91,7%	207 542	31,8%	(30)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	1	100,0%	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	975	2,2%	776	1,7%	722	1,6%	42 264	94,5%	44 737	6,9%	(3)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 826	3,2%	6 149	2,9%	5 873	2,8%	192 004	91,1%	210 851	32,3%	(76)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	101	14,4%	598	85,6%	698	,1%	1	,1%	-	-
Total By Income Source	43 937	6,7%	17 075	2,6%	16 236	2,5%	575 744	88,2%	652 992	100,0%	(109)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 156	4,9%	3 629	4,3%	3 314	3,9%	73 601	86,9%	84 700	13,0%	-	-	-	-
Commercial	33 304	10,5%	7 792	2,5%	7 711	2,4%	269 085	84,6%	317 892	48,7%	(17)	-	-	-
Households	6 477	2,6%	5 654	2,3%	5 211	2,1%	233 059	93,1%	250 400	38,3%	(92)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 937	6,7%	17 075	2,6%	16 236	2,5%	575 744	88,2%	652 992	100,0%	(109)	-	-	-

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	37 840	100,0%	-	-	-	-	-	-	37 840	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	37 840	100,0%	-	-	-	-	-	-	37 840	100,0%

Contact Details

Municipal Manager	Mr Sithembiso Blessing Mthembu	036 342 7801
Chief Financial Officer	Mr Radebe Sibusiso	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 468 841	1 468 627	447 138	30,4%	239 673	16,3%	472 656	32,2%	259 212	17,6%	1 418 679	96,6%	241 587	98,4%	7,3%
Exchange Revenue															
Service charges - Electricity	598 491	582 612	148 907	24,9%	129 553	21,6%	122 559	21,0%	149 004	25,6%	550 023	94,4%	153 638	100,5%	(3,0)%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	39 664	36 304	11 364	28,7%	8 849	22,3%	9 274	25,5%	5 718	15,8%	35 205	97,0%	5 576	98,2%	2,6%
Sale of Goods and Rendering of Services	15 436	12 055	315	2,0%	515	3,3%	420	3,5%	9 843	81,7%	11 093	92,0%	448	97,3%	2 096,4%
Agency services	3 936	2 700	619	15,7%	727	18,5%	953	35,3%	787	29,1%	3 087	114,3%	770	95,9%	2,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 970	16 628	4 019	31,0%	4 244	32,7%	4 505	27,1%	3 549	21,3%	16 317	98,1%	2 754	100,6%	28,9%
Interest earned from Current and Non Current Assets	39 991	46 989	10 504	26,3%	10 868	27,2%	11 776	25,1%	9 544	20,3%	42 693	90,9%	14 162	134,7%	(32,6)%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 114	3 201	771	24,8%	816	26,2%	869	27,1%	853	26,7%	3 309	103,4%	(278)	135,9%	(407,3)%
Licence and permits	3 900	4 289	901	23,1%	958	24,6%	1 355	31,6%	813	19,0%	4 026	93,9%	945	113,2%	(14,0)%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 762	3 766	1 137	30,2%	209	5,6%	2 592	68,8%	1 867	49,6%	5 804	154,1%	2 838	136,2%	(34,2)%
Non-Exchange Revenue															
Property rates	325 892	322 394	109 033	33,5%	64 266	19,7%	98 985	30,7%	52 279	16,2%	324 564	100,7%	43 850	99,2%	19,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	61 546	15 394	7 953	12,9%	3 679	6,0%	376	2,4%	4 674	30,4%	16 682	108,4%	11 572	90,2%	(59,6)%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	21	-	(100,0)%
Transfer and subsidies - Operational	348 067	356 698	141 875	40,8%	8 717	2,5%	193 654	54,3%	6 098	1,7%	350 344	98,2%	3 972	93,9%	53,5%
Interest	-	52 345	8 734	-	5 881	-	23 995	45,8%	13 679	26,1%	52 289	99,9%	795	-	1 620,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 636	3 363	1 005	27,6%	392	10,8%	1 240	36,9%	505	15,0%	3 141	93,4%	523	88,0%	(3,5)%
Gains on disposal of Assets	-	-	-	-	-	-	102	-	0	-	102	-	-	-	(100,0)%
Other Gains	8 436	9 889	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 468 841	1 468 627	289 557	19,7%	313 441	21,3%	314 520	21,4%	361 784	24,6%	1 279 302	87,1%	372 857	85,0%	(3,0)%
Employee related costs	445 223	456 555	96 852	21,8%	112 732	25,3%	107 604	23,6%	106 168	23,3%	423 556	92,7%	92 041	92,5%	15,3%
Remuneration of councillors	34 564	31 702	7 066	20,4%	8 196	23,7%	7 412	23,4%	7 339	23,1%	30 013	94,7%	7 023	92,0%	4,5%
Bulk purchases - electricity	489 749	475 347	120 597	24,6%	99 861	20,4%	87 504	18,4%	93 407	19,7%	401 370	84,4%	87 820	85,4%	6,4%
Inventory consumed	37 301	40 783	7 422	19,9%	11 712	31,4%	7 841	19,2%	9 491	23,3%	36 467	89,4%	9 094	77,7%	4,4%
Debt impairment	100 898	(39 744)	-	-	-	-	33 594	(84,5%)	(33 594)	84,5%	0	-	(2 438)	(2,4%)	1 277,8%
Depreciation and amortisation	97 958	101 284	20 998	21,4%	21 391	21,8%	21 023	20,8%	23 024	22,7%	86 437	85,3%	97 777	163,9%	(76,5)%
Interest	13 255	19 921	69	0,4%	20	0,1%	77	0,4%	(2)	-	154	0,8%	17	1,8%	(113,3)%
Contracted services	79 104	107 123	12 047	15,2%	25 988	32,9%	18 641	17,4%	30 261	28,2%	86 937	81,2%	38 636	89,0%	(21,7)%
Transfer and subsidies	4 539	4 889	19	0,4%	263	6,1%	3 397	69,5%	834	17,1%	4 514	92,3%	3 732	78,4%	(77,6)%
Irrecoverable debts written off	20 985	120 642	-	-	-	-	4 210	3,5%	96 236	79,8%	100 445	83,3%	19 577	97,9%	391,6%
Operational costs	137 360	142 205	24 495	17,8%	33 278	24,2%	23 040	16,2%	28 619	20,1%	109 432	77,0%	19 578	79,3%	46,2%
Losses on disposal of Assets	6 322	6 322	-	-	-	-	177	2,8%	1	-	177	2,8%	-	-	(100,0)%
Other Losses	1 784	1 597	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	(0)	157 581	-	(73 768)	-	158 136	-	(102 572)	-	139 377	-	(131 269)	-	-
Transfers and subsidies - capital (monetary allocations)	92 378	147 512	23 317	25,2%	28 405	30,7%	18 683	12,7%	28 118	19,1%	98 522	66,8%	45 811	110,7%	(38,6)%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	92 378	147 512	180 897	-	(45 362)	-	176 818	-	(74 454)	-	237 899	-	(85 458)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	92 378	147 512	180 897	-	(45 362)	-	176 818	-	(74 454)	-	237 899	-	(85 458)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	92 378	147 512	180 897	-	(45 362)	-	176 818	-	(74 454)	-	237 899	-	(85 458)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	92 378	147 512	180 897	-	(45 362)	-	176 818	-	(74 454)	-	237 899	-	(85 458)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	136 473	193 275	26 141	19,2%	37 837	27,7%	21 099	10,9%	44 442	23,0%	129 520	67,0%	52 113	78,4%	(14,7)%	
National Government	70 256	115 776	20 404	29,0%	24 015	34,2%	8 086	7,0%	22 807	19,7%	75 312	65,0%	16 220	86,1%	40,6%	
Provincial Government	10 073	12 664	20	0,2%	719	7,1%	8 187	64,6%	2 897	22,9%	11 823	93,4%	11 709	83,4%	(75,3)%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	80 329	128 441	20 424	25,4%	24 734	30,8%	16 274	12,7%	25 704	20,0%	87 135	67,8%	27 929	85,5%	(8,0)%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	56 144	64 835	5 717	10,2%	13 104	23,3%	4 826	7,4%	18 739	28,9%	42 385	65,4%	24 184	68,7%	(22,5)%	
Capital Expenditure Functional	136 473	193 275	26 141	19,2%	37 837	27,7%	21 099	10,9%	44 450	23,0%	129 528	67,0%	52 113	78,4%	(14,7)%	
Municipal governance and administration	34 712	33 812	4 085	11,8%	11 109	32,0%	4 619	13,7%	11 046	32,7%	30 859	91,3%	13 060	81,5%	(15,4)%	
Executive and Council	125	825	8	0,4%	24	19,4%	17	2,1%	763	92,4%	812	98,5%	20	34,5%	3 766,1%	
Finance and administration	34 587	32 987	4 077	11,8%	11 085	32,0%	4 602	13,9%	10 284	31,2%	30 047	91,1%	12 947	80,1%	(20,6)%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	94	93,8%	(100,0)%	
Community and Public Safety	24 880	32 791	1 330	5,3%	3 115	12,5%	8 432	25,7%	13 688	41,7%	26 565	81,0%	18 884	80,1%	(27,5)%	
Community and Social Services	3 108	3 233	444	14,3%	1 921	61,8%	171	5,3%	139	4,3%	2 676	82,8%	12 560	88,0%	(98,9)%	
Sport And Recreation	21 386	27 078	798	3,7%	1 191	5,6%	8 187	30,2%	11 850	43,8%	22 027	81,3%	5 977	98,2%	98,2%	
Public Safety	125	175	68	54,4%	2	1,4%	73	41,8%	41	23,2%	184	104,9%	194	72,4%	(79,1)%	
Housing	261	2 304	20	0,7%	-	-	-	-	1 659	72,0%	1 679	72,9%	153	10,3%	984,1%	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	47 219	75 124	11 070	23,4%	17 665	37,4%	3 398	4,5%	12 433	16,6%	44 567	59,3%	2 373	76,5%	423,9%	
Planning and Development	449	544	30	6,8%	125	27,9%	11	2,1%	169	31,1%	336	61,8%	336	54,7%	(49,7)%	
Road Transport	46 770	74 580	11 039	23,6%	17 540	37,5%	3 387	4,5%	12 264	16,4%	44 231	59,3%	2 037	78,1%	502,0%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	29 610	51 487	9 657	32,6%	5 948	20,1%	4 650	9,0%	7 230	14,0%	27 485	53,4%	17 775	75,3%	(59,3)%	
Energy sources	26 001	30 235	8 676	33,4%	5 948	14,4%	1 359	4,5%	4 933	16,3%	18 716	61,9%	8 048	77,5%	(38,7)%	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	2 609	18 281	981	37,6%	2 199	84,3%	3 291	18,0%	903	4,9%	7 373	40,3%	9 728	79,0%	(90,7)%	
Waste Management	1 000	2 971	-	-	1 395	47,0%	-	-	1 395	47,0%	-	-	-	-	(100,0)%	
Other	52	61	-	-	-	-	-	-	52	85,2%	52	85,2%	20	97,9%	162,6%	

Net Cash from/(used) Operating Activities	192 336	229 680	257 931	134,1%	254 074	132,1%	256 380	111,6%	108 021	47,0%	876 405	381,6%	101 872	1 770,2%	6,0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	2 928	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	2 928	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150 212)	(212 495)	(38 435)	25,6%	(39 733)	26,5%	(22 074)	10,4%	(37 210)	17,5%	(137 452)	64,7%	(51 244)	70,3%	(27,4%)
Capital assets	(150 212)	(212 495)	(38 435)	25,6%	(39 733)	26,5%	(22 074)	10,4%	(37 210)	17,5%	(137 452)	64,7%	(51 244)	70,3%	(27,4%)
Net Cash from/(used) Investing Activities	(150 212)	(212 495)	(38 435)	25,6%	(39 733)	26,5%	(22 074)	10,4%	(37 210)	17,5%	(137 452)	64,7%	(48 316)	68,4%	(23,0%)
Cash Flow from Financing Activities															
Receipts	-	-	(40)	-	(29)	-	(13)	-	17 728	-	17 646	-	1 975	380,7%	797,7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(40)	-	(29)	-	(13)	-	17 728	-	17 646	-	1 975	380,7%	797,7%
Payments	(1 201)	(1 051)	-	-	(143)	11,9%	(147)	14,0%	-	-	(291)	27,7%	(242)	60,9%	(100,0%)
Repayment of borrowing	(1 201)	(1 051)	-	-	(143)	11,9%	(147)	14,0%	-	-	(291)	27,7%	(242)	60,9%	(100,0%)
Net Cash from/(used) Financing Activities	(1 201)	(1 051)	(40)	3,3%	(173)	14,4%	(160)	15,3%	17 728	(1 687,4%)	17 355	(1 651,9%)	1 733	(332,1%)	923,3%
Net Increase/(Decrease) in cash held	40 923	16 134	219 457	536,3%	214 168	523,3%	234 145	1 451,2%	88 538	548,8%	756 308	4 687,6%	55 288	(382,3%)	60,1%
Cash/cash equivalents at the year begin:	386 835	629 514	560 771	145,0%	779 701	201,6%	993 869	157,9%	1 228 014	195,1%	560 771	89,1%	1 069 306	99,5%	14,8%
Cash/cash equivalents at the year end:	427 758	645 648	779 701	182,3%	993 869	232,3%	1 228 014	190,2%	1 316 931	204,0%	1 316 931	204,0%	1 124 594	301,7%	17,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 517	44,5%	6 582	4,8%	4 019	2,9%	66 214	47,9%	138 333	12,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 526	2,9%	15 954	2,7%	14 033	2,4%	548 474	92,0%	595 987	52,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 269	1,8%	2 456	3,4%	2 208	3,1%	66 239	91,8%	72 172	6,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 496	3,0%	5 573	2,0%	6 065	2,2%	260 625	92,8%	280 759	24,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 241	4,8%	1 963	4,2%	1 249	2,6%	41 710	88,4%	47 163	4,2%	-	-	-	-
Total By Income Source	91 049	8,0%	32 528	2,9%	27 574	2,4%	963 263	86,7%	1 134 414	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	39 960	11,5%	12 566	3,6%	10 569	3,1%	283 356	81,8%	346 440	30,5%	-	-	-	-
Commercial	42 675	13,7%	9 407	3,0%	6 957	2,2%	252 082	81,0%	311 121	27,4%	-	-	-	-
Households	8 414	1,8%	10 565	2,2%	10 048	2,1%	447 825	93,9%	476 852	42,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	91 049	8,0%	32 528	2,9%	27 574	2,4%	963 263	86,7%	1 134 414	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 206	99,8%	25	,2%	-	-	-	-	12 231	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 206	99,8%	25	,2%	-	-	-	-	12 231	100,0%

Contact Details

Municipal Manager	Ms Sibusisele Sizolile Ngiba	036 637 2231
Chief Financial Officer	Mr Riaz Ahmed Jhetam	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 030 991	997 490	36 131	3,5%	599 517	58,1%	207 124	20,8%	116 761	11,7%	959 533	96,2%	71 304	98,7%	63,8%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	316 389	272 710	19 762	6,2%	64 422	20,4%	61 431	22,5%	91 927	33,7%	237 542	87,1%	46 659	95,5%	97,0%
Service charges - Waste Water Management	18 189	19 132	3 188	17,5%	6 386	35,1%	4 785	25,0%	4 768	24,9%	19 127	100,0%	2 896	91,7%	64,6%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	632	493	81	12,8%	173	27,3%	146	29,6%	198	40,1%	597	121,2%	169	118,3%	17,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 535	69 487	10 520	16,3%	23 638	36,6%	19 269	27,7%	15 012	21,6%	68 439	98,5%	12 472	40,4%	20,4%
Interest earned from Current and Non Current Assets	10 482	7 007	1 123	10,7%	1 961	18,7%	1 356	19,4%	2 508	35,8%	6 948	99,2%	1 063	85,6%	135,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	203	2 934	1 000	491,8%	6 973	3 429,4%	(4 924)	(167,8%)	110	3,8%	3 160	107,7%	-	120,8%	(100,0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60	626	320	532,5%	45	75,5%	4	6%	11	1,8%	380	60,6%	45	126 056,8%	(74,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	620 501	625 100	137	-	495 919	79,9%	125 056	20,0%	2 226	,4%	623 339	99,7%	-	99,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	8 000	-	(100,0%)
Operating Expenditure	967 232	1 083 474	125 150	12,9%	235 428	24,3%	171 064	15,8%	303 446	28,0%	835 089	77,1%	176 422	90,8%	72,0%
Employee related costs	363 137	395 959	64 047	17,6%	157 473	43,4%	81 810	20,7%	96 041	24,3%	399 371	100,9%	99 431	103,4%	(3,4%)
Remuneration of councillors	6 155	6 219	990	16,1%	2 032	33,0%	1 689	27,2%	1 573	25,3%	6 284	101,1%	1 537	99,8%	2,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	51 060	86 497	5 952	11,7%	8 948	17,5%	18 597	21,5%	20 257	23,4%	53 753	62,1%	16 575	119,2%	22,2%
Debt impairment	164 658	80 482	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	73 910	84 528	20 969	28,4%	21 240	28,7%	20 603	24,4%	21 361	25,3%	84 173	99,6%	8 552	79,4%	149,8%
Interest	-	6 456	-	-	184	-	226	3,5%	397	6,2%	808	12,5%	1 273	365,8%	(68,8%)
Contracted services	171 931	154 212	20 894	12,2%	24 945	14,5%	33 967	22,0%	96 376	62,5%	176 181	114,2%	45 456	102,3%	112,0%
Transfers and subsidies	5 830	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	80 482	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	130 551	188 638	12 300	9,4%	20 606	15,8%	14 022	7,4%	67 441	35,8%	114 369	60,6%	3 598	74,0%	1 774,6%
Losses on disposal of Assets	-	-	-	-	-	-	150	-	-	-	150	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	63 759	(85 984)	(89 019)	-	364 088	-	36 059	-	(186 685)	-	124 444	-	(105 118)	-	-
Transfers and subsidies - capital (monetary allocations)	291 529	286 073	33 644	11,5%	13 349	4,6%	87 967	30,7%	51 513	18,0%	186 472	65,2%	-	52,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	355 288	200 089	(55 375)	-	377 437	-	124 026	-	(135 172)	-	310 916	-	(105 118)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	355 288	200 089	(55 375)	-	377 437	-	124 026	-	(135 172)	-	310 916	-	(105 118)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	355 288	200 089	(55 375)	-	377 437	-	124 026	-	(135 172)	-	310 916	-	(105 118)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	355 288	200 089	(55 375)	-	377 437	-	124 026	-	(135 172)	-	310 916	-	(105 118)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	308 529	251 427	40 092	13,0%	74 783	24,2%	29 930	11,9%	60 323	24,0%	205 129	81,6%	45 189	66,7%	33,5%
National Government	291 529	248 759	40 092	13,8%	74 744	25,6%	28 880	11,6%	61 299	24,6%	205 016	82,4%	44 507	66,4%	37,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	291 529	248 759	40 092	13,8%	74 744	25,6%	28 880	11,6%	61 299	24,6%	205 016	82,4%	44 507	66,4%	37,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	2 668	-	-	39	,2%	1 050	39,4%	(976)	(36,6%)	113	4,2%	682	233,5%	(243,2%)
Capital Expenditure Functional	308 529	251 427	40 620	13,2%	74 783	24,2%	29 930	11,9%	60 756	24,2%	206 090	82,0%	49 017	68,0%	24,0%
Municipal governance and administration	2 000	2 000	-	-	39	1,9%	469	23,5%	(395)	(19,8%)	113	5,6%	-	117,6%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 000	2 000	-	-	39	1,9%	469	23,5%	(395)	(19,8%)	113	5,6%	-	104,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	306 529	243 427	40 620	13,3%	74 744	24,4%	29 461	12,1%	61 151	25,1%	205 977	84,6%	49 017	67,9%	24,8%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	306 529	243 427	40 620	13,3%	74 744	24,4%	29 461	12,1%	61 151	25,1%	205 977	84,6%	48 195	68,6%	26,9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	821	60,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	268 474	178 400	30 227	11,3%	607 499	226,3%	243 568	136,5%	(5 372)	(3,0%)	875 921	491,0%	(36 288)	280,8%	(85,2%)
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	(308 529)	(251 427)	(31 406)	10,2%	(82 100)	26,6%	(30 382)	12,1%	(77 581)	30,9%	(221 469)	88,1%	(48 950)	73,7%	58,5%
Capital assets	(308 529)	(251 427)	(31 406)	10,2%	(82 100)	26,6%	(30 382)	12,1%	(77 581)	30,9%	(221 469)	88,1%	(48 950)	73,7%	58,5%
Net Cash from/(used) Investing Activities	(308 529)	(251 427)	(31 406)	10,2%	(82 100)	26,6%	(30 382)	12,1%	(77 581)	30,9%	(221 469)	88,1%	(48 950)	73,7%	58,5%
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	(40 055)	(73 027)	(1 179)	2,9%	525 399	(1 311,7%)	213 185	(291,9%)	(82 953)	113,6%	654 452	(896,2%)	(85 238)	(1 252,5%)	(2,7%)
Cash/cash equivalents at the year begin:	(67 302)	5 715	-	-	(1 179)	1,8%	530 030	9 274,1%	743 215	13 004,2%	-	-	617 966	101,4%	20,3%
Cash/cash equivalents at the year end:	(107 356)	(67 312)	(1 179)	1,1%	530 030	(493,7%)	743 215	(1 104,1%)	660 262	(880,9%)	660 262	(980,9%)	532 728	(1 906,5%)	23,9%

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	37 297	3,7%	17 805	1,7%	19 326	1,9%	944 402	92,7%	1 018 831	71,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 871	4,7%	1 132	1,9%	1 018	1,7%	55 484	91,7%	60 505	4,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 859	2,0%	6 664	2,0%	6 505	1,9%	315 858	94,0%	335 885	23,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	4%	16	,1%	147	1,0%	14 698	98,5%	14 921	1,0%	-	-	-	-
Total By Income Source	47 087	3,3%	25 618	1,8%	26 996	1,9%	1 330 442	93,0%	1 430 142	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 413	8,3%	3 203	4,9%	5 297	8,1%	51 558	78,7%	65 472	4,6%	-	-	-	-
Commercial	18 221	19,9%	1 731	1,9%	1 299	1,4%	70 201	76,8%	91 452	6,4%	-	-	-	-
Households	23 452	1,8%	20 684	1,6%	20 399	1,6%	1 208 683	94,9%	1 273 219	89,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	47 087	3,3%	25 618	1,8%	26 996	1,9%	1 330 442	93,0%	1 430 142	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	66 661	60,1%	3 797	3,4%	1 229	1,1%	39 240	35,4%	110 927	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	66 661	60,1%	3 797	3,4%	1 229	1,1%	39 240	35,4%	110 927	100,0%

Contact Details

Municipal Manager	Mr Langelihle Jili	036 638 5100
Chief Financial Officer	Mr Busani Ndlovu	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	18 829	32 866	61 580	327,1%	76 449	406,0%	76 687	233,3%	43 332	131,8%	258 048	785,2%	46 824	38 953,0%	(7,5%)
Cash Flow from Investing Activities															
Receipts	-	-	322	-	-	-	-	-	12 700	-	13 022	-	329	13,2%	3 764,2%
Proceeds on disposal of PPE	-	-	322	-	-	-	-	-	-	-	322	-	329	31,7%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	12 700	-	12 700	-	-	-	(100,0%)
Payments	(28 655)	(38 686)	(5 168)	18,0%	(9 308)	32,5%	(6 735)	17,4%	(16 164)	41,8%	(37 374)	96,6%	(6 534)	70,5%	147,4%
Capital assets	(28 655)	(38 686)	(5 168)	18,0%	(9 308)	32,5%	(6 735)	17,4%	(16 164)	41,8%	(37 374)	96,6%	(6 534)	70,5%	147,4%
Net Cash from/(used) Investing Activities	(28 655)	(38 686)	(4 846)	16,9%	(9 308)	32,5%	(6 735)	17,4%	(3 463)	9,0%	(24 352)	62,9%	(6 206)	105,7%	(44,2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 826)	(5 820)	56 734	(577,4%)	67 141	(683,3%)	69 952	(1 201,9%)	39 868	(685,0%)	233 696	(4 015,3%)	40 619	(1 360,0%)	(1,8%)
Cash/cash equivalents at the year begin:	21 563	21 563	25 408	117,8%	92 433	428,7%	159 574	740,0%	220 569	1 022,9%	25 408	117,8%	217 098	36,3%	1,6%
Cash/cash equivalents at the year end:	11 737	15 743	92 433	787,5%	159 574	1 359,6%	219 457	1 394,0%	260 984	1 657,8%	260 984	1 657,8%	257 717	3 172,8%	1,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 638	44,3%	3 360	17,2%	749	3,8%	6 741	34,6%	19 498	8,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 912	5,6%	4 931	3,5%	3 614	2,5%	125 408	88,4%	141 865	59,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 336	4,8%	1 571	3,2%	1 198	2,5%	43 454	89,5%	48 559	20,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	409	6,0%	407	5,9%	391	5,7%	5 662	82,4%	6 869	2,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 629	22,7%	1 042	5,1%	18	,1%	14 686	72,1%	20 375	8,6%	-	-	-	-
Total By Income Source	23 925	10,1%	11 310	4,8%	5 970	2,5%	195 951	82,6%	237 157	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 826	13,5%	1 421	6,8%	421	2,0%	16 236	77,7%	20 904	8,8%	-	-	-	-
Commercial	13 797	24,2%	5 152	9,0%	1 827	3,2%	36 275	63,6%	57 051	24,1%	-	-	-	-
Households	7 302	4,6%	4 737	3,0%	3 722	2,3%	143 440	90,1%	159 202	67,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 925	10,1%	11 310	4,8%	5 970	2,5%	195 951	82,6%	237 157	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	36 122	13,8%	17 429	6,7%	80 856	30,9%	127 169	48,6%	261 576	87,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	501	1,4%	760	2,1%	2 405	6,6%	32 588	89,9%	36 254	12,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	36 623	12,3%	18 189	6,1%	83 261	28,0%	159 757	53,6%	297 830	100,0%

Contact Details

Municipal Manager	Adv Nontobeko Khambule	034 212 2121
Chief Financial Officer	Mrs Bongu Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	311 031	315 720	119 538	38,4%	99 883	32,1%	76 742	24,3%	26 287	8,3%	322 450	102,1%	19 111	92,5%	37,5%
Exchange Revenue															
Service charges - Electricity	32 108	32 108	8 594	26,8%	7 896	24,6%	8 257	25,7%	8 097	25,2%	32 844	102,3%	10 432	80,0%	(22,4%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 962	1 962	511	26,0%	505	25,7%	510	26,0%	504	25,7%	2 029	103,4%	424	111,0%	18,8%
Sale of Goods and Rendering of Services	259	259	35	13,6%	38	14,6%	570	220,3%	168	65,0%	811	313,4%	33	64,7%	403,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	0	0	19	159 475,0%	-	-	-	-	-	-	19	159 475,0%	18	181,5%	(100,0%)
Interest earned from Receivables	681	681	165	24,2%	204	29,9%	204	30,0%	206	30,2%	778	114,3%	151	110,4%	36,1%
Interest earned from Current and Non Current Assets	5 995	5 095	1 799	30,0%	1 351	22,5%	872	9,6%	714	7,8%	4 736	52,1%	884	27,6%	(19,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	871	871	188	21,6%	212	24,4%	201	23,0%	198	22,7%	799	91,7%	195	89,5%	1,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	216	1 805	1 572	727,8%	17	8,0%	(1 246)	(69,0%)	149	8,2%	492	27,3%	31	85,5%	380,3%
Non-Exchange Revenue															
Property rates	52 750	52 750	20 869	39,6%	16 239	30,8%	15 673	29,7%	4 802	9,1%	57 582	109,2%	4 279	82,7%	12,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 009	1 009	437	43,3%	599	59,3%	214	21,2%	187	18,5%	1 436	142,3%	497	60,8%	(62,4%)
Licences or permits	1 010	1 010	229	22,7%	191	18,9%	235	23,3%	212	21,0%	867	85,9%	225	104,1%	(5,8%)
Transfer and subsidies - Operational	212 836	212 836	84 295	39,6%	71 709	33,7%	48 738	22,9%	10 014	4,7%	214 756	100,9%	1 258	99,8%	695,7%
Interest	1 335	1 335	825	61,8%	923	69,2%	1 006	75,3%	1 037	77,7%	3 790	284,0%	682	171,0%	51,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	0	-	-	-	-	1 510	898 809,5%	-	-	1 510	898 809,5%	-	-	-
Other Gains	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	322 072	322 124	66 913	20,8%	68 247	21,2%	72 030	22,4%	50 562	15,7%	257 752	80,0%	40 700	47,3%	24,2%
Employee related costs	118 969	118 347	27 504	23,1%	27 817	23,4%	17 912	15,1%	9 572	8,1%	82 805	70,0%	8 407	8,0%	13,9%
Remuneration of councillors	17 155	17 155	3 384	19,7%	5 128	29,9%	3 682	21,5%	1 207	7,0%	13 402	78,1%	1 110	6,6%	8,8%
Bulk purchases - electricity	40 970	44 970	14 417	35,2%	7 515	18,3%	10 492	23,3%	12 834	28,5%	45 257	100,6%	3 344	82,3%	283,7%
Inventory consumed	1 618	1 322	139	8,6%	215	13,3%	814	61,5%	430	32,5%	1 597	120,8%	6 994	123,5%	(93,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 000	36 000	-	-	-	-	21 654	60,1%	-	-	21 654	60,1%	-	-	-
Interest	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	49 983	49 120	10 145	20,3%	14 080	28,2%	5 997	12,2%	18 983	38,6%	49 205	100,2%	8 638	89,9%	119,8%
Transfers and subsidies	2 854	2 510	640	22,4%	640	22,4%	3 116	124,2%	799	31,8%	4 555	181,5%	2 024	126,9%	(60,5%)
Irrecoverable debts written off	12 999	12 999	150	1,2%	444	3,4%	49	4%	24	2%	667	5,1%	0	-	6 415,8%
Operational costs	41 523	39 701	11 175	26,9%	12 408	29,9%	7 983	20,1%	6 713	16,9%	38 280	96,4%	10 182	88,7%	(34,1%)
Losses on disposal of Assets	-	0	-	-	-	-	330	229 166,7%	-	-	330	229 166,7%	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 042)	(6 404)	52 625	-	31 636	-	4 712	-	(24 275)	-	64 698	-	(21 588)	-	-
Transfers and subsidies - capital (monetary allocations)	46 128	52 243	7 183	15,6%	12 781	27,7%	6 672	12,8%	23 257	44,5%	49 893	95,5%	12 691	70,1%	83,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 086	45 838	59 808	-	44 416	-	11 384	-	(1 018)	-	114 591	-	(8 898)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	35 086	45 838	59 808	-	44 416	-	11 384	-	(1 018)	-	114 591	-	(8 898)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 086	45 838	59 808	-	44 416	-	11 384	-	(1 018)	-	114 591	-	(8 898)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 086	45 838	59 808	-	44 416	-	11 384	-	(1 018)	-	114 591	-	(8 898)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	80 208	85 528	17 152	21,4%	25 017	31,2%	(30 629)	(35,8%)	17 077	20,0%	28 617	33,5%	37 102	90,9%	(54,0%)
National Government	41 245	41 245	6 389	15,5%	12 155	29,5%	1 673	4,1%	13 065	31,7%	33 282	80,7%	3 946	124,8%	231,1%
Provincial Government	0	5 321	-	-	2 118	3 530 156,7%	131	2,5%	-	-	2 249	42,3%	17 360	85,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 245	46 566	6 389	15,5%	14 273	34,6%	1 804	3,9%	13 065	28,1%	35 531	76,3%	21 306	105,8%	(38,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 963	38 963	10 763	27,6%	10 744	27,6%	(32 432)	(83,2%)	4 012	10,3%	(6 914)	(17,7%)	15 796	72,5%	(74,6%)
Capital Expenditure Functional	80 208	85 528	17 152	21,4%	25 017	31,2%	(30 629)	(35,8%)	17 077	20,0%	28 617	33,5%	37 102	90,9%	(54,0%)
Municipal governance and administration	2 266	2 266	-	-	600	26,5%	565	24,9%	627	27,7%	1 792	79,1%	478	178,6%	31,4%
Executive and Council	700	700	-	-	-	-	709	101,2%	-	-	709	101,2%	-	100,0%	-
Finance and administration	1 565	1 565	-	-	600	38,3%	(144)	(9,2%)	627	40,1%	1 084	69,2%	478	47 753 100,0%	31,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	53 516	53 516	11 835	22,1%	13 066	24,4%	(23 467)	(43,9%)	3 724	7,0%	5 157	9,6%	15 358	88,7%	(75,8%)
Community and Social Services	43 602	43 602	10 290	23,6%	11 468	26,3%	(25 896)	(59,4%)	3 724	8,5%	(414)	(9,%)	15 358	88,7%	(75,8%)
Sport And Recreation	8 696	8 696	1 542	17,7%	1 598	18,4%	2 415	27,8%	-	-	5 555	63,9%	-	-	-
Public Safety	1 218	1 218	2	0,2%	-	-	14	1,2%	-	-	16	1,4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 513	22 541	4 090	18,2%	6 643	29,5%	(8 905)	(39,5%)	10 557	46,8%	12 384	54,9%	3 864	85,2%	173,2%
Planning and Development	4 696	4 696	360	7,7%	-	-	(9 012)	(191,9%)	-	-	(8 652)	(184,3%)	1 296	159,6%	(100,0%)
Road Transport	17 818	17 845	3 730	20,9%	6 643	37,3%	107	6%	10 557	59,2%	21 036	117,9%	2 568	76,2%	311,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 913	7 207	1 227	64,2%	4 709	246,1%	1 179	16,4%	2 169	30,1%	9 283	128,8%	17 403	101,7%	(87,5%)
Energy sources	1 478	6 772	-	-	2 118	143,3%	1 179	17,4%	614	9,1%	3 911	57,8%	15 488	92,8%	(96,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	435	435	1 227	282,3%	2 590	595,8%	-	-	1 554	357,5%	5 372	1 235,6%	1 914	818,1%	(18,8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	40 885	47 259	24 966	61,1%	3 052	7,5%	10 409	22,0%	(33 762)	(71,4%)	4 665	9,9%	(59 764)	(444,2%)	(43,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	12 080	-	-	-	12 080	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	12 080	-	-	-	12 080	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 933)	(90 933)	-	-	(556)	,6%	(1 970)	2,2%	(1 398)	1,5%	(3 923)	4,3%	(453)	2,8%	208,6%
Capital assets	(90 933)	(90 933)	-	-	(556)	,6%	(1 970)	2,2%	(1 398)	1,5%	(3 923)	4,3%	(453)	2,8%	208,6%
Net Cash from/(used) Investing Activities	(90 933)	(90 933)	-	-	(556)	,6%	10 111	(11,1%)	(1 398)	1,5%	8 157	(9,0%)	(453)	2,8%	208,6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(50 048)	(43 674)	24 966	(49,9%)	2 496	(5,0%)	20 519	(47,0%)	(35 160)	80,5%	12 822	(29,4%)	(60 217)	667,4%	(41,6%)
Cash/cash equivalents at the year begin:	72 468	113 221	-	-	117 499	162,1%	119 995	106,0%	140 514	124,1%	-	-	(198 198)	-	(170,9%)
Cash/cash equivalents at the year end:	22 420	69 547	117 499	524,1%	119 995	535,2%	140 514	202,0%	105 355	151,5%	105 355	151,5%	(258 415)	(368,5%)	(140,8%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 370	58,3%	613	10,6%	367	6,4%	1 428	24,7%	5 778	26,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	386	5,7%	101	1,5%	98	1,5%	6 141	91,3%	6 726	30,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	149	6,5%	63	2,7%	65	2,9%	2 016	87,9%	2 293	10,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	122	1,7%	59	,8%	74	1,0%	6 861	96,4%	7 115	32,5%	-	-	-	-
Total By Income Source	4 026	18,4%	835	3,8%	604	2,8%	16 446	75,1%	21 912	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 517	22,1%	572	8,3%	336	4,9%	4 443	64,7%	6 868	31,3%	-	-	-	-
Commercial	2 176	53,9%	123	3,1%	122	3,0%	1 615	40,0%	4 035	18,4%	-	-	-	-
Households	189	5,9%	79	2,5%	74	2,3%	2 847	89,3%	3 189	14,6%	-	-	-	-
Other	145	1,8%	61	,8%	73	,9%	7 541	96,4%	7 820	35,7%	-	-	-	-
Total By Customer Group	4 026	18,4%	835	3,8%	604	2,8%	16 446	75,1%	21 912	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	5 241	100,0%	-	-	-	-	-	-	5 241	27,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 312	73,6%	803	7,1%	693	6,1%	1 485	13,1%	11 293	59,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 873	80,8%	306	13,2%	17	,7%	122	5,2%	2 318	12,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 426	81,8%	1 109	5,9%	710	3,8%	1 606	8,5%	18 853	100,0%

Contact Details

Municipal Manager	Mr Mpmuelelo Jiyane	034 271 6112
Chief Financial Officer	Mr Bafana Hendry Bhengu	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	301 820	344 294	107 734	35,7%	85 853	28,4%	77 131	22,4%	16 448	4,8%	287 167	83,4%	83 411	104,1%	(80,3%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	700	700	271	38,7%	271	38,8%	335	47,9%	270	38,5%	1 147	163,9%	314	247,5%	(14,0%)
Sale of Goods and Rendering of Services	600	600	150	25,0%	22	3,6%	23	3,8%	78	13,1%	273	45,5%	46	162,8%	71,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 000	17 000	4 946	41,2%	4 006	33,4%	15 827	93,1%	3 869	22,8%	28 649	168,5%	4 291	115,3%	(9,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	800	800	147	18,4%	200	25,0%	140	17,5%	176	22,0%	663	82,9%	158	108,1%	11,1%
Licence and permits	-	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	20 000	46	-	-	-	-	-	-	-	46	2%	(17)	(1,4%)	(100,0%)
Non-Exchange Revenue															
Property rates	26 526	33 000	3 376	12,7%	3 376	12,7%	3 439	10,4%	4 087	12,4%	14 279	43,3%	6 864	77,2%	(40,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	14 663	-	(100,0%)
Fines, penalties and forfeits	400	400	107	26,9%	87	21,8%	141	35,2%	212	53,0%	547	136,9%	57	53,6%	272,6%
Licences or permits	-	6 000	1	-	3	-	16	,3%	2	-	22	,4%	-	-	(100,0%)
Transfer and subsidies - Operational	260 794	260 794	98 690	37,8%	77 887	29,9%	57 211	21,9%	7 753	3,0%	241 541	92,6%	57 035	97,9%	(86,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	297 637	351 999	46 177	15,5%	79 287	26,6%	53 388	15,2%	83 721	23,8%	262 572	74,6%	65 661	62,2%	27,5%
Employee related costs	95 000	103 207	25 032	26,3%	34 897	36,7%	28 795	27,9%	30 099	29,2%	118 823	115,1%	18 592	78,1%	61,9%
Remuneration of councillors	17 000	18 750	2 813	16,5%	-	-	-	-	-	-	2 813	15,0%	2 885	69,2%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 956	3 876	11	,3%	3	,1%	180	4,6%	665	17,2%	859	22,2%	5 395	124,5%	(87,7%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 000	50 130	-	-	-	-	-	-	431	,9%	431	,9%	-	-	(100,0%)
Interest	69 669	100 784	8 345	12,0%	27 589	39,6%	16 913	16,8%	35 998	35,7%	88 845	88,2%	23 088	84,2%	55,9%
Contracted services	90	80	-	-	-	-	-	-	80	99,8%	80	99,8%	-	-	(100,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	9	49,4%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	51 922	65 173	9 976	19,2%	16 798	32,4%	7 501	11,5%	16 448	25,2%	50 722	77,8%	15 694	71,1%	4,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 183	(7 705)	61 557	-	6 567	-	23 744	-	(67 274)	-	24 594	-	17 749	-	-
Transfers and subsidies - capital (monetary allocations)	49 679	49 679	17 809	35,8%	18 845	37,9%	5 831	11,7%	10 091	20,3%	52 576	105,8%	27 161	76,5%	(62,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 862	41 974	79 366	-	25 412	-	29 575	-	(57 182)	-	77 170	-	44 911	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	53 862	41 974	79 366	-	25 412	-	29 575	-	(57 182)	-	77 170	-	44 911	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 862	41 974	79 366	-	25 412	-	29 575	-	(57 182)	-	77 170	-	44 911	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 862	41 974	79 366	-	25 412	-	29 575	-	(57 182)	-	77 170	-	44 911	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	67 270	71 526	18 044	26,8%	17 328	25,8%	5 647	7,9%	14 446	20,2%	55 465	77,5%	9 962	52,4%	45,0%
National Government	55 052	57 358	14 740	26,8%	15 570	28,3%	5 060	8,8%	10 400	18,1%	45 769	79,8%	3 540	51,1%	193,8%
Provincial Government	2 000	2 000	949	47,4%	913	45,6%	12	,6%	(1 862)	(93,1%)	12	,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 052	59 358	15 688	27,5%	16 483	28,9%	5 072	8,5%	8 538	14,4%	45 781	77,1%	3 540	48,5%	141,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 218	12 168	2 366	23,1%	845	8,3%	575	4,7%	5 908	48,6%	9 684	79,6%	6 421	63,8%	(8,0%)
Capital Expenditure Functional	67 270	72 516	18 044	26,8%	17 328	25,8%	5 784	8,0%	14 598	20,1%	55 755	76,9%	19 561	64,3%	(25,4%)
Municipal governance and administration	5 498	5 678	2 035	37,0%	97	1,8%	66	1,2%	972	17,1%	3 171	55,8%	11 380	172,0%	(91,5%)
Executive and Council	43	43	-	-	-	-	-	-	68	159,1%	68	159,1%	107	118,3%	(36,3%)
Finance and administration	5 455	5 635	2 035	37,3%	97	1,8%	66	1,2%	904	16,0%	3 102	55,1%	11 273	172,7%	(92,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 490	3 580	321	9,2%	748	21,4%	138	3,9%	21 853	610,4%	23 060	644,1%	17 847	205,7%	22,5%
Community and Social Services	1 500	1 620	-	-	112	7,5%	-	-	683	42,2%	795	49,1%	2 282	251,8%	(70,1%)
Sport And Recreation	-	-	-	-	-	-	-	-	19 039	-	19 039	-	15 228	398,9%	25,0%
Public Safety	1 990	1 960	321	16,1%	636	32,0%	138	7,0%	2 132	108,8%	3 226	164,6%	170	12,3%	1 155,7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	168	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 282	63 258	15 688	26,9%	16 483	28,3%	5 580	8,8%	(8 227)	(13,0%)	29 524	46,7%	3 296	8,6%	(349,6%)
Planning and Development	679	3 349	-	-	72	10,6%	508	15,2%	2 001	59,7%	2 581	77,1%	3 296	71,5%	(39,3%)
Road Transport	57 603	59 909	15 688	27,2%	16 411	28,5%	5 072	8,5%	(10 228)	(17,1%)	26 943	45,0%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	(12 962)	858,9%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	(12 962)	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
R thousands															
Cash Flow from Operating Activities															
Receipts	341 591	377 591	141 373	41.4%	104 989	30.7%	68 986	18.3%	42 109	11.2%	357 457	94.7%	105 575	159.1%	(60.1%)
Property rates	17 000	17 000	83	.5%	348	2.0%	436	2.6%	2 056	12.1%	2 923	17.2%	-	-	(100.0%)
Service charges	450	450	3	.8%	101	22.5%	156	34.7%	160	35.5%	420	93.4%	-	-	(100.0%)
Other revenue	1 668	27 668	10 075	604.0%	(48)	(2.9%)	1 736	6.3%	14 738	53.3%	26 501	95.8%	14 949	155.6%	(1.4%)
Transfers and Subsidies - Operational	260 794	265 794	107 981	41.4%	86 499	33.2%	59 027	22.2%	7 221	2.7%	260 727	98.1%	90 626	202.4%	(92.0%)
Transfers and Subsidies - Capital	49 679	49 679	18 406	37.1%	14 082	28.3%	4 812	9.6%	14 258	28.7%	51 558	103.8%	-	60.2%	(100.0%)
Interest	12 000	17 000	4 825	40.2%	4 006	33.4%	2 819	16.7%	3 677	21.6%	15 328	90.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(275 923)	(304 433)	10 278	(3.7%)	(30 357)	11.0%	(18 163)	6.0%	(50 401)	16.6%	(88 643)	29.1%	(43 409)	(185.5%)	16.1%
Suppliers and employees	(275 223)	(303 783)	10 278	(3.7%)	(30 357)	11.0%	(18 163)	6.0%	(50 401)	16.6%	(88 643)	29.2%	(43 409)	(185.5%)	16.1%
Finance charges	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	65 668	73 108	151 651	230,9%	74 632	113,6%	50 824	69,5%	(8 292)	(11,3%)	268 814	367,7%	62 166	108,7%	(113,3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	(10 047)	-	(10 196)	-	(572)	-	(20 815)	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(10 047)	-	(10 196)	-	(572)	-	(20 815)	-	-	-	(100,0%)
Payments	(56 738)	(57 418)	(21 265)	37,5%	(19 780)	34,9%	(6 603)	11,5%	(17 598)	30,6%	(65 245)	113,6%	(16 454)	244,8%	7,0%
Capital assets	(56 738)	(57 418)	(21 265)	37,5%	(19 780)	34,9%	(6 603)	11,5%	(17 598)	30,6%	(65 245)	113,6%	(16 454)	244,8%	7,0%
Net Cash from/(used) Investing Activities	(56 738)	(57 418)	(21 265)	37,5%	(29 826)	52,6%	(16 799)	29,3%	(18 170)	31,6%	(86 061)	149,9%	(16 454)	249,0%	10,4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 931	15 691	130 386	1 460,0%	44 805	501,7%	34 025	216,8%	(26 462)	(168,6%)	182 754	1 164,7%	45 711	89,2%	(157,9%)
Cash/cash equivalents at the year begin:	72 203	72 768	-	-	130 386	180,6%	175 191	240,8%	209 216	287,5%	-	-	291 144	-	(28,1%)
Cash/cash equivalents at the year end:	81 134	88 459	130 386	160,7%	175 191	215,9%	209 216	236,5%	182 754	206,6%	182 754	206,6%	336 856	78,3%	(45,7%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	157	100,0%	-	-	-	-	-	-	157	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	157	100,0%	-	-	-	-	-	-	157	100,0%

Contact Details

Municipal Manager	Mr Senzo Lieughtenant Sokhela	033 493 8018
Chief Financial Officer	Mr Nhlakanipho Goodman Mvelase	033 453 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	444 521	439 174	124 487	28,0%	112 730	25,4%	93 910	21,4%	53 250	12,1%	384 378	87,5%	62 996	91,7%	(15,5%)
Exchange Revenue															
Service charges - Electricity	137 048	123 000	27 017	19,7%	29 157	21,3%	26 476	21,5%	31 592	25,7%	114 243	92,9%	26 635	83,8%	18,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 951	13 932	3 775	31,6%	3 762	31,5%	3 755	27,0%	3 747	26,9%	15 040	108,0%	156	94,5%	2 295,9%
Sale of Goods and Rendering of Services	31 287	33 287	203	,6%	1 918	6,1%	129	,4%	2 094	6,3%	4 344	13,1%	17 667	59,2%	(88,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 165	5 106	1 440	23,4%	1 113	18,0%	1 060	20,8%	798	15,6%	4 411	86,4%	1 617	98,3%	(50,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	362	540	176	48,5%	94	25,9%	94	17,4%	93	17,3%	457	84,7%	103	94,8%	(9,8%)
Licence and permits	3 295	3 295	684	20,8%	667	20,2%	819	24,9%	639	19,4%	2 809	85,3%	718	98,8%	(11,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	907	907	79	8,8%	59	6,5%	124	13,6%	41	4,6%	303	33,5%	188	26,0%	(78,0%)
Non-Exchange Revenue															
Property rates	55 010	55 010	12 458	22,6%	12 353	22,5%	12 326	22,4%	12 327	22,4%	49 464	89,9%	14 814	97,3%	(16,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	116	116	1	,7%	1	,6%	1	,5%	0	,2%	2	2,0%	1	17,1%	(79,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	193 868	193 868	78 653	40,6%	63 607	32,8%	49 127	25,3%	1 405	,7%	192 792	99,4%	1 102	100,5%	27,5%
Interest	4 513	4 513	-	-	-	-	(8)	-	-	-	(8)	-	(6)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	5 602	-	-	-	-	-	-	514	9,2%	514	9,2%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	480 371	482 271	105 982	22,1%	108 843	22,7%	107 621	22,3%	126 756	26,3%	449 203	93,1%	123 811	89,6%	2,4%
Employee related costs	170 158	151 831	36 455	21,4%	39 594	23,3%	36 159	23,8%	37 577	24,7%	149 785	98,7%	36 057	94,9%	4,2%
Remuneration of councillors	11 775	11 775	2 721	23,1%	3 408	28,9%	2 893	24,6%	2 368	20,1%	11 389	96,7%	2 641	95,0%	(10,4%)
Bulk purchases - electricity	90 099	90 099	27 053	30,0%	21 368	23,7%	19 001	21,1%	33 258	36,9%	100 680	111,7%	29 976	99,8%	10,9%
Inventory consumed	7 431	8 589	962	12,9%	684	9,2%	1 837	21,4%	4 967	57,8%	8 450	98,4%	1 999	93,5%	148,4%
Debt impairment	20 864	20 864	1 673	8,0%	-	-	(2 388)	(11,4%)	9 773	46,8%	9 058	43,4%	88	28,3%	11 015,3%
Depreciation and amortisation	37 845	37 845	6 743	17,8%	6 321	16,7%	8 318	22,0%	9 486	25,1%	30 869	81,6%	10 721	100,5%	(11,5%)
Interest	3 829	3 829	0	-	5	,1%	0	-	59	1,5%	64	1,7%	-	-	(100,0%)
Contracted services	88 971	100 781	15 571	17,5%	20 659	23,2%	27 249	27,0%	7 781	7,7%	71 261	70,7%	29 167	75,9%	(73,3%)
Transfers and subsidies	1 250	2 129	1 345	107,6%	(65)	(5,2%)	319	15,0%	365	17,1%	1 964	92,3%	431	72,1%	(15,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	48 150	54 530	13 459	28,0%	16 868	35,0%	14 233	26,1%	21 123	38,7%	65 683	120,5%	12 730	102,6%	65,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 850)	(43 098)	18 505	-	3 888	-	(13 711)	-	(73 506)	-	(64 825)	-	(60 815)	-	-
Transfers and subsidies - capital (monetary allocations)	58 291	58 291	21 373	36,7%	14 957	25,7%	8 802	15,1%	23 344	40,0%	68 475	117,5%	13 519	107,5%	72,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 441	15 193	39 877		18 845		(4 909)		(50 162)		3 651		(47 296)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 441	15 193	39 877		18 845		(4 909)		(50 162)		3 651		(47 296)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 441	15 193	39 877		18 845		(4 909)		(50 162)		3 651		(47 296)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 441	15 193	39 877		18 845		(4 909)		(50 162)		3 651		(47 296)		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	60 936	49 283	15 361	25,2%	10 611	17,4%	4 516	9,2%	35 700	72,4%	66 188	134,3%	17 922	125,9%	99,2%
National Government	37 179	38 738	14 278	38,4%	9 653	26,0%	3 177	8,2%	13 995	36,1%	41 102	106,1%	7 778	114,2%	79,9%
Provincial Government	-	-	-	-	-	-	-	-	6 142	-	6 142	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 179	38 738	14 278	38,4%	9 653	26,0%	3 177	8,2%	20 137	52,0%	47 244	122,0%	7 778	114,2%	158,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 757	10 545	1 084	4,6%	958	4,0%	1 339	12,7%	15 563	147,6%	18 944	179,6%	10 144	160,0%	53,4%
Capital Expenditure Functional	60 936	49 283	15 361	25,2%	10 611	17,4%	4 516	9,2%	35 700	72,4%	66 188	134,3%	17 922	125,9%	99,2%
Municipal governance and administration	8 067	8 545	761	9,4%	514	6,4%	43	,5%	6 098	71,4%	7 416	86,8%	(110)	54,0%	(5 642,7%)
Executive and Council	1 457	1 107	-	-	52	3,6%	14	1,3%	278	25,1%	343	31,0%	34	88,3%	706,9%
Finance and administration	6 610	7 438	761	11,5%	463	7,0%	29	,4%	5 820	78,3%	7 073	95,1%	(144)	22,5%	(4 130,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 464	21 313	4 727	28,7%	5 301	32,2%	3 177	14,9%	9 669	45,4%	22 875	107,3%	8 132	98,5%	18,9%
Community and Social Services	16 384	21 313	3 787	23,1%	4 172	25,5%	3 177	14,9%	3 139	14,7%	14 275	67,0%	52	7 863,2%	5 936,5%
Sport And Recreation	-	-	941	-	1 083	-	-	-	388	-	2 412	-	7 497	41,2%	(94,8%)
Public Safety	80	-	-	-	46	57,9%	-	-	6 142	-	6 189	-	583	68,6%	953,1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 475	18 125	9 550	30,3%	4 499	14,3%	1 112	6,1%	19 830	109,4%	34 992	193,1%	9 488	475,0%	109,0%
Planning and Development	10 680	700	-	-	101	,9%	1 112	158,9%	96	13,7%	1 309	187,1%	9 207	2 301,8%	(99,0%)
Road Transport	20 795	17 425	9 550	45,9%	4 398	21,1%	-	-	19 734	113,3%	33 683	193,3%	281	231,6%	6 916,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 930	1 300	323	6,5%	296	6,0%	184	14,2%	102	7,9%	905	69,6%	411	133,3%	(75,2%)
Energy sources	3 930	300	-	-	296	7,5%	-	-	(23)	(7,5%)	273	91,1%	123	98,7%	(118,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	1 000	323	32,3%	-	-	184	18,4%	125	12,5%	631	63,1%	288	139,7%	(56,7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	105 198	73 299	50 069	47,6%	160 404	152,5%	175 301	239,2%	28 885	39,4%	414 660	565,7%	67 230	1 960,6%	(57,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 077)	(56 675)	-	-	-	-	-	-	-	-	-	-	-	5,0%	-
Capital assets	(70 077)	(56 675)	-	-	-	-	-	-	-	-	-	-	-	5,0%	-
Net Cash from/(used) Investing Activities	(70 077)	(56 675)	-	-	-	-	-	-	-	-	-	-	-	5,0%	-
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	35 122	16 624	50 069	142,6%	160 404	456,7%	175 301	1 054,5%	28 885	173,8%	414 660	2 494,4%	67 230	(4 709,4%)	(57,0%)
Cash/cash equivalents at the year begin:	44 118	36 663	40 231	91,2%	90 277	204,6%	250 713	683,8%	456 102	1 244,0%	40 231	109,7%	543 500	-	(16,1%)
Cash/cash equivalents at the year end:	79 240	53 287	90 300	114,0%	250 713	316,4%	456 102	855,9%	484 987	910,1%	484 987	910,1%	610 730	1 913,2%	(20,6%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 015	54,6%	-	-	859	4,3%	8 314	41,2%	20 188	31,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 093	15,1%	-	-	865	2,6%	27 699	82,3%	33 657	52,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	907	9,7%	-	-	365	3,9%	8 079	86,4%	9 352	14,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	39,5%	-	-	0	,1%	31	60,4%	51	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 239)	(526,1%)	(43)	(7,0%)	(53)	(8,6%)	3 950	641,7%	616	1,0%	-	-	-	-
Total By Income Source	13 796	21,6%	(43)	(,1%)	2 036	3,2%	48 074	75,3%	63 864	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 497	30,8%	(2)	-	528	4,7%	7 325	64,5%	11 349	17,8%	-	-	-	-
Commercial	6 146	49,3%	(113)	(,9%)	359	2,9%	6 083	48,8%	12 476	19,5%	-	-	-	-
Households	3 486	13,6%	80	,3%	863	3,4%	21 208	82,7%	25 636	40,1%	-	-	-	-
Other	667	4,8%	(8)	(,1%)	286	2,0%	13 458	93,4%	14 403	22,6%	-	-	-	-
Total By Customer Group	13 796	21,6%	(43)	(,1%)	2 036	3,2%	48 074	75,3%	63 864	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	15 764	100,0%	1	-	-	-	-	-	15 764	50,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 843	91,5%	230	1,8%	-	-	876	6,8%	12 948	41,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 071	80,0%	-	-	-	-	518	20,0%	2 589	8,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	29 677	94,8%	231	,7%	-	-	1 394	4,5%	31 302	100,0%

Contact Details

Municipal Manager	Ms Nxolo Ntshaba	033 413 9101
Chief Financial Officer	Mrs Vacant	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	329 517	272 827	(8 051 614)	(2 443,5%)	9 338 001	2 833,8%	552 337	202,4%	346 477	127,0%	2 185 200	800,9%	646 236	712,7%	(46,4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(324 288)	(266 713)	8		(7)	-	-	-	-	-	1	-	(1)		(100,0%)
Capital assets	(324 288)	(266 713)	8	-	(7)	-	-	-	-	-	1	-	(1)	-	(100,0%)
Net Cash from/(used) Investing Activities	(324 288)	(266 713)	8	-	(7)	-	-	-	-	-	1	-	(1)	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 230	6 114	(8 051 606)	(153 965,1%)	9 337 994	178 563,8%	552 337	9 034,2%	346 477	5 667,1%	2 185 201	35 742,0%	646 235	(10 232,8%)	(46,4%)
Cash/cash equivalents at the year begin:	54 099	4 201	62 430	115,4%	(7 989 176)	(14 767,8%)	1 300 982	30 966,5%	1 853 318	44 113,5%	62 430	1 486,0%	1 048 373	-	76,8%
Cash/cash equivalents at the year end:	59 328	10 315	(7 989 176)	(13 466,1%)	1 300 982	2 192,9%	1 853 318	17 967,1%	2 199 795	21 326,0%	2 199 795	21 326,0%	1 694 608	4 514,4%	29,8%

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	14 160	3,4%	(195)	-	6 390	1,5%	398 082	95,1%	418 436	53,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 566	2,7%	(27)	-	1 595	1,7%	89 318	95,6%	93 451	12,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	62	4,6%	-	-	31	2,3%	1 267	93,1%	1 361	2%	-	-	-	-
Interest on Arrear Debtor Accounts	11 502	5,0%	-	-	5 545	2,4%	212 345	92,6%	229 392	29,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 412)	(6,5%)	(278)	(,8%)	(145)	(,4%)	39 873	107,7%	37 038	4,8%	-	-	-	-
Total By Income Source	25 878	3,3%	(501)	(,1%)	13 417	1,7%	740 885	95,0%	779 678	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 941	6,4%	13	-	1 558	2,0%	70 244	91,5%	76 756	9,8%	-	-	-	-
Commercial	2 844	4,3%	(25)	-	889	1,4%	61 924	94,4%	65 631	8,4%	-	-	-	-
Households	17 579	2,8%	(464)	(,1%)	10 567	1,7%	591 543	95,5%	619 225	79,4%	-	-	-	-
Other	514	2,8%	(25)	(,1%)	402	2,2%	17 174	95,1%	18 066	2,3%	-	-	-	-
Total By Customer Group	25 878	3,3%	(501)	(,1%)	13 417	1,7%	740 885	95,0%	779 678	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 552	37,0%	1 397	7,9%	-	-	9 771	55,1%	17 720	6,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	58 559	23,6%	9 310	3,8%	(1 099)	(,4%)	181 451	73,1%	248 220	93,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	65 110	24,5%	10 707	4,0%	(1 099)	(,4%)	191 222	71,9%	265 940	100,0%

Contact Details

Municipal Manager	Mr Mungisi Vusumuzi Ntanzu	034 219 1512
Chief Financial Officer	Mr Sikhumbuzo Mbuyazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 480 656	2 585 852	790 347	31,9%	706 974	28,5%	603 340	23,3%	498 356	19,3%	2 599 017	100,5%	462 110	96,8%	7,8%
Exchange Revenue															
Service charges - Electricity	870 387	899 298	268 284	30,8%	219 699	25,2%	212 388	23,6%	215 423	24,0%	915 794	101,8%	194 029	93,8%	11,0%
Service charges - Water	237 040	237 166	59 430	25,1%	58 750	24,8%	59 068	24,9%	58 980	24,9%	236 228	99,6%	58 545	101,6%	,7%
Service charges - Waste Water Management	142 375	157 485	36 140	25,4%	35 682	25,1%	35 640	22,6%	35 349	22,4%	142 811	90,7%	33 820	87,4%	4,5%
Service charges - Waste Management	114 957	114 957	28 599	24,9%	27 949	24,3%	28 423	24,7%	28 279	24,6%	113 251	98,5%	25 238	97,1%	12,0%
Sale of Goods and Rendering of Services	14 166	4 757	1 449	10,2%	2 480	17,5%	2 141	45,0%	1 862	39,1%	7 932	166,7%	2 165	53,0%	(14,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	993	3 486	882	88,8%	714	71,9%	757	21,7%	897	25,7%	3 249	93,2%	961	414,8%	(6,7%)
Interest earned from Current and Non Current Assets	5 592	5 592	1 044	18,7%	1 211	21,7%	1 606	28,7%	2 909	52,0%	6 770	121,1%	1 413	55,3%	105,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	11 643	11 643	2 797	24,0%	2 578	22,1%	2 558	22,0%	5 550	47,7%	13 482	115,8%	1 375	85,0%	303,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 355	1 355	145	10,7%	235	17,4%	172	12,7%	1 004	74,1%	1 557	114,9%	107	61,7%	842,7%
Non-Exchange Revenue															
Property rates	389 490	429 565	115 444	29,6%	107 276	27,5%	107 430	25,0%	106 867	24,9%	437 018	101,7%	98 176	100,9%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 601	7 601	928	12,2%	1 242	16,3%	808	10,6%	24 649	324,3%	27 628	363,5%	6 172	157,9%	299,4%
Licences or permits	36	36	4	10,9%	7	19,4%	34	94,4%	21	59,2%	66	183,9%	7	117,0%	193,6%
Transfer and subsidies - Operational	676 118	704 007	274 087	40,5%	247 862	36,7%	150 789	21,4%	10 570	1,5%	683 318	97,1%	37 733	99,1%	(72,0%)
Interest	3 147	3 147	1 242	39,5%	1 291	41,0%	1 376	43,7%	1 430	45,4%	5 339	169,6%	1 218	151,9%	17,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 757	5 757	(138)	(2,4%)	(4)	(,1%)	149	2,6%	4 568	79,3%	4 575	79,5%	1 151	89,1%	296,8%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 617 460	2 675 259	642 167	24,5%	709 691	27,1%	622 931	23,3%	917 964	34,3%	2 892 753	108,1%	643 439	83,1%	42,7%
Employee related costs	721 546	705 382	165 324	22,9%	187 323	26,0%	217 316	30,8%	166 763	23,6%	736 726	104,4%	175 484	93,7%	(5,0%)
Remuneration of councillors	27 443	28 443	7 061	25,7%	8 549	31,2%	7 406	26,0%	7 517	26,4%	30 534	107,4%	7 165	117,8%	4,9%
Bulk purchases - electricity	700 497	690 815	180 698	25,8%	160 553	22,9%	155 045	22,4%	204 122	29,5%	700 418	101,4%	142 981	85,5%	42,8%
Inventory consumed	138 267	139 344	53 747	38,9%	58 758	42,5%	56 063	40,2%	51 935	37,3%	220 502	158,2%	48 985	98,9%	6,0%
Debt impairment	200 548	210 548	-	-	4 444	2,2%	22 704	10,8%	(16 614)	(7,9%)	10 534	5,0%	-	-	(100,0%)
Depreciation and amortisation	352 716	350 716	97 539	27,7%	118 251	33,5%	78 477	22,4%	98 458	28,1%	392 725	112,0%	92 841	98,1%	6,1%
Interest	30 300	30 300	6 715	22,2%	6 324	20,9%	7 417	24,5%	78 600	259,4%	99 057	326,9%	4 490	90,5%	1 650,6%
Contracted services	202 112	290 940	77 260	38,2%	90 180	44,6%	78 646	27,0%	194 392	66,8%	440 479	151,4%	105 440	104,9%	84,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	85 659	12 871	13,7%	5 226	5,6%	8 963	10,5%	64 130	74,9%	91 191	106,5%	31 173	86,0%	105,7%
Operational costs	150 372	143 112	40 951	27,2%	70 083	46,6%	(9 107)	(6,4%)	68 575	47,9%	170 502	119,1%	34 706	76,7%	97,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	21	-	21	-	172	-	(88,0%)
Other Losses	-	-	-	-	-	-	1	-	64	-	65	-	2	-	3 148,6%
Surplus/(Deficit)	(136 803)	(89 408)	148 180	-	(2 717)	-	(19 590)	-	(419 608)	-	(293 736)	-	(181 329)	-	-
Transfers and subsidies - capital (monetary allocations)	162 376	141 307	13 939	8,6%	39 596	24,4%	29 144	20,6%	35 245	24,9%	117 924	83,5%	89 604	87,8%	(60,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 573	51 900	162 119	-	36 879	-	9 554	-	(384 363)	-	(175 812)	-	(91 725)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	25 573	51 900	162 119	-	36 879	-	9 554	-	(384 363)	-	(175 812)	-	(91 725)	-	-
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	-	(384 363)	-	(175 812)	-	(91 725)	-	-
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	-	(384 363)	-	(175 812)	-	(91 725)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	173 486	157 452	13 074	7,5%	41 148	23,7%	28 771	18,3%	53 360	33,9%	136 354	86,6%	70 588	84,1%	(24,4%)
National Government	151 580	139 549	12 016	7,9%	37 690	24,9%	25 044	17,9%	45 231	32,4%	119 981	86,0%	72 834	91,3%	(37,9%)
Provincial Government	10 796	1 758	105	1,0%	426	3,9%	1 279	72,7%	105	5,9%	1 915	108,9%	800	17,0%	(86,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	162 376	141 307	12 121	7,5%	38 116	23,5%	26 323	18,6%	45 335	32,1%	121 895	86,3%	73 634	85,0%	(38,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	34	-	(100,0%)
Internally generated funds	11 110	16 145	954	8,6%	3 032	27,3%	2 448	15,2%	8 025	49,7%	14 458	89,6%	(3 080)	73,3%	(360,6%)
Capital Expenditure Functional	173 486	157 452	13 074	7,5%	41 148	23,7%	28 771	18,3%	53 360	33,9%	136 354	86,6%	70 588	84,9%	(24,4%)
Municipal governance and administration	3 250	5 457	460	14,2%	1 987	61,1%	914	16,8%	5 921	108,5%	9 283	170,1%	(8 196)	56,5%	(172,2%)
Executive and Council	-	-	-	-	-	-	-	-	4 800	-	4 800	-	(8 996)	100,0%	(153,4%)
Finance and administration	3 250	5 457	460	14,2%	1 987	61,1%	914	16,8%	1 121	20,5%	4 483	82,1%	800	42,8%	40,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 231	13 610	2 286	11,3%	4 135	20,4%	3 056	22,5%	10 146	74,5%	19 623	144,2%	7 297	69,5%	39,0%
Community and Social Services	696	956	144	20,7%	188	27,0%	562	58,8%	490	51,3%	1 383	144,8%	309	54,2%	58,5%
Sport And Recreation	19 035	12 035	2 142	11,3%	3 605	18,9%	2 415	20,1%	9 584	79,6%	17 746	147,5%	6 815	70,5%	40,6%
Public Safety	-	120	-	-	74	-	-	-	-	-	74	61,6%	-	-	-
Housing	500	500	-	-	268	53,7%	79	15,8%	72	14,5%	420	84,0%	173	56,7%	(58,3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	56 081	67 720	1 326	2,4%	26 095	46,5%	9 197	13,6%	16 641	24,6%	53 259	78,6%	25 763	99,2%	(35,4%)
Planning and Development	30	98	-	-	55	181,9%	(134)	(137,9%)	32	33,0%	(48)	(48,9%)	1 804	32,0%	(98,2%)
Road Transport	56 051	67 622	1 326	2,4%	26 040	46,5%	9 332	13,8%	16 608	24,6%	53 307	78,8%	23 959	106,6%	(30,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	87 925	66 164	8 652	9,8%	8 041	9,1%	16 343	24,7%	17 931	27,1%	50 967	77,0%	45 724	84,3%	(60,8%)
Energy sources	23 644	26 995	-	-	2 180	9,2%	9 920	36,7%	7 225	26,8%	19 325	71,6%	15 277	80,2%	(52,7%)
Water Management	52 191	37 565	8 494	16,3%	5 442	10,4%	5 698	15,2%	11 473	30,5%	31 107	82,8%	24 948	87,3%	(54,0%)
Waste Water Management	12 000	1 000	158	1,3%	419	3,5%	226	22,6%	(803)	(80,3%)	-	-	5 180	69,8%	(115,5%)
Waste Management	90	604	-	-	-	-	499	82,6%	37	6,0%	536	88,7%	319	38,3%	(88,6%)
Other	6 000	4 501	349	5,8%	890	14,8%	(739)	(16,4%)	2 721	60,5%	3 222	71,6%	-	-	(100,0%)

Net Cash from/(used) Operating Activities	482 499	368 492	589 379	122,2%	645 518	133,8%	293 508	79,7%	460 849	125,1%	1 989 253	539,8%	526 818	723,1%	(12,5%)
Cash Flow from Investing Activities															
Receipts	10 000	20 000	5	-	10	,1%	4	-	5 404	27,0%	5 423	27,1%	328	40,2%	1 545,0%
Proceeds on disposal of PPE	10 000	20 000	5	-	10	,1%	4	-	5 404	27,0%	5 423	27,1%	328	40,2%	1 545,0%
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%	(33 141)	21,0%	(140 929)	89,5%	(41 006)	84,7%	(19,2%)
Capital assets	(173 486)	(157 452)	(36 196)	20,9%	(42 743)	24,6%	(28 849)	18,3%	(33 141)	21,0%	(140 929)	89,5%	(41 006)	84,7%	(19,2%)
Net Cash from/(used) Investing Activities	(163 486)	(137 452)	(36 192)	22,1%	(42 733)	26,1%	(28 845)	21,0%	(27 737)	20,2%	(135 507)	98,6%	(40 677)	88,5%	(31,8%)
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%	-	-	(5 856)	17,8%	(34 424)	104,4%	(906)	60,8%	546,3%
Repayment of borrowing	(32 986)	(32 986)	(14 392)	43,6%	(14 177)	43,0%	-	-	(5 856)	17,8%	(34 424)	104,4%	(906)	60,8%	546,3%
Net Cash from/(used) Financing Activities	(32 986)	(32 986)	(14 392)	43,6%	(14 177)	43,0%	-	-	(5 856)	17,8%	(34 424)	104,4%	(906)	60,8%	546,3%
Net Increase/(Decrease) in cash held	286 026	198 054	538 795	188,4%	588 608	205,8%	264 663	133,6%	427 256	215,7%	1 819 322	918,6%	485 235	3 523,8%	(11,9%)
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%	1 418 104	5 374,5%	29 721	112,6%	1 654 636	99,1%	(14,3%)
Cash/cash equivalents at the year end:	351 674	224 440	564 634	160,6%	1 153 442	328,0%	1 418 104	631,8%	1 845 361	822,2%	1 845 361	822,2%	2 139 871	2 941,2%	(13,8%)

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	20 561	2,8%	14 014	1,9%	11 980	1,6%	685 403	93,6%	731 947	33,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 529	61,5%	2 349	3,2%	1 368	1,9%	24 139	33,3%	72 384	3,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 257	8,5%	9 190	2,7%	8 531	2,5%	298 570	86,4%	345 548	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 411	1,8%	8 734	1,3%	8 385	1,2%	650 394	95,7%	679 924	30,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 651	2,7%	6 314	1,8%	6 184	1,7%	335 953	93,8%	358 102	16,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	557	7,0%	2 789	34,8%	197	2,5%	4 466	55,8%	8 009	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	791	2,7%	785	2,7%	753	2,6%	27 140	92,1%	29 469	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 934)	233,7%	1 380	(14,7%)	159	(1,7%)	11 009	(117,3%)	(9 386)	(,4%)	-	-	-	-
Total By Income Source	95 812	4,3%	45 555	2,1%	37 556	1,7%	2 037 074	91,9%	2 215 997	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 831)	(10,7%)	2 001	11,7%	403	2,4%	16 589	96,7%	17 163	,8%	-	-	-	-
Commercial	37 177	24,1%	7 649	5,0%	3 781	2,5%	105 406	68,4%	154 013	7,0%	-	-	-	-
Households	60 449	3,0%	35 883	1,8%	33 350	1,6%	1 914 824	93,7%	2 044 506	92,3%	-	-	-	-
Other	18	5,6%	22	6,8%	21	6,6%	255	81,0%	315	-	-	-	-	-
Total By Customer Group	95 812	4,3%	45 555	2,1%	37 556	1,7%	2 037 074	91,9%	2 215 997	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	161 453	29,0%	60 937	10,9%	60 727	10,9%	274 515	49,2%	557 632	56,6%
Bulk Water	26 483	8,2%	26 427	8,2%	18 270	5,7%	251 685	78,0%	322 865	32,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67 142	97,2%	1 943	2,8%	-	-	-	-	69 085	7,0%
Auditor-General	5 107	100,0%	-	-	-	-	-	-	5 107	,5%
Other	26 365	87,6%	-	-	-	-	3 730	12,4%	30 115	3,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	286 570	29,1%	89 307	9,1%	78 998	8,0%	529 929	53,8%	984 804	100,0%

Contact Details

Municipal Manager	Mr Zamokwakhe Wesley Mzinaka	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: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	131 416	138 348	37 112	28,2%	35 829	27,3%	32 116	23,2%	26 949	19,5%	132 006	95,4%	(9 101)	91,7%	(396,1%)
Exchange Revenue															
Service charges - Electricity	21 196	18 384	4 587	21,6%	4 910	23,2%	4 795	26,1%	6 010	32,7%	20 302	110,4%	(5 655)	88,2%	(206,3%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 105	2 596	665	31,6%	696	33,1%	685	26,4%	707	27,2%	2 752	106,0%	498	82,4%	41,9%
Sale of Goods and Rendering of Services	331	269	73	21,9%	105	31,8%	137	50,8%	166	61,5%	480	178,4%	113	121,6%	46,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 549	1 889	315	8,9%	452	12,7%	343	18,2%	470	24,9%	1 580	83,6%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	1 169	1 667	654	55,9%	431	36,8%	105	6,3%	146	8,8%	1 336	80,1%	606	156,9%	(75,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 726	1 083	397	23,0%	324	18,8%	367	33,9%	356	32,8%	1 445	133,4%	409	136,7%	(13,1%)
Licence and permits	2 066	2 591	612	29,6%	526	25,5%	558	21,5%	538	20,8%	2 234	86,2%	755	128,1%	(28,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	850	71	48	5,6%	22	2,6%	36	50,4%	618	877,1%	724	1 026,6%	1	111,0%	48 626,3%
Non-Exchange Revenue															
Property rates	47 567	49 680	11 145	23,4%	11 131	23,4%	10 949	22,0%	11 131	22,4%	44 356	89,3%	8 972	82,5%	24,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 004	703	135	13,5%	216	21,6%	248	35,3%	153	21,8%	753	107,0%	169	150,5%	(9,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 303	53 241	17 130	37,0%	15 147	32,7%	11 956	22,5%	4 438	8,3%	48 671	91,4%	(16 687)	95,2%	(126,6%)
Interest	3 549	6 173	1 352	38,1%	1 868	52,6%	1 936	31,4%	2 216	35,9%	7 372	119,4%	1 717	111,0%	29,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	124 022	138 325	32 440	26,2%	35 495	28,6%	22 843	16,5%	35 124	25,4%	125 903	91,0%	33 170	86,9%	5,9%
Employee related costs	52 090	55 530	13 139	25,2%	15 121	29,0%	12 008	21,6%	12 384	22,3%	52 653	94,8%	15 556	97,2%	(20,4%)
Remuneration of councillors	4 740	4 740	1 168	24,6%	1 182	24,9%	1 182	24,9%	1 182	24,9%	4 714	99,4%	1 549	103,9%	(23,7%)
Bulk purchases - electricity	22 883	25 411	8 113	35,5%	4 593	20,1%	3 030	11,9%	8 400	33,1%	24 136	95,0%	4 956	95,3%	69,5%
Inventory consumed	5 572	5 743	478	8,6%	345	6,2%	(687)	(12,0%)	8	,1%	144	2,5%	1 229	102,2%	(99,4%)
Debt impairment	2 852	2 852	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 332	9 332	2 093	22,4%	2 088	22,4%	1 447	15,5%	2 202	23,6%	7 831	83,9%	2 094	66,0%	5,1%
Interest	-	-	(1)	-	-	-	35	-	271	37,2%	306	-	17	111,0%	1 449,9%
Contracted services	14 230	20 328	5 192	36,5%	6 419	45,1%	3 426	16,9%	7 557	37,2%	22 595	111,2%	5 777	106,7%	30,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	494	-	-	-	185	-	1 529	-	2 207	-	1 369	-	11,7%
Operational costs	12 322	14 388	1 763	14,3%	5 747	46,6%	2 216	15,4%	1 592	11,1%	11 317	78,7%	622	69,5%	156,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 393	24	4 672	-	334	-	9 273	-	(8 175)	-	6 103	-	(42 270)	-	-
Transfers and subsidies - capital (monetary allocations)	31 858	55 858	11 349	35,6%	21 029	66,0%	11 085	19,8%	8 511	15,2%	51 975	93,0%	34 834	72,2%	(75,6%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 251	55 882	16 021	-	21 363	-	20 358	-	336	-	58 077	-	(7 436)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 251	55 882	16 021	-	21 363	-	20 358	-	336	-	58 077	-	(7 436)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 251	55 882	16 021	-	21 363	-	20 358	-	336	-	58 077	-	(7 436)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 251	55 882	16 021	-	21 363	-	20 358	-	336	-	58 077	-	(7 436)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	29 228	52 360	27 672	94,7%	16 173	55,3%	4 865	9,3%	4 878	9,3%	53 587	102,3%	17 329	72,6%	(71,9%)
National Government	27 703	48 572	27 672	99,9%	13 743	49,6%	4 782	9,8%	4 872	10,0%	51 069	105,1%	17 311	70,9%	(71,9%)
Provincial Government	-	2 442	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 703	51 014	27 672	99,9%	13 743	49,6%	4 782	9,4%	4 872	9,6%	51 069	100,1%	17 311	70,9%	(71,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 525	1 346	-	-	2 430	159,3%	83	6,1%	6	4%	2 518	187,1%	18	107,8%	(66,3%)
Capital Expenditure Functional	29 228	52 360	27 672	94,7%	16 173	55,3%	5 204	9,9%	5 757	11,0%	54 806	104,7%	17 329	72,6%	(66,8%)
Municipal governance and administration	1 433	1 184	-	-	980	68,4%	65	5,5%	-	-	1 045	88,3%	18	32,9%	(100,0%)
Executive and Council	-	-	-	-	76	-	-	-	-	-	76	-	-	-	-
Finance and administration	1 433	1 184	-	-	904	63,1%	65	5,5%	-	-	969	81,8%	18	33,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	92	162	-	-	18	19,8%	18	10,8%	6	3,6%	42	25,7%	5 089	89,1%	(99,9%)
Community and Social Services	92	137	-	-	-	-	18	12,8%	(1)	(4%)	17	12,4%	-	5,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	5 089	92,4%	(100,0%)
Public Safety	-	25	-	-	18	-	-	-	7	26,0%	25	99,0%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 209	28 991	20 938	147,4%	8 086	56,9%	3 754	12,9%	16	,1%	32 795	113,1%	2 979	37,4%	(99,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 209	28 991	20 938	147,4%	8 086	56,9%	3 754	12,9%	16	,1%	32 795	113,1%	2 979	37,4%	(99,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 494	19 581	6 733	49,9%	6 196	45,9%	1 028	5,2%	4 856	24,8%	18 813	96,1%	9 243	97,2%	(47,5%)
Energy sources	13 494	19 581	6 733	49,9%	6 196	45,9%	1 028	5,2%	4 856	24,8%	18 813	96,1%	9 243	97,2%	(47,5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	2 442	-	-	893	-	339	13,9%	879	36,0%	2 111	86,4%	-	-	(100,0%)

Net Cash from/(used) Operating Activities	30 181	46 895	(32 147)	(106,5%)	42 285	140,1%	50 293	107,2%	19 135	40,8%	79 566	169,7%	(34 483)	(35,8%)	(155,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 612)	(60 354)	(3 328)	9,9%	(11 871)	35,3%	(5 064)	8,4%	(4 301)	7,1%	(24 565)	40,7%	-	-	(100,0%)
Capital assets	(33 612)	(60 354)	(3 328)	9,9%	(11 871)	35,3%	(5 064)	8,4%	(4 301)	7,1%	(24 565)	40,7%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(33 612)	(60 354)	(3 328)	9,9%	(11 871)	35,3%	(5 064)	8,4%	(4 301)	7,1%	(24 565)	40,7%	-	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 431)	(13 459)	(35 475)	1 033,8%	30 414	(886,3%)	45 229	(336,1%)	14 833	(110,2%)	55 001	(408,7%)	(34 483)	445 908,2%	(143,0%)
Cash/cash equivalents at the year begin:	21 791	17 013	21 645	99,3%	(26 556)	(121,9%)	2 958	17,4%	47 424	278,7%	21 645	127,2%	11 413	.8%	315,5%
Cash/cash equivalents at the year end:	18 359	3 555	(35 715)	(194,5%)	3 247	17,7%	47 657	1 340,6%	61 750	1 737,1%	61 750	1 737,1%	(23 438)	(802,8%)	(363,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 258	19,2%	(1)	-	606	5,2%	8 911	75,7%	11 775	12,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 067	9,7%	(4)	-	1 759	3,4%	45 168	86,9%	51 990	55,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	319	6,9%	(7)	(,1%)	114	2,5%	4 186	90,8%	4 612	4,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	145	10,0%	(0)	-	44	3,0%	1 258	87,0%	1 447	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 016	6,3%	-	-	968	3,0%	28 871	90,6%	31 855	33,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 736)	98,6%	(575)	7,3%	(52)	,7%	517	(6,6%)	(7 846)	(8,4%)	-	-	-	-
Total By Income Source	2 068	2,2%	(586)	(,6%)	3 439	3,7%	88 911	94,8%	93 831	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 080)	(11,3%)	(493)	(1,8%)	1 140	4,2%	29 731	108,9%	27 298	29,1%	-	-	-	-
Commercial	661	14,5%	(8)	(,2%)	314	6,9%	3 583	78,8%	4 550	4,8%	-	-	-	-
Households	1 626	7,9%	(68)	(,3%)	582	2,8%	18 564	89,7%	20 703	22,1%	-	-	-	-
Other	2 862	6,9%	(17)	-	1 403	3,4%	37 033	89,7%	41 281	44,0%	-	-	-	-
Total By Customer Group	2 068	2,2%	(586)	(,6%)	3 439	3,7%	88 911	94,8%	93 831	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	6 110	49,8%	(869)	(7,1%)	2 695	22,0%	4 334	35,3%	12 270	48,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 233	28,9%	2 674	34,6%	120	1,6%	2 702	35,0%	7 728	30,5%
Auditor-General	175	9,3%	(509)	(27,1%)	(382)	(20,3%)	2 594	138,0%	1 879	7,4%
Other	(1 538)	(44,1%)	1 402	40,2%	(980)	(28,1%)	4 601	132,0%	3 485	13,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 980	27,5%	2 698	10,6%	1 453	5,7%	14 231	56,1%	25 362	100,0%

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Chief Financial Officer	Mrs Philiswa Sithole	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	203 167	184 655	64 703	31,8%	55 541	27,3%	46 041	24,9%	16 229	8,8%	182 515	98,8%	14 559	79,9%	11,5%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 063	2 063	4 025	195,1%	(3 258)	(157,9%)	385	18,6%	381	18,5%	1 533	74,3%	351	68,6%	8,6%
Sale of Goods and Rendering of Services	1 197	415	89	7,4%	108	9,0%	274	66,0%	843	202,8%	843	202,8%	43	6,0%	539,3%
Agency services	150	180	266	177,5%	197	131,3%	(204)	(113,3%)	179	99,5%	438	243,5%	223	-	(19,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 327	3 490	743	56,0%	821	61,9%	495	14,2%	767	22,0%	2 827	81,0%	852	112,5%	(10,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21	22	3	13,5%	6	31,0%	10	44,2%	2	7,1%	21	93,9%	10	410,4%	(83,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	34	-	-	-	-	831	2 451,9%	-	-	831	2 451,9%	1 093	-	(100,0%)
Non-Exchange Revenue															
Property rates	45 039	45 039	645	1,4%	18 754	41,6%	15 179	33,7%	11 264	25,0%	45 842	101,8%	10 874	100,2%	3,6%
Surcharges and Taxes	23 655	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	1 642	7	1,2%	(25)	(4,1%)	48	2,9%	1 233	75,1%	1 263	76,9%	3	2,1%	42 710,4%
Licences or permits	2 250	1 351	10	,5%	(103)	(4,6%)	1 011	74,8%	121	9,0%	1 040	77,0%	103	18,6%	18,1%
Transfer and subsidies - Operational	126 866	129 280	51 209	40,4%	41 858	33,0%	31 328	24,2%	1 499	1,2%	125 895	97,4%	1 008	93,5%	48,8%
Interest	-	1 139	7 705	-	(2 820)	-	(3 416)	(299,8%)	509	44,7%	1 978	173,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	2	-	2	-	-	-	4	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	172 696	205 333	36 544	21,2%	34 090	19,7%	61 903	30,1%	28 766	14,0%	161 304	78,6%	35 131	79,5%	(18,1%)
Employee related costs	31 034	32 834	11 524	37,1%	6 307	20,3%	23 313	71,0%	12 107	36,9%	53 251	162,2%	6 764	74,9%	79,0%
Remuneration of councillors	12 707	11 000	2 107	16,6%	-	-	7 425	67,5%	3 599	32,7%	13 131	119,4%	1 862	96,1%	93,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	210	374	-	-	40	19,3%	274	73,2%	86	23,0%	400	107,1%	51	54,6%	67,8%
Debt impairment	-	26 776	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 020	31 020	4 217	10,3%	4 430	10,8%	9 048	29,2%	4 105	13,2%	21 800	70,3%	4 751	58,0%	(13,6%)
Interest	7 386	5 964	2 338	31,7%	455	6,2%	411	6,9%	(1 451)	(24,3%)	1 753	29,4%	935	67,2%	(255,1%)
Contracted services	34 361	56 484	8 373	24,4%	15 984	46,5%	13 351	23,6%	4 670	8,3%	42 378	75,0%	13 561	110,0%	(65,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	28	-	28	-	-	-	(100,0%)
Operational costs	45 977	40 882	7 986	17,4%	6 874	15,0%	8 083	19,8%	5 622	13,8%	28 564	69,9%	7 206	73,2%	(22,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 471	(20 678)	28 159	-	21 452	-	(15 862)	-	(12 537)	-	21 211	-	(20 572)	-	-
Transfers and subsidies - capital (monetary allocations)	24 921	36 171	3 973	15,9%	10 089	40,5%	451	1,2%	13 392	37,0%	27 905	77,1%	11 475	93,6%	16,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 392	15 493	32 131	-	31 541	-	(15 411)	-	855	-	49 116	-	(9 097)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 392	15 493	32 131	-	31 541	-	(15 411)	-	855	-	49 116	-	(9 097)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 392	15 493	32 131	-	31 541	-	(15 411)	-	855	-	49 116	-	(9 097)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 392	15 493	32 131	-	31 541	-	(15 411)	-	855	-	49 116	-	(9 097)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	36 051	50 104	2 835	7,9%	13 142	36,5%	4 956	9,9%	(11 893)	(23,7%)	9 040	18,0%	9 394	60,3%	(226,6%)
National Government	24 921	26 921	-	-	12 146	48,7%	192	,7%	(3 913)	(14,5%)	8 424	31,3%	6 516	87,1%	(160,1%)
Provincial Government	-	11 250	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 921	38 171	-	-	12 146	48,7%	192	,5%	(3 913)	(10,3%)	8 424	22,1%	6 516	87,1%	(160,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 130	11 933	2 835	25,5%	995	8,9%	4 765	39,9%	(7 979)	(66,9%)	616	5,2%	2 878	29,8%	(377,2%)
Capital Expenditure Functional	43 381	56 434	2 924	6,7%	13 444	31,0%	5 462	9,7%	11 529	20,4%	33 359	59,1%	11 690	52,3%	(1,4%)
Municipal governance and administration	1 850	1 850	78	4,2%	54	2,9%	928	50,2%	21 410	1 157,3%	22 470	1 214,6%	2 000	75,2%	970,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Finance and administration	1 850	1 850	78	4,2%	54	2,9%	928	50,2%	21 410	1 157,3%	22 470	1 214,6%	2 001	75,2%	970,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 121	39 924	2 847	7,5%	13 324	35,0%	4 600	11,5%	(11 486)	(28,8%)	9 284	23,3%	9 504	53,8%	(220,9%)
Planning and Development	38 121	39 924	2 847	7,5%	13 324	35,0%	4 600	11,5%	(11 486)	(28,8%)	9 284	23,3%	9 504	53,8%	(220,9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 410	14 660	-	-	66	1,9%	(66)	(,5%)	1 604	10,9%	1 604	10,9%	186	10,8%	763,3%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 410	14 660	-	-	66	1,9%	(66)	(,5%)	1 604	10,9%	1 604	10,9%	186	10,8%	763,3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	249 741	269 800	9 047	3,6%	7 604	3,0%	5 719	2,1%	6 946	2,6%	29 316	10,9%	2 687	11,4%	158,5%
Property rates	45 039	46 178	2 828	6,3%	6 068	13,5%	6 616	14,3%	8 832	19,2%	24 343	52,7%	5 624	53,1%	57,0%
Service charges	2 063	2 063	47	2,3%	101	4,9%	86	4,2%	97	4,7%	332	16,1%	83	18,6%	17,0%
Other revenue	55 617	49 917	5 544	10,0%	650	1,2%	(1 400)	(2,8%)	(2 813)	(5,6%)	1 982	4,0%	(3 947)	(2,1%)	(28,7%)
Transfers and Subsidies - Operational	120 775	131 982	-	-	-	-	-	-	63	-	63	-	241	2,1%	(74,0%)
Transfers and Subsidies - Capital	24 921	36 171	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 327	3 490	628	47,3%	785	59,2%	416	11,9%	767	22,0%	2 597	74,4%	686	82,7%	11,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 509)	(187 439)	(14 595)	13,5%	(13 977)	12,9%	(10 369)	5,5%	(7 085)	3,8%	(46 027)	24,6%	(6 730)	10,6%	5,3%
Suppliers and employees	(108 509)	(187 439)	(14 088)	13,0%	(12 561)	11,6%	(9 548)	5,1%	(6 324)	3,4%	(42 521)	22,7%	(3 918)	8,8%	61,4%
Finance charges	-	-	(507)	-	(1 416)	-	(821)	-	(761)	-	(3 506)	-	(2 812)	134,5%	(72,9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	141 231	82 361	(5 548)	(3,9%)	(6 374)	(4,5%)	(4 650)	(5,6%)	(138)	(,2%)	(16 711)	(20,3%)	(4 043)	36,5%	(96,6%)
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	-	-	(3 410)		(10 394)	-	(2 762)	-	(8 158)	-	(24 724)	-	(8 455)	65,6%	(3,5%)
Capital assets	-	-	(3 410)	-	(10 394)	-	(2 762)	-	(8 158)	-	(24 724)	-	(8 455)	65,6%	(3,5%)
Net Cash from/(used) Investing Activities	-	-	(3 410)	-	(10 394)	-	(2 762)	-	(8 158)	-	(24 724)	-	(8 455)	65,6%	(3,5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(2 598)	-	(1 299)	-	(1 299)	-	(5 196)	-	(2 598)	-	(50,0%)
Repayment of borrowing	-	-	-	-	(2 598)	-	(1 299)	-	(1 299)	-	(5 196)	-	(2 598)	-	(50,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	(2 598)	-	(1 299)	-	(1 299)	-	(5 196)	-	(2 598)	-	(50,0%)
Net Increase/(Decrease) in cash held	141 231	82 361	(8 959)	(6,3%)	(19 365)	(13,7%)	(8 711)	(10,6%)	(9 595)	(11,6%)	(46 630)	(56,6%)	(15 096)	85,1%	(36,4%)
Cash/cash equivalents at the year begin:	7 788	19 594	19 364	248,6%	10 635	136,6%	(8 730)	(44,6%)	(17 441)	(89,0%)	19 364	98,8%	(9 014)	100,9%	93,5%
Cash/cash equivalents at the year end:	149 019	101 955	10 635	7,1%	(8 730)	(5,9%)	(17 441)	(17,1%)	(27 036)	(26,5%)	(27 036)	(26,5%)	(24 110)	81,1%	12,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 736	3,2%	2 304	2,7%	2 136	2,5%	77 921	91,6%	85 097	85,9%	(849)	(1,0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	142	1,7%	132	1,5%	126	1,5%	8 142	95,3%	8 541	8,6%	4	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	173	3,4%	169	3,3%	165	3,2%	4 604	90,1%	5 111	5,2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	293	100,0%	293	,3%	(5)	(1,7%)	-	-
Total By Income Source	3 051	3,1%	2 605	2,6%	2 426	2,4%	90 960	91,8%	99 042	100,0%	(850)	(,9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 139	3,6%	957	3,0%	931	3,0%	28 509	90,4%	31 536	31,8%	(270)	(,9%)	-	-
Commercial	945	4,0%	760	3,2%	662	2,8%	21 482	90,1%	23 849	24,1%	(158)	(,7%)	-	-
Households	967	2,2%	887	2,0%	834	1,9%	40 970	93,8%	43 657	44,1%	(421)	(1,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 051	3,1%	2 605	2,6%	2 426	2,4%	90 960	91,8%	99 042	100,0%	(850)	(,9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 926	27,2%	681	9,6%	645	9,1%	3 826	54,1%	7 077	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 926	27,2%	681	9,6%	645	9,1%	3 826	54,1%	7 077	100,0%

Contact Details

Municipal Manager	Mr Mandlenkosi S Sithole	034 621 2666
Chief Financial Officer	Mr Ndumiso Majola	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	329 787	355 178	102 196	31,0%	86 453	26,2%	68 976	19,4%	15 946	4,5%	273 571	77,0%	12 105	81,1%	31,7%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	35 157	35 157	4 073	11,6%	6 659	18,9%	4 911	14,0%	7 807	22,2%	23 450	66,7%	1 770	64,4%	341,1%
Service charges - Waste Water Management	9 855	9 855	670	6,8%	2 440	24,8%	1 866	18,9%	2 541	25,8%	7 517	76,3%	661	67,0%	284,3%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	404	404	15	3,8%	-	-	7	1,7%	3	7,7%	25	6,2%	29	66,3%	(89,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 372	23 372	2 606	11,1%	1 346	5,8%	978	4,2%	1 650	7,1%	6 579	28,2%	5 452	109,6%	(69,7%)
Interest earned from Current and Non Current Assets	7 503	7 503	2 104	28,0%	1 685	22,5%	1 608	21,4%	2 328	31,0%	7 726	103,0%	2 621	133,4%	(11,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	58	58	6	10,7%	6	10,7%	6	10,7%	6	10,7%	25	42,9%	6	44,0%	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 850	10 853	87	,8%	181	1,7%	252	2,3%	41	4%	562	5,2%	1 567	87,0%	(97,4%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	26	-	-	-	-	-	26	-	-	-	-
Transfer and subsidies - Operational	242 990	267 978	92 635	38,2%	74 109	30,5%	59 348	22,1%	1 569	,6%	227 661	85,0%	-	79,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	256 615	296 762	69 482	27,1%	94 462	36,8%	91 421	30,8%	86 706	29,2%	342 071	115,3%	88 018	91,2%	(1,5%)
Employee related costs	127 233	130 323	35 458	27,9%	39 227	30,8%	36 946	28,3%	37 744	29,0%	149 375	114,6%	36 036	105,7%	4,7%
Remuneration of councillors	11 791	7 911	2 048	17,4%	2 737	23,2%	2 387	30,2%	2 190	27,7%	9 362	118,4%	2 232	91,6%	(1,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	15 000	15 000	6 198	41,3%	4 632	30,9%	9 772	65,1%	5 913	39,4%	26 515	176,8%	4 384	88,2%	34,9%
Debt impairment	8 678	8 678	(8 098)	(93,3%)	-	-	8 098	93,3%	-	-	-	-	-	-	-
Depreciation and amortisation	18 630	18 613	4 895	26,3%	5 210	28,0%	5 212	28,0%	5 210	28,0%	20 527	110,3%	4 264	95,4%	22,2%
Interest	97	77	99	101,9%	437	448,2%	411	533,5%	2 163	2 807,4%	3 110	4 036,2%	2 529	1 260,7%	(14,5%)
Contracted services	39 542	77 666	21 802	55,1%	29 918	75,7%	19 211	24,7%	20 326	26,2%	91 257	117,5%	27 128	80,4%	(25,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	83	-	-	-	-	-	(19)	-	64	-	52	-	(135,4%)
Operational costs	35 644	38 495	6 997	19,6%	12 302	34,5%	9 384	24,4%	13 179	34,2%	41 861	108,7%	11 394	79,8%	15,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	73 172	58 416	32 715	-	(8 009)	-	(22 445)	-	(70 760)	-	(68 500)	-	(75 913)	-	-
Transfers and subsidies - capital (monetary allocations)	129 316	128 999	-	-	-	-	30 786	23,9%	53 268	41,3%	84 054	65,2%	46	7,2%	115 491,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	202 488	187 416	32 715	(8 009)	8 341	(17 492)	15 554	(75 867)	15 554	(75 867)	15 554	(75 867)	15 554	(75 867)	15 554
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	202 488	187 416	32 715	(8 009)	8 341	(17 492)	15 554	(75 867)	15 554	(75 867)	15 554	(75 867)	15 554	(75 867)	15 554
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	202 488	187 416	32 715	(8 009)	8 341	(17 492)	15 554	(75 867)	15 554	(75 867)	15 554	(75 867)	15 554	(75 867)	15 554
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	202 488	187 416	32 715	(8 009)	8 341	(17 492)	15 554	(75 867)	15 554	(75 867)	15 554	(75 867)	15 554	(75 867)	15 554

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	113 267	113 464	29 256	25,8%	29 508	26,1%	25 011	22,0%	38 514	33,9%	122 289	107,8%	25 824	98,0%	49,1%
National Government	112 528	112 724	29 256	26,0%	29 150	25,9%	24 764	22,0%	38 514	34,2%	121 684	107,9%	25 354	98,5%	51,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	(316)	-	(100,0%)
Transfers recognised - capital	112 528	112 724	29 256	26,0%	29 150	25,9%	24 764	22,0%	38 514	34,2%	121 684	107,9%	25 037	98,5%	53,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	739	739	-	-	359	48,5%	247	33,5%	-	-	606	82,0%	787	65,0%	(100,0%)
Capital Expenditure Functional	113 267	113 464	29 256	25,8%	29 508	26,1%	25 011	22,0%	38 514	33,9%	122 289	107,8%	25 824	97,9%	49,1%
Municipal governance and administration	-	-	-	-	24	-	-	-	-	-	24	-	-	5,8%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	24	-	-	-	-	-	24	-	-	6,5%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	739	739	1 060	143,4%	-	-	-	-	-	-	1 060	143,4%	3 076	700,7%	(100,0%)
Community and Social Services	739	739	1 060	143,4%	-	-	-	-	-	-	1 060	143,4%	3 076	700,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 957	10 616	9 048	130,1%	9 918	142,6%	12 994	122,4%	433	4,1%	32 392	305,1%	5 055	45,7%	(91,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 957	10 616	9 048	130,1%	9 918	142,6%	12 994	122,4%	433	4,1%	32 392	305,1%	5 055	45,7%	(91,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	105 571	102 108	19 149	18,1%	19 567	18,5%	12 018	11,8%	38 081	37,3%	88 814	87,0%	17 694	96,5%	115,2%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	75 589	72 847	15 323	20,3%	19 435	25,7%	9 819	13,5%	31 332	43,0%	75 909	104,2%	16 682	134,7%	87,8%
Waste Water Management	29 982	29 261	3 826	12,8%	132	4%	2 199	7,5%	6 749	23,1%	12 905	44,1%	1 012	29,2%	566,8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	192 754	195 098	150 944	78,3%	(30 688)	(15,9%)	759	,4%	(38 997)	(20,0%)	82 017	42,0%	38 643	44,2%	(200,9%)
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	(130 257)	(130 483)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(130 257)	(130 483)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(130 257)	(130 483)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	62 497	64 615	150 944	241,5%	(30 688)	(49,1%)	759	1,2%	(38 997)	(60,4%)	82 017	126,9%	38 643	112,8%	(200,9%)
Cash/cash equivalents at the year begin:	76 944	62 412	-	-	213 051	276,9%	182 363	292,2%	183 122	293,4%	-	-	36 156	-	406,5%
Cash/cash equivalents at the year end:	139 441	127 026	213 051	152,8%	182 363	130,8%	183 122	144,2%	144 124	113,5%	144 124	113,5%	74 798	52,2%	92,7%

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	9 938	22,1%	547	1,2%	1 841	4,1%	32 646	72,6%	44 972	53,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 898	19,0%	236	1,2%	971	4,7%	15 363	75,1%	20 468	24,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 087	5,2%	-	-	536	2,6%	19 325	92,2%	20 949	24,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(68)	4,6%	(29)	2,0%	(17)	1,2%	(1 362)	92,3%	(1 476)	(1,7%)	-	-	-	-
Total By Income Source	14 855	17,5%	754	,9%	3 331	3,9%	65 972	77,7%	84 912	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	799	6,0%	(4)	-	342	2,6%	12 162	91,4%	13 300	15,7%	-	-	-	-
Commercial	858	18,9%	(11)	(,3%)	221	4,9%	3 474	76,5%	4 541	5,3%	-	-	-	-
Households	11 097	18,2%	500	,8%	2 574	4,2%	46 864	76,8%	61 036	71,9%	-	-	-	-
Other	2 100	34,8%	269	4,5%	194	3,2%	3 472	57,5%	6 035	7,1%	-	-	-	-
Total By Customer Group	14 855	17,5%	754	,9%	3 331	3,9%	65 972	77,7%	84 912	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	8 683	11,3%	-	-	-	-	68 082	88,7%	76 765	52,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 144	24,5%	213	1,7%	1 189	9,3%	8 265	64,5%	12 811	8,8%
Auditor-General	201	12,3%	-	-	-	-	1 431	87,7%	1 631	1,1%
Other	13 252	24,5%	1 362	2,5%	772	1,4%	38 606	71,5%	53 991	37,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	25 280	17,4%	1 575	1,1%	1 961	1,4%	116 383	80,2%	145 199	100,0%

Contact Details

Municipal Manager	Mr Thubelithe S Buthelesi	034 329 7287
Chief Financial Officer	Mr Zakhele Ndlovu	034 329 7200

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	29 700	31 178	18 071	60,8%	(29 640)	(99,8%)	(28 643)	(91,9%)	(12 969)	(41,6%)	(53 181)	(170,6%)	(51 204)	(218,9%)	(74,7%)
Cash Flow from Investing Activities															
Receipts	6 243	6 243	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	6 243	6 243	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 268)	(28 268)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(28 268)	(28 268)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(22 026)	(22 026)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 674	9 152	18 071	235,5%	(29 640)	(386,2%)	(28 643)	(313,0%)	(12 969)	(141,7%)	(53 181)	(581,1%)	(51 204)	(2 936,7%)	(74,7%)
Cash/cash equivalents at the year begin:	24 700	24 700	-	-	20 280	82,1%	(9 427)	(38,2%)	(42 110)	(170,5%)	-	-	(209 577)	,1%	(79,9%)
Cash/cash equivalents at the year end:	32 374	33 852	18 071	55,8%	(9 415)	(29,1%)	(42 110)	(124,4%)	(55 079)	(162,7%)	(55 079)	(162,7%)	(260 781)	(776,6%)	(78,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 149	36,2%	3	-	1 120	7,9%	7 944	55,0%	14 216	5,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 464	2,8%	(17)	-	1 053	1,2%	83 394	96,0%	86 894	35,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	384	4%	(1)	-	270	3%	87 620	99,3%	88 273	36,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	9,6%	-	-	9	4,1%	193	86,2%	224	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 785	3,2%	-	-	883	1,6%	53 230	95,2%	55 898	22,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	83,8%	(1)	83,8%	(2)	301,5%	2	(369,0%)	(1)	-	-	-	-	-
Total By Income Source	9 804	4,0%	(16)	-	3 333	1,4%	232 384	94,7%	245 505	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 753	3,9%	-	-	696	1,5%	42 702	94,6%	45 151	18,4%	-	-	-	-
Commercial	3 105	7,5%	(1)	-	1 057	2,6%	37 262	90,0%	41 422	16,9%	-	-	-	-
Households	2 310	1,6%	(8)	-	986	,7%	138 011	97,7%	141 298	57,6%	-	-	-	-
Other	2 636	14,9%	(6)	-	595	3,4%	14 409	81,7%	17 633	7,2%	-	-	-	-
Total By Customer Group	9 804	4,0%	(16)	-	3 333	1,4%	232 384	94,7%	245 505	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	113	100,0%	-	-	-	-	-	-	113	4%
Bulk Water	-	-	-	-	-	-	457	100,0%	457	1,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 484	76,9%	365	6,3%	23	,4%	963	16,5%	5 834	22,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	15 027	75,6%	43	,2%	3 786	19,0%	1 033	5,2%	19 889	75,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 624	74,6%	407	1,5%	3 808	14,5%	2 453	9,3%	26 293	100,0%

Contact Details

Municipal Manager	Mr MS Khanyile	034 995 1650
Chief Financial Officer	Mr MK Diamo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	338 065	353 412	113 490	33,6%	104 899	31,0%	91 245	25,8%	43 056	12,2%	352 690	99,8%	36 606	94,9%	17,6%
Exchange Revenue															
Service charges - Electricity	55 513	70 698	17 791	32,0%	17 156	30,9%	20 759	29,4%	16 454	23,3%	72 160	102,1%	11 987	92,6%	37,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 511	12 511	2 999	26,1%	3 002	26,1%	3 002	24,0%	3 001	24,0%	12 005	96,0%	2 848	86,9%	5,4%
Sale of Goods and Rendering of Services	446	520	166	37,3%	140	31,5%	138	26,6%	152	29,2%	597	114,7%	87	64,3%	74,3%
Agency services	1 284	1 284	362	28,2%	265	20,6%	466	36,3%	259	20,2%	1 351	105,3%	212	79,8%	21,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 217	1 217	1	,1%	1	,1%	0	-	0	-	2	2%	1	(2,8%)	(61,2%)
Interest earned from Current and Non Current Assets	4 567	4 953	1 388	30,4%	1 082	23,7%	1 006	20,3%	986	19,9%	4 462	90,1%	1 045	104,4%	(5,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	729	729	140	19,2%	132	18,2%	155	21,2%	144	19,8%	572	78,4%	132	74,4%	9,0%
Licence and permits	1 780	1 780	433	24,3%	430	24,2%	489	27,5%	386	21,7%	1 738	97,7%	387	77,9%	(1,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 759	3 759	457	12,2%	241	6,4%	908	24,2%	5 370	142,9%	6 976	185,6%	1 040	136,7%	416,1%
Non-Exchange Revenue															
Property rates	48 255	48 255	4 700	9,7%	14 081	29,2%	14 080	29,2%	15 348	31,8%	48 208	99,9%	14 455	106,4%	6,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 722	1 722	280	16,3%	237	13,7%	362	21,0%	180	10,5%	1 059	61,5%	333	49,2%	(45,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 258	204 960	84 469	41,0%	67 838	32,9%	49 640	24,2%	533	3%	202 480	98,8%	3 835	94,4%	(86,1%)
Interest	1 025	1 025	304	29,6%	296	28,8%	239	23,4%	242	23,6%	1 080	105,4%	244	81,5%	(1,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	330 181	342 795	80 381	24,3%	94 275	28,6%	74 833	21,8%	92 938	27,1%	342 427	99,9%	85 485	96,0%	8,7%
Employee related costs	145 244	144 537	35 704	24,6%	34 815	24,0%	35 128	24,3%	35 679	24,7%	141 325	97,8%	32 660	99,6%	9,2%
Remuneration of councillors	12 231	12 668	2 708	22,1%	2 725	22,3%	3 242	25,6%	2 918	23,0%	11 593	91,5%	2 615	97,2%	11,6%
Bulk purchases - electricity	47 068	48 006	10 871	23,1%	13 132	27,9%	9 879	20,6%	10 838	22,6%	44 719	93,2%	11 059	98,6%	(2,0%)
Inventory consumed	17 823	25 365	4 703	26,4%	10 661	59,8%	5 975	23,6%	5 749	22,7%	27 088	106,8%	6 245	117,4%	(7,9%)
Debt impairment	5 860	5 860	1 465	25,0%	1 465	25,0%	1 465	25,0%	1 465	25,0%	5 860	100,0%	1 113	79,7%	31,6%
Depreciation and amortisation	26 006	26 006	6 501	25,0%	6 501	25,0%	4 966	19,1%	1 910	7,3%	19 879	76,4%	6 596	86,8%	(71,0%)
Interest	1 631	1 631	0	-	-	-	(12)	(8%)	0	-	(12)	(7%)	0	4%	73,6%
Contracted services	34 947	35 718	5 986	17,1%	10 850	31,0%	4 737	13,3%	18 663	52,3%	40 235	112,6%	10 628	73,8%	15,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	5 118	-	5 118	-	3 972	-	28,9%
Operational costs	39 371	43 006	12 442	31,6%	14 127	35,9%	9 454	22,0%	10 598	24,6%	46 621	108,4%	10 597	99,4%	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 884	10 616	33 109	-	10 624	-	16 412	-	(49 882)	-	10 263	-	(48 879)	-	-
Transfers and subsidies - capital (monetary allocations)	57 455	62 561	12 685	22,1%	16 804	29,2%	16 147	25,8%	19 906	31,8%	65 542	104,8%	8 725	91,5%	128,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 339	73 178	45 794	-	27 428	-	32 560	-	(29 976)	-	75 805	-	(40 154)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	65 339	73 178	45 794	-	27 428	-	32 560	-	(29 976)	-	75 805	-	(40 154)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 339	73 178	45 794	-	27 428	-	32 560	-	(29 976)	-	75 805	-	(40 154)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 339	73 178	45 794	-	27 428	-	32 560	-	(29 976)	-	75 805	-	(40 154)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	56 883	71 671	12 430	21,9%	20 756	36,5%	13 546	18,9%	15 642	21,8%	62 375	87,0%	13 235	90,0%	18,2%
National Government	40 575	36 027	6 432	15,9%	8 763	21,6%	7 128	19,8%	9 586	26,6%	31 910	88,6%	10 452	96,2%	(8,3%)
Provincial Government	9 386	20 435	2 116	22,5%	4 037	43,0%	5 929	29,0%	4 450	21,8%	16 532	80,9%	1 824	67,0%	144,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 961	56 462	8 548	17,1%	12 800	25,6%	13 058	23,1%	14 036	24,9%	48 441	85,8%	12 276	88,2%	14,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 922	15 210	3 883	56,1%	7 956	114,9%	489	3,2%	1 606	10,6%	13 933	91,6%	959	104,0%	67,5%
Capital Expenditure Functional	56 883	71 671	12 430	21,9%	20 756	36,5%	13 546	18,9%	15 642	21,8%	62 375	87,0%	13 235	90,0%	18,2%
Municipal governance and administration	3 539	3 175	215	6,1%	587	16,6%	535	16,9%	395	12,4%	1 732	54,6%	867	123,1%	(54,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 539	3 175	215	6,1%	587	16,6%	535	16,9%	395	12,4%	1 732	54,6%	867	123,1%	(54,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	31 483	42 130	6 946	22,1%	9 095	28,9%	10 639	25,3%	9 757	23,2%	36 438	86,5%	5 783	91,3%	68,7%
Community and Social Services	9 604	3 505	411	4,3%	365	3,8%	1 539	43,9%	3 495	99,7%	5 811	165,8%	364	68,1%	860,8%
Sport And Recreation	20 835	38 625	6 172	29,6%	8 730	41,9%	9 111	23,6%	6 262	16,2%	30 275	78,4%	5 364	16,7%	16,7%
Public Safety	1 043	-	363	34,8%	-	-	(10)	-	-	-	352	-	55	56,3%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 121	14 519	1 965	9,8%	3 741	18,6%	2 371	16,3%	4 279	29,5%	12 356	85,1%	6 585	84,4%	(35,0%)
Planning and Development	2 291	5 817	948	41,4%	3 673	160,3%	511	8,8%	-	-	5 133	88,2%	6 548	82,8%	(100,0%)
Road Transport	17 830	8 702	1 016	5,7%	68	,4%	1 860	21,4%	4 279	49,2%	7 223	83,0%	37	125,3%	11 487,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 739	11 848	3 305	190,0%	7 332	421,6%	1	-	1 211	10,2%	11 849	100,0%	-	-	(100,0%)
Energy sources	-	9 359	3 304	-	4 843	-	-	-	1 211	12,9%	9 359	100,0%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 739	2 489	0	-	2 489	143,1%	1	-	-	-	2 490	100,0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	71 425	88 023	(63 295)	(88,6%)	29 069	40,7%	22 547	25,6%	(101 401)	(115,2%)	(113 079)	(128,5%)	(53 876)	(117,3%)	88,2%
Cash Flow from Investing Activities															
Receipts	-	750	-	-	-	-	-	-	250	33,3%	250	33,3%	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	750	-	-	-	-	-	-	250	33,3%	250	33,3%	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 740)	(79 102)	-	-	(31 484)	50,2%	-	-	-	-	(31 484)	39,8%	-	-	-
Capital assets	(62 740)	(79 102)	-	-	(31 484)	50,2%	-	-	-	-	(31 484)	39,8%	-	-	-
Net Cash from/(used) Investing Activities	(62 740)	(78 352)	-	-	(31 484)	50,2%	-	-	250	(,3%)	(31 234)	39,9%	-	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(982)	(982)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(982)	(982)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(982)	(982)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 702	8 688	(63 295)	(821,8%)	(2 415)	(31,3%)	22 547	259,5%	(101 151)	(1 164,3%)	(144 313)	(1 661,1%)	(53 876)	(593,0%)	87,7%
Cash/cash equivalents at the year begin:	3 452	3 452	-	-	(45 040)	(1 304,8%)	(46 750)	(1 354,4%)	(24 203)	(701,2%)	-	-	(8 052)	-	200,6%
Cash/cash equivalents at the year end:	11 154	12 140	(63 295)	(567,5%)	(46 750)	(419,1%)	(24 203)	(199,4%)	(125 354)	(1 032,6%)	(125 354)	(1 032,6%)	(61 928)	(358,4%)	102,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 666	58,6%	-	-	339	3,5%	3 660	37,9%	9 664	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 565	6,2%	-	-	1 785	1,5%	112 801	92,3%	122 150	37,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 959	2,1%	-	-	741	,8%	91 027	97,1%	93 727	29,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	68	4,7%	-	-	41	2,8%	1 353	92,6%	1 461	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	159	2%	-	-	73	,1%	86 157	99,7%	86 388	26,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 127	24,4%	(8)	(,1%)	80	,9%	6 529	74,8%	8 728	2,7%	-	-	-	-
Total By Income Source	17 545	5,4%	(8)	-	3 057	,9%	301 526	93,6%	322 120	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	235	7,5%	-	-	27	,9%	2 876	91,7%	3 138	1,0%	-	-	-	-
Commercial	8 473	10,3%	(20)	-	1 187	1,4%	72 695	88,3%	82 334	25,6%	-	-	-	-
Households	7 879	3,4%	1	-	1 709	,7%	224 747	95,9%	234 335	72,7%	-	-	-	-
Other	959	41,4%	11	,5%	135	5,9%	1 208	52,2%	2 313	,7%	-	-	-	-
Total By Customer Group	17 545	5,4%	(8)	-	3 057	,9%	301 526	93,6%	322 120	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	(19)	-	19	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(475)	(46,1%)	423	41,1%	53	5,1%	1 029	99,9%	1 029	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(358)	35 824 700,0%	309	(30 917 400,0%)	49	(4 907 200,0%)	-	-	(0)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(852)	(82,8%)	751	72,9%	102	9,9%	1 029	99,9%	1 029	100,0%

Contact Details

Municipal Manager	Mr Mtshani Bethuel Khail	034 413 1223
Chief Financial Officer	Mr Khulekani Wesley Grant Ngoboo	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	755 023	998 066	243 984	32,3%	162 416	21,5%	284 424	28,5%	182 231	18,3%	873 055	87,5%	140 185	91,0%	30,0%
Exchange Revenue															
Service charges - Electricity	244 560	377 817	71 528	29,2%	80 622	33,0%	75 501	20,0%	83 002	22,0%	310 654	82,2%	83 575	95,9%	(7,%)
Service charges - Water	50 773	56 621	18 226	35,9%	17 870	35,2%	15 398	27,2%	16 280	28,8%	67 774	119,7%	6 786	87,0%	139,9%
Service charges - Waste Water Management	29 199	27 532	8 526	29,2%	8 529	29,2%	7 471	27,1%	7 934	28,8%	32 461	117,9%	7 605	96,0%	4,3%
Service charges - Waste Management	28 812	37 231	9 724	33,8%	8 979	31,2%	8 843	23,8%	10 094	27,1%	36 640	101,1%	8 330	107,6%	21,2%
Sale of Goods and Rendering of Services	2 156	2 651	596	27,6%	801	37,1%	457	17,3%	634	23,9%	2 488	93,9%	217	62,7%	192,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	1 290	-	(100,0%)
Interest earned from Receivables	-	31 526	4 802	-	6 461	-	6 621	21,0%	6 805	21,6%	24 690	78,3%	(10 815)	1,0%	(162,9%)
Interest earned from Current and Non Current Assets	2 000	3 500	388	19,4%	877	43,9%	1 014	29,0%	1 014	29,0%	2 809	80,3%	966	59,2%	(45,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	152	884	216	141,6%	230	150,9%	219	24,8%	1 054	119,3%	1 720	194,6%	235	62,4%	348,3%
Licence and permits	3 545	7 195	829	23,4%	774	21,8%	2 069	28,8%	2 356	32,7%	6 028	83,8%	2 284	215,3%	3,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	205	171	-	61	-	286	139,4%	312	152,2%	830	405,1%	3 668	24,6%	(91,5%)
Non-Exchange Revenue															
Property rates	157 000	140 400	34 424	21,9%	34 488	22,0%	25 954	18,5%	43 393	30,9%	138 259	98,5%	27 502	90,7%	57,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 500	29 144	1 778	32,3%	375	6,8%	5 091	17,5%	3 679	12,6%	10 923	37,5%	4 992	508,4%	(26,3%)
Licences or permits	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	227 825	228 240	92 775	40,7%	2 349	1,0%	132 504	58,1%	4 455	2,0%	232 083	101,7%	1 868	97,9%	138,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	55 122	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	2 994	-	1 704	-	4 698	-	1 682	-	1,3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	876 649	996 317	235 069	26,8%	261 556	29,8%	234 371	23,5%	263 462	26,4%	994 459	99,8%	236 032	122,3%	11,6%
Employee related costs	212 745	238 010	55 289	26,0%	61 231	28,8%	55 044	23,1%	55 494	23,3%	227 058	95,4%	59 249	97,8%	(6,3%)
Remuneration of councillors	19 474	19 474	4 334	22,3%	5 023	25,8%	4 550	23,4%	4 671	24,0%	18 578	95,4%	4 300	99,3%	8,6%
Bulk purchases - electricity	287 449	292 942	78 293	27,2%	71 202	24,8%	65 933	22,5%	66 744	22,8%	282 172	96,3%	59 453	105,4%	12,3%
Inventory consumed	37 346	64 167	13 558	36,3%	16 241	43,5%	20 650	32,2%	32 095	50,0%	82 543	128,6%	21 340	138,6%	50,4%
Debt impairment	33 573	33 573	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	136 596	140 530	34 912	25,6%	34 920	25,6%	46 851	33,3%	37 175	26,5%	153 857	109,5%	37 473	326,2%	(8,%)
Interest	-	3 237	-	-	6 512	-	6 340	-	6 432	-	22 521	-	1 956	152,6%	228,8%
Contracted services	86 802	120 259	25 568	29,5%	40 609	46,8%	27 261	22,7%	32 403	26,9%	125 841	104,6%	28 306	112,5%	14,5%
Transfers and subsidies	-	-	74	-	114	-	122	-	120	-	430	-	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	(17)	-	(100,0%)
Operational costs	62 664	87 361	19 804	31,6%	25 704	41,0%	7 480	8,6%	27 676	31,7%	80 665	92,3%	21 970	115,8%	26,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	141	-	652	-	793	-	2 000	-	(67,4%)
Surplus/(Deficit)	(121 626)	1 750	8 915	-	(99 140)	-	50 052	-	(81 231)	-	(121 404)	-	(95 846)	-	-
Transfers and subsidies - capital (monetary allocations)	47 569	56 803	19 308	40,6%	6 650	14,0%	10 366	18,2%	19 102	33,6%	55 426	97,6%	29 516	74,2%	(35,3%)
Transfers and subsidies - capital (in-kind)	-	23	23	-	0	-	(23)	(100,0%)	-	-	0	,4%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(74 057)	58 575	28 245	-	(92 490)	-	60 396	-	(62 129)	-	(65 978)	-	(66 330)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(74 057)	58 575	28 245	-	(92 490)	-	60 396	-	(62 129)	-	(65 978)	-	(66 330)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(74 057)	58 575	28 245	-	(92 490)	-	60 396	-	(62 129)	-	(65 978)	-	(66 330)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(74 057)	58 575	28 245	-	(92 490)	-	60 396	-	(62 129)	-	(65 978)	-	(66 330)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	54 044	67 339	16 416	30,4%	10 551	19,5%	16 917	25,1%	11 583	17,2%	55 466	82,4%	21 046	72,2%	(45,0%)
National Government	46 569	51 595	15 909	34,2%	9 199	19,8%	9 991	19,4%	10 307	20,0%	45 406	88,0%	18 206	76,7%	(43,4%)
Provincial Government	1 000	4 834	386	38,6%	1 103	110,3%	3 018	62,4%	(659)	(13,6%)	3 847	79,6%	2 792	30,1%	(123,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 569	56 429	16 295	34,3%	10 302	21,7%	13 009	23,1%	9 647	17,1%	49 253	87,3%	20 998	70,1%	(54,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 475	10 911	120	1,9%	249	3,9%	3 908	35,8%	1 935	17,7%	6 213	56,9%	48	94,3%	3 931,8%
Capital Expenditure Functional	54 044	67 339	17 408	32,2%	10 838	20,1%	16 727	24,8%	11 583	17,2%	56 556	84,0%	33 193	87,2%	(65,1%)
Municipal governance and administration	1 075	1 360	120	11,2%	249	23,2%	1 388	102,1%	785	57,7%	2 542	186,9%	12 223	1 048,4%	(93,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 075	1 315	98	9,1%	227	21,1%	1 388	105,6%	785	59,7%	2 497	189,9%	12 146	1 042,3%	(93,5%)
Internal audit	-	45	23	-	23	-	45	-	-	-	45	100,0%	77	-	(100,0%)
Community and Public Safety	22 122	31 335	6 729	30,4%	7 843	35,5%	10 360	33,1%	1 866	6,0%	26 798	85,5%	7 714	58,4%	(75,8%)
Community and Social Services	19 522	23 266	6 622	33,9%	6 110	31,3%	7 353	31,6%	1 471	6,3%	21 557	92,7%	7 714	93,8%	(80,9%)
Sport And Recreation	2 600	8 069	107	4,1%	1 733	66,7%	3 007	37,3%	394	4,9%	5 241	65,0%	-	24,2%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 330	22 876	9 706	43,5%	1 686	7,5%	3 029	13,2%	5 791	25,3%	20 212	88,4%	6 499	83,5%	(10,9%)
Planning and Development	1 000	2 150	386	38,6%	1 103	110,3%	250	11,6%	-	-	1 739	80,9%	2 792	158,2%	(100,0%)
Road Transport	21 330	20 726	9 320	43,7%	582	2,7%	2 780	13,4%	5 791	27,9%	18 473	88,1%	3 707	78,4%	56,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 518	11 769	853	10,0%	1 060	12,4%	1 950	16,6%	3 142	26,7%	7 005	59,5%	6 757	77,7%	(53,5%)
Energy sources	6 518	5 518	853	13,1%	1 060	16,3%	2 885	52,3%	4 798	87,0%	6 862	81,6%	-	81,6%	(58,0%)
Water Management	-	2 400	-	-	-	-	-	-	-	-	-	(105)	-	-	(100,0%)
Waste Water Management	2 000	3 400	-	-	-	-	1 725	50,7%	-	1 725	50,7%	-	-	-	-
Waste Management	-	451	-	-	-	-	225	49,9%	256	56,8%	481	106,7%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	171 435	85 118	96 216	56,1%	40	-	(42 870)	(50,4%)	6 194	7,3%	59 579	70,0%	47 558	197,2%	(87,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 044)	(58 740)	(21 540)	39,9%	(11 710)	21,7%	(10 795)	18,4%	(16 016)	27,3%	(60 061)	102,2%	(21 584)	81,9%	(25,8%)
Capital assets	(54 044)	(58 740)	(21 540)	39,9%	(11 710)	21,7%	(10 795)	18,4%	(16 016)	27,3%	(60 061)	102,2%	(21 584)	81,9%	(25,8%)
Net Cash from/(used) Investing Activities	(54 044)	(58 740)	(21 540)	39,9%	(11 710)	21,7%	(10 795)	18,4%	(16 016)	27,3%	(60 061)	102,2%	(21 584)	162,1%	(25,8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	1 038	-	-	-	1 038	-	12 246	-	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	1 038	-	-	-	1 038	-	12 246	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	1 038	-	-	-	1 038	-	12 246	-	(100,0%)
Net Increase/(Decrease) in cash held	117 391	26 377	74 676	63,6%	(11 670)	(9,9%)	(52 628)	(199,5%)	(9 822)	(37,2%)	556	2,1%	38 220	227,3%	(125,7%)
Cash/cash equivalents at the year begin:	20 113	18 175	18 177	90,4%	92 852	461,7%	81 180	446,7%	28 552	157,1%	18 177	100,0%	183 330	106,2%	(84,4%)
Cash/cash equivalents at the year end:	137 504	44 552	92 852	67,5%	81 182	59,0%	28 552	64,1%	18 688	41,9%	18 688	41,9%	221 546	204,5%	(91,6%)

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	6 148	7,4%	3 415	4,1%	3 057	3,7%	70 414	84,8%	83 034	15,9%	1	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 077	20,4%	4 979	6,7%	4 263	5,8%	49 456	67,0%	73 776	14,1%	3	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 748	6,5%	3 853	2,9%	3 477	2,6%	118 602	88,1%	134 679	25,7%	128	,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	3 376	5,0%	2 066	3,1%	1 908	2,8%	60 024	89,1%	67 374	12,9%	17	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 772	6,3%	2 109	3,5%	2 598	4,3%	51 715	85,9%	60 194	11,5%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 687	3,1%	2 294	2,6%	2 240	2,6%	80 511	91,8%	87 732	16,8%	3	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	759	4,6%	129	,8%	157	1,0%	15 378	93,6%	16 422	3,1%	857	5,2%	-	-
Total By Income Source	40 567	7,8%	18 845	3,6%	17 700	3,4%	446 100	85,3%	523 211	100,0%	1 009	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 300	5,6%	4 108	3,6%	3 570	3,2%	98 758	87,6%	112 735	21,5%	3	-	-	-
Commercial	17 686	22,9%	3 938	5,1%	4 199	5,4%	51 259	66,5%	77 082	14,7%	109	,1%	-	-
Households	16 581	5,0%	10 799	3,2%	9 931	3,0%	296 083	88,8%	333 394	63,7%	897	,3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40 567	7,8%	18 845	3,6%	17 700	3,4%	446 100	85,3%	523 211	100,0%	1 009	,2%	-	-

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	29 228	12,7%	47 400	20,6%	-	-	153 525	66,7%	230 153	82,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 804	100,0%	-	-	-	-	-	-	2 804	1,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 092	63,1%	6 770	14,2%	3 812	8,0%	6 983	14,7%	47 656	17,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	62 124	22,1%	54 170	19,3%	3 812	1,4%	160 508	57,2%	280 613	100,0%

Contact Details

Municipal Manager	Mrs SP Dlamini	034 982 2133
Chief Financial Officer	Mr MPE Mthembu	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	259 215	269 466	117 616	45,4%	70 761	27,3%	62 727	23,3%	8 851	3,3%	259 954	96,5%	5 832	99,0%	51,8%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 012	2 012	568	28,2%	531	26,4%	548	27,3%	556	27,6%	2 203	109,5%	522	113,1%	6,4%
Sale of Goods and Rendering of Services	225	143	0	2%	70	30,9%	58	40,9%	108	75,9%	237	165,9%	27	82,0%	301,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	617	1 304	563	91,4%	421	68,3%	284	21,8%	332	25,5%	1 601	122,8%	87	42,6%	284,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	253	253	55	21,6%	71	28,0%	101	40,0%	65	25,6%	292	115,2%	53	62,0%	22,5%
Licence and permits	958	1 162	278	29,0%	281	29,4%	276	23,8%	210	18,0%	1 045	89,9%	24	48,8%	756,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15	1	0	2,7%	-	-	397	30 473,7%	6	460,1%	404	30 964,5%	(0)	8%	(3 629,4%)
Non-Exchange Revenue															
Property rates	32 635	43 791	25 262	77,4%	6 370	19,5%	6 370	14,5%	6 370	14,5%	44 370	101,3%	3 990	102,4%	59,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	383	98	13	3,4%	33	8,7%	2	2,0%	131	134,4%	180	184,2%	4	31,3%	3 541,3%
Licences or permits	890	693	202	22,7%	62	6,9%	137	19,8%	168	24,2%	569	82,1%	146	97,8%	14,6%
Transfer and subsidies - Operational	218 550	218 550	90 264	41,3%	62 592	28,6%	54 157	24,8%	501	2%	207 513	94,9%	565	99,5%	(11,5%)
Interest	2 677	1 458	360	13,5%	330	12,3%	395	27,1%	405	27,8%	1 491	102,3%	413	124,2%	(2,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	49	-	-	-	-	-	-	-	49	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	220 760	207 316	57 081	25,9%	62 639	28,4%	51 558	24,9%	62 741	30,3%	234 020	112,9%	30 318	97,5%	106,9%
Employee related costs	120 927	120 927	30 355	25,1%	29 434	24,3%	23 631	19,5%	33 427	27,6%	116 846	96,6%	19 022	94,8%	75,7%
Remuneration of councillors	18 088	18 438	4 374	24,2%	5 049	27,9%	4 479	24,3%	4 354	23,6%	18 256	99,0%	2 829	87,7%	53,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 378	2 741	221	6,6%	1 542	45,7%	(1 613)	(58,9%)	5	2%	155	5,7%	6	110,5%	(18,9%)
Debt impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 000	17 000	4 160	24,5%	6 174	36,3%	6 059	35,6%	6 096	35,9%	22 490	132,3%	3 528	105,9%	72,8%
Interest	944	1 094	233	24,3%	530	56,1%	186	17,0%	183	16,7%	1 131	103,4%	216	307,7%	(15,3%)
Contracted services	29 364	23 946	12 897	43,9%	11 875	40,4%	10 857	45,3%	9 916	41,4%	45 545	190,2%	2 884	102,5%	243,8%
Transfers and subsidies	200	400	16	7,9%	-	-	235	58,8%	(27)	(6,6%)	224	56,1%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	995	-	140	-	89	-	1 224	-	34	-	158,3%
Operational costs	27 859	19 770	4 825	17,3%	7 041	25,3%	7 584	38,4%	8 699	44,0%	28 148	142,4%	1 799	99,7%	383,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 455	62 149	60 535	-	8 121	-	11 169	-	(53 891)	-	25 934	-	(24 487)	-	-
Transfers and subsidies - capital (monetary allocations)	36 925	34 876	7 713	20,9%	5 552	15,0%	16 032	46,0%	4 774	13,7%	34 071	97,7%	5 671	75,4%	(15,8%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	75 380	97 025	68 247	-	13 674	-	27 201	-	(49 116)	-	60 006	-	(18 816)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	75 380	97 025	68 247	-	13 674	-	27 201	-	(49 116)	-	60 006	-	(18 816)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75 380	97 025	68 247	-	13 674	-	27 201	-	(49 116)	-	60 006	-	(18 816)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	75 380	97 025	68 247	-	13 674	-	27 201	-	(49 116)	-	60 006	-	(18 816)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	35 857	33 371	6 849	19,1%	5 749	16,0%	12 514	37,5%	5 656	16,9%	30 768	92,2%	(138)	61,7%	(4 207,8%)
National Government	32 109	30 327	6 621	20,6%	5 733	17,9%	11 884	39,2%	5 394	17,8%	29 632	97,7%	(228)	67,2%	(2 468,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 109	30 327	6 621	20,6%	5 733	17,9%	11 884	39,2%	5 394	17,8%	29 632	97,7%	(228)	67,2%	(2 468,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 749	3 044	228	6,1%	17	,4%	630	20,7%	262	8,6%	1 137	37,3%	90	70,0%	191,6%
Capital Expenditure Functional	35 857	33 371	6 849	19,1%	5 749	16,0%	12 514	37,5%	5 656	16,9%	30 768	92,2%	(138)	61,7%	(4 207,8%)
Municipal governance and administration	2 522	1 970	216	8,6%	226	8,9%	476	24,2%	184	9,3%	1 101	55,9%	90	53,3%	104,2%
Executive and Council	348	174	-	-	(14)	(4,0%)	-	-	14	8,0%	-	-	-	81,3%	(100,0%)
Finance and administration	2 174	1 796	216	9,9%	240	11,0%	476	26,5%	170	9,5%	1 101	61,3%	90	53,1%	88,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	813	813	-	-	(209)	(25,7%)	154	19,0%	(56)	(6,9%)	(111)	(13,7%)	-	-	-
Community and Social Services	487	596	-	-	-	-	130	21,8%	(56)	(9,5%)	74	12,4%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	326	217	-	-	(209)	(64,1%)	24	11,1%	-	-	(185)	(85,0%)	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 523	30 589	6 621	20,4%	5 733	17,6%	11 884	38,8%	5 541	18,1%	29 778	97,4%	906	66,1%	511,2%
Planning and Development	57	57	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	32 465	30 531	6 621	20,4%	5 733	17,7%	11 884	38,9%	5 541	18,1%	29 778	97,5%	906	66,1%	511,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	12	-	-	-	-	-	(12)	-	-	-	(1 134)	27,4%	(99,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	(1 134)	26,5%	(100,0%)
Water Management	-	-	12	-	-	-	-	-	(12)	-	-	-	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	294 435	290 872	13 654	4.6%	18 590	6.3%	693	,2%	9 029	3.1%	41 966	14.4%	-	16.9%	(100.0%)
Property rates	28 356	32 843	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 388	1 066	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	8 599	2 232	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	218 550	218 550	2 576	1.2%	3 821	1.7%	693	,3%	-	-	7 090	3.2%	-	2.0%	-
Transfers and Subsidies - Capital	36 925	34 876	11 078	30.0%	14 769	40.0%	-	-	9 029	25.9%	34 876	100.0%	-	100.0%	(100.0%)
Interest	617	1 304	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 871)	(190 977)	(74)	-	(5 955)	2.9%	(188 400)	98.7%	(61 918)	32.4%	(256 347)	134.2%	-	,1%	(100.0%)
Suppliers and employees	(203 753)	(189 483)	(74)	-	(5 955)	2.9%	(188 400)	99.4%	(61 918)	32.7%	(256 347)	135.3%	-	,1%	(100.0%)
Finance charges	(944)	(1 094)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(174)	(400)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	89 564	99 894	13 580	15,2%	12 635	14,1%	(187 707)	(187,9%)	(52 889)	(52,9%)	(214 381)	(214,6%)	-	87,6%	(100,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 236)	(38 179)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(41 236)	(38 179)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(41 236)	(38 179)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 396)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 396)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 396)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	45 932	61 715	13 580	29,6%	12 635	27,5%	(187 707)	(304,2%)	(52 889)	(85,7%)	(214 381)	(347,4%)	-	1 273,9%	(100,0%)
Cash/cash equivalents at the year begin:	4 055	(2 321)	(3 041)	(75,0%)	10 462	258,0%	23 087	(994,7%)	(164 619)	7 092,4%	(3 041)	131,0%	47 849	(6,9%)	(444,0%)
Cash/cash equivalents at the year end:	49 986	59 394	10 464	20,9%	23 095	46,2%	(164 619)	(277,2%)	(217 506)	(366,2%)	(217 506)	(366,2%)	47 868	1 143,0%	(554,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 632	6,1%	(294)	(7%)	817	1,9%	39 853	92,7%	43 007	54,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	336	1,8%	(4)	-	130	,7%	17 824	97,5%	18 287	23,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	10,9%	-	-	3	2,1%	139	87,1%	160	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	269	1,5%	-	-	133	,7%	17 794	97,8%	18 196	22,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 255	4,1%	(298)	(4%)	1 084	1,4%	75 610	94,9%	79 651	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 419	4,5%	(0)	-	560	1,8%	29 220	93,7%	31 198	39,2%	-	-	-	-
Commercial	1 334	5,2%	(297)	(1,2%)	299	1,2%	24 319	94,8%	25 655	32,2%	-	-	-	-
Households	476	2,1%	(0)	-	215	1,0%	21 932	96,9%	22 622	28,4%	-	-	-	-
Other	26	15,0%	-	-	10	5,8%	139	79,2%	175	,2%	-	-	-	-
Total By Customer Group	3 255	4,1%	(298)	(4%)	1 084	1,4%	75 610	94,9%	79 651	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 469	15,1%	102	,6%	(59)	(4%)	13 871	84,7%	16 383	40,7%
Auditor-General	-	3	100,0%	-	-	-	-	-	3	-
Other	3 052	12,8%	(414)	(1,7%)	444	1,9%	20 756	87,1%	23 838	59,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 525	13,7%	(312)	(8%)	385	1,0%	34 627	86,1%	40 225	100,0%

Contact Details		
Municipal Manager	Mr M.M MNGUNI	035 831 7519
Chief Financial Officer	Ms Nonhlanhla Qhubekile	

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	504 215	545 840	213 892	42,4%	123 250	24,4%	105 389	19,3%	58 241	10,7%	500 771	91,7%	45 678	90,3%	27,5%
Exchange Revenue															
Service charges - Electricity	97 667	97 667	24 096	24,7%	22 042	22,6%	23 085	23,6%	24 298	24,9%	93 523	95,8%	20 385	81,1%	19,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 517	11 517	3 256	28,3%	3 250	28,2%	3 293	28,6%	2 789	24,2%	12 589	109,3%	2 514	100,4%	10,9%
Sale of Goods and Rendering of Services	607	674	168	27,7%	268	44,2%	261	38,8%	162	24,0%	859	127,5%	117	37,7%	37,7%
Agency services	2 500	2 500	411	16,4%	408	16,3%	361	14,4%	318	12,7%	1 498	59,9%	315	82,0%	,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 137	35	5	,2%	8	,3%	9	24,3%	8	23,7%	31	87,2%	8	-	7,1%
Interest earned from Current and Non Current Assets	2 100	2 100	612	29,1%	347	16,5%	328	15,6%	400	19,1%	1 687	80,3%	489	131,5%	(18,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 400	1 000	245	17,5%	267	19,1%	401	40,1%	320	32,0%	1 232	123,2%	290	99,5%	10,1%
Licence and permits	-	391	5	-	87	-	144	36,8%	45	11,5%	280	71,6%	27	-	67,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 248	5 205	28	,1%	36	,1%	24	,5%	1 234	23,7%	1 322	25,4%	85	5,1%	1 356,2%
Non-Exchange Revenue															
Property rates	130 555	143 705	90 522	69,3%	19 726	15,1%	19 957	13,9%	19 349	13,5%	149 555	104,1%	15 328	94,8%	26,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	546	80	8,0%	130	13,0%	362	66,3%	292	53,5%	863	158,2%	38	76,2%	664,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	229 463	277 362	93 932	40,9%	75 631	33,0%	56 151	20,2%	7 931	2,9%	233 845	84,3%	5 394	100,1%	47,0%
Interest	-	3 117	531	-	849	-	1 013	32,5%	1 094	35,1%	3 487	111,9%	686	78,2%	59,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	1	-	1	-	0	-	368,3%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	506 819	658 936	156 595	30,9%	126 993	25,1%	140 472	21,3%	142 755	21,7%	566 815	86,0%	78 386	85,7%	82,1%
Employee related costs	179 654	179 654	44 155	24,6%	28 054	15,6%	43 312	24,1%	44 771	24,9%	160 293	89,2%	13 235	80,2%	238,3%
Remuneration of councillors	17 916	18 358	4 380	24,4%	3 552	19,8%	4 480	24,4%	4 480	24,4%	16 893	92,0%	1 458	82,6%	207,2%
Bulk purchases - electricity	153 581	153 581	52 443	34,1%	33 465	21,8%	31 288	20,4%	36 570	23,8%	153 766	100,1%	28 777	85,0%	27,1%
Inventory consumed	6 183	6 375	3 113	50,3%	685	11,1%	2 358	37,0%	2 091	32,8%	8 247	129,4%	1 327	57,0%	57,6%
Debt impairment	-	25 103	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	58 139	71 256	11 567	19,9%	9 401	16,2%	17 969	25,2%	17 777	24,9%	56 714	79,6%	11 058	94,6%	60,8%
Interest	1 200	10 687	2 097	174,7%	3 244	270,3%	3 606	33,7%	5 186	48,5%	14 133	132,2%	1 194	(173,6%)	334,2%
Contracted services	43 172	143 757	29 962	69,4%	31 948	74,0%	22 266	15,5%	20 009	13,9%	104 185	72,5%	16 417	127,0%	21,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	(8 507)	1 800	11	(1%)	-	-	662	36,8%	880	48,9%	1 553	86,3%	-	-	14,0%
Operational costs	55 481	48 364	8 867	16,0%	16 643	30,0%	14 530	30,0%	10 990	22,7%	51 030	105,5%	4 919	72,3%	123,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 605)	(113 095)	57 297	-	(3 744)	-	(35 083)	-	(84 514)	-	(66 043)	-	(32 708)	-	-
Transfers and subsidies - capital (monetary allocations)	35 780	38 780	22 690	63,4%	7 725	21,6%	2 043	5,3%	6 322	16,3%	38 780	100,0%	20 163	100,0%	(68,6%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 175	(74 315)	79 987	-	3 982	-	(33 040)	-	(78 192)	-	(27 263)	-	(12 545)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 175	(74 315)	79 987	-	3 982	-	(33 040)	-	(78 192)	-	(27 263)	-	(12 545)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 175	(74 315)	79 987	-	3 982	-	(33 040)	-	(78 192)	-	(27 263)	-	(12 545)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 175	(74 315)	79 987	-	3 982	-	(33 040)	-	(78 192)	-	(27 263)	-	(12 545)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	43 761	42 871	29 437	67,3%	5 588	12,8%	1 956	4,6%	7 747	18,1%	44 728	104,3%	16 459	81,1%	(52,9%)
National Government	37 491	27 070	20 274	54,1%	3 367	9,0%	1 413	5,2%	6 050	22,3%	31 104	114,9%	15 997	96,6%	(62,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 491	27 070	20 274	54,1%	3 367	9,0%	1 413	5,2%	6 050	22,3%	31 104	114,9%	15 997	96,6%	(62,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 270	15 801	9 163	146,1%	2 221	35,4%	543	3,4%	1 697	10,7%	13 624	86,2%	461	35,4%	267,8%
Capital Expenditure Functional	43 761	42 871	29 437	67,3%	5 588	12,8%	1 956	4,6%	7 747	18,1%	44 728	104,3%	16 459	81,1%	(52,9%)
Municipal governance and administration	2 043	2 609	267	13,1%	754	36,9%	543	20,8%	552	21,2%	2 116	81,1%	310	85,6%	78,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 043	2 609	267	13,1%	754	36,9%	543	20,8%	552	21,2%	2 116	81,1%	310	79,1%	78,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 884	24 858	19 081	58,0%	3 160	9,6%	1 413	5,7%	5 914	23,8%	29 567	118,9%	10 521	96,0%	(43,8%)
Community and Social Services	27 005	24 858	17 154	63,5%	-	-	-	-	5 688	22,9%	22 842	91,9%	5 936	92,8%	(4,2%)
Sport And Recreation	5 879	-	1 926	32,8%	2 934	49,9%	1 413	-	6 273	-	6 273	-	4 585	105,2%	(100,0%)
Public Safety	-	-	-	-	226	-	-	-	226	-	452	-	-	33,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 313	2 988	1 193	22,5%	433	8,1%	-	-	-	-	1 626	54,4%	4 724	82,3%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 313	2 988	1 193	22,5%	433	8,1%	-	-	-	-	1 626	54,4%	4 724	82,3%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 520	12 416	8 896	252,7%	1 242	35,3%	-	-	1 281	10,3%	11 419	92,0%	904	33,1%	41,8%
Energy sources	3 520	12 416	8 896	252,7%	1 242	35,3%	-	-	1 281	10,3%	11 419	92,0%	904	33,1%	41,8%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	50 665	67 889	296 232	584,7%	19 802	39,1%	(25 064)	(36,9%)	(32 898)	(48,5%)	258 072	380,1%	21 944	626,5%	(249,9%)
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	(52 285)	(44 305)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(52 285)	(44 305)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(52 285)	(44 305)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 620)	23 584	296 232	(18 287,4%)	19 802	(1 222,5%)	(25 064)	(106,3%)	(32 898)	(139,5%)	258 072	1 094,2%	21 944	(4 179,3%)	(249,9%)
Cash/cash equivalents at the year begin:	8 557	4 872	-	-	301 104	3 519,0%	320 907	6 586,6%	295 842	6 072,1%	-	-	280 211	100,3%	5,6%
Cash/cash equivalents at the year end:	6 937	28 457	296 232	4 270,5%	320 907	4 626,3%	295 842	1 039,6%	262 945	924,0%	262 945	924,0%	302 155	19 721,9%	(13,0%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 011	32.6%	(7)	-	565	2.6%	13 906	64.8%	21 475	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 282	5.3%	(55)	-	3 249	1.7%	180 748	93.1%	194 223	76.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 591	11.0%	(40)	(.3%)	629	4.4%	12 261	84.9%	14 441	5.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	148	22.1%	(1)	(.1%)	28	4.2%	496	73.9%	671	-	-	-	-	-
Interest on Arrear Debtor Accounts	759	3.4%	6	-	364	1.6%	21 020	94.9%	22 148	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(6)	100.0%	(6)	-	-	-	-	-
Total By Income Source	19 791	7.8%	(97)	-	4 835	1.9%	228 424	90.3%	252 952	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 849	8.3%	(18)	-	1 512	1.4%	96 198	90.3%	106 541	42.1%	-	-	-	-
Commercial	4 285	15.6%	(7)	-	461	1.7%	22 641	82.7%	27 380	10.8%	-	-	-	-
Households	4 510	10.1%	(69)	(.2%)	1 935	4.3%	38 339	85.7%	44 715	17.7%	-	-	-	-
Other	2 146	2.9%	(2)	-	928	1.2%	71 246	95.9%	74 317	29.4%	-	-	-	-
Total By Customer Group	19 791	7.8%	(97)	-	4 835	1.9%	228 424	90.3%	252 952	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	20 000	6,4%	13 085	4,2%	32 513	10,4%	247 671	79,1%	313 269	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	20 000	6,4%	13 085	4,2%	32 513	10,4%	247 671	79,1%	313 269	100,0%

Contact Details

Municipal Manager	Mr Sandile Martin, Khomo	035 874 5807
Chief Financial Officer	Mr Themba Khoza	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	865 670	821 163	302 008	34,9%	278 966	32,2%	190 955	23,3%	34 386	4,2%	806 315	98,2%	28 221	100,8%	21,8%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	68 294	61 317	14 681	21,5%	15 637	22,9%	13 725	22,4%	11 372	18,5%	55 414	90,4%	16 823	110,0%	(32,4%)
Service charges - Waste Water Management	17 732	17 732	4 629	26,1%	4 543	25,6%	4 974	28,0%	3 984	22,5%	18 129	102,2%	5 222	102,7%	(23,7%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	578	230	0	-	114	19,8%	416	180,6%	89	38,7%	620	268,9%	15	97,4%	484,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	823	823	204	24,9%	188	22,9%	185	22,5%	168	20,4%	746	90,6%	119	88,1%	41,0%
Interest earned from Current and Non Current Assets	7 500	7 500	1 291	17,2%	2 670	35,6%	846	11,3%	3 280	43,7%	8 087	107,8%	4 563	202,8%	(28,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	504	504	125	24,8%	123	24,4%	107	21,3%	113	22,4%	468	92,9%	246	119,7%	(54,1%)
Licence and permits	176	283	43	24,2%	101	57,6%	58	20,6%	74	26,1%	276	97,7%	32	103,2%	130,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	1 288	89	15,7%	235	41,6%	714	55,4%	486	37,7%	1 524	118,3%	144	134,3%	236,7%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 467	580	195	13,3%	143	9,8%	9	1,6%	101	17,5%	449	77,4%	359	78,9%	(71,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	768 030	730 906	280 748	36,6%	255 211	33,2%	169 922	23,2%	14 722	2,0%	720 602	98,6%	18	99,0%	81 957,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	680	-	(100,0%)
Other Gains	-	-	3	-	-	-	-	-	(3)	-	0	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	767 636	987 372	168 955	22,0%	270 156	35,2%	228 718	23,2%	268 796	27,2%	936 625	94,9%	190 637	94,8%	41,0%
Employee related costs	310 172	327 422	82 435	26,6%	83 054	26,8%	84 137	25,7%	86 984	26,6%	336 610	102,8%	77 491	100,4%	12,2%
Remuneration of councillors	9 465	10 755	2 466	26,1%	2 976	31,4%	2 568	23,9%	2 529	23,5%	10 539	98,0%	2 984	105,9%	(15,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	25 226	25 945	428	1,7%	4 893	19,4%	7 028	27,1%	13 037	50,2%	25 387	97,8%	1 721	45,0%	657,7%
Debt impairment	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	91 315	91 315	20 000	21,9%	36 032	39,5%	31 451	34,4%	18 737	20,5%	106 220	116,3%	29 035	115,2%	(35,5%)
Interest	7 013	11 996	1 979	28,2%	4 043	57,7%	2 838	23,7%	1 998	16,7%	10 858	90,5%	7 194	764,8%	(72,2%)
Contracted services	203 358	316 463	23 285	11,5%	81 524	40,1%	48 532	15,3%	60 978	19,3%	214 318	67,7%	28 040	93,4%	117,5%
Transfers and subsidies	2 100	2 336	70	3,3%	47	2,2%	1 392	59,6%	7 225	309,3%	8 732	373,6%	814	82,4%	787,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	1 355	-	1 355	-	1 553	-	(12,8%)
Operational costs	112 988	195 121	38 293	33,9%	57 586	51,0%	50 771	26,0%	75 949	38,9%	222 599	114,1%	41 789	90,7%	81,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	6	-	6	-	16	-	(64,8%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	98 033	(166 209)	133 052	-	8 810	-	(37 763)	-	(234 410)	-	(130 310)	-	(162 416)	-	-
Transfers and subsidies - capital (monetary allocations)	576 195	851 477	242 019	42,0%	175 479	30,5%	31 271	3,7%	402 708	47,3%	851 477	100,0%	61 479	86,8%	555,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	8	-	8	-	28	-	(69,5%)
Surplus/(Deficit) after capital transfers and contributions	674 228	685 268	375 071	-	184 289	-	(6 492)	-	168 307	-	721 175	-	(100 909)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	674 228	685 268	375 071	-	184 289	-	(6 492)	-	168 307	-	721 175	-	(100 909)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	674 228	685 268	375 071	-	184 289	-	(6 492)	-	168 307	-	721 175	-	(100 909)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	674 228	685 268	375 071	-	184 289	-	(6 492)	-	168 307	-	721 175	-	(100 909)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	500 421	775 419	216 644	43,3%	197 721	39,5%	47 664	6,1%	289 881	37,4%	751 911	97,0%	180 019	93,7%	61,0%
National Government	496 073	738 897	216 592	43,7%	197 721	39,9%	34 170	4,6%	265 043	35,9%	713 526	96,6%	135 063	99,7%	96,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	496 073	738 897	216 592	43,7%	197 721	39,9%	34 170	4,6%	265 043	35,9%	713 526	96,6%	135 063	99,4%	96,2%
Borrowing	-	32 174	-	-	-	-	13 458	41,8%	24 666	76,7%	38 124	118,5%	44 246	50,9%	(44,3%)
Internally generated funds	4 348	4 348	52	1,2%	-	-	37	8%	173	4,0%	261	6,0%	710	66,0%	(75,7%)
Capital Expenditure Functional	500 595	775 592	216 644	43,3%	197 721	39,5%	47 664	6,1%	289 881	37,4%	751 911	96,9%	180 047	93,6%	61,0%
Municipal governance and administration	4 348	4 348	52	1,2%	-	-	(24)	(5%)	173	4,0%	201	4,6%	710	66,8%	(75,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 348	4 348	52	1,2%	-	-	(24)	(5%)	173	4,0%	201	4,6%	710	65,3%	(75,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	174	174	-	-	-	-	-	-	-	-	-	-	28	3,5%	(100,0%)
Community and Social Services	174	174	-	-	-	-	-	-	-	-	-	-	28	3,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 307	1 597	-	-	-	-	61	3,8%	933	58,4%	994	62,2%	964	74,8%	(3,2%)
Planning and Development	2 307	1 597	-	-	-	-	61	3,8%	933	58,4%	994	62,2%	964	74,8%	(3,2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	493 766	769 474	216 592	43,9%	197 721	40,0%	47 628	6,2%	288 775	37,5%	750 717	97,6%	178 345	93,9%	61,9%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	493 766	769 474	216 592	43,9%	197 721	40,0%	47 628	6,2%	288 775	37,5%	750 717	97,6%	178 345	93,9%	61,9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	1 534 884	1 839 135	1 073 671	70.0%	684 529	44.6%	952 428	51.8%	488 136	26.5%	3 198 764	173.9%	264 241	204.7%	84.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	60 766	56 066	8 616	14.2%	9 676	15.9%	12 469	22.2%	12 010	21.4%	42 772	76.3%	10 494	61.3%	14.5%
Other revenue	121 898	146 045	496 719	407.5%	234 970	195.2%	454 186	311.0%	380 570	260.6%	1 569 444	1 074.6%	250 193	1 107.3%	52.1%
Transfers and Subsidies - Operational	768 030	776 756	283 430	36.9%	257 205	33.1%	178 201	23.0%	13 890	1.8%	729 726	93.9%	2 859	100.0%	385.8%
Transfers and Subsidies - Capital	576 195	852 273	283 571	49.2%	179 992	31.2%	306 681	36.0%	81 233	9.5%	851 477	99.9%	-	100.0%	(100.0%)
Interest	7 995	7 995	1 335	16.7%	2 687	33.6%	890	11.1%	433	5.4%	5 345	66.9%	696	81.3%	(37.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(791 948)	(1 077 406)	(448 584)	56.6%	(343 685)	43.4%	(191 707)	17.8%	(206 046)	19.1%	(1 190 021)	110.5%	(71 473)	162.5%	188.3%
Suppliers and employees	(789 533)	(1 074 687)	(448 584)	56.8%	(343 685)	43.5%	(191 707)	17.8%	(206 046)	19.2%	(1 190 021)	110.7%	(71 473)	162.5%	188.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 415)	(2 720)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	742 935	761 728	625 087	84,1%	340 845	45,9%	760 720	99,9%	282 090	37,0%	2 008 742	263,7%	192 768	237,8%	46,3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	680	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	680	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500 595)	(775 592)	(216 644)	43,3%	(197 721)	39,5%	(47 664)	6,1%	(289 881)	37,4%	(751 911)	96,9%	(180 047)	93,7%	61,0%
Capital assets	(500 595)	(775 592)	(216 644)	43,3%	(197 721)	39,5%	(47 664)	6,1%	(289 881)	37,4%	(751 911)	96,9%	(180 047)	93,7%	61,0%
Net Cash from/(used) Investing Activities	(500 595)	(775 592)	(216 644)	43,3%	(197 721)	39,5%	(47 664)	6,1%	(289 881)	37,4%	(751 911)	96,9%	(179 367)	93,6%	61,6%
Cash Flow from Financing Activities															
Receipts	3	3	(12)	(361,9%)	2	68,2%	1	20,2%	0	4,5%	(9)	(268,9%)	-	100,0%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Increase (decrease) in consumer deposits	3	3	(12)	(361,9%)	2	68,2%	1	20,2%	0	4,5%	(9)	(268,9%)	-	-	(100,0%)
Payments	(18 096)	(18 096)	(277)	1,5%	(9 132)	50,5%	(727)	4,0%	(9 011)	49,8%	(19 147)	105,8%	(8 609)	97,3%	4,7%
Repayment of borrowing	(18 096)	(18 096)	(277)	1,5%	(9 132)	50,5%	(727)	4,0%	(9 011)	49,8%	(19 147)	105,8%	(8 609)	97,3%	4,7%
Net Cash from/(used) Financing Activities	(18 093)	(18 093)	(289)	1,6%	(9 130)	50,5%	(726)	4,0%	(9 011)	49,8%	(19 156)	105,9%	(8 609)	100,3%	4,7%
Net Increase/(Decrease) in cash held	224 247	(31 957)	408 154	182,0%	133 993	59,8%	712 330	(2 229,0%)	(16 802)	52,6%	1 237 676	(3 872,9%)	4 791	543,5%	(450,7%)
Cash/cash equivalents at the year begin:	192 785	57 071	57 071	29,6%	465 225	241,3%	599 219	1 050,0%	1 311 548	2 298,1%	57 071	100,0%	1 750 518	100,0%	(25,1%)
Cash/cash equivalents at the year end:	417 032	25 114	465 225	111,6%	599 219	143,7%	1 311 548	5 222,4%	1 294 747	5 155,5%	1 294 747	5 155,5%	1 755 310	508,3%	(26,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 438	3,0%	3 782	1,8%	4 375	2,1%	198 741	93,2%	213 336	77,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 352	2,5%	987	1,8%	851	1,6%	50 759	94,1%	53 949	19,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	7,3%	11	2,8%	11	2,8%	360	87,2%	413	2%	-	-	-	-
Interest on Arrear Debtor Accounts	56	3,1%	58	3,2%	56	3,1%	1 652	90,6%	1 823	,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	,5%	175	4,2%	19	,5%	3 947	94,8%	4 162	1,5%	-	-	-	-
Total By Income Source	7 898	2,9%	5 014	1,8%	5 313	1,9%	255 459	93,3%	273 683	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 818	7,1%	1 119	2,8%	1 105	2,8%	34 606	87,3%	39 649	14,5%	-	-	-	-
Commercial	1 100	5,7%	605	3,2%	872	4,5%	16 612	86,6%	19 189	7,0%	-	-	-	-
Households	3 980	1,9%	3 290	1,5%	3 335	1,6%	204 241	95,1%	214 846	78,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 898	2,9%	5 014	1,8%	5 313	1,9%	255 459	93,3%	273 683	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	1 342	100,0%	-	-	-	-	1 342	1,0%
Bulk Water	2 888	19,2%	-	-	-	-	12 178	80,8%	15 065	10,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 535	7,4%	60 481	59,1%	6 561	6,4%	27 724	27,1%	102 301	72,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 243	19,3%	4 972	22,6%	75	,3%	12 732	57,8%	22 022	15,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14 665	10,4%	66 794	47,5%	6 637	4,7%	52 633	37,4%	140 729	100,0%

Contact Details

Municipal Manager	Mr Ronald Ntokozi Hlongwe	035 874 5506
Chief Financial Officer	Ms Sthembele Mabi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	305 470	311 777	115 723	37,9%	93 165	30,5%	72 439	23,2%	18 927	6,1%	300 254	96,3%	11 958	94,0%	58,3%
Exchange Revenue															
Service charges - Electricity	-	-	40	-	42	-	33	-	-	-	114	-	39	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	409	470	117	28,8%	117	28,8%	117	25,0%	117	25,0%	470	100,0%	117	115,0%	-
Sale of Goods and Rendering of Services	89	13 592	13	14,9%	8	9,2%	27	2%	3 336	24,5%	3 384	24,9%	10	82,0%	33 326,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 200	12 957	3 221	61,9%	2 884	55,5%	2 618	20,2%	2 667	20,6%	11 390	87,9%	2 393	95,6%	11,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	407	466	104	25,5%	91	22,5%	101	21,6%	110	23,7%	406	87,2%	120	116,6%	(8,0%)
Licence and permits	2 685	2 484	726	27,0%	608	22,6%	706	28,4%	588	23,7%	2 628	105,8%	706	99,6%	(16,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	300	1 198	122	40,7%	651	217,3%	189	15,8%	154	12,9%	1 117	93,2%	863	262,4%	(62,1%)
Non-Exchange Revenue															
Property rates	30 109	28 299	6 523	21,7%	6 523	21,7%	6 459	22,8%	6 591	23,3%	26 095	92,2%	5 977	100,2%	10,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 592	1 327	386	24,2%	247	15,5%	75	5,7%	391	29,4%	1 099	82,8%	266	76,8%	47,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	264 679	250 984	104 471	39,5%	81 994	31,0%	62 114	24,7%	2 508	1,0%	251 088	100,0%	1 467	93,0%	71,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	2 463	-	2 463	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	290 504	309 598	62 590	21,5%	57 091	19,7%	74 269	24,0%	68 882	22,2%	262 832	84,9%	56 126	74,1%	22,7%
Employee related costs	102 506	106 674	21 226	20,7%	25 272	24,7%	23 090	21,6%	22 567	21,2%	92 155	86,4%	21 084	91,0%	7,0%
Remuneration of councillors	16 750	16 750	3 727	22,2%	3 666	21,9%	4 371	26,1%	3 833	22,9%	15 597	93,1%	3 739	99,3%	2,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 774	3 087	98	3,5%	42	1,5%	1 441	46,7%	351	11,4%	1 932	62,6%	1 335	54,7%	(73,7%)
Debt impairment	7 586	6 793	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 654	34 653	7 353	19,5%	7 358	19,5%	6 983	20,2%	11 386	32,9%	33 080	95,5%	4 966	79,3%	129,3%
Interest	995	1 055	1	1%	1	1%	1	1%	3	2%	5	5%	181	18,0%	(98,6%)
Contracted services	68 348	77 192	12 738	18,6%	11 103	16,2%	15 793	20,5%	18 150	23,5%	57 784	74,9%	16 812	58,5%	8,0%
Transfers and subsidies	11 840	13 560	2 406	20,3%	1 346	11,4%	4 267	31,5%	1 760	13,0%	9 778	72,1%	377	29,5%	367,0%
Irrecoverable debts written off	1 427	3 509	137	9,6%	36	2,5%	3 335	95,1%	891	25,4%	4 400	125,4%	49	18,5%	1 717,7%
Operational costs	40 623	46 324	12 334	30,4%	10 838	26,7%	14 987	32,4%	9 943	21,5%	48 102	103,8%	7 583	86,5%	31,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	2 570	-	(2 570)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 966	2 179	53 133	-	36 074	-	(1 829)	-	(49 955)	-	37 422	-	(44 168)	-	-
Transfers and subsidies - capital (monetary allocations)	39 130	44 567	12 266	31,3%	17 507	44,7%	4 407	9,9%	17 533	39,3%	51 713	116,0%	25 505	122,5%	(31,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 096	46 746	65 399	-	53 581	-	2 577	-	(32 422)	-	89 135	-	(18 664)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	54 096	46 746	65 399	-	53 581	-	2 577	-	(32 422)	-	89 135	-	(18 664)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 096	46 746	65 399	-	53 581	-	2 577	-	(32 422)	-	89 135	-	(18 664)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 096	46 746	65 399	-	53 581	-	2 577	-	(32 422)	-	89 135	-	(18 664)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	41 546	59 023	6 448	15,5%	7 830	18,8%	8 768	14,9%	17 707	30,0%	40 754	69,0%	19 585	61,4%	(9,6%)
National Government	34 111	38 754	6 448	18,9%	6 512	19,1%	916	2,4%	14 291	36,9%	28 167	72,7%	13 688	71,9%	4,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	4 144	42,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 111	38 754	6 448	18,9%	6 512	19,1%	916	2,4%	14 291	36,9%	28 167	72,7%	17 831	66,0%	(19,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 435	20 270	-	-	1 318	17,7%	7 852	38,7%	3 417	16,9%	12 587	62,1%	1 754	42,1%	94,8%
Capital Expenditure Functional	41 546	59 023	6 448	15,5%	7 830	18,8%	8 768	14,9%	17 707	30,0%	40 754	69,0%	20 500	66,6%	(13,6%)
Municipal governance and administration	3 261	10 557	-	-	921	28,2%	7 002	66,3%	543	5,1%	8 466	80,2%	1 485	40,0%	(63,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 261	10 557	-	-	921	28,2%	7 002	66,3%	543	5,1%	8 466	80,2%	1 485	40,0%	(63,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	609	1 130	-	-	-	-	85	7,5%	291	25,7%	376	33,3%	6 796	87,1%	(95,7%)
Community and Social Services	609	261	-	-	-	-	-	-	-	-	-	-	142	60,4%	(100,0%)
Sport And Recreation	-	870	-	-	-	-	85	9,8%	291	33,5%	376	43,2%	6 654	88,7%	(95,6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,2%
Economic and Environmental Services	35 155	39 797	6 448	18,3%	6 512	18,5%	916	2,3%	14 291	35,9%	28 167	70,8%	9 394	76,8%	52,1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 155	39 797	6 448	18,3%	6 512	18,5%	916	2,3%	14 291	35,9%	28 167	70,8%	9 394	76,8%	52,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 522	7 538	-	-	397	15,8%	765	10,1%	2 583	34,3%	3 745	49,7%	-	-	(100,0%)
Energy sources	261	174	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	5 103	-	-	-	-	628	12,3%	2 168	42,5%	2 795	54,8%	-	-	(100,0%)
Waste Management	2 261	2 261	-	-	397	17,6%	137	6,1%	415	18,4%	950	42,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	2 825	38,3%	(100,0%)

Net Cash from/(used) Operating Activities	80 872	70 731	52 407	64,8%	39 112	48,4%	15 443	21,8%	(50 038)	(70,7%)	56 924	80,5%	(39 245)	237,7%	27,5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 778)	(67 877)	(6 174)	12,9%	(13 649)	28,6%	(1 053)	1,6%	(15 922)	23,5%	(36 797)	54,2%	(16 494)	55,7%	(3,5%)
Capital assets	(47 778)	(67 877)	(6 174)	12,9%	(13 649)	28,6%	(1 053)	1,6%	(15 922)	23,5%	(36 797)	54,2%	(16 494)	55,7%	(3,5%)
Net Cash from/(used) Investing Activities	(47 778)	(67 877)	(6 174)	12,9%	(13 649)	28,6%	(1 053)	1,6%	(15 922)	23,5%	(36 797)	54,2%	(16 494)	56,2%	(3,5%)
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	33 095	2 854	46 233	139,7%	25 463	76,9%	14 390	504,2%	(65 960)	(2 311,1%)	20 127	705,2%	(55 739)	580,8%	18,3%
Cash/cash equivalents at the year begin:	214 425	98 944	(69)	-	145 108	67,7%	170 572	172,4%	184 763	186,7%	(69)	(,1%)	270 547	-	(31,7%)
Cash/cash equivalents at the year end:	247 520	101 798	145 108	58,5%	170 572	68,9%	184 763	181,5%	118 397	116,3%	118 397	116,3%	214 808	148,2%	(44,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 063	4.3%	-	-	1 390	2.0%	66 625	93.7%	71 068	87.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	64	56.5%	-	-	17	15.3%	32	28.2%	113	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	5.8%	(1)	(.1%)	22	2.4%	853	91.9%	928	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	181	1.9%	9 181	98.1%	9 362	11.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	3 171	3.9%	(1)	-	1 610	2.0%	76 692	94.1%	81 472	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 728	3.8%	-	-	886	2.0%	42 377	94.2%	44 991	55.2%	-	-	-	-
Commercial	1 224	3.5%	-	-	637	1.8%	32 767	94.6%	34 629	42.5%	-	-	-	-
Households	-	-	-	-	-	-	4	100.0%	4	-	-	-	-	-
Other	219	11.8%	(1)	(.1%)	87	4.7%	1 543	83.5%	1 848	2.3%	-	-	-	-
Total By Customer Group	3 171	3.9%	(1)	-	1 610	2.0%	76 692	94.1%	81 472	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	-	-	-	-	(0)	100,0%	-	-	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	301	34,8%	(30)	(3,4%)	588	67,9%	7	,8%	866	86,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(626)	(448,1%)	22	15,9%	330	236,1%	413	296,1%	140	13,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(325)	(32,3%)	(7)	(,7%)	917	91,2%	420	41,8%	1 005	100,0%

Contact Details

Municipal Manager	Mr Nkosinathi Phumtani Emmuel Myeni	035 592 0680
Chief Financial Officer	Mrs Nozipho Princess Mkhabela	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	342 834	342 489	129 308	37,7%	80 279	23,4%	112 330	32,8%	15 751	4,6%	337 668	98,6%	27 022	98,1%	(41,7%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 126	4 361	1 105	21,6%	1 072	20,9%	1 054	24,2%	1 071	24,6%	4 302	98,6%	1 059	88,5%	1,1%
Sale of Goods and Rendering of Services	8 067	8 281	254	3,1%	102	1,3%	4 079	49,3%	(230)	(2,8%)	4 205	50,8%	15 061	4 594,8%	(101,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 393	1 943	485	34,8%	414	29,7%	493	25,4%	540	27,8%	1 930	99,4%	635	29,3%	(15,1%)
Interest earned from Current and Non Current Assets	3 693	1 570	1 252	33,9%	214	5,8%	113	7,2%	168	10,7%	1 747	111,2%	853	102,1%	(80,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 792	3 582	817	21,5%	865	22,8%	957	26,7%	893	24,9%	3 532	98,6%	791	89,0%	12,9%
Licence and permits	2 030	1 313	123	6,0%	106	5,2%	103	7,8%	115	8,8%	447	34,1%	133	29,2%	(13,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	430	494	198	45,9%	671	156,0%	336	67,9%	163	32,9%	1 367	276,5%	(434)	101,7%	(137,5%)
Non-Exchange Revenue															
Property rates	42 650	44 615	11 289	26,5%	11 094	26,0%	10 427	23,4%	10 606	23,8%	43 416	97,3%	8 825	98,5%	20,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	900	600	143	15,8%	218	24,2%	290	48,4%	353	58,9%	1 004	167,3%	104	127,3%	240,2%
Licences or permits	-	-	262	-	233	-	275	-	227	-	997	-	248	-	(8,3%)
Transfer and subsidies - Operational	272 226	273 207	112 759	41,4%	64 678	23,8%	93 586	34,3%	1 203	4%	272 226	99,6%	(787)	93,5%	(252,8%)
Interest	2 807	2 522	621	24,8%	613	24,4%	619	24,5%	642	25,5%	2 495	98,9%	535	-	20,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	330 314	377 342	88 337	26,7%	120 446	36,5%	75 235	19,9%	78 656	20,8%	362 674	96,1%	98 487	107,1%	(20,1%)
Employee related costs	153 090	169 027	40 090	26,2%	45 482	29,7%	39 937	23,6%	41 259	24,4%	166 768	98,7%	37 532	102,4%	9,9%
Remuneration of councillors	18 582	20 087	4 648	25,0%	5 396	29,0%	4 846	24,1%	4 843	24,1%	19 733	98,2%	6 657	113,4%	(27,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	10	-	1	-	-	-	11	-	7	-	(100,0%)
Debt impairment	2 626	36 363	(968)	(36,9%)	11 282	429,5%	3 021	8,3%	1 146	3,2%	14 481	39,8%	(12)	(,1%)	(9 515,4%)
Depreciation and amortisation	30 683	39 313	9 643	31,4%	10 218	33,3%	9 470	24,1%	9 810	25,0%	39 142	99,6%	9 066	124,3%	8,2%
Interest	-	1 500	-	-	-	-	-	-	501	33,4%	501	33,4%	-	-	(100,0%)
Contracted services	39 220	41 378	8 516	21,7%	15 568	39,7%	10 027	24,2%	6 144	14,8%	40 255	97,3%	6 743	97,2%	(8,9%)
Transfers and subsidies	17 419	12 212	1 961	11,3%	13 691	78,6%	(2 438)	(20,0%)	0	-	13 215	108,2%	16 738	130,5%	(100,0%)
Irrecoverable debts written off	3 900	5 227	785	20,1%	723	18,5%	1 088	20,8%	4 865	93,1%	1 460	142,7%	1 111	116,0%	337,8%
Operational costs	64 795	52 234	23 662	36,5%	18 076	27,9%	9 282	17,8%	10 358	19,8%	61 379	117,5%	20 645	123,4%	(49,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	(270)	-	(270)	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 520	(34 852)	40 970	-	(40 168)	-	37 096	-	(62 905)	-	(25 006)	-	(71 466)	-	-
Transfers and subsidies - capital (monetary allocations)	53 194	53 694	11 562	21,7%	7 454	14,0%	8 874	16,5%	1 345	2,5%	29 235	54,4%	(2 167)	75,8%	(162,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 714	18 842	52 532	-	(32 714)	-	45 969	-	(61 559)	-	4 228	-	(73 633)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	65 714	18 842	52 532	-	(32 714)	-	45 969	-	(61 559)	-	4 228	-	(73 633)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 714	18 842	52 532	-	(32 714)	-	45 969	-	(61 559)	-	4 228	-	(73 633)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 714	18 842	52 532	-	(32 714)	-	45 969	-	(61 559)	-	4 228	-	(73 633)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	74 084	85 832	(109 785)	(148,2%)	164 023	221,4%	12 339	14,4%	1 291	1,5%	67 869	79,1%	15 503	88,7%	(91,7%)
National Government	43 833	43 833	(28 606)	(65,3%)	62 600	142,8%	(5 676)	(12,9%)	1 255	2,9%	29 573	67,5%	12 007	77,9%	(89,5%)
Provincial Government	-	435	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 833	44 268	(28 606)	(65,3%)	62 600	142,8%	(5 676)	(12,8%)	1 255	2,8%	29 573	66,8%	12 007	78,2%	(89,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 251	41 564	(81 179)	(268,4%)	101 423	335,3%	18 015	43,3%	36	,1%	38 295	92,1%	3 496	175,3%	(99,0%)
Capital Expenditure Functional	74 779	85 832	(231 581)	(309,7%)	285 855	382,3%	13 177	15,4%	1 291	1,5%	68 741	80,1%	15 677	88,3%	(91,8%)
Municipal governance and administration	23 842	18 473	(32 156)	(134,9%)	49 744	208,6%	(266)	(1,4%)	-	-	17 322	93,8%	137	155,0%	(100,0%)
Executive and Council	-	-	(35 523)	-	35 523	-	-	-	-	-	-	-	-	-	-
Finance and administration	23 842	18 473	3 367	14,1%	14 221	59,6%	(266)	(1,4%)	-	-	17 322	93,8%	137	152,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 240	21 520	(179 794)	(1 107,1%)	186 667	1 149,4%	1 072	5,0%	455	2,1%	8 401	39,0%	389	116,5%	16,9%
Community and Social Services	3 130	5 785	(158 777)	(5 072,1%)	158 843	5 074,1%	1 196	20,7%	-	-	1 261	21,8%	-	8,5%	-
Sport And Recreation	12 875	15 735	(20 964)	(162,8%)	27 772	215,7%	(124)	(,8%)	455	2,9%	7 139	45,4%	401	130,2%	13,5%
Public Safety	235	-	(52)	(22,3%)	52	22,3%	-	-	-	-	-	-	(12)	200,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 697	45 639	(19 297)	(55,6%)	48 911	141,0%	12 370	27,1%	836	1,8%	42 820	93,8%	13 739	78,3%	(93,9%)
Planning and Development	14 763	11 856	(12 123)	(82,1%)	16 671	112,9%	3 618	30,5%	-	-	8 166	68,9%	6 727	186,0%	(100,0%)
Road Transport	19 934	33 784	(7 001)	(35,1%)	32 066	160,9%	8 752	25,9%	836	2,5%	34 654	102,6%	6 838	51,4%	(87,8%)
Environmental Protection	-	-	(173)	-	173	-	-	-	-	-	-	-	173	-	(100,0%)
Trading Services	-	199	(334)	-	533	-	-	-	-	-	199	100,0%	1 412	116,2%	(100,0%)
Energy sources	-	-	(334)	-	334	-	-	-	-	-	-	-	-	-	-
Water Management	-	199	-	-	199	-	-	-	-	-	199	100,0%	1 412	114,1%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Net Cash from/(used) Operating Activities	80 945	99 127	272 812	337,0%	206 122	254,6%	139 615	140,8%	31 053	31,3%	649 602	655,3%	(37 914)	412,9%	(181,9%)
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	(65 209)	(99 046)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(65 209)	(99 046)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(65 209)	(99 046)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	15 735	81	272 812	1 733,7%	206 122	1 309,9%	139 615	171 848,7%	31 053	38 222,2%	649 602	799 578,9%	(37 914)	10 386,2%	(181,9%)
Cash/cash equivalents at the year begin:	36 018	1 768	-	-	276 763	768,4%	480 702	27 186,9%	620 317	35 083,1%	-	-	376 194	-	64,9%
Cash/cash equivalents at the year end:	51 753	1 849	183 024	353,6%	482 885	933,1%	620 317	33 541,9%	651 370	35 221,0%	651 370	35 221,0%	338 280	3 891,4%	92,6%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 928	2,6%	676	,9%	1 258	1,7%	71 032	94,8%	74 894	53,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(5 318)	(35,0%)	(16)	(,1%)	251	1,7%	20 274	133,5%	15 191	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	31,7%	(1)	(,3%)	33	15,2%	116	53,4%	217	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	(990)	286,5%	-	-	-	-	644	(186,5%)	(345)	(,2%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	972	1,9%	-	-	390	,8%	48 766	97,3%	50 128	35,8%	-	-	-	-
Total By Income Source	(3 338)	(2,4%)	659	,5%	1 932	1,4%	140 832	100,5%	140 085	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(6 050)	(13,4%)	549	1,2%	829	1,8%	49 886	110,3%	45 214	32,3%	-	-	-	-
Commercial	2 080	7,8%	(16)	(,1%)	337	1,3%	24 374	91,0%	26 776	19,1%	-	-	-	-
Households	74	,1%	50	,1%	500	,8%	59 277	99,0%	59 900	42,8%	-	-	-	-
Other	559	6,8%	76	,9%	265	3,2%	7 295	89,0%	8 195	5,9%	-	-	-	-
Total By Customer Group	(3 338)	(2,4%)	659	,5%	1 932	1,4%	140 832	100,5%	140 085	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 337	58,9%	1 147	12,7%	(454)	(5,0%)	3 033	33,5%	9 063	31,4%
Auditor-General	228	100,0%	-	-	-	-	-	-	228	,8%
Other	9 705	49,6%	83	,4%	(328)	(1,7%)	10 105	51,6%	19 565	67,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 270	52,9%	1 230	4,3%	(782)	(2,7%)	13 138	45,5%	28 856	100,0%

Contact Details

Municipal Manager	Mr Martin Sithole	035 572 1282
Chief Financial Officer	Mr Vusi Innocent Gumede	035 572 1282

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	352 675	378 429	147 874	41,9%	104 329	29,6%	81 965	21,7%	18 173	4,8%	352 342	93,1%	27 503	97,8%	(33,9%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 879	6 751	1 424	20,7%	1 330	19,3%	1 345	19,9%	1 500	22,2%	5 599	82,9%	1 433	86,6%	4,6%
Sale of Goods and Rendering of Services	796	1 438	80	10,1%	85	10,7%	85	5,9%	63	4,4%	313	21,8%	112	68,3%	(43,7%)
Agency services	807	546	139	17,2%	134	16,6%	102	18,6%	89	16,3%	464	84,9%	94	34,3%	(4,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 447	2 447	-	-	-	-	-	-	10	4%	10	4%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	2 625	1 235	840	32,0%	388	14,8%	308	24,9%	523	42,3%	2 058	166,6%	449	74,6%	16,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	158	203	43	27,5%	41	26,3%	20	10,1%	85	42,1%	191	94,1%	80	122,6%	7,0%
Licence and permits	3 385	3 034	822	24,3%	696	20,6%	822	27,1%	654	21,6%	2 994	98,7%	790	88,7%	(17,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	500	-	-	-	-	-	-	-	500	-	456	42,5%	(100,0%)
Non-Exchange Revenue															
Property rates	55 013	61 068	24 653	44,8%	11 817	21,5%	12 653	20,7%	11 321	18,5%	60 444	99,0%	11 554	111,2%	(2,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 785	1 917	335	18,7%	620	34,7%	836	43,6%	627	32,7%	2 417	126,1%	248	63,2%	153,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	256 757	276 548	111 903	43,6%	83 510	32,5%	59 200	21,4%	5 292	1,9%	259 905	94,0%	5 950	95,6%	(11,1%)
Interest	22 024	23 241	7 136	32,4%	5 708	25,9%	6 596	28,4%	(1 992)	(8,6%)	17 448	75,1%	6 338	131,6%	(131,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	308 633	303 726	49 659	16,1%	79 949	25,9%	57 605	19,0%	58 285	19,2%	245 498	80,8%	48 981	80,5%	19,0%
Employee related costs	134 132	135 226	33 333	24,9%	40 386	30,1%	36 213	26,8%	34 618	25,6%	144 550	106,9%	30 690	100,0%	12,8%
Remuneration of councillors	19 635	17 972	4 363	22,2%	4 897	24,9%	4 452	24,8%	4 443	24,7%	18 156	101,0%	4 334	92,1%	2,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	260	-	190	-	2	-	451	-	-	-	(100,0%)
Debt impairment	10 303	10 303	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	31 314	31 617	8 645	27,6%	8 654	27,6%	7 651	24,2%	7 651	24,2%	32 601	103,1%	7 609	92,0%	,5%
Interest	1 050	1 050	-	-	-	-	-	-	-	-	-	-	438	43,8%	(100,0%)
Contracted services	64 527	74 143	134	,2%	16 444	25,5%	5 912	8,0%	6 895	9,3%	29 386	39,6%	593	47,4%	1 062,0%
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 546	2 737	1 140	44,8%	309	12,2%	145	5,3%	354	12,9%	1 948	71,1%	1 369	209,9%	(74,2%)
Operational costs	45 126	30 679	2 044	4,5%	8 998	19,9%	3 043	9,9%	4 322	14,1%	18 407	60,0%	3 948	82,7%	9,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	44 042	74 703	98 215	-	24 380	-	24 360	-	(40 112)	-	106 843	-	(21 478)	-	-
Transfers and subsidies - capital (monetary allocations)	35 468	35 468	11 553	32,6%	9 463	26,7%	10 294	29,0%	6 848	19,3%	38 158	107,6%	15 344	96,9%	(55,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	79 510	110 171	109 768	-	33 843	-	34 654	-	(33 264)	-	145 001	-	(6 134)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	79 510	110 171	109 768	-	33 843	-	34 654	-	(33 264)	-	145 001	-	(6 134)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 510	110 171	109 768	-	33 843	-	34 654	-	(33 264)	-	145 001	-	(6 134)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 510	110 171	109 768	-	33 843	-	34 654	-	(33 264)	-	145 001	-	(6 134)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	54 762	45 094	2 160	3,9%	9 817	17,9%	2 721	6,0%	9 320	20,7%	24 017	53,3%	1 689	41,0%	451,9%
National Government	30 842	30 833	-	-	2 934	9,5%	1 113	3,6%	5 414	17,6%	9 461	30,7%	370	46,1%	1 362,3%
Provincial Government	-	-	2 160	-	-	-	-	-	-	-	2 160	-	1 275	69,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 842	30 833	2 160	7,0%	2 934	9,5%	1 113	3,6%	5 414	17,6%	11 621	37,7%	1 645	47,7%	229,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 920	14 260	-	-	6 883	28,8%	1 608	11,3%	3 906	27,4%	12 397	86,9%	43	7,1%	8 944,9%
Capital Expenditure Functional	54 762	44 634	2 160	3,9%	10 050	18,4%	2 721	6,1%	9 320	20,9%	24 251	54,3%	1 689	41,0%	451,9%
Municipal governance and administration	12 437	9 001	-	-	5 239	42,1%	-	-	1 353	15,0%	6 592	73,2%	261	6,4%	418,5%
Executive and Council	700	373	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 737	8 628	-	-	5 239	44,6%	-	-	1 353	15,7%	6 592	76,4%	261	6,4%	418,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 250	4 848	-	-	4 548	72,8%	1 608	33,2%	1 906	39,3%	8 062	166,3%	-	85,6%	(100,0%)
Community and Social Services	100	2 065	-	-	233	233,0%	-	-	-	-	233	11,3%	-	90,6%	-
Sport And Recreation	3 200	1 304	-	-	4 190	130,9%	1 608	123,2%	1 906	146,2%	7 704	590,6%	-	-	(100,0%)
Public Safety	2 950	1 478	-	-	125	4,2%	-	-	-	-	125	8,5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 375	25 089	2 160	7,1%	263	,9%	1 113	4,4%	4 168	16,6%	7 704	30,7%	1 428	47,6%	191,9%
Planning and Development	2 370	3 061	2 160	91,1%	-	-	-	-	-	-	2 160	70,6%	1 275	19,5%	(100,0%)
Road Transport	28 005	22 028	-	-	263	,9%	1 113	5,1%	4 168	18,9%	5 544	25,2%	153	58,5%	2 633,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 700	5 696	-	-	-	-	-	-	1 893	33,2%	1 893	33,2%	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 700	5 696	-	-	-	-	-	-	1 893	33,2%	1 893	33,2%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	378 210	374 645	25	-	96	-	28	-	0	-	149	-	(13)	-	(101,8%)
Property rates	46 653	48 854	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	5 503	5 401	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	31 645	7 138	25	,1%	96	,3%	28	,4%	0	-	149	2,1%	(13)	-	(101,8%)
Transfers and Subsidies - Operational	256 316	276 548	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	35 468	35 468	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 625	1 235	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(276 084)	(265 519)	28 477	(10,3%)	35 480	(12,9%)	30 204	(11,4%)	28 877	(10,9%)	123 038	(46,3%)	-	-	(100,0%)
Suppliers and employees	(276 084)	(265 519)	28 477	(10,3%)	35 480	(12,9%)	30 204	(11,4%)	28 877	(10,9%)	123 038	(46,3%)	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	102 127	109 125	28 503	27,9%	35 575	34,8%	30 232	27,7%	28 877	26,5%	123 187	112,9%	(13)	-	(215 087,2%)
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	(62 976)	(51 329)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(62 976)	(51 329)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(62 976)	(51 329)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	39 151	57 797	28 503	72,8%	35 575	90,9%	30 232	52,3%	28 877	50,0%	123 187	213,1%	(13)	-	(215 087,2%)
Cash/cash equivalents at the year begin:	715	2 122	934	130,6%	28 687	4 011,7%	64 420	3 035,5%	92 563	4 361,6%	934	44,0%	(3 720)	(43,9%)	(2 587,9%)
Cash/cash equivalents at the year end:	39 866	59 919	28 687	72,0%	63 611	159,6%	92 828	154,9%	120 891	201,8%	120 891	201,8%	(4 564)	(6,8%)	(2 748,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 726	4,4%	(453)	(,3%)	2 218	1,4%	145 377	94,5%	153 867	53,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 007	3,7%	(0)	-	399	1,5%	25 612	94,8%	27 017	9,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	(1)	11,0%	(8)	89,0%	(9)	-	-	-	-	-
Interest on Arrear Debtor Accounts	(70)	(,1%)	-	-	326	,3%	111 187	99,8%	111 444	38,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9)	2%	(1)	-	(1)	-	(3 525)	99,7%	(3 536)	(1,2%)	-	-	-	-
Total By Income Source	7 654	2,7%	(454)	(,2%)	2 941	1,0%	278 643	96,5%	288 784	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	254	,7%	(26)	(,1%)	168	,4%	37 477	99,0%	37 873	13,1%	-	-	-	-
Commercial	2 477	6,3%	(191)	(,5%)	655	1,7%	36 539	92,5%	39 480	13,7%	-	-	-	-
Households	3 382	2,1%	(226)	(,1%)	1 361	,8%	160 233	97,3%	164 751	57,0%	-	-	-	-
Other	1 541	3,3%	(12)	-	757	1,6%	44 394	95,1%	46 680	16,2%	-	-	-	-
Total By Customer Group	7 654	2,7%	(454)	(,2%)	2 941	1,0%	278 643	96,5%	288 784	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	912	13,4%	200	2,9%	(569)	(8,3%)	6 281	92,0%	6 824	28,4%
Auditor-General	-	-	-	-	-	-	65	100,0%	65	,3%
Other	4 021	23,5%	(4 687)	(28,5%)	(523)	(3,0%)	18 532	106,1%	17 143	71,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 933	20,5%	(4 687)	(19,5%)	(1 092)	(4,5%)	24 878	103,5%	24 032	100,0%

Contact Details

Municipal Manager	Mr Thamsanga V. Xulu	035 550 0069
Chief Financial Officer	Mr Vukani Kheneth Gumede	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	211 994	218 861	88 747	41,9%	63 729	30,1%	52 274	23,9%	11 802	5,4%	216 552	98,9%	12 697	100,1%	(7,1%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	5	-	3	-	7	-	14	-	-	-	(100,0%)
Service charges - Waste Management	1 966	1 966	563	28,6%	564	28,7%	573	29,1%	568	28,9%	2 267	115,3%	545	115,1%	4,2%
Sale of Goods and Rendering of Services	7 947	7 850	3 129	39,4%	12	,1%	2 526	32,2%	2 315	29,5%	7 981	101,7%	2 661	96,7%	(13,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 500	9 500	2 790	62,0%	2 413	53,6%	2 244	23,6%	2 513	26,5%	9 959	104,8%	2 363	136,6%	6,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	494	494	58	11,7%	121	24,4%	60	12,2%	85	17,1%	323	65,4%	111	54,8%	(24,1%)
Licence and permits	1 560	1 560	332	21,3%	327	21,0%	388	24,8%	301	19,3%	1 348	86,4%	378	108,9%	(20,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	19	-	20	-	310	-	21	-	370	-	(88)	-	(124,0%)
Non-Exchange Revenue															
Property rates	30 616	30 616	14 677	47,9%	4 731	15,5%	4 783	15,6%	4 813	15,7%	29 004	94,7%	4 512	93,3%	6,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	416	416	23	5,4%	23	5,4%	416	99,9%	328	78,9%	789	189,6%	22	114,1%	1 415,1%
Licences or permits	-	-	3	-	1	-	0	-	0	-	4	-	5	-	(98,3%)
Transfer and subsidies - Operational	164 495	166 459	67 155	40,8%	55 515	33,7%	40 972	24,6%	854	,5%	164 495	98,8%	2 089	99,5%	(59,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	(3)	-	(3)	-	99	49,7%	(102,9%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	236 716	243 939	47 125	19,9%	59 474	25,1%	44 294	18,2%	52 032	21,3%	202 925	83,2%	50 160	85,6%	3,7%
Employee related costs	97 286	97 286	20 944	21,5%	25 652	26,4%	21 900	22,5%	20 520	21,1%	89 017	91,5%	20 606	94,2%	(4%)
Remuneration of councillors	11 722	11 722	2 256	19,2%	2 835	24,2%	2 275	19,4%	3 988	34,0%	11 354	96,9%	2 232	84,2%	78,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	10 786	10 786	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 630	21 630	-	-	8 306	38,4%	-	-	-	-	8 306	38,4%	-	-	42,4%
Interest	1 217	1 959	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	48 708	54 244	11 695	24,0%	12 843	26,4%	12 410	22,9%	14 805	27,3%	51 764	95,4%	13 238	96,9%	11,8%
Transfers and subsidies	2 630	3 870	615	23,4%	543	20,6%	356	9,2%	2 607	67,4%	4 121	106,5%	2 173	102,7%	19,9%
Irrecoverable debts written off	-	900	165	-	569	-	158	17,5%	40	4,5%	933	103,6%	423	210,6%	(90,5%)
Operational costs	42 736	41 542	11 449	26,8%	8 725	20,4%	7 196	17,3%	10 067	24,2%	37 437	90,1%	11 487	92,9%	(12,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	5	-	5	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 721)	(25 078)	41 622	-	4 255	-	7 979	-	(40 230)	-	13 627	-	(37 462)	-	-
Transfers and subsidies - capital (monetary allocations)	24 436	24 436	6 130	25,1%	8 587	35,1%	2 326	9,5%	7 394	30,3%	24 437	100,0%	10 671	101,7%	(30,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	157	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	(285)	(642)	47 752	-	12 842	-	10 305	-	(32 836)	-	38 063	-	(26 635)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(285)	(642)	47 752	-	12 842	-	10 305	-	(32 836)	-	38 063	-	(26 635)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(285)	(642)	47 752	-	12 842	-	10 305	-	(32 836)	-	38 063	-	(26 635)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(285)	(642)	47 752	-	12 842	-	10 305	-	(32 836)	-	38 063	-	(26 635)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	29 980	29 838	5 461	18,2%	9 422	31,4%	6 369	21,3%	9 109	30,5%	30 362	101,8%	10 722	104,7%	(15,0%)
National Government	20 186	20 186	5 290	26,2%	8 194	40,6%	6 329	31,4%	9 243	45,8%	29 057	143,9%	9 349	109,0%	(1,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 186	20 186	5 290	26,2%	8 194	40,6%	6 329	31,4%	9 243	45,8%	29 057	143,9%	9 349	109,0%	(1,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 793	9 652	172	1,8%	1 227	12,5%	40	,4%	(134)	(1,4%)	1 305	13,5%	1 373	91,7%	(109,8%)
Capital Expenditure Functional	29 980	29 838	5 461	18,2%	9 422	31,4%	6 369	21,3%	9 109	30,5%	30 362	101,8%	10 722	104,7%	(15,0%)
Municipal governance and administration	9 524	6 739	-	-	1 227	12,9%	(88)	(1,3%)	(134)	(2,0%)	1 005	14,9%	1 373	101,5%	(109,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 524	6 739	-	-	1 227	12,9%	(88)	(1,3%)	(134)	(2,0%)	1 005	14,9%	1 373	101,5%	(109,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 166	7 166	2 088	29,1%	2 625	36,6%	2 421	33,8%	4 135	57,7%	11 270	157,3%	7 876	109,6%	(47,5%)
Community and Social Services	4 394	4 394	168	3,8%	1 328	30,2%	452	10,3%	225	5,1%	2 172	49,4%	1 749	92,1%	(87,1%)
Sport And Recreation	2 773	2 773	1 423	51,3%	346	12,5%	1 970	71,0%	3 767	135,8%	7 505	270,7%	3 810	120,3%	(1,1%)
Public Safety	-	-	497	-	952	-	-	-	143	-	1 592	-	2 317	150,5%	(93,8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 289	15 933	3 374	25,4%	5 569	41,9%	4 036	25,3%	5 108	32,1%	18 087	113,5%	1 473	89,4%	246,8%
Planning and Development	12 994	12 629	3 061	24,3%	5 040	40,0%	4 019	31,8%	5 108	40,4%	17 228	136,4%	1 473	243,1%	246,8%
Road Transport	696	3 304	312	44,9%	529	76,1%	17	,5%	-	-	858	26,0%	-	2,9%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,7%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	226 914	233 766	61 095	26.9%	59 198	26.1%	41 059	17.6%	24 430	10.5%	185 781	79.5%	41	88.9%	59 234.7%
Property rates	21 431	21 431	-	-	-	-	-	-	-	-	-	-	-	-	64.3%
Service charges	747	747	-	-	-	-	-	-	-	-	-	-	-	-	42.9%
Other revenue	2 528	2 416	-	-	-	-	-	-	19	.8%	19	.8%	-	88.6%	(100.0%)
Transfers and Subsidies - Operational	173 272	175 236	1 039	.6%	108	.1%	153 917	87.8%	153 917	87.8%	161 066	91.9%	4	72.3%	4 065 320.9%
Transfers and Subsidies - Capital	24 436	24 436	245.5%		59 000	241.4%	35 000	143.2%	(129 564)	(530.2%)	24 436	100.0%	-	198.5%	(100.0%)
Interest	4 500	9 500	56	1.2%	90	2.0%	57	.6%	59	.8%	261	2.7%	37	69.8%	56.9%
Dividends															
Payments	(214 957)	(221 458)	(47 476)	22.1%	(59 766)	27.8%	(45 878)	20.7%	(55 409)	25.0%	(208 529)	94.2%	(54 879)	87.5%	1.0%
Suppliers and employees	(212 127)	(217 167)	(47 476)	22.4%	(59 766)	28.2%	(45 878)	21.1%	(55 409)	25.5%	(208 529)	96.0%	(54 879)	89.0%	1.0%
Finance charges	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 630)	(4 091)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	11 957	12 308	13 618	113,9%	(569)	(4,8%)	(4 819)	(38,2%)	(30 978)	(251,7%)	(22 748)	(184,8%)	(54 838)	103,0%	(43,5%)
Cash Flow from Investing Activities															
Receipts	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 477)	(34 314)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(34 477)	(34 314)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(31 977)	(31 814)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(20 020)	(19 506)	13 618	(68,0%)	(569)	2,8%	(4 819)	24,7%	(30 978)	158,8%	(22 748)	116,6%	(54 838)	(133,1%)	(43,5%)
Cash/cash equivalents at the year begin:	65 309	88 703	88 180	135,0%	101 798	155,9%	101 229	114,1%	96 410	108,7%	88 180	99,4%	172 800	-	(44,2%)
Cash/cash equivalents at the year end:	45 289	69 196	101 798	224,8%	101 229	223,5%	96 410	139,3%	65 432	94,6%	65 432	94,6%	117 962	180,6%	(44,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 322	4,5%	(648)	(1,3%)	688	1,3%	48 763	95,4%	51 126	72,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	381	2,5%	(2)	-	163	1,1%	14 884	96,5%	15 426	21,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	10,2%	-	-	4	5,1%	58	84,8%	69	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 677	100,0%	3 677	5,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(1)	235,3%	-	-	0	(135,3%)	(0)	-	-	-	-	-
Total By Income Source	2 711	3,9%	(651)	(,9%)	854	1,2%	67 383	95,9%	70 298	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 141	5,8%	(374)	(1,9%)	246	1,3%	18 607	94,8%	19 620	27,9%	-	-	-	-
Commercial	798	4,6%	(2)	-	240	1,4%	16 233	94,0%	17 270	24,6%	-	-	-	-
Households	639	2,1%	(274)	(,9%)	312	1,0%	30 269	97,8%	30 946	44,0%	-	-	-	-
Other	132	5,4%	(1)	-	56	2,3%	2 274	92,4%	2 461	3,5%	-	-	-	-
Total By Customer Group	2 711	3,9%	(651)	(,9%)	854	1,2%	67 383	95,9%	70 298	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 908	125,3%	(2)	(,1%)	21	1,4%	(404)	(26,6%)	1 522	121,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	(1,8%)	-	-	-	-	(273)	101,8%	(269)	(21,4%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 912	152,5%	(2)	(,1%)	21	1,7%	(678)	(54,1%)	1 254	100,0%

Contact Details

Municipal Manager	Mr Leon Mzobanzi Vutsumuzi Cele	035 838 8500
Chief Financial Officer	Mr Jabulani Mlioni Nkosi	035 838 8510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	732 887	741 883	287 788	39,3%	236 074	32,2%	184 166	24,8%	16 647	2,2%	724 674	97,7%	24 377	99,4%	(31,7%)
Exchange Revenue															
Service charges - Electricity	6 453	7 453	1 233	19,1%	1 739	26,9%	2 621	35,2%	1 968	26,4%	7 560	101,4%	1 530	108,3%	28,6%
Service charges - Water	52 000	52 000	13 469	25,9%	9 972	19,2%	11 982	23,0%	6 321	12,2%	41 744	80,3%	8 898	93,6%	(29,0%)
Service charges - Waste Water Management	482	482	143	29,7%	139	28,8%	195	40,5%	106	21,9%	582	120,9%	100	73,1%	5,8%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 018	17 518	4 081	37,0%	5 084	46,1%	5 111	29,2%	2 330	13,3%	16 606	94,8%	4 577	98,8%	(49,1%)
Interest earned from Current and Non Current Assets	17 848	17 848	6 038	33,8%	3 647	20,4%	3 671	20,6%	2 940	16,5%	16 296	91,3%	5 515	93,1%	(46,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	336	336	55	16,4%	46	13,6%	275	81,8%	50	15,0%	426	126,8%	75	84,1%	(33,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	163	163	255	155,9%	489	299,2%	234	143,5%	37	22,8%	1 015	621,4%	100	(219,3%)	(62,7%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	10	-	3	-	8	-	8	-	29	-	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	644 337	645 833	262 505	40,7%	214 957	33,4%	160 069	24,8%	2 886	4%	640 417	99,2%	3 582	100,2%	(19,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	729 638	728 078	206 110	28,2%	271 813	37,3%	189 758	26,1%	166 745	22,9%	834 427	114,6%	231 728	111,8%	(28,0%)
Employee related costs	246 261	246 261	63 557	25,8%	62 241	25,3%	66 105	26,8%	42 002	17,1%	233 905	95,0%	63 437	98,4%	(33,8%)
Remuneration of councillors	12 127	13 904	3 759	31,0%	4 387	36,2%	3 093	22,2%	1 704	12,3%	12 943	93,1%	3 988	100,5%	(57,3%)
Bulk purchases - electricity	26 035	26 035	7 706	29,6%	6 137	23,6%	5 368	20,6%	1 739	6,7%	20 951	80,5%	(4 968)	62,0%	(135,0%)
Inventory consumed	110 991	93 491	2 399	2,2%	34 261	30,9%	30 862	33,0%	23 132	24,7%	90 653	97,0%	43 892	108,7%	(47,3%)
Debt impairment	12 565	12 565	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	59 283	59 283	33 027	55,7%	33 027	55,7%	21 180	35,7%	32 668	55,1%	119 901	202,3%	20 069	207,8%	62,8%
Interest	1 164	1 164	0	-	20	1,7%	-	-	-	-	20	1,7%	(72)	9%	(100,0%)
Contracted services	119 432	131 668	43 815	36,7%	67 219	56,3%	16 696	12,7%	25 802	19,6%	153 532	116,6%	46 023	96,3%	(43,9%)
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	595	-	387	-	1 751	-	547	-	3 280	-	-	-	(100,0%)
Operational costs	141 781	143 707	51 253	36,1%	64 136	45,2%	44 703	31,1%	39 151	27,2%	199 242	138,6%	59 360	127,5%	(34,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 248	13 805	81 677	-	(35 739)	-	(5 592)	-	(150 099)	-	(109 752)	-	(207 351)	-	-
Transfers and subsidies - capital (monetary allocations)	240 127	229 185	138 696	57,8%	52 707	21,9%	21 770	9,5%	53 268	23,2%	266 441	116,3%	19 715	98,4%	170,2%
Transfers and subsidies - capital (in-kind)	201 175	201 175	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	444 550	444 165	220 373	-	16 969	-	16 177	-	(96 831)	-	156 689	-	(187 636)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	444 550	444 165	220 373	-	16 969	-	16 177	-	(96 831)	-	156 689	-	(187 636)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	444 550	444 165	220 373	-	16 969	-	16 177	-	(96 831)	-	156 689	-	(187 636)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	444 550	444 165	220 373	-	16 969	-	16 177	-	(96 831)	-	156 689	-	(187 636)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	214 806	204 608	47 327	22,0%	49 898	23,2%	15 183	7,4%	44 540	21,8%	156 948	76,7%	39 908	99,2%	11,6%
National Government	208 806	198 608	45 682	21,9%	48 594	23,3%	15 183	7,6%	44 540	22,4%	154 000	77,5%	39 908	100,6%	11,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	208 806	198 608	45 682	21,9%	48 594	23,3%	15 183	7,6%	44 540	22,4%	154 000	77,5%	39 908	100,2%	11,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	6 000	1 644	27,4%	1 304	21,7%	-	-	-	-	2 948	49,1%	-	-	-
Capital Expenditure Functional	214 806	204 608	47 327	22,0%	49 898	23,2%	15 183	7,4%	44 540	21,8%	156 948	76,7%	39 908	99,2%	11,6%
Municipal governance and administration	6 000	6 000	1 644	27,4%	1 304	21,7%	-	-	-	-	2 948	49,1%	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 000	6 000	1 644	27,4%	1 304	21,7%	-	-	-	-	2 948	49,1%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	208 806	198 608	45 682	21,9%	48 594	23,3%	15 183	7,6%	44 540	22,4%	154 000	77,5%	39 908	100,6%	11,6%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	63 307	114 605	36 769	58,1%	36 763	58,1%	4 768	4,2%	22 612	19,7%	100 911	88,1%	33 314	98,9%	(32,1%)
Waste Water Management	145 499	84 003	8 914	6,1%	11 832	8,1%	10 415	12,4%	21 928	26,1%	53 088	63,2%	6 594	117,1%	232,5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	171 904	103 427	166 485	96,8%	1 609	,9%	(111 931)	(108,2%)	(141 452)	(136,8%)	(85 289)	(82,5%)	(184 430)	58,1%	(23,3%)
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	(247 027)	(233 800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(247 027)	(233 800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(247 027)	(233 800)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(75 123)	(130 373)	166 485	(221,6%)	1 609	(2,1%)	(111 931)	85,9%	(141 452)	108,5%	(85 289)	65,4%	(184 430)	204,0%	(23,3%)
Cash/cash equivalents at the year begin:	286 332	286 332	-	-	166 485	58,1%	168 094	58,7%	56 163	19,6%	-	-	524 652	-	(89,3%)
Cash/cash equivalents at the year end:	211 209	155 959	166 485	78,8%	168 094	79,6%	56 163	36,0%	(85 289)	(54,7%)	(85 289)	(54,7%)	340 222	142,7%	(125,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 671	4,5%	10	-	2 654	1,4%	179 666	94,1%	191 000	61,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	437	3,5%	(876)	(7,1%)	16	,1%	12 754	103,4%	12 330	4,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	70	2%	0	-	13	-	28 799	99,7%	28 882	9,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	11,6%	-	-	25	6,4%	325	82,0%	396	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 676	4,6%	-	-	1 792	2,2%	74 204	93,1%	79 671	25,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(217)	100,0%	(217)	(,1%)	-	-	-	-
Total By Income Source	12 901	4,1%	(866)	(,3%)	4 499	1,4%	295 531	94,7%	312 064	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 319	7,1%	(841)	(2,6%)	787	2,4%	30 231	93,0%	32 495	10,4%	-	-	-	-
Commercial	4 465	4,8%	(10)	-	1 152	1,2%	87 665	94,0%	93 272	29,9%	-	-	-	-
Households	5 729	3,2%	(11)	-	2 413	1,3%	170 799	95,5%	178 929	57,3%	-	-	-	-
Other	388	5,3%	(4)	-	147	2,0%	6 836	92,8%	7 367	2,4%	-	-	-	-
Total By Customer Group	12 901	4,1%	(866)	(,3%)	4 499	1,4%	295 531	94,7%	312 064	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	-	-	-	-	-	-	17 525	100,0%	17 525	10,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	(128)	23,2%	(425)	76,8%	-	-	-	-	(553)	(,3%)
Trade Creditors	(13 636)	(11,1%)	25 488	20,7%	(219)	(,2%)	111 524	90,6%	123 157	76,1%
Auditor-General	5	100,0%	-	-	-	-	-	-	5	-
Other	7 613	35,1%	3 277	15,1%	(7 188)	(33,1%)	18 014	83,0%	21 716	13,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(6 146)	(3,8%)	28 340	17,5%	(7 407)	(4,6%)	147 062	90,9%	161 849	100,0%

Contact Details		
Municipal Manager	Mr Wilfred Musakawukhethe Nzumalo	035 573 8615
Chief Financial Officer	Mr Siphso Ndabandaba	035 573 8696

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	247 188	247 299	90 243	36,5%	72 817	29,5%	60 539	24,5%	32 627	13,2%	256 226	103,6%	9 924	103,4%	228,8%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	680	695	191	28,1%	180	26,4%	188	27,1%	199	28,6%	757	109,0%	193	98,7%	3,1%
Sale of Goods and Rendering of Services	75	106	3	4,0%	67	90,0%	30	28,5%	59	55,9%	160	150,4%	22	87,5%	173,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 275	4 287	1 108	25,9%	1 672	39,1%	1 552	36,2%	1 532	35,7%	5 864	136,8%	1 126	82,7%	36,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 066	1 066	265	24,8%	191	17,9%	356	33,4%	282	26,4%	1 093	102,5%	250	102,5%	12,9%
Licence and permits	2	54	2	139,0%	40	2 277,3%	20	38,0%	19	34,8%	82	152,2%	2	607,1%	789,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	153	153	1 141	744,4%	(640)	(417,6%)	75	48,8%	1 184	772,9%	1 760	1 148,5%	373	274,6%	217,6%
Non-Exchange Revenue															
Property rates	43 679	43 679	5 656	12,9%	5 674	13,0%	5 801	13,3%	27 433	62,8%	44 564	102,0%	5 458	131,4%	402,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	430	500	111	25,7%	189	43,9%	107	21,5%	84	16,8%	491	98,1%	185	160,9%	(54,6%)
Licences or permits	414	344	111	26,7%	49	11,9%	121	35,2%	83	24,2%	364	105,7%	254	104,3%	(67,1%)
Transfer and subsidies - Operational	195 012	195 012	81 177	41,6%	64 923	33,3%	51 765	26,5%	631	3%	198 495	101,8%	1 649	99,2%	(61,7%)
Interest	1 402	1 402	479	34,2%	473	33,7%	523	37,3%	542	38,7%	2 017	143,9%	415	100,2%	30,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	579	-	579	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	245 802	261 057	43 969	17,9%	72 505	29,5%	64 186	24,6%	57 586	22,1%	238 246	91,3%	56 493	106,0%	1,9%
Employee related costs	98 608	92 586	20 099	20,4%	24 114	24,5%	21 209	22,9%	23 071	24,9%	88 493	95,6%	21 243	89,9%	8,6%
Remuneration of councillors	14 698	14 345	3 476	23,7%	4 034	27,4%	3 580	25,0%	3 580	25,0%	14 669	102,3%	3 504	108,3%	2,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 293	1 484	174	13,5%	408	31,5%	632	42,6%	396	26,6%	1 609	108,4%	174	191,9%	127,5%
Debt impairment	2 709	15 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 935	34 108	-	-	16 073	57,5%	7 860	23,0%	7 953	23,3%	31 886	93,5%	4 454	106,3%	78,6%
Interest	357	357	0	1%	4	1,2%	210	58,9%	0	1%	215	60,2%	309	87,5%	(99,9%)
Contracted services	52 267	49 068	8 932	17,1%	12 664	24,2%	14 730	30,0%	12 666	25,8%	48 993	99,8%	14 108	118,7%	(10,2%)
Transfers and subsidies	2 390	2 137	544	22,8%	745	31,2%	713	33,4%	339	15,9%	2 342	109,6%	1 630	191,9%	(79,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	45 546	51 471	10 743	23,6%	14 463	31,8%	15 252	29,6%	9 582	18,6%	50 039	97,2%	11 073	120,7%	(13,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 386	(13 758)	46 274	-	312	-	(3 647)	-	(24 959)	-	17 980	-	(46 569)	-	-
Transfers and subsidies - capital (monetary allocations)	36 907	41 207	14 070	38,1%	7 666	20,8%	7 878	19,1%	10 560	25,6%	40 174	97,5%	5 052	96,3%	109,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 293	27 449	60 344	-	7 978	-	4 231	-	(14 400)	-	58 153	-	(41 517)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 293	27 449	60 344	-	7 978	-	4 231	-	(14 400)	-	58 153	-	(41 517)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 293	27 449	60 344	-	7 978	-	4 231	-	(14 400)	-	58 153	-	(41 517)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 293	27 449	60 344	-	7 978	-	4 231	-	(14 400)	-	58 153	-	(41 517)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	42 895	45 995	11 721	27,3%	22 078	51,5%	(4 347)	(9,5%)	22 455	48,8%	51 907	112,9%	3 610	100,9%	521,9%
National Government	31 224	35 832	10 394	33,3%	20 185	64,6%	(5 438)	(15,2%)	21 898	61,1%	47 039	131,3%	2 084	107,1%	950,6%
Provincial Government	870	-	1 325	152,3%	1 124	129,3%	(12)	-	15	-	2 452	-	1 025	39,3%	(98,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 093	35 832	11 718	36,5%	21 309	66,4%	(5 450)	(15,2%)	21 914	61,2%	49 491	138,1%	3 110	101,0%	604,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 802	10 163	2	-	769	7,1%	1 103	10,8%	541	5,3%	2 415	23,8%	501	100,6%	8,1%
Capital Expenditure Functional	42 895	45 995	11 721	27,3%	22 078	51,5%	(4 347)	(9,5%)	22 455	48,8%	51 907	112,9%	3 610	100,9%	521,9%
Municipal governance and administration	6 984	2 745	2	-	666	9,5%	872	31,8%	135	4,9%	1 676	61,1%	446	103,7%	(69,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 984	2 745	2	-	666	9,5%	872	31,8%	135	4,9%	1 676	61,1%	446	104,8%	(69,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 802	15 961	6 245	42,2%	15 397	104,0%	(8 606)	(53,9%)	14 513	90,9%	27 549	172,6%	2 612	82,6%	455,7%
Community and Social Services	3 080	1 665	2 036	66,1%	10 832	351,7%	(9 154)	(549,8%)	9 735	584,7%	13 449	807,8%	2 586	85,5%	276,5%
Sport And Recreation	11 334	12 968	4 209	37,1%	4 566	40,3%	548	4,2%	4 778	36,8%	14 100	108,7%	-	74,1%	(100,0%)
Public Safety	388	1 328	-	-	-	-	-	-	-	-	-	-	26	18,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 579	27 189	5 473	26,6%	5 998	29,1%	3 387	12,5%	7 566	27,8%	22 424	82,5%	561	114,7%	1 248,1%
Planning and Development	1 320	5 213	84	6,3%	37	2,8%	44	8%	124	2,4%	289	5,5%	-	101,0%	(100,0%)
Road Transport	19 259	21 976	5 390	28,0%	5 961	31,0%	3 343	15,2%	7 442	33,9%	22 135	100,7%	561	116,0%	1 225,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	530	100	-	-	17	3,1%	-	-	241	241,0%	257	257,5%	(9)	63,5%	(2 895,1%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	530	100	-	-	17	3,1%	-	-	241	241,0%	257	257,5%	(9)	63,5%	(2 895,1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	267 334	273 309	122 552	45.8%	58 802	22.0%	18 421	6.7%	5 160	1.9%	204 936	75.0%	35 105	103.6%	(85.3%)
Property rates	28 442	30 023	-	-	-	-	-	-	-	-	-	-	4 311	75.8%	(100.0%)
Service charges	625	556	-	-	-	-	-	-	-	-	-	-	-	(5.4%)	-
Other revenue	2 073	2 224	26 566	1 281.5%	34 823	1 679.8%	16 654	748.8%	1 866	83.5%	79 899	3 592.5%	25 870	536.2%	(92.8%)
Transfers and Subsidies - Operational	195 012	17 369	17 369	8.9%	18 368	9.4%	1 768	0.9%	3 304	1.7%	40 809	20.9%	3 186	93.2%	3.7%
Transfers and Subsidies - Capital	36 907	41 207	78 614	213.0%	5 611	15.2%	-	-	-	-	84 225	204.4%	1 000	66.1%	(100.0%)
Interest	4 275	4 287	3	1%	-	-	-	-	-	-	3	1%	738	1.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 566)	(224 841)	2 974	(1.3%)	48 299	(21.6%)	64 331	(28.6%)	66 590	(29.6%)	182 194	(81.0%)	(1 053)	.5%	(6 426.6%)
Suppliers and employees	(220 819)	(222 194)	2 974	(1.3%)	48 299	(21.9%)	64 331	(29.0%)	66 590	(30.0%)	182 194	(82.0%)	(1 053)	.5%	(6 426.6%)
Finance charges	(357)	(357)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 390)	(2 290)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	43 768	48 468	125 526	286,8%	107 101	244,7%	82 752	170,7%	71 750	148,0%	387 129	798,7%	34 052	594,7%	110,7%
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	(49 329)	(52 923)	-	-	-	-	-	-	-	-	-	-	(3)	-	(100,0%)
Capital assets	(49 329)	(52 923)	-	-	-	-	-	-	-	-	-	-	(3)	-	(100,0%)
Net Cash from/(used) Investing Activities	(49 329)	(52 923)	-	-	-	-	-	-	-	-	-	-	(3)	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(893)	-	(612)	68,5%	-	-	(612)	-	-	-	(1 224)	-	262	110,9%	(100,0%)
Repayment of borrowing	(893)	-	(612)	68,5%	-	-	(612)	-	-	-	(1 224)	-	262	110,9%	(100,0%)
Net Cash from/(used) Financing Activities	(893)	-	(612)	68,5%	-	-	(612)	-	-	-	(1 224)	-	262	110,9%	(100,0%)
Net Increase/(Decrease) in cash held	(6 454)	(4 455)	124 914	(1 935,3%)	107 101	(1 659,4%)	82 141	(1 843,7%)	71 750	(1 610,4%)	385 905	(8 661,7%)	34 311	(10 798,8%)	109,1%
Cash/cash equivalents at the year begin:	32 863	20 139	-	-	144 982	441,2%	252 083	1 251,7%	334 223	1 659,6%	-	-	238 272	-	40,3%
Cash/cash equivalents at the year end:	26 409	15 683	144 982	549,0%	252 083	954,5%	334 223	2 131,1%	405 973	2 588,6%	405 973	2 588,6%	272 583	898,5%	48,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 489	6,6%	21 998	41,4%	1 303	2,6%	26 213	49,4%	53 093	87,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	115	9,2%	(0)	-	39	3,1%	1 102	87,7%	1 256	2,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100,0%	144	2%	-	-	-	-
Interest on Arrear Debtor Accounts	401	6,1%	-	-	185	2,8%	6 023	91,1%	6 609	10,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4)	7,9%	(10)	21,5%	-	-	(32)	70,6%	(46)	(,1%)	-	-	-	-
Total By Income Source	4 002	6,6%	21 988	36,0%	1 617	2,6%	33 449	54,8%	61 056	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 449	4,0%	22 037	60,2%	520	1,4%	12 594	34,4%	36 600	59,9%	-	-	-	-
Commercial	1 643	12,2%	(12)	(,1%)	731	5,4%	11 110	82,5%	13 472	22,1%	-	-	-	-
Households	241	5,1%	(31)	(,6%)	83	1,8%	4 424	93,8%	4 717	7,7%	-	-	-	-
Other	669	10,7%	(6)	(,1%)	282	4,5%	5 321	84,9%	6 266	10,3%	-	-	-	-
Total By Customer Group	4 002	6,6%	21 988	36,0%	1 617	2,6%	33 449	54,8%	61 056	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	971	99,8%	-	-	-	-	1	2%	972	23,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 957	91,7%	52	1,6%	-	-	217	6,7%	3 225	76,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 928	93,6%	52	1,2%	-	-	218	5,2%	4 197	100,0%

Contact Details

Municipal Manager	Mr Fred Sibabonga Maziuko	035 580 1421
Chief Financial Officer	Mr Monde Thulasizwe Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	5 599 452	5 338 040	1 546 939	27,6%	1 294 058	23,1%	1 245 142	23,3%	1 138 088	21,3%	5 224 227	97,9%	1 103 802	97,8%	3,1%
Exchange Revenue															
Service charges - Electricity	2 542 822	2 348 457	665 781	26,2%	537 047	21,1%	541 755	23,1%	532 119	22,7%	2 276 703	96,9%	488 375	88,5%	9,0%
Service charges - Water	643 500	572 507	135 196	21,0%	139 300	21,6%	145 410	25,4%	139 019	24,3%	558 924	97,6%	138 192	96,1%	,6%
Service charges - Waste Water Management	132 282	132 282	33 277	25,2%	33 702	25,5%	33 972	25,7%	33 909	25,6%	134 860	101,9%	30 944	101,0%	,9%
Service charges - Waste Management	120 402	120 402	30 608	25,4%	31 763	26,4%	31 112	25,8%	31 234	25,9%	124 716	103,6%	29 344	102,3%	,6%
Sale of Goods and Rendering of Services	75 526	76 627	14 924	19,8%	3 613	4,8%	4 629	6,0%	4 338	5,7%	27 492	35,9%	15 129	129,9%	(71,3%)
Agency services	8 365	8 365	1 437	17,2%	2 819	33,7%	2 655	31,7%	3 190	38,1%	10 102	120,8%	3 007	107,0%	,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	29	0	,5%	1	5,1%	0	1,7%	2	8,2%	5	15,5%	1	5,0%	65,1%
Interest earned from Current and Non Current Assets	45 000	45 000	8 355	18,6%	9 981	22,2%	9 228	20,5%	10 384	23,1%	37 947	84,3%	12 047	85,8%	(13,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 912	2 812	321	16,8%	646	33,8%	511	18,2%	608	21,6%	2 086	74,2%	503	98,7%	20,8%
Rental from Fixed Assets	19 840	16 264	2 817	14,2%	3 538	17,8%	3 017	18,5%	3 165	19,5%	12 537	77,1%	6 701	103,5%	(52,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 627	15 736	4 940	42,5%	4 909	42,2%	4 295	27,3%	8 030	51,0%	22 175	140,9%	7 613	151,6%	5,5%
Non-Exchange Revenue															
Property rates	778 224	778 224	236 747	30,4%	171 752	22,1%	171 564	22,0%	174 330	22,4%	754 392	96,9%	156 560	94,7%	11,4%
Surcharges and Taxes	6 208	7 833	1 369	22,1%	1 330	21,4%	3 398	43,4%	3 336	42,6%	9 434	120,4%	2 265	158,6%	47,3%
Fines, penalties and forfeits	12 284	5 313	2 105	17,1%	877	7,1%	3 826	72,0%	9 147	172,1%	15 955	300,3%	3 703	48,0%	147,0%
Licences or permits	3 632	3 632	927	25,5%	885	24,4%	974	26,8%	872	24,0%	3 658	100,7%	1 072	97,8%	(18,7%)
Transfer and subsidies - Operational	587 345	592 697	235 366	40,1%	198 309	33,8%	143 446	24,2%	4 092	,7%	581 233	98,1%	10 486	99,1%	(61,0%)
Interest	870	1 870	639	73,5%	464	53,4%	324	17,3%	246	13,2%	1 674	89,5%	378	153,5%	(34,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	5 492	-	5 300	-	1 864	-	-	-	12 657	-	8 645	-	(100,0%)
Other Gains	609 585	609 590	166 615	27,3%	147 824	24,2%	143 170	23,5%	180 067	29,5%	637 676	104,6%	188 837	116,1%	(4,6%)
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%	1 423 727	25,3%	5 577 926	99,2%	1 502 421	100,5%	(5,2%)
Employee related costs	1 257 068	1 197 349	271 785	21,6%	299 070	23,8%	284 983	23,8%	284 592	23,8%	1 140 430	95,2%	276 103	95,9%	3,1%
Remuneration of councillors	35 203	38 433	7 847	22,3%	9 170	26,0%	8 426	21,9%	8 418	21,9%	33 861	88,1%	7 605	86,2%	10,7%
Bulk purchases - electricity	1 802 031	1 802 031	550 344	30,5%	399 692	22,2%	408 791	22,7%	426 482	23,7%	1 785 309	99,1%	385 582	93,9%	10,6%
Inventory consumed	492 834	485 981	121 893	24,7%	118 820	24,1%	105 708	21,8%	131 878	27,1%	478 299	98,4%	135 017	104,6%	(2,3%)
Debt impairment	274 733	202 712	57 408	20,9%	57 408	20,9%	49 403	24,4%	33 394	16,5%	197 614	97,5%	97 143	92,8%	(65,6%)
Depreciation and amortisation	305 950	352 759	87 836	28,7%	88 103	28,8%	86 064	24,4%	77 878	22,1%	339 881	96,3%	71 801	95,1%	8,5%
Interest	178 824	184 846	45 886	25,7%	49 071	27,4%	49 195	26,6%	45 498	24,6%	189 650	102,6%	47 237	100,1%	(3,7%)
Contracted services	475 795	584 436	130 567	27,4%	139 073	29,2%	88 347	15,1%	148 284	25,4%	506 272	86,6%	203 510	116,6%	(27,1%)
Transfer and subsidies	7 562	6 432	140	1,9%	139	1,8%	1 476	22,9%	825	12,8%	2 580	40,1%	3 973	99,6%	(79,2%)
Irrecoverable debts written off	-	(0)	2 640	-	2 742	-	2 282	(228 190 800,0%)	37 981	=====	=====	=====	54 476	=====	(30,3%)
Operational costs	389 896	388 934	94 180	24,2%	93 076	23,9%	82 361	20,6%	83 927	21,0%	353 545	88,6%	81 271	85,4%	3,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	997	-	997	-	-	-	(100,0%)
Other Losses	370 004	370 004	131 376	35,5%	119 583	32,3%	109 312	29,5%	143 573	38,8%	503 845	136,2%	138 703	125,0%	3,5%
Surplus/(Deficit)	9 534	(285 878)	45 035	-	(81 889)	-	(31 206)	-	(285 639)	-	(353 699)	-	(398 619)	-	-
Transfers and subsidies - capital (monetary allocations)	219 003	227 008	91 018	41,6%	44 998	20,5%	9 228	4,1%	65 805	29,0%	211 048	93,0%	60 915	117,5%	8,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	88	-	88	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	228 537	(58 869)	136 052	-	(36 892)	-	(21 978)	-	(219 746)	-	(142 563)	-	(337 704)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	228 537	(58 869)	136 052	-	(36 892)	-	(21 978)	-	(219 746)	-	(142 563)	-	(337 704)	-	-
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)	-	(219 746)	-	(142 563)	-	(337 704)	-	-
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)	-	(219 746)	-	(142 563)	-	(337 704)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	610 994	627 805	137 066	22,4%	142 917	23,4%	92 546	14,7%	140 530	22,4%	513 060	81,7%	149 547	97,1%	(6,0%)
National Government	218 503	226 376	82 641	37,8%	47 261	21,6%	19 965	8,8%	34 982	15,5%	184 850	81,7%	68 356	112,4%	(48,8%)
Provincial Government	500	633	-	-	-	-	565	89,4%	48	7,6%	613	96,9%	67	-	(29,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	219 003	227 008	82 641	37,7%	47 261	21,6%	20 531	9,0%	35 030	15,4%	185 463	81,7%	68 424	112,3%	(48,8%)
Borrowing	380 000	380 157	54 099	14,2%	94 458	24,9%	69 138	18,2%	72 136	19,0%	289 831	76,2%	48 206	92,0%	49,6%
Internally generated funds	11 991	20 640	326	2,7%	1 198	10,0%	2 877	13,9%	33 364	161,7%	37 765	183,0%	32 917	90,4%	1,4%
Capital Expenditure Functional	610 994	627 805	137 066	22,4%	142 917	23,4%	92 546	14,7%	140 618	22,4%	513 148	81,7%	149 547	97,1%	(6,0%)
Municipal governance and administration	58 787	65 895	-	-	5 118	8,7%	18 452	28,0%	15 547	23,6%	39 117	59,4%	6 930	36,7%	124,4%
Executive and Council	36	52	-	-	10	27,2%	5	10,1%	-	-	15	29,0%	25	66,9%	(100,0%)
Finance and administration	58 751	65 843	-	-	5 108	8,7%	18 447	28,0%	15 547	23,6%	39 102	59,4%	6 904	36,7%	125,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 483	46 126	12 030	37,0%	867	2,7%	10 706	23,2%	21 725	47,1%	45 329	98,3%	21 784	87,3%	(1,3%)
Community and Social Services	9 249	11 136	243	2,6%	10	,1%	147	1,3%	3 132	28,1%	3 531	31,7%	12 965	75,3%	(75,8%)
Sport And Recreation	19 361	31 118	11 787	60,9%	857	4,4%	10 560	33,9%	17 167	55,2%	40 371	129,7%	8 595	96,6%	99,7%
Public Safety	675	675	-	-	-	-	-	-	66	9,8%	66	9,8%	225	63,8%	(70,6%)
Housing	3 198	3 198	-	-	-	-	-	-	1 361	42,5%	1 361	42,5%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	104 276	146 182	34 294	32,9%	38 698	37,1%	16 040	11,0%	27 658	18,9%	116 691	79,8%	42 531	81,9%	(35,0%)
Planning and Development	35 175	49 075	3 422	9,7%	3 258	9,3%	5 091	11,6%	13 689	27,9%	26 060	53,1%	1 826	60,7%	649,6%
Road Transport	69 023	87 029	30 873	44,7%	35 440	51,3%	10 349	10,7%	13 906	14,3%	90 568	93,3%	36 412	83,8%	(61,8%)
Environmental Protection	78	78	-	-	-	-	-	-	63	80,4%	63	80,4%	4 294	97,1%	(98,5%)
Trading Services	403 049	357 204	90 742	22,5%	93 018	23,1%	41 994	11,8%	74 284	20,8%	300 038	84,0%	70 871	114,1%	4,8%
Energy sources	76 690	76 690	2 210	2,9%	2 018	2,6%	4 981	6,5%	45 055	58,7%	52 365	68,3%	35 999	88,9%	59,5%
Water Management	246 309	202 882	52 705	21,4%	69 719	28,3%	28 197	13,9%	20 174	9,9%	170 795	84,2%	28 663	128,9%	(29,6%)
Waste Water Management	64 815	65 815	35 826	55,3%	23 180	35,8%	8 816	13,4%	8 911	13,5%	76 734	116,6%	6 208	107,1%	43,5%
Waste Management	15 235	11 816	-	-	-	-	-	-	144	1,2%	144	1,2%	-	25,7%	(100,0%)
Other	12 399	12 399	-	-	5 216	42,1%	5 354	43,2%	1 404	11,3%	11 974	96,6%	7 431	89,5%	(81,1%)

Net Cash from/(used) Operating Activities	700 101	409 155	230 357	32,9%	103 646	14,8%	186 250	45,5%	(153 051)	(37,4%)	367 202	89,7%	(191 888)	70,3%	(20,2%)
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	(702 643)	(721 976)	(196 062)	27,9%	(168 260)	23,9%	(94 714)	13,1%	(103 737)	14,4%	(562 773)	77,9%	(117 509)	97,3%	(11,7%)
Capital assets	(702 643)	(721 976)	(196 062)	27,9%	(168 260)	23,9%	(94 714)	13,1%	(103 737)	14,4%	(562 773)	77,9%	(117 509)	97,3%	(11,7%)
Net Cash from/(used) Investing Activities	(702 643)	(721 976)	(196 062)	27,9%	(168 260)	23,9%	(94 714)	13,1%	(103 737)	14,4%	(562 773)	77,9%	(117 509)	91,4%	(11,7%)
Cash Flow from Financing Activities															
Receipts	380 000	380 000	200 000	52,6%	-	-	180 000	47,4%	-	-	380 000	100,0%	200 000	100,0%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	380 000	380 000	200 000	52,6%	-	-	180 000	47,4%	-	-	380 000	100,0%	200 000	100,0%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(181 781)	(192 249)	-	-	(96 412)	53,0%	-	-	(106 412)	55,4%	(202 824)	105,5%	(86 127)	101,2%	23,6%
Repayment of borrowing	(181 781)	(192 249)	-	-	(96 412)	53,0%	-	-	(106 412)	55,4%	(202 824)	105,5%	(86 127)	101,2%	23,6%
Net Cash from/(used) Financing Activities	198 219	187 752	200 000	100,9%	(96 412)	(48,6%)	180 000	95,9%	(106 412)	(56,7%)	177 176	94,4%	113 873	99,3%	(193,4%)
Net Increase/(Decrease) in cash held	195 677	(125 069)	234 296	119,7%	(161 027)	(82,3%)	271 536	(217,1%)	(363 200)	290,4%	(18 395)	14,7%	(195 524)	136,6%	85,8%
Cash/cash equivalents at the year begin:	310 148	272 467	239 715	77,3%	506 763	163,4%	345 736	126,9%	617 272	226,5%	239 715	88,0%	437 890	98,2%	41,0%
Cash/cash equivalents at the year end:	505 825	147 397	506 763	100,2%	345 736	68,4%	617 272	418,8%	254 072	172,4%	254 072	172,4%	242 367	78,2%	4,8%

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	105 932	34,2%	5 090	1,6%	7 822	2,5%	199 470	61,6%	309 313	33,5%	36 351	11,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	222 836	87,5%	4 013	1,6%	5 740	2,3%	22 076	8,7%	254 666	27,6%	462	,2%	-	-
Receivables from Non-exchange Transactions - Property Rates	60 536	31,0%	4 877	2,5%	6 938	3,5%	123 097	63,0%	195 448	21,1%	98	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 051	34,8%	1 475	3,9%	1 673	4,5%	21 356	56,9%	37 555	4,1%	18	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 340	34,6%	932	2,8%	1 690	5,2%	18 830	57,4%	32 792	3,5%	31	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6 362	12,4%	822	1,6%	1 499	2,9%	42 713	83,1%	51 395	5,6%	131	,3%	-	-
Interest on Arrear Debtor Accounts	59	2,7%	36	1,6%	24	1,1%	2 092	94,6%	2 211	,2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 817	9,3%	1 342	3,3%	1 805	4,4%	33 989	83,0%	40 952	4,4%	113	,3%	-	-
Total By Income Source	423 931	45,9%	18 587	2,0%	27 191	2,9%	454 623	49,2%	924 332	100,0%	37 224	4,0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	166 734	57,7%	4 835	1,7%	7 771	2,7%	109 614	37,9%	288 954	31,3%	-	-	-	-
Commercial	189 892	56,2%	5 839	1,7%	7 537	2,2%	134 458	39,8%	337 725	36,5%	449	,1%	-	-
Households	66 273	23,3%	7 570	2,7%	11 405	4,0%	198 602	70,0%	283 849	30,7%	36 616	12,9%	-	-
Other	1 033	7,5%	343	2,5%	478	3,5%	11 949	86,6%	13 803	1,5%	160	1,2%	-	-
Total By Customer Group	423 931	45,9%	18 587	2,0%	27 191	2,9%	454 623	49,2%	924 332	100,0%	37 224	4,0%	-	-

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	200 994	100,0%	-	-	-	-	-	-	200 994	66,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	16 866	100,0%	-	-	-	-	-	-	16 866	5,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 336	100,0%	-	-	-	-	-	-	14 336	4,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70 604	100,0%	-	-	-	-	-	-	70 604	23,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 415	100,0%	-	-	-	-	-	-	1 415	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	304 215	100,0%	-	-	-	-	-	-	304 215	100,0%

Contact Details

Municipal Manager	Mr Phakama Noble 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.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	503 694	538 634	196 709	39,1%	141 107	28,0%	116 715	21,7%	53 589	9,9%	508 119	94,3%	49 866	98,0%	7,5%
Exchange Revenue															
Service charges - Electricity	100 241	102 469	25 714	25,7%	26 149	26,1%	24 856	24,3%	25 751	25,1%	102 469	100,0%	23 634	99,7%	9,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 276	17 108	4 112	25,3%	4 093	25,1%	4 341	25,4%	4 266	24,9%	16 812	98,3%	3 928	101,4%	8,6%
Sale of Goods and Rendering of Services	5 448	5 265	296	5,4%	3 272	60,1%	711	13,5%	470	8,9%	4 748	90,2%	(823)	91,8%	(157,1%)
Agency services	2 899	2 899	724	25,0%	609	21,0%	951	32,8%	519	17,9%	2 802	96,6%	553	94,1%	(6,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 330	3 720	788	33,8%	911	39,1%	871	23,4%	1 145	30,8%	3 716	99,9%	1 177	132,9%	(2,7%)
Interest earned from Current and Non Current Assets	8 442	9 642	2 250	26,7%	2 685	31,8%	3 461	35,9%	2 530	26,2%	10 926	113,3%	2 668	126,3%	(5,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 706	2 069	626	36,7%	877	51,4%	101	4,9%	228	11,0%	1 833	88,6%	459	87,5%	(50,3%)
Licence and permits	2 659	2 684	596	22,4%	710	26,7%	706	26,3%	643	24,0%	2 655	98,9%	582	90,1%	10,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	275	1 693	244	88,5%	58	21,1%	1 038	61,3%	36	2,1%	1 377	81,3%	2 290	809,0%	(98,4%)
Non-Exchange Revenue															
Property rates	77 802	76 228	50 655	65,1%	6 791	8,7%	7 887	10,3%	9 191	12,1%	74 524	97,8%	8 543	95,6%	7,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 435	1 402	230	5,2%	114	2,6%	714	50,9%	(1 006)	(71,7%)	53	3,7%	59	33,3%	(1 810,0%)
Licences or permits	16	16	0	1,8%	2	9,9%	22	139,7%	11	70,0%	36	221,4%	1	117,7%	1 192,0%
Transfer and subsidies - Operational	268 231	297 641	108 304	40,4%	93 248	34,8%	69 433	23,3%	5 517	1,9%	276 502	92,9%	975	99,9%	465,9%
Interest	6 300	6 100	1 656	26,3%	1 207	19,2%	1 151	18,9%	1 168	19,1%	5 182	85,0%	748	85,0%	56,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 633	1 593	407	24,9%	383	23,4%	395	24,8%	386	24,2%	1 571	98,6%	626	95,5%	(38,3%)
Gains on disposal of Assets	-	3 106	106	-	-	-	74	2,4%	414	13,3%	595	19,1%	3 303	23,5%	(87,5%)
Other Gains	5 000	5 000	-	-	-	-	-	-	2 320	46,4%	2 320	46,4%	1 145	22,9%	102,6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	540 895	587 400	125 962	23,3%	124 249	23,0%	137 960	23,5%	151 017	25,7%	539 188	91,8%	107 103	88,8%	41,0%
Employee related costs	196 947	199 783	44 042	22,4%	41 412	21,0%	54 071	27,1%	45 192	22,6%	184 718	92,5%	33 289	88,7%	35,8%
Remuneration of councillors	25 957	25 629	6 036	23,3%	6 826	26,3%	6 219	24,3%	6 219	24,3%	25 301	98,7%	6 036	99,8%	3,0%
Bulk purchases - electricity	96 922	96 922	24 820	25,6%	21 825	22,5%	21 167	21,8%	32 872	33,9%	100 684	103,9%	19 590	90,3%	67,8%
Inventory consumed	19 664	18 636	3 979	20,2%	4 937	25,1%	2 764	14,8%	6 022	32,3%	17 701	95,0%	3 672	77,5%	64,0%
Debt impairment	5 670	8 420	1 418	25,0%	1 418	25,0%	3 480	41,3%	1 260	15,0%	7 575	90,0%	1 395	100,0%	(9,7%)
Depreciation and amortisation	58 150	62 350	13 223	22,7%	12 362	21,3%	12 096	21,3%	13 138	21,1%	50 820	81,5%	11 045	86,3%	18,9%
Interest	3 269	3 381	233	7,1%	1 621	49,6%	1 527	45,2%	3 381	100,0%	1 636	99,9%	1 636	99,9%	(6,7%)
Contracted services	69 650	106 956	12 791	18,4%	18 874	27,1%	23 534	22,4%	32 723	30,6%	88 321	82,6%	16 991	99,8%	92,6%
Transfers and subsidies	6 195	5 841	1 427	23,0%	1 727	27,9%	1 105	18,9%	1 420	24,3%	5 679	97,2%	2 511	102,5%	(43,5%)
Irrecoverable debts written off	-	2 850	32	-	2 764	9,9%	25	9%	874	30,7%	3 695	129,6%	-	-	(100,0%)
Operational costs	58 472	56 223	17 961	30,7%	10 483	17,9%	12 699	22,6%	9 770	17,4%	50 913	90,6%	10 315	87,2%	(5,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	623	-	(100,0%)
Other Losses	-	400	-	-	-	-	400	100,0%	-	-	400	100,0%	-	-	-
Surplus/(Deficit)	(37 201)	(48 766)	70 746	-	16 857	-	(21 245)	-	(97 427)	-	(31 068)	-	(57 237)	-	-
Transfers and subsidies - capital (monetary allocations)	55 190	58 685	17 632	31,9%	12 634	22,9%	15 892	27,1%	23 693	40,4%	69 850	119,0%	12 857	89,5%	84,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 989	9 919	88 378	-	29 492	-	(5 353)	-	(73 734)	-	38 782	-	(44 380)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	17 989	9 919	88 378	-	29 492	-	(5 353)	-	(73 734)	-	38 782	-	(44 380)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 989	9 919	88 378	-	29 492	-	(5 353)	-	(73 734)	-	38 782	-	(44 380)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 989	9 919	88 378	-	29 492	-	(5 353)	-	(73 734)	-	38 782	-	(44 380)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	66 090	76 758	17 013	25,7%	16 521	25,0%	11 938	15,6%	21 933	28,6%	67 405	87,8%	51 402	109,2%	(57,3%)
National Government	54 190	55 885	15 090	27,8%	11 576	21,4%	7 547	13,5%	14 619	26,2%	48 832	87,4%	18 536	90,4%	(21,1%)
Provincial Government	1 000	2 000	-	-	966	96,6%	926	46,3%	-	-	1 891	94,6%	868	86,8%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 190	57 885	15 090	27,3%	12 542	22,7%	8 472	14,6%	14 619	25,3%	50 723	87,6%	19 404	90,4%	(24,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(265)	78,0%	(100,0%)
Internally generated funds	10 900	18 873	1 923	17,6%	3 980	36,5%	3 466	18,4%	7 314	38,8%	16 683	88,4%	32 263	258,6%	(77,3%)
Capital Expenditure Functional	66 090	76 758	17 013	25,7%	16 521	25,0%	11 938	15,6%	21 933	28,6%	67 405	87,8%	51 402	109,2%	(57,3%)
Municipal governance and administration	1 840	1 947	-	-	33	1,8%	307	15,8%	892	45,8%	1 232	63,3%	487	61,7%	83,3%
Executive and Council	-	7	-	-	-	-	-	-	-	-	-	-	221	106,4%	(100,0%)
Finance and administration	1 840	1 940	-	-	33	1,8%	307	15,8%	892	46,0%	1 232	63,5%	266	39,4%	236,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	34 750	27 082	7 102	20,4%	5 182	14,9%	3 961	14,6%	8 313	30,7%	24 558	90,7%	7 591	74,1%	9,5%
Community and Social Services	13 700	11 983	1 786	13,0%	3 345	24,4%	3 251	27,1%	2 232	18,6%	10 614	88,6%	5 084	64,7%	(56,1%)
Sport And Recreation	21 050	15 034	5 316	25,3%	1 837	8,7%	710	4,7%	6 081	40,4%	13 944	92,7%	2 416	93,1%	151,7%
Public Safety	-	65	-	-	-	-	-	-	-	-	-	-	92	23,9%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 500	38 496	9 911	44,0%	7 383	32,8%	4 727	12,3%	11 361	29,5%	33 383	86,7%	43 324	128,8%	(73,8%)
Planning and Development	1 054	5 004	-	-	989	93,8%	952	19,0%	2 758	55,1%	4 699	93,9%	463	32,3%	495,3%
Road Transport	21 446	33 492	9 911	46,2%	6 395	29,8%	3 775	11,3%	8 603	25,7%	28 684	85,6%	42 861	132,4%	(79,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 000	9 234	-	-	3 923	56,0%	2 944	31,9%	1 366	14,8%	8 233	89,2%	-	53,9%	(100,0%)
Energy sources	-	2 219	-	-	-	-	1 755	79,1%	-	-	1 755	79,1%	-	44,8%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	99,9%	-
Waste Management	7 000	7 015	-	-	3 923	56,0%	1 190	17,0%	1 366	19,5%	6 478	92,3%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	67 566	69 026	40 854	60,5%	3 191	4,7%	16 451	23,8%	(90 800)	(131,5%)	(30 304)	(43,9%)	(77 194)	(12,1%)	17,6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	4,0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	4,0%	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 090)	(76 758)	(17 452)	26,4%	(17 573)	26,6%	(9 693)	12,6%	(19 924)	26,0%	(64 641)	84,2%	(17 325)	89,0%	15,0%
Capital assets	(66 090)	(76 758)	(17 452)	26,4%	(17 573)	26,6%	(9 693)	12,6%	(19 924)	26,0%	(64 641)	84,2%	(17 325)	89,0%	15,0%
Net Cash from/(used) Investing Activities	(66 090)	(76 758)	(17 452)	26,4%	(17 573)	26,6%	(9 693)	12,6%	(19 924)	26,0%	(64 641)	84,2%	(17 325)	92,4%	15,0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	87,0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	87,0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 234)	(2 234)	-	-	(898)	40,2%	(397)	17,8%	(993)	44,4%	(2 288)	102,4%	(2 552)	-	(61,1%)
Repayment of borrowing	(2 234)	(2 234)	-	-	(898)	40,2%	(397)	17,8%	(993)	44,4%	(2 288)	102,4%	(2 552)	-	(61,1%)
Net Cash from/(used) Financing Activities	(2 234)	(2 234)	-	-	(898)	40,2%	(397)	17,8%	(993)	44,4%	(2 288)	102,4%	(2 552)	78,5%	(61,1%)
Net Increase/(Decrease) in cash held	(758)	(9 966)	23 402	(3 088,8%)	(15 280)	2 016,7%	6 361	(63,8%)	(111 716)	1 120,9%	(97 233)	975,6%	(97 071)	287,1%	15,1%
Cash/cash equivalents at the year begin:	54 145	73 958	73 944	136,6%	97 360	179,8%	82 080	111,0%	88 442	119,6%	73 944	100,0%	86 680	99,9%	2,0%
Cash/cash equivalents at the year end:	53 387	63 992	97 360	182,4%	82 080	153,7%	88 442	138,2%	(23 275)	(36,4%)	(23 275)	(36,4%)	(10 381)	(23,4%)	124,0%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 196	23,5%	2 219	7,7%	1 997	6,9%	17 871	61,9%	28 883	21,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 828	6,8%	2 069	3,7%	2 267	4,0%	48 289	85,5%	56 454	41,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 929	11,8%	817	5,0%	608	3,7%	12 965	79,4%	16 320	12,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	2%	6	,2%	6	,1%	3 813	99,5%	3 833	2,8%	-	-	-	-
Interest on Arrear Debtor Accounts	2 360	8,5%	784	2,8%	765	2,8%	23 754	85,9%	27 664	20,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 299)	(161,9%)	813	39,9%	25	1,2%	4 498	220,8%	2 037	1,5%	-	-	-	-
Total By Income Source	11 621	8,6%	6 709	5,0%	5 668	4,2%	111 191	82,2%	135 190	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 086	2,6%	1 949	4,7%	1 341	3,3%	36 736	89,4%	41 113	30,4%	-	-	-	-
Commercial	6 219	17,9%	1 870	5,4%	2 336	6,7%	24 392	70,1%	34 818	25,8%	-	-	-	-
Households	4 316	7,3%	2 890	4,9%	1 991	3,4%	50 063	84,5%	59 259	43,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 621	8,6%	6 709	5,0%	5 668	4,2%	111 191	82,2%	135 190	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 597	100,0%	-	-	-	-	-	-	29 597	93,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 937	100,0%	-	-	-	-	-	-	1 937	6,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31 534	100,0%	-	-	-	-	-	-	31 534	100,0%

Contact Details

Municipal Manager	Mr Njabulo Shandis	035 473 3338
Chief Financial Officer	Ms Nombikhona Mgothozi	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	200 231	203 256	72 168	36,0%	51 390	25,7%	40 105	19,7%	13 953	6,9%	177 616	87,4%	16 962	89,6%	(17,7%)
Exchange Revenue															
Service charges - Electricity	35 385	35 090	8 329	23,5%	7 901	22,3%	7 629	21,7%	8 232	23,5%	32 092	91,5%	7 569	88,0%	8,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 054	2 037	500	24,3%	412	20,1%	320	15,7%	410	20,1%	1 642	80,6%	519	97,3%	(21,1%)
Sale of Goods and Rendering of Services	1 643	2 078	11	,7%	31	1,9%	37	1,8%	25	1,2%	105	5,1%	68	59,0%	(62,8%)
Agency services	1 757	1 757	222	12,6%	111	6,3%	263	15,0%	127	7,2%	724	41,2%	160	83,6%	(20,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 816	1 816	219	12,0%	219	12,0%	214	11,8%	203	11,2%	854	47,0%	215	38,5%	(5,9%)
Interest earned from Current and Non Current Assets	1 529	2 029	729	47,7%	556	36,3%	575	28,3%	574	28,3%	2 433	119,9%	471	80,2%	21,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2	-	2	-	2	-	1	-	5	-	2	-	(66,7%)
Rental from Fixed Assets	430	430	21	4,8%	32	7,4%	48	11,1%	48	11,2%	148	34,5%	12	12,3%	300,7%
Licence and permits	396	396	394	99,5%	308	77,7%	322	81,4%	278	70,1%	1 302	328,8%	365	166,8%	(23,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 575	4 575	1 978	76,8%	713	27,7%	(985)	(21,5%)	82	1,8%	1 788	39,1%	3 775	171,2%	(97,8%)
Non-Exchange Revenue															
Property rates	35 846	37 548	14 555	40,6%	3 715	10,4%	3 509	9,3%	3 651	9,7%	25 430	67,7%	3 477	64,8%	5,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 604	2 104	78	2,2%	67	1,9%	872	41,5%	250	11,9%	1 267	60,2%	133	18,6%	87,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	111 895	111 895	45 128	40,3%	37 321	33,4%	27 294	24,4%	79	,1%	109 821	98,1%	193	100,2%	(59,0%)
Interest	-	-	1	-	2	-	5	-	(6)	-	3	-	3	-	(320,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 300	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	187 370	199 301	56 707	30,3%	66 627	35,6%	42 559	21,4%	46 666	23,4%	212 559	106,7%	56 557	112,2%	(17,5%)
Employee related costs	74 670	74 670	19 257	25,8%	21 633	29,0%	18 880	25,3%	18 381	24,6%	78 151	104,7%	17 229	111,8%	6,7%
Remuneration of councillors	9 859	9 859	2 502	25,4%	2 830	28,7%	2 563	26,0%	2 570	26,1%	10 465	106,1%	2 411	105,3%	6,6%
Bulk purchases - electricity	22 156	24 764	12 292	55,5%	7 550	34,1%	471	1,9%	8 988	36,3%	29 301	118,3%	9 035	97,6%	(5%)
Inventory consumed	4 214	3 380	47	1,1%	34	,8%	38	1,1%	(17)	(,5%)	103	3,0%	465	61,4%	(103,6%)
Debt impairment	3 600	3 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 830	22 807	1 985	8,7%	9 889	43,3%	1 970	8,6%	-	-	13 844	60,7%	4 072	102,9%	(100,0%)
Interest	-	1 000	24	-	411	-	134	13,4%	172	17,2%	742	74,2%	1 133	170,7%	(84,8%)
Contracted services	27 464	32 023	11 560	42,1%	15 899	57,9%	3 954	12,3%	7 815	24,4%	39 228	122,5%	11 436	124,9%	(31,7%)
Transfers and subsidies	200	200	-	-	4	1,9%	-	-	9	4,7%	13	6,5%	3 870	6 183,4%	(89,8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	1 751	-	1 751	-	-	-	(100,0%)
Operational costs	22 376	26 998	9 040	40,4%	8 377	37,4%	14 548	53,9%	6 995	25,9%	38 961	144,3%	6 905	108,9%	1,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 861	3 954	15 461	-	(15 237)	-	(2 453)	-	(32 713)	-	(34 943)	-	(39 595)	-	-
Transfers and subsidies - capital (monetary allocations)	26 338	26 338	9 477	36,0%	4 933	18,7%	5 839	22,2%	9 088	34,5%	29 337	111,4%	3 469	80,8%	162,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 199	30 292	24 938	-	(10 305)	-	3 386	-	(23 625)	-	(5 606)	-	(36 126)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 199	30 292	24 938	-	(10 305)	-	3 386	-	(23 625)	-	(5 606)	-	(36 126)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 199	30 292	24 938	-	(10 305)	-	3 386	-	(23 625)	-	(5 606)	-	(36 126)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 199	30 292	24 938	-	(10 305)	-	3 386	-	(23 625)	-	(5 606)	-	(36 126)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	30 720	25 873	9 842	32,0%	5 918	19,3%	9 136	35,3%	7 915	30,6%	32 811	126,8%	3 346	77,3%	136,6%
National Government	22 903	22 903	9 782	42,7%	4 712	20,6%	11 619	50,7%	7 557	33,0%	33 669	147,0%	3 049	79,0%	147,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 903	22 903	9 782	42,7%	4 712	20,6%	11 619	50,7%	7 557	33,0%	33 669	147,0%	3 049	79,0%	147,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 817	2 970	60	,8%	1 207	15,4%	(2 483)	(83,6%)	358	12,1%	(858)	(28,9%)	297	58,7%	20,7%
Capital Expenditure Functional	30 720	25 873	9 842	32,0%	5 918	19,3%	9 136	35,3%	7 915	30,6%	32 811	126,8%	3 346	77,3%	136,6%
Municipal governance and administration	2 209	1 037	40	1,8%	239	10,8%	131	12,6%	(144)	(13,9%)	267	25,7%	110	39,4%	(231,3%)
Executive and Council	939	-	-	-	16	1,7%	69	-	(5)	-	80	-	-	-	(100,0%)
Finance and administration	1 270	1 037	40	3,2%	223	17,6%	62	6,0%	(139)	(13,4%)	186	17,9%	110	45,0%	(227,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 351	830	-	-	100	7,4%	(100)	(12,1%)	917	110,6%	917	110,6%	628	1 901,2%	46,1%
Community and Social Services	1 290	830	-	-	100	7,8%	(100)	(12,1%)	917	110,6%	917	110,6%	628	3 802,6%	46,1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 162	17 756	4 839	25,3%	6 440	33,6%	9 105	51,3%	7 142	40,2%	27 525	155,0%	2 399	95,4%	197,7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 162	17 756	4 839	25,3%	6 440	33,6%	9 105	51,3%	7 142	40,2%	27 525	155,0%	2 399	95,4%	197,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 998	6 250	4 962	62,0%	(860)	(10,8%)	-	-	-	-	4 102	65,6%	210	37,7%	(100,0%)
Energy sources	6 346	5 381	4 962	78,2%	(860)	(13,6%)	-	-	-	-	4 102	76,2%	210	42,3%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 652	870	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	52 842	39 133	(7 783)	(14,7%)	(19 734)	(37,3%)	23 038	58,9%	(29 389)	(75,1%)	(33 867)	(86,5%)	(11 822)	,3%	148,6%
Cash Flow from Investing Activities															
Receipts	1 300	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 300	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 528)	(29 754)	2	-	2	-	(26)	,1%	1	-	(21)	,1%	2	(,3%)	(35,1%)
Capital assets	(34 528)	(29 754)	2	-	2	-	(26)	,1%	1	-	(21)	,1%	2	(,3%)	(35,1%)
Net Cash from/(used) Investing Activities	(33 228)	(28 254)	2	-	2	-	(26)	,1%	1	-	(21)	,1%	2	(,4%)	(35,1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	19 614	10 879	(7 781)	(39,7%)	(19 732)	(100,6%)	23 013	211,5%	(29 388)	(270,1%)	(33 889)	(311,5%)	(11 821)	1,8%	148,6%
Cash/cash equivalents at the year begin:	3 294	3 309	1 532	46,5%	(6 249)	(189,7%)	(25 981)	(785,1%)	(3 135)	(94,7%)	1 532	46,3%	12 059	-	(126,0%)
Cash/cash equivalents at the year end:	22 909	14 188	(6 249)	(27,3%)	(25 981)	(113,4%)	(3 135)	(22,1%)	(32 523)	(229,2%)	(32 523)	(229,2%)	233	1,4%	(14 071,0%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 043	44,2%	52	1,1%	211	4,6%	2 314	50,1%	4 620	11,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 534	6,1%	5	-	323	1,3%	23 149	92,6%	25 011	63,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	226	7,5%	(7)	(,2%)	85	2,8%	2 735	90,0%	3 039	7,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	37,8%	-	-	3	6,5%	26	55,8%	47	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	404	5,8%	-	-	198	2,9%	6 344	91,3%	6 946	17,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Total By Income Source	4 224	10,7%	49	,1%	821	2,1%	34 572	87,2%	39 666	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	737	6,3%	(11)	(,1%)	147	1,3%	10 779	92,5%	11 653	29,4%	-	-	-	-
Commercial	1 721	19,1%	33	,4%	58	,6%	7 180	79,8%	8 993	22,7%	-	-	-	-
Households	1 475	8,4%	(10)	(,1%)	484	2,8%	15 518	88,8%	17 467	44,0%	-	-	-	-
Other	290	16,7%	37	2,4%	131	8,5%	1 094	70,5%	1 553	3,9%	-	-	-	-
Total By Customer Group	4 224	10,7%	49	,1%	821	2,1%	34 572	87,2%	39 666	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	8 679	16,7%	-	-	4 544	8,8%	38 611	74,5%	51 834	62,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 699	40,4%	1 657	10,0%	353	2,1%	7 876	47,5%	16 586	19,9%
Auditor-General	41	1,8%	20	,9%	-	-	2 179	97,3%	2 240	2,7%
Other	4 106	32,7%	1 314	10,4%	322	2,6%	6 833	54,3%	12 575	15,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 525	23,5%	2 991	3,6%	5 219	6,3%	55 499	66,7%	83 234	100,0%

Contact Details

Municipal Manager	Mr Z S Mthethwa	035 450 2082
Chief Financial Officer	Mr Mr N.M Myeni	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	266 900	257 462	91 497	34.3%	68 579	25.7%	68 788	26.7%	17 183	6.7%	246 048	95.6%	14 253	94.1%	20.6%
Property rates	59 002	58 768	10 271	17.4%	1 145	1.9%	13 161	22.4%	7 920	13.5%	32 496	55.3%	3 926	96.8%	101.7%
Service charges	16 994	15 175	4 116	24.2%	3 807	22.4%	3 379	22.3%	4 827	31.8%	16 128	106.3%	4 985	90.8%	(3.2%)
Other revenue	18 090	4 648	8 754	48.4%	4 067	22.5%	4 013	86.3%	3 857	83.0%	20 691	445.2%	3 582	66.2%	7.7%
Transfers and Subsidies - Operational	134 742	140 386	55 676	41.5%	45 092	33.5%	37 398	26.6%	51	-	138 417	98.6%	1 153	90.3%	(95.6%)
Transfers and Subsidies - Capital	34 924	35 336	11 672	33.4%	14 175	40.6%	10 381	29.4%	-	-	36 228	102.5%	-	128.1%	-
Interest	3 148	3 148	810	25.7%	293	9.3%	456	14.5%	528	16.8%	2 087	66.3%	607	71.6%	(13.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(214 069)	(220 837)	(63 296)	29.6%	(53 502)	25.0%	(49 107)	22.2%	(45 402)	20.6%	(211 306)	95.7%	(44 170)	103.7%	2.8%
Suppliers and employees	(212 706)	(219 274)	(63 296)	29.6%	(53 108)	25.0%	(48 712)	22.2%	(45 135)	20.6%	(210 251)	95.9%	(44 170)	104.5%	2.2%
Finance charges	(63)	(63)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 300)	(1 500)	-	-	(393)	30.2%	(395)	26.3%	(267)	17.8%	(1 055)	70.3%	-	-	(100.0%)

Net Cash from/(used) Operating Activities	52 831	36 624	28 202	53,4%	15 078	28,5%	19 681	53,7%	(28 220)	(77,1%)	34 741	94,9%	(29 917)	63,9%	(5,7%)
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	(39 290)	(40 264)	(5 695)	14,5%	(11 132)	28,3%	(8 038)	20,0%	(10 083)	25,0%	(34 947)	86,8%	(5 460)	84,8%	84,7%
Capital assets	(39 290)	(40 264)	(5 695)	14,5%	(11 132)	28,3%	(8 038)	20,0%	(10 083)	25,0%	(34 947)	86,8%	(5 460)	84,8%	84,7%
Net Cash from/(used) Investing Activities	(39 290)	(40 264)	(5 695)	14,5%	(11 132)	28,3%	(8 038)	20,0%	(10 083)	25,0%	(34 947)	86,8%	(5 460)	84,8%	84,7%
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	13 541	(3 639)	22 507	166,2%	3 946	29,1%	11 644	(320,0%)	(38 302)	1 052,5%	(206)	5,7%	(35 376)	20,5%	8,3%
Cash/cash equivalents at the year begin:	21 135	5 099	5 099	24,1%	27 606	130,6%	31 552	618,7%	43 195	847,1%	5 099	100,0%	25 702	-	68,1%
Cash/cash equivalents at the year end:	34 676	1 460	27 606	79,6%	31 552	91,0%	43 195	2 958,3%	4 893	335,1%	4 893	335,1%	(9 674)	(44,2%)	(150,6%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	899	13,3%	(31)	(,6%)	170	2,9%	5 717	84,6%	6 755	6,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 921	9,4%	31	-	3 428	4,7%	63 291	85,9%	73 671	67,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	332	4,1%	0	-	269	3,3%	7 432	92,5%	8 034	7,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	217	12,6%	-	-	63	3,7%	1 443	83,7%	1 724	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	334	1,8%	-	-	165	,9%	17 885	97,3%	18 385	16,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	(,4%)	-	-	(20)	100,4%	(20)	-	-	-	-	-
Total By Income Source	8 703	8,0%	0	-	4 096	3,8%	95 749	88,2%	108 549	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 169	8,6%	(31)	(,1%)	2 812	4,7%	52 317	86,8%	60 267	55,5%	-	-	-	-
Commercial	1 073	18,0%	2	-	110	1,8%	4 783	80,1%	5 968	5,5%	-	-	-	-
Households	635	2,9%	(1)	-	277	1,3%	20 858	95,8%	21 769	20,1%	-	-	-	-
Other	1 826	8,9%	30	,1%	897	4,4%	17 790	86,6%	20 544	18,9%	-	-	-	-
Total By Customer Group	8 703	8,0%	0	-	4 096	3,8%	95 749	88,2%	108 549	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	5 445	100,0%	-	-	-	-	-	-	5 445	48,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 870	101,1%	-	-	0	-	(84)	(1,1%)	5 806	51,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	95	100,0%	-	-	-	-	-	-	95	,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 411	100,6%	-	-	0	-	(64)	(,6%)	11 347	100,0%

Contact Details		
Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Chief Financial Officer	Mr Mbusiseni Eugen Oscar Mkhize	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	917 967	904 161	343 508	37,4%	292 019	31,8%	222 069	24,6%	47 114	5,2%	904 710	100,1%	40 427	98,2%	16,5%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	78 852	69 713	16 680	21,2%	15 306	19,4%	16 487	23,7%	15 209	21,8%	63 682	91,3%	16 717	86,5%	(9,0%)
Service charges - Waste Water Management	10 607	10 607	2 446	23,1%	2 562	24,2%	2 351	22,2%	2 282	21,5%	9 640	90,9%	2 460	97,7%	(7,3%)
Service charges - Waste Management	44 175	40 314	9 300	21,1%	9 990	22,6%	9 607	23,8%	9 730	24,1%	38 626	95,8%	8 966	79,1%	8,5%
Sale of Goods and Rendering of Services	823	823	99	12,0%	169	20,5%	281	34,2%	2 952	358,9%	3 501	425,7%	120	113,9%	2 368,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 699	1 699	1 041	61,3%	1 122	66,0%	1 018	59,9%	1 064	62,6%	4 245	249,8%	931	252,6%	14,3%
Interest earned from Current and Non Current Assets	27 560	27 560	9 314	33,8%	6 226	22,6%	6 893	25,0%	6 277	22,8%	28 710	104,2%	6 346	103,0%	(1,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	343	343	295	86,0%	16	4,7%	-	-	11	3,3%	323	94,0%	-	157,5%	(100,0%)
Licence and permits	103	166	27	25,8%	45	44,1%	56	33,7%	271	162,9%	399	239,9%	151	138,3%	78,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 257	2 643	1 454	27,7%	598	11,4%	332	12,6%	140	5,3%	2 524	95,5%	330	98,7%	(57,4%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13	1 577	228	1 813,7%	517	4 107,7%	569	36,1%	2 068	131,1%	3 382	214,5%	445	99,1%	364,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	(115)	-	(100,0%)
Transfer and subsidies - Operational	748 535	748 716	302 624	40,4%	255 468	34,1%	183 959	24,6%	6 678	9%	748 730	100,0%	4 074	99,9%	63,9%
Interest	-	-	-	-	-	-	111	-	124	-	235	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	404	-	308	-	712	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	0	0	-	1	-	(98,6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 192 769	1 188 094	263 918	22,1%	279 574	23,4%	232 228	19,5%	256 092	21,6%	1 031 811	86,8%	283 846	89,1%	(9,8%)
Employee related costs	416 355	361 581	80 815	19,4%	87 750	21,1%	76 573	21,2%	103 098	28,5%	348 237	96,3%	88 564	94,5%	16,4%
Remuneration of councillors	18 122	18 122	3 378	18,6%	4 267	23,5%	3 858	21,3%	3 738	20,6%	15 241	84,1%	3 430	87,2%	9,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	179 041	209 217	48 175	26,9%	52 717	29,4%	53 996	25,8%	23 042	11,0%	177 929	85,0%	29 048	89,4%	(20,7%)
Debt impairment	9 869	9 869	-	-	-	-	-	-	-	-	-	-	4 606	100,4%	(100,0%)
Depreciation and amortisation	152 827	152 827	32 611	21,3%	29 813	19,5%	13 031	8,5%	25 251	16,5%	100 706	65,9%	25 855	69,9%	(2,3%)
Interest	3 419	7 631	1 907	55,8%	1 512	44,2%	2 303	30,2%	1 907	25,0%	7 630	100,0%	8 037	100,0%	(76,3%)
Contracted services	190 824	208 027	46 135	24,2%	59 308	31,1%	32 135	15,4%	55 807	26,8%	193 385	93,0%	41 896	97,1%	33,2%
Transfers and subsidies	5 200	3 624	624	12,0%	850	16,3%	150	4,1%	1 624	44,8%	300	64,9%	300	100,0%	(100,0%)
Irrecoverable debts written off	9 122	9 122	-	-	-	-	1 661	-	1 661	18,2%	4 155	88,7%	4 155	88,7%	(60,0%)
Operational costs	129 713	130 644	33 418	25,8%	30 845	23,8%	22 553	17,3%	39 607	30,3%	126 422	96,8%	31 596	94,2%	25,4%
Losses on disposal of Assets	-	-	-	-	-	-	1 980	-	1 980	-	1 980	-	-	-	(100,0%)
Other Losses	78 276	77 430	16 854	21,5%	12 512	16,0%	27 629	35,7%	-	-	56 995	73,6%	46 360	71,1%	(100,0%)
Surplus/(Deficit)	(274 803)	(283 933)	79 590	-	12 445	-	(10 158)	-	(208 977)	-	(127 101)	-	(243 419)	-	-
Transfers and subsidies - capital (monetary allocations)	491 415	463 231	110 077	22,4%	141 376	28,8%	106 210	22,9%	105 553	22,8%	463 216	100,0%	95 612	99,6%	10,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	3 092	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	216 613	179 299	189 667	-	153 821	-	96 051	-	(103 424)	-	336 115	-	(144 715)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	216 613	179 299	189 667	-	153 821	-	96 051	-	(103 424)	-	336 115	-	(144 715)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	216 613	179 299	189 667	-	153 821	-	96 051	-	(103 424)	-	336 115	-	(144 715)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	216 613	179 299	189 667	-	153 821	-	96 051	-	(103 424)	-	336 115	-	(144 715)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	465 008	438 287	108 118	23,3%	125 520	27,0%	96 597	22,0%	102 852	23,5%	433 087	98,8%	99 124	98,5%	3,8%
National Government	427 318	402 797	95 719	22,4%	122 936	28,8%	92 356	22,9%	91 786	22,8%	402 797	100,0%	83 116	99,6%	10,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	13	-	-	-	-	-	-	11	87,2%	11	87,2%	25	32,4%	(53,8%)
Transfers recognised - capital	427 318	402 810	95 719	22,4%	122 936	28,8%	92 356	22,9%	91 798	22,8%	402 808	100,0%	83 141	99,6%	10,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 690	35 477	12 399	32,9%	2 585	6,9%	4 241	12,0%	11 054	31,2%	30 279	85,3%	15 983	88,8%	(30,8%)
Capital Expenditure Functional	465 008	438 287	108 118	23,3%	125 520	27,0%	96 597	22,0%	102 852	23,5%	433 087	98,8%	99 124	98,5%	3,8%
Municipal governance and administration	3 800	4 548	413	10,9%	63	1,7%	576	12,7%	2 920	64,2%	3 973	87,3%	2 352	89,8%	24,1%
Executive and Council	350	2 174	-	-	3	9%	-	-	2 041	93,9%	2 044	94,0%	1 795	99,2%	13,7%
Finance and administration	3 330	2 375	413	12,4%	60	1,8%	576	24,3%	879	37,0%	1 929	81,2%	558	82,4%	57,6%
Internal audit	120	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	860	29	-	-	-	-	-	-	25	87,7%	25	87,7%	-	100,0%	(100,0%)
Community and Social Services	860	29	-	-	-	-	-	-	25	87,7%	25	87,7%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 550	70	-	-	34	2,2%	-	-	36	51,5%	70	100,0%	18	10,2%	95,0%
Planning and Development	1 500	20	-	-	-	-	-	-	20	100,0%	20	100,0%	-	2,4%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	50	50	-	-	34	67,5%	-	-	16	32,5%	50	100,0%	18	66,5%	(11,3%)
Trading Services	458 798	433 640	107 705	23,5%	125 423	27,3%	96 020	22,1%	99 871	23,0%	429 020	98,9%	96 753	98,7%	3,2%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	433 859	421 135	102 782	23,7%	119 459	27,5%	95 713	22,7%	99 871	23,7%	417 824	99,2%	88 303	98,3%	13,1%
Waste Water Management	21 938	10 447	2 865	13,1%	5 964	27,2%	308	2,9%	-	-	9 137	87,5%	6 882	109,6%	(100,0%)
Waste Management	3 000	2 058	2 058	68,6%	-	-	-	-	-	-	2 058	100,0%	1 568	100,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	466 479	416 811	999 728	214,3%	909 245	194,9%	1 234 114	296,1%	286 797	68,8%	3 429 884	822,9%	529 709	379,9%	(45,9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	(65)	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(65)	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(465 008)	(438 287)	(108 118)	23,3%	(125 520)	27,0%	(96 597)	22,0%	(102 852)	23,5%	(433 087)	98,8%	(99 124)	98,5%	3,8%
Capital assets	(465 008)	(438 287)	(108 118)	23,3%	(125 520)	27,0%	(96 597)	22,0%	(102 852)	23,5%	(433 087)	98,8%	(99 124)	98,5%	3,8%
Net Cash from/(used) Investing Activities	(465 008)	(438 287)	(108 118)	23,3%	(125 520)	27,0%	(96 597)	22,0%	(102 852)	23,5%	(433 087)	98,8%	(99 189)	98,5%	3,7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(3 239)	100,0%	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(3 239)	100,0%	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	(3 239)	100,0%	(100,0%)
Net Increase/(Decrease) in cash held	1 471	(21 476)	891 610	60 609,8%	783 724	53 275,9%	1 137 517	(5 296,7%)	183 946	(856,5%)	2 996 797	(13 954,1%)	427 281	(26 152,6%)	(56,9%)
Cash/cash equivalents at the year begin:	132 028	136 161	136 161	103,1%	1 027 771	778,4%	1 811 495	1 330,4%	2 949 012	2 165,8%	136 161	100,0%	935 002	87,9%	215,4%
Cash/cash equivalents at the year end:	133 499	114 685	1 027 771	769,9%	1 811 495	1 356,9%	2 949 012	2 571,4%	3 132 958	2 731,8%	3 132 958	2 731,8%	1 362 283	916,2%	130,0%

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	6 281	8,4%	3 050	4,1%	1 589	2,1%	63 592	85,3%	74 513	56,4%	3 253	4,4%	40 320	54,1%	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	930	4,3%	563	2,6%	443	2,0%	19 724	91,1%	21 661	16,4%	-	-	11 420	52,7%	
Receivables from Exchange Transactions - Waste Water Management	2 853	45,5%	294	4,7%	110	1,8%	3 016	48,1%	6 272	4,7%	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	390	1,8%	385	1,8%	374	1,7%	20 849	94,8%	21 997	16,7%	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	164	2,1%	139	1,8%	196	2,6%	7 167	93,5%	7 666	5,8%	-	-	3 926	51,2%	
Total By Income Source	10 618	8,0%	4 432	3,4%	2 711	2,1%	114 348	86,6%	132 109	100,0%	3 253	2,5%	55 665	42,1%	
Debtors Age Analysis By Customer Group															
Organs of State	3 318	20,6%	1 707	10,6%	639	4,0%	10 412	64,8%	16 075	12,2%	-	-	5 482	34,1%	
Commercial	4 246	22,5%	783	4,1%	481	2,5%	13 386	70,8%	18 896	14,3%	-	-	7 676	41,7%	
Households	3 044	3,2%	1 931	2,0%	1 590	1,6%	89 967	93,2%	96 531	73,1%	3 253	3,4%	42 308	43,8%	
Other	11	1,8%	10	1,7%	2	4%	584	96,2%	607	5%	-	-	-	-	-
Total By Customer Group	10 618	8,0%	4 432	3,4%	2 711	2,1%	114 348	86,6%	132 109	100,0%	3 253	2,5%	55 665	42,1%	

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	13 263	100,0%	-	-	-	-	-	-	13 263	83,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 469	95,3%	-	-	-	-	123	4,7%	2 592	16,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 733	99,2%	-	-	-	-	123	,8%	15 856	100,0%

Contact Details

Municipal Manager	Mr Philemon Philani Sibiya	035 799 2501
Chief Financial Officer	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	447 101	442 150	168 535	37,7%	167 767	37,5%	49 152	11,1%	37 119	8,4%	422 573	95,6%	50 824	99,7%	(27,0%)
Exchange Revenue															
Service charges - Electricity	72 341	72 341	19 657	27,2%	15 163	21,0%	13 682	18,9%	15 294	21,1%	63 795	88,2%	16 282	108,7%	(6,1%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 106	14 106	3 274	23,2%	3 322	23,6%	3 206	22,7%	3 194	22,6%	12 997	92,1%	3 075	112,1%	3,9%
Sale of Goods and Rendering of Services	9 474	2 755	1 725	18,2%	185	2,0%	(1 248)	(45,3%)	1 511	54,8%	2 173	78,9%	12 524	104,2%	(87,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	963	1 500	354	36,7%	251	26,1%	379	25,3%	386	25,7%	1 370	91,3%	360	135,9%	7,3%
Interest earned from Current and Non Current Assets	28 000	28 000	839	3,0%	2 159	7,7%	9 051	32,3%	5 996	21,4%	18 045	64,4%	5 861	114,4%	2,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	374	724	141	37,8%	204	54,5%	124	17,1%	133	18,3%	602	83,1%	68	118,7%	94,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	(8)	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 200	1 750	103	8,6%	446	37,2%	1 178	67,3%	(97)	(5,6%)	1 630	93,2%	393	97,7%	(124,8%)
Non-Exchange Revenue															
Property rates	62 237	62 237	37 452	60,2%	9 325	15,0%	9 929	16,0%	6 772	10,9%	63 478	102,0%	6 413	79,8%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 310	1 310	21	1,6%	22	1,7%	24	1,8%	866	66,1%	932	71,2%	1 339	117,6%	(35,3%)
Licences or permits	957	957	191	19,9%	310	32,4%	264	26,6%	214	22,4%	969	101,3%	267	132,6%	(19,9%)
Transfer and subsidies - Operational	253 163	253 163	103 978	41,1%	135 455	53,5%	11 655	4,6%	1 924	8%	253 011	99,9%	3 466	99,9%	(44,5%)
Interest	2 976	3 308	801	26,9%	925	31,1%	918	27,7%	926	28,0%	3 570	107,9%	784	87,8%	18,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	443 031	461 700	85 831	19,4%	133 562	30,1%	94 678	20,5%	88 044	19,1%	402 114	87,1%	114 305	90,3%	(23,0%)
Employee related costs	152 543	152 543	32 633	21,4%	37 025	24,3%	40 605	26,6%	40 058	26,3%	150 320	98,5%	33 790	89,5%	18,5%
Remuneration of councillors	16 388	16 388	3 620	22,1%	4 247	25,9%	3 634	22,2%	3 724	22,7%	15 225	92,9%	3 641	97,8%	2,3%
Bulk purchases - electricity	57 866	57 866	13 013	22,5%	18 590	32,1%	8 661	15,0%	13 682	23,6%	53 945	93,2%	13 271	100,2%	3,1%
Inventory consumed	4 533	5 634	517	11,4%	2 082	45,9%	1 162	20,6%	1 782	31,6%	5 542	98,4%	4 689	184,9%	(62,0%)
Debt impairment	30 261	30 261	-	-	15 130	50,0%	-	-	(15 130)	(50,0%)	-	-	-	50,0%	(100,0%)
Depreciation and amortisation	37 856	37 856	8 708	23,0%	8 838	23,3%	8 828	23,3%	6 016	15,9%	32 390	85,6%	5 695	86,3%	5,6%
Interest	3 300	3 300	18	,5%	0	-	-	-	-	-	18	,5%	103	4,1%	(100,0%)
Contracted services	79 270	84 257	14 627	18,5%	22 720	28,7%	17 199	20,4%	27 273	32,4%	81 819	97,1%	36 281	98,7%	(24,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 261	6 261	-	-	3 130	50,0%	-	-	(8 161)	(130,4%)	(5 031)	(80,4%)	-	50,0%	(100,0%)
Operational costs	54 755	66 735	12 696	23,2%	21 798	39,8%	14 591	21,9%	18 538	27,8%	67 623	101,3%	17 747	106,1%	4,5%
Losses on disposal of Assets	-	600	-	-	-	-	-	-	233	38,9%	233	38,9%	(1 043)	(69,5%)	(122,4%)
Other Losses	-	-	-	-	-	-	-	-	30	-	30	-	130	-	(76,7%)
Surplus/(Deficit)	4 070	(19 550)	82 704	-	34 206	-	(45 526)	-	(50 925)	-	20 459	-	(63 481)	-	-
Transfers and subsidies - capital (monetary allocations)	39 760	47 421	5 083	12,8%	12 262	30,8%	8 947	18,9%	19 274	40,6%	45 565	96,1%	13 227	83,3%	45,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 830	27 872	87 787	-	46 467	-	(36 578)	-	(31 652)	-	66 025	-	(50 254)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	43 830	27 872	87 787	-	46 467	-	(36 578)	-	(31 652)	-	66 025	-	(50 254)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 830	27 872	87 787	-	46 467	-	(36 578)	-	(31 652)	-	66 025	-	(50 254)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 830	27 872	87 787	-	46 467	-	(36 578)	-	(31 652)	-	66 025	-	(50 254)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	127 600	135 814	7 177	5,6%	(486 806)	(381,5%)	562 386	414,1%	33 428	24,6%	116 185	85,5%	56 700	92,5%	(41,0%)
National Government	33 963	40 614	5 437	16,0%	(221 749)	(652,9%)	239 373	589,4%	13 412	33,0%	36 473	89,8%	13 259	96,7%	1,2%
Provincial Government	739	705	-	-	(687)	(93,0%)	989	140,4%	288	40,8%	590	83,7%	488	109,5%	(41,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 702	41 319	5 437	15,7%	(222 437)	(641,0%)	240 363	581,7%	13 700	33,2%	37 062	89,7%	13 747	96,8%	(,3%)
Borrowing	-	-	-	-	(3 881)	-	3 881	-	-	-	-	-	-	-	-
Internally generated funds	92 898	94 496	1 740	1,9%	(260 488)	(280,4%)	318 143	336,7%	19 728	20,9%	79 123	83,7%	42 954	89,9%	(54,1%)
Capital Expenditure Functional	127 600	135 814	7 177	5,6%	(486 806)	(381,5%)	562 386	414,1%	33 428	24,6%	116 185	85,5%	56 700	92,5%	(41,0%)
Municipal governance and administration	14 426	25 047	226	1,6%	(144 036)	(998,4%)	159 511	636,8%	7 404	29,6%	23 104	92,2%	8 973	89,9%	(17,5%)
Executive and Council	5 870	11 431	3 015	51,4%	22	,4%	4 711	41,2%	4 722	41,3%	12 470	109,1%	1 723	102,8%	174,0%
Finance and administration	8 557	13 616	(2 789)	(32,6%)	(144 058)	(1 683,6%)	154 799	1 136,9%	2 682	19,7%	10 635	78,1%	7 249	86,5%	(63,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 522	18 385	241	1,6%	(119 335)	(768,8%)	123 363	671,0%	6 825	37,1%	11 093	60,3%	2 205	43,6%	209,5%
Community and Social Services	4 457	4 107	241	5,4%	(111 850)	(2 509,8%)	112 922	2 749,5%	1 888	46,0%	3 202	78,0%	843	87,4%	124,0%
Sport And Recreation	10 127	13 426	-	-	(7 485)	(73,9%)	10 396	77,4%	4 088	30,4%	6 998	52,1%	1 362	38,1%	200,1%
Public Safety	939	852	-	-	-	-	44	5,2%	849	99,6%	893	104,8%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	91 726	88 071	5 695	6,2%	(185 029)	(201,7%)	239 821	272,3%	18 816	21,4%	79 302	90,0%	44 580	100,3%	(57,8%)
Planning and Development	12 191	11 215	334	2,7%	(33 177)	(272,1%)	36 223	3 893	34,7%	7 273	64,8%	6 008	82,7%	(35,2%)	(35,2%)
Road Transport	79 535	76 856	5 361	6,7%	(151 852)	(190,9%)	203 598	264,9%	14 923	19,4%	72 030	93,7%	38 571	104,5%	(61,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 926	4 312	1 016	17,1%	(38 406)	(648,1%)	39 692	920,6%	384	8,9%	2 686	62,3%	943	100,3%	(59,3%)
Energy sources	3 752	2 178	470	12,5%	(33 686)	(897,9%)	33 958	1 559,3%	384	17,6%	1 126	51,7%	163	51,4%	135,6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 174	2 134	546	25,1%	(4 720)	(217,1%)	5 734	268,7%	-	-	1 560	73,1%	780	146,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	46 040	42 661	59 094	128,4%	(1 459 550)	(3 170,2%)	1 561 878	3 661,2%	(69 793)	(163,6%)	91 630	214,8%	140 415	921,1%	(149,7%)
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	(146 740)	(156 184)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(146 740)	(156 184)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(146 740)	(156 184)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	80	-	(274)	-	349	-	55	-	210	-	36	-	53,0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	80	-	(274)	-	349	-	55	-	210	-	36	-	53,0%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	80	-	(274)	-	349	-	55	-	210	-	36	-	53,0%
Net Increase/(Decrease) in cash held	(100 700)	(113 524)	59 174	(58,8%)	(1 459 824)	1 449,7%	1 562 227	(1 376,1%)	(69 738)	61,4%	91 839	(80,9%)	140 451	(656,0%)	(149,7%)
Cash/cash equivalents at the year begin:	183 424	208 808	-	-	59 174	32,3%	(1 059 800)	(507,5%)	161 577	77,4%	-	-	983 522	99,7%	(83,6%)
Cash/cash equivalents at the year end:	82 724	95 284	59 174	71,5%	(1 059 800)	(1 281,1%)	161 577	169,6%	91 839	96,4%	91 839	96,4%	1 123 973	699,5%	(91,8%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 138	22,9%	22	,4%	168	3,4%	3 647	73,3%	4 975	1,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2 407)	(1,8%)	47	-	1 586	1,2%	134 933	100,6%	134 159	52,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(567)	(,8%)	1	-	988	1,4%	71 077	99,4%	71 498	27,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(67)	289,9%	(12)	51,8%	(57)	246,6%	113	(488,4%)	(23)	-	-	-	-	-
Interest on Arrear Debtor Accounts	(2 507)	(6,9%)	0	-	434	1,2%	38 553	105,7%	36 480	14,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 540	44,8%	(4)	-	(3)	-	5 607	55,3%	10 140	3,9%	-	-	-	-
Total By Income Source	130	,1%	54	-	3 115	1,2%	253 930	98,7%	257 229	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	339	,7%	(0)	-	262	,5%	48 166	98,8%	48 766	19,0%	-	-	-	-
Commercial	5 642	13,2%	(8)	-	675	1,6%	36 309	85,2%	42 618	16,6%	-	-	-	-
Households	(6 148)	(3,9%)	62	-	2 045	1,3%	162 258	102,6%	158 218	61,5%	-	-	-	-
Other	297	3,9%	-	-	133	1,7%	7 197	94,4%	7 626	3,0%	-	-	-	-
Total By Customer Group	130	,1%	54	-	3 115	1,2%	253 930	98,7%	257 229	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	-	-	91	100,0%	-	-	-	-	91	,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 284	100,0%	-	-	-	-	-	-	9 284	57,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 707	99,8%	-	-	14	,2%	-	-	6 721	41,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 992	99,4%	91	,6%	14	,1%	-	-	16 096	100,0%

Contact Details

Municipal Manager	Mr Sizwe Khuzwayo	032 456 8201
Chief Financial Officer	Ms Nompumelelo Guzana	032 456 8224

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 716 201	2 775 742	609 003	22,4%	703 324	25,9%	702 087	25,3%	638 923	23,0%	2 653 336	95,6%	626 999	94,9%	1,9%
Exchange Revenue															
Service charges - Electricity	1 398 776	1 385 636	264 295	18,9%	321 814	23,0%	342 362	24,7%	338 827	24,5%	1 267 299	91,5%	307 895	90,6%	10,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	103 074	103 074	27 671	26,8%	26 503	25,7%	27 682	26,9%	27 506	26,7%	109 363	106,1%	25 469	100,5%	8,0%
Sale of Goods and Rendering of Services	37 376	37 326	5 936	15,9%	8 385	22,4%	6 135	17,2%	7 291	20,4%	27 747	77,7%	5 652	62,4%	29,0%
Agency services	14 689	13 289	2 968	20,2%	2 982	20,3%	3 315	24,9%	3 022	22,7%	12 288	92,5%	3 485	89,4%	(13,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 000	11 000	2 539	23,1%	2 791	25,4%	2 737	24,9%	2 815	25,6%	10 881	98,9%	2 435	73,0%	15,6%
Interest earned from Current and Non Current Assets	54 423	82 461	18 945	34,8%	22 205	40,8%	20 015	24,3%	23 912	29,0%	85 077	103,2%	35 977	102,8%	(33,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 028	3 420	846	27,9%	758	25,0%	679	19,9%	358	10,5%	2 641	77,2%	293	70,2%	22,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	22 090	36 814	3 211	14,5%	12 464	56,4%	17 929	48,7%	17 591	47,8%	51 196	139,1%	32 781	175,4%	(46,3%)
Non-Exchange Revenue															
Property rates	731 912	746 798	147 594	20,2%	198 880	27,2%	199 248	26,7%	198 610	26,6%	744 332	99,7%	186 678	99,0%	6,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 515	40 950	15 239	45,5%	9 638	28,8%	(275)	(7%)	8 447	20,6%	33 049	80,7%	1 867	79,8%	352,5%
Licences or permits	976	1 501	186	19,1%	541	55,4%	194	12,9%	176	11,7%	1 097	73,1%	233	94,9%	(24,6%)
Transfer and subsidies - Operational	300 343	303 883	119 572	39,8%	96 361	32,1%	75 764	24,9%	8 125	2,7%	299 822	98,7%	17 405	100,1%	(53,3%)
Interest	-	6 191	-	-	(0)	-	4 693	75,8%	2 244	36,2%	6 936	112,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	5 000	-	-	-	-	1 607	32,1%	-	-	1 607	32,1%	6 831	136,6%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 716 137	2 985 821	624 736	23,0%	678 520	25,0%	618 466	20,7%	674 559	22,6%	2 596 281	87,0%	601 166	88,2%	12,2%
Employee related costs	597 944	607 520	134 486	22,5%	146 652	24,5%	152 518	25,1%	149 308	24,6%	582 963	96,0%	137 013	96,1%	9,0%
Remuneration of councillors	37 823	31 734	7 086	18,7%	7 489	19,8%	8 721	27,5%	7 632	24,1%	30 929	97,5%	7 430	86,7%	2,7%
Bulk purchases - electricity	1 238 436	1 449 436	328 743	26,5%	311 760	25,2%	316 696	21,8%	320 821	22,1%	1 278 019	88,2%	274 867	92,0%	16,7%
Inventory consumed	26 357	27 590	7 216	27,4%	6 646	25,2%	3 203	11,6%	4 997	18,1%	22 062	80,0%	5 753	78,4%	(13,1%)
Debt impairment	27 848	27 848	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	170 888	170 888	34 457	20,2%	33 240	19,5%	32 206	18,8%	28 818	16,9%	128 720	75,3%	29 755	72,1%	(3,1%)
Interest	15 989	15 989	238	1,5%	7 846	49,1%	7 343	1,1%	7 343	45,9%	15 596	97,5%	7 966	95,2%	(7,8%)
Contracted services	400 317	436 966	83 545	20,9%	116 785	29,2%	72 776	16,7%	72 776	25,7%	385 194	88,2%	101 539	87,6%	10,4%
Transfers and subsidies	27 351	20 093	2 965	10,8%	3 639	13,3%	2 790	13,9%	2 503	12,8%	11 897	59,2%	4 148	57,6%	(39,7%)
Irrecoverable debts written off	2 840	5 096	813	28,6%	749	26,4%	735	14,4%	2 599	51,0%	4 896	96,1%	4 388	176,5%	(40,8%)
Operational costs	147 967	163 412	25 187	17,0%	43 716	29,5%	28 653	17,5%	38 450	23,5%	136 006	83,2%	28 250	82,4%	36,1%
Losses on disposal of Assets	8 250	8 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 127	21 000	-	-	-	-	-	-	-	-	-	-	59	,4%	(100,0%)
Surplus/(Deficit)	64	(210 079)	(15 733)	-	24 803	-	83 620	-	(35 636)	-	57 055	-	25 834	-	-
Transfers and subsidies - capital (monetary allocations)	79 300	429 142	76 106	96,0%	104 727	132,1%	30 389	7,1%	73 079	17,0%	284 300	66,2%	156 479	50,9%	(53,3%)
Transfers and subsidies - capital (in-kind)	-	-	225	-	-	-	(223)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	79 364	219 063	60 598	-	129 530	-	113 784	-	37 443	-	341 355	-	182 313	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	79 364	219 063	60 598	-	129 530	-	113 784	-	37 443	-	341 355	-	182 313	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 364	219 063	60 598	-	129 530	-	113 784	-	37 443	-	341 355	-	182 313	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 364	219 063	60 598	-	129 530	-	113 784	-	37 443	-	341 355	-	182 313	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	328 573	616 440	100 905	30,7%	179 286	54,6%	47 040	7,6%	92 634	15,0%	419 866	68,1%	184 123	59,4%	(49,7%)	
National Government	66 126	389 988	74 825	113,2%	103 600	156,7%	30 278	8,2%	38 482	10,4%	247 186	66,8%	140 223	55,3%	(72,6%)	
Provincial Government	3 255	3 380	2	,1%	-	-	117	3,4%	592	17,5%	711	21,0%	-	,2%	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	276	-	-	-	-	-	-	19	7,0%	19	7,0%	224	44,8%	(91,4%)	
Transfers recognised - capital	69 381	373 644	74 827	107,8%	103 600	149,3%	30 395	8,1%	39 094	10,5%	247 915	66,4%	140 447	55,1%	(72,2%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	1 305	13,1%	(100,0%)	
Internally generated funds	259 192	242 796	26 078	10,1%	75 686	29,2%	16 645	6,9%	53 540	22,1%	171 950	70,8%	42 371	78,6%	26,4%	
Capital Expenditure Functional	328 573	616 440	100 905	30,7%	179 286	54,6%	47 160	7,7%	92 514	15,0%	419 866	68,1%	184 123	59,4%	(49,8%)	
Municipal governance and administration	44 051	37 100	1 749	4,0%	11 882	27,0%	5 498	14,8%	8 302	22,4%	27 431	73,9%	4 083	77,5%	103,3%	
Executive and Council	24 296	24 335	1 202	4,9%	8 597	35,4%	3 789	15,6%	6 223	25,6%	19 811	81,4%	1 381	61,3%	350,6%	
Finance and administration	19 755	12 765	547	2,8%	3 286	16,6%	1 708	13,4%	2 079	16,3%	7 620	59,7%	2 702	87,2%	(23,1%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	50 277	48 437	1 901	3,8%	16 486	32,8%	2 539	5,2%	5 429	11,2%	26 355	54,4%	8 998	71,9%	(39,7%)	
Community and Social Services	10 311	6 551	1 254	12,2%	1 830	17,7%	570	8,7%	630	9,6%	4 284	65,4%	2 112	69,9%	(70,2%)	
Sport And Recreation	17 486	15 108	489	2,8%	2 223	12,7%	471	3,1%	1 379	9,1%	4 562	30,2%	4 686	78,2%	(70,6%)	
Public Safety	13 680	13 639	156	1,1%	11 836	86,5%	3	-	581	4,3%	12 575	92,2%	2 200	90,0%	(73,6%)	
Housing	8 800	13 139	2	-	597	6,8%	1 495	11,4%	2 840	21,6%	4 934	37,5%	-	,2%	(100,0%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	106 037	386 142	69 039	65,1%	102 507	96,7%	27 538	7,1%	48 821	12,6%	247 905	64,2%	134 563	54,5%	(63,7%)	
Planning and Development	14 933	10 385	-	-	31	,2%	1 403	13,5%	2 739	26,4%	4 173	40,2%	1 928	72,2%	42,0%	
Road Transport	91 104	375 757	69 039	75,8%	102 475	112,5%	26 135	7,0%	46 082	12,3%	243 731	64,9%	132 635	54,4%	(65,3%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	128 207	144 761	28 216	22,0%	48 411	37,8%	11 586	8,0%	29 962	20,7%	118 176	81,6%	36 479	78,9%	(17,9%)	
Energy sources	125 522	143 222	28 216	22,5%	47 574	37,9%	11 586	8,1%	29 943	20,9%	117 319	81,9%	36 255	78,3%	(17,4%)	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	2 685	1 539	-	-	837	31,2%	-	-	19	1,3%	857	55,7%	224	95,1%	(91,4%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	289 162	135 500	483 480	167,2%	286 295	99,0%	302 856	223,5%	231 218	170,6%	1 303 848	962,3%	653 077	112,7%	(64,6%)
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	(328 573)	(588 296)	(125 147)	38,1%	(199 302)	60,7%	(48 032)	8,2%	(103 427)	17,6%	(475 907)	80,9%	(194 401)	70,9%	(46,8%)
Capital assets	(328 573)	(588 296)	(125 147)	38,1%	(199 302)	60,7%	(48 032)	8,2%	(103 427)	17,6%	(475 907)	80,9%	(194 401)	70,9%	(46,8%)
Net Cash from/(used) Investing Activities	(328 573)	(588 296)	(125 147)	38,1%	(199 302)	60,7%	(48 032)	8,2%	(103 427)	17,6%	(475 907)	80,9%	(194 401)	70,9%	(46,8%)
Cash Flow from Financing Activities															
Receipts	333	333	7	2,0%	21	6,2%	10	3,1%	17	5,0%	55	16,4%	(12)	,2%	(240,4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	333	333	7	2,0%	21	6,2%	10	3,1%	17	5,0%	55	16,4%	(12)	7,8%	(240,4%)
Payments	(12 830)	(12 830)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12 830)	(12 830)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(12 498)	(12 498)	7	(,1%)	21	(,2%)	10	(,1%)	17	(,1%)	55	(,4%)	(12)	(1,3%)	(240,4%)
Net Increase/(Decrease) in cash held	(51 909)	(465 293)	358 340	(690,3%)	87 013	(167,6%)	254 835	(54,8%)	127 808	(27,5%)	827 996	(178,0%)	458 664	326,7%	(72,1%)
Cash/cash equivalents at the year begin:	1 142 916	1 435 729	1 437 299	125,8%	1 794 069	157,0%	1 881 082	131,0%	2 135 917	148,8%	1 437 299	100,1%	2 064 906	229,4%	3,4%
Cash/cash equivalents at the year end:	1 091 007	970 436	1 794 069	164,4%	1 881 082	172,4%	2 135 917	220,1%	2 263 725	233,3%	2 263 725	233,3%	2 523 570	247,0%	(10,3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	45 148	35,5%	10 170	8,0%	6 619	5,2%	65 410	51,4%	127 347	25,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 457	14,0%	11 845	5,5%	9 170	4,2%	165 353	76,3%	216 824	43,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 913	16,2%	1 571	5,2%	1 209	4,0%	22 699	74,7%	30 392	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	1,1%	26	,9%	24	,9%	2 778	97,1%	2 860	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	3 451	4,7%	2 272	3,1%	2 137	2,9%	65 584	89,3%	73 444	14,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 699	22,6%	256	,5%	86	,2%	39 827	76,8%	51 869	10,3%	-	-	-	-
Total By Income Source	95 699	19,0%	26 140	5,2%	19 244	3,8%	361 652	71,9%	502 736	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 563	7,6%	831	2,5%	367	1,1%	30 081	88,9%	33 842	6,7%	-	-	-	-
Commercial	39 808	26,8%	6 328	4,3%	5 587	3,8%	97 036	65,2%	148 758	29,6%	-	-	-	-
Households	53 329	16,7%	18 982	5,9%	13 290	4,2%	234 535	73,3%	320 136	63,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	95 699	19,0%	26 140	5,2%	19 244	3,8%	361 652	71,9%	502 736	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	39	100,0%	39	,3%
Pensions / Retirement deductions	579	80,5%	13	1,8%	34	4,7%	93	13,0%	720	4,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 963	85,2%	280	2,0%	630	4,5%	1 170	8,3%	14 044	94,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 543	84,7%	293	2,0%	663	4,5%	1 303	8,8%	14 802	100,0%

Contact Details

Municipal Manager	Mr Nhlanhla Mdlakane	032 437 5015
Chief Financial Officer	Mr Shamir Rajzoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	262 111	264 500	110 796	42,3%	79 662	30,4%	58 200	22,0%	8 667	3,3%	257 325	97,3%	16 889	98,5%	(48,7%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	715	652	163	22,8%	163	22,8%	163	25,0%	162	24,9%	651	99,9%	152	100,5%	6,9%
Sale of Goods and Rendering of Services	11 763	13 171	10	1%	5 152	43,8%	2 946	22,4%	3 060	23,2%	11 168	84,8%	11 860	81,8%	(74,2%)
Agency services	200	210	32	15,9%	76	38,2%	38	18,0%	33	15,8%	179	85,4%	26	97,0%	28,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(557)	-	(100,0%)
Interest earned from Current and Non Current Assets	12 000	12 000	2 955	24,6%	1 785	14,9%	1 392	11,6%	2 302	19,2%	8 434	70,3%	1 761	85,2%	30,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	765	630	154	20,2%	156	20,4%	160	25,4%	164	26,1%	634	100,7%	126	93,6%	30,0%
Licence and permits	20	45	2	8,0%	18	89,9%	20	44,2%	15	32,4%	54	120,2%	6	190,4%	149,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 650	2 800	149	9,0%	134	8,1%	1 373	49,0%	158	5,6%	1 814	64,8%	1 484	106,4%	(89,4%)
Non-Exchange Revenue															
Property rates	22 472	22 367	17 885	79,6%	1 744	7,8%	0	-	2 132	9,5%	21 761	97,3%	835	99,8%	155,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	211 327	211 327	89 113	42,2%	70 134	33,2%	51 750	24,5%	330	2%	211 327	100,0%	350	100,0%	(5,7%)
Interest	1 200	1 298	333	27,8%	300	25,0%	359	27,6%	310	23,9%	1 302	100,3%	845	106,7%	(63,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	261 561	264 432	62 825	24,0%	73 164	28,0%	62 142	23,5%	60 950	23,0%	259 080	98,0%	59 048	98,6%	3,2%
Employee related costs	88 862	87 546	19 387	21,8%	24 603	27,7%	20 665	23,6%	20 969	24,0%	85 625	97,8%	18 696	98,8%	12,2%
Remuneration of councillors	15 934	16 761	3 842	24,1%	4 492	28,2%	3 976	23,7%	3 966	23,7%	16 276	97,1%	3 849	99,9%	3,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 820	1 777	167	9,2%	444	24,4%	270	15,2%	713	40,1%	1 594	89,7%	585	102,7%	22,0%
Debt impairment	900	2 595	2 611	290,2%	(266)	(29,6%)	333	12,8%	(2 253)	(86,8%)	425	16,4%	1 800	1 832,0%	(225,2%)
Depreciation and amortisation	29 300	29 300	8 286	28,3%	8 090	27,6%	8 013	27,3%	5 603	19,1%	29 991	102,4%	5 800	109,0%	(3,4%)
Interest	-	-	0	-	0	-	0	-	-	-	1	-	1	-	(100,0%)
Contracted services	74 420	77 036	14 523	19,5%	23 703	31,9%	18 600	24,1%	13 055	16,9%	69 881	90,7%	20 206	91,7%	(35,4%)
Transfers and subsidies	3 800	4 760	1 617	42,5%	548	14,4%	1 691	35,5%	606	12,7%	4 461	93,7%	782	94,5%	(22,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	10 182	100,0%	-	-	(100,0%)
Operational costs	46 524	44 657	12 392	26,6%	11 550	24,8%	8 594	19,2%	8 108	18,2%	40 644	91,0%	7 379	99,4%	9,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	(49)	-	(100,0%)
Surplus/(Deficit)	550	68	47 971	-	6 499	-	(3 942)	-	(52 283)	-	(1 755)	-	(42 159)	-	-
Transfers and subsidies - capital (monetary allocations)	34 473	61 257	9 815	28,5%	14 325	41,6%	14 005	22,9%	17 794	29,0%	55 940	91,3%	12 738	96,2%	39,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 023	61 325	57 787	-	20 823	-	10 063	-	(34 488)	-	54 185	-	(29 421)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	35 023	61 325	57 787	-	20 823	-	10 063	-	(34 488)	-	54 185	-	(29 421)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 023	61 325	57 787	-	20 823	-	10 063	-	(34 488)	-	54 185	-	(29 421)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 023	61 325	57 787	-	20 823	-	10 063	-	(34 488)	-	54 185	-	(29 421)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	41 194	84 704	12 142	29,5%	25 346	61,5%	18 695	22,1%	19 774	23,3%	75 957	89,7%	23 723	83,2%	(16,6%)
National Government	29 977	53 267	8 610	28,7%	12 673	42,3%	12 521	23,5%	14 776	27,7%	48 581	91,2%	8 433	96,5%	75,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	2 609	100,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 977	53 267	8 610	28,7%	12 673	42,3%	12 521	23,5%	14 776	27,7%	48 581	91,2%	11 041	96,7%	33,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 217	31 437	3 532	31,5%	12 673	113,0%	6 173	19,6%	4 998	15,9%	27 376	87,1%	12 681	74,6%	(60,6%)
Capital Expenditure Functional	41 194	84 704	12 142	29,5%	25 346	61,5%	18 695	22,1%	19 774	23,3%	75 957	89,7%	23 723	83,2%	(16,6%)
Municipal governance and administration	3 704	4 749	-	-	638	17,2%	1 802	37,9%	1 075	22,6%	3 515	74,0%	1 770	93,3%	(39,2%)
Executive and Council	435	1 087	-	-	96	22,0%	267	24,5%	22	2,0%	384	35,4%	99	96,3%	(77,7%)
Finance and administration	3 270	3 662	-	-	542	16,6%	1 535	41,9%	1 053	28,8%	3 131	85,5%	1 671	92,1%	(37,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 870	3 870	846	21,9%	2 110	54,5%	56	1,5%	266	6,9%	3 278	84,7%	3 577	100,2%	(92,6%)
Community and Social Services	3 870	3 870	846	21,9%	2 110	54,5%	56	1,5%	266	6,9%	3 278	84,7%	3 577	100,2%	(92,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 620	76 086	11 296	33,6%	22 598	67,2%	16 836	22,1%	18 433	24,2%	69 164	90,9%	18 377	81,1%	,3%
Planning and Development	32 463	39 470	9 695	29,9%	17 275	53,2%	7 354	18,6%	4 058	10,3%	38 382	97,2%	6 118	97,0%	(33,7%)
Road Transport	1 157	36 616	1 601	138,4%	5 324	460,3%	9 482	25,9%	14 375	39,3%	30 782	84,1%	12 259	61,8%	17,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	312 549	350 211	246 412	78.8%	255 059	81.6%	227 511	65.0%	78 699	22.5%	807 681	230.6%	82 328	125.4%	(4.4%)
Property rates	19 101	19 012	2 241	11.7%	12 440	65.1%	1 103	5.8%	920	4.8%	16 703	87.9%	539	121.2%	70.7%
Service charges	607	554	72	11.9%	210	34.7%	190	34.4%	90	16.2%	563	101.5%	201	106.6%	(55.5%)
Other revenue	23 563	33 125	433	1.8%	5 658	24.0%	4 697	14.4%	3 751	11.3%	14 539	43.9%	13 831	46.6%	(72.9%)
Transfers and Subsidies - Operational	211 327	211 327	223 928	106.0%	221 177	104.7%	179 068	84.7%	71 637	33.9%	695 810	329.3%	65 997	181.8%	8.5%
Transfers and Subsidies - Capital	45 950	74 192	16 783	36.5%	13 789	30.0%	41 060	55.3%	-	-	71 632	96.5%	-	(1.1%)	-
Interest	12 000	12 000	2 955	24.6%	1 785	14.9%	1 392	11.6%	-	-	8 434	70.3%	1 761	65.2%	30.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(234 347)	(234 160)	(7)	-	(7)	-	(9)	-	(8)	-	(31)	-	(11)	-	(28.5%)
Suppliers and employees	(230 947)	(229 400)	(7)	-	(7)	-	(9)	-	(8)	-	(31)	-	(11)	-	(28.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 800)	(4 760)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	78 202	116 050	246 405	315,1%	255 051	326,1%	227 502	196,0%	78 692	67,8%	807 650	695,9%	82 317	394,7%	(4,4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 373)	(97 410)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(47 373)	(97 410)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(47 373)	(97 410)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	30 829	18 641	246 405	799,3%	255 051	827,3%	227 502	1 220,5%	78 692	422,2%	807 650	4 332,8%	82 317	(2 421,2%)	(4,4%)
Cash/cash equivalents at the year begin:	59 140	71 397	47 300	80,0%	293 705	496,6%	548 756	768,6%	776 258	1 087,2%	47 300	66,2%	402 803	-	92,7%
Cash/cash equivalents at the year end:	89 969	90 037	293 705	326,5%	548 756	609,9%	776 258	862,2%	854 950	949,6%	854 950	949,6%	485 121	782,3%	76,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	925	3,9%	(1)	-	378	1,6%	22 385	94,5%	23 687	73,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	103	23,1%	-	-	26	5,7%	317	71,1%	446	1,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(80)	(28,9%)	-	-	16	5,9%	341	123,0%	277	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	205	3,7%	-	-	100	1,8%	5 255	94,5%	5 560	17,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4)	(,2%)	(11)	(,5%)	(9)	(,4%)	2 108	101,1%	2 084	6,5%	-	-	-	-
Total By Income Source	1 149	3,6%	(12)	-	511	1,6%	30 406	94,9%	32 054	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	71	1,4%	-	-	20	,4%	4 846	98,2%	4 936	15,4%	-	-	-	-
Commercial	707	5,4%	(1)	-	284	2,2%	12 003	92,4%	12 994	40,5%	-	-	-	-
Households	47	1,9%	-	-	27	1,1%	2 430	97,1%	2 503	7,8%	-	-	-	-
Other	325	2,8%	(11)	(,1%)	180	1,6%	11 127	95,7%	11 621	36,3%	-	-	-	-
Total By Customer Group	1 149	3,6%	(12)	-	511	1,6%	30 406	94,9%	32 054	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	564	92,1%	(0)	-	-	-	48	7,9%	612	44,2%
Auditor-General	-	-	-	-	-	-	0	100,0%	0	-
Other	1 257	163,0%	(514)	(66,6%)	7	1,0%	20	2,6%	771	55,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 821	131,7%	(514)	(37,2%)	7	,5%	68	4,9%	1 383	100,0%

Contact Details

Municipal Manager	Mr Disco Setherjwa Goodman Khuzwayo	032 532 5000
Chief Financial Officer	Mr Xolani Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	173 000	174 054	85 323	49,3%	47 543	27,5%	34 097	19,6%	6 820	3,9%	173 784	99,8%	2 479	89,4%	175,1%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	287	287	72	25,1%	72	25,1%	72	25,2%	73	25,4%	289	100,8%	68	102,0%	7,8%
Sale of Goods and Rendering of Services	8 790	8 800	755	8,6%	4 515	51,4%	1 292	14,7%	2 307	26,2%	8 870	100,8%	-	85,9%	(100,0%)
Agency services	200	200	46	23,0%	46	23,0%	66	32,8%	46	23,0%	204	101,8%	32	86,1%	43,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35	-	2	5,6%	7	20,9%	9	-	12	-	30	-	11	164,4%	2,7%
Interest earned from Current and Non Current Assets	2 755	3 800	1 205	43,7%	987	35,8%	1 001	26,3%	2 040	53,7%	5 234	137,7%	586	94,5%	248,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	947	957	226	23,9%	240	25,4%	251	26,2%	315	32,9%	1 033	107,9%	225	86,7%	40,4%
Licence and permits	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	115	116	5	4,0%	8	7,2%	89	77,0%	5	4,3%	107	92,4%	43	53,8%	(88,6%)
Non-Exchange Revenue															
Property rates	33 454	33 454	30 107	90,0%	505	1,5%	447	1,3%	447	1,3%	31 507	94,2%	771	44,3%	(42,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	10	35	2	17,8%	20	199,9%	19	55,1%	13	37,6%	54	155,0%	2	257,0%	482,2%
Transfer and subsidies - Operational	126 108	126 108	52 715	41,8%	41 274	32,7%	30 816	24,4%	1 564	1,2%	126 369	100,2%	764	99,3%	104,8%
Interest	297	297	188	63,2%	(132)	(44,6%)	34	11,4%	36	12,1%	125	42,2%	(23)	18,5%	(257,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	(39)	-	(39)	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	168 545	171 025	33 652	20,0%	44 496	26,4%	34 480	20,2%	41 132	24,1%	153 761	89,9%	30 719	88,7%	33,9%
Employee related costs	63 127	62 305	9 340	14,8%	15 387	24,4%	15 284	24,5%	14 507	23,3%	54 518	87,5%	13 204	100,0%	9,9%
Remuneration of councillors	9 877	10 444	1 588	16,1%	2 842	28,8%	2 442	23,4%	2 442	23,4%	9 312	89,2%	2 363	104,1%	3,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 090	1 078	305	28,0%	512	47,0%	180	16,6%	77	7,1%	1 074	99,6%	319	131,0%	(75,9%)
Debt impairment	2 100	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 024	23 024	4 583	19,9%	4 554	19,8%	2 683	11,7%	9 049	39,3%	20 869	90,6%	2 617	44,2%	245,8%
Interest	10	400	0	-	0	3%	-	-	-	-	0	-	-	94,0%	-
Contracted services	41 937	44 785	10 339	24,7%	12 888	30,7%	8 556	19,1%	7 681	17,2%	39 463	88,1%	7 567	90,5%	1,5%
Transfers and subsidies	3 220	2 649	721	22,4%	778	24,2%	419	15,8%	922	34,8%	2 841	107,2%	250	84,9%	269,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	24 160	24 238	6 777	28,1%	7 536	31,2%	4 916	20,3%	6 454	26,6%	25 684	106,0%	4 399	96,9%	46,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 455	3 030	51 670	-	3 047	-	(383)	-	(34 312)	-	20 023	-	(28 239)	-	-
Transfers and subsidies - capital (monetary allocations)	25 576	44 722	15 732	61,5%	7 373	28,8%	1 170	2,6%	14 144	31,6%	38 420	85,9%	5 464	76,9%	158,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 031	47 752	67 403	-	10 420	-	787	-	(20 168)	-	58 442	-	(22 775)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 031	47 752	67 403	-	10 420	-	787	-	(20 168)	-	58 442	-	(22 775)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 031	47 752	67 403	-	10 420	-	787	-	(20 168)	-	58 442	-	(22 775)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 031	47 752	67 403	-	10 420	-	787	-	(20 168)	-	58 442	-	(22 775)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	23 810	46 337	15 123	63,5%	6 862	28,8%	1 347	2,9%	15 032	32,4%	38 364	82,8%	12 855	104,5%	16,9%
National Government	22 240	38 746	13 876	62,4%	6 313	28,4%	805	2,1%	12 983	33,5%	33 976	87,7%	12 596	107,8%	3,1%
Provincial Government	-	-	-	-	12	-	19	-	6	-	37	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 240	38 746	13 876	62,4%	6 325	28,4%	824	2,1%	12 988	33,5%	34 013	87,8%	12 596	107,0%	3,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 570	7 591	1 247	79,5%	537	34,2%	523	6,9%	2 044	26,9%	4 352	57,3%	260	86,6%	687,4%
Capital Expenditure Functional	23 810	46 337	15 123	63,5%	6 862	28,8%	1 347	2,9%	15 032	32,4%	38 364	82,8%	12 855	104,5%	16,9%
Municipal governance and administration	790	1 132	339	42,9%	549	69,5%	42	3,7%	(230)	(20,3%)	700	61,8%	42	94,0%	(646,6%)
Executive and Council	120	160	-	-	-	-	80	49,9%	3	1,6%	82	51,5%	-	-	(100,0%)
Finance and administration	670	972	339	50,5%	549	81,9%	(38)	(3,9%)	(232)	(23,9%)	617	63,5%	42	93,4%	(652,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	350	120	909	259,7%	-	-	19	16,2%	53	44,2%	981	817,7%	412	116,7%	(87,1%)
Community and Social Services	350	120	134	38,3%	-	-	19	16,2%	53	44,2%	206	172,1%	-	198,8%	(100,0%)
Sport And Recreation	-	-	775	-	-	-	-	-	-	-	775	-	412	116,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 420	44 446	13 876	61,9%	6 313	28,2%	789	1,8%	15 209	34,2%	36 187	81,4%	12 228	104,4%	24,4%
Planning and Development	180	-	-	-	-	-	-	-	(27)	-	(27)	-	44	21,7%	(162,4%)
Road Transport	22 240	44 446	13 876	62,4%	6 313	28,4%	789	1,8%	15 236	34,3%	36 214	81,5%	12 184	106,7%	25,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	250	639	-	-	-	-	497	77,8%	-	-	497	77,8%	174	86,8%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	250	639	-	-	-	-	497	77,8%	-	-	497	77,8%	174	86,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	207 330	214 106	148 129	71.4%	130 179	62.8%	112 659	52.6%	56 152	26.2%	447 118	208.8%	53 953	221.7%	4.1%
Property rates	28 600	24 084	(7 341)	(25.7%)	20 798	72.7%	1 168	4.8%	12 373	51.4%	26 997	112.1%	11 489	98.0%	7.7%
Service charges	330	264	17	5.2%	95	28.8%	35	13.1%	86	32.5%	233	88.1%	73	127.3%	17.9%
Other revenue	13 810	20 815	5 199	37.6%	7 386	53.5%	4 655	22.4%	3 594	17.3%	20 834	100.1%	3 686	2 315.9%	(2.5%)
Transfers and Subsidies - Operational	136 259	126 188	127 260	93.4%	88 491	64.9%	81 804	64.9%	37 480	29.7%	335 035	265.5%	38 130	248.0%	(1.7%)
Transfers and Subsidies - Capital	25 576	38 954	21 598	84.4%	12 497	48.9%	23 859	61.2%	-	-	57 954	148.8%	-	129.0%	-
Interest	2 755	3 800	1 395	50.6%	912	33.1%	1 139	30.0%	2 619	68.9%	6 066	159.6%	575	73.1%	355.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(147 670)	(160 686)	(39 150)	26.5%	(49 276)	33.4%	(30 502)	19.0%	(34 299)	21.3%	(153 228)	95.4%	(30 801)	119.3%	11.4%
Suppliers and employees	(147 660)	(160 686)	(39 150)	26.5%	(49 276)	33.4%	(30 502)	19.0%	(34 299)	21.3%	(153 228)	95.4%	(30 801)	119.3%	11.4%
Finance charges	(10)	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	59 661	53 408	108 978	182,7%	80 903	135,6%	82 157	153,8%	21 853	40,9%	293 891	550,3%	23 152	752,6%	(5,6%)
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	(27 382)	(53 287)	(13 849)	50,6%	(5 870)	21,4%	(726)	1,4%	(9 083)	17,0%	(29 527)	55,4%	(13 074)	77,1%	(30,5%)
Capital assets	(27 382)	(53 287)	(13 849)	50,6%	(5 870)	21,4%	(726)	1,4%	(9 083)	17,0%	(29 527)	55,4%	(13 074)	77,1%	(30,5%)
Net Cash from/(used) Investing Activities	(27 382)	(53 287)	(13 849)	50,6%	(5 870)	21,4%	(726)	1,4%	(9 083)	17,0%	(29 527)	55,4%	(13 074)	77,1%	(30,5%)
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	32 279	121	95 129	294,7%	75 033	232,5%	81 431	67 287,2%	12 770	10 552,0%	264 363	218 446,0%	10 078	(3 139,7%)	26,7%
Cash/cash equivalents at the year begin:	19 832	40 569	-	-	95 129	479,7%	170 162	419,4%	251 593	620,2%	-	-	200 463	-	25,5%
Cash/cash equivalents at the year end:	52 111	40 690	95 129	182,8%	170 162	326,5%	251 593	618,3%	264 363	649,7%	264 363	649,7%	210 542	1 928,1%	25,6%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	288	1,3%	-	-	143	,6%	22 401	98,1%	22 832	96,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	46	53,9%	-	-	19	21,9%	21	24,2%	86	4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	184	19,1%	65	6,7%	61	6,4%	654	67,8%	964	4,1%	-	-	-	-
Interest on Arrear Debtor Accounts	16	3,1%	-	-	16	3,0%	496	93,9%	528	2,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(387)	62,1%	4	(,6%)	(2)	,4%	(238)	38,2%	(624)	(2,6%)	-	-	-	-
Total By Income Source	147	,6%	69	,3%	236	1,0%	23 335	98,1%	23 787	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(237)	(1,3%)	-	-	64	,4%	18 042	101,0%	17 869	75,1%	-	-	-	-
Commercial	141	6,4%	-	-	76	3,4%	2 003	90,2%	2 221	9,3%	-	-	-	-
Households	24	2,0%	-	-	12	1,0%	1 122	96,9%	1 157	4,9%	-	-	-	-
Other	220	8,6%	69	2,7%	84	3,3%	2 168	85,3%	2 540	10,7%	-	-	-	-
Total By Customer Group	147	,6%	69	,3%	236	1,0%	23 335	98,1%	23 787	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	136	(1 253,8%)	-	-	1	(10,1%)	(148)	1 363,9%	(11)	(4,3%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	264	100,2%	-	-	(57)	(21,7%)	57	21,5%	264	104,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	400	158,2%	-	-	(56)	(22,2%)	(91)	(36,0%)	253	100,0%

Contact Details

Municipal Manager	Mr Thulani Khuluse	032 481 4500
Chief Financial Officer	Mr VELANI DUBE	

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 601 364	1 645 397	492 361	30,7%	533 958	33,3%	407 034	24,7%	192 343	11,7%	1 625 695	98,8%	154 458	93,0%	24,5%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	310 687	310 687	74 037	23,8%	79 178	25,5%	90 621	29,2%	79 362	25,5%	323 199	104,0%	70 667	100,6%	12,3%
Service charges - Waste Water Management	88 057	108 014	26 611	30,2%	27 393	31,1%	26 556	24,6%	26 390	24,4%	106 950	99,0%	14 302	99,4%	84,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	126 468	126 700	941	,7%	59 904	47,4%	1 200	,9%	18 435	14,6%	80 480	63,5%	755	71,0%	2 341,2%
Agency services	2 348	2 348	-	-	1 183	50,4%	1 361	58,0%	699	29,8%	3 243	138,1%	-	75,3%	(100,0)%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 896	90 896	28 475	31,3%	30 091	33,1%	32 416	35,7%	28 852	31,7%	119 835	131,8%	26 976	107,2%	7,0%
Interest earned from Current and Non Current Assets	30 850	36 870	11 902	38,6%	8 926	28,9%	9 864	26,8%	7 333	19,9%	38 025	103,1%	11 048	121,8%	(33,6)%
Dividends	37 500	45 000	-	-	29 000	77,3%	16 000	35,6%	-	-	45 000	100,0%	-	100,0%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 782	6 111	85	1,8%	117	2,4%	84	1,4%	94	1,5%	379	6,2%	772	43,7%	(87,9)%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	900	900	-	-	107	11,9%	12	1,3%	12	1,3%	131	14,6%	11	18,6%	9,5%
Licences or permits	46	46	8	17,4%	8	17,9%	10	21,8%	5	10,7%	31	67,8%	5	74,2%	9,5%
Transfer and subsidies - Operational	897 351	917 645	350 302	39,0%	298 050	33,2%	227 443	24,8%	31 161	3,4%	906 955	98,8%	40 921	97,0%	(23,9)%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	11 480	180	-	-	-	-	1 468	813,7%	-	-	1 468	813,7%	(11 000)	2%	(100,0)%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 571 119	1 630 382	246 869	15,7%	299 564	19,1%	268 697	16,5%	590 019	36,2%	1 405 150	86,2%	152 941	64,3%	285,8%
Employee related costs	331 856	332 875	74 416	22,4%	77 929	23,5%	79 368	23,8%	76 149	22,9%	307 863	92,5%	75 104	91,7%	1,4%
Remuneration of councillors	13 548	12 453	2 632	19,4%	3 053	22,5%	2 674	21,5%	2 710	21,8%	11 068	86,9%	2 687	83,5%	2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	226 128	213 135	5 797	2,6%	5 175	2,3%	4 622	2,2%	9 325	4,4%	24 919	11,7%	(117 503)	8,8%	(107,9)%
Debt impairment	73 791	73 791	-	-	-	-	-	-	-	-	-	-	(30 014)	-	(100,0)%
Depreciation and amortisation	168 897	157 988	33 924	20,1%	33 889	20,1%	37 046	23,4%	43 234	27,4%	148 093	93,7%	34 821	85,1%	24,2%
Interest	7 738	1 639	1 093	14,1%	(535)	(6,9%)	175	10,7%	205	12,5%	937	57,2%	392	86,2%	(47,8)%
Contracted services	232 396	327 889	47 417	20,4%	89 385	38,5%	66 307	20,2%	87 439	26,7%	290 549	88,6%	164 691	91,2%	(46,9)%
Transfer and subsidies	43 719	43 579	7 049	16,1%	16 816	38,5%	7 482	17,2%	10 631	24,4%	41 978	96,3%	10 383	98,6%	2,4%
Irrecoverable debts written off	32 973	32 973	695	2,1%	719	2,2%	133	,4%	286 284	868,2%	287 832	872,9%	852	2,6%	33 511,8%
Operational costs	320 532	309 320	73 845	23,0%	73 134	22,8%	69 718	22,5%	74 002	23,9%	290 698	94,0%	9 209	63,0%	703,6%
Losses on disposal of Assets	5 000	5 000	-	-	-	-	(41)	(,8%)	0	,8%	0	-	26	1,3%	56,8%
Other Losses	114 540	119 740	-	-	0	-	1 213	1,0%	-	-	1 213	1,0%	2 293	4,4%	(100,0)%
Surplus/(Deficit)	30 245	15 015	245 492	-	234 393	-	138 337	-	(397 677)	-	220 546	-	1 516	-	-
Transfers and subsidies - capital (monetary allocations)	292 550	321 707	46 263	15,8%	98 274	33,6%	52 864	16,4%	125 263	38,9%	322 663	100,3%	85 832	72,0%	45,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	322 795	336 722	291 755	-	332 667	-	191 201	-	(272 413)	-	543 209	-	87 348	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	322 795	336 722	291 755	-	332 667	-	191 201	-	(272 413)	-	543 209	-	87 348	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	322 795	336 722	291 755	-	332 667	-	191 201	-	(272 413)	-	543 209	-	87 348	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	322 795	336 722	291 755	-	332 667	-	191 201	-	(272 413)	-	543 209	-	87 348	-	-

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure		2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance		481 111	428 634	40 568	8,4%	139 826	29,1%	96 426	22,5%	124 577	29,1%	401 397	93,6%	118 858	65,1%	4,8%
National Government		253 522	276 258	40 156	15,8%	85 875	33,9%	46 287	16,8%	108 714	39,4%	281 032	101,7%	76 225	73,9%	42,6%
Provincial Government		870	3 487	-	-	-	-	-	-	337	9,7%	337	9,7%	240	57,2%	40,1%
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		254 391	279 745	40 156	15,8%	85 875	33,8%	46 287	16,5%	109 051	39,0%	281 369	100,6%	76 465	72,9%	42,6%
Borrowing		153 552	12 552	-	-	49 738	32,4%	(37 865)	(301,7%)	638	5,1%	12 511	99,7%	-	-	(100,0%)
Internally generated funds		73 168	136 336	411	,6%	4 213	5,8%	88 005	64,5%	14 888	10,9%	107 517	78,9%	42 393	53,1%	(64,9%)
Capital Expenditure Functional		481 111	428 634	40 568	8,4%	139 826	29,1%	96 426	22,5%	124 577	29,1%	401 397	93,6%	118 765	65,1%	4,9%
Municipal governance and administration		173 348	118 917	263	,2%	50 403	29,1%	45 170	38,0%	5 763	4,8%	101 598	85,4%	14 699	41,2%	(60,8%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		173 348	118 917	263	,2%	50 403	29,1%	45 170	38,0%	5 763	4,8%	101 598	85,4%	14 699	41,2%	(60,8%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		40	40	-	-	-	-	-	-	33	82,8%	33	82,8%	-	-	(100,0%)
Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		40	40	-	-	-	-	-	-	33	82,8%	33	82,8%	-	-	(100,0%)
Economic and Environmental Services		1 120	1 322	41	3,6%	96	8,6%	38	2,9%	176	13,3%	351	26,6%	956	102,2%	(81,6%)
Planning and Development		1 120	1 322	41	3,6%	96	8,6%	38	2,9%	176	13,3%	351	26,6%	956	102,2%	(81,6%)
Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		306 604	308 354	40 264	13,1%	89 326	29,1%	51 219	16,6%	118 605	38,5%	299 414	97,1%	103 110	74,5%	15,0%
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management		185 800	178 479	30 920	16,8%	38 750	20,9%	26 588	14,9%	73 475	41,2%	169 774	95,1%	66 715	67,3%	24,0%
Waste Water Management		120 804	129 875	9 344	7,7%	50 536	41,8%	24 631	19,0%	45 130	34,7%	129 641	99,8%	36 395	92,8%	10,1%
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part C: Cash Receipts and Payments	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 741 704	1 736 575	543 345	31,2%	532 294	30,6%	470 750	27,1%	215 151	12,4%	1 761 541	101,4%	176 819	110,7%	21,7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	235 199	246 774	66 433	28,2%	83 934	35,7%	71 140	28,8%	82 169	33,3%	303 676	123,1%	62 865	114,0%	30,7%
Other revenue	199 034	198 095	43 318	21,8%	50 976	25,6%	59 137	29,9%	52 361	26,4%	205 791	103,9%	51 935	478,3%	8%
Transfers and Subsidies - Operational	893 851	905 520	343 413	38,4%	283 024	31,7%	211 411	23,3%	26 649	2,9%	864 497	95,5%	15 970	66,8%	66,8%
Transfers and Subsidies - Capital	292 550	251 595	77 634	26,8%	75 941	25,9%	102 225	40,6%	45 372	18,0%	301 272	119,7%	-	-	(100,0)%
Interest	83 570	89 590	12 348	14,8%	9 519	11,4%	10 837	12,1%	8 601	9,6%	41 305	46,1%	11 048	120,6%	(22,2)%
Dividends	37 500	45 000	-	-	29 000	77,3%	16 000	35,6%	-	-	45 000	100,0%	35 000	100,0%	(100,0)%
Payments	(1 243 733)	(1 435 376)	(362 658)	29,2%	(457 573)	36,8%	(346 624)	24,1%	(348 511)	24,3%	(1 515 366)	105,6%	(335 882)	111,3%	3,8%
Suppliers and employees	(1 235 910)	(1 432 454)	(362 658)	29,3%	(456 127)	36,9%	(346 578)	24,2%	(348 432)	24,3%	(1 513 796)	105,7%	(335 882)	111,4%	3,7%
Finance charges	(6 401)	(1 637)	-	-	(1 242)	19,4%	-	-	-	-	(1 242)	75,8%	-	-	94,8%
Transfers and grants	(1 424)	(1 284)	-	-	(240)	14,3%	(46)	3,6%	(79)	6,2%	(329)	25,6%	-	-	(100,0)%

Net Cash from/(used) Operating Activities	497 969	301 199	180 687	36,3%	74 721	15,0%	124 126	41,2%	(133 360)	(44,3%)	246 174	81,7%	(159 063)	109,0%	(16,2%)
Cash Flow from Investing Activities															
Receipts	850	586	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	850	586	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(369 917)	(458 688)	(41 693)	11,3%	(156 465)	42,3%	(99 246)	21,6%	(131 487)	28,7%	(428 891)	93,5%	(91 710)	54,3%	43,4%
Capital assets	(369 917)	(458 688)	(41 693)	11,3%	(156 465)	42,3%	(99 246)	21,6%	(131 487)	28,7%	(428 891)	93,5%	(91 710)	54,3%	43,4%
Net Cash from/(used) Investing Activities	(369 067)	(458 102)	(41 693)	11,3%	(156 465)	42,4%	(99 246)	21,7%	(131 487)	28,7%	(428 891)	93,6%	(91 710)	54,3%	43,4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 530)	(11 628)	(3 418)	9,6%	(5 013)	14,1%	(5 713)	49,1%	(914)	7,9%	(15 058)	129,5%	99	153,7%	(1 022,0%)
Repayment of borrowing	(35 530)	(11 628)	(3 418)	9,6%	(5 013)	14,1%	(5 713)	49,1%	(914)	7,9%	(15 058)	129,5%	99	153,7%	(1 022,0%)
Net Cash from/(used) Financing Activities	(35 530)	(11 628)	(3 418)	9,6%	(5 013)	14,1%	(5 713)	49,1%	(914)	7,9%	(15 058)	129,5%	99	153,7%	(1 022,0%)
Net Increase/(Decrease) in cash held	93 372	(168 531)	135 575	145,2%	(86 758)	(92,9%)	19 167	(11,4%)	(265 760)	157,7%	(197 775)	117,4%	(250 674)	(59,9%)	6,0%
Cash/cash equivalents at the year begin:	128 587	391 556	426 405	331,6%	527 131	409,9%	440 372	112,5%	459 540	117,4%	426 405	108,9%	620 611	95,9%	(26,0%)
Cash/cash equivalents at the year end:	221 959	223 025	527 131	237,5%	440 374	198,4%	459 573	206,1%	193 780	86,9%	193 780	86,9%	369 936	295,7%	(47,6%)

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	29 873	4,2%	22 377	3,2%	23 206	3,3%	631 548	89,3%	707 004	62,0%	(312 944)	(44,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	878	100,0%	878	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 542	7,9%	5 854	4,4%	4 580	3,4%	111 960	84,2%	132 936	11,7%	(3 463)	(2,6%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 297	3,2%	9 054	3,1%	8 865	3,1%	263 201	90,6%	290 417	25,5%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 013	21,2%	5	,1%	3	-	7 487	78,7%	9 508	8%	(4)	-	-	-
Total By Income Source	51 725	4,5%	37 290	3,3%	36 654	3,2%	1 015 073	89,0%	1 140 742	100,0%	(316 411)	(27,7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 227	12,5%	6 251	9,5%	5 426	8,2%	46 038	69,8%	65 943	5,8%	(1 190)	(1,8%)	-	-
Commercial	11 122	16,4%	2 713	4,0%	2 547	3,7%	51 617	75,9%	67 999	6,0%	(1 805)	(2,7%)	-	-
Households	32 376	3,2%	28 326	2,8%	28 681	2,8%	917 417	91,1%	1 006 800	88,3%	(313 416)	(31,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	51 725	4,5%	37 290	3,3%	36 654	3,2%	1 015 073	89,0%	1 140 742	100,0%	(316 411)	(27,7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	36 972	100,0%	-	-	-	-	-	-	36 972	44,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 707	65,0%	4	-	308	,7%	15 682	34,3%	45 701	55,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	66 679	80,7%	4	-	308	,4%	15 682	19,0%	82 673	100,0%

Contact Details

Municipal Manager	Mr Sazi Mbhele	032 551 9501
Chief Financial Officer	Mr Dumisani Dlamini	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	503 601	543 721	180 674	35,9%	122 573	24,3%	108 143	19,9%	100 553	18,5%	511 943	94,2%	99 889	103,5%	,7%
Exchange Revenue															
Service charges - Electricity	213 208	213 840	62 148	29,1%	46 979	22,0%	44 682	20,9%	50 446	23,6%	204 254	95,5%	51 327	103,2%	(1,7)%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	21 245	25 245	6 926	32,6%	5 372	25,3%	5 259	20,8%	5 208	20,6%	22 765	90,2%	5 557	128,0%	(6,3)%
Sale of Goods and Rendering of Services	4 723	17 266	828	17,5%	759	16,1%	727	4,2%	1 266	7,3%	3 580	20,7%	734	48,9%	72,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	2 657	1 181	-	669	-	(1 863)	(70,1%)	503	18,9%	490	18,4%	1 482	-	(66,1)%
Interest earned from Current and Non Current Assets	6 586	12 086	1 851	28,1%	3 177	48,2%	2 069	17,1%	5 091	42,1%	12 188	100,8%	5 173	174,8%	(1,6)%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 457	4 012	739	21,4%	805	23,3%	837	20,9%	722	18,0%	3 104	77,4%	923	88,8%	(21,7)%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	122	1 122	0	,1%	0	,2%	0	-	582	51,9%	583	51,9%	15	,4%	3 690,1%
Non-Exchange Revenue															
Property rates	147 686	152 384	63 788	43,2%	29 046	19,7%	28 739	18,9%	30 868	20,3%	152 441	100,0%	27 967	106,3%	10,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	239	299	15	6,2%	57	23,7%	73	24,5%	103	34,5%	248	82,9%	44	55,8%	137,2%
Licences or permits	5 436	7 496	1 458	26,8%	1 265	23,3%	1 414	18,9%	1 166	15,6%	5 304	70,8%	899	97,5%	29,8%
Transfer and subsidies - Operational	94 801	102 947	40 911	43,2%	33 365	35,2%	25 269	24,5%	3 990	3,9%	103 535	100,6%	5 768	108,8%	(30,8)%
Interest	6 099	4 367	829	13,6%	1 080	17,7%	937	21,4%	939	21,5%	3 784	86,7%	-	53,0%	(100,0)%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	(332)	-	(332)	-	-	-	(100,0)%
Operating Expenditure	472 186	505 851	153 529	32,5%	138 099	29,2%	106 157	21,0%	125 106	24,7%	522 892	103,4%	117 464	105,7%	6,5%
Employee related costs	165 152	164 760	41 662	25,2%	44 562	27,0%	43 501	26,4%	45 622	27,7%	175 347	105,4%	38 608	99,0%	18,2%
Restoration of conditions	8 500	8 481	1 594	23,5%	2 397	28,2%	2 163	25,5%	2 169	25,8%	8 724	102,9%	1 997	95,1%	8,7%
Bulk purchases - electricity	150 000	174 700	67 881	45,3%	46 502	33,0%	22 493	12,9%	38 834	22,2%	178 710	102,3%	33 986	105,7%	14,3%
Inventory consumed	13 701	15 635	3 324	24,3%	3 238	23,6%	2 305	14,7%	3 244	20,7%	12 110	77,5%	4 371	101,2%	(25,8)%
Debt impairment	5 864	1 364	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 997	25 057	9 759	39,0%	9 757	39,0%	9 550	38,1%	9 634	38,4%	38 700	154,4%	11 412	164,9%	(15,6)%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	53 180	59 711	13 093	24,6%	13 815	26,0%	12 016	20,1%	15 326	25,7%	54 250	90,9%	15 567	101,5%	(1,5)%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 000	6 500	6 597	329,8%	1 098	54,9%	5 210	80,1%	355	5,5%	13 260	204,0%	1 400	127,9%	(74,6)%
Operational costs	48 792	49 643	9 220	18,9%	13 730	28,1%	8 920	18,0%	10 057	20,3%	41 927	84,5%	10 108	96,0%	(,5)%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	(136)	-	(136)	-	16	-	(948,6)%
Surplus/(Deficit)	31 415	37 869	27 144	-	(15 526)	-	1 986	-	(24 553)	-	(10 949)	-	(17 575)	-	-
Transfers and subsidies - capital (monetary allocations)	74 618	73 474	18 635	25,0%	22 469	30,1%	(10)	-	17 559	23,9%	58 653	79,8%	15 172	74,3%	15,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	38 863	-	(100,0)%
Surplus/(Deficit) after capital transfers and contributions	106 033	111 343	45 780	-	6 943	-	1 976	-	(6 994)	-	47 705	-	36 459	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 033	111 343	45 780	-	6 943	-	1 976	-	(6 994)	-	47 705	-	36 459	-	-
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 033	111 343	45 780	-	6 943	-	1 976	-	(6 994)	-	47 705	-	36 459	-	-
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 033	111 343	45 780	-	6 943	-	1 976	-	(6 994)	-	47 705	-	36 459	-	-

Part 2: Capital Revenue and Expenditure

		2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance		105 308	99 420	27 564	26.2%	25 828	24.5%	9 280	9.3%	25 547	25.7%	88 220	88.7%	20 641	71.8%	23.8%
National Government		34 286	45 375	14 263	41.6%	15 065	43.9%	(110)	(2.%)	11 406	25.1%	40 624	89.5%	8 075	86.4%	41.3%
Provincial Government		30 764	16 000	2 622	8.5%	5 307	17.3%	(237)	(1.5%)	4 246	26.5%	11 939	74.6%	5 782	61.4%	(26.6%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		65 050	61 375	16 885	26.0%	20 372	31.3%	(347)	(.6%)	15 653	25.5%	52 562	85.6%	13 857	73.4%	13.0%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		40 258	38 045	10 680	26.5%	5 456	13.6%	9 627	25.3%	9 895	26.0%	35 657	93.7%	6 784	67.2%	45.8%
Capital Expenditure Functional		105 308	99 420	27 564	26.2%	25 828	24.5%	9 280	9.3%	25 660	25.8%	88 332	88.8%	59 504	100.4%	(56.9%)
Municipal governance and administration		4 216	3 491	10	.2%	863	20.5%	313	9.0%	2 240	64.2%	3 425	96.1%	610	82.9%	267.0%
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		4 216	3 491	10	.2%	863	20.5%	313	9.0%	2 240	64.2%	3 425	96.1%	610	82.9%	267.0%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		22 712	17 571	2 910	12.8%	5 710	25.1%	(237)	(1.3%)	4 359	24.8%	12 742	72.5%	42 945	147.8%	(89.8%)
Community and Social Services		1 250	750	65	5.2%	-	-	-	-	-	-	65	8.7%	38 962	4 995.1%	(100.0%)
Sport And Recreation		300	300	-	-	105	35.0%	-	-	113	37.6%	218	72.6%	127	85.0%	(11.5%)
Public Safety		1 162	521	223	19.2%	297	25.6%	-	-	-	-	521	99.9%	-	71.9%	-
Housing		20 000	16 000	2 622	13.1%	5 307	26.5%	(237)	(1.5%)	4 246	26.5%	11 939	74.6%	3 856	55.2%	10.1%
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		50 795	45 382	15 559	30.6%	15 594	30.7%	301	.7%	8 891	19.6%	40 345	88.9%	11 904	88.0%	(25.3%)
Planning and Development		18 264	7 239	5 748	31.5%	278	1.5%	224	3.1%	7 089	97.9%	2 314	82.5%	-	82.5%	(63.8%)
Road Transport		32 531	38 143	9 811	30.2%	15 315	47.1%	77	.2%	8 052	21.1%	33 256	87.2%	9 590	91.2%	(16.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		27 585	32 976	9 085	32.9%	3 662	13.3%	8 903	27.0%	10 170	30.8%	31 820	96.5%	4 045	68.6%	151.4%
Energy sources		25 085	30 415	7 248	28.9%	2 937	11.7%	8 903	29.3%	10 170	33.4%	29 259	96.2%	4 037	69.3%	151.9%
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		2 500	2 561	1 836	73.5%	725	29.0%	-	-	-	-	2 561	100.0%	8	2.0%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	175 230	171 858	75 372	43,0%	102 219	58,3%	71 556	41,6%	51 519	30,0%	300 666	175,0%	27 697	98,6%	86,0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(105 308)	(102 251)	(40 679)	38,6%	(28 153)	26,7%	(11 387)	11,1%	(24 399)	23,9%	(104 617)	102,3%	(19 352)	75,1%	26,1%
Capital assets	(105 308)	(102 251)	(40 679)	38,6%	(28 153)	26,7%	(11 387)	11,1%	(24 399)	23,9%	(104 617)	102,3%	(19 352)	75,1%	26,1%
Net Cash from/(used) Investing Activities	(105 308)	(102 251)	(40 679)	38,6%	(28 153)	26,7%	(11 387)	11,1%	(24 399)	23,9%	(104 617)	102,3%	(19 352)	75,1%	26,1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	69 922	69 607	34 693	49,6%	74 066	105,9%	60 169	86,4%	27 121	39,0%	196 049	281,7%	8 345	135,5%	225,0%
Cash/cash equivalents at the year begin:	71 238	71 238	111 400	156,4%	146 069	205,0%	220 135	309,0%	280 304	393,5%	111 400	156,4%	255 142	513,2%	9,9%
Cash/cash equivalents at the year end:	141 160	140 844	146 069	103,5%	220 135	155,9%	280 304	199,0%	307 425	218,3%	307 425	218,3%	263 487	215,1%	16,7%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	4 266	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	516	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	478	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(12)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	53	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	5 301	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	848	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	3 845	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	608	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	5 301	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 737	95,5%	33	,7%	-	-	188	3,8%	4 959	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 737	95,5%	33	,7%	-	-	188	3,8%	4 959	100,0%

Contact Details		
Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Chief Financial Officer	Mrs Londiwe Solshede	081 002 1123

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOHANNES PHUMANI PHUNGULA (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	251 907	250 941	91 326	36,3%	73 651	29,2%	60 443	24,1%	21 934	8,7%	247 354	98,6%	28 437	99,5%	(22,9%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 422	4 124	639	19,0%	880	19,9%	938	22,8%	942	22,8%	3 600	87,3%	737	84,9%	27,8%
Sale of Goods and Rendering of Services	4 477	4 244	3 699	82,6%	60	1,3%	(74)	(1,7%)	54	1,3%	3 739	88,1%	2 673	88,1%	(98,0%)
Agency services	1 400	1 400	114	8,2%	639	45,6%	378	27,0%	275	19,7%	1 406	100,5%	285	100,9%	(3,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 025	1 025	228	22,2%	248	24,2%	261	25,4%	271	26,4%	1 007	98,3%	219	89,4%	23,7%
Interest earned from Current and Non Current Assets	19 500	20 000	5 496	28,2%	4 915	25,2%	4 485	22,4%	4 254	21,3%	19 150	95,7%	5 152	101,3%	(17,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 540	2 140	723	28,5%	405	16,0%	183	8,5%	215	10,1%	1 526	71,3%	735	123,3%	(70,7%)
Licence and permits	3 390	3 487	919	27,1%	878	25,9%	943	27,0%	717	20,5%	3 456	99,1%	843	700,8%	(15,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 862	1 797	557	29,9%	184	9,9%	150	8,3%	103	5,7%	994	55,3%	1 562	166,8%	(93,4%)
Non-Exchange Revenue															
Property rates	52 057	50 729	12 835	24,7%	11 608	22,3%	12 596	24,8%	12 486	24,6%	49 525	97,6%	12 192	99,0%	2,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	807	1 207	378	46,9%	312	38,7%	251	20,8%	308	25,5%	1 249	103,5%	226	86,7%	36,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	151 453	151 813	62 883	41,5%	50 694	33,5%	37 333	24,6%	741	5%	151 651	99,9%	1 630	100,3%	(54,5%)
Interest	8 975	8 975	2 654	29,6%	2 827	31,5%	3 000	33,4%	1 568	17,5%	10 049	112,0%	2 183	100,4%	(28,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	233 224	314 081	51 587	22,1%	64 668	27,7%	67 944	21,6%	59 295	18,9%	243 494	77,5%	57 262	90,2%	3,5%
Employee related costs	99 039	110 379	23 004	23,2%	30 174	30,5%	23 929	21,7%	24 382	22,1%	101 489	91,9%	21 570	96,2%	13,0%
Remuneration of councillors	11 416	12 338	2 852	25,0%	2 850	25,0%	3 383	27,4%	2 938	23,8%	12 022	97,4%	2 857	103,5%	2,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 648	2 183	184	11,2%	251	15,2%	935	42,8%	526	24,1%	1 895	86,8%	1 218	118,4%	(56,8%)
Debt impairment	10 700	19 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 000	48 000	7 676	18,7%	7 701	18,8%	7 589	15,8%	7 674	16,0%	30 640	63,8%	5 419	75,2%	41,6%
Interest	3	7	0	11,2%	2	83,1%	3	42,5%	1	17,2%	7	100,2%	2	154,9%	(37,7%)
Contracted services	27 799	41 651	9 078	32,7%	10 797	38,8%	7 759	18,6%	6 743	16,2%	34 377	82,5%	12 280	103,3%	(45,1%)
Transfer and subsidies	2 956	4 827	36	1,2%	308	10,4%	1 336	27,7%	813	16,8%	2 493	51,6%	636	79,4%	27,8%
Irrecoverable debts written off	2 495	30 495	225	9,0%	7	3%	14 971	49,1%	5 344	17,5%	20 547	67,4%	1 102	66,5%	384,7%
Operational costs	36 168	44 500	8 531	23,6%	12 578	34,8%	8 020	18,0%	10 853	24,4%	39 982	89,8%	11 972	95,0%	(9,4%)
Losses on disposal of Assets	-	-	-	-	-	-	19	-	22	-	41	-	205	-	(89,2%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 684	(63 141)	39 739	-	8 983	-	(7 501)	-	(37 361)	-	3 860	-	(28 825)	-	-
Transfers and subsidies - capital (monetary allocations)	31 042	32 542	10 192	32,8%	12 610	40,6%	5 227	16,1%	4 358	13,4%	32 388	99,5%	6 490	98,5%	(32,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	43	-	43	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	49 726	(30 599)	49 931	-	21 593	-	(2 274)	-	(32 959)	-	36 291	-	(22 335)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 726	(30 599)	49 931	-	21 593	-	(2 274)	-	(32 959)	-	36 291	-	(22 335)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 726	(30 599)	49 931	-	21 593	-	(2 274)	-	(32 959)	-	36 291	-	(22 335)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 726	(30 599)	49 931	-	21 593	-	(2 274)	-	(32 959)	-	36 291	-	(22 335)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	62 504	67 392	15 105	24,2%	21 083	33,7%	8 604	12,8%	9 736	14,4%	54 528	80,9%	11 816	84,6%	(17,6%)
National Government	26 993	28 297	7 124	26,4%	10 871	40,3%	4 545	16,1%	2 528	8,9%	25 068	88,6%	4 076	89,1%	(38,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	1 812	85,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	26 993	28 297	7 124	26,4%	10 871	40,3%	4 545	16,1%	2 528	8,9%	25 068	88,6%	5 888	88,5%	(57,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 511	39 095	7 981	22,5%	10 212	28,8%	4 059	10,4%	7 209	18,4%	29 460	75,4%	5 928	75,3%	21,6%
Capital Expenditure Functional	62 504	67 392	15 105	24,2%	21 083	33,7%	8 604	12,8%	9 736	14,4%	54 528	80,9%	11 816	84,6%	(17,6%)
Municipal governance and administration	3 365	4 403	2	-	615	18,3%	676	15,4%	1 844	41,9%	3 137	71,3%	1 005	55,8%	83,5%
Executive and Council	105	88	-	-	-	-	65	74,2%	-	-	65	74,2%	-	100,0%	-
Finance and administration	3 260	4 315	2	,1%	615	18,9%	611	14,2%	1 844	42,7%	3 072	71,2%	1 005	50,1%	83,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 267	17 956	9 216	53,4%	5 621	32,6%	2 245	12,5%	710	4,0%	17 792	99,1%	4 447	88,4%	(84,0%)
Community and Social Services	8 637	8 356	3 224	37,3%	2 648	30,7%	1 796	21,5%	521	6,2%	8 188	98,0%	393	82,6%	32,7%
Sport And Recreation	8 376	9 352	5 971	71,3%	2 947	35,2%	337	3,6%	96	1,0%	9 352	100,0%	3 992	92,6%	(97,6%)
Public Safety	253	249	21	8,2%	25	10,0%	112	45,1%	94	37,7%	252	101,3%	62	81,7%	50,0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 596	33 608	2 588	9,0%	10 118	35,4%	3 719	11,1%	6 436	19,2%	22 861	68,0%	6 353	93,6%	1,3%
Planning and Development	19 813	9 318	390	2,0%	2 462	12,4%	797	8,6%	3 330	35,7%	6 979	74,9%	4 101	86,0%	(18,8%)
Road Transport	8 783	24 290	2 198	25,0%	7 656	87,2%	2 922	12,0%	3 107	12,8%	15 882	65,4%	2 251	99,4%	38,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 842	10 991	3 299	25,7%	4 729	36,8%	1 965	17,9%	459	4,2%	10 452	95,1%	12	60,8%	3 786,0%
Energy sources	12 511	10 640	3 287	26,3%	4 726	37,8%	1 965	18,5%	216	2,0%	10 194	95,8%	-	59,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	331	351	12	3,6%	3	9%	-	-	243	69,3%	258	73,6%	12	85,4%	1 959,0%
Other	435	435	-	-	-	-	-	-	286	65,8%	286	65,8%	-	-	(100,0%)

Part 3: Cash Receipts and Payments

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Net Cash from/(used) Operating Activities	76 475	55 805	130 168	170,2%	230 116	300,9%	13 867	24,8%	(21 559)	(38,6%)	352 591	631,8%	(16 897)	109,7%	27,6%
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	(71 879)	(77 501)	(16 735)	23,3%	(27 858)	38,8%	(6 260)	8,1%	(9 777)	12,6%	(60 630)	78,2%	(13 435)	75,8%	(27,2%)
Capital assets	(71 879)	(77 501)	(16 735)	23,3%	(27 858)	38,8%	(6 260)	8,1%	(9 777)	12,6%	(60 630)	78,2%	(13 435)	75,8%	(27,2%)
Net Cash from/(used) Investing Activities	(71 879)	(77 501)	(16 735)	23,3%	(27 858)	38,8%	(6 260)	8,1%	(9 777)	12,6%	(60 630)	78,2%	(13 435)	75,8%	(27,2%)
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	4 596	(21 695)	113 433	2 468,0%	202 258	4 400,7%	7 607	(35,1%)	(31 336)	144,4%	291 961	(1 345,7%)	(30 332)	265,8%	3,3%
Cash/cash equivalents at the year begin:	231 855	202 422	202 432	87,3%	315 865	136,2%	518 123	256,0%	525 901	259,8%	202 432	100,0%	253 603	-	107,4%
Cash/cash equivalents at the year end:	236 451	180 727	315 865	133,6%	518 123	219,1%	525 901	291,0%	494 565	273,7%	494 565	273,7%	244 213	124,3%	102,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 308	5,0%	(91)	(1,1%)	2 763	3,2%	79 248	91,9%	86 228	65,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	574	5,7%	(0)	-	221	2,2%	9 250	92,1%	10 045	7,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	2,1%	(11)	(1,2%)	(1)	(2,2%)	868	99,3%	875	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	2 305	11,1%	-	-	1 125	5,4%	17 359	83,5%	20 789	15,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20)	(2,2%)	(47)	(4,4%)	(27)	(2,2%)	13 193	100,7%	13 099	10,0%	-	-	-	-
Total By Income Source	7 185	5,5%	(149)	(1,1%)	4 081	3,1%	119 918	91,5%	131 035	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 247	4,4%	32	,1%	1 194	4,2%	26 019	91,3%	28 492	21,7%	-	-	-	-
Commercial	940	4,8%	(49)	(3,3%)	431	2,2%	18 245	93,2%	19 567	14,9%	-	-	-	-
Households	2 331	4,5%	(30)	(1,1%)	1 164	2,3%	48 155	93,3%	51 620	39,4%	-	-	-	-
Other	2 668	8,5%	(103)	(3,3%)	1 292	4,1%	27 499	87,7%	31 357	23,9%	-	-	-	-
Total By Customer Group	7 185	5,5%	(149)	(1,1%)	4 081	3,1%	119 918	91,5%	131 035	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mlungisi Eloutherius Mkhize	039 834 7700
Chief Financial Officer	Ms Siyasanga Yolani Sityata	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	297 872	312 670	130 188	43,7%	97 941	32,9%	73 633	23,5%	9 476	3,0%	311 238	99,5%	7 213	100,0%	31,4%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 431	3 338	827	24,1%	823	24,0%	800	24,0%	796	23,8%	3 247	97,3%	778	97,0%	2,4%
Sale of Goods and Rendering of Services	164	214	61	31,2%	60	30,2%	88	41,1%	42	19,7%	231	108,0%	52	56,5%	(19,7%)
Agency services	1 300	1 529	259	20,0%	455	35,0%	423	27,6%	337	22,0%	1 474	96,4%	330	112,1%	1,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	401	699	129	32,1%	138	34,5%	140	20,0%	136	19,4%	543	77,7%	122	108,4%	11,5%
Interest earned from Current and Non Current Assets	14 732	17 057	4 775	32,4%	4 308	29,2%	3 861	21,3%	3 635	21,3%	16 579	97,2%	3 904	119,7%	(6,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	353	495	123	34,9%	87	24,7%	84	17,0%	147	29,7%	442	89,2%	95	103,7%	54,6%
Rental from Fixed Assets	1 482	1 444	351	23,7%	385	26,0%	318	22,0%	552	38,2%	1 605	111,2%	390	118,5%	41,5%
Licence and permits	55	98	8	14,5%	17	30,8%	59	60,7%	104	106,5%	188	192,9%	18	142,0%	478,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	46	665	160	352,1%	360	791,3%	143	21,5%	731	110,0%	1 394	209,8%	78	365,6%	836,0%
Non-Exchange Revenue															
Property rates	9 673	18 507	13 409	138,6%	1 851	19,1%	1 781	9,6%	1 766	9,5%	18 808	101,6%	1 146	99,6%	54,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	551	651	141	25,6%	148	26,8%	137	21,1%	328	50,5%	754	115,9%	159	102,8%	106,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 683	267 971	109 952	41,4%	89 318	33,6%	65 798	24,6%	903	3%	265 972	99,3%	126	99,6%	617,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2	1	-	-	-	-	-	-	-	1	71,2%	16	1 611,5%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	346 353	350 189	83 934	24,2%	80 745	23,3%	78 482	22,4%	84 736	24,2%	327 897	93,6%	84 478	89,1%	3%
Employee related costs	143 293	145 703	35 137	24,5%	37 172	25,9%	35 189	24,2%	36 084	24,8%	143 582	98,5%	33 372	95,9%	8,1%
Remuneration of councillors	19 685	19 685	4 554	23,1%	5 245	26,6%	4 675	23,8%	4 675	23,8%	19 150	97,3%	4 471	97,7%	4,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8 246	6 811	15	2%	1 289	15,6%	992	14,6%	1 625	23,9%	3 921	57,6%	2 288	70,4%	(29,0%)
Debt impairment	1 850	2 900	-	-	280	15,2%	854	29,4%	333	11,5%	1 467	50,6%	705	(152,0%)	(52,8%)
Depreciation and amortisation	50 511	59 175	13 512	26,8%	13 474	26,7%	13 142	22,2%	13 501	22,8%	53 629	90,6%	11 815	99,1%	14,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	61 737	48 982	10 892	17,6%	9 897	16,0%	9 680	19,8%	11 566	23,6%	42 035	85,8%	14 432	72,7%	(19,9%)
Transfers and subsidies	660	-	-	-	-	-	-	-	525	-	525	-	-	(100,0%)	-
Irrecoverable debts written off	1 913	1 743	(31)	(1,6%)	1	-	445	25,5%	2 292	131,5%	2 707	155,3%	532	98,7%	330,9%
Operational costs	58 467	65 189	19 853	34,0%	13 388	22,9%	13 506	20,7%	14 134	21,7%	60 881	93,4%	16 864	89,4%	(16,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 480)	(37 519)	46 254	-	17 196	-	(4 849)	-	(75 260)	-	(16 659)	-	(77 265)	-	-
Transfers and subsidies - capital (monetary allocations)	69 593	85 323	10 319	14,8%	26 889	38,6%	24 691	28,9%	23 424	27,5%	85 323	100,0%	9 120	78,1%	156,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 113	47 804	56 573		44 085		19 842		(51 835)		68 665		(68 146)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	21 113	47 804	56 573		44 085		19 842		(51 835)		68 665		(68 146)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 113	47 804	56 573		44 085		19 842		(51 835)		68 665		(68 146)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 113	47 804	56 573		44 085		19 842		(51 835)		68 665		(68 146)		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	92 387	114 640	17 095	18,5%	26 832	29,0%	29 869	26,1%	23 676	20,7%	97 472	85,0%	21 091	86,9%	12,3%
National Government	51 820	56 803	7 917	15,3%	16 197	31,3%	18 069	31,8%	14 558	25,6%	56 741	99,9%	9 497	83,0%	53,3%
Provincial Government	8 696	17 391	4 206	48,4%	5 024	57,8%	4 997	28,7%	2 788	15,9%	16 996	97,7%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 516	74 194	12 123	20,0%	21 222	35,1%	23 066	31,1%	17 326	23,4%	73 737	99,4%	9 497	83,0%	82,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 872	40 446	4 972	15,6%	5 610	17,6%	6 802	16,8%	6 350	15,7%	23 735	58,7%	11 595	90,1%	(45,2%)
Capital Expenditure Functional	92 387	114 640	17 095	18,5%	26 832	29,0%	29 869	26,1%	23 676	20,7%	97 472	85,0%	21 586	87,4%	9,7%
Municipal governance and administration	6 411	5 674	755	11,8%	461	7,2%	675	11,9%	1 219	21,5%	3 109	54,8%	2 050	104,3%	(40,5%)
Executive and Council	757	913	675	89,2%	-	-	(101)	(11,0%)	89	9,7%	663	72,6%	310	98,5%	(71,5%)
Finance and administration	5 654	4 761	80	1,4%	461	8,1%	776	16,3%	1 130	23,7%	2 447	51,4%	1 740	104,6%	(35,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 913	28 244	5 524	27,7%	8 795	44,2%	7 448	26,4%	4 477	15,9%	26 244	92,9%	4 583	109,9%	(2,3%)
Community and Social Services	2 522	2 157	208	8,2%	96	3,8%	55	2,6%	(124)	(5,8%)	235	10,9%	400	53,6%	(131,0%)
Sport And Recreation	17 391	26 087	5 316	30,6%	8 699	50,0%	7 393	28,3%	4 601	17,6%	26 009	99,7%	4 183	111,9%	10,0%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 059	59 712	8 464	14,1%	16 268	27,1%	16 357	27,4%	16 013	26,8%	57 102	95,6%	10 462	77,1%	53,0%
Planning and Development	2 413	967	-	-	306	12,7%	-	-	(2)	(2%)	304	31,4%	291	19,6%	(100,7%)
Road Transport	57 646	58 745	8 464	14,7%	15 962	27,7%	16 357	27,8%	16 015	27,3%	56 798	96,7%	10 171	79,1%	57,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 004	21 009	2 352	39,2%	1 308	21,8%	5 389	25,6%	1 968	9,4%	11 016	52,4%	4 490	80,8%	(56,2%)
Energy sources	4 048	11 360	1 409	34,8%	-	-	-	-	1 444	12,7%	2 853	25,1%	3 432	77,1%	(57,9%)
Water Management	696	261	-	-	-	-	-	-	-	-	-	-	310	108,5%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 261	9 388	943	74,8%	1 308	103,7%	5 389	57,4%	523	5,6%	8 163	86,9%	748	76,0%	(30,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24	

Net Cash from/(used) Operating Activities	82 094	106 230	118 740	144,6%	108 102	131,7%	66 486	62,6%	9 933	9,4%	303 261	285,5%	(17 388)	580,4%	(157,1%)
Cash Flow from Investing Activities															
Receipts	-	-	(1 266)	-	(1 721)	-	(876)	-	57 356	-	53 492	-	(53 077)	(5 307 633,2%)	(208,1%)
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	-	-	1	-	7	717,9%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(1 268)	-	(1 721)	-	(876)	-	57 356	-	53 491	-	(53 084)	-	(208,0%)
Payments	(92 387)	(114 640)	(19 224)	20,8%	(28 262)	30,6%	(34 241)	29,9%	(25 345)	22,1%	(107 072)	93,4%	(21 914)	90,7%	15,7%
Capital assets	(92 387)	(114 640)	(19 224)	20,8%	(28 262)	30,6%	(34 241)	29,9%	(25 345)	22,1%	(107 072)	93,4%	(21 914)	90,7%	15,7%
Net Cash from/(used) Investing Activities	(92 387)	(114 640)	(20 491)	22,2%	(29 983)	32,5%	(35 117)	30,6%	32 010	(27,9%)	(53 580)	46,7%	(74 991)	147,9%	(142,7%)
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	(10 293)	(8 410)	98 250	(954,5%)	78 119	(758,9%)	31 369	(373,0%)	41 944	(498,7%)	249 681	(2 968,9%)	(92 378)	(226,8%)	(145,4%)
Cash/cash equivalents at the year begin:	182 511	182 511	104 075	57,0%	204 244	111,9%	282 363	154,7%	313 732	171,9%	104 075	57,0%	389 111	61,3%	(19,4%)
Cash/cash equivalents at the year end:	172 217	174 101	204 244	118,6%	282 363	164,0%	313 732	180,2%	355 675	204,3%	355 675	204,3%	296 733	118,4%	19,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	651	8,3%	348	4,4%	249	3,2%	6 626	84,2%	7 873	51,5%	(1 987)	(25,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	270	4,7%	169	3,0%	157	2,8%	5 089	89,5%	5 684	37,2%	(706)	(12,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	43	2,7%	42	2,6%	41	2,6%	1 456	92,1%	1 581	10,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	147	100,0%	147	1,0%	(92)	(62,4%)	-	-
Total By Income Source	963	6,3%	558	3,7%	446	2,9%	13 319	87,1%	15 286	100,0%	(2 785)	(18,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3	,1%	3	,1%	3	,1%	2 150	99,6%	2 159	14,1%	(667)	(30,9%)	-	-
Commercial	578	28,0%	214	10,4%	128	6,2%	1 145	55,5%	2 065	13,5%	(272)	(13,2%)	-	-
Households	382	3,5%	341	3,1%	315	2,8%	10 024	90,6%	11 063	72,4%	(1 846)	(16,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	963	6,3%	558	3,7%	446	2,9%	13 319	87,1%	15 286	100,0%	(2 785)	(18,2%)	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Christopher Andile Ngoyiya	039 259 5300
Chief Financial Officer	Mrs Thembakazi Ngweni	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	259 923	262 116	92 796	35,7%	81 336	31,3%	63 211	24,1%	25 064	9,6%	262 406	100,1%	20 326	67,2%	23,3%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 615	4 674	1 147	24,9%	1 136	24,6%	1 115	23,9%	1 131	24,2%	4 529	96,9%	1 067	74,1%	6,0%
Sale of Goods and Rendering of Services	5 419	5 419	154	2,8%	1 301	24,0%	1 000	1,9%	3 730	68,8%	5 285	97,5%	366	8,8%	920,0%
Agency services	722	722	192	26,6%	74	10,2%	113	15,6%	89	12,3%	467	64,8%	92	27,2%	(3,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	16 027	16 027	3 541	22,1%	3 574	22,3%	3 219	20,1%	3 940	24,6%	14 274	89,1%	5 367	77,8%	(26,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 583	1 583	486	30,7%	523	33,1%	512	32,3%	346	21,9%	1 867	117,9%	529	86,0%	(34,6%)
Licence and permits	428	428	175	40,8%	228	53,3%	181	42,2%	106	24,8%	690	161,1%	120	83,0%	(11,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	793	793	5	,6%	10	1,3%	5	,6%	132	16,6%	151	19,1%	120	92,2%	9,6%
Non-Exchange Revenue															
Property rates	44 116	44 589	11 067	25,1%	11 180	25,3%	10 842	24,3%	11 225	25,2%	44 314	99,4%	10 671	83,8%	5,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	919	2 579	1 849	201,1%	85	9,2%	222	8,6%	261	10,1%	2 416	93,7%	144	45,6%	80,9%
Licences or permits	-	19	-	-	-	-	-	-	-	-	-	-	-	272,6%	-
Transfer and subsidies - Operational	179 345	179 345	71 708	40,0%	60 958	34,0%	44 816	25,0%	1 863	1,0%	179 345	100,0%	367	65,1%	407,8%
Interest	5 937	5 937	2 473	41,7%	2 265	38,2%	2 086	35,1%	2 241	37,8%	9 066	152,7%	1 483	75,3%	51,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	290 133	293 126	58 649	20,2%	75 408	26,0%	61 342	20,9%	56 850	19,4%	252 249	86,1%	63 667	69,1%	(10,7%)
Employee related costs	102 736	100 819	21 106	20,5%	25 268	24,6%	20 556	20,4%	20 903	20,7%	87 833	87,1%	21 187	71,3%	(1,3%)
Remuneration of councillors	13 057	14 499	3 044	23,3%	3 540	27,1%	3 059	21,1%	3 107	21,4%	12 750	87,9%	3 040	71,8%	2,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 479	6 335	804	10,8%	1 061	14,2%	1 207	19,1%	1 561	24,6%	4 633	73,1%	2 246	65,0%	(30,5%)
Debt impairment	4 746	1 546	-	-	-	-	-	-	(150)	(9,7%)	(150)	(9,7%)	-	-	(100,0%)
Depreciation and amortisation	41 231	49 526	13 084	31,7%	12 833	31,1%	14 222	28,7%	8 077	16,3%	48 217	97,4%	8 451	67,9%	(4,4%)
Interest	1 097	1 057	13	1,2%	586	53,4%	199	18,8%	295	27,9%	1 092	103,3%	264	38,4%	11,9%
Contracted services	68 110	65 930	12 701	18,6%	16 604	24,4%	10 887	16,5%	11 519	17,5%	51 711	78,4%	16 754	63,6%	(38,6%)
Transfers and subsidies	-	-	54	3,2%	403	23,7%	923	49,7%	977	52,8%	2 357	126,9%	449	91,8%	117,3%
Irrecoverable debts written off	3 900	1 700	-	-	71	1,8%	176	10,3%	68	4,0%	315	18,5%	46	4,6%	49,4%
Operational costs	46 077	49 857	7 843	17,0%	15 041	32,6%	10 113	20,3%	10 492	21,0%	43 489	87,2%	9 229	80,6%	13,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 210)	(31 010)	34 147	-	5 928	-	1 868	-	(31 786)	-	10 157	-	(43 341)	-	-
Transfers and subsidies - capital (monetary allocations)	31 718	32 718	3 470	10,9%	14 540	45,8%	8 248	25,2%	5 927	18,1%	32 185	98,4%	5 310	35,9%	11,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 508	1 708	37 617		20 468		10 117		(25 860)		42 342		(38 030)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 508	1 708	37 617		20 468		10 117		(25 860)		42 342		(38 030)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 508	1 708	37 617		20 468		10 117		(25 860)		42 342		(38 030)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 508	1 708	37 617		20 468		10 117		(25 860)		42 342		(38 030)		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	90 551	86 233	11 865	13,1%	19 264	21,3%	21 392	24,8%	17 787	20,6%	70 308	81,5%	20 066	68,6%	(11,4%)
National Government	31 318	31 318	4 996	16,0%	11 073	35,4%	6 983	22,3%	6 448	20,6%	29 500	94,2%	2 470	87,2%	161,0%
Provincial Government	-	1 000	-	-	-	-	-	-	-	-	-	-	2 429	110,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 318	32 318	4 996	16,0%	11 073	35,4%	6 983	21,6%	6 448	20,0%	29 500	91,3%	4 899	88,8%	31,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	59 233	53 915	6 869	11,6%	8 191	13,8%	14 409	26,7%	11 339	21,0%	40 808	75,7%	15 167	56,3%	(25,2%)
Capital Expenditure Functional	90 551	86 633	11 865	13,1%	19 264	21,3%	21 392	24,7%	17 787	20,5%	70 308	81,2%	20 066	68,6%	(11,4%)
Municipal governance and administration	6 064	6 004	1 381	22,8%	753	12,4%	176	2,9%	1 745	29,1%	4 056	67,6%	307	27,4%	468,5%
Executive and Council	185	285	3	1,8%	42	22,9%	23	8,1%	46	16,0%	114	40,1%	59	10,2%	(22,3%)
Finance and administration	5 879	5 719	1 378	23,4%	711	12,1%	153	2,7%	1 700	29,7%	3 942	68,9%	248	31,1%	584,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 120	13 625	112	,7%	1 190	7,9%	3 671	26,9%	5 996	44,0%	10 968	80,5%	6 527	55,5%	(8,1%)
Community and Social Services	7 625	7 187	29	,4%	30	,4%	2 204	30,7%	3 743	52,1%	6 006	83,6%	1 047	36,6%	257,5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 495	6 438	83	1,1%	1 160	15,5%	1 467	22,8%	2 253	35,0%	4 962	77,1%	5 481	63,0%	(58,9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 167	64 388	9 944	14,6%	17 226	25,3%	17 352	26,9%	9 984	15,5%	54 507	84,7%	13 199	76,2%	(24,4%)
Planning and Development	51 767	46 321	8 038	15,5%	12 977	25,1%	9 783	21,1%	8 137	17,6%	38 936	84,1%	11 689	81,3%	(30,4%)
Road Transport	16 400	18 066	1 906	11,6%	4 249	25,9%	7 569	41,9%	1 847	10,2%	15 571	86,2%	1 510	45,1%	22,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 200	2 516	428	35,7%	96	8,0%	192	7,6%	61	2,4%	778	30,9%	33	3,5%	87,5%
Energy sources	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	500	620	428	85,7%	-	-	192	30,9%	61	9,9%	682	109,9%	428	85,7%	(85,7%)
Waste Management	700	896	-	-	96	13,7%	-	-	-	-	96	10,7%	(396)	(91,0%)	(100,0%)
Other	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipt

Net Cash from/(used) Operating Activities	49 297	49 411	237 024	480,8%	71 520	145,1%	158 315	320,4%	108 914	220,4%	575 773	1 165,3%	(14 749)	452,6%	(838,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 138)	(102 969)	(14 856)	14,3%	(21 523)	20,7%	(22 893)	22,2%	(18 797)	18,3%	(78 070)	75,8%	(19 900)	60,0%	(5,5%)
Capital assets	(104 138)	(102 969)	(14 856)	14,3%	(21 523)	20,7%	(22 893)	22,2%	(18 797)	18,3%	(78 070)	75,8%	(19 900)	60,0%	(5,5%)
Net Cash from/(used) Investing Activities	(104 138)	(102 969)	(14 856)	14,3%	(21 523)	20,7%	(22 893)	22,2%	(18 797)	18,3%	(78 070)	75,8%	(19 900)	61,8%	(5,5%)
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	(54 840)	(53 558)	222 167	(405,1%)	49 997	(91,2%)	135 422	(252,8%)	90 117	(168,3%)	497 703	(929,3%)	(34 649)	(144,9%)	(360,1%)
Cash/cash equivalents at the year begin:	97 167	139 435	-	-	361 603	372,1%	411 600	295,2%	547 026	392,3%	-	-	283 857	-	92,7%
Cash/cash equivalents at the year end:	42 327	85 877	361 603	854,3%	411 600	972,4%	547 026	637,0%	637 143	741,9%	637 143	741,9%	249 208	256,5%	155,7%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 648	6,1%	1 726	2,3%	1 640	2,1%	68 495	89,5%	76 508	61,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	696	5,6%	218	1,7%	215	1,7%	11 403	91,0%	12 531	10,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	22	100,0%	22	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	23	,1%	35 060	99,9%	35 083	28,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 989)	(233,7%)	78	6,1%	129	10,1%	4 061	317,4%	1 279	1,0%	-	-	-	-
Total By Income Source	2 355	1,9%	2 022	1,6%	2 007	1,6%	119 040	94,9%	125 423	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	468	,9%	627	1,3%	639	1,3%	48 044	96,5%	49 778	39,7%	-	-	-	-
Commercial	560	4,6%	277	2,3%	243	2,0%	11 060	91,1%	12 140	9,7%	-	-	-	-
Households	1 206	2,6%	899	1,9%	908	1,9%	44 211	93,6%	47 223	37,7%	-	-	-	-
Other	121	,7%	218	1,3%	216	1,3%	15 728	96,6%	16 262	13,0%	-	-	-	-
Total By Customer Group	2 355	1,9%	2 022	1,6%	2 007	1,6%	119 040	94,9%	125 423	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	17 733	100,0%	-	-	-	-	-	-	17 733	99,8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14	52,2%	13	47,8%	-	-	-	-	28	,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 748	99,9%	13	,1%	-	-	-	-	17 761	100,0%

Contact Details

Municipal Manager	Mr Nkosiyezwé Opyiran Vesi	039 833 1038
Chief Financial Officer	Mr Phillip Mungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	638 975	659 052	233 929	36,6%	206 158	32,3%	163 212	24,8%	37 135	5,6%	640 433	97,2%	38 901	101,9%	(4,5%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	56 944	66 213	16 302	28,6%	16 861	29,6%	14 036	21,2%	16 490	24,9%	63 688	96,2%	21 550	110,4%	(23,5%)
Service charges - Waste Water Management	14 252	12 995	3 287	23,1%	3 190	22,4%	3 057	23,5%	3 311	25,5%	12 845	98,8%	3 190	98,6%	3,8%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	663	746	4	,6%	61	9,2%	66	8,8%	10	1,3%	141	18,9%	7	30,3%	33,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 655	15 146	3 807	22,9%	3 766	22,6%	3 552	23,5%	3 473	22,9%	14 599	96,4%	3 810	105,2%	(8,8%)
Interest earned from Current and Non Current Assets	17 435	29 090	5 454	31,3%	8 283	47,5%	7 166	24,6%	7 108	24,4%	28 012	96,3%	6 091	131,7%	16,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	404	666	74	18,3%	233	57,7%	266	40,0%	105	15,8%	678	101,9%	887	319,6%	(68,2%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	1 572	69	-	717	-	-	-	(0)	-	786	50,0%	478	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	532 623	532 623	204 932	38,5%	173 046	32,5%	135 069	25,4%	6 638	1,2%	519 684	97,6%	2 887	99,5%	130,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	715 937	762 716	140 618	19,6%	160 020	22,4%	199 838	26,2%	84 526	11,1%	585 002	76,7%	143 061	83,6%	(40,9%)
Employee related costs	273 607	274 093	61 266	22,4%	64 701	23,6%	63 683	23,2%	66 213	24,2%	255 863	93,3%	64 522	97,9%	2,6%
Remuneration of councillors	8 606	7 665	1 732	20,1%	2 101	24,4%	1 908	24,9%	1 841	24,0%	7 581	98,9%	1 672	85,4%	10,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	36 810	41 311	6 704	18,2%	9 224	25,1%	8 234	19,9%	11 161	27,0%	35 323	85,5%	6 549	85,1%	70,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	101 837	102 367	-	-	-	-	67 891	66,3%	(51 056)	(49,9%)	16 835	16,4%	23 849	97,9%	(314,1%)
Interest	115	95	-	-	-	-	-	-	95	9,5%	-	-	-	-	-
Contracted services	152 097	174 946	30 073	19,8%	52 070	34,2%	34 283	19,6%	33 309	19,0%	149 736	85,6%	32 296	80,2%	3,1%
Transfers and subsidies	6 700	6 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 908	39 931	7 999	25,1%	23	,1%	246	,6%	8 541	21,4%	16 809	42,1%	-	-	(100,0%)
Operational costs	104 257	116 008	32 843	31,5%	31 902	30,6%	23 593	20,3%	14 517	12,5%	102 856	88,7%	14 173	89,0%	2,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76 962)	(103 664)	93 311	-	46 137	-	(36 626)	-	(47 391)	-	55 431	-	(104 160)	-	-
Transfers and subsidies - capital (monetary allocations)	318 124	341 348	-	-	105 117	33,0%	34 188	10,0%	60 881	17,8%	200 186	58,6%	41 253	90,6%	47,6%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	241 161	237 684	93 311	-	151 254	-	(2 438)	-	13 490	-	255 617	-	(62 907)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	241 161	237 684	93 311	-	151 254	-	(2 438)	-	13 490	-	255 617	-	(62 907)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	241 161	237 684	93 311	-	151 254	-	(2 438)	-	13 490	-	255 617	-	(62 907)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	241 161	237 684	93 311	-	151 254	-	(2 438)	-	13 490	-	255 617	-	(62 907)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	322 312	376 284	59 447	18,4%	86 906	27,0%	47 242	12,6%	119 886	31,9%	313 481	83,3%	50 532	96,0%	137,2%
National Government	276 629	274 647	56 028	20,3%	73 965	26,7%	44 387	16,2%	91 395	33,3%	265 775	96,8%	49 184	103,3%	85,8%
Provincial Government	-	22 178	-	-	-	-	-	-	3 500	15,8%	3 500	15,8%	-	-	(100,0%)
District Municipality	315	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	276 944	297 074	56 028	20,2%	73 965	26,7%	44 387	14,9%	94 895	31,9%	269 275	90,6%	49 184	103,3%	92,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 368	79 210	3 419	7,5%	12 941	28,5%	2 854	3,6%	24 991	31,6%	44 206	55,8%	1 349	24,3%	1 753,1%
Capital Expenditure Functional	322 312	376 284	59 447	18,4%	86 906	27,0%	47 242	12,6%	121 372	32,3%	314 967	83,7%	50 532	96,0%	140,2%
Municipal governance and administration	14 205	17 785	2 263	15,9%	4 005	28,2%	1 213	6,8%	3 531	19,9%	11 012	61,9%	843	27,0%	319,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 205	17 785	2 263	15,9%	4 005	28,2%	1 213	6,8%	3 531	19,9%	11 012	61,9%	843	27,0%	319,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	600	-	-	-	-	-	-	-	-	-	-	-	148	9,2%	(100,0%)
Community and Social Services	600	-	-	-	-	-	-	-	-	-	-	-	148	9,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	121 210	122 139	8 213	6,8%	27 210	22,4%	23 541	19,3%	41 972	34,4%	100 935	82,6%	3 492	94,6%	1 101,8%
Planning and Development	121 210	122 139	8 213	6,8%	27 210	22,4%	23 541	19,3%	41 972	34,4%	100 935	82,6%	3 492	94,6%	1 101,8%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	186 297	236 361	48 971	26,3%	55 691	29,9%	22 488	9,5%	75 869	32,1%	203 019	85,9%	46 050	101,0%	64,8%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	176 093	210 138	37 748	21,4%	49 407	28,1%	19 589	9,3%	73 291	34,9%	180 035	85,7%	31 631	95,9%	131,7%
Waste Water Management	10 204	26 222	11 223	110,0%	6 285	61,6%	2 899	11,1%	2 577	9,8%	22 984	87,7%	14 419	118,6%	(82,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	979 188	1 019 952	790 031	80.7%	586 689	59.9%	575 164	56.4%	490 992	48.1%	2 442 876	239.5%	316 424	282.8%	55.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Service charges	62 194	69 750	21 692	34.9%	15 555	25.0%	13 535	19.4%	18 914	27.1%	69 696	99.9%	17 366	102.0%	8.9%
Other revenue	68 324	67 270	433 675	634.7%	261 399	382.6%	364 741	542.2%	443 452	659.2%	1 503 267	2 234.7%	281 750	3 344.6%	57.4%
Transfers and Subsidies - Operational	512 493	512 493	208 995	40.8%	165 953	32.4%	125 047	24.2%	-	-	499 995	97.6%	717	95.8%	(100.0%)
Transfers and Subsidies - Capital	318 124	341 348	120 215	37.8%	135 499	42.6%	64 675	18.6%	21 517	6.3%	341 906	100.2%	10 500	101.5%	104.9%
Interest	18 063	29 090	5 454	30.2%	8 283	45.9%	7 166	24.8%	7 108	24.4%	28 012	96.3%	6 091	117.6%	16.7%
Dividends															
Payments	(652 840)	(727 806)	(219 461)	33.6%	(265 717)	40.7%	(212 905)	29.3%	(273 321)	37.6%	(971 403)	133.5%	(183 779)	141.9%	48.7%
Suppliers and employees	(652 698)	(727 791)	(219 461)	33.6%	(265 717)	40.7%	(212 905)	29.3%	(273 321)	37.6%	(971 403)	133.5%	(183 779)	141.9%	48.7%
Finance charges	(142)	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	326 348	292 146	570 571	174,8%	320 972	98,4%	362 260	124,0%	217 671	74,5%	1 471 473	503,7%	132 645	555,4%	64,1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(322 312)	(376 284)	(59 447)	18,4%	(86 906)	27,0%	(47 242)	12,6%	(119 886)	31,9%	(313 481)	83,3%	(50 532)	96,0%	137,2%
Capital assets	(322 312)	(376 284)	(59 447)	18,4%	(86 906)	27,0%	(47 242)	12,6%	(119 886)	31,9%	(313 481)	83,3%	(50 532)	96,0%	137,2%
Net Cash from/(used) Investing Activities	(322 312)	(376 284)	(59 447)	18,4%	(86 906)	27,0%	(47 242)	12,6%	(119 886)	31,9%	(313 481)	83,3%	(50 532)	96,0%	137,2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 400)	(2 400)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 400)	(2 400)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 400)	(2 400)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 637	(86 538)	511 123	31 227,0%	234 066	14 300,2%	315 018	(364,0%)	97 785	(113,0%)	1 157 992	(1 338,1%)	82 113	28 660,5%	19,1%
Cash/cash equivalents at the year begin:	151 221	229 993	213 551	141,2%	720 554	476,5%	954 620	415,1%	1 269 638	552,0%	213 551	92,9%	1 540 469	89,7%	(17,6%)
Cash/cash equivalents at the year end:	152 858	143 455	720 891	471,6%	954 620	624,5%	1 269 638	885,0%	1 367 422	953,2%	1 367 422	953,2%	1 622 582	1 125,0%	(15,7%)

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	3 911	2,7%	2 966	2,0%	1 917	1,3%	138 598	94,0%	147 381	62,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 175	25,5%	1 033	22,4%	149	3,2%	2 246	48,8%	4 603	1,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 528	2,7%	1 155	2,0%	749	1,3%	54 145	94,0%	57 576	24,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	459	25,5%	404	22,4%	58	3,2%	877	48,8%	1 798	,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	654	2,7%	494	2,0%	320	1,3%	23 168	94,0%	24 636	10,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	196	25,5%	173	22,4%	25	3,2%	375	48,8%	769	,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 923	3,3%	6 214	2,6%	3 218	1,4%	219 409	92,7%	236 764	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 101	19,7%	3 529	13,7%	1 142	4,4%	16 062	62,2%	25 834	10,9%	-	-	-	-
Commercial	653	3,6%	526	2,9%	317	1,8%	16 430	91,7%	17 926	7,6%	-	-	-	-
Households	2 170	1,1%	2 159	1,1%	1 759	,9%	186 916	96,8%	193 004	81,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 923	3,3%	6 214	2,6%	3 218	1,4%	219 409	92,7%	236 764	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Gamakhulu Ma-art Simeke	039 834 8706
Chief Financial Officer	Mr Khumbulani Mthembeni Brian Mzimela	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	576 941	572 626	219 469	38,0%	187 024	32,4%	185 572	32,4%	56 211	9,8%	648 276	113,2%	53 604	52,3%	4,9%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 184	12 604	3 056	33,3%	3 219	35,1%	3 723	29,5%	3 457	27,4%	13 456	106,8%	2 186	100,1%	58,1%
Sale of Goods and Rendering of Services	2 182	1 762	210	9,6%	343	15,7%	469	26,6%	470	26,6%	1 491	84,6%	273	79,5%	72,0%
Agency services	6 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 522	1 522	5 047	331,5%	5 165	339,2%	5 283	347,0%	5 371	352,8%	20 865	1 370,6%	4 745	1 276,6%	13,2%
Interest earned from Current and Non Current Assets	27 216	22 278	5 297	19,5%	6 343	23,3%	6 083	27,3%	6 527	29,3%	24 250	108,9%	6 560	133,8%	(5,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	710	221	54	7,6%	59	8,3%	270	121,8%	205	92,5%	588	265,4%	36	129,0%	466,1%
Licence and permits	8 450	8 690	(2 156)	(25,5%)	1 894	22,4%	2 018	23,2%	1 620	18,6%	3 375	38,8%	314	(104,3%)	416,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 600	5 654	2 986	114,8%	708	27,2%	502	8,9%	594	10,5%	4 791	84,7%	394	85,2%	50,8%
Non-Exchange Revenue															
Property rates	84 316	84 316	22 360	26,5%	21 895	26,0%	21 610	25,6%	21 610	25,6%	87 475	103,7%	20 912	104,6%	3,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	355	142	15	4,2%	54	15,3%	28	20,1%	197	138,5%	294	207,2%	16	40,4%	1 121,1%
Licences or permits	120	220	10	8,6%	119	99,3%	31	14,3%	21	9,5%	182	82,6%	18	119,5%	19,2%
Transfer and subsidies - Operational	410 474	410 404	169 728	41,3%	135 244	32,9%	104 190	25,4%	1 975	5%	411 137	100,2%	6 592	28,1%	(70,0%)
Interest	23 812	23 812	12 862	54,0%	11 982	50,3%	12 860	54,0%	13 232	55,6%	50 935	213,9%	11 544	180,7%	14,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	28 505	-	-	-	29 437	-	14	-	6 332,7%
Discontinued Operations	-	-	-	-	-	-	-	-	932	-	-	-	-	-	-
Operating Expenditure	711 070	715 348	78 495	11,0%	167 454	23,5%	100 837	14,1%	175 968	24,6%	522 753	73,1%	132 914	73,0%	32,4%
Employee related costs	203 647	202 241	44 833	22,0%	45 462	22,3%	43 811	21,7%	46 625	23,1%	180 730	89,4%	43 057	95,6%	8,3%
Remuneration of councillors	25 800	29 257	6 347	24,6%	9 717	37,7%	6 943	23,7%	6 801	23,2%	29 808	101,9%	6 311	101,3%	7,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 350	9 100	1 209	8,4%	1 546	10,8%	1 312	14,4%	733	8,1%	4 800	52,7%	2 434	46,6%	(69,9%)
Debt impairment	125 000	125 000	-	-	-	-	6	-	-	-	6	-	-	-	-
Depreciation and amortisation	104 000	104 000	-	-	32 991	31,7%	12 686	12,2%	36 408	35,0%	82 085	78,9%	21 667	103,1%	68,0%
Interest	139 316	145 448	10 500	7,5%	50 710	36,4%	16 178	11,1%	59 960	41,2%	137 348	94,4%	41 474	76,0%	44,6%
Contracted services	1 600	1 600	-	-	-	-	1 600	100,0%	1 600	100,0%	1 600	100,0%	1 500	100,0%	6,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	97 358	98 702	15 605	16,0%	27 028	27,8%	19 901	20,2%	23 842	24,2%	86 377	87,5%	16 471	87,6%	44,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(134 129)	(142 722)	140 974	-	19 571	-	84 735	-	(119 757)	-	125 523	-	(79 310)	-	-
Transfers and subsidies - capital (monetary allocations)	85 634	85 634	13 586	15,9%	36 175	42,2%	10 985	12,8%	24 466	28,6%	85 212	99,5%	20 653	93,4%	18,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(48 495)	(57 088)	154 561	-	55 745	-	95 720	-	(95 290)	-	210 736	-	(58 657)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(48 495)	(57 088)	154 561	-	55 745	-	95 720	-	(95 290)	-	210 736	-	(58 657)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(48 495)	(57 088)	154 561	-	55 745	-	95 720	-	(95 290)	-	210 736	-	(58 657)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 495)	(57 088)	154 561	-	55 745	-	95 720	-	(95 290)	-	210 736	-	(58 657)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	180 505	171 912	13 351	7,4%	55 651	30,8%	18 893	11,0%	35 426	20,6%	123 321	71,7%	46 908	85,2%	(24,5%)
National Government	85 634	85 634	11 814	13,8%	30 078	35,1%	9 844	11,5%	20 105	23,5%	71 841	83,9%	19 119	104,8%	5,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	85 634	85 634	11 814	13,8%	30 078	35,1%	9 844	11,5%	20 105	23,5%	71 841	83,9%	19 119	104,8%	5,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	94 871	86 278	1 537	1,6%	25 573	27,0%	9 050	10,5%	15 320	17,8%	51 480	59,7%	27 789	69,5%	(44,9%)
Capital Expenditure Functional	180 505	171 912	13 351	7,4%	55 651	30,8%	18 893	11,0%	35 426	20,6%	123 321	71,7%	46 908	85,2%	(24,5%)
Municipal governance and administration	22 650	26 450	1 253	5,5%	11 584	51,1%	-	-	3 495	13,2%	16 333	61,7%	10 767	71,8%	(67,5%)
Executive and Council	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	22 400	26 450	1 253	5,6%	11 584	51,7%	-	-	3 495	13,2%	16 333	61,7%	10 767	71,8%	(67,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	29 816	15 850	-	-	6 836	22,9%	4 101	25,9%	1 401	8,8%	12 338	77,8%	5 902	72,0%	(76,3%)
Community and Social Services	1 900	1 200	-	-	-	-	-	-	-	-	-	-	373	95,5%	(100,0%)
Sport And Recreation	27 866	14 650	-	-	6 836	24,5%	4 101	28,0%	1 401	9,6%	12 338	84,2%	2 980	64,6%	(53,0%)
Public Safety	50	-	-	-	-	-	-	-	-	-	-	-	466	79,9%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	2 084	60,9%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 155	83 855	12 098	13,6%	27 267	30,6%	5 857	7,0%	23 885	28,5%	69 108	82,4%	14 595	96,9%	63,7%
Planning and Development	6 900	2 200	-	-	368	5,3%	-	-	485	22,0%	853	38,8%	-	97,7%	(100,0%)
Road Transport	82 255	81 655	12 098	14,7%	26 900	32,7%	5 857	7,2%	23 400	28,7%	68 255	83,6%	14 595	96,9%	60,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 884	45 756	-	-	9 963	25,6%	8 935	19,5%	6 644	14,5%	25 542	55,8%	15 643	87,6%	(57,5%)
Energy sources	33 279	31 828	-	-	5 597	16,8%	7 025	22,1%	5 487	17,2%	18 110	56,9%	15 193	100,6%	(63,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 605	13 929	-	-	4 367	77,9%	1 910	13,7%	1 156	8,3%	7 433	53,4%	450	5,5%	156,9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4

Net Cash from/(used) Operating Activities	71 874	63 980	153 625	213,7%	(20 679)	(28,8%)	29 968	46,8%	(135 976)	(212,5%)	26 938	42,1%	(126 844)	(111,4%)	7,2%
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	(222 553)	(197 698)	-	-	12 840	(5,8%)	18 893	(9,6%)	48 107	(24,3%)	79 840	(40,4%)	14 763	(6,5%)	225,9%
Capital assets	(222 553)	(197 698)	-	-	12 840	(5,8%)	18 893	(9,6%)	48 107	(24,3%)	79 840	(40,4%)	14 763	(6,5%)	225,9%
Net Cash from/(used) Investing Activities	(222 553)	(197 698)	-	-	12 840	(5,8%)	18 893	(9,6%)	48 107	(24,3%)	79 840	(40,4%)	14 763	(6,5%)	225,9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(150 679)	(133 718)	153 625	(102,0%)	(7 840)	5,2%	48 861	(36,5%)	(87 868)	65,7%	106 778	(79,9%)	(112 080)	97,2%	(21,6%)
Cash/cash equivalents at the year begin:	317 755	248 866	-	-	551 404	173,5%	543 565	218,4%	639 856	257,1%	-	-	385 656	-	65,9%
Cash/cash equivalents at the year end:	167 076	115 147	153 625	91,9%	543 565	325,3%	592 426	514,5%	944 022	819,8%	944 022	819,8%	273 576	225,7%	245,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 955	1,5%	(3)	-	810	,6%	128 572	97,9%	131 333	15,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 894	3,6%	(35)	-	4 293	1,6%	257 126	94,8%	271 277	31,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	746	2,1%	(2)	-	340	1,0%	33 613	96,9%	34 697	4,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 098	4,0%	(37)	(,1%)	947	1,8%	49 084	94,2%	52 093	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	2,0%	-	-	8	1,0%	733	97,0%	756	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	13 005	3,6%	(0)	-	6 349	1,8%	338 210	94,6%	357 564	42,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	2,5%	(0)	-	21	1,2%	1 659	96,3%	1 723	,2%	-	-	-	-
Total By Income Source	27 756	3,3%	(78)	-	12 767	1,5%	808 997	95,2%	849 443	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 192	3,0%	(0)	-	2 407	1,4%	166 380	95,6%	173 978	20,5%	-	-	-	-
Commercial	4 408	5,3%	(3)	-	1 598	1,9%	76 431	92,7%	82 435	9,7%	-	-	-	-
Households	16 460	2,9%	(73)	-	7 938	1,4%	548 225	95,8%	572 549	67,4%	-	-	-	-
Other	1 696	8,3%	(1)	-	825	4,0%	17 962	87,7%	20 482	2,4%	-	-	-	-
Total By Customer Group	27 756	3,3%	(78)	-	12 767	1,5%	808 997	95,2%	849 443	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 512	100,0%	-	-	-	-	(0)	-	2 512	32,1%
Auditor-General	7	100,0%	-	-	-	-	-	-	7	,1%
Other	5 309	100,0%	0	-	-	-	-	-	5 309	67,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 827	100,0%	0	-	-	-	(0)	-	7 827	100,0%

Contact Details		
Municipal Manager	Mr Vusi Durcan Khoza	015 811 5541
Chief Financial Officer	Mr Fedum Nkuna	015 811 5564

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	522 367	526 141	199 778	38,2%	158 158	30,3%	117 762	22,4%	44 722	8,5%	520 420	98,9%	28 033	99,8%	59,5%
Exchange Revenue															
Service charges - Electricity	28 080	28 080	4 656	16,6%	7 123	25,4%	4 451	15,8%	7 526	26,8%	23 756	84,6%	7 764	106,8%	(3,1%)
Service charges - Water	-	-	4	-	739	-	(839)	-	704	-	608	-	646	-	8,9%
Service charges - Waste Water Management	-	-	-	-	520	-	(565)	-	621	-	576	-	985	-	(37,0%)
Service charges - Waste Management	6 356	6 356	1 593	25,1%	1 639	25,8%	1 492	23,5%	1 627	25,6%	6 351	99,9%	1 457	94,2%	11,7%
Sale of Goods and Rendering of Services	2 106	2 106	163	7,7%	407	19,3%	512	24,3%	203	9,6%	1 285	61,0%	264	57,5%	(23,1%)
Agency services	3 533	3 533	584	16,5%	1 580	44,7%	123	3,5%	909	25,7%	3 197	90,5%	979	86,5%	(7,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 935	3 935	726	18,4%	764	19,4%	(456)	(11,6%)	678	17,2%	1 711	43,5%	365	83,9%	85,8%
Interest earned from Current and Non Current Assets	4 888	4 888	2 175	44,5%	1 120	22,9%	1 327	27,2%	809	16,6%	5 432	111,1%	875	111,8%	(7,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	261	261	33	12,7%	125	47,9%	(37)	(14,2%)	(71)	(27,2%)	50	19,1%	37	78,9%	(291,3%)
Licence and permits	23 627	23 627	5 628	23,8%	4 069	17,2%	5 181	21,9%	3 283	13,9%	18 161	76,9%	3 535	84,5%	(7,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	336	336	4	1,2%	0	,1%	1 140	338,7%	3	,9%	1 147	341,0%	1 645	518,2%	(99,8%)
Non-Exchange Revenue															
Property rates	21 522	21 522	12 747	59,2%	(1 289)	(6,0%)	5 352	24,9%	4 552	21,1%	21 362	99,3%	3 824	94,0%	19,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	629	629	6	,9%	16	2,6%	45	7,2%	14 677	2 334,7%	14 745	2 345,5%	(451)	(64,5%)	(3 357,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	423 528	427 302	171 293	40,4%	141 160	33,3%	99 897	23,4%	8 527	2,0%	420 877	98,5%	4 559	100,9%	87,0%
Interest	2 726	2 726	166	6,1%	183	6,7%	138	5,1%	186	6,8%	673	24,7%	150	24,8%	23,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	839	839	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	488	-	488	-	1 400	-	(65,1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	467 528	493 757	100 893	21,6%	169 528	36,3%	109 889	22,3%	126 000	25,5%	506 311	102,5%	123 034	104,7%	2,4%
Employee related costs	151 912	152 062	36 104	23,8%	41 119	27,1%	35 986	23,7%	38 297	25,2%	151 507	99,6%	36 810	98,0%	4,0%
Remuneration of councillors	32 821	32 821	7 572	23,1%	10 124	30,8%	7 985	24,3%	8 091	24,7%	33 772	102,9%	7 691	102,5%	5,2%
Bulk purchases - electricity	22 615	22 615	4 947	21,9%	6 511	28,8%	4 245	18,8%	5 017	22,2%	20 720	91,6%	5 565	90,9%	(9,8%)
Inventory consumed	12 547	12 397	3 087	24,6%	2 709	21,6%	2 816	22,7%	5 203	42,0%	13 814	111,4%	4 792	115,2%	8,6%
Debt impairment	-	14 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 004	27 004	-	-	26 283	97,3%	12 217	45,2%	20 455	75,7%	58 956	218,3%	3 260	110,5%	527,4%
Interest	81	81	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	114 984	137 611	35 755	31,1%	45 609	39,7%	23 454	17,0%	29 160	21,2%	133 978	97,4%	37 879	130,7%	(23,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	15 965	19 655	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	89 609	93 212	13 428	15,0%	37 174	41,5%	23 186	24,9%	19 264	20,7%	93 052	99,8%	24 154	101,8%	(20,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	513	-	513	-	2 883	-	(82,2%)
Surplus/(Deficit)	54 839	32 384	98 885	-	(11 371)	-	7 872	-	(81 278)	-	14 109	-	(95 001)	-	-
Transfers and subsidies - capital (monetary allocations)	68 594	95 905	39 602	57,7%	20 236	29,5%	13 201	13,8%	23 833	24,9%	96 873	101,0%	9 200	96,4%	159,1%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 433	128 289	138 487	-	8 865	-	21 074	-	(57 445)	-	110 981	-	(85 801)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	123 433	128 289	138 487	-	8 865	-	21 074	-	(57 445)	-	110 981	-	(85 801)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 433	128 289	138 487	-	8 865	-	21 074	-	(57 445)	-	110 981	-	(85 801)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 433	128 289	138 487	-	8 865	-	21 074	-	(57 445)	-	110 981	-	(85 801)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	123 209	137 538	40 076	32,5%	26 288	21,3%	19 355	14,1%	31 094	22,6%	116 813	84,9%	14 624	80,3%	112,6%
National Government	68 594	95 905	34 514	50,3%	17 325	25,3%	11 659	12,2%	20 388	21,3%	83 887	87,5%	7 958	84,5%	156,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 594	95 905	34 514	50,3%	17 325	25,3%	11 659	12,2%	20 388	21,3%	83 887	87,5%	7 958	84,5%	156,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	54 615	41 634	5 562	10,2%	8 963	16,4%	7 695	18,5%	10 706	25,7%	32 926	79,1%	6 666	73,2%	60,6%
Capital Expenditure Functional	123 209	137 538	40 076	32,5%	26 288	21,3%	19 355	14,1%	31 094	22,6%	116 813	84,9%	14 624	80,3%	112,6%
Municipal governance and administration	4 750	1 075	-	-	-	-	600	55,8%	-	-	600	55,8%	687	163,4%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 750	1 075	-	-	-	-	600	55,8%	-	-	600	55,8%	687	163,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000	4 700	-	-	-	-	232	4,9%	3 855	82,0%	4 087	87,0%	1 649	48,2%	133,8%
Community and Social Services	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 700	4 700	-	-	-	-	232	4,9%	3 855	82,0%	4 087	87,0%	1 649	48,6%	133,8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	90 493	119 087	40 076	44,3%	22 109	24,4%	16 746	14,1%	24 254	20,4%	103 186	86,6%	10 274	86,7%	136,1%
Planning and Development	-	30	-	-	-	-	-	-	29	96,7%	29	96,7%	-	-	(100,0%)
Road Transport	90 493	119 057	40 076	44,3%	22 109	24,4%	16 746	14,1%	24 225	20,3%	103 157	86,6%	10 274	86,7%	135,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	22 966	12 676	-	-	4 179	18,2%	1 777	14,0%	2 985	23,5%	8 940	70,5%	2 014	46,9%	48,2%
Energy sources	10 770	5 480	-	-	-	-	420	7,7%	2 985	54,5%	3 405	62,1%	1 579	58,0%	89,1%
Water Management	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	11 996	6 996	-	-	4 179	34,8%	1 357	19,4%	-	-	5 535	79,1%	435	18,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	180 518	159 389	(73 445)	(40,7%)	(102 483)	(56,8%)	72 757	45,6%	352 758	221,3%	249 587	156,6%	(59 407)	(27,6%)	(693,8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(123 209)	(137 538)	(47 165)	38,3%	(26 720)	21,7%	(19 065)	13,9%	(30 494)	22,2%	(123 444)	89,8%	(12 955)	74,8%	135,4%
Capital assets	(123 209)	(137 538)	(47 165)	38,3%	(26 720)	21,7%	(19 065)	13,9%	(30 494)	22,2%	(123 444)	89,8%	(12 955)	74,8%	135,4%
Net Cash from/(used) Investing Activities	(123 209)	(137 538)	(47 165)	38,3%	(26 720)	21,7%	(19 065)	13,9%	(30 494)	22,2%	(123 444)	89,8%	(12 955)	74,8%	135,4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	57 309	21 851	(120 610)	(210,5%)	(129 203)	(225,4%)	53 692	245,7%	322 264	1 474,8%	126 142	577,3%	(72 362)	(305,1%)	(545,3%)
Cash/cash equivalents at the year begin:	3 219	12 454	12 693	394,4%	(108 944)	(3 384,9%)	(238 162)	(1 912,3%)	(184 470)	(1 481,2%)	12 693	101,9%	(66 944)	72,8%	175,6%
Cash/cash equivalents at the year end:	60 527	34 305	(108 944)	(180,0%)	(238 162)	(393,5%)	(184 470)	(537,7%)	137 794	401,7%	137 794	401,7%	(139 751)	(279,9%)	(196,6%)

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	799	1,7%	603	1,3%	769	1,6%	44 781	95,4%	46 953	11,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 460	6,0%	637	2,6%	673	2,7%	21 949	88,7%	24 749	6,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 461	3,5%	1 425	2,0%	3 600	5,1%	63 465	89,4%	70 950	17,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	652	1,3%	556	1,1%	551	1,1%	46 843	96,4%	48 603	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	643	,9%	560	,7%	538	,7%	73 105	97,7%	74 847	18,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	440	,4%	440	,4%	433	,4%	121 037	98,9%	122 350	30,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14 689	100,0%	14 689	3,6%	-	-	-	-
Total By Income Source	6 485	1,6%	4 222	1,0%	6 564	1,6%	385 869	95,7%	403 140	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	949	4,7%	310	1,5%	349	1,7%	18 459	92,0%	20 067	5,0%	-	-	-	-
Commercial	1 424	3,6%	910	2,3%	786	2,0%	36 912	92,2%	40 033	9,9%	-	-	-	-
Households	4 112	1,2%	3 001	,9%	5 429	1,6%	330 498	96,3%	343 041	85,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 485	1,6%	4 222	1,0%	6 564	1,6%	385 869	95,7%	403 140	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	2 560	62,5%	1 535	37,5%	-	-	-	-	4 096	32,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	679	100,0%	-	-	-	-	-	-	679	5,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 888	85,8%	1 141	14,2%	-	-	0	-	8 028	62,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 127	79,1%	2 676	20,9%	-	-	0	-	12 803	100,0%

Contact Details

Municipal Manager	Mr Sewage Obed	015 309 9246
Chief Financial Officer	Ms Sesene Annah Ngaletsane	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 858 313	2 019 238	607 730	32,7%	504 497	27,1%	516 537	25,6%	331 286	16,4%	1 960 050	97,1%	332 106	104,5%	(,2%)	
Exchange Revenue																
Service charges - Electricity	920 784	964 784	271 282	29,5%	211 162	22,9%	262 774	27,2%	204 964	21,2%	950 182	98,5%	233 789	100,9%	(12,3%)	
Service charges - Water	-	57 892	12 254	-	4 783	-	4 572	7,9%	7 083	12,2%	28 693	49,6%	-	-	(100,0%)	
Service charges - Waste Water Management	-	9 100	2 106	-	1 448	-	1 148	12,6%	1 336	14,7%	6 038	66,4%	-	-	(100,0%)	
Service charges - Waste Management	43 979	43 979	11 189	25,4%	11 032	25,1%	10 927	24,8%	10 849	24,7%	43 997	100,0%	12 825	104,1%	(15,4%)	
Sale of Goods and Rendering of Services	1 314	1 314	644	49,0%	94	7,2%	153	11,6%	94	7,1%	985	75,0%	135	39,0%	(30,6%)	
Agency services	16 664	16 664	(323)	(1,9%)	(413)	(2,5%)	740	4,4%	0	-	5	-	(531)	(10,6%)	(100,1%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	35 735	71 283	19 414	54,3%	18 432	51,6%	16 897	23,7%	16 953	23,8%	71 697	100,6%	21 354	168,2%	(20,6%)	
Interest earned from Current and Non Current Assets	22 764	29 764	7 992	35,1%	6 474	28,4%	7 058	23,7%	9 142	30,7%	30 666	103,0%	8 857	139,0%	3,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 738	1 738	366	21,0%	350	20,1%	440	25,3%	398	22,9%	1 553	89,3%	621	156,9%	(35,9%)	
Licence and permits	1 229	529	37	3,0%	76	6,2%	149	28,2%	280	53,0%	543	102,6%	241	81,6%	16,1%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	9 312	9 312	2 679	28,8%	4 674	50,2%	9 891	106,2%	5 770	62,0%	23 014	247,1%	5 672	122,2%	1,7%	
Non-Exchange Revenue																
Property rates	190 272	198 272	41 788	22,0%	47 532	25,0%	49 931	25,2%	51 247	25,8%	190 497	96,1%	53 073	110,5%	(3,4%)	
Surcharges and Taxes	311	311	54	17,4%	25	8,2%	88	28,4%	53	16,9%	220	70,8%	376	247,7%	(86,0%)	
Fines, penalties and forfeits	3 508	3 508	184	5,2%	181	5,1%	216	6,1%	191	5,4%	771	22,0%	492	25,1%	(61,2%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	587 003	587 089	231 574	39,5%	189 098	32,2%	141 625	24,1%	12 871	2,2%	575 167	98,0%	(13 156)	104,7%	(19,8%)	
Interest	23 698	23 698	6 491	27,4%	9 549	40,3%	9 744	41,1%	9 513	40,1%	35 296	148,9%	8 307	144,4%	14,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	184	-	-	-	184	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	542	-	542	-	52	-	937,8%	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 717 646	1 877 001	371 440	21,6%	450 735	26,2%	395 916	21,1%	419 411	22,3%	1 637 502	87,2%	429 829	92,3%	(2,4%)	
Employee related costs	447 514	488 007	107 321	24,0%	112 316	25,1%	109 753	22,5%	113 383	23,2%	442 773	90,7%	96 990	95,1%	16,5%	
Remuneration of councillors	30 558	30 558	7 231	23,7%	8 392	27,5%	7 444	24,4%	7 427	24,3%	30 493	99,8%	7 269	103,3%	2,2%	
Bulk purchases - electricity	560 012	626 472	179 849	32,1%	156 343	27,9%	127 598	20,4%	156 815	25,0%	620 605	99,1%	205 530	103,9%	(23,7%)	
Inventory consumed	87 745	132 810	16 200	18,5%	29 750	33,9%	26 545	20,0%	48 415	36,5%	120 910	91,0%	35 516	105,8%	36,3%	
Debt impairment	106 277	82 400	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	118 168	118 168	-	-	60 626	51,3%	19 454	16,5%	6 609	5,6%	86 689	73,4%	9 570	83,1%	(30,9%)	
Interest	16 085	16 085	10	,1%	0	-	7 452	46,3%	3 653	22,7%	11 115	69,1%	4 711	100,0%	(22,5%)	
Contracted services	99 733	112 368	23 265	23,3%	31 845	31,9%	31 634	28,2%	38 632	34,4%	125 377	111,6%	23 886	100,6%	61,7%	
Transfer and subsidies	49 029	50 944	7 012	14,3%	13 554	27,6%	8 720	17,1%	16 020	31,4%	45 306	88,9%	15 800	93,6%	1,4%	
Irrecoverable debts written off	-	-	-	-	-	-	25 933	-	-	-	25 933	-	-	-	-	
Operational costs	202 526	219 191	30 553	15,1%	37 909	18,7%	31 383	14,3%	28 293	12,9%	128 139	58,5%	30 248	78,4%	(6,5%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	164	-	164	-	298	-	(45,2%)	
Surplus/(Deficit)	140 667	142 237	236 291	-	53 762	-	120 620	-	(88 125)	-	322 549	-	(97 722)	-	-	
Transfers and subsidies - capital (monetary allocations)	122 953	129 184	26 588	21,6%	36 004	29,3%	10 414	8,1%	34 264	26,5%	107 271	83,0%	37 307	39,9%	(8,2%)	
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	263 620	271 421	262 879	-	89 766	-	131 034	-	(53 860)	-	429 820	-	(60 415)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	263 620	271 421	262 879	-	89 766	-	131 034	-	(53 860)	-	429 820	-	(60 415)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	263 620	271 421	262 879	-	89 766	-	131 034	-	(53 860)	-	429 820	-	(60 415)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	263 620	271 421	262 879	-	89 766	-	131 034	-	(53 860)	-	429 820	-	(60 415)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	231 309	258 050	31 513	13,6%	46 869	20,3%	22 003	8,5%	71 944	27,9%	172 328	66,8%	59 497	66,3%	20,9%	
National Government	124 809	129 291	26 568	21,3%	30 760	24,6%	12 211	9,4%	34 790	26,9%	104 328	80,7%	40 430	78,7%	(14,0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	124 809	129 291	26 568	21,3%	30 760	24,6%	12 211	9,4%	34 790	26,9%	104 328	80,7%	40 430	78,7%	(14,0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	243	97,9%	(100,0%)	
Internally generated funds	106 500	128 759	4 945	4,6%	16 109	15,1%	9 792	7,6%	37 154	28,9%	68 000	52,8%	18 823	49,1%	97,4%	
Capital Expenditure Functional	231 309	258 050	31 513	13,6%	46 869	20,3%	22 003	8,5%	71 944	27,9%	172 328	66,8%	59 497	66,3%	20,9%	
Municipal governance and administration	9 809	11 499	1 156	11,8%	1 631	16,6%	1 702	14,8%	2 162	18,8%	6 651	57,8%	1 656	47,7%	30,6%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	9 809	11 499	1 156	11,8%	1 631	16,6%	1 702	14,8%	2 162	18,8%	6 651	57,8%	1 656	47,7%	30,6%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	3 300	3 650	-	-	163	4,9%	181	5,0%	118	3,2%	462	12,7%	826	45,7%	(85,7%)	
Community and Social Services	400	700	-	-	163	40,7%	-	-	-	-	163	23,3%	-	-	-	
Sport And Recreation	200	200	-	-	-	-	181	90,6%	9	4,4%	190	95,0%	571	39,7%	(98,5%)	
Public Safety	2 700	2 600	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	150	-	-	-	-	-	-	-	109	72,8%	109	72,8%	255	71,2%	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(57,1%)	
Economic and Environmental Services	164 561	169 096	26 682	16,2%	36 789	22,4%	14 377	8,5%	43 704	25,8%	121 553	71,9%	46 378	80,5%	(5,8%)	
Planning and Development	4 291	4 291	-	-	440	10,3%	176	4,1%	1 519	35,4%	2 135	49,7%	415	18,2%	266,1%	
Road Transport	160 270	164 805	26 682	16,6%	36 349	22,7%	14 201	8,6%	42 185	25,6%	119 418	72,5%	45 963	81,5%	(8,2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	53 639	73 805	3 674	6,8%	8 285	15,4%	5 743	7,8%	25 960	35,2%	43 662	59,2%	10 637	39,2%	144,1%	
Energy sources	53 639	72 805	3 674	6,8%	7 588	14,1%	5 743	7,9%	25 660	35,2%	42 665	58,6%	10 637	39,2%	141,2%	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	1 000	-	-	698	-	-	-	299	29,9%	997	99,7%	-	-	(100,0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	416 483	503 276	2 059 038	494,4%	1 621 278	389,3%	992 271	197,2%	(227 125)	(45,1%)	4 445 462	883,3%	1 260 027	2 437,0%	(118,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	(373)	-	(357)	-	(240)	-	(970)	-	(533)	-	(55,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(373)	-	(357)	-	(240)	-	(970)	-	(533)	-	(55,0%)
Payments	(260 005)	(289 363)	(37 190)	14,3%	(46 164)	17,8%	(7 469)	2,6%	(14 876)	5,1%	(105 700)	36,5%	(72 768)	71,3%	(79,6%)
Capital assets	(260 005)	(289 363)	(37 190)	14,3%	(46 164)	17,8%	(7 469)	2,6%	(14 876)	5,1%	(105 700)	36,5%	(72 768)	71,3%	(79,6%)
Net Cash from/(used) Investing Activities	(260 005)	(289 363)	(37 190)	14,3%	(46 537)	17,9%	(7 825)	2,7%	(15 116)	5,2%	(106 669)	36,9%	(73 301)	72,1%	(79,4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(26 406)	-	-	-	-	(11 538)	43,7%	(5 069)	19,2%	(16 607)	62,9%	(5 458)	90,9%	(7,1%)
Repayment of borrowing	-	(26 406)	-	-	-	-	(11 538)	43,7%	(5 069)	19,2%	(16 607)	62,9%	(5 458)	90,9%	(7,1%)
Net Cash from/(used) Financing Activities	-	(26 406)	-	-	-	-	(11 538)	43,7%	(5 069)	19,2%	(16 607)	62,9%	(5 458)	90,9%	(7,1%)
Net Increase/(Decrease) in cash held	156 478	187 508	2 021 848	1 292,1%	1 574 740	1 006,4%	972 908	518,9%	(247 310)	(131,9%)	4 322 186	2 305,1%	1 181 269	(257 799,8%)	(120,9%)
Cash/cash equivalents at the year begin:	177 311	177 311	-	-	2 021 847	1 140,3%	3 596 588	2 028,4%	4 569 495	2 577,1%	-	-	5 150 411	-	(11,3%)
Cash/cash equivalents at the year end:	333 790	364 819	2 021 848	605,7%	3 596 588	1 077,5%	4 569 495	1 252,5%	4 553 544	1 248,2%	4 553 544	1 248,2%	6 331 680	6 395,9%	(28,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 449	5,4%	3 082	1,6%	2 950	1,5%	177 369	91,5%	193 850	13,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	106 366	19,7%	17 677	3,3%	92 252	17,1%	324 448	60,0%	540 743	37,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 920	7,4%	10 457	2,3%	9 851	2,2%	391 982	88,0%	445 210	30,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 814	4,8%	591	1,6%	613	1,6%	35 001	92,1%	38 019	2,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 878	4,9%	2 988	1,6%	2 860	1,6%	166 711	91,9%	181 436	12,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	412	6,2%	105	1,6%	95	1,4%	6 091	90,9%	6 703	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 586	4,4%	699	1,9%	353	1,0%	33 488	92,7%	36 126	2,5%	-	-	-	-
Total By Income Source	162 426	11,3%	35 598	2,5%	108 975	7,6%	1 135 089	78,7%	1 442 088	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 777	9,9%	3 132	3,2%	2 939	3,0%	82 502	83,9%	98 350	6,8%	-	-	-	-
Commercial	81 303	19,3%	13 418	3,2%	88 160	20,9%	238 989	56,6%	421 871	29,3%	-	-	-	-
Households	71 303	7,7%	19 039	2,1%	17 868	1,9%	813 431	88,3%	921 640	63,9%	-	-	-	-
Other	44	19,2%	8	3,5%	8	3,5%	167	73,8%	227	-	-	-	-	-
Total By Customer Group	162 426	11,3%	35 598	2,5%	108 975	7,6%	1 135 089	78,7%	1 442 088	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	47	100,0%	-	-	-	-	-	-	47	,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 278	100,0%	3	-	-	-	-	-	18 281	98,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	170	100,0%	-	-	-	-	-	-	170	,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 495	100,0%	3	-	-	-	-	-	18 498	100,0%

Contact Details

Municipal Manager	Mr Mhangwana Donald	015 307 8087
Chief Financial Officer	Mr Choene Maeta	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	729 303	738 427	199 590	27,4%	181 239	24,9%	159 811	21,6%	120 344	16,3%	660 984	89,5%	100 155	88,3%	20,2%
Exchange Revenue															
Service charges - Electricity	197 699	197 916	35 886	18,2%	36 335	18,4%	30 272	15,3%	36 242	18,3%	138 735	70,1%	33 132	70,8%	9,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	18 162	21 914	5 311	29,2%	5 329	29,3%	5 338	24,4%	5 315	24,3%	21 294	97,2%	5 058	120,1%	5,1%
Sale of Goods and Rendering of Services	784	5 698	469	59,8%	249	31,8%	227	4,0%	227	4,0%	1 172	20,6%	229	108,7%	(,8%)
Agency services	6 888	6 888	-	-	17	,2%	1 219	17,7%	1 844	26,8%	3 080	44,7%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 470	18 470	2 641	14,3%	2 665	14,4%	2 872	15,5%	1 525	8,3%	9 703	52,5%	2 736	54,5%	(44,3%)
Interest earned from Current and Non Current Assets	5 394	5 894	2 106	39,0%	676	12,5%	808	13,7%	507	8,6%	4 097	69,5%	1 141	88,0%	(55,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	285	365	156	54,7%	102	35,9%	103	28,2%	174	47,6%	534	146,5%	91	136,5%	91,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 186	8 186	11	,1%	92	1,1%	71	,9%	152	1,9%	327	4,0%	(1 741)	(15,3%)	(108,7%)
Non-Exchange Revenue															
Property rates	194 706	194 706	51 956	26,7%	52 259	26,8%	52 251	26,8%	61 597	31,6%	218 062	112,0%	48 947	100,2%	25,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 438	1 438	-	-	-	-	4	,3%	40	2,8%	45	3,1%	-	-	(100,0%)
Licences or permits	6 445	6 445	-	-	18	,3%	1 113	17,3%	4 442	68,9%	5 573	86,5%	-	-	(100,0%)
Transfer and subsidies - Operational	223 212	222 873	91 702	41,1%	73 852	33,1%	55 587	24,9%	1 849	,8%	222 990	100,1%	1 498	104,0%	23,5%
Interest	47 632	47 632	9 352	19,6%	9 644	20,2%	9 947	20,9%	6 430	13,5%	35 373	74,3%	9 063	79,4%	(29,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	814 838	817 762	147 369	18,1%	150 882	18,5%	142 415	17,4%	167 663	20,5%	608 330	74,4%	139 764	70,4%	20,0%
Employee related costs	211 878	211 878	41 853	19,8%	45 432	21,4%	45 541	21,5%	45 651	21,5%	178 478	84,2%	40 344	84,0%	13,2%
Remuneration of councillors	18 067	18 067	5 461	30,2%	4 165	23,1%	4 206	23,3%	4 206	23,3%	18 038	99,8%	5 116	99,8%	(17,8%)
Bulk purchases - electricity	155 868	153 890	41 886	26,9%	32 986	21,2%	32 970	21,4%	30 249	19,7%	138 092	89,7%	28 117	84,0%	7,6%
Inventory consumed	24 104	25 204	4 393	18,2%	7 462	31,0%	4 866	19,3%	9 973	39,6%	26 694	105,9%	10 867	104,7%	(8,2%)
Debt impairment	105 500	105 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	83 646	83 646	19 957	23,9%	21 062	25,2%	20 171	24,1%	20 506	24,5%	81 696	97,7%	19 666	99,2%	4,3%
Interest	20 552	20 552	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	78 607	83 153	12 495	15,9%	12 740	16,2%	14 156	17,0%	21 293	25,6%	60 684	73,0%	14 694	70,1%	44,9%
Transfers and subsidies	1 076	676	38	3,5%	-	-	104	15,3%	73	10,8%	214	31,7%	57	27,3%	26,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	115 540	115 196	21 286	18,4%	27 035	23,4%	20 401	17,7%	35 713	31,0%	104 435	90,7%	20 904	71,9%	70,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(85 535)	(79 335)	52 221	-	30 357	-	17 395	-	(47 319)	-	52 654	-	(39 610)	-	-
Transfers and subsidies - capital (monetary allocations)	40 098	35 284	1 811	4,5%	9 299	23,2%	8 075	22,9%	17 961	50,9%	37 146	105,3%	14 631	100,0%	22,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 437)	(44 051)	54 032	-	39 656	-	25 470	-	(29 358)	-	89 800	-	(24 978)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(45 437)	(44 051)	54 032	-	39 656	-	25 470	-	(29 358)	-	89 800	-	(24 978)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 437)	(44 051)	54 032	-	39 656	-	25 470	-	(29 358)	-	89 800	-	(24 978)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(45 437)	(44 051)	54 032	-	39 656	-	25 470	-	(29 358)	-	89 800	-	(24 978)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	59 793	54 979	8 543	14,3%	12 813	21,4%	2 190	4,0%	15 949	29,0%	39 495	71,8%	15 576	84,7%	2,4%
National Government	40 098	35 284	1 575	3,9%	12 196	30,4%	1 137	3,2%	15 618	44,3%	30 526	86,5%	15 488	87,1%	,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 098	35 284	1 575	3,9%	12 196	30,4%	1 137	3,2%	15 618	44,3%	30 526	86,5%	15 488	87,1%	,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 695	19 695	6 968	35,4%	617	3,1%	1 053	5,3%	331	1,7%	8 968	45,5%	88	70,1%	276,2%
Capital Expenditure Functional	59 793	54 979	8 543	14,3%	12 813	21,4%	2 190	4,0%	15 949	29,0%	39 495	71,8%	15 576	84,7%	2,4%
Municipal governance and administration	1 700	1 700	738	43,4%	617	36,3%	596	35,0%	116	6,8%	2 067	121,6%	125	52,8%	(7,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 700	1 700	738	43,4%	617	36,3%	596	35,0%	116	6,8%	2 067	121,6%	125	52,8%	(7,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 575	12 637	387	2,8%	-	-	458	3,6%	9 638	76,3%	10 483	82,9%	28	63,2%	34 502,0%
Community and Social Services	1 000	1 000	387	38,7%	-	-	258	25,8%	215	21,5%	859	85,9%	-	-	(100,0%)
Sport And Recreation	11 775	10 837	-	-	-	-	-	-	9 424	87,0%	9 424	87,0%	28	70,0%	33 731,0%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	800	800	-	-	-	-	200	25,0%	-	-	200	25,0%	-	-	-
Economic and Environmental Services	31 504	32 442	7 418	23,5%	10 466	33,2%	2 867	8,8%	6 195	19,1%	26 946	83,1%	6 713	92,5%	(7,7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	31 504	32 442	7 418	23,5%	10 466	33,2%	2 867	8,8%	6 195	19,1%	26 946	83,1%	6 713	92,5%	(7,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 014	8 200	-	-	1 731	13,3%	(1 731)	(21,1%)	-	-	(0)	-	8 710	86,9%	(100,0%)
Energy sources	8 014	3 200	-	-	1 731	21,6%	(1 731)	(54,1%)	-	-	(0)	-	8 710	86,9%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(18 888)	8 139	16 417	(86,9%)	(16 221)	85,9%	(14 424)	(177,2%)	(77 399)	(951,0%)	(91 626)	(1 125,8%)	(95 302)	204,1%	(18,8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 762)	(64 596)	(2 565)	3,7%	(9 167)	13,3%	(8 316)	12,9%	(16 902)	26,2%	(36 950)	57,2%	(15 704)	75,3%	7,6%
Capital assets	(68 762)	(64 596)	(2 565)	3,7%	(9 167)	13,3%	(8 316)	12,9%	(16 902)	26,2%	(36 950)	57,2%	(15 704)	75,3%	7,6%
Net Cash from/(used) Investing Activities	(68 762)	(64 596)	(2 565)	3,7%	(9 167)	13,3%	(8 316)	12,9%	(16 902)	26,2%	(36 950)	57,2%	(15 704)	75,3%	7,6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 400)	(20 400)	(5 100)	25,0%	(5 100)	25,0%	(5 100)	25,0%	(5 100)	25,0%	(20 400)	100,0%	(5 100)	91,7%	-
Repayment of borrowing	(20 400)	(20 400)	(5 100)	25,0%	(5 100)	25,0%	(5 100)	25,0%	(5 100)	25,0%	(20 400)	100,0%	(5 100)	91,7%	-
Net Cash from/(used) Financing Activities	(20 400)	(20 400)	(5 100)	25,0%	(5 100)	25,0%	(5 100)	25,0%	(5 100)	25,0%	(20 400)	100,0%	(5 100)	91,7%	-
Net Increase/(Decrease) in cash held	(108 050)	(76 857)	8 752	(8,1%)	(30 488)	28,2%	(27 840)	36,2%	(99 401)	129,3%	(148 976)	193,8%	(116 105)	122,1%	(14,4%)
Cash/cash equivalents at the year begin:	44 090	54 438	-	-	8 752	19,9%	(21 735)	(39,9%)	(49 575)	(91,1%)	-	-	(8 791)	-	463,9%
Cash/cash equivalents at the year end:	(63 959)	(22 420)	8 752	(13,7%)	(21 735)	34,0%	(49 575)	221,1%	(148 976)	664,5%	(148 976)	664,5%	(124 697)	142,9%	19,3%

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	21 079	1,5%	(460)	-	9 478	,6%	1 334 970	97,9%	1 364 066	41,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24 568	5,3%	(1 162)	(,3%)	10 052	2,2%	432 215	92,8%	465 672	14,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 850	2,4%	1	-	11 226	1,2%	901 941	96,4%	936 018	28,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 942	2,0%	0	-	2 466	1,0%	245 007	97,1%	262 415	7,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 928	2,0%	0	-	1 962	1,0%	195 306	97,1%	201 196	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	4,5%	-	-	10	2,2%	403	93,3%	432	-	-	-	-	-
Interest on Arrear Debtor Accounts	26 262	2,1%	-	-	11 429	,9%	1 200 681	97,0%	1 238 372	37,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(37 482)	3,3%	(50 956)	4,4%	(32 496)	2,8%	(1 031 573)	89,5%	(1 152 506)	(34,9%)	-	-	-	-
Total By Income Source	66 185	2,0%	(52 598)	(1,6%)	13 128	,4%	3 278 950	99,2%	3 305 665	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	993	39,4%	(211)	(6,4%)	345	13,7%	1 395	55,3%	2 522	,1%	-	-	-	-
Commercial	21 214	4,3%	(23 684)	(4,8%)	3 831	,8%	493 743	99,7%	495 104	15,0%	-	-	-	-
Households	58 335	2,3%	(29 991)	(1,2%)	13 221	,5%	2 544 228	98,4%	2 585 794	78,2%	-	-	-	-
Other	(14 358)	(6,5%)	1 289	,6%	(4 269)	(1,9%)	239 584	107,8%	222 246	6,7%	-	-	-	-
Total By Customer Group	66 185	2,0%	(52 598)	(1,6%)	13 128	,4%	3 278 950	99,2%	3 305 665	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	12 911	100,0%	-	-	-	-	-	-	12 911	82,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 630	100,0%	-	-	-	-	-	-	1 630	10,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 197	100,0%	-	-	-	-	-	-	1 197	7,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 738	100,0%	-	-	-	-	-	-	15 738	100,0%

Contact Details

Municipal Manager	Ms Yolyns Buys	015 780 6302
Chief Financial Officer	Mr Willard Selepe	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	399 597	433 327	129 698	32,5%	64 883	16,2%	168 025	38,8%	68 717	15,9%	431 323	99,5%	39 567	98,4%	73,7%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	772	-	1 150	-	1 754	-	1 417	-	5 093	-	4 298	-	(67,0%)
Service charges - Waste Water Management	-	-	154	-	154	-	155	-	154	-	617	-	88	-	74,5%
Service charges - Waste Management	5 550	5 850	1 449	26,1%	1 462	26,3%	1 405	24,0%	1 391	23,8%	5 707	97,6%	919	94,6%	51,3%
Sale of Goods and Rendering of Services	3 785	3 328	408	10,8%	1 072	28,3%	1 494	44,9%	1 225	36,8%	4 199	126,2%	1 394	118,3%	(12,1%)
Agency services	4 196	3 000	-	-	-	-	-	-	(0)	-	(0)	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 500	1 727	(20)	(4,4%)	(85)	(1,9%)	(9)	(5,5%)	(529)	(30,6%)	(643)	(37,2%)	3 362	579,5%	(115,7%)
Interest earned from Current and Non Current Assets	8 917	12 300	3 575	40,1%	3 194	35,8%	2 736	22,2%	2 751	22,4%	12 257	99,7%	(293)	85,4%	(1 037,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	491	420	-	-	-	-	50	11,8%	23	5,4%	72	17,3%	-	-	(100,0%)
Licence and permits	2 832	3 000	(41)	(1,5%)	1 547	54,6%	583	19,4%	1 296	43,2%	3 385	112,8%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	428	404	38	8,9%	94	22,1%	102	25,2%	1 043	257,9%	1 277	315,8%	149	104,9%	598,2%
Non-Exchange Revenue															
Property rates	173 650	191 266	44 175	25,4%	47 417	27,3%	46 716	24,4%	47 972	25,1%	186 279	97,4%	29 015	97,3%	65,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 373	1 001	35	2,5%	133	9,7%	96	9,6%	87	8,7%	351	35,1%	0	35,4%	66 900,0%
Licences or permits	-	3 655	(142)	-	1 968	16,6%	606	16,6%	1 185	32,4%	3 617	99,0%	5	-	24 230,1%
Transfer and subsidies - Operational	178 826	188 377	74 294	41,5%	1 527	9%	106 854	56,7%	4 983	2,6%	187 658	99,6%	629	99,8%	692,7%
Interest	15 050	19 000	5 002	33,2%	5 249	34,9%	5 482	28,9%	5 701	30,0%	21 434	112,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	0	-	-	-	-	-	19	-	19	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	323 505	370 823	61 895	19,1%	106 476	32,9%	70 082	18,9%	69 141	18,6%	307 594	82,9%	42 073	70,5%	64,3%
Employee related costs	108 892	109 202	24 958	22,9%	26 597	24,4%	25 975	23,8%	26 459	24,2%	103 990	95,2%	8 503	78,6%	211,2%
Remuneration of councillors	13 332	13 272	3 635	27,3%	4 104	30,8%	3 676	27,7%	781	5,9%	12 197	91,9%	(1 274)	83,4%	(161,3%)
Bulk purchases - electricity	600	600	156	26,0%	102	17,0%	175	29,2%	182	30,3%	615	102,5%	133	56,5%	36,4%
Inventory consumed	6 900	9 230	1 265	18,3%	4 494	65,1%	2 108	22,8%	(2 221)	(24,1%)	5 646	61,2%	3 111	104,0%	(171,4%)
Debt impairment	29 500	40 015	-	-	8 153	27,6%	1 359	3,4%	-	-	9 512	23,8%	-	-	-
Depreciation and amortisation	33 000	36 000	-	-	16 643	50,4%	2 774	7,7%	-	-	19 417	53,9%	-	-	-
Interest	2 100	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	63 920	91 213	19 904	31,1%	20 876	32,7%	21 284	23,3%	25 951	28,5%	88 015	96,5%	13 713	95,2%	89,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	63 760	68 425	11 977	18,8%	25 507	40,0%	12 731	18,6%	17 969	26,3%	68 184	99,6%	17 887	101,1%	,5%
Losses on disposal of Assets	1 500	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	15	0	-	-	-	-	-	19	123,6%	19	124,9%	-	-	(100,0%)
Surplus/(Deficit)	76 092	62 504	67 803	-	(41 593)	-	97 943	-	(424)	-	123 729	-	(2 506)	-	-
Transfers and subsidies - capital (monetary allocations)	45 215	80 809	15 040	33,3%	19 544	43,2%	13 606	16,8%	18 043	22,3%	66 232	82,0%	21 304	52,7%	(15,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	121 308	143 313	82 842	-	(22 050)	-	111 549	-	17 619	-	189 960	-	18 798	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	121 308	143 313	82 842	-	(22 050)	-	111 549	-	17 619	-	189 960	-	18 798	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	121 308	143 313	82 842	-	(22 050)	-	111 549	-	17 619	-	189 960	-	18 798	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	121 308	143 313	82 842	-	(22 050)	-	111 549	-	17 619	-	189 960	-	18 798	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	189 560	213 527	35 658	18,8%	73 281	38,7%	18 516	8,7%	51 848	24,3%	179 303	84,0%	88 565	84,1%	(41,5%)
National Government	39 318	70 269	5 811	14,8%	36 441	92,7%	(2 162)	(3,1%)	14 822	21,1%	54 912	78,1%	34 860	74,8%	(57,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 318	70 269	5 811	14,8%	36 441	92,7%	(2 162)	(3,1%)	14 822	21,1%	54 912	78,1%	34 860	74,8%	(57,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	150 243	143 258	29 847	19,9%	36 839	24,5%	20 678	14,4%	37 027	25,8%	124 391	86,8%	53 705	89,4%	(31,1%)
Capital Expenditure Functional	189 560	213 527	35 658	18,8%	73 281	38,7%	18 516	8,7%	51 848	24,3%	179 303	84,0%	88 565	84,1%	(41,5%)
Municipal governance and administration	13 400	12 850	399	3,0%	564	4,2%	1 705	13,3%	7 678	59,8%	10 347	80,5%	6 737	73,1%	14,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 400	12 850	399	3,0%	564	4,2%	1 705	13,3%	7 678	59,8%	10 347	80,5%	6 737	73,1%	14,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	37 122	29 452	244	,7%	7 996	21,5%	3 592	12,2%	10 940	37,1%	22 772	77,3%	-	-	(100,0%)
Community and Social Services	37 122	29 452	244	,7%	7 996	21,5%	3 592	12,2%	10 940	37,1%	22 772	77,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	133 953	171 224	35 014	26,1%	60 852	45,4%	17 088	10,0%	33 231	19,4%	146 185	85,4%	81 828	85,5%	(59,4%)
Planning and Development	3 700	1 600	24	,7%	138	3,7%	312	19,5%	(30)	(1,9%)	445	27,8%	1 899	93,8%	(101,6%)
Road Transport	130 253	169 624	34 990	26,9%	60 714	46,6%	16 776	9,9%	33 261	19,6%	145 740	85,9%	79 929	85,5%	(58,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 085	-	-	-	3 869	76,1%	(3 869)	-	-	-	0	-	-	-	-
Energy sources	5 085	-	-	-	3 869	76,1%	(3 869)	-	-	-	0	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	398 886	461 375	148 766	37.3%	79 166	19.8%	180 257	39.1%	100 198	21.7%	508 388	110.2%	53 703	121.5%	86.6%
Property rates	152 103	161 700	33 472	22.0%	41 576	27.3%	40 245	24.0%	40 686	25.2%	155 979	96.5%	34 276	124.8%	18.7%
Service charges	3 885	5 885	-	-	577	14.9%	1 822	31.9%	1 466	24.9%	3 866	65.7%	-	-	(100.0%)
Other revenue	11 741	13 807	30 934	263.5%	17 284	147.2%	22 713	164.5%	23 229	168.2%	94 160	682.0%	19 402	683.0%	19.7%
Transfers and Subsidies - Operational	175 480	185 328	74 647	42.5%	728	4%	101 912	56.0%	18	-	177 306	95.7%	20	100.2%	(25.8%)
Transfers and Subsidies - Capital	46 761	82 355	9 713	20.8%	19 000	40.6%	13 048	15.8%	34 000	41.3%	75 761	92.0%	-	100.0%	(100.0%)
Interest	8 917	12 300	-	-	0	-	517	4.2%	798	6.5%	1 316	10.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(263 652)	(290 579)	(64 880)	24.6%	(80 661)	30.6%	(69 962)	24.1%	(74 607)	25.7%	(290 111)	99.8%	(67 866)	105.2%	9.9%
Suppliers and employees	(263 652)	(290 579)	(64 880)	24.6%	(80 661)	30.6%	(69 962)	24.1%	(74 607)	25.7%	(290 111)	99.8%	(67 866)	105.2%	9.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	135 234	170 796	83 886	62,0%	(1 495)	(1,1%)	110 295	64,6%	25 591	15,0%	218 277	127,8%	(14 163)	145,0%	(280,7%)
Cash Flow from Investing Activities	(1 500)	(750)	-	-	-	-	-	-	-	-	-	-	98 481	(6 499,2%)	(100,0%)
Receipts	(1 500)	(750)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	98 481	-	(100,0%)
Payments	(189 560)	(213 527)	(52 381)	27,6%	(80 046)	42,2%	(24 520)	11,5%	(54 395)	25,5%	(211 343)	99,0%	(93 126)	93,7%	(41,6%)
Capital assets	(189 560)	(213 527)	(52 381)	27,6%	(80 046)	42,2%	(24 520)	11,5%	(54 395)	25,5%	(211 343)	99,0%	(93 126)	93,7%	(41,6%)
Net Cash from/(used) Investing Activities	(191 060)	(214 277)	(52 381)	27,4%	(80 046)	41,9%	(24 520)	11,4%	(54 395)	25,4%	(211 343)	98,6%	5 355	50,1%	(1 115,8%)
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	(55 826)	(43 481)	31 505	(56,4%)	(81 542)	146,1%	85 775	(197,3%)	(28 804)	66,2%	6 934	(15,9%)	(8 809)	(192,8%)	227,0%
Cash/cash equivalents at the year begin:	191 270	170 638	269 105	140,7%	203 122	106,2%	120 896	70,8%	206 671	121,1%	269 105	157,7%	282 316	88,8%	(26,8%)
Cash/cash equivalents at the year end:	135 444	127 158	203 122	150,0%	120 896	89,3%	206 671	162,5%	177 867	139,9%	177 867	139,9%	273 508	257,8%	(35,0%)

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	877	20,9%	135	3,2%	117	2,8%	3 068	73,1%	4 198	1,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 814	6,7%	9 643	4,1%	8 549	3,6%	200 882	85,5%	234 889	75,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	73	8,7%	34	4,0%	26	3,1%	710	84,2%	844	3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	525	11,4%	338	7,3%	323	7,0%	3 437	74,3%	4 623	1,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 991	3,0%	1 945	3,0%	1 899	2,9%	59 901	91,1%	65 737	21,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	1,1%	2	,1%	7	,4%	1 704	98,3%	1 732	,6%	-	-	-	-
Total By Income Source	19 300	6,2%	12 097	3,9%	10 923	3,5%	269 702	86,4%	312 022	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 725	4,7%	3 750	3,7%	3 787	3,7%	88 859	87,9%	101 121	32,4%	-	-	-	-
Commercial	5 903	5,5%	4 009	3,7%	3 237	3,0%	93 959	87,7%	107 109	34,3%	-	-	-	-
Households	8 673	8,4%	4 338	4,2%	3 898	3,8%	86 883	83,7%	103 792	33,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 300	6,2%	12 097	3,9%	10 923	3,5%	269 702	86,4%	312 022	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr sebashe Selimela Sampson	015 590 1650
Chief Financial Officer	Mr Sebelebele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	921 230	850 134	373 345	40,5%	439 581	47,7%	234 648	27,6%	(669 427)	(78,7%)	378 148	44,5%	(82 436)	143,9%	712,1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(510 808)	(489 215)	(116 251)	22,8%	(306 867)	60,1%	(85 318)	17,4%	(252 036)	51,5%	(760 472)	155,4%	(133 011)	90,8%	89,5%
Capital assets	(510 808)	(489 215)	(116 251)	22,8%	(306 867)	60,1%	(85 318)	17,4%	(252 036)	51,5%	(760 472)	155,4%	(133 011)	90,8%	89,5%
Net Cash from/(used) Investing Activities	(510 808)	(489 215)	(116 251)	22,8%	(306 867)	60,1%	(85 318)	17,4%	(252 036)	51,5%	(760 472)	155,4%	(133 011)	90,8%	89,5%
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	410 422	360 919	257 094	62,6%	132 715	32,3%	149 330	41,4%	(921 463)	(255,3%)	(382 324)	(105,9%)	(215 447)	204,9%	327,7%
Cash/cash equivalents at the year begin:	18 477	18 477	181 649	983,1%	438 743	2 374,5%	571 458	3 092,8%	720 788	3 900,9%	181 649	983,1%	1 100 092	101,2%	(34,5%)
Cash/cash equivalents at the year end:	428 899	379 396	438 743	102,3%	571 458	133,2%	720 788	190,0%	(200 675)	(52,9%)	(200 675)	(52,9%)	884 645	149,5%	(122,7%)

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	6 461	7,7%	7 273	8,6%	9 846	11,7%	60 594	72,0%	84 173	100,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 461	7,7%	7 273	8,6%	9 846	11,7%	60 594	72,0%	84 173	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	-	0	-	0	-	6 125	100,0%	6 125	7,3%	-	-	-	-
Commercial	2 935	4,6%	3 293	5,2%	3 545	5,6%	53 719	84,6%	63 492	75,4%	-	-	-	-
Households	3 526	24,2%	3 980	27,3%	6 300	43,3%	749	5,1%	14 555	17,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 461	7,7%	7 273	8,6%	9 846	11,7%	60 594	72,0%	84 173	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	69 141	47,4%	-	-	-	-	76 662	52,6%	145 803	16,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	118 127	16,0%	77	-	417	,1%	621 671	84,0%	740 293	83,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	187 268	21,1%	77	-	417	-	698 334	78,8%	886 096	100,0%

Contact Details

Municipal Manager	Mr Mogano Tshepo Jack	015 811 6300
Chief Financial Officer	Ms Mathevela Sibongile	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	585 610	680 138	177 492	30,3%	152 770	26,1%	125 074	18,4%	68 632	10,1%	523 969	77,0%	56 746	91,4%	20,9%	
Exchange Revenue																
Service charges - Electricity	180 843	265 843	45 988	25,4%	48 213	26,7%	46 702	17,6%	43 095	16,2%	183 998	69,2%	43 209	100,5%	(3,3%)	
Service charges - Water	-	-	8 448	-	7 329	-	7 433	-	6 606	-	29 816	-	6 215	-	6,3%	
Service charges - Waste Water Management	-	-	366	-	366	-	374	-	366	-	1 473	-	345	-	6,3%	
Service charges - Waste Management	23 429	24 429	4 367	18,6%	4 338	18,5%	4 333	17,7%	4 273	17,5%	17 311	70,9%	4 142	104,3%	3,1%	
Sale of Goods and Rendering of Services	2 561	2 561	200	7,8%	425	16,6%	258	10,1%	95	3,7%	978	38,2%	156	44,6%	(39,4%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	6 049	7 549	5 722	94,6%	3 797	62,8%	(8 266)	(109,5%)	22	3%	1 275	16,9%	(19 076)	169,0%	(100,1%)	
Interest earned from Current and Non Current Assets	897	2 397	525	58,5%	379	42,3%	259	10,8%	538	22,5%	1 701	71,0%	1 276	149,3%	(57,8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	616	416	5	,8%	4	,6%	5	1,2%	7	1,8%	21	4,9%	5	3,6%	45,2%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	90 099	91 599	1 045	1,2%	470	,5%	975	1,1%	1 962	2,1%	4 452	4,9%	3 349	4,8%	(41,4%)	
Non-Exchange Revenue																
Property rates	39 050	39 050	12 070	30,9%	6 177	15,8%	6 500	16,6%	6 442	16,5%	31 190	79,9%	8 569	108,8%	(24,8%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	4 275	4 275	877	20,5%	761	17,8%	496	11,6%	255	6,0%	2 389	55,9%	1 065	75,6%	(76,0%)	
Licences or permits	2 691	2 691	59	2,2%	119	4,4%	59	2,2%	945	35,1%	1 181	43,9%	22	6,2%	4 234,2%	
Transfer and subsidies - Operational	235 098	239 326	95 345	40,6%	77 655	33,0%	63 036	26,3%	1 100	,5%	237 135	99,1%	2 993	99,2%	(63,2%)	
Interest	-	-	2 477	-	2 737	-	2 910	-	2 924	-	11 049	-	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	4 477	-	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	516 070	586 628	88 285	17,1%	111 725	21,6%	105 190	17,9%	152 042	25,9%	457 242	77,9%	85 161	83,0%	78,5%	
Employee related costs	174 124	174 124	28 852	16,6%	44 395	25,5%	30 354	17,4%	51 456	29,6%	155 057	89,1%	42 772	96,9%	20,3%	
Remuneration of councillors	10 963	11 963	2 519	23,0%	4 407	40,2%	2 621	21,9%	5 334	44,6%	14 881	124,4%	2 741	99,5%	94,6%	
Bulk purchases - electricity	142 145	228 400	40 936	28,8%	29 540	20,8%	47 876	21,0%	58 926	25,8%	177 279	77,6%	20 457	95,0%	188,1%	
Inventory consumed	5 791	4 011	229	4,0%	606	10,5%	862	21,5%	1 753	43,7%	3 450	86,0%	744	62,0%	135,7%	
Debt impairment	12 225	10 725	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	35 316	35 316	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	1 800	1 800	-	-	542	30,1%	694	38,6%	1 796	99,8%	3 032	168,4%	152	63,6%	1 080,6%	
Contracted services	51 197	49 155	8 835	17,3%	10 717	20,9%	13 277	27,0%	11 837	24,1%	44 667	90,9%	9 148	86,2%	29,4%	
Transfer and subsidies	5 975	6 275	58	1,0%	967	16,2%	280	4,5%	6 147	98,0%	7 452	118,7%	5 189	102,2%	18,5%	
Irrecoverable debts written off	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	76 194	64 510	6 855	9,0%	20 551	27,0%	9 225	14,3%	14 794	22,9%	51 425	79,7%	3 959	93,4%	273,7%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	69 540	93 510	89 207	-	41 045	-	19 884	-	(83 411)	-	66 726	-	(28 415)	-	-	
Transfers and subsidies - capital (monetary allocations)	33 559	32 959	10 559	31,5%	12 941	38,6%	-	-	13 012	39,5%	36 512	110,8%	(4 332)	81,4%	(400,4%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	103 099	126 469	99 766	-	53 986	-	19 884	-	(70 398)	-	103 239	-	(32 747)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	103 099	126 469	99 766	-	53 986	-	19 884	-	(70 398)	-	103 239	-	(32 747)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	103 099	126 469	99 766	-	53 986	-	19 884	-	(70 398)	-	103 239	-	(32 747)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	103 099	126 469	99 766	-	53 986	-	19 884	-	(70 398)	-	103 239	-	(32 747)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	101 299	126 093	13 309	13,1%	4 562	4,5%	25 094	19,9%	28 104	22,3%	71 070	56,4%	6 696	43,6%	319,7%	
National Government	33 559	32 959	8 711	26,0%	923	2,7%	13 446	40,8%	9 318	28,3%	32 398	98,3%	1 470	59,6%	534,1%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	33 559	32 959	8 711	26,0%	923	2,7%	13 446	40,8%	9 318	28,3%	32 398	98,3%	1 470	59,6%	534,1%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	67 740	93 134	4 598	6,8%	3 639	5,4%	11 648	12,5%	18 786	20,2%	38 672	41,5%	5 226	29,8%	259,4%	
Capital Expenditure Functional	101 299	126 093	13 309	13,1%	4 562	4,5%	25 094	19,9%	28 812	22,8%	71 778	56,9%	6 867	43,8%	319,5%	
Municipal governance and administration	27 049	32 339	441	1,6%	2 194	8,1%	4 779	14,8%	7 988	24,7%	15 402	47,6%	1 331	14,9%	500,0%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	27 049	32 339	441	1,6%	2 194	8,1%	4 779	14,8%	7 988	24,7%	15 402	47,6%	1 331	14,9%	500,0%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	87	55,6%	(100,0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	87	55,6%	(100,0%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	45 400	54 467	6 215	13,7%	2 262	5,0%	14 689	27,0%	11 332	20,8%	34 497	63,3%	7 343	46,2%	54,3%	
Planning and Development	32 140	35 743	4 726	14,7%	704	2,2%	13 049	36,5%	6 756	18,9%	25 235	70,6%	1 375	49,4%	391,2%	
Road Transport	13 260	18 725	1 489	11,2%	1 557	11,7%	1 640	8,8%	4 576	24,4%	9 262	49,5%	5 968	44,0%	(23,3%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	28 850	39 286	6 653	23,1%	106	,4%	5 627	14,3%	9 492	24,2%	21 879	55,7%	(1 894)	47,1%	(601,2%)	
Energy sources	26 200	37 136	4 157	15,9%	106	,4%	5 557	15,0%	8 278	22,3%	18 099	48,7%	(1 421)	31,4%	(682,4%)	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	2 496	-	-	-	70	-	-	-	2 565	-	206	-	(100,0%)	
Waste Management	2 650	2 150	-	-	-	-	-	-	1 215	56,5%	1 215	56,5%	(678)	63,1%	(279,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024

Net Cash from/(used) Operating Activities	146 115	160 260	138 222	94,6%	51 755	35,4%	67 208	41,9%	44 134	27,5%	301 319	188,0%	35 604	40,8%	24,0%
Cash Flow from Investing Activities															
Receipts	-	-	(1 495)	-	(750)	-	(750)	-	230	-	(2 765)	-	107	-	114,0%
Proceeds on disposal of PPE	-	-	5	-	-	-	-	-	520	-	525	-	107	-	384,2%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(1 500)	-	(750)	-	(750)	-	(290)	-	(3 290)	-	-	-	(100,0%)
Payments	(100 929)	(125 723)	(14 609)	14,5%	(8 212)	8,1%	(23 697)	18,8%	(17 721)	14,1%	(64 240)	51,1%	(6 599)	49,5%	168,6%
Capital assets	(100 929)	(125 723)	(14 609)	14,5%	(8 212)	8,1%	(23 697)	18,8%	(17 721)	14,1%	(64 240)	51,1%	(6 599)	49,5%	168,6%
Net Cash from/(used) Investing Activities	(100 929)	(125 723)	(16 104)	16,0%	(8 962)	8,9%	(24 447)	19,4%	(17 491)	13,9%	(67 005)	53,3%	(6 491)	48,0%	169,5%
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	45 186	34 537	122 118	270,3%	42 793	94,7%	42 761	123,8%	26 643	77,1%	234 314	678,4%	29 112	4,8%	(8,5%)
Cash/cash equivalents at the year begin:	12 819	10 327	11 011	85,9%	133 129	1 038,6%	176 023	1 704,4%	218 784	2 118,5%	11 011	106,6%	(14 586)	269,2%	(1 599,9%)
Cash/cash equivalents at the year end:	58 005	44 864	133 129	229,5%	175 921	303,3%	218 784	487,7%	245 427	547,0%	245 427	547,0%	14 952	46,1%	1 541,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 922	8,8%	962	4,3%	824	3,8%	18 243	83,1%	21 941	14,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 422	27,3%	1 902	7,0%	1 127	4,1%	16 719	61,5%	27 171	17,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 105	4,2%	1 093	2,2%	952	1,9%	45 814	91,7%	49 963	32,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	531	7,6%	264	3,8%	219	3,1%	5 972	85,5%	6 986	4,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 566	8,2%	710	3,7%	549	2,9%	16 289	85,2%	19 113	12,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	0	-	0	-	136	99,9%	137	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	991	3,3%	979	3,2%	946	3,1%	27 344	90,4%	30 260	19,4%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	295	100,0%	295	,2%	-	-	-	-
Total By Income Source	14 537	9,3%	5 899	3,8%	4 619	3,0%	130 812	83,9%	155 866	100,0%	0	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 360	4,4%	812	2,6%	621	2,0%	27 857	90,9%	30 651	19,7%	-	-	-	-
Commercial	6 046	17,3%	1 415	4,0%	1 094	3,1%	26 391	75,5%	34 946	22,4%	(3)	-	-	-
Households	7 131	7,8%	3 672	4,1%	2 903	3,2%	76 564	84,8%	90 269	57,9%	3	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 537	9,3%	5 899	3,8%	4 619	3,0%	130 812	83,9%	155 866	100,0%	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	35 458	52,7%	31 784	47,3%	-	-	-	-	67 242	58,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40 677	86,1%	4 782	10,1%	76	,2%	1 691	3,6%	47 226	41,3%
Auditor-General	-	-	-	-	-	-	1	100,0%	1	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	76 135	66,5%	36 566	31,9%	76	,1%	1 692	1,5%	114 469	100,0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshwanammbi	015 534 6181
Chief Financial Officer	Mr Mudzunga Liston Munulana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 008 934	983 624	327 065	32,4%	293 014	29,0%	231 164	23,5%	77 069	7,8%	928 311	94,4%	76 325	98,8%	1,0%	
Exchange Revenue																
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	36 699	28 452	5 937	16,2%	7 766	21,2%	7 694	27,0%	6 258	22,0%	27 655	97,2%	7 561	104,2%	(17,2%)	
Sale of Goods and Rendering of Services	48 371	37 960	1 018	2,1%	8 735	18,1%	3 118	8,2%	4 094	10,8%	16 965	44,7%	1 484	77,3%	175,9%	
Agency services	13 000	11 500	2 771	21,3%	2 586	19,9%	2 636	22,9%	2 204	19,2%	10 196	88,7%	10 527	-	(79,1%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	13 250	12 150	34	,3%	35	,3%	1 054	8,7%	9 977	82,1%	11 100	91,4%	2 895	104,9%	244,7%	
Interest earned from Current and Non Current Assets	90 000	83 404	20 372	22,6%	21 503	23,9%	17 715	21,2%	18 083	21,7%	77 673	93,1%	19 231	104,4%	(6,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	3 169	3 600	812	25,6%	1 045	33,0%	789	21,9%	870	24,2%	3 516	97,7%	767	99,5%	13,5%	
Licence and permits	857	1 023	176	20,5%	336	39,1%	514	50,2%	162	15,8%	1 187	116,0%	(7 831)	6,6%	(102,1%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	6 681	5 570	1 045	15,6%	1 312	19,6%	1 437	25,8%	1 360	24,4%	5 154	92,5%	1 501	131,0%	(9,4%)	
Non-Exchange Revenue																
Property rates	108 499	113 249	26 213	24,2%	26 546	24,5%	26 433	23,3%	27 814	24,6%	107 006	94,5%	24 799	97,9%	12,2%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	8 852	4 359	13	,1%	11	,1%	14	,3%	46	1,0%	83	1,9%	15	,8%	201,7%	
Licences or permits	-	-	0	-	-	-	-	-	(0)	-	-	-	(570)	-	(89,9%)	
Transfer and subsidies - Operational	659 557	658 057	261 972	39,7%	214 899	32,6%	162 209	24,6%	8 609	1,3%	647 688	98,4%	10 953	99,1%	(21,4%)	
Interest	20 000	24 300	6 702	33,5%	8 241	41,2%	7 552	31,1%	(2 428)	(10,0%)	20 066	82,6%	4 993	109,0%	(148,6%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	21	21	-	-	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	917 384	921 352	180 536	19,7%	241 028	26,3%	280 007	30,4%	155 351	16,9%	856 922	93,0%	260 139	85,8%	(40,3%)	
Employee related costs	374 256	379 612	83 830	22,4%	94 565	25,3%	92 607	24,4%	93 764	24,7%	364 766	96,1%	114 396	95,3%	(18,0%)	
Remuneration of councillors	37 961	37 961	8 148	21,5%	9 040	23,8%	9 245	24,4%	8 607	22,7%	35 041	92,3%	10 792	93,4%	(20,2%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	21 490	21 086	5 798	27,0%	8 433	39,2%	5 071	24,1%	5 060	24,0%	24 362	115,5%	6 422	88,0%	(21,2%)	
Debt impairment	91 670	78 000	10 631	11,6%	20 505	22,4%	37 480	48,1%	-	-	68 616	88,0%	-	61,5%	-	
Depreciation and amortisation	78 972	87 324	19 334	24,5%	22 151	28,0%	86 694	99,3%	(39 827)	(45,6%)	88 353	101,2%	18 525	78,3%	(315,0%)	
Interest	2 316	3 008	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	161 077	177 082	29 633	18,4%	48 324	30,0%	27 247	15,4%	48 530	27,4%	153 734	86,8%	78 670	90,0%	(38,3%)	
Transfer and subsidies	2 205	2 205	602	27,3%	376	17,0%	224	10,1%	486	22,0%	1 687	76,5%	130	86,2%	275,0%	
Irrecoverable debts written off	6 490	4 500	760	11,7%	1 600	24,7%	2 839	63,1%	1 008	22,4%	6 207	137,9%	246	70,3%	309,7%	
Operational costs	134 270	126 595	21 774	16,2%	36 032	28,8%	18 599	14,7%	35 316	27,9%	111 722	88,3%	30 968	80,9%	14,0%	
Losses on disposal of Assets	4 700	1 978	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	1 977	2 002	25	1,3%	1	,1%	(1)	(,1%)	2 409	120,3%	2 434	121,6%	(9)	(,5%)	(26 600,3%)	
Surplus/(Deficit)	91 550	62 273	146 529	-	51 985	-	(48 843)	-	(78 282)	-	71 389	-	(183 814)	-	-	
Transfers and subsidies - capital (monetary allocations)	127 772	127 772	62 452	48,9%	24 276	19,0%	16 348	12,8%	30 496	23,9%	133 572	104,5%	33 321	87,6%	(8,5%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	219 322	190 045	208 981	-	76 262	-	(32 495)	-	(47 786)	-	204 961	-	(150 493)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	219 322	190 045	208 981	-	76 262	-	(32 495)	-	(47 786)	-	204 961	-	(150 493)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	219 322	190 045	208 981	-	76 262	-	(32 495)	-	(47 786)	-	204 961	-	(150 493)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	219 322	190 045	208 981	-	76 262	-	(32 495)	-	(47 786)	-	204 961	-	(150 493)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	219 322	190 015	53 021	24,2%	22 135	10,1%	35 926	18,9%	51 342	27,0%	162 424	85,5%	123 453	86,3%	(58,4%)	
National Government	128 172	128 052	41 973	32,7%	17 718	13,8%	11 684	9,1%	38 150	29,8%	109 526	85,5%	47 451	86,0%	(19,6%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	128 172	128 052	41 973	32,7%	17 718	13,8%	11 684	9,1%	38 150	29,8%	109 526	85,5%	47 451	86,0%	(19,6%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	91 150	61 963	11 047	12,1%	4 417	4,8%	24 241	39,1%	13 192	21,3%	52 897	85,4%	76 002	86,5%	(82,6%)	
Capital Expenditure Functional	219 322	190 015	53 021	24,2%	22 135	10,1%	35 926	18,9%	51 342	27,0%	162 424	85,5%	123 453	86,3%	(58,4%)	
Municipal governance and administration	5 250	5 420	-	-	180	3,4%	157	2,9%	(2)	-	335	6,2%	305	34,8%	(100,6%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	5 250	5 420	-	-	180	3,4%	157	2,9%	(2)	-	335	6,2%	305	34,8%	(100,6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	15 480	11 970	914	5,9%	264	1,7%	-	-	9 775	81,7%	10 953	91,5%	43 836	113,4%	(77,7%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	100	100	77	76,8%	-	-	-	-	-	-	77	76,8%	676	64,4%	(100,0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	154	40,0%	(100,0%)	
Housing	15 380	11 870	837	5,4%	264	1,7%	-	-	9 775	82,4%	10 876	91,6%	43 006	117,1%	(77,3%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	186 821	170 162	51 197	27,4%	20 708	11,1%	35 769	21,0%	41 530	24,4%	149 204	87,7%	67 514	89,1%	(38,5%)	
Planning and Development	200	30	30	15,0%	-	-	-	-	-	-	30	100,0%	87	2,9%	(100,0%)	
Road Transport	186 621	170 132	51 167	27,4%	20 708	11,1%	35 769	21,0%	41 530	24,4%	149 174	87,7%	67 427	91,4%	(38,4%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	11 771	2 463	909	7,7%	983	8,4%	-	-	39	1,6%	1 931	78,4%	11 797	49,2%	(99,7%)	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	11 771	2 463	909	7,7%	983	8,4%	-	-	39	1,6%	1 931	78,4%	11 797	49,2%	(99,7%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

Net Cash from/(used) Operating Activities	264 166	237 314	256 273	97,0%	83 677	31,7%	156 930	66,1%	(147 771)	(62,3%)	349 109	147,1%	(134 611)	2 707,7%	9,8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(219 322)	(190 045)	(72 303)	33,0%	(23 452)	10,7%	(38 270)	20,1%	(54 382)	28,6%	(188 407)	99,1%	(126 754)	200,1%	(57,1%)
Capital assets	(219 322)	(190 045)	(72 303)	33,0%	(23 452)	10,7%	(38 270)	20,1%	(54 382)	28,6%	(188 407)	99,1%	(126 754)	200,1%	(57,1%)
Net Cash from/(used) Investing Activities	(219 322)	(190 045)	(72 303)	33,0%	(23 452)	10,7%	(38 270)	20,1%	(54 382)	28,6%	(188 407)	99,1%	(126 754)	200,1%	(57,1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	44 844	47 270	183 970	410,2%	60 224	134,3%	118 660	251,0%	(202 153)	(427,7%)	160 702	340,0%	(261 365)	27,1%	(22,7%)
Cash/cash equivalents at the year begin:	988 403	921 273	921 273	93,2%	1 105 244	111,8%	1 165 468	126,5%	1 284 128	139,4%	921 273	100,0%	1 249 017	100,0%	2,8%
Cash/cash equivalents at the year end:	1 033 247	968 543	1 105 244	107,0%	1 165 468	112,8%	1 284 128	132,6%	1 081 975	111,7%	1 081 975	111,7%	987 652	111,9%	9,6%

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	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 922	2,7%	6 690	2,0%	5 509	1,6%	314 994	93,7%	336 115	48,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 573	1,8%	2 238	1,6%	2 133	1,5%	136 094	95,1%	143 038	20,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	33 315	100,0%	33 315	4,8%	-	-	-	-
Interest on Arrear Debtor Accounts	2 859	1,8%	2 819	1,8%	2 780	1,8%	150 298	94,7%	158 756	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	660	3,4%	137	,7%	97	,5%	18 657	95,4%	19 551	2,8%	(348)	(1,8%)	-	-
Total By Income Source	15 014	2,2%	11 883	1,7%	10 520	1,5%	653 360	94,6%	690 777	100,0%	(348)	(,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 824	3,3%	2 647	2,3%	2 414	2,1%	106 891	92,3%	115 777	16,8%	-	-	-	-
Commercial	4 994	2,7%	3 252	1,8%	2 606	1,4%	172 586	94,1%	183 437	26,6%	(3)	-	-	-
Households	6 196	1,6%	5 984	1,5%	5 500	1,4%	373 883	95,5%	391 563	56,7%	(344)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 014	2,2%	11 883	1,7%	10 520	1,5%	653 360	94,6%	690 777	100,0%	(348)	(,1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25	100,0%	-	-	-	-	-	-	25	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	25	100,0%	-	-	-	-	-	-	25	100,0%

Contact Details

Municipal Manager	Mrs MM Matshiwa	015 962 7583
Chief Financial Officer	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 248 345	1 464 769	389 694	31,2%	325 865	26,1%	325 277	22,2%	182 297	12,4%	1 223 133	83,5%	206 582	80,3%	(11,8%)
Exchange Revenue															
Service charges - Electricity	466 929	536 138	122 371	26,2%	100 214	21,5%	134 879	25,2%	124 874	23,3%	482 337	90,0%	142 650	71,3%	(12,5%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 340	15 952	4 128	26,9%	4 054	26,4%	3 886	24,4%	3 616	22,7%	15 684	98,3%	3 760	93,7%	(3,8%)
Sale of Goods and Rendering of Services	962	2 129	196	20,4%	957	99,5%	411	19,3%	279	13,1%	1 843	86,6%	1 478	218,5%	(81,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47 627	12 409	3 099	6,5%	3 457	7,3%	2 286	18,4%	3 822	30,8%	12 665	102,1%	29 847	91,3%	(87,2%)
Interest earned from Current and Non Current Assets	7 583	4 216	1 659	21,9%	666	8,8%	367	8,7%	324	7,7%	3 016	71,5%	543	75,5%	(40,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	111	32	-	32	-	32	29,2%	32	29,2%	129	116,7%	33	-	(1,0%)
Rental from Fixed Assets	348	303	71	20,3%	77	22,2%	78	25,8%	76	25,0%	302	99,6%	65	89,2%	17,0%
Licence and permits	-	273	68	-	72	-	93	34,0%	82	30,0%	315	115,3%	72	-	14,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	56 972	202 783	1 300	2,3%	1 424	2,5%	12 552	6,2%	3 058	1,5%	18 334	9,0%	1 005	10,1%	204,2%
Non-Exchange Revenue															
Property rates	123 715	126 606	31 598	25,5%	31 318	25,3%	29 876	23,6%	32 267	25,5%	125 059	98,8%	31 684	96,6%	1,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 786	4 786	517	10,8%	589	12,3%	3 668	76,6%	2 769	57,9%	7 543	157,6%	473	103,5%	485,0%
Licences or permits	3 779	3 653	849	22,5%	959	25,4%	1 075	29,4%	759	20,8%	3 642	99,7%	871	99,5%	(12,9%)
Transfer and subsidies - Operational	520 303	520 303	217 028	41,7%	175 270	33,7%	129 044	24,8%	3 519	7%	524 861	100,9%	13 349	97,5%	(73,6%)
Interest	-	35 107	6 777	-	6 776	-	7 030	20,0%	6 821	19,4%	27 404	78,1%	(19 247)	-	(135,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 188 957	1 334 597	281 936	23,7%	357 738	30,1%	368 142	27,6%	290 118	21,7%	1 297 934	97,3%	271 246	86,5%	7,0%
Employee related costs	329 105	377 997	84 762	25,8%	105 358	32,0%	108 021	28,6%	90 852	24,0%	388 993	102,9%	60 918	101,8%	49,1%
Remuneration of councillors	33 568	33 768	7 430	22,1%	8 403	25,0%	7 685	22,0%	7 444	22,0%	30 963	91,7%	7 135	93,7%	4,3%
Bulk purchases - electricity	330 000	373 100	63 740	19,3%	97 835	29,6%	139 555	37,4%	70 730	19,0%	371 860	99,7%	84 930	89,5%	(16,7%)
Inventory consumed	29 415	51 167	11 033	37,5%	9 858	33,5%	16 012	31,3%	12 325	24,1%	49 228	96,2%	14 786	115,8%	(16,6%)
Debt impairment	77 287	42 287	-	-	25 526	33,0%	9 602	22,7%	18 968	44,9%	54 096	127,9%	4 163	70,2%	355,6%
Depreciation and amortisation	159 889	160 292	38 045	23,8%	37 950	23,7%	37 838	23,6%	37 296	23,3%	151 129	94,3%	39 485	100,4%	(5,5%)
Interest	20 731	19 231	6	-	0	-	5 809	30,2%	155	8%	5 971	31,0%	(2 115)	5,7%	(107,3%)
Contracted services	155 156	212 557	60 468	39,0%	62 548	40,3%	35 724	16,8%	34 193	16,1%	192 934	90,8%	29 785	56,5%	14,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	3 852	1 338	-	825	-	(2 163)	(56,1%)	-	-	(0)	-	9 297	(103 299 433,3%)	(100,0%)
Operational costs	53 806	60 346	15 113	28,1%	9 435	17,5%	10 059	16,7%	18 155	30,1%	52 761	87,4%	22 862	91,3%	(20,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	59 388	130 171	107 759	-	(31 874)	-	(42 865)	-	(107 821)	-	(74 801)	-	(64 664)	-	-
Transfers and subsidies - capital (monetary allocations)	117 996	117 996	41 970	35,6%	50 868	43,1%	16 506	14,0%	33 196	28,1%	142 540	120,8%	8 460	106,5%	292,4%
Transfers and subsidies - capital (in-kind)	-	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	177 384	268 167	149 729	-	18 994	-	(26 358)	-	(74 625)	-	67 740	-	(56 204)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	177 384	268 167	149 729	-	18 994	-	(26 358)	-	(74 625)	-	67 740	-	(56 204)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	177 384	268 167	149 729	-	18 994	-	(26 358)	-	(74 625)	-	67 740	-	(56 204)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	177 384	268 167	149 729	-	18 994	-	(26 358)	-	(74 625)	-	67 740	-	(56 204)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	319 920	246 113	76 459	23,9%	67 408	21,1%	48 120	19,6%	36 941	15,0%	228 929	93,0%	19 538	49,8%	89,1%
National Government	117 996	113 377	31 050	26,3%	37 693	31,9%	13 729	12,1%	31 011	27,4%	113 484	100,1%	6 203	87,7%	400,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	117 996	113 377	31 050	26,3%	37 693	31,9%	13 729	12,1%	31 011	27,4%	113 484	100,1%	6 203	87,7%	400,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	201 924	132 736	45 409	22,5%	29 716	14,7%	34 391	25,9%	5 930	4,5%	115 445	87,0%	13 335	39,3%	(55,5%)
Capital Expenditure Functional	319 920	246 113	79 569	24,9%	68 186	21,3%	46 542	18,9%	41 343	16,8%	235 640	95,7%	20 855	52,2%	98,2%
Municipal governance and administration	15 031	17 130	5 326	35,4%	1 172	7,8%	7 162	41,8%	3 155	18,4%	16 815	98,2%	892	45,3%	253,7%
Executive and Council	8 231	716	2	-	4	-	4 092	571,7%	7	1,0%	4 104	573,4%	(80)	67,4%	(108,8%)
Finance and administration	6 800	16 414	5 324	78,3%	1 168	17,2%	3 070	18,7%	3 148	19,2%	12 710	77,4%	972	41,5%	223,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 900	4 474	1 853	26,9%	1 216	17,6%	707	15,8%	3 906	2,9%	3 906	87,3%	27	11,2%	389,4%
Community and Social Services	1 800	36	261	14,5%	-	-	-	-	-	-	261	734,2%	-	7%	-
Sport And Recreation	5 100	4 438	1 593	31,2%	1 216	23,8%	707	15,9%	130	2,9%	3 645	82,1%	27	28,3%	389,4%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	5%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	206 941	177 874	53 518	25,9%	54 561	26,4%	35 949	20,2%	27 844	15,7%	171 872	96,6%	16 855	56,6%	65,2%
Planning and Development	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	206 917	177 849	53 518	25,9%	54 561	26,4%	35 949	20,2%	27 844	15,7%	171 872	96,6%	16 855	56,6%	65,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	91 047	46 635	18 872	20,7%	11 237	12,3%	2 724	5,8%	10 214	21,9%	43 047	92,3%	3 082	49,2%	231,4%
Energy sources	88 797	46 135	17 572	19,8%	11 237	12,7%	4 184	9,1%	8 914	19,3%	41 907	90,8%	3 082	48,1%	189,3%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 250	500	1 300	57,8%	-	-	(1 460)	(292,0%)	1 300	260,0%	1 140	228,0%	-	82,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	357 044	327 241	68 034	19,1%	93 729	26,3%	(85 527)	(26,1%)	25 224	7,7%	101 460	31,0%	(12 336)	5,0%	(304,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(319 920)	(246 113)	(94 761)	29,6%	(69 894)	21,8%	(49 854)	20,3%	(17 814)	7,2%	(232 323)	94,4%	(11 728)	57,6%	51,9%
Capital assets	(319 920)	(246 113)	(94 761)	29,6%	(69 894)	21,8%	(49 854)	20,3%	(17 814)	7,2%	(232 323)	94,4%	(11 728)	57,6%	51,9%
Net Cash from/(used) Investing Activities	(319 920)	(246 113)	(94 761)	29,6%	(69 894)	21,8%	(49 854)	20,3%	(17 814)	7,2%	(232 323)	94,4%	(11 728)	57,6%	51,9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	140	-	140	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	140	-	140	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	140	-	140	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	37 124	81 128	(26 727)	(72,0%)	23 835	64,2%	(135 381)	(166,9%)	7 549	9,3%	(130 723)	(161,1%)	(24 065)	591,4%	(131,4%)
Cash/cash equivalents at the year begin:	33 460	14 662	18 672	55,8%	(12 956)	(38,7%)	10 880	74,2%	(124 501)	(849,2%)	18 672	127,3%	(86 170)	100,3%	44,5%
Cash/cash equivalents at the year end:	70 584	95 790	(12 956)	(18,4%)	10 880	15,4%	(124 501)	(130,0%)	(116 952)	(122,1%)	(116 952)	(122,1%)	(110 235)	(106,9%)	6,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 992	23,2%	5 898	4,1%	5 135	3,6%	98 441	69,1%	142 465	25,5%	(4)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 233	6,4%	3 988	2,1%	3 623	1,9%	170 857	89,6%	190 701	34,1%	(1 264)	(7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 102	3,0%	556	1,5%	502	1,3%	35 197	94,2%	37 357	6,7%	(662)	(1,8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 986	10,1%	3 458	1,8%	3 494	1,9%	161 594	86,2%	187 531	33,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 282	100,0%	1 282	2%	(49)	(3,8%)	-	-
Total By Income Source	65 312	11,7%	13 900	2,5%	12 753	2,3%	467 371	83,6%	559 336	100,0%	(1 979)	(,4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 063	16,2%	2 507	2,9%	1 768	2,0%	68 483	78,9%	86 822	15,5%	-	-	-	-
Commercial	32 708	15,6%	6 578	3,1%	5 251	2,5%	164 549	78,7%	209 086	37,4%	-	-	-	-
Households	18 541	7,0%	4 814	1,8%	5 735	2,2%	234 339	89,0%	263 428	47,1%	(1 979)	(,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	65 312	11,7%	13 900	2,5%	12 753	2,3%	467 371	83,6%	559 336	100,0%	(1 979)	(,4%)	-	-

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	45 581	100,0%	-	-	-	-	-	-	45 581	44,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41 535	72,5%	4 196	7,3%	2 378	4,1%	9 212	16,1%	57 320	55,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	87 115	84,7%	4 196	4,1%	2 378	2,3%	9 212	9,0%	102 901	100,0%

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Chief Financial Officer	Mr N.G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	619 224	630 620	211 397	34,1%	189 081	30,5%	177 670	28,2%	25 527	4,0%	603 675	95,7%	43 329	85,9%	(41,1%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 942	5 065	1 327	22,3%	1 413	23,8%	1 441	28,4%	1 503	29,7%	5 684	112,2%	1 417	99,4%	6,1%
Sale of Goods and Rendering of Services	18 074	24 019	447	2,5%	(1 677)	(9,3%)	2 070	8,6%	500	2,1%	1 340	5,6%	16 679	57,9%	(97,0%)
Agency services	5 139	5 139	454	8,8%	1 562	30,4%	692	13,5%	1 376	26,8%	4 085	79,5%	1 006	85,0%	36,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	940	2 001	521	55,4%	(375)	(39,9%)	577	28,8%	633	31,6%	1 357	67,8%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	16 941	13 596	4 174	24,6%	27 578	162,8%	(22 437)	(165,0%)	2 358	17,3%	11 673	85,9%	4 563	78,5%	(48,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	400	400	128	32,1%	178	44,5%	223	55,7%	24	5,9%	552	138,2%	61	80,6%	(61,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	3 446	-	(3 393)	-	99	-	42	-	193	-	325	-	(87,2%)
Non-Exchange Revenue															
Property rates	37 208	37 206	9 625	25,9%	9 739	26,2%	9 826	26,4%	9 899	26,6%	39 090	105,1%	9 025	100,5%	9,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	636	1 286	182	28,7%	459	72,3%	290	22,6%	374	29,1%	1 306	101,5%	371	206,3%	1,0%
Licences or permits	8 207	6 191	655	8,0%	2 166	26,4%	1 254	20,3%	996	16,1%	5 071	81,9%	1 367	81,9%	(27,1%)
Transfer and subsidies - Operational	517 464	520 600	186 279	36,0%	149 780	28,9%	179 383	34,5%	3 500	7%	518 942	99,7%	8 516	89,1%	(58,9%)
Interest	8 275	15 118	4 159	50,3%	1 650	19,9%	4 230	28,0%	4 473	29,6%	14 511	96,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	22	-	(150)	-	(128)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	498 124	600 557	139 321	28,0%	118 465	23,8%	138 245	23,0%	117 174	19,5%	513 206	85,5%	115 282	92,7%	1,6%
Employee related costs	158 535	155 451	35 844	22,6%	38 841	24,5%	38 400	24,7%	37 572	24,2%	150 658	96,9%	35 827	98,6%	4,3%
Remuneration of councillors	31 871	31 634	7 053	22,1%	8 341	26,2%	7 770	24,6%	7 535	23,8%	30 699	97,0%	7 117	94,6%	5,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 539	14 008	3 433	23,6%	3 154	21,7%	2 325	16,6%	2 870	20,5%	11 782	84,1%	5 132	91,2%	(44,1%)
Debt impairment	5 897	32 897	-	-	290	4,9%	-	-	(22 768)	(69,2%)	(22 479)	(68,3%)	-	-	(100,0%)
Depreciation and amortisation	62 580	78 284	18 689	29,9%	6 143	9,8%	30 294	38,7%	13 851	17,7%	68 976	88,1%	-	73,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	135 667	191 760	48 035	35,4%	37 690	27,8%	43 663	22,8%	52 575	27,4%	181 963	94,9%	44 250	97,9%	18,8%
Transfers and subsidies	13 800	14 816	3 962	28,9%	1 724	12,5%	4 739	32,0%	2 396	16,2%	12 841	86,7%	3 161	86,7%	(24,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	1 462	-	-	-	894	-	63,4%
Operational costs	75 236	81 707	22 286	29,6%	22 281	29,6%	11 054	13,5%	21 682	26,5%	77 303	94,6%	18 902	89,2%	14,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	121 100	30 063	72 076	-	70 616	-	39 425	-	(91 647)	-	90 469	-	(71 953)	-	-
Transfers and subsidies - capital (monetary allocations)	115 624	115 624	33 176	28,7%	43 939	38,0%	-	-	1 392	1,2%	78 506	67,9%	7 260	96,9%	(80,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	236 724	145 687	105 252	-	114 554	-	39 425	-	(90 255)	-	168 976	-	(64 693)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	236 724	145 687	105 252	-	114 554	-	39 425	-	(90 255)	-	168 976	-	(64 693)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	236 724	145 687	105 252	-	114 554	-	39 425	-	(90 255)	-	168 976	-	(64 693)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	236 724	145 687	105 252	-	114 554	-	39 425	-	(90 255)	-	168 976	-	(64 693)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	205 847	235 131	96 427	46,8%	45 791	22,2%	48 547	20,6%	55 608	23,6%	246 373	104,8%	42 966	99,8%	29,4%
National Government	98 282	98 282	74 233	75,5%	17 673	18,0%	(1 008)	(1,0%)	20 571	20,9%	111 470	113,4%	11 006	99,8%	86,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	98 282	98 282	74 233	75,5%	17 673	18,0%	(1 008)	(1,0%)	20 571	20,9%	111 470	113,4%	11 006	99,8%	86,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	107 565	136 850	22 194	20,6%	28 117	26,1%	49 555	36,2%	35 037	25,6%	134 903	98,6%	31 960	99,9%	9,6%
Capital Expenditure Functional	205 847	235 131	96 427	46,8%	45 791	22,2%	48 547	20,6%	55 608	23,6%	246 373	104,8%	42 966	99,8%	29,4%
Municipal governance and administration	32 174	32 374	5 980	18,6%	6 995	21,7%	12 935	40,0%	28	,1%	25 938	80,1%	1 777	83,7%	(98,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	32 174	32 374	5 980	18,6%	6 995	21,7%	12 935	40,0%	28	,1%	25 938	80,1%	1 777	83,7%	(98,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	23 739	38 757	16 441	69,3%	4 171	17,6%	14 538	37,5%	10 822	27,9%	45 971	118,6%	6 250	121,6%	73,2%
Community and Social Services	7 826	10 120	4 120	52,6%	-	-	-	-	1 949	19,3%	6 069	60,0%	355	89,8%	448,6%
Sport And Recreation	15 913	28 637	12 321	77,4%	4 171	26,2%	14 538	50,8%	8 873	31,0%	39 903	139,3%	5 895	129,0%	50,5%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	125 408	145 411	63 765	50,8%	31 932	25,5%	19 188	13,2%	42 130	29,0%	157 015	108,0%	19 219	102,6%	119,2%
Planning and Development	2 609	1 304	-	-	870	33,3%	-	-	120	9,2%	990	75,9%	-	100,0%	(100,0%)
Road Transport	122 799	144 107	63 765	51,9%	31 062	25,3%	19 188	13,3%	42 010	29,2%	156 025	108,3%	19 219	102,6%	118,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 526	18 589	10 241	41,8%	2 693	11,0%	1 887	10,2%	2 628	14,1%	17 449	93,9%	15 719	85,0%	(83,3%)
Energy sources	19 743	18 589	10 241	51,9%	2 693	13,6%	1 887	10,2%	2 628	14,1%	17 449	93,9%	15 719	85,0%	(83,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 783	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024

Net Cash from/(used) Operating Activities	342 684	211 437	226 956	66,2%	126 933	37,0%	87 534	41,4%	(44 285)	(20,9%)	397 139	187,8%	(34 502)	156,8%	28,4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(205 847)	(235 131)	(97 413)	47,3%	(65 081)	31,6%	(53 794)	22,9%	(68 867)	29,3%	(285 156)	121,3%	(52 677)	105,1%	30,7%
Capital assets	(205 847)	(235 131)	(97 413)	47,3%	(65 081)	31,6%	(53 794)	22,9%	(68 867)	29,3%	(285 156)	121,3%	(52 677)	105,1%	30,7%
Net Cash from/(used) Investing Activities	(205 847)	(235 131)	(97 413)	47,3%	(65 081)	31,6%	(53 794)	22,9%	(68 867)	29,3%	(285 156)	121,3%	(52 677)	80,7%	30,7%
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	136 837	(23 694)	129 543	94,7%	61 853	45,2%	33 740	(142,4%)	(113 153)	477,6%	111 983	(472,6%)	(87 179)	(5 288,9%)	29,8%
Cash/cash equivalents at the year begin:	203 773	103 774	210 196	103,2%	339 739	166,7%	401 591	387,0%	435 332	419,5%	210 196	202,6%	547 883	79,2%	(20,5%)
Cash/cash equivalents at the year end:	340 611	80 080	339 739	99,7%	401 591	117,9%	435 332	543,6%	322 179	402,3%	322 179	402,3%	460 704	157,4%	(30,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 255	1,9%	2 674	1,5%	2 638	1,5%	165 250	95,1%	173 817	51,6%	(1 230)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	496	1,5%	430	1,3%	414	1,3%	31 216	95,9%	32 557	9,7%	(97)	(,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 774	2,9%	1 746	2,9%	1 715	2,9%	54 913	91,3%	60 147	17,9%	(640)	(1,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	-	13	-	12	-	70 063	99,9%	70 111	20,8%	(23)	-	-	-
Total By Income Source	5 548	1,6%	4 863	1,4%	4 779	1,4%	321 442	95,5%	336 631	100,0%	(1 990)	(,6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 359	1,9%	2 205	1,8%	2 190	1,8%	117 626	94,6%	124 380	36,9%	2	-	-	-
Commercial	833	2,9%	482	1,7%	466	1,6%	26 581	93,7%	28 362	8,4%	(1 236)	(4,4%)	-	-
Households	2 357	1,3%	2 175	1,2%	2 122	1,2%	177 234	96,4%	183 889	54,6%	(755)	(,4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 548	1,6%	4 863	1,4%	4 779	1,4%	321 442	95,5%	336 631	100,0%	(1 990)	(,6%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 163	99,7%	-	-	-	-	6	,3%	2 169	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 163	99,7%	-	-	-	-	6	,3%	2 169	100,0%

Contact Details

Municipal Manager	Mr Risenga Richard Shilenge	015 851 0110
Chief Financial Officer	Ms Nyelati Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 110 838	2 414 437	716 685	34,0%	621 683	29,5%	550 981	22,8%	135 059	5,6%	2 024 409	83,8%	145 575	78,6%	(7,2%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	460 115	729 298	50 866	11,1%	88 462	19,2%	110 286	15,1%	103 515	14,2%	353 129	48,4%	90 431	29,7%	14,5%
Service charges - Waste Water Management	12	14	4	34,7%	8	70,4%	6	42,8%	6	45,6%	25	178,8%	3	252,5%	95,7%
Service charges - Waste Management	486	775	221	45,4%	167	34,3%	69	8,9%	44	5,6%	500	64,5%	69	96,0%	(36,9%)
Sale of Goods and Rendering of Services	1 088	1 312	229	21,0%	775	71,2%	1 415	107,8%	714	54,4%	3 132	238,8%	584	124,5%	22,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	41 299	44 218	14 175	34,3%	7 934	19,2%	8 126	18,4%	7 535	17,0%	37 770	85,4%	17 324	120,1%	(56,5%)
Interest earned from Receivables	85 611	118 654	25 037	29,2%	27 467	32,1%	29 291	24,7%	30 896	26,0%	112 691	95,0%	23 297	118,2%	32,6%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	0	0	-	-	0	54,3%	0	100,0%	1	350,8%	2	500,9%	-	49,8%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	2 531	-	(100,0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	399	379	116	28,9%	74	18,5%	48	12,7%	73	19,2%	310	81,9%	106	93,6%	(31,3%)
Transfer and subsidies - Operational	1 521 829	1 519 788	626 037	41,1%	496 796	32,6%	401 697	26,4%	(7 820)	(,5%)	1 516 710	99,8%	11 229	101,4%	(169,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	43	-	97	-	140	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 101 505	2 016 200	356 142	16,9%	405 405	19,3%	351 783	17,4%	384 988	19,1%	1 498 317	74,3%	526 272	76,5%	(26,8%)
Employee related costs	816 341	816 341	185 128	22,7%	197 797	24,2%	206 366	25,3%	214 047	26,2%	803 338	98,4%	195 401	99,6%	9,5%
Remuneration of councillors	19 834	17 493	3 642	18,4%	4 186	21,1%	3 707	21,1%	4 636	26,5%	16 171	92,4%	3 527	81,9%	31,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	235 567	234 957	16 346	6,9%	(10 565)	(4,5%)	2 812	1,2%	6 577	2,8%	15 170	6,5%	135 538	117,1%	(95,1%)
Debt impairment	200 000	200 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	229 176	191 346	54 458	23,8%	36 305	15,8%	72 611	37,9%	36 305	19,0%	199 680	104,4%	51 572	92,8%	(29,6%)
Interest	1	1	-	-	-	-	-	-	-	-	-	-	(1)	16,5%	(100,0%)
Contracted services	374 218	337 555	49 709	13,3%	130 670	34,9%	43 372	12,8%	79 679	23,6%	303 429	89,9%	90 678	97,8%	(12,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	211 188	203 325	46 859	22,2%	47 011	22,3%	22 915	11,3%	43 722	21,5%	160 507	78,9%	49 557	79,1%	(11,8%)
Losses on disposal of Assets	181	181	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	22	-	22	-	-	-	(100,0%)
Surplus/(Deficit)	9 333	398 237	360 543	-	216 279	-	199 199	-	(249 929)	-	526 092	-	(380 697)	-	-
Transfers and subsidies - capital (monetary allocations)	643 365	718 016	88 678	13,8%	116 458	18,1%	218 356	30,4%	262 994	36,6%	686 486	95,6%	226 873	89,3%	15,9%
Transfers and subsidies - capital (in-kind)	-	2 725	2 289	-	436	-	839	30,8%	1 376	50,5%	4 939	181,3%	2 194	-	(37,3%)
Surplus/(Deficit) after capital transfers and contributions	652 718	1 118 978	451 511	-	333 172	-	418 394	-	14 440	-	1 217 518	-	(151 630)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	652 718	1 118 978	451 511	-	333 172	-	418 394	-	14 440	-	1 217 518	-	(151 630)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	652 718	1 118 978	451 511	-	333 172	-	418 394	-	14 440	-	1 217 518	-	(151 630)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	652 718	1 118 978	451 511	-	333 172	-	418 394	-	14 440	-	1 217 518	-	(151 630)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	757 619	758 482	96 845	12,8%	210 484	27,8%	118 243	15,6%	260 651	34,4%	686 223	90,5%	208 709	81,7%	24,9%
National Government	595 581	616 711	77 265	13,0%	172 281	28,9%	119 713	19,4%	227 110	36,8%	596 368	96,7%	175 123	94,4%	29,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	595 581	616 711	77 265	13,0%	172 281	28,9%	119 713	19,4%	227 110	36,8%	596 368	96,7%	175 123	94,4%	29,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	162 038	141 771	19 580	12,1%	38 203	23,6%	(1 470)	(1,0%)	33 541	23,7%	89 855	63,4%	33 587	50,3%	(,1%)
Capital Expenditure Functional	757 619	758 482	96 845	12,8%	210 484	27,8%	118 243	15,6%	260 651	34,4%	686 223	90,5%	208 466	81,6%	25,0%
Municipal governance and administration	66 777	48 890	866	1,3%	24 380	36,5%	2 503	5,1%	1 063	2,2%	28 813	58,9%	22 019	45,7%	(95,2%)
Executive and Council	60	142	82	136,0%	-	-	-	-	-	-	82	57,6%	27	94,2%	(100,0%)
Finance and administration	65 352	47 445	784	1,2%	24 380	37,3%	2 503	5,3%	1 063	2,2%	28 731	60,6%	21 992	45,6%	(95,2%)
Internal audit	1 365	1 304	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	597	469	-	-	469	78,6%	8	1,7%	-	-	477	101,7%	(565)	-	(100,0%)
Community and Social Services	597	469	-	-	469	78,6%	8	1,7%	-	-	477	101,7%	(565)	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 377	20 553	-	-	3 799	28,4%	8 465	41,2%	9 655	47,0%	21 920	106,7%	139 631	95,8%	(93,1%)
Planning and Development	2 772	8 251	-	-	3 799	137,0%	-	-	992	12,0%	4 791	58,1%	139 631	95,8%	(99,3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	10 605	12 301	-	-	-	-	8 465	68,8%	8 663	70,4%	17 129	139,2%	-	-	(100,0%)
Trading Services	676 433	688 470	95 979	14,2%	181 835	26,9%	107 266	15,6%	249 932	36,3%	635 013	92,2%	47 382	65,8%	427,5%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	635 326	646 837	73 891	11,6%	170 155	26,8%	105 930	16,4%	240 168	37,1%	590 144	91,2%	1 650	36,8%	14 452,7%
Waste Water Management	41 106	41 632	22 089	53,7%	11 680	28,4%	1 336	3,2%	9 764	23,5%	44 869	107,8%	45 732	154,9%	(78,8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	435	100	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	997 418	1 155 503	759 817	76,2%	554 992	55,6%	377 617	32,7%	(101 839)	(8,8%)	1 590 587	137,7%	(136 364)	134,2%	(25,3%)
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	(704 918)	(693 317)	(117 776)	16,7%	(265 550)	37,7%	(136 868)	19,7%	(228 297)	32,9%	(748 491)	108,0%	(212 798)	118,1%	7,3%
Capital assets	(704 918)	(693 317)	(117 776)	16,7%	(265 550)	37,7%	(136 868)	19,7%	(228 297)	32,9%	(748 491)	108,0%	(212 798)	118,1%	7,3%
Net Cash from/(used) Investing Activities	(704 918)	(693 317)	(117 776)	16,7%	(265 550)	37,7%	(136 868)	19,7%	(228 297)	32,9%	(748 491)	108,0%	(212 798)	118,1%	7,3%
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	292 500	462 186	642 041	219,5%	289 442	99,0%	240 748	52,1%	(330 136)	(71,4%)	842 095	182,2%	(349 162)	212,1%	(5,4%)
Cash/cash equivalents at the year begin:	220 000	513 350	511 211	232,4%	1 157 276	526,0%	1 444 833	281,5%	1 685 582	328,3%	511 211	99,6%	992 008	95,3%	69,9%
Cash/cash equivalents at the year end:	512 500	975 536	1 157 276	225,8%	1 444 833	281,9%	1 685 582	172,8%	1 355 445	138,9%	1 355 445	138,9%	642 845	172,7%	110,9%

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	41 505	1,9%	39 411	1,8%	63 636	2,9%	2 079 944	93,5%	2 224 495	82,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 560	1,5%	1 507	1,5%	1 482	1,4%	99 016	95,6%	103 564	3,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 195	3,2%	11 037	3,1%	10 727	3,1%	317 823	90,6%	350 784	13,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	0	-	14 171	100,0%	14 171	,5%	-	-	-	-
Total By Income Source	54 260	2,0%	51 955	1,9%	75 845	2,8%	2 510 953	93,2%	2 693 013	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 110	5,6%	2 764	3,0%	3 521	3,8%	80 473	87,6%	91 868	3,4%	-	-	-	-
Commercial	5 397	2,3%	4 345	1,8%	6 067	2,5%	223 809	93,4%	239 619	8,9%	-	-	-	-
Households	43 754	1,9%	44 845	1,9%	66 257	2,8%	2 206 671	93,4%	2 361 527	87,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	54 260	2,0%	51 955	1,9%	75 845	2,8%	2 510 953	93,2%	2 693 013	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82 530	39,7%	5 856	2,8%	3 295	1,6%	116 322	55,9%	208 002	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	82 530	39,7%	5 856	2,8%	3 295	1,6%	116 322	55,9%	208 002	100,0%

Contact Details		
Municipal Manager	Mr Zwamda Norman Kutama	015 960 2009
Chief Financial Officer	Mr Lavhelesani Esom Mzulisheni	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	79 659	146 076	(8 662)	(10,9%)	64 630	81,1%	(45 945)	(31,5%)	(140 290)	(96,0%)	(130 268)	(89,2%)	6 083	15,5%	(2 406,1%)
Cash Flow from Investing Activities															
Receipts	-	-	(222)	-	(220)	-	(209)	-	452	-	(198)	-	1 337	128,2%	(66,1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 604	80,2%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(222)	-	(220)	-	(209)	-	452	-	(198)	-	(267)	111,8%	(269,3%)
Payments	(74 909)	(145 509)	(5 354)	7,1%	(24 348)	32,5%	(34 387)	23,6%	(45 976)	31,6%	(110 065)	75,6%	(23 780)	48,7%	93,3%
Capital assets	(74 909)	(145 509)	(5 354)	7,1%	(24 348)	32,5%	(34 387)	23,6%	(45 976)	31,6%	(110 065)	75,6%	(23 780)	48,7%	93,3%
Net Cash from/(used) Investing Activities	(74 909)	(145 509)	(5 576)	7,4%	(24 568)	32,8%	(34 596)	23,8%	(45 523)	31,3%	(110 263)	75,8%	(22 443)	50,7%	102,8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 750	567	(14 238)	(299,7%)	40 062	843,3%	(80 541)	(14 204,3%)	(185 814)	(32 770,3%)	(240 531)	(42 420,3%)	(16 360)	967,2%	1 035,8%
Cash/cash equivalents at the year begin:	197 491	197 491	186 025	94,2%	171 787	87,0%	211 848	107,3%	131 307	66,5%	186 025	94,2%	64 163	103,3%	104,6%
Cash/cash equivalents at the year end:	202 241	198 058	171 787	84,9%	211 848	104,8%	131 307	66,3%	(54 506)	(27,5%)	(54 506)	(27,5%)	47 803	49,3%	(214,0%)

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	-	-	-	-	24	,1%	21 104	99,9%	21 128	8,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 230	6,0%	1 064	2,8%	1 480	4,0%	32 641	87,3%	37 404	15,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	624	,4%	623	,4%	480	,3%	151 770	98,9%	153 497	61,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	10	,1%	6 600	99,9%	6 610	2,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	210	2,1%	208	2,1%	194	2,0%	9 238	93,8%	9 850	4,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	566	3,7%	333	2,2%	327	2,2%	13 952	91,9%	15 178	6,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	55	1,2%	55	1,2%	55	1,2%	4 324	96,3%	4 489	1,8%	-	-	-	-
Total By Income Source	3 685	1,5%	2 273	,9%	2 570	1,0%	239 629	96,6%	248 157	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	854	2,9%	243	,8%	627	2,1%	28 169	94,2%	29 892	12,0%	-	-	-	-
Commercial	1 014	4,1%	687	2,8%	571	2,3%	22 521	90,8%	24 792	10,0%	-	-	-	-
Households	1 518	1,7%	1 230	1,4%	1 204	1,4%	84 084	95,5%	88 035	35,5%	-	-	-	-
Other	300	,5%	113	,1%	169	,2%	104 856	99,4%	105 437	42,5%	-	-	-	-
Total By Customer Group	3 685	1,5%	2 273	,9%	2 570	1,0%	239 629	96,6%	248 157	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	33	100,0%	-	-	-	-	-	-	33	1,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	541	88,8%	30	4,9%	-	-	38	6,3%	609	29,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 254	86,4%	5	,3%	-	-	192	13,2%	1 450	69,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 827	87,3%	35	1,7%	-	-	230	11,0%	2 092	100,0%

Contact Details

Municipal Manager	Mr Ramothwala	015 505 7163
Chief Financial Officer	Ms Mufatwa	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	317 793	317 793	189 857	59,7%	32 518	10,2%	42 155	13,3%	15 998	5,0%	280 528	88,3%	24 840	94,9%	(35,6%)
Exchange Revenue															
Service charges - Electricity	12 940	12 940	2 667	20,6%	3 006	23,2%	2 610	20,2%	2 742	21,2%	11 025	85,2%	3 214	83,0%	(14,7%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	(100,0%)
Service charges - Waste Management	5 444	5 444	372	6,8%	(79)	(1,5%)	326	6,0%	321	5,9%	940	17,3%	752	84,5%	(57,3%)
Sale of Goods and Rendering of Services	811	737	12	1,5%	16 373	2 019,9%	(15 913)	(2 160,0%)	11	1,5%	483	65,5%	30	48,6%	(64,3%)
Agency services	2 957	957	138	4,7%	137	4,6%	50	5,2%	(533)	(55,7%)	(208)	(21,7%)	519	128,8%	(202,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 784	1 784	176	9,9%	160	9,0%	186	10,4%	171	9,6%	693	38,8%	443	80,7%	(61,4%)
Interest earned from Current and Non Current Assets	14 991	16 991	81 377	542,8%	(75 174)	(501,5%)	2 291	13,5%	5 338	31,4%	13 831	81,4%	4 099	125,3%	30,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	59	-	-	-	-	-	-	-	-	-	-	-	10	71,2%	(100,0%)
Rental from Fixed Assets	240	-	53	22,2%	45	18,7%	76	-	57	-	231	-	56	90,0%	1,5%
Licence and permits	22 815	21 188	1 667	7,3%	2 554	11,2%	2 738	12,9%	3 071	14,5%	10 031	47,3%	(179)	51,4%	(1 815,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	769	769	48	6,2%	33	4,3%	-	-	121	15,7%	201	26,2%	50	118,2%	143,3%
Non-Exchange Revenue															
Property rates	34 686	36 686	24 790	71,5%	3 108	9,0%	1 591	4,3%	375	1,0%	29 864	81,4%	7 042	80,0%	(94,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 651	3 651	21	,6%	53	1,5%	44	1,2%	15	,4%	134	3,7%	14	88,3%	6,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	215 150	215 150	78 164	36,3%	81 986	38,1%	47 764	22,2%	4 656	2,2%	212 569	98,8%	8 455	99,8%	(44,9%)
Interest	1 495	1 495	373	24,9%	317	21,2%	391	26,1%	(346)	(23,1%)	734	49,1%	335	100,3%	(203,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	296 233	296 330	76 461	25,8%	64 976	21,9%	54 551	18,4%	64 714	21,8%	260 702	88,0%	62 635	89,1%	3,3%
Employee related costs	121 491	119 539	38 594	31,8%	17 962	14,8%	28 960	24,2%	29 152	24,4%	114 667	95,9%	26 508	96,9%	10,0%
Remuneration of councillors	17 285	16 335	3 433	19,9%	4 014	23,2%	3 554	21,8%	3 184	19,5%	14 186	86,8%	2 911	83,9%	9,4%
Bulk purchases - electricity	14 459	16 459	4 940	34,2%	3 483	24,1%	3 620	22,0%	3 972	24,1%	16 015	97,3%	2 344	95,6%	69,5%
Inventory consumed	6 207	5 565	1 206	19,4%	1 397	22,5%	1 611	29,0%	1 287	23,1%	5 501	98,9%	1 069	93,3%	20,4%
Debt impairment	2 559	2 559	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 070	21 070	5 508	26,1%	5 508	26,1%	-	-	5 508	26,1%	16 525	78,4%	-	48,2%	(100,0%)
Interest	1 848	2 348	3	,2%	2	,1%	5	,2%	6	,2%	16	,7%	5	,9%	17,3%
Contracted services	72 795	74 830	14 974	20,6%	20 101	27,6%	10 495	14,0%	16 150	21,6%	61 719	82,5%	15 290	86,6%	5,6%
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	525	525	9	1,8%	35	6,6%	63	12,1%	140	26,7%	248	47,2%	7 195	1 559,1%	(98,0%)
Operational costs	37 994	36 570	7 794	20,5%	12 474	32,8%	6 243	17,1%	5 314	14,5%	31 824	87,0%	7 315	88,4%	(27,3%)
Losses on disposal of Assets	-	530	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 560	21 463	113 396	-	(32 457)	-	(12 396)	-	(48 717)	-	19 827	-	(37 796)	-	-
Transfers and subsidies - capital (monetary allocations)	38 779	38 779	-	-	967	2,5%	25 984	67,0%	10 498	27,1%	37 449	96,6%	(1 380)	61,7%	(860,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 339	60 242	113 396	-	(31 491)	-	13 588	-	(38 218)	-	57 275	-	(39 176)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	60 339	60 242	113 396	-	(31 491)	-	13 588	-	(38 218)	-	57 275	-	(39 176)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 339	60 242	113 396	-	(31 491)	-	13 588	-	(38 218)	-	57 275	-	(39 176)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 339	60 242	113 396	-	(31 491)	-	13 588	-	(38 218)	-	57 275	-	(39 176)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	60 339	60 242	3 801	6,3%	23 261	38,6%	10 433	17,3%	14 188	23,6%	51 684	85,8%	22 089	89,2%	(35,8%)
National Government	38 779	38 779	3 801	9,8%	12 479	32,2%	7 155	18,5%	9 129	23,5%	32 564	84,0%	19 928	94,8%	(54,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 779	38 779	3 801	9,8%	12 479	32,2%	7 155	18,5%	9 129	23,5%	32 564	84,0%	19 928	94,8%	(54,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 560	21 463	-	-	10 782	50,0%	3 278	15,3%	5 059	23,6%	19 120	89,1%	2 160	63,0%	134,2%
Capital Expenditure Functional	60 339	60 242	3 801	6,3%	23 261	38,6%	10 433	17,3%	14 188	23,6%	51 684	85,8%	22 089	89,2%	(35,8%)
Municipal governance and administration	6 600	7 471	-	-	750	11,4%	1 815	24,3%	2 977	39,8%	5 542	74,2%	240	62,1%	1 140,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 600	7 471	-	-	750	11,4%	1 815	24,3%	2 977	39,8%	5 542	74,2%	240	62,1%	1 140,1%
Internal audit	(40)	1 929	-	-	-	-	1 463	75,9%	316	16,4%	1 780	92,3%	-	-	(100,0%)
Community and Social Services	(240)	1 763	-	-	-	-	1 463	83,0%	295	16,7%	1 758	99,7%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	200	165	-	-	-	-	-	-	21	12,8%	21	12,8%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 326	22 207	1 866	7,4%	11 053	43,6%	2 822	12,7%	3 723	16,8%	19 464	87,6%	21 849	93,8%	(83,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	25 326	22 207	1 866	7,4%	11 053	43,6%	2 822	12,7%	3 723	16,8%	19 464	87,6%	21 849	93,8%	(83,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 453	28 636	1 935	6,8%	11 458	40,3%	4 333	15,1%	7 172	25,0%	24 898	86,9%	-	26,9%	(100,0%)
Energy sources	3 000	2 031	-	-	-	-	-	-	1 767	87,0%	1 767	87,0%	-	82,6%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	25 453	26 604	1 935	7,6%	11 458	45,0%	4 333	16,3%	5 406	20,3%	23 132	86,9%	-	22,0%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	345 096	329 091	128 598	37.3%	114 878	33.3%	105 458	32.0%	148 333	45.1%	497 267	151.1%	135 932	197.4%	9.1%
Property rates	27 749	21 095	1 040	3.7%	1 074	3.9%	2 069	9.8%	3 706	17.6%	7 889	37.4%	2 760	44.8%	34.3%
Service charges	17 252	12 265	180	1.0%	161	0.9%	506	1.8%	494	4.0%	1 341	10.9%	189	4.5%	161.9%
Other revenue	31 175	22 262	30 320	97.3%	29 967	96.1%	50 128	225.2%	121 236	544.6%	231 651	1 040.6%	119 847	3 896.8%	1.2%
Transfers and Subsidies - Operational	215 150	215 150	80 711	37.5%	61 896	28.8%	47 313	22.0%	21 934	10.2%	211 854	98.5%	17 648	62.7%	24.3%
Transfers and Subsidies - Capital	38 779	38 779	14 940	38.5%	20 950	54.0%	4 930	12.6%	-	-	40 820	105.3%	(4 782)	167.8%	(100.0%)
Interest	14 991	19 540	1 407	9.4%	830	5.5%	512	2.7%	-	-	3 711	19.0%	271	27.8%	255.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(272 011)	(308 484)	(145 257)	53.4%	(4 675)	(1.7%)	(134 082)	43.5%	(58 451)	18.9%	(333 114)	108.0%	(58 756)	152.0%	(.5%)
Suppliers and employees	(270 163)	(306 636)	(145 257)	53.8%	(4 675)	(1.7%)	(134 082)	43.7%	(58 451)	19.1%	(333 114)	108.6%	(58 756)	152.0%	(.5%)
Finance charges	(1 848)	(1 848)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	73 085	20 607	(16 659)	(22,8%)	119 553	163,6%	(28 624)	(138,9%)	89 882	436,2%	164 153	796,6%	77 176	328,5%	16,5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 339)	(60 242)	(3 801)	6,3%	(23 261)	38,6%	(10 433)	17,3%	(14 188)	23,6%	(51 684)	85,8%	(22 089)	89,2%	(35,8%)
Capital assets	(60 339)	(60 242)	(3 801)	6,3%	(23 261)	38,6%	(10 433)	17,3%	(14 188)	23,6%	(51 684)	85,8%	(22 089)	89,2%	(35,8%)
Net Cash from/(used) Investing Activities	(60 339)	(60 242)	(3 801)	6,3%	(23 261)	38,6%	(10 433)	17,3%	(14 188)	23,6%	(51 684)	85,8%	(22 089)	89,2%	(35,8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	12 746	(39 636)	(20 460)	(160,5%)	96 293	755,4%	(39 057)	98,5%	75 694	(191,0%)	112 469	(283,8%)	55 087	1 755,0%	37,4%
Cash/cash equivalents at the year begin:	124 012	161 341	239 834	193,4%	219 881	177,3%	316 166	196,0%	177 109	109,8%	239 834	148,7%	272 907	99,8%	(35,1%)
Cash/cash equivalents at the year end:	136 759	121 705	219 881	160,8%	316 173	231,2%	177 109	145,5%	252 802	207,7%	252 802	207,7%	327 994	283,3%	(22,9%)

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	-	-	-	-	-	-	818	100.0%	818	5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1 500	100.0%	1 500	9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	110	8%	12	,1%	12	,1%	13 223	99.0%	13 356	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3 432	100.0%	3 432	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	92	5%	81	4%	80	4%	17 864	98.6%	18 117	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	650	5%	1 464	1.2%	694	.6%	121 269	97.7%	124 076	76.9%	-	-	-	-
Total By Income Source	851	5%	1 557	1.0%	786	.5%	158 106	98.0%	161 300	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	851	5%	1 557	1.0%	786	.5%	158 106	98.0%	161 300	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	851	5%	1 557	1.0%	786	.5%	158 106	98.0%	161 300	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Makgatho Kgabo Emmanuel	015 501 2300
Chief Financial Officer	Ms Khanyisile Zulu	015 501 2318

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	5 302 511	5 376 706	1 454 917	27,4%	1 347 716	25,4%	1 232 002	22,9%	870 522	16,2%	4 905 157	91,2%	872 518	89,4%	(,2%)	
Exchange Revenue																
Service charges - Electricity	1 984 455	1 975 102	363 548	18,3%	391 282	19,7%	387 892	19,6%	406 200	20,6%	1 548 922	78,4%	368 157	75,5%	10,3%	
Service charges - Water	382 411	382 411	68 798	18,0%	60 596	15,8%	96 408	25,2%	44 800	11,7%	270 602	70,8%	80 919	75,3%	(44,6%)	
Service charges - Waste Water Management	156 158	156 158	46 393	29,7%	44 785	28,7%	44 645	28,6%	47 964	30,7%	183 786	117,7%	43 964	110,2%	9,1%	
Service charges - Waste Management	150 139	150 139	41 513	27,6%	40 095	26,7%	39 885	26,6%	39 515	26,3%	161 008	107,2%	36 344	100,3%	8,7%	
Sale of Goods and Rendering of Services	14 902	21 028	9 503	63,8%	5 096	34,2%	5 619	26,7%	4 204	20,0%	24 423	116,1%	4 797	157,3%	(12,3%)	
Agency services	33 467	33 467	6 028	18,0%	6 025	18,0%	5 345	16,0%	6 364	19,0%	23 761	71,0%	5 324	76,6%	19,5%	
Interest	-	-	-	-	-	-	0	-	(0)	-	-	-	-	-	(100,0%)	
Interest earned from Receivables	93 759	93 759	23 157	24,7%	20 300	21,7%	20 674	22,0%	19 017	20,3%	83 147	88,7%	28 948	152,6%	(34,3%)	
Interest earned from Current and Non Current Assets	42 987	49 987	17 222	40,1%	17 370	40,4%	16 191	32,4%	19 022	38,1%	69 806	139,6%	15 898	117,7%	19,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	13 138	18 043	5 258	40,0%	10 116	77,0%	6 871	38,1%	10 050	55,7%	32 295	179,0%	6 792	157,5%	48,0%	
Licence and permits	15 263	15 263	14 862	97,4%	2 173	14,2%	5 008	32,8%	2 381	15,6%	24 423	160,0%	4 046	169,0%	(41,2%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	40 993	24 212	1 360	3,3%	4 536	11,1%	6 405	26,5%	3 465	14,3%	15 766	65,1%	2 771	19,5%	25,0%	
Non-Exchange Revenue																
Property rates	641 116	641 116	180 123	28,1%	174 497	27,2%	178 451	27,8%	171 067	26,7%	704 138	109,8%	160 224	96,7%	6,8%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	44 152	44 152	9 579	21,7%	7 396	16,8%	9 427	21,4%	10 047	22,8%	36 450	82,6%	11 528	95,1%	(12,8%)	
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%	71 904	4,1%	1 667 671	95,4%	93 314	99,3%	(22,9%)	
Interest	23 440	23 440	14 525	62,0%	14 685	62,7%	15 089	64,4%	14 615	62,3%	58 914	251,3%	9 491	42,5%	54,0%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	44	-	44	-	-	-	(100,0%)	
Other Gains	-	-	137	-	-	-	-	-	(137)	-	-	-	-	-	(100,0%)	
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%	1 342 825	25,3%	5 119 978	96,6%	1 483 098	115,0%	(9,5%)	
Employee related costs	1 341 147	1 202 374	261 616	19,5%	285 493	21,3%	268 109	22,3%	270 593	22,5%	1 085 812	90,3%	258 092	92,0%	4,8%	
Remuneration of councillors	47 455	91 869	10 631	22,4%	41 468	87,4%	15 872	17,3%	15 740	17,1%	83 711	91,1%	10 608	97,7%	48,4%	
Bulk purchases - electricity	1 303 666	1 303 666	379 185	29,1%	169 513	13,0%	335 509	25,7%	302 235	23,2%	1 186 443	91,0%	263 835	88,3%	14,6%	
Inventory consumed	328 513	312 719	84 504	25,7%	59 502	18,1%	117 592	37,6%	44 181	14,1%	305 779	97,8%	60 726	70,5%	(27,2%)	
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%	315 808	81,6%	961 892	248,6%	236 823	470,4%	33,4%	
Interest	42 724	44 124	3 209	7,5%	-	-	18 303	41,5%	14 289	32,4%	35 802	81,1%	20 109	56,9%	(28,9%)	
Contracted services	978 409	1 256 148	246 656	25,2%	323 201	33,0%	270 092	21,5%	292 153	23,3%	1 132 402	90,1%	231 514	96,3%	26,2%	
Transfer and subsidies	10 460	30 763	5 090	48,6%	4 999	47,7%	3 278	10,7%	3 113	10,1%	16 460	53,6%	2 912	96,6%	6,9%	
Irrecoverable debts written off	124 473	18 381	33 795	27,2%	32 577	26,2%	(66 372)	(36,1%)	(21)	(,1%)	(21)	(,1%)	282 510	305,2%	(100,0%)	
Operational costs	413 979	386 762	97 141	23,5%	74 095	17,9%	55 057	14,2%	85 332	22,1%	311 626	80,6%	116 007	87,6%	(26,4%)	
Losses on disposal of Assets	-	-	(4)	-	-	-	150	(,09%)	-	-	37	-	(38)	-	183,2%	
Other Losses	-	-	392	-	114	-	(490)	-	-	-	16	-	-	-	(100,0%)	
Surplus/(Deficit)	162 298	76 152	41 607	-	64 149	-	151 726	-	(472 303)	-	(214 821)	-	(610 581)	-	-	
Transfers and subsidies - capital (monetary allocations)	708 358	625 726	93 296	13,2%	202 651	28,6%	88 768	14,2%	223 637	35,7%	608 352	97,2%	219 843	111,7%	1,7%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	870 656	701 878	134 903	-	266 800	-	240 494	-	(248 666)	-	393 530	-	(390 738)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	870 656	701 878	134 903	-	266 800	-	240 494	-	(248 666)	-	393 530	-	(390 738)	-	-	
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	-	(248 666)	-	393 530	-	(390 738)	-	-	
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	-	(248 666)	-	393 530	-	(390 738)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	820 142	779 489	131 566	16,0%	229 306	28,0%	90 392	11,6%	264 593	33,9%	715 857	91,8%	276 108	101,1%	(4,2%)	
National Government	615 963	543 501	81 892	13,3%	177 986	28,9%	78 084	14,4%	197 120	36,3%	535 081	98,5%	189 588	109,5%	4,0%	
Provincial Government	-	609	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	615 963	544 109	81 892	13,3%	177 986	28,9%	78 084	14,4%	197 120	36,2%	535 081	98,3%	189 588	109,5%	4,0%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	204 178	235 380	49 673	24,3%	51 321	25,1%	12 308	5,2%	67 474	28,7%	180 776	76,8%	86 520	83,1%	(22,0%)	
Capital Expenditure Functional	820 142	779 489	131 566	16,0%	229 306	28,0%	90 392	11,6%	264 593	33,9%	715 857	91,8%	276 108	101,1%	(4,2%)	
Municipal governance and administration	38 135	38 579	3 048	8,0%	7 605	19,9%	501	1,3%	24 367	63,2%	35 521	92,1%	9 365	67,4%	160,2%	
Executive and Council	-	1 400	-	-	-	-	-	-	1 217	87,0%	1 217	87,0%	-	-	(100,0%)	
Finance and administration	38 135	37 179	3 048	8,0%	7 605	19,9%	501	1,3%	23 150	62,3%	34 304	92,3%	9 365	71,0%	147,2%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	94 763	90 841	9 331	9,8%	10 821	11,4%	14 533	16,0%	27 776	30,6%	62 461	68,8%	22 819	59,8%	21,7%	
Community and Social Services	21 985	16 255	-	-	481	2,2%	4 236	26,1%	2 183	13,4%	6 901	42,5%	2 072	42,5%	5,4%	
Sport And Recreation	72 778	73 977	9 331	12,8%	10 339	14,2%	10 297	13,9%	25 593	34,6%	55 560	75,1%	20 747	61,3%	23,4%	
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%	62 485	26,2%	245 769	103,1%	99 631	95,0%	(37,3%)	
Planning and Development	17 539	15 565	-	-	8 277	47,2%	-	-	5 345	34,3%	13 622	87,5%	1 597	94,2%	234,7%	
Road Transport	281 079	222 913	50 585	18,0%	99 600	35,4%	24 822	11,1%	57 140	25,6%	232 147	104,1%	98 034	95,1%	(41,7%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	388 626	411 592	68 602	17,7%	103 004	26,5%	50 535	12,3%	149 965	36,4%	372 106	90,4%	144 294	111,0%	3,9%	
Energy sources	55 155	49 065	877	1,6%	3 996	7,2%	10 261	20,2%	10 731	21,9%	25 865	52,7%	16 783	62,4%	(36,1%)	
Water Management	246 872	264 389	54 681	22,1%	54 387	22,0%	28 062	10,6%	96 762	36,6%	233 892	88,5%	84 755	105,5%	14,2%	
Waste Water Management	58 657	65 820	13 043	22,2%	41 918	71,5%	7 073	12,0%	22 102	33,6%	84 136	127,8%	36 620	166,0%	(39,6%)	
Waste Management	27 942	32 317	-	-	2 702	9,7%	5 139	15,9%	20 371	63,0%	28 212	87,3%	6 137	34,2%	231,9%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	827 050	578 429	619 540	74,9%	501 341	60,6%	427 173	73,9%	(142 660)	(24,7%)	1 405 395	243,0%	(259 337)	140,4%	(45,0%)
Cash Flow from Investing Activities															
Receipts	5	205	-	-	3	60,5%	202	98,6%	(202)	(98,6%)	3	1,4%	1	97,6%	(15 721,2%)
Proceeds on disposal of PPE	5	205	-	-	3	60,5%	202	98,6%	(202)	(98,6%)	3	1,4%	1	97,6%	(15 721,2%)
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%	(229 707)	31,1%	(765 638)	103,7%	(258 096)	96,3%	(11,0%)
Capital assets	(779 135)	(738 004)	(179 036)	23,0%	(242 317)	31,1%	(114 578)	15,5%	(229 707)	31,1%	(765 638)	103,7%	(258 096)	96,3%	(11,0%)
Net Cash from/(used) Investing Activities	(779 130)	(737 800)	(179 036)	23,0%	(242 314)	31,1%	(114 376)	15,5%	(229 908)	31,2%	(765 635)	103,8%	(258 095)	96,3%	(10,9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	47 920	(159 371)	440 504	919,2%	259 027	540,5%	312 797	(196,3%)	(372 568)	233,8%	639 759	(401,4%)	(517 432)	586,7%	(28,0%)
Cash/cash equivalents at the year begin:	184 371	343 279	343 278	186,2%	783 782	425,1%	1 042 809	303,8%	1 355 606	394,9%	343 278	100,0%	1 251 382	100,0%	8,3%
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%	983 038	534,5%	983 038	534,5%	733 950	264,0%	33,9%

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	26 421	8,3%	8 872	2,8%	5 993	1,9%	278 741	87,1%	320 127	15,2%	(8 956)	(2,8%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	88 032	32,9%	21 460	8,0%	7 439	2,8%	150 739	56,3%	267 670	12,7%	(5 040)	(1,9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	56 199	10,2%	21 360	3,9%	14 684	2,7%	458 838	83,3%	551 081	26,2%	(7 344)	(1,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	19 040	12,4%	7 484	4,9%	6 254	4,1%	121 313	78,7%	154 091	7,3%	(5 035)	(3,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	15 691	8,9%	7 072	4,0%	5 323	3,0%	149 113	84,1%	177 200	8,4%	(4 559)	(2,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100,0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 861	2,6%	12 455	2,5%	12 127	2,4%	464 304	92,5%	501 748	23,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 658	3,7%	3 757	2,9%	3 065	2,4%	116 130	91,0%	127 610	6,1%	(6 335)	(5,0%)	-	-
Total By Income Source	222 903	10,6%	82 560	3,9%	54 884	2,6%	1 739 282	82,8%	2 099 629	100,0%	(37 269)	(1,8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	28 881	8,8%	11 212	3,4%	8 405	2,6%	278 476	85,2%	326 974	15,6%	(24)	-	-	-
Commercial	97 138	23,0%	25 058	5,9%	11 414	2,7%	288 243	68,3%	421 853	20,1%	113	-	-	-
Households	96 884	7,2%	46 290	3,4%	35 065	2,6%	1 172 562	86,8%	1 350 802	64,3%	(37 359)	(2,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	222 903	10,6%	82 560	3,9%	54 884	2,6%	1 739 282	82,8%	2 099 629	100,0%	(37 269)	(1,8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	153 130	100,0%	-	-	-	-	-	-	153 130	47,5%
Bulk Water	31 079	100,0%	-	-	-	-	-	-	31 079	9,6%
PAYE deductions	90	100,0%	-	-	-	-	-	-	90	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	137 917	100,0%	-	-	-	-	-	-	137 917	42,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	322 216	100,0%	-	-	-	-	-	-	322 216	100,0%

Contact Details		
Municipal Manager	Ms Thuzo 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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	512 656	1 093 529	127 285	24,8%	43 843	8,6%	74 989	6,9%	(46 089)	(4,2%)	200 027	18,3%	(79)	51,6%	58 205,7%
Cash Flow from Investing Activities															
Receipts	497	497	-	-	-	-	-	-	(97)	(19,6%)	(97)	(19,6%)	-	-	(100,0%)
Proceeds on disposal of PPE	497	497	-	-	-	-	-	-	(97)	(19,6%)	(97)	(19,6%)	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(269 132)	(313 848)	(19 306)	7,2%	(32 009)	11,9%	(37 464)	11,9%	(76 419)	24,3%	(165 198)	52,6%	(3 713)	10,7%	1 958,3%
Capital assets	(269 132)	(313 848)	(19 306)	7,2%	(32 009)	11,9%	(37 464)	11,9%	(76 419)	24,3%	(165 198)	52,6%	(3 713)	10,7%	1 958,3%
Net Cash from/(used) Investing Activities	(268 635)	(313 351)	(19 306)	7,2%	(32 009)	11,9%	(37 464)	12,0%	(76 516)	24,4%	(165 295)	52,8%	(3 713)	10,7%	1 960,9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	(6)	-	(14)	-	(20)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	(6)	-	(14)	-	(20)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(6)	-	(14)	-	(20)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	244 022	780 178	107 979	44,2%	11 834	4,8%	37 518	4,8%	(122 619)	(15,7%)	34 712	4,4%	(3 792)	64,6%	3 133,8%
Cash/cash equivalents at the year begin:	568 684	568 684	741 509	130,4%	845 163	148,6%	854 170	150,2%	887 317	156,0%	741 509	130,4%	1 022 605	74,5%	(13,2%)
Cash/cash equivalents at the year end:	812 705	1 348 862	847 883	104,3%	854 956	105,2%	887 317	65,6%	761 674	56,5%	761 674	56,5%	1 018 613	69,6%	(25,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 808	,6%	1 695	,3%	2 082	,4%	503 198	98,7%	509 782	40,7%	525	,1%	2 136	,4%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 503	3,7%	3 213	1,6%	3 134	1,6%	187 900	93,1%	201 749	16,1%	3 289	1,6%	36 158	17,9%
Receivables from Exchange Transactions - Waste Water Management	89	,1%	43	,1%	37	-	76 571	99,8%	76 740	6,1%	4	-	76	,1%
Receivables from Exchange Transactions - Waste Water Management	734	1,2%	598	1,0%	604	1,0%	60 644	96,9%	62 580	5,0%	60	,1%	248	,4%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 473	1,6%	6 357	1,6%	6 298	1,6%	382 156	95,2%	401 284	32,0%	620	,2%	10 654	2,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	3,4%	13	1,3%	19	1,9%	935	93,4%	1 001	,1%	-	-	2	,2%
Total By Income Source	17 640	1,4%	11 919	1,0%	12 174	1,0%	1 211 403	96,7%	1 253 136	100,0%	4 498	,4%	49 275	3,9%
Debtors Age Analysis By Customer Group														
Organs of State	3 224	5,4%	1 738	2,9%	2 870	4,8%	52 373	87,0%	60 206	4,8%	4 498	7,5%	49 275	81,8%
Commercial	1 692	2,5%	1 556	2,3%	831	1,2%	63 306	93,9%	67 385	5,4%	-	-	-	-
Households	12 724	1,1%	8 624	,8%	8 472	,8%	1 095 724	97,4%	1 125 545	89,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 640	1,4%	11 919	1,0%	12 174	1,0%	1 211 403	96,7%	1 253 136	100,0%	4 498	,4%	49 275	3,9%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 159	100,0%	-	-	-	-	-	-	5 159	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 159	100,0%	-	-	-	-	-	-	5 159	100,0%

Contact Details

Municipal Manager	Ms M.A. Monyepao	015 633 4508
Chief Financial Officer	Mrs D.S. Diale	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 020 467	981 087	390 993	38,3%	309 821	30,4%	254 761	26,0%	45 082	4,6%	1 000 657	102,0%	52 423	100,9%		(14,0%)
Exchange Revenue																
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	89 276	47 276	13 289	14,9%	10 163	11,4%	11 864	25,1%	10 472	22,1%	45 788	96,9%	13 488	80,8%		(22,4%)
Service charges - Waste Water Management	-	280	117	-	76	-	56	19,9%	102	36,6%	352	125,6%	2 608	89,8%		(96,1%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	449	49	1 260	280,7%	(1 183)	(263,4%)	93	190,7%	170	346,4%	340	694,8%	147	266,3%		15,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 000	31 993	12 676	50,7%	8 539	34,2%	12 740	39,8%	9 421	29,4%	43 376	135,6%	12 328	175,3%		(23,6%)
Interest earned from Current and Non Current Assets	63 289	63 289	21 478	33,9%	16 554	26,2%	17 626	27,9%	16 482	26,0%	72 140	114,0%	17 638	104,6%		(6,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	842 453	838 200	342 172	40,6%	275 671	32,7%	212 382	25,3%	8 435	1,0%	838 660	100,1%	6 214	100,2%		35,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 165 620	1 221 002	216 045	18,5%	182 205	15,6%	203 012	16,6%	207 032	17,0%	808 293	66,2%	238 149	72,4%		(13,1%)
Employee related costs	469 233	456 777	83 159	17,7%	82 492	17,6%	89 429	19,6%	89 842	19,7%	344 922	75,5%	94 390	82,1%		(4,8%)
Remuneration of councillors	20 538	19 538	3 918	19,1%	4 676	22,8%	4 196	21,5%	3 899	20,0%	16 690	85,4%	4 076	90,3%		(4,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	102 108	103 968	20 362	19,9%	16 585	16,2%	12 383	11,9%	14 609	11,9%	63 939	61,5%	27 260	95,8%		(46,4%)
Debt impairment	62 458	62 458	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	109 599	121 199	20 980	19,1%	21 024	19,2%	20 620	17,0%	21 003	17,3%	83 627	69,0%	6 313	74,9%		232,7%
Interest	470	470	-	-	103	22,0%	45	9,6%	91	19,4%	240	51,0%	-	6,8%		(100,0%)
Contracted services	152 277	208 517	44 166	29,0%	26 125	17,2%	40 894	19,6%	41 719	20,0%	152 905	73,3%	63 539	78,7%		(34,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	190 889	189 827	43 449	22,8%	31 210	16,4%	35 356	18,7%	35 665	18,8%	145 859	76,8%	42 730	84,0%		(16,5%)
Losses on disposal of Assets	9 743	9 743	10	,1%	(11)	(,1%)	(90)	(,9%)	203	2,1%	112	1,1%	(160)	,2%		(227,1%)
Other Losses	48 505	48 505	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(145 153)	(239 915)	174 948	-	127 617	-	51 749	-	(161 950)	-	192 364	-	(185 726)	-		-
Transfers and subsidies - capital (monetary allocations)	351 262	421 830	76 337	21,7%	137 680	39,2%	111 241	26,4%	70 784	16,8%	396 042	93,9%	50 409	91,7%		40,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	206 109	181 915	251 285		265 296		162 990		(91 166)		588 406		(135 317)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	206 109	181 915	251 285		265 296		162 990		(91 166)		588 406		(135 317)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	206 109	181 915	251 285		265 296		162 990		(91 166)		588 406		(135 317)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	206 109	181 915	251 285		265 296		162 990		(91 166)		588 406		(135 317)			

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	460 277	378 957	279 457	60,7%	310 536	67,5%	89 386	23,6%	(121 852)	(32,2%)	557 528	147,1%	(230 118)	97,1%	(47,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(376 295)	(473 870)	(107 885)	28,7%	(152 595)	40,6%	(125 096)	26,4%	(84 230)	17,8%	(469 806)	99,1%	(74 331)	91,5%	13,3%
Capital assets	(376 295)	(473 870)	(107 885)	28,7%	(152 595)	40,6%	(125 096)	26,4%	(84 230)	17,8%	(469 806)	99,1%	(74 331)	91,5%	13,3%
Net Cash from/(used) Investing Activities	(376 295)	(473 870)	(107 885)	28,7%	(152 595)	40,6%	(125 096)	26,4%	(84 230)	17,8%	(469 806)	99,1%	(74 331)	91,5%	13,3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90)	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(90)	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(90)	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	83 892	(95 013)	171 572	204,5%	157 941	188,3%	(35 710)	37,6%	(206 082)	216,9%	87 722	(92,3%)	(304 449)	179,8%	(32,3%)
Cash/cash equivalents at the year begin:	528 640	580 733	580 733	109,9%	752 306	142,3%	910 247	156,7%	874 537	150,6%	580 733	100,0%	860 957	100,0%	1,6%
Cash/cash equivalents at the year end:	612 532	485 721	752 306	122,8%	910 247	148,6%	874 537	180,0%	668 455	137,6%	668 455	137,6%	556 508	105,3%	20,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 707	1,6%	9 168	1,0%	-	-	903 131	97,4%	927 007	99,1%	-	-	(8 535 798)	(920,8%)
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	855	9,6%	-	-	4 569	51,6%	3 434	38,8%	8 858	9%	-	-	(2 563)	(28,9%)
Total By Income Source	15 561	1,7%	9 168	1,0%	4 569	,5%	906 566	96,9%	935 864	100,0%	-	-	(8 538 362)	(912,4%)
Debtors Age Analysis By Customer Group														
Organs of State	251	1,6%	157	1,0%	-	-	15 444	97,4%	15 852	1,7%	-	-	(145 962)	(920,8%)
Commercial	691	1,6%	431	1,0%	-	-	42 447	97,4%	43 569	4,7%	-	-	(401 183)	(920,8%)
Households	13 764	1,6%	8 581	1,0%	-	-	845 241	97,4%	867 585	92,7%	-	-	(7 988 654)	(920,8%)
Other	855	9,6%	-	-	4 569	51,6%	3 434	38,8%	8 558	9%	-	-	(2 563)	(28,9%)
Total By Customer Group	15 561	1,7%	9 168	1,0%	4 569	,5%	906 566	96,9%	935 864	100,0%	-	-	(8 538 362)	(912,4%)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 363	73,9%	483	8,2%	13	,2%	1 043	17,7%	5 903	81,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 366	100,0%	-	-	-	-	-	-	1 366	18,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 729	78,8%	483	6,6%	13	,2%	1 043	14,4%	7 269	100,0%

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 294 1076
Chief Financial Officer	Mr Simon Shokane	015 294 1074

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	578 995	578 995	104 119	18,0%	135 058	23,3%	186 497	32,2%	106 115	18,3%	531 788	91,8%	110 554	59,0%	(4,0%)
Exchange Revenue															
Service charges - Electricity	130 400	130 400	17 836	13,7%	23 532	18,0%	21 881	16,8%	20 073	15,4%	83 322	63,9%	16 461	51,1%	21,9%
Service charges - Water	89 340	89 340	24 405	27,3%	3 434	3,8%	8 419	9,4%	10 500	11,8%	46 758	52,3%	8 898	34,5%	18,0%
Service charges - Waste Water Management	33 194	33 194	9 233	27,8%	6 957	21,0%	7 483	22,5%	7 546	22,7%	31 220	94,1%	7 116	75,4%	6,0%
Service charges - Waste Management	20 415	20 415	4 002	19,6%	4 021	19,7%	3 915	19,2%	4 009	19,6%	15 948	78,1%	4 680	81,6%	(14,3%)
Sale of Goods and Rendering of Services	1 058	1 058	140	13,2%	159	15,0%	249	23,6%	155	14,6%	703	66,4%	310	99,1%	(50,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 781	36 781	15 283	41,5%	17 339	47,1%	18 342	49,9%	19 144	52,0%	70 108	190,6%	15 781	138,9%	21,3%
Interest earned from Current and Non Current Assets	660	660	153	23,1%	132	20,1%	-	-	29	4,4%	314	47,6%	324	89,3%	(91,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	642	642	124	19,3%	156	24,3%	126	19,6%	121	18,8%	527	82,0%	127	73,7%	(4,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 935	1 935	0	-	86	4,5%	479	24,7%	1 207	62,4%	1 772	91,6%	22	6,5%	5 390,9%
Non-Exchange Revenue															
Property rates	108 625	108 625	32 374	29,8%	38 101	35,1%	40 036	36,9%	41 915	38,6%	152 426	140,3%	24 640	61,1%	70,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	870	870	464	53,3%	76	8,7%	47	5,4%	193	22,2%	780	89,6%	56	19,2%	247,4%
Licences or permits	5 317	5 317	10	,2%	4	,1%	3	,1%	6	,1%	23	,4%	3	,2%	130,5%
Transfer and subsidies - Operational	149 758	149 758	-	-	41 058	27,4%	85 516	57,1%	1 217	,8%	127 791	85,3%	32 137	55,3%	(96,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	96	-	-	-	-	-	-	-	96	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	574 343	572 186	109 897	19,1%	91 996	16,0%	123 327	21,6%	129 492	22,6%	454 712	79,5%	191 330	77,7%	(32,3%)
Employee related costs	175 706	175 706	41 272	23,5%	36 748	20,9%	41 632	23,7%	39 064	22,2%	158 716	90,3%	80 020	82,3%	(51,2%)
Remuneration of councillors	12 124	12 124	4 022	33,2%	773	6,4%	2 696	22,2%	2 635	21,7%	10 126	83,5%	3 751	70,7%	(29,7%)
Bulk purchases - electricity	117 305	117 305	26 678	22,7%	17 122	14,6%	27 571	23,5%	24 450	20,8%	95 820	81,7%	22 844	73,7%	7,0%
Inventory consumed	56 143	56 143	2 558	4,6%	20 423	36,4%	13 341	23,8%	28 477	50,7%	64 799	115,4%	26 815	102,6%	6,2%
Debt impairment	36 271	36 271	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	44 420	44 420	-	-	-	-	-	-	-	-	-	-	293	92,1%	(100,0%)
Interest	23 622	20 622	296	1,3%	6 412	27,1%	6 219	30,2%	591	2,9%	13 518	65,6%	472	21,3%	25,1%
Contracted services	63 428	67 171	30 249	47,7%	6 408	10,1%	22 370	33,3%	25 658	38,2%	84 685	126,1%	40 099	120,7%	(36,0%)
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	45 324	42 424	4 822	10,6%	4 110	9,1%	9 499	22,4%	8 617	20,3%	27 047	63,8%	17 036	54,7%	(49,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 651	6 808	(5 778)	-	43 061	-	63 170	-	(23 377)	-	77 077	-	(80 776)	-	-
Transfers and subsidies - capital (monetary allocations)	105 361	105 361	-	-	3 620	3,4%	1 067	1,0%	-	-	4 687	4,4%	18 107	42,4%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	110 032	112 189	(5 778)	-	46 681	-	64 237	-	(23 377)	-	81 763	-	(62 669)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	110 032	112 189	(5 778)	-	46 681	-	64 237	-	(23 377)	-	81 763	-	(62 669)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	110 032	112 189	(5 778)	-	46 681	-	64 237	-	(23 377)	-	81 763	-	(62 669)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	110 032	112 189	(5 778)	-	46 681	-	64 237	-	(23 377)	-	81 763	-	(62 669)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	79 523	79 523	491	,6%	6 901	8,7%	1 021	1,3%	4 323	5,4%	12 735	16,0%	14 964	38,2%	(71,1%)
National Government	78 474	78 474	491	,6%	6 901	8,8%	1 021	1,3%	4 323	5,5%	12 735	16,2%	14 964	38,2%	(71,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 474	78 474	491	,6%	6 901	8,8%	1 021	1,3%	4 323	5,5%	12 735	16,2%	14 964	38,2%	(71,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 049	1 049	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	79 523	79 523	491	,6%	6 901	8,7%	1 021	1,3%	4 323	5,4%	12 735	16,0%	14 964	37,9%	(71,1%)
Municipal governance and administration	1 049	1 049	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 049	1 049	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 750	15 750	-	-	1 920	12,2%	-	-	2 845	18,1%	4 765	30,3%	4 899	39,9%	(41,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 750	15 750	-	-	1 920	12,2%	-	-	2 845	18,1%	4 765	30,3%	4 899	39,9%	(41,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	49 724	49 724	491	1,0%	4 980	10,0%	1 021	2,1%	1 478	3,0%	7 970	16,0%	8 896	37,7%	(83,4%)
Energy sources	(25 500)	(25 500)	-	-	-	-	-	-	-	-	-	-	6 465	66,4%	(100,0%)
Water Management	42 224	42 224	-	-	2 042	4,8%	1 021	2,4%	-	-	3 062	7,3%	2 431	16,1%	(100,0%)
Waste Water Management	33 000	33 000	491	1,5%	2 939	8,9%	-	-	1 478	4,5%	4 907	14,9%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 000	13 000	-	-	-	-	-	-	-	-	-	-	1 168	58,4%	(100,0%)

Net Cash from/(used) Operating Activities	(38 136)	(38 136)	(39 154)	102,7%	59 201	(155,2%)	96 367	(252,7%)	40 966	(107,4%)	157 380	(412,7%)	37 145	181,9%	10,3%
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	(42 925)	(42 925)	(2 218)	5,2%	(8 277)	19,3%	(1 067)	2,5%	(3 102)	7,2%	(14 664)	34,2%	(14 092)	40,4%	(78,0%)
Capital assets	(42 925)	(42 925)	(2 218)	5,2%	(8 277)	19,3%	(1 067)	2,5%	(3 102)	7,2%	(14 664)	34,2%	(14 092)	40,4%	(78,0%)
Net Cash from/(used) Investing Activities	(42 925)	(42 925)	(2 218)	5,2%	(8 277)	19,3%	(1 067)	2,5%	(3 102)	7,2%	(14 664)	34,2%	(14 092)	40,4%	(78,0%)
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	(81 061)	(81 061)	(41 371)	51,0%	50 923	(62,8%)	95 300	(117,6%)	37 865	(46,7%)	142 716	(176,1%)	23 053	2 718,0%	64,3%
Cash/cash equivalents at the year begin:	607	185 076	84 123	13 859,5%	(23 689)	(3 902,9%)	27 234	14,7%	122 533	66,2%	84 123	45,5%	143 812	-	(14,8%)
Cash/cash equivalents at the year end:	(80 454)	104 015	(23 689)	29,4%	27 234	(33,9%)	122 533	117,8%	169 811	163,3%	169 811	163,3%	166 865	1 010,6%	1,8%

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	4 010	2,1%	3 712	2,0%	10 228	5,4%	170 914	90,5%	188 864	18,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 776	10,3%	3 071	5,5%	5 428	9,7%	41 778	74,5%	56 053	5,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 008	8,1%	11 559	5,0%	8 753	3,8%	193 990	83,1%	233 310	22,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 817	2,1%	2 447	1,8%	2 180	1,6%	129 826	94,6%	137 271	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 430	1,7%	1 128	1,4%	1 037	1,3%	78 553	95,6%	82 148	8,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	352	100,0%	352	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 590	2,3%	6 495	2,3%	6 270	2,2%	267 733	93,3%	287 088	28,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	155	5%	39	,1%	9	-	31 389	99,4%	31 592	3,1%	-	-	-	-
Total By Income Source	39 787	3,9%	28 450	2,8%	33 905	3,3%	914 536	90,0%	1 016 678	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 958	4,0%	1 189	2,4%	2 328	4,7%	44 081	89,0%	49 556	4,9%	-	-	-	-
Commercial	21 224	8,1%	12 171	4,6%	15 775	6,0%	213 692	81,3%	262 862	25,9%	-	-	-	-
Households	16 605	2,4%	15 090	2,1%	15 803	2,2%	656 762	93,3%	704 259	69,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 787	3,9%	28 450	2,8%	33 905	3,3%	914 536	90,0%	1 016 678	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 154	5,4%	10 939	1,7%	15 450	2,4%	590 276	90,6%	651 818	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	35 154	5,4%	10 939	1,7%	15 450	2,4%	590 276	90,6%	651 818	100,0%

Contact Details

Municipal Manager	Ms R Tshiewaise	014 772 2285
Chief Financial Officer	Ms R Tshiewaise	014 772 2285

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	838 447	834 853	236 646	28,2%	216 061	25,8%	207 202	24,8%	161 110	19,3%	821 019	98,3%	137 788	103,0%	16,9%
Exchange Revenue															
Service charges - Electricity	265 322	235 322	46 466	17,5%	55 913	21,1%	61 032	25,9%	72 379	30,8%	235 790	100,2%	49 695	83,9%	45,6%
Service charges - Water	71 770	69 770	16 057	22,4%	17 842	24,9%	14 775	21,2%	15 869	22,7%	64 544	92,5%	14 596	96,4%	8,7%
Service charges - Waste Water Management	29 031	30 164	7 598	26,2%	7 499	25,8%	7 412	24,6%	7 403	24,5%	29 913	99,2%	7 956	102,1%	(6,9)%
Service charges - Waste Management	23 256	25 000	6 051	26,0%	6 469	27,8%	6 227	24,9%	6 344	25,4%	25 092	100,4%	5 870	95,4%	8,1%
Sale of Goods and Rendering of Services	1 806	1 806	365	20,2%	521	28,8%	379	21,0%	588	32,6%	1 853	102,6%	252	45,9%	133,3%
Agency services	9 623	12 160	2 801	29,1%	3 308	34,4%	346	2,8%	1 387	11,4%	7 841	64,5%	2 161	119,8%	(35,8)%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	37 193	51 158	14 298	38,4%	14 152	38,1%	14 656	28,6%	15 077	29,5%	58 183	113,7%	14 180	145,8%	6,3%
Interest earned from Current and Non Current Assets	7 162	7 162	2 656	37,1%	1 034	14,4%	1 680	23,5%	2 235	31,2%	7 605	106,2%	2 743	592,7%	(18,5)%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	791	791	150	18,9%	190	24,0%	213	27,0%	247	31,2%	800	101,1%	169	81,6%	46,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	930	-	(100,0)%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 619	2 619	433	16,5%	620	23,7%	1 172	44,7%	1 896	72,4%	4 121	157,3%	3 843	275,8%	(50,7)%
Non-Exchange Revenue															
Property rates	126 113	126 113	30 663	24,3%	25 795	20,5%	32 044	25,4%	31 145	24,7%	119 647	94,9%	28 950	98,7%	7,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 013	5 809	2 528	249,6%	360	35,6%	222	3,8%	294	5,1%	3 405	58,6%	565	162,8%	(47,9)%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	247 286	247 286	100 784	40,8%	76 901	31,1%	60 760	24,6%	34	-	238 480	96,4%	396	98,6%	(91,4)%
Interest	15 462	19 692	5 795	37,5%	5 456	35,3%	6 284	31,9%	5 879	29,9%	23 414	118,9%	5 483	116,5%	7,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	333	-	333	-	-	-	(100,0)%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	835 635	832 067	199 841	23,9%	207 454	24,8%	182 759	22,0%	189 966	22,8%	780 019	93,7%	164 718	91,2%	15,3%
Employee related costs	265 298	255 043	57 497	21,7%	64 513	24,3%	62 931	24,7%	63 151	24,8%	248 092	97,3%	57 634	92,7%	9,6%
Remuneration of councillors	15 401	15 401	3 276	21,3%	3 982	25,9%	3 561	23,1%	3 550	23,1%	14 369	93,3%	3 397	96,7%	4,5%
Bulk purchases - electricity	193 204	184 166	58 213	30,1%	41 370	21,4%	41 802	22,7%	38 319	20,8%	179 704	97,6%	35 100	94,2%	9,2%
Inventory consumed	53 431	55 466	10 815	20,2%	15 569	29,1%	10 754	19,4%	14 800	26,7%	51 938	93,6%	12 494	106,6%	18,5%
Debt impairment	33 726	38 726	8 867	26,3%	8 431	25,0%	5 476	14,1%	13 214	34,1%	35 988	92,9%	8 157	109,0%	62,0%
Depreciation and amortisation	94 726	91 726	20 863	22,0%	20 969	22,1%	21 740	23,7%	21 700	23,7%	85 271	93,0%	18 547	90,5%	17,0%
Interest	19 601	20 604	1 298	6,6%	1 217	6,2%	1 122	5,4%	1 017	4,9%	4 653	22,6%	1 394	32,5%	(27,1)%
Contracted services	76 103	78 082	16 555	24,4%	14 637	19,2%	16 682	21,4%	14 881	19,1%	64 736	82,9%	10 243	78,3%	45,3%
Transfer and subsidies	1 054	2 054	398	37,8%	1 366	129,6%	73	3,5%	241	11,7%	2 078	101,2%	61	56,4%	295,9%
Irrecoverable debts written off	6 000	16 584	-	-	15 557	259,3%	296	1,8%	302	1,8%	16 155	97,4%	-	72,6%	(100,0)%
Operational costs	77 092	74 214	20 080	26,0%	19 842	25,7%	18 322	24,7%	18 440	24,8%	76 684	103,3%	17 692	90,0%	4,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	352	-	352	-	-	-	(100,0)%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 812	2 787	36 805	-	8 607	-	24 443	-	(28 856)	-	41 000	-	(26 930)	-	-
Transfers and subsidies - capital (monetary allocations)	194 005	197 605	31 825	16,4%	28 954	14,9%	635	3%	7 637	3,9%	69 052	34,9%	26 584	41,7%	(71,3)%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	196 817	200 392	68 630	-	37 562	-	25 078	-	(21 219)	-	110 051	-	(346)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	196 817	200 392	68 630	-	37 562	-	25 078	-	(21 219)	-	110 051	-	(346)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	196 817	200 392	68 630	-	37 562	-	25 078	-	(21 219)	-	110 051	-	(346)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	196 817	200 392	68 630	-	37 562	-	25 078	-	(21 219)	-	110 051	-	(346)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	224 094	265 642	32 908	14,7%	43 934	19,6%	30 137	11,3%	49 101	18,5%	156 080	58,8%	40 925	38,1%	20,0%
National Government	194 005	221 080	30 649	15,8%	37 903	19,5%	27 084	12,3%	33 285	15,1%	128 920	58,3%	35 296	36,1%	(5,7)%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	194 005	221 080	30 649	15,8%	37 903	19,5%	27 084	12,3%	33 285	15,1%	128 920	58,3%	35 296	36,1%	(5,7)%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 089	44 562	2 258	7,5%	6 032	20,0%	3 054	6,9%	15 816	35,5%	27 160	60,9%	5 630	53,9%	180,9%
Capital Expenditure Functional	224 094	265 642	32 908	14,7%	43 934	19,6%	30 137	11,3%	49 101	18,5%	156 080	58,8%	40 925	38,1%	20,0%
Municipal governance and administration	3 000	4 392	686	22,9%	1 405	46,8%	-	-	297	6,8%	2 388	54,4%	740	61,1%	(59,9)%
Executive and Council	1 250	1 250	686	54,9%	394	31,5%	-	-	-	-	1 081	86,4%	480	92,2%	(100,0)%
Finance and administration	1 750	3 142	-	-	1 011	57,8%	-	-	297	9,4%	1 307	41,6%	260	46,6%	14,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 408	10 558	267	2,6%	436	4,2%	2 125	20,1%	5 747	54,4%	8 574	81,2%	-	51,1%	(100,0)%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 378	10 528	267	2,6%	372	3,6%	2 125	20,2%	5 747	54,6%	8 511	80,8%	-	-	(100,0)%
Public Safety	30	30	-	-	64	212,2%	-	-	-	-	64	212,2%	-	52,5%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 129	63 084	2 280	7,8%	2 860	9,8%	8 529	13,5%	17 387	27,6%	31 057	49,2%	4 449	51,5%	290,8%
Planning and Development	6 425	8 225	176	2,7%	-	-	490	6,0%	4 567	55,5%	5 233	63,6%	1 250	50,0%	265,3%
Road Transport	22 704	54 859	2 105	9,3%	2 860	12,6%	8 039	14,7%	12 821	23,4%	25 824	47,1%	3 199	52,1%	300,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	181 557	187 607	29 674	16,3%	39 233	21,6%	19 483	10,4%	25 671	13,7%	114 061	60,8%	35 736	36,9%	(28,2)%
Energy sources	26 206	20 307	-	-	7 132	27,2%	3 407	16,8%	1 850	9,1%	12 388	61,0%	1 361	72,5%	35,9%
Water Management	137 340	126 172	20 936	15,2%	28 011	20,4%	11 556	9,2%	22 323	17,7%	82 826	65,6%	23 944	26,7%	(6,8)%
Waste Water Management	16 511	39 628	8 738	52,9%	4 091	24,8%	3 020	7,6%	1 498	3,8%	17 347	43,8%	1 064	14,0%	40,8%
Waste Management	1 500	1 500	-	-	-	-	1 500	100,0%	-	-	1 500	100,0%	9 368	84,4%	(100,0)%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	265 083	240 309	204 673	77,2%	143 332	54,1%	128 959	53,7%	118 977	48,5%	595 942	248,0%	27 866	238,1%	327,0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(224 094)	(305 488)	(37 088)	16,6%	(49 149)	21,9%	(23 182)	7,6%	-	-	(109 418)	35,8%	(47 971)	47,6%	(100,0%)
Capital assets	(224 094)	(305 488)	(37 088)	16,6%	(49 149)	21,9%	(23 182)	7,6%	-	-	(109 418)	35,8%	(47 971)	47,6%	(100,0%)
Net Cash from/(used) Investing Activities	(224 094)	(305 488)	(37 088)	16,6%	(49 149)	21,9%	(23 182)	7,6%	-	-	(109 418)	35,8%	(47 971)	47,6%	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	(51)	-	(3)	-	63	-	36	-	45	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(51)	-	(3)	-	63	-	36	-	45	-	-	-	(100,0%)
Payments	(9 422)	-	-	-	-	-	-	-	-	-	-	-	(2 453)	17,7%	(100,0%)
Repayment of borrowing	(9 422)	-	-	-	-	-	-	-	-	-	-	-	(2 453)	17,7%	(100,0%)
Net Cash from/(used) Financing Activities	(9 422)	-	(51)	,5%	(3)	-	63	-	36	-	45	-	(2 453)	17,7%	(101,5%)
Net Increase/(Decrease) in cash held	31 567	(65 179)	167 534	530,7%	94 181	298,4%	105 841	(162,4%)	119 013	(182,6%)	486 569	(746,5%)	(22 559)	(2 054,5%)	(627,6%)
Cash/cash equivalents at the year begin:	91 267	91 267	-	-	228 246	250,1%	322 426	353,3%	428 267	469,2%	-	-	666 026	-	(35,7%)
Cash/cash equivalents at the year end:	122 834	26 088	228 246	185,9%	322 426	262,9%	428 267	1 641,6%	547 280	2 097,8%	547 280	2 097,8%	643 467	981,2%	(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	12 734	6,1%	4 983	2,4%	4 239	2,0%	185 688	89,4%	207 645	24,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 620	11,2%	3 957	2,6%	3 257	2,2%	126 116	84,0%	150 149	17,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 026	6,9%	6 435	2,6%	5 971	2,4%	218 601	88,1%	248 034	29,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 270	5,9%	2 298	2,2%	2 176	2,1%	94 758	89,8%	105 501	12,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 438	4,4%	2 228	1,8%	2 080	1,7%	114 209	92,1%	123 955	14,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	,9%	39	,5%	39	,5%	7 877	98,1%	8 032	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	479	9,8%	76	1,5%	146	3,0%	4 206	85,7%	4 907	,6%	-	-	-	-
Total By Income Source	58 843	6,9%	20 017	2,4%	17 909	2,1%	751 455	88,6%	848 224	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 717	7,8%	3 549	2,8%	2 928	2,3%	108 711	87,0%	124 906	14,7%	-	-	-	-
Commercial	4 291	16,1%	1 017	3,8%	799	3,0%	20 574	77,1%	26 682	3,1%	-	-	-	-
Households	44 539	6,4%	15 385	2,2%	14 087	2,0%	619 585	89,3%	693 996	81,8%	-	-	-	-
Other	296	11,2%	65	2,5%	95	3,6%	2 184	82,7%	2 640	,3%	-	-	-	-
Total By Customer Group	58 843	6,9%	20 017	2,4%	17 909	2,1%	751 455	88,6%	848 224	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	385	100,0%	-	-	-	-	-	-	385	9,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 556	99,3%	14	,4%	12	,3%	-	-	3 581	84,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	284	100,0%	-	-	-	-	-	-	284	6,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 225	99,4%	14	,3%	12	,3%	-	-	4 250	100,0%

Contact Details

Municipal Manager	Mrs Maria Mapule Cocqoyt	014 762 1508
Chief Financial Officer	Ms Lesego Margaret Mafwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	110 217	176 682	41 844	38,0%	56 398	51,2%	67 222	38,0%	(14 126)	(8,0%)	151 337	85,7%	(35 287)	196,4%	(60,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(97 284)	(134 205)	(20 663)	21,2%	(20 981)	21,6%	(18 118)	13,5%	(67 963)	50,6%	(127 725)	95,2%	(29 232)	105,0%	132,5%
Capital assets	(97 284)	(134 205)	(20 663)	21,2%	(20 981)	21,6%	(18 118)	13,5%	(67 963)	50,6%	(127 725)	95,2%	(29 232)	105,0%	132,5%
Net Cash from/(used) Investing Activities	(97 284)	(134 205)	(20 663)	21,2%	(20 981)	21,6%	(18 118)	13,5%	(67 963)	50,6%	(127 725)	95,2%	(29 232)	105,0%	132,5%
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	12 932	42 477	21 181	163,8%	35 417	273,9%	49 104	115,6%	(82 089)	(193,3%)	23 612	55,6%	(64 519)	38,4%	27,2%
Cash/cash equivalents at the year begin:	20 626	25 270	25 270	122,5%	46 451	225,2%	81 868	324,0%	130 971	518,3%	25 270	100,0%	57 243	28,3%	128,8%
Cash/cash equivalents at the year end:	33 558	67 747	46 451	138,4%	81 868	244,0%	130 971	193,3%	48 883	72,2%	48 883	72,2%	(6 283)	(33,9%)	(876,8%)

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	4 659	7,3%	1 730	2,7%	1 660	2,6%	56 088	87,5%	64 137	17,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 969	47,3%	705	4,2%	228	1,4%	7 932	47,1%	16 835	4,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 998	6,1%	3 428	2,6%	2 907	2,2%	117 609	89,1%	131 942	34,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 297	6,1%	1 030	2,7%	876	2,3%	33 450	88,8%	37 652	10,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 074	7,2%	432	2,9%	351	2,3%	13 144	87,6%	15 001	4,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 509	2,4%	2 451	2,3%	2 392	2,3%	98 654	93,1%	106 005	28,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	862	14,1%	37	,6%	130	2,1%	5 098	83,2%	6 127	1,6%	-	-	-	-
Total By Income Source	27 367	7,2%	9 813	2,6%	8 544	2,3%	331 977	87,9%	377 701	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 177	8,2%	1 389	5,2%	879	3,3%	22 135	83,3%	26 581	7,0%	-	-	-	-
Commercial	13 297	8,8%	3 138	2,1%	3 079	2,0%	132 262	87,1%	151 776	40,2%	-	-	-	-
Households	11 892	6,0%	5 287	2,7%	4 586	2,3%	177 580	89,1%	199 345	52,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 367	7,2%	9 813	2,6%	8 544	2,3%	331 977	87,9%	377 701	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	20 326	61,0%	-	-	-	-	13 021	39,0%	33 347	59,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 495	100,0%	-	-	-	-	-	-	22 495	40,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	42 822	76,7%	-	-	-	-	13 021	23,3%	55 842	100,0%

Contact Details

Municipal Manager	Mr Tsotsi George Ramagaga	014 736 8000
Chief Financial Officer	Mr Ramadiga Malvin Marutha	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 566 728	1 631 325	443 088	28,3%	384 304	24,5%	355 283	21,8%	231 561	14,2%	1 414 236	86,7%	169 532	82,0%	36,6%
Exchange Revenue															
Service charges - Electricity	451 376	451 376	100 599	22,3%	89 546	19,8%	107 352	23,8%	84 993	18,8%	382 489	84,7%	92 068	80,5%	(7,7%)
Service charges - Water	214 881	214 881	54 288	25,3%	49 352	23,0%	40 538	18,9%	53 544	24,9%	197 762	92,0%	(6 427)	13,7%	(933,2%)
Service charges - Waste Water Management	26 694	26 694	5 629	21,1%	3 889	14,6%	4 719	17,7%	4 547	17,0%	18 784	70,4%	5 248	85,0%	(13,4%)
Service charges - Waste Management	48 722	65 302	7 665	15,7%	7 094	14,6%	7 046	10,8%	7 078	10,8%	28 882	44,2%	5 852	68,0%	21,0%
Sale of Goods and Rendering of Services	2 320	4 612	1 070	46,1%	1 083	46,7%	1 183	25,7%	767	16,6%	4 102	89,0%	658	85,7%	16,4%
Agency services	12 978	12 978	-	-	-	-	-	-	-	-	-	-	3 259	79,1%	(100,0%)
Interest	-	1 370	281	-	251	-	401	29,3%	228	16,6%	1 161	84,7%	-	-	(100,0%)
Interest earned from Receivables	49 053	64 611	15 172	30,9%	17 012	34,7%	16 153	25,0%	16 825	26,0%	65 163	100,9%	14 065	119,4%	19,6%
Interest earned from Current and Non Current Assets	9 177	9 177	2 339	25,5%	168	1,8%	129	1,4%	376	4,1%	3 013	32,8%	956	88,0%	(60,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 127	2 409	473	22,3%	751	35,3%	995	41,3%	480	19,9%	2 699	112,1%	455	112,7%	5,5%
Licence and permits	-	2 708	562	-	650	-	867	32,0%	671	24,8%	2 750	101,6%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 074	1 850	116	5,6%	610	29,4%	33	1,8%	619	33,5%	1 379	74,5%	176	89,1%	252,9%
Non-Exchange Revenue															
Property rates	101 070	120 990	27 390	27,1%	28 513	28,2%	28 339	23,4%	28 683	23,7%	112 924	93,3%	24 157	100,5%	18,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 201	1 951	254	6,0%	396	9,4%	7 201	369,0%	10 669	546,8%	18 520	949,1%	631	52,4%	1 590,9%
Licences or permits	11	33	3	27,1%	16	145,5%	43	131,8%	70	212,7%	132	402,9%	3	74,7%	2 408,4%
Transfer and subsidies - Operational	623 792	630 646	222 959	35,7%	180 526	28,9%	135 888	21,5%	10 364	1,6%	549 738	87,2%	6 191	98,1%	67,4%
Interest	14 216	18 701	4 288	30,2%	4 407	31,0%	4 396	23,5%	4 418	23,6%	17 509	93,6%	3 906	115,7%	13,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	4 037	1 037	-	-	-	-	-	-	6 088	587,2%	6 088	587,2%	478	16,3%	1 174,3%
Other Gains	-	-	-	-	-	-	-	-	1 142	-	1 142	-	17 858	2 243,4%	(93,6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 522 675	1 627 594	338 958	22,3%	412 858	27,1%	331 203	20,3%	335 653	20,6%	1 418 672	87,2%	309 376	89,0%	8,5%
Employee related costs	415 284	393 543	96 953	23,3%	104 660	25,2%	86 164	21,9%	95 994	24,4%	383 771	97,5%	87 351	93,5%	9,9%
Remuneration of councillors	27 084	27 084	-	-	-	-	16 134	59,6%	5 067	18,7%	21 201	78,3%	6 232	101,0%	(18,7%)
Bulk purchases - electricity	334 571	334 571	85 749	25,6%	51 361	15,4%	88 435	26,4%	70 030	20,9%	295 575	88,3%	104 658	99,5%	(33,1%)
Inventory consumed	77 780	84 544	11 074	14,2%	22 329	28,7%	17 942	21,2%	14 058	16,6%	65 403	77,4%	1 491	84,6%	842,7%
Debt impairment	83 003	6 131	7 362	8,9%	-	-	(1 231)	(20,1%)	-	-	6 131	100,0%	-	-	-
Depreciation and amortisation	93 594	93 594	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 686	2 686	457	17,0%	435	16,2%	2 529	94,1%	(1 602)	(59,6%)	1 819	67,7%	326	75,4%	(591,4%)
Contracted services	297 270	379 630	79 684	24,8%	112 279	37,8%	91 615	24,1%	77 705	20,5%	355 293	93,6%	59 882	96,9%	29,8%
Transfers and subsidies	2 231	2 231	13	0,6%	255	11,4%	358	16,0%	212	9,5%	838	37,6%	38	25,7%	459,1%
Irrecoverable debts written off	11 762	98 800	-	-	98 799	840,0%	5	0,0%	135	1,1%	98 938	100,1%	1 711	95,0%	(92,1%)
Operational costs	177 411	204 781	63 657	35,9%	22 740	12,8%	29 255	14,3%	59 091	28,9%	174 741	85,3%	47 302	89,0%	24,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	14 962	-	14 962	-	387	-	3 770,3%
Surplus/(Deficit)	44 053	3 731	104 130	-	(28 555)	-	24 080	-	(104 092)	-	(4 436)	-	(139 844)	-	-
Transfers and subsidies - capital (monetary allocations)	347 389	346 297	107 077	30,8%	73 948	21,3%	103 553	29,9%	100 973	29,2%	385 552	111,3%	525 539	187,9%	(80,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	31 348	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	391 442	350 028	211 208	-	45 393	-	127 633	-	(3 119)	-	381 116	-	417 042	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	391 442	350 028	211 208	-	45 393	-	127 633	-	(3 119)	-	381 116	-	417 042	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	391 442	350 028	211 208	-	45 393	-	127 633	-	(3 119)	-	381 116	-	417 042	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	391 442	350 028	211 208	-	45 393	-	127 633	-	(3 119)	-	381 116	-	417 042	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	348 889	347 797	99 633	28,6%	92 606	26,5%	78 551	22,6%	69 275	19,9%	340 065	97,8%	116 110	99,9%	(40,3%)
National Government	347 389	346 297	99 633	28,7%	92 321	26,6%	78 269	22,6%	69 107	20,0%	339 330	98,0%	98 461	95,6%	(29,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	347 389	346 297	99 633	28,7%	92 321	26,6%	78 269	22,6%	69 107	20,0%	339 330	98,0%	98 461	95,6%	(29,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 500	-	-	285	19,0%	282	18,8%	168	11,2%	735	49,0%	17 649	-	(99,0%)
Capital Expenditure Functional	348 889	347 797	99 633	28,6%	92 606	26,5%	78 551	22,6%	69 275	19,9%	340 065	97,8%	116 110	106,8%	(40,3%)
Municipal governance and administration	1 500	1 200	-	-	282	23,5%	282	23,5%	168	14,0%	450	37,5%	1 097	-	(84,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	334	-	(100,0%)
Finance and administration	1 500	1 200	-	-	-	-	282	23,5%	168	14,0%	450	37,5%	763	-	(79,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 181	8 000	475	3,3%	425	3,0%	3 987	49,8%	3 293	41,2%	8 180	102,2%	419	186,8%	686,6%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	5	-	(100,0%)
Sport And Recreation	14 181	8 000	475	3,3%	425	3,0%	3 987	49,8%	3 293	41,2%	8 180	102,2%	413	162,5%	696,8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 040	52 912	21 337	33,3%	12 157	19,0%	10 460	19,8%	5 053	9,5%	49 007	92,6%	7 729	108,2%	(34,6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	150	-	(100,0%)
Road Transport	64 040	52 912	21 337	33,3%	12 157	19,0%	10 460	19,8%	5 053	9,5%	49 007	92,6%	7 579	108,0%	(33,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	269 168	285 685	77 822	28,9%	80 024	29,7%	63 822	22,3%	60 761	21,3%	282 428	98,9%	106 865	106,2%	(43,1%)
Energy sources	29 226	31 598	3 311	11,3%	9 641	33,0%	3 910	12,3%	19 358	61,3%	36 221	114,6%	647	132,4%	2 891,8%
Water Management	227 685	230 356	71 517	31,4%	65 583	28,8%	51 065	22,2%	40 664	17,7%	226 829	99,3%	93 890	107,5%	(56,7%)
Waste Water Management	12 257	22 129	2 993	24,4%	4 800	39,2%	7 826	35,4%	739	3,3%	128 579	73,9%	9 443	84,1%	(92,2%)
Waste Management	-	1 603	-	-	-	-	1 020	63,6%	-	-	1 020	63,6%	2 885	180,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	356 047	1 492 085	236 248	66,4%	176 879	49,7%	210 452	14,1%	46 757	3,1%	670 336	44,9%	913 509	673,9%	(94,9%)
Cash Flow from Investing Activities															
Receipts	4 037	-	-	-	-	-	-	-	6 088	-	6 088	-	478	16,3%	1 174,3%
Proceeds on disposal of PPE	4 037	-	-	-	-	-	-	-	6 088	-	6 088	-	478	16,3%	1 174,3%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(348 889)	1 092	(101 799)	29,2%	(101 327)	29,0%	(95 718)	(8 765,4%)	(61 191)	(5 603,6%)	(360 035)	(32 970,4%)	(116 110)	106,8%	(47,3%)
Capital assets	(348 889)	1 092	(101 799)	29,2%	(101 327)	29,0%	(95 718)	(8 765,4%)	(61 191)	(5 603,6%)	(360 035)	(32 970,4%)	(116 110)	106,8%	(47,3%)
Net Cash from/(used) Investing Activities	(344 852)	1 092	(101 799)	29,5%	(101 327)	29,4%	(95 718)	(8 765,4%)	(55 102)	(5 046,0%)	(353 946)	(32 412,8%)	(115 632)	107,6%	(52,3%)
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	11 195	1 493 177	134 449	1 201,0%	75 552	674,9%	114 734	7,7%	(8 346)	(,6%)	316 390	21,2%	797 877	(156,7%)	(101,0%)
Cash/cash equivalents at the year begin:	40 344	12 254	-	-	134 449	333,3%	210 001	1 713,7%	324 736	2 650,0%	-	-	(280 166)	-	(215,9%)
Cash/cash equivalents at the year end:	51 539	1 505 431	134 449	260,9%	210 001	407,5%	324 736	21,6%	316 390	21,0%	316 390	21,0%	517 711	(185,2%)	(38,9%)

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	47 537	7,3%	20 199	3,1%	16 111	2,5%	565 466	87,1%	649 113	38,1%	10 164	1,6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 057	20,1%	14 499	8,6%	7 905	4,7%	113 019	66,7%	169 479	9,9%	18 364	10,8%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 196	3,6%	5 665	2,2%	4 414	1,7%	237 560	92,5%	256 835	15,1%	77	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 965	2,5%	1 370	1,7%	1 133	1,4%	75 144	94,4%	79 601	4,7%	990	1,2%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 389	2,2%	1 932	1,8%	1 607	1,5%	102 485	94,5%	108 413	6,4%	1 273	1,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	36,2%	4	8,4%	3	5,5%	24	49,9%	49	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 496	1,7%	7 468	1,7%	7 289	1,7%	418 308	94,9%	440 560	25,8%	14	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	115	25,6%	20	4,5%	29	6,5%	285	63,3%	449	-	(711)	(158,1%)	-	-
Total By Income Source	102 562	6,0%	51 157	3,0%	38 490	2,3%	1 512 290	88,7%	1 704 500	100,0%	30 161	1,8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 403	4,1%	3 481	2,2%	3 640	2,3%	143 626	91,4%	157 150	9,2%	1 837	1,2%	-	-
Commercial	23 833	18,3%	8 750	6,7%	4 166	3,2%	93 730	71,8%	130 478	7,7%	9 298	7,1%	-	-
Households	72 327	5,1%	38 926	2,7%	30 684	2,2%	1 274 934	90,0%	1 416 872	83,1%	19 026	1,3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	102 562	6,0%	51 157	3,0%	38 490	2,3%	1 512 290	88,7%	1 704 500	100,0%	30 161	1,8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	28 099	35,2%	-	-	51 839	64,8%	-	-	79 939	33,6%
Bulk Water	6 686	48,7%	-	-	-	-	7 047	51,3%	13 734	5,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 361	32,2%	35 211	24,5%	21 831	15,2%	40 419	28,1%	143 842	60,5%
Auditor-General	59	100,0%	-	-	-	-	-	-	59	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	81 226	34,2%	35 211	14,8%	73 670	31,0%	47 466	20,0%	237 573	100,0%

Contact Details		
Municipal Manager	Mr Morris Maluleka	015 491 9604
Chief Financial Officer	Mr Kulungwana Ngomana	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	948 804	948 804	233 616	24,6%	205 652	21,7%	182 025	19,2%	160 580	16,9%	781 872	82,4%	208 075	65,3%	(22,8%)	
Exchange Revenue																
Service charges - Electricity	307 878	307 878	61 714	20,0%	64 834	21,1%	52 357	17,0%	65 151	21,2%	244 055	79,3%	130 929	22,1%	(50,2%)	
Service charges - Water	125 896	125 896	27 354	21,7%	25 905	20,6%	21 193	16,8%	20 113	16,0%	94 565	75,1%	28 517	81,4%	(29,5%)	
Service charges - Waste Water Management	54 532	54 532	12 710	23,3%	12 528	23,0%	11 728	21,5%	12 556	23,0%	49 522	90,8%	12 097	86,0%	3,8%	
Service charges - Waste Management	31 861	31 861	7 399	23,2%	7 365	23,1%	7 166	22,5%	8 458	26,5%	30 388	95,4%	7 010	87,1%	20,7%	
Sale of Goods and Rendering of Services	3 861	3 861	665	17,2%	601	15,6%	558	14,5%	1 087	28,2%	2 911	75,4%	1 233	71,9%	(11,9%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	82 767	82 767	21 849	26,4%	22 558	27,3%	3 713	4,5%	11 667	14,1%	59 787	72,2%	25 575	117,5%	(54,4%)	
Interest earned from Current and Non Current Assets	1 154	1 154	437	37,8%	421	36,5%	532	46,1%	826	71,6%	2 216	192,0%	454	123,2%	82,0%	
Dividends	-	-	120	-	-	-	(108)	-	64	-	76	-	76	-	(15,3%)	
Rent on Land	-	-	2	-	-	-	-	-	-	-	2	-	-	-	-	
Rental from Fixed Assets	557	557	33	5,9%	93	16,7%	106	19,0%	314	56,3%	545	97,9%	69	40,3%	351,8%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	5 311	5 311	1 360	25,6%	558	10,5%	619	11,7%	(713)	(13,4%)	1 824	34,4%	853	128,7%	(183,6%)	
Non-Exchange Revenue																
Property rates	157 207	157 207	30 491	19,4%	15 093	9,6%	39 905	25,4%	38 198	24,3%	123 687	78,7%	(10 076)	47,9%	(479,1%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	11 168	11 168	3 721	33,3%	2 741	24,5%	353	3,2%	170	1,5%	6 985	62,5%	3 545	103,9%	(95,2%)	
Licences or permits	4 316	4 316	35	,8%	(1 583)	(36,7%)	3 575	82,8%	67	1,5%	2 094	48,5%	1 965	160,7%	(96,6%)	
Transfer and subsidies - Operational	162 295	162 295	65 726	40,5%	54 538	33,6%	40 329	24,8%	2 642	1,6%	163 234	100,6%	5 152	100,5%	(48,7%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	570	-	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	-	(20)	(20)	-	105	-	(119,2%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	930 608	933 924	198 021	21,3%	193 112	20,8%	235 470	25,2%	250 769	26,9%	877 373	93,9%	219 188	87,9%	14,4%	
Employee related costs	272 991	251 709	61 873	22,7%	66 173	24,2%	62 011	24,6%	73 223	29,1%	263 280	104,6%	60 374	94,1%	21,3%	
Remuneration of councillors	13 466	12 849	3 067	22,8%	3 385	25,1%	3 815	29,7%	3 566	27,8%	13 833	107,7%	3 623	113,3%	(1,6%)	
Bulk purchases - electricity	272 290	272 290	63 028	23,1%	46 925	17,2%	72 953	26,8%	90 938	33,4%	273 844	100,6%	82 781	97,9%	9,9%	
Inventory consumed	30 659	30 860	5 976	19,5%	7 195	23,5%	6 787	22,0%	7 115	23,1%	27 073	87,7%	9 393	92,2%	(24,3%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	49 602	50 026	12 927	26,1%	13 221	26,7%	12 844	25,7%	13 297	26,6%	52 289	104,5%	-	49,0%	(100,0%)	
Interest	8 504	6 004	7 650	90,0%	928	10,9%	23 722	395,1%	18 141	302,1%	50 441	840,1%	5 500	173,0%	229,8%	
Contracted services	92 068	131 872	25 098	27,3%	37 268	40,5%	29 039	22,0%	32 306	24,5%	123 712	93,8%	32 512	105,6%	(6,6%)	
Transfers and subsidies	105	105	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	115 000	100 000	-	-	-	-	-	-	-	-	-	-	484	-	(100,0%)	
Operational costs	75 922	78 209	18 402	24,2%	18 017	23,7%	24 298	31,1%	12 188	15,6%	72 905	93,2%	24 491	97,8%	(50,2%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	(5)	-	(5)	-	30	-	(115,8%)	
Surplus/(Deficit)	18 196	14 880	35 594	-	12 540	-	(53 445)	-	(90 189)	-	(95 500)	-	(11 113)	-	-	
Transfers and subsidies - capital (monetary allocations)	165 008	200 742	17 209	10,4%	57 600	34,9%	8 079	4,0%	30 449	15,2%	113 337	56,5%	60 656	77,8%	(49,8%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	183 203	215 621	52 804	-	70 140	-	(45 366)	-	(59 740)	-	17 837	-	49 542	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	183 203	215 621	52 804	-	70 140	-	(45 366)	-	(59 740)	-	17 837	-	49 542	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	183 203	215 621	52 804	-	70 140	-	(45 366)	-	(59 740)	-	17 837	-	49 542	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	183 203	215 621	52 804	-	70 140	-	(45 366)	-	(59 740)	-	17 837	-	49 542	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	182 008	215 742	16 281	8,9%	48 162	26,5%	8 123	3,8%	37 065	17,2%	109 632	50,8%	46 329	76,1%	(20,0%)	
National Government	165 008	200 742	16 281	9,9%	44 761	27,1%	7 868	3,9%	32 050	16,0%	100 959	50,3%	41 832	78,4%	(23,4%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	165 008	200 742	16 281	9,9%	44 761	27,1%	7 868	3,9%	32 050	16,0%	100 959	50,3%	41 832	78,4%	(23,4%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	17 000	15 000	-	-	3 402	20,0%	255	1,7%	5 015	33,4%	8 672	57,8%	4 497	42,0%	11,5%	
Capital Expenditure Functional	182 008	215 742	16 281	8,9%	48 162	26,5%	8 123	3,8%	37 065	17,2%	109 632	50,8%	48 743	79,1%	(24,0%)	
Municipal governance and administration	17 000	14 500	-	-	3 402	20,0%	(119)	(8,8%)	5 015	34,6%	8 298	57,2%	4 367	47,7%	14,9%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	17 000	14 500	-	-	3 402	20,0%	(119)	(8,8%)	5 015	34,6%	8 298	57,2%	4 367	47,7%	14,9%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	13 067	10 500	-	-	641	4,9%	375	3,6%	475	4,5%	1 490	14,2%	3 027	89,9%	(84,3%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	2 898	88,2%	(100,0%)	
Sport And Recreation	13 067	10 500	-	-	641	4,9%	375	3,6%	475	4,5%	1 490	14,2%	130	-	265,7%	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	34 243	76 716	15 538	45,4%	18 930	55,3%	2 668	3,5%	19 324	25,2%	56 460	73,6%	12 977	144,6%	48,9%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	34 243	76 716	15 538	45,4%	18 930	55,3%	2 668	3,5%	19 324	25,2%	56 460	73,6%	12 977	144,6%	48,9%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	117 698	114 026	743	,6%	25 191	21,4%	5 200	4,6%	12 250	10,7%	43 384	38,0%	28 371	70,6%	(56,8%)	
Energy sources	10 444	10 444	-	-	3 643	34,9%	12	,1%	-	-	3 656	35,0%	5 870	165,9%	(100,0%)	
Water Management	61 189	93 812	-	-	20 235	33,1%	5 894	6,3%	11 685	12,5%	37 814	40,3%	16 679	62,5%	(29,9%)	
Waste Water Management	41 765	9 142	743	1,8%	1 312	3,1%	(706)	(7,7%)	566	6,2%	1 914	20,9%	5 822	68,9%	(90,3%)	
Waste Management	4 300	628	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

Net Cash from/(used) Operating Activities	196 838	254 333	177 071	90,0%	155 646	79,1%	185 774	73,0%	154 581	60,8%	673 073	264,6%	38 810	368,9%	298,3%
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	(182 008)	(215 952)	(19 542)	10,7%	(55 313)	30,4%	(7 735)	3,6%	(25 496)	11,8%	(108 085)	50,1%	(46 985)	86,2%	(45,7%)
Capital assets	(182 008)	(215 952)	(19 542)	10,7%	(55 313)	30,4%	(7 735)	3,6%	(25 496)	11,8%	(108 085)	50,1%	(46 985)	86,2%	(45,7%)
Net Cash from/(used) Investing Activities	(182 008)	(215 952)	(19 542)	10,7%	(55 313)	30,4%	(7 735)	3,6%	(25 496)	11,8%	(108 085)	50,1%	(46 985)	86,2%	(45,7%)
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	14 830	38 382	157 530	1 062,2%	100 334	676,6%	178 039	463,9%	129 086	336,3%	564 988	1 472,0%	(8 176)	3 996,6%	(1 678,9%)
Cash/cash equivalents at the year begin:	44 004	4 560	(90 265)	(205,1%)	198 395	450,9%	298 456	6 544,8%	476 768	10 455,0%	(90 265)	(1 979,4%)	730 335	181,6%	(34,7%)
Cash/cash equivalents at the year end:	58 834	42 942	198 395	337,2%	298 456	507,3%	476 768	1 110,3%	605 857	1 410,9%	605 857	1 410,9%	655 142	1 172,6%	(7,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 281	1,8%	7 353	1,8%	7 073	1,7%	387 865	94,7%	409 573	27,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 382	14,7%	6 618	5,9%	9 683	8,7%	78 565	70,6%	111 248	7,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 112	3,9%	6 727	2,4%	6 501	2,3%	257 889	91,4%	282 230	18,8%	(4 863)	(1,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 235	3,0%	3 257	2,3%	3 077	2,2%	128 716	92,4%	139 285	9,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 037	3,4%	2 425	2,7%	1 686	1,9%	83 390	92,1%	90 538	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 089	2,5%	10 559	2,4%	10 322	2,3%	408 750	92,7%	440 720	29,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	297	1,0%	61	,2%	19	,1%	30 713	98,8%	31 091	2,1%	-	-	-	-
Total By Income Source	53 433	3,6%	37 000	2,5%	38 362	2,5%	1 375 889	91,4%	1 504 684	100,0%	(4 863)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 821	5,4%	3 429	3,9%	3 139	3,5%	77 575	87,2%	88 964	5,9%	11	-	-	-
Commercial	20 256	5,7%	10 580	3,0%	13 664	3,9%	309 699	87,4%	354 198	23,5%	-	-	-	-
Households	28 356	2,7%	22 991	2,2%	21 560	2,0%	988 615	93,1%	1 061 522	70,5%	(4 874)	(,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	53 433	3,6%	37 000	2,5%	38 362	2,5%	1 375 889	91,4%	1 504 684	100,0%	(4 863)	(,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	68 887	5,0%	15 615	1,1%	28 834	2,1%	1 252 803	91,7%	1 366 138	92,0%
Bulk Water	-	-	-	-	-	-	25 081	100,0%	25 081	1,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 860	48,1%	5 238	5,6%	1 330	1,4%	41 880	44,9%	93 307	6,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	113 747	7,7%	20 853	1,4%	30 163	2,0%	1 319 763	88,9%	1 484 526	100,0%

Contact Details

Municipal Manager	Mr Thobela Ntoampe Ben	014 718 2077
Chief Financial Officer	Mr Maema Lekubu Charles	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	165 077	165 077	66 676	40,4%	54 323	32,9%	3 194	1,9%	40 961	24,8%	165 154	100,0%	2 976	99,5%	1 276,3%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	66	66	6	9,5%	28	42,3%	63	95,3%	115	175,1%	212	322,2%	24	141,2%	390,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	(1)	(1)	-	-	-	-	-	-	-	-	-	-	0	(171,0%)	(100,0%)
Interest earned from Current and Non Current Assets	3 425	3 425	912	26,6%	482	14,1%	491	14,3%	357	10,4%	2 242	65,5%	743	98,6%	(52,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 232	2 232	1 234	55,3%	728	32,6%	879	39,4%	(359)	(16,1%)	2 482	111,2%	450	75,7%	(179,8%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	159 354	159 354	64 524	40,5%	53 085	33,3%	1 761	1,1%	40 712	25,5%	160 081	100,5%	1 442	99,7%	2 723,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	137	-	137	-	317	-	(56,9%)
Operating Expenditure	196 175	196 095	44 409	22,6%	51 736	26,4%	44 884	22,9%	41 081	20,9%	182 110	92,9%	44 739	94,0%	(8,2%)
Employee related costs	132 235	132 235	31 426	23,8%	31 785	24,0%	31 453	23,8%	32 271	24,4%	126 935	96,0%	29 696	94,4%	8,7%
Remuneration of councillors	10 464	10 464	2 039	19,5%	2 224	21,3%	2 718	26,0%	2 379	22,7%	9 360	89,4%	2 184	93,2%	8,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 262	6 262	1 415	22,6%	1 411	22,5%	1 376	22,0%	1 387	22,1%	5 588	89,2%	1 419	97,1%	(2,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 499	12 437	2 627	21,0%	4 122	33,0%	3 314	26,6%	1 189	9,6%	11 252	90,5%	3 224	102,2%	(63,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	34 715	34 697	6 902	19,9%	12 193	35,1%	6 024	17,4%	3 856	11,1%	28 974	83,5%	8 216	90,0%	(53,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 099)	(31 019)	22 267	-	2 587	-	(41 690)	-	(120)	-	(16 956)	-	(41 763)	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(31 099)	(31 019)	22 267		2 587		(41 690)		(120)		(16 956)		(41 763)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(31 099)	(31 019)	22 267		2 587		(41 690)		(120)		(16 956)		(41 763)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(31 099)	(31 019)	22 267		2 587		(41 690)		(120)		(16 956)		(41 763)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(31 099)	(31 019)	22 267		2 587		(41 690)		(120)		(16 956)		(41 763)		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	-	80	-	-	-	-	-	-	(9)	(10,9%)	(9)	(10,9%)	317	176,3%	(102,7%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	80	-	-	-	-	-	-	(9)	(10,9%)	(9)	(10,9%)	317	176,3%	(102,7%)
Capital Expenditure Functional	700	780	-	-	-	-	-	-	51	6,5%	51	6,5%	317	176,3%	(84,0%)
Municipal governance and administration	700	780	-	-	-	-	-	-	51	6,5%	51	6,5%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	700	780	-	-	-	-	-	-	51	6,5%	51	6,5%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	317	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	317	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	165 077	165 077	68 755	41,7%	53 170	32,2%	4 757	2,9%	38 889	23,6%	165 572	100,3%	1 632	98,9%	2 282,9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 298	2 298	1 297	56,4%	872	37,9%	1 091	47,5%	659	28,7%	3 918	170,5%	543	123,2%	21,3%
Transfers and Subsidies - Operational	159 354	159 354	66 644	41,8%	51 816	32,5%	3 246	2,0%	38 147	23,9%	159 853	100,3%	345	98,7%	10 944,7%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 425	3 425	815	23,8%	483	14,1%	420	12,3%	83	2,4%	1 801	52,6%	743	92,3%	(88,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(188 964)	(188 964)	(48 099)	25,5%	(51 944)	27,5%	(40 500)	21,4%	(32 311)	17,1%	(172 853)	91,5%	(42 580)	90,0%	(24,1%)
Suppliers and employees	(188 964)	(188 964)	(48 099)	25,5%	(51 944)	27,5%	(40 500)	21,4%	(32 311)	17,1%	(172 853)	91,5%	(42 580)	90,0%	(24,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(23 887)	(23 887)	20 657	(86,5%)	1 226	(5,1%)	(35 743)	149,6%	6 579	(27,5%)	(7 281)	30,5%	(40 948)	32,1%	(116,1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(80)	-	-	-	-	-	-	(1)	,6%	(1)	,6%	-	-	(100,0%)
Capital assets	-	(80)	-	-	-	-	-	-	(1)	,6%	(1)	,6%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	-	(80)	-	-	-	-	-	-	(1)	,6%	(1)	,6%	-	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 887)	(23 967)	20 657	(86,5%)	1 226	(5,1%)	(35 743)	149,1%	6 578	(27,4%)	(7 282)	30,4%	(40 948)	32,7%	(116,1%)
Cash/cash equivalents at the year begin:	-	-	5 390	-	26 047	-	27 273	-	(8 470)	-	5 390	-	45 889	29,8%	(118,5%)
Cash/cash equivalents at the year end:	(23 887)	(23 967)	26 047	(109,0%)	27 273	(114,2%)	(8 470)	35,3%	(1 892)	7,9%	(1 892)	7,9%	4 941	26,2%	(138,3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	100,0%	-	-	-	-	-	-	21	100,0%	-	-	-	-
Total By Income Source	21	100,0%	-	-	-	-	-	-	21	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	21	100,0%	-	-	-	-	-	-	21	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21	100,0%	-	-	-	-	-	-	21	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	2	1,7%	33	24,6%	100	73,7%	136	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	2	1,7%	33	24,6%	100	73,7%	136	100,0%

Contact Details		
Municipal Manager	Mr Preciousstone Raputsoa	014 718 3321
Chief Financial Officer	Mr TP Tebjani	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	396 909	419 680	112 352	28,3%	157 898	39,8%	106 398	25,4%	30 781	7,3%	407 429	97,1%	34 907	70,9%	(11,8%)
Exchange Revenue															
Service charges - Electricity	87 749	94 749	13 548	15,4%	34 927	39,8%	25 502	26,9%	24 247	25,6%	98 224	103,7%	15 884	76,6%	52,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 316	6 316	1 054	16,7%	2 106	33,4%	1 574	24,9%	1 568	24,8%	6 302	99,8%	1 504	91,6%	4,2%
Sale of Goods and Rendering of Services	334	319	36	10,7%	62	18,6%	57	17,9%	156	48,9%	311	97,6%	50	68,9%	210,5%
Agency services	6 110	6 110	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 250	1 441	145	2,8%	575	11,0%	446	30,9%	458	31,8%	1 624	112,7%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	24 127	27 400	1 924	8,0%	9 904	41,0%	10 142	37,0%	3 041	11,1%	25 011	91,3%	5 735	92,0%	(47,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	95	95	5	5,6%	20	21,5%	6	5,9%	18	19,2%	50	52,2%	20	63,2%	(7,4%)
Licence and permits	11	11	0	3,2%	2 730	25 762,3%	-	-	-	-	2 730	25 765,5%	1 655	55 766,4%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	476	16 718	6	1,3%	16 246	3 412,9%	94	6%	927	5,5%	17 274	103,3%	6	5,2%	14 929,2%
Non-Exchange Revenue															
Property rates	49 415	49 415	8 599	17,4%	18 481	37,4%	13 066	26,4%	(3 090)	(6,3%)	37 056	75,0%	2 695	81,8%	(214,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	2 921	-	(100,0%)
Fines, penalties and forfeits	125	125	17	13,9%	31	24,6%	5	4,0%	16	13,0%	70	55,4%	21	76,5%	(22,2%)
Licences or permits	-	80	-	-	46	30,0%	30	38,0%	9	10,7%	85	105,7%	-	-	(100,0%)
Transfer and subsidies - Operational	206 391	206 391	84 608	41,0%	69 091	33,5%	51 971	25,2%	720	3%	206 391	100,0%	10 135	60,6%	(92,9%)
Interest	10 510	10 510	2 409	22,9%	3 678	35,0%	3 504	33,3%	2 712	25,8%	12 303	117,1%	(5 720)	30,5%	(147,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	426 239	437 310	35 616	8,4%	147 730	34,7%	91 496	20,9%	102 194	23,4%	377 035	86,2%	108 721	84,7%	(6,0%)
Employee related costs	118 816	118 633	9 505	8,0%	46 194	38,9%	26 905	22,7%	28 137	23,7%	110 741	93,3%	25 864	81,6%	8,8%
Remuneration of councillors	15 879	15 171	1 183	7,4%	6 200	39,0%	3 675	24,2%	3 703	24,4%	14 761	97,3%	3 510	86,9%	5,5%
Bulk purchases - electricity	52 495	60 555	7 128	13,6%	23 654	45,1%	14 521	24,0%	14 340	23,7%	59 644	98,5%	13 393	89,1%	7,1%
Inventory consumed	3 435	3 508	233	6,8%	978	28,5%	547	15,6%	603	17,2%	2 361	67,3%	802	66,4%	(24,8%)
Debt impairment	16 639	16 639	-	-	-	-	-	-	-	-	-	-	7 659	105,8%	(100,0%)
Depreciation and amortisation	65 700	65 700	5 047	7,7%	20 750	31,6%	15 441	23,5%	16 611	25,3%	57 849	88,0%	10 531	83,9%	57,7%
Interest	2 940	2 940	180	6,1%	675	23,0%	404	13,8%	467	15,9%	1 726	58,7%	652	85,2%	(28,4%)
Contracted services	81 046	82 154	6 380	7,9%	20 121	24,8%	18 361	22,3%	24 479	29,8%	69 341	84,4%	29 140	87,6%	(16,0%)
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	69 290	72 009	5 959	8,6%	29 158	42,1%	11 642	16,2%	13 853	19,2%	60 613	84,2%	17 171	79,8%	(19,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 330)	(17 630)	76 736	-	10 169	-	14 902	-	(71 413)	-	30 394	-	(73 813)	-	-
Transfers and subsidies - capital (monetary allocations)	49 410	49 410	9 649	19,5%	21 798	44,1%	9 648	19,5%	19 990	40,5%	61 086	123,6%	5 434	100,0%	267,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 080	31 780	86 386	-	31 967	-	24 550	-	(51 423)	-	91 479	-	(68 379)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	20 080	31 780	86 386	-	31 967	-	24 550	-	(51 423)	-	91 479	-	(68 379)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 080	31 780	86 386	-	31 967	-	24 550	-	(51 423)	-	91 479	-	(68 379)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 080	31 780	86 386	-	31 967	-	24 550	-	(51 423)	-	91 479	-	(68 379)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	89 921	101 249	10 655	11,8%	29 336	32,6%	4 841	4,8%	44 328	43,8%	89 159	88,1%	17 540	70,6%	152,7%
National Government	47 470	47 470	7 853	16,5%	20 474	43,1%	4 352	9,2%	18 686	39,4%	51 364	108,2%	1 616	70,8%	1 056,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 470	47 470	7 853	16,5%	20 474	43,1%	4 352	9,2%	18 686	39,4%	51 364	108,2%	1 616	70,8%	1 056,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 451	53 779	2 803	6,6%	8 862	20,9%	489	,9%	25 642	47,7%	37 796	70,3%	15 924	70,5%	61,0%
Capital Expenditure Functional	89 921	101 249	10 655	11,8%	29 336	32,6%	4 841	4,8%	44 326	43,8%	89 157	88,1%	13 908	68,1%	218,7%
Municipal governance and administration	11 750	11 450	-	-	45	,4%	524	4,6%	9 751	85,2%	10 320	90,1%	(3 097)	2,5%	(414,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	(5)	-	(5)	-	-	(100,0%)
Finance and administration	11 750	11 450	-	-	45	,4%	524	4,6%	9 756	85,2%	10 325	90,2%	(3 097)	2,5%	(415,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 881	2 881	-	-	-	-	-	-	2 232	77,5%	2 232	77,5%	-	86,2%	(100,0%)
Community and Social Services	2 881	2 881	-	-	-	-	-	-	2 232	77,5%	2 232	77,5%	-	86,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	56 856	59 644	9 128	16,1%	20 137	35,4%	4 638	7,8%	24 609	41,3%	58 512	98,1%	12 337	99,2%	99,5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	56 856	59 644	9 128	16,1%	20 137	35,4%	4 638	7,8%	24 609	41,3%	58 512	98,1%	12 337	99,2%	99,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 434	26 274	1 527	8,3%	9 154	48,7%	(322)	(1,2%)	7 734	29,4%	18 093	68,9%	4 667	27,9%	65,7%
Energy sources	16 034	16 164	1 527	9,5%	444	2,8%	(396)	(2,4%)	6 339	39,2%	7 915	49,0%	4 667	37,3%	35,8%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 400	10 110	-	-	8 710	362,9%	74	,7%	1 395	13,8%	10 179	100,7%	-	12,8%	(100,0%)
Other	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	423 844	446 243	135 824	32.0%	156 508	36.9%	100 382	22.5%	70 290	15.8%	463 005	103.8%	48 493	75.3%	44.9%
Property rates	41 032	38 076	4 012	9.8%	11 918	29.0%	8 664	22.8%	10 095	26.5%	34 688	91.1%	13 872	95.0%	27.2%
Service charges	89 966	96 374	14 437	16.0%	39 616	44.0%	29 072	30.2%	29 005	30.1%	112 129	116.3%	23 218	106.8%	74.9%
Other revenue	12 918	28 592	6 459	50.0%	22 609	175.0%	12 019	42.0%	4 720	16.5%	45 806	160.2%	11 396	437.3%	(58.6%)
Transfers and Subsidies - Operational	208 330	208 330	84 121	40.4%	71 366	34.3%	50 628	24.3%	470	2.2%	206 585	99.2%	7	60.1%	6 455.4%
Transfers and Subsidies - Capital	47 471	47 471	26 796	56.4%	11 000	23.2%	-	-	26 000	54.8%	63 796	134.4%	-	44.6%	(100.0%)
Interest	24 127	27 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(336 792)	(347 862)	(56 244)	16.7%	(127 518)	37.9%	(81 497)	23.4%	(96 031)	27.6%	(361 290)	103.9%	(86 430)	57.0%	11.1%
Suppliers and employees	(333 852)	(344 922)	(56 244)	16.8%	(127 518)	38.2%	(81 497)	23.6%	(96 031)	27.8%	(361 290)	104.7%	(86 430)	57.3%	11.1%
Finance charges	(2 940)	(2 940)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	87 052	98 380	79 581	91,4%	28 990	33,3%	18 886	19,2%	(25 742)	(26,2%)	101 715	103,4%	(37 937)	153,1%	(32,1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	88	-	187	-	276	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	88	-	187	-	276	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(89 921)	(101 249)	(12 093)	13,4%	(29 760)	33,1%	(7 289)	7,2%	(46 993)	46,4%	(96 135)	94,9%	(16 717)	75,6%	181,1%
Capital assets	(89 921)	(101 249)	(12 093)	13,4%	(29 760)	33,1%	(7 289)	7,2%	(46 993)	46,4%	(96 135)	94,9%	(16 717)	75,6%	181,1%
Net Cash from/(used) Investing Activities	(89 921)	(101 249)	(12 093)	13,4%	(29 760)	33,1%	(7 200)	7,1%	(46 805)	46,2%	(95 860)	94,7%	(16 717)	75,6%	180,0%
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	(2 869)	(2 869)	67 488	(2 352,2%)	(771)	26,9%	11 685	(407,3%)	(72 547)	2 528,6%	5 855	(204,1%)	(54 654)	3 923,7%	32,7%
Cash/cash equivalents at the year begin:	237 414	237 414	301 372	126,9%	368 859	155,4%	368 176	155,1%	379 862	160,0%	301 372	126,9%	114 438	-	231,9%
Cash/cash equivalents at the year end:	234 545	234 545	368 859	157,3%	368 176	157,0%	379 862	162,0%	302 054	128,8%	302 054	128,8%	59 784	24,6%	405,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	13	100,0%	13	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 180	30,6%	895	3,8%	990	2,5%	14 642	62,8%	23 306	10,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 826	3,0%	2 182	1,7%	2 059	1,6%	117 916	93,6%	125 982	56,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3	100,0%	3	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	518	3,5%	254	1,7%	217	1,5%	13 613	93,2%	14 603	6,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 212	2,0%	1 249	2,1%	1 183	1,9%	57 074	94,0%	60 718	27,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58	11,6%	45	9,0%	-	-	396	79,4%	499	2%	-	-	-	-
Total By Income Source	12 795	5,7%	4 623	2,1%	4 049	1,8%	203 658	90,5%	225 124	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	481	1,7%	450	1,6%	471	1,7%	26 533	95,0%	27 936	12,4%	-	-	-	-
Commercial	9 575	7,2%	2 930	2,2%	2 436	1,8%	117 141	88,7%	132 082	58,7%	-	-	-	-
Households	2 738	4,2%	1 243	1,9%	1 141	1,8%	59 984	92,1%	65 107	28,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 795	5,7%	4 623	2,1%	4 049	1,8%	203 658	90,5%	225 124	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mogobadi Erick Mosepa	013 261 8403
Chief Financial Officer	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOLEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	752 712	743 376	226 136	30,0%	190 255	25,3%	214 960	28,9%	16 790	2,3%	648 142	87,2%	53 792	91,6%	(68,8%)
Exchange Revenue															
Service charges - Electricity	133 515	147 578	35 179	26,3%	33 060	24,8%	35 345	23,9%	31 113	21,1%	134 697	91,3%	26 163	89,1%	18,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 488	14 276	3 307	26,5%	3 331	26,7%	3 193	22,4%	3 167	22,2%	12 998	91,0%	3 196	102,7%	(5%)
Sale of Goods and Rendering of Services	2 026	3 000	371	18,3%	701	34,6%	419	14,0%	314	10,5%	1 805	60,2%	157	71,2%	100,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 925	7 889	900	9,1%	1 014	10,2%	1 032	13,1%	1 026	13,0%	3 972	50,3%	240	28,0%	327,3%
Interest earned from Current and Non Current Assets	9 404	6 772	2 139	22,7%	1 095	11,6%	2 513	37,1%	2 318	34,2%	8 064	119,1%	1 210	84,3%	91,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 855	1 886	159	5,6%	284	9,9%	400	21,2%	283	15,0%	1 126	59,7%	(361)	48,1%	(178,2%)
Licence and permits	7 302	7 302	1 737	23,8%	1 443	19,8%	1 481	20,3%	1 278	17,5%	5 939	81,3%	2 095	84,4%	(39,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	968	1 296	6	,6%	17	1,8%	460	35,5%	9	,7%	491	37,9%	41	16,3%	(78,9%)
Non-Exchange Revenue															
Property rates	67 168	61 818	14 320	21,3%	14 589	21,7%	15 449	25,0%	16 061	26,0%	60 419	97,7%	15 939	99,1%	,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	113 999	98 497	4 358	3,8%	4 413	3,9%	55 619	56,5%	(47 106)	(47,8%)	17 283	17,5%	1 470	65,6%	(3 305,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	(1 070)	-	(100,0%)
Transfer and subsidies - Operational	383 099	383 099	159 552	41,6%	127 377	33,2%	95 138	24,8%	716	,2%	382 783	99,9%	1 289	99,8%	(44,5%)
Interest	9 963	9 963	3 524	35,4%	3 489	35,0%	3 909	39,2%	4 057	40,7%	14 978	150,3%	3 424	139,2%	18,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	11	,1%	17	,1%	3	,3%	3 534	3,5%	3 565	3,5%	(2)	-	(200 094,9%)
Other Gains	-	-	574	5,7%	(574)	(5,7%)	-	-	22	,2%	22	,2%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	734 364	729 698	164 789	22,4%	160 338	21,8%	189 644	26,0%	86 824	11,9%	601 596	82,4%	143 518	90,0%	(39,5%)
Employee related costs	213 757	196 286	45 545	21,3%	55 601	26,0%	48 674	24,8%	48 451	24,7%	198 271	101,0%	44 386	100,1%	9,2%
Remuneration of councillors	28 178	29 661	6 341	22,5%	7 651	27,2%	6 868	23,2%	6 848	23,1%	27 708	93,4%	6 456	97,4%	6,1%
Bulk purchases - electricity	121 123	139 391	40 887	33,8%	29 809	24,6%	39 422	28,3%	17 908	12,8%	128 026	91,8%	17 499	85,3%	2,3%
Inventory consumed	37 865	41 846	13 113	34,6%	10 650	28,1%	9 616	23,0%	5 862	14,0%	39 241	93,8%	11 417	114,5%	(48,7%)
Debt impairment	124 419	93 423	-	-	-	-	37 085	39,7%	(37 085)	(39,7%)	-	-	15 879	53,8%	(333,5%)
Depreciation and amortisation	59 690	63 542	16 205	27,1%	16 310	27,3%	15 233	24,0%	12 096	19,0%	59 845	94,2%	15 056	101,5%	(19,7%)
Interest	406	1 104	150	37,0%	246	60,6%	-	-	638	57,8%	1 034	93,7%	213	102,7%	199,1%
Contracted services	70 102	85 246	21 569	30,8%	18 436	26,3%	19 262	22,8%	18 379	21,6%	77 646	91,1%	16 084	99,5%	14,3%
Transfers and subsidies	9 404	12 133	1 642	17,5%	3 175	33,8%	2 823	23,3%	2 319	19,1%	9 959	82,1%	6 092	153,5%	(61,9%)
Irrecoverable debts written off	8 116	14 113	651	8,0%	843	10,4%	344	24,3%	2 157	152,6%	3 995	282,6%	(3 671)	47,5%	(158,8%)
Operational costs	61 255	65 586	18 686	30,5%	17 594	28,7%	10 295	15,7%	14 448	22,0%	61 023	93,0%	13 827	95,6%	4,5%
Losses on disposal of Assets	50	67	-	-	23	46,1%	22	32,3%	(5 300)	(7 884,5%)	(5 255)	(7 817,7%)	(4)	92,1%	140 509,1%
Other Losses	-	-	-	-	-	-	102	10,2%	102	10,2%	102	10,2%	284	28,4%	(63,9%)
Surplus/(Deficit)	18 347	13 678	61 347	-	29 917	-	25 316	-	(70 035)	-	46 545	-	(89 726)	-	-
Transfers and subsidies - capital (monetary allocations)	96 218	160 868	47 213	49,1%	23 970	24,9%	14 809	9,2%	29 614	18,4%	115 607	71,9%	18 342	95,0%	61,5%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	114 566	174 546	108 560	-	53 887	-	40 126	-	(40 420)	-	162 153	-	(71 385)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	114 566	174 546	108 560	-	53 887	-	40 126	-	(40 420)	-	162 153	-	(71 385)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	114 566	174 546	108 560	-	53 887	-	40 126	-	(40 420)	-	162 153	-	(71 385)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	114 566	174 546	108 560	-	53 887	-	40 126	-	(40 420)	-	162 153	-	(71 385)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	110 495	173 549	38 125	34,5%	30 144	27,3%	14 339	8,3%	24 203	13,9%	106 812	61,5%	26 469	96,3%	(8,6%)
National Government	95 858	140 508	36 875	38,5%	27 683	28,9%	12 743	9,1%	19 089	13,6%	96 391	68,6%	18 856	91,7%	1,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	360	360	-	-	107	29,6%	-	-	254	70,4%	360	100,0%	69	108,9%	270,3%
Transfers recognised - capital	96 218	160 868	36 875	38,3%	27 790	28,9%	12 743	7,9%	19 343	12,0%	96 751	60,1%	18 924	91,9%	2,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 277	12 681	1 250	8,8%	2 354	16,5%	1 596	12,6%	4 860	38,3%	10 060	79,3%	7 545	115,2%	(35,6%)
Capital Expenditure Functional	110 495	173 549	38 125	34,5%	30 144	27,3%	28 418	16,4%	24 203	13,9%	120 890	69,7%	26 469	96,3%	(8,6%)
Municipal governance and administration	7 170	2 370	577	8,1%	359	5,0%	14 432	608,8%	1 205	50,9%	16 574	699,2%	5 872	355,7%	(79,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 170	2 370	577	8,1%	359	5,0%	14 432	608,8%	1 205	50,9%	16 574	699,2%	5 872	355,7%	(79,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 100	12 191	502	4,5%	1 225	11,0%	3 038	24,9%	5 446	44,7%	10 212	83,8%	148	97,8%	3 583,7%
Community and Social Services	800	696	-	-	696	87,0%	-	-	-	-	696	100,0%	-	-	-
Sport And Recreation	10 300	11 495	502	4,9%	529	5,1%	3 038	26,4%	5 446	47,4%	9 516	82,8%	148	97,8%	3 583,7%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 949	134 654	31 336	45,4%	25 477	37,0%	5 353	4,0%	11 273	8,4%	73 439	54,5%	17 648	92,4%	(36,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	68 949	134 654	31 336	45,4%	25 477	37,0%	5 353	4,0%	11 273	8,4%	73 439	54,5%	17 648	92,4%	(36,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 277	24 333	5 710	24,5%	3 084	13,2%	5 595	23,0%	6 278	25,8%	20 666	84,9%	2 802	83,8%	124,1%
Energy sources	22 227	22 748	5 710	25,7%	3 002	13,5%	5 595	24,6%	5 263	23,1%	19 570	86,0%	1 933	84,4%	172,4%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 050	1 585	-	-	81	7,7%	-	-	1 015	64,0%	1 096	69,2%	869	74,2%	16,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	193 674	252 616	99 465	51,4%	61 168	31,6%	74 627	29,5%	(68 151)	(27,0%)	167 109	66,2%	(45 015)	48,8%	51,4%
Cash Flow from Investing Activities															
Receipts	(535)	3 965	-	-	-	-	(1 108)	(27,9%)	-	-	(1 108)	(27,9%)	-	-	-
Proceeds on disposal of PPE	659	5 659	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 194)	(1 694)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(1 108)	-	-	-	(1 108)	-	-	-	-
Payments	(99 595)	(156 324)	(39 177)	39,3%	(33 652)	33,8%	(16 919)	10,8%	(24 985)	16,0%	(114 733)	73,4%	(27 626)	116,1%	(9,6%)
Capital assets	(99 595)	(156 324)	(39 177)	39,3%	(33 652)	33,8%	(16 919)	10,8%	(24 985)	16,0%	(114 733)	73,4%	(27 626)	116,1%	(9,6%)
Net Cash from/(used) Investing Activities	(100 130)	(152 359)	(39 177)	39,1%	(33 652)	33,6%	(18 027)	11,8%	(24 985)	16,4%	(115 840)	76,0%	(27 626)	114,9%	(9,6%)
Cash Flow from Financing Activities															
Receipts	-	873	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	873	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 494)	(11 751)	(1 691)	17,8%	(3 437)	36,2%	(145)	1,2%	(1 085)	9,2%	(6 357)	54,1%	(1 627)	93,7%	(33,3%)
Repayment of borrowing	(9 494)	(11 751)	(1 691)	17,8%	(3 437)	36,2%	(145)	1,2%	(1 085)	9,2%	(6 357)	54,1%	(1 627)	93,7%	(33,3%)
Net Cash from/(used) Financing Activities	(9 494)	(10 878)	(1 691)	17,8%	(3 437)	36,2%	(145)	1,3%	(1 085)	10,0%	(6 357)	56,4%	(1 627)	96,1%	(33,3%)
Net Increase/(Decrease) in cash held	84 050	89 379	58 598	69,7%	24 080	28,6%	56 455	63,2%	(94 221)	(105,4%)	44 911	50,2%	(74 267)	230,0%	26,9%
Cash/cash equivalents at the year begin:	9 209	22 674	23 282	252,8%	81 272	882,5%	105 351	464,6%	161 807	713,6%	23 282	102,7%	30 877	76,6%	424,0%
Cash/cash equivalents at the year end:	93 259	112 053	81 272	87,1%	105 351	113,0%	161 807	144,4%	67 585	60,3%	67 585	60,3%	(43 399)	(516,1%)	(255,7%)

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	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 287	50,9%	1 983	10,9%	642	3,5%	6 350	34,8%	18 262	7,3%	(12)	(1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5 016	5,1%	2 700	2,7%	2 036	2,1%	88 549	90,1%	98 301	39,2%	(1 293)	(1,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	4	100,0%	4	-	(18)	(407,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	29,3%	5	3,6%	-	-	89	67,1%	133	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 805	2,0%	1 680	1,9%	1 642	1,9%	83 307	94,2%	88 434	35,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 371	3,0%	980	2,1%	721	1,6%	42 679	93,3%	45 751	18,2%	(854)	(1,9%)	-	-
Total By Income Source	17 518	7,0%	7 348	2,9%	5 041	2,0%	220 985	88,1%	250 893	100,0%	(2 177)	(,9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 025	5,2%	1 288	2,2%	1 130	1,9%	52 788	90,7%	58 233	23,2%	(1 675)	(2,9%)	-	-
Commercial	8 094	23,0%	2 204	6,3%	1 156	3,3%	23 746	67,5%	35 201	14,0%	(421)	(1,2%)	-	-
Households	6 399	4,1%	3 856	2,4%	2 755	1,7%	144 450	91,7%	157 459	62,8%	(82)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 518	7,0%	7 348	2,9%	5 041	2,0%	220 985	88,1%	250 893	100,0%	(2 177)	(,9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	647	61,0%	414	39,0%	-	-	-	-	1 061	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	647	61,0%	414	39,0%	-	-	-	-	1 061	100,0%

Contact Details

Municipal Manager	Ms Namudi Reginah Makigato	013 262 3056
Chief Financial Officer	Mr Kgaogelo Hulamo	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	477 972	463 521	163 702	34,2%	142 974	29,9%	112 042	24,2%	26 441	5,7%	445 159	96,0%	35 324	96,9%	(25,1%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	340	390	30	8,9%	94	27,7%	93	23,9%	97	24,8%	315	80,6%	85	125,2%	13,1%
Sale of Goods and Rendering of Services	340	1 030	130	38,3%	654	192,5%	398	38,6%	1 868	181,3%	3 050	296,1%	120	94,3%	1 458,1%
Agency services	6 000	6 500	1 660	27,7%	1 676	27,9%	1 701	26,2%	1 303	20,0%	6 340	97,5%	1 428	89,3%	(8,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 500	3 500	1 264	36,1%	582	16,6%	454	13,0%	457	13,1%	2 757	78,8%	621	74,1%	(26,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	190	220	36	18,7%	22	11,8%	31	14,2%	30	13,7%	119	54,2%	62	121,6%	(51,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	63 000	44 000	6 670	10,6%	10 002	15,9%	10 002	22,7%	10 002	22,7%	36 676	83,4%	10 569	68,2%	(5,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	800	1 200	274	34,3%	357	44,6%	639	53,3%	1 017	84,8%	2 288	190,7%	180	66,5%	464,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	390 802	393 681	152 559	39,0%	126 045	32,3%	95 238	24,2%	7 467	1,9%	381 309	96,9%	20 703	98,8%	(63,9%)
Interest	13 000	13 000	1 079	8,3%	3 540	27,2%	3 514	27,0%	3 928	30,2%	12 061	92,8%	1 555	123,5%	152,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	(78)	-	(78)	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	(29)	-	350	-	321	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	439 508	479 853	89 589	20,4%	108 341	24,7%	112 517	23,4%	160 888	33,5%	471 335	98,2%	104 723	107,3%	53,6%
Employee related costs	145 051	131 509	29 155	20,1%	31 033	21,4%	33 488	25,5%	28 587	21,7%	122 263	93,0%	28 864	101,8%	(1,0%)
Remuneration of councillors	29 563	28 063	6 436	21,8%	7 420	25,1%	6 778	24,2%	6 803	24,2%	27 438	97,8%	6 388	93,0%	6,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 000	1 652	299	14,9%	1 273	63,6%	1 848	111,9%	602	36,5%	4 022	243,4%	1 288	159,4%	(53,2%)
Debt impairment	10 000	19 000	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Depreciation and amortisation	34 775	35 298	2 836	8,2%	8 716	25,1%	8 593	24,3%	5 848	16,6%	25 994	73,6%	10 846	111,5%	(46,1%)
Interest	-	-	-	-	-	-	-	-	1 467	-	1 467	-	-	-	(100,0%)
Contracted services	153 146	186 262	37 167	24,3%	42 511	27,8%	38 318	20,6%	99 294	53,3%	217 291	116,7%	42 250	113,7%	135,0%
Transfers and subsidies	6 980	9 218	1 076	15,4%	2 210	31,7%	2 596	28,2%	1 915	20,8%	7 797	84,6%	1 613	104,1%	18,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	57 994	68 852	12 619	21,8%	15 178	26,2%	20 895	30,3%	16 371	23,8%	65 063	94,5%	13 474	104,2%	21,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 464	(16 332)	74 112	-	34 633	-	(475)	-	(134 446)	-	(26 176)	-	(69 399)	-	-
Transfers and subsidies - capital (monetary allocations)	81 789	104 584	9 503	11,6%	26 375	32,2%	7 341	7,0%	39 839	38,1%	83 058	79,4%	40 122	72,5%	(7,7%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 253	88 252	83 615	-	61 008	-	6 866	-	(94 607)	-	56 882	-	(29 277)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 253	88 252	83 615	-	61 008	-	6 866	-	(94 607)	-	56 882	-	(29 277)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 253	88 252	83 615	-	61 008	-	6 866	-	(94 607)	-	56 882	-	(29 277)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 253	88 252	83 615	-	61 008	-	6 866	-	(94 607)	-	56 882	-	(29 277)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	155 689	156 916	27 534	17,7%	40 072	25,7%	18 797	12,0%	469 251	299,0%	555 654	354,1%	51 235	81,4%	815,9%
National Government	81 789	111 671	18 016	22,0%	24 693	30,2%	11 368	10,2%	4 649	4,2%	58 726	52,6%	31 827	78,1%	(85,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 789	111 671	18 016	22,0%	24 693	30,2%	11 368	10,2%	4 649	4,2%	58 726	52,6%	31 827	78,1%	(85,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	73 900	45 245	9 519	12,9%	15 378	20,8%	7 429	16,4%	464 602	1 026,8%	496 928	1 098,3%	19 408	84,4%	2 293,9%
Capital Expenditure Functional	155 689	156 916	27 534	17,7%	40 072	25,7%	18 797	12,0%	469 251	299,0%	555 654	354,1%	51 235	81,4%	815,9%
Municipal governance and administration	7 900	8 072	2 282	28,6%	1 232	15,6%	1 757	21,8%	493 408	6 112,6%	498 660	6 177,7%	3 071	44,9%	15 968,5%
Executive and Council	-	-	1 050	-	-	-	-	-	-	-	1 050	-	-	-	-
Finance and administration	7 900	8 072	1 212	15,3%	1 232	15,6%	1 757	21,8%	493 408	6 112,6%	497 610	6 164,6%	3 071	46,6%	15 968,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	837	-	-	-	837	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	837	-	-	-	837	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	124 558	120 462	24 517	19,7%	35 939	28,9%	14 306	11,9%	(31 952)	(26,5%)	42 810	35,5%	37 235	88,5%	(185,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	124 558	120 462	24 517	19,7%	35 939	28,9%	14 306	11,9%	(31 952)	(26,5%)	42 810	35,5%	37 235	88,5%	(185,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 231	28 382	755	3,3%	2 900	12,5%	1 897	6,7%	7 359	25,9%	12 912	45,5%	10 930	61,8%	(32,7%)
Energy sources	12 431	17 457	755	6,1%	2 900	23,3%	1 897	10,9%	6 068	34,8%	11 621	66,6%	10 930	65,8%	(44,5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	10 800	10 926	-	-	-	-	-	-	1 292	11,8%	1 292	11,8%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	434	-	434	-	-	-	(100,0%)

Part 3: Cash Receipts and Payments

Net Cash from/(used) Operating Activities	149 131	167 762	26 593	17,8%	(14 618)	(9,8%)	(80 567)	(48,0%)	55 477	33,1%	(13 116)	(7,8%)	(79 347)	(13,1%)	(169,9%)
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	(179 042)	(180 763)	-	-	-	-	24	-	-	-	24	-	-	19,7%	-
Capital assets	(179 042)	(180 763)	-	-	-	-	24	-	-	-	24	-	-	19,7%	-
Net Cash from/(used) Investing Activities	(179 042)	(180 763)	-	-	-	-	24	-	-	-	24	-	-	19,7%	-
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	(29 912)	(13 000)	26 593	(88,9%)	(14 618)	48,9%	(80 543)	619,6%	55 477	(426,7%)	(13 092)	100,7%	(79 347)	223,6%	(169,9%)
Cash/cash equivalents at the year begin:	60 508	13 920	-	-	26 593	43,9%	11 974	86,0%	(68 569)	(492,6%)	-	-	5 691	6,6%	(1 305,0%)
Cash/cash equivalents at the year end:	30 596	920	26 593	86,9%	11 974	39,1%	(68 569)	(7 454,2%)	(13 092)	(1 423,2%)	(13 092)	(1 423,2%)	(73 657)	(113,2%)	(82,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 563	5,5%	4	-	1 990	2,4%	76 748	92,1%	83 295	59,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	92	17,1%	-	-	24	4,4%	421	78,4%	537	4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	3	100,0%	-	-	-	-	3	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 650	4,7%	-	-	1 256	2,2%	52 508	93,1%	56 414	40,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 295	5,2%	6	-	3 269	2,3%	129 678	92,5%	140 248	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 785	7,3%	-	-	2 046	3,1%	59 094	89,6%	65 925	47,0%	-	-	-	-
Commercial	2 108	3,1%	(0)	-	1 034	1,5%	64 784	95,4%	67 925	48,4%	-	-	-	-
Households	16	2,8%	-	-	8	1,4%	545	95,9%	568	4%	-	-	-	-
Other	386	6,6%	6	,1%	182	3,1%	5 258	90,1%	5 830	4,2%	-	-	-	-
Total By Customer Group	7 295	5,2%	6	-	3 269	2,3%	129 678	92,5%	140 248	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 208	89,7%	2 561	10,3%	-	-	-	-	24 770	28,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	46 928	74,2%	5 829	9,2%	-	-	10 479	16,6%	63 237	71,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	69 137	78,6%	8 390	9,5%	-	-	10 479	11,9%	88 006	100,0%

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Chief Financial Officer	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 063 113	1 000 955	362 615	34,1%	291 422	27,4%	358 793	35,8%	39 437	3,9%	1 052 267	105,1%	86 399	98,6%	(54,4%)
Exchange Revenue															
Service charges - Electricity	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	28 947	28 947	6 148	21,2%	7 216	24,9%	9 143	31,6%	7 219	24,9%	29 726	102,7%	6 307	97,6%	14,5%
Sale of Goods and Rendering of Services	108 752	42 491	5 614	5,2%	4 890	4,5%	5 822	13,7%	2 228	5,2%	18 554	43,7%	14 773	81,6%	(84,9%)
Agency services	7 815	8 590	2 246	28,7%	2 300	29,4%	2 178	25,4%	1 774	20,7%	8 498	98,9%	2 721	96,9%	(34,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 482	6 816	1 745	26,9%	1 805	27,8%	1 877	27,5%	2 066	30,3%	7 494	109,9%	1 399	98,2%	47,7%
Interest earned from Current and Non Current Assets	11 764	13 100	5 542	47,1%	2 377	20,2%	122 624	936,0%	(117 148)	(894,2%)	13 394	102,2%	5 391	96,0%	(2 273,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	322	415	111	34,6%	107	33,1%	112	27,0%	124	29,8%	454	109,4%	119	108,1%	3,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 128	2 874	822	38,6%	8	4%	(808)	(28,1%)	84 290	2 932,8%	84 311	2 933,6%	82	23,4%	102 795,6%
Non-Exchange Revenue															
Property rates	225 824	232 614	71 470	31,6%	54 116	24,0%	50 821	21,8%	47 590	20,5%	223 997	96,3%	46 446	100,1%	2,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 613	3 644	24	,7%	9	,2%	14	,4%	1	-	48	1,3%	1	20,4%	(28,1%)
Licences or permits	7 129	8 128	1 857	26,1%	1 920	26,9%	1 933	23,8%	1 606	19,8%	7 317	90,0%	2 146	96,7%	(25,2%)
Transfer and subsidies - Operational	635 886	626 886	259 610	40,8%	208 578	32,8%	157 007	25,0%	3 678	,6%	628 873	100,3%	783	99,8%	369,6%
Interest	22 448	26 448	7 427	33,1%	6 096	36,1%	8 070	30,5%	6 000	22,7%	29 593	111,9%	6 098	104,4%	(1,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	9	-	9	-	-	131	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(93,4%)
Operating Expenditure	1 011 317	1 013 983	196 721	19,5%	223 584	22,1%	194 685	19,2%	207 785	20,5%	822 775	81,1%	284 168	82,8%	(26,9%)
Employee related costs	271 246	297 716	67 283	24,8%	73 558	27,1%	72 324	24,3%	73 758	24,8%	286 924	96,4%	64 882	95,9%	13,7%
Remuneration of councillors	44 940	45 640	10 633	23,7%	12 241	27,2%	10 560	23,1%	9 822	21,5%	43 256	94,8%	10 761	95,2%	(8,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 600	5 353	424	6,4%	233	3,5%	734	13,7%	1 039	19,4%	2 430	45,4%	2 318	83,1%	(55,2%)
Debt impairment	40 000	40 000	-	-	-	-	-	-	-	-	-	-	25 620	64,1%	(100,0%)
Depreciation and amortisation	83 541	83 541	-	-	-	-	24 585	29,4%	(7)	-	24 579	29,4%	-	49,5%	(100,0%)
Interest	6 500	500	1	-	24	,4%	-	-	-	-	25	5,0%	3 880	95,1%	(100,0%)
Contracted services	408 790	359 581	77 964	19,1%	91 747	22,4%	55 449	15,4%	85 312	23,7%	310 473	86,3%	138 593	83,6%	(38,4%)
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 074	3 235	556	26,8%	393	19,0%	1 303	40,3%	480	14,8%	2 732	84,4%	(3 220)	18,1%	(114,9%)
Operational costs	147 627	178 417	39 859	27,0%	45 388	30,7%	29 730	16,7%	37 375	20,9%	152 351	85,4%	41 116	78,8%	(9,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	6	-	6	-	-	217	-
Surplus/(Deficit)	51 795	(13 028)	165 894	-	67 838	-	164 109	-	(168 348)	-	229 493	-	(197 769)	-	-
Transfers and subsidies - capital (monetary allocations)	185 961	202 084	23 717	12,8%	90 894	48,9%	29 852	14,8%	44 441	22,0%	188 904	93,5%	77 056	89,3%	(42,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	237 756	189 055	189 612	-	158 731	-	193 960	-	(123 906)	-	418 397	-	(120 713)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	237 756	189 055	189 612	-	158 731	-	193 960	-	(123 906)	-	418 397	-	(120 713)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	237 756	189 055	189 612	-	158 731	-	193 960	-	(123 906)	-	418 397	-	(120 713)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	237 756	189 055	189 612	-	158 731	-	193 960	-	(123 906)	-	418 397	-	(120 713)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	352 749	345 821	68 468	19,4%	130 663	37,0%	50 102	14,5%	97 687	28,2%	346 920	100,3%	87 095	83,4%	12,2%
National Government	161 705	168 416	18 943	11,7%	60 378	37,3%	41 069	24,4%	37 197	22,1%	157 586	93,6%	54 280	85,6%	(31,5%)
Provincial Government	-	7 309	2 255	-	4 729	-	-	-	2 471	33,8%	9 455	129,4%	15 983	218,7%	(84,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	161 705	175 725	21 197	13,1%	65 107	40,3%	41 069	23,4%	39 668	22,6%	167 041	95,1%	70 263	90,4%	(43,5%)
Borrowing	34 783	34 783	32 626	93,8%	10 380	29,8%	(7 780)	(22,4%)	20 004	57,5%	55 229	158,8%	-	50,0%	(100,0%)
Internally generated funds	156 261	135 314	14 645	9,4%	55 176	35,3%	16 814	12,4%	38 015	28,1%	124 650	92,1%	16 832	94,9%	125,9%
Capital Expenditure Functional	352 749	345 821	70 207	19,9%	132 841	37,7%	50 660	14,6%	93 432	27,0%	347 141	100,4%	95 188	83,9%	(1,8%)
Municipal governance and administration	54 204	34 547	2 265	4,2%	5 031	9,3%	4 808	13,9%	8 717	25,2%	20 821	60,3%	3 857	97,6%	126,0%
Executive and Council	14 522	7 685	2 265	15,6%	4 247	29,2%	377	4,9%	1 593	20,7%	8 481	110,4%	4 465	96,4%	(64,3%)
Finance and administration	39 683	26 862	-	-	784	2,0%	4 431	16,5%	7 124	26,5%	12 339	45,9%	(607)	97,8%	(1 273,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 739	5 635	1 008	17,6%	2 509	43,7%	2 118	37,6%	245	4,3%	5 880	104,3%	1 343	93,9%	(81,8%)
Community and Social Services	4 435	4 328	1 008	22,7%	2 509	56,6%	811	18,7%	245	5,7%	4 573	105,7%	1 343	93,8%	(81,8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 304	1 307	-	-	-	-	1 307	100,0%	-	-	1 307	100,0%	-	100,0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	284 544	303 972	65 268	22,9%	102 100	35,9%	37 199	12,2%	114 207	37,6%	318 773	104,9%	89 987	80,6%	26,9%
Planning and Development	4 348	-	-	-	-	-	-	-	-	-	-	-	(4 522)	100,0%	(100,0%)
Road Transport	280 196	303 972	65 268	23,3%	102 100	36,4%	37 199	12,2%	114 207	37,6%	318 773	104,9%	94 509	80,4%	20,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 261	1 667	1 667	20,2%	23 201	280,9%	6 535	392,1%	(29 736)	(1 784,2%)	1 667	100,0%	-	97,5%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	8 261	1 667	1 667	20,2%	23 201	280,9%	6 535	392,1%	(29 736)	(1 784,2%)	1 667	100,0%	-	97,5%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	367 376	213 907	145 940	39,7%	219 366	59,7%	228 485	106,8%	(44 924)	(21,0%)	548 867	256,6%	(96 183)	171,7%	(53,3%)
Cash Flow from Investing Activities															
Receipts	-	-	(1 335)	-	(1 349)	-	(1 291)	-	(1 320)	-	(5 295)	-	(1 770)	104,3%	(25,4%)
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	-	-	(1 335)	-	(1 349)	-	(1 291)	-	(1 320)	-	(5 295)	-	(1 770)	104,3%	(25,4%)
Payments	(352 749)	(345 821)	(83 333)	23,6%	(138 937)	39,4%	(53 656)	15,5%	(68 907)	19,9%	(344 832)	99,7%	(103 286)	95,4%	(33,3%)
Capital assets	(352 749)	(345 821)	(83 333)	23,6%	(138 937)	39,4%	(53 656)	15,5%	(68 907)	19,9%	(344 832)	99,7%	(103 286)	95,4%	(33,3%)
Net Cash from/(used) Investing Activities	(352 749)	(345 821)	(84 667)	24,0%	(140 286)	39,8%	(54 947)	15,9%	(70 227)	20,3%	(350 127)	101,2%	(105 056)	96,4%	(33,2%)
Cash Flow from Financing Activities															
Receipts	-	-	(11 275)	-	(11 275)	-	(11 275)	-	(11 275)	-	(45 099)	-	37 893	96,1%	(129,8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(11 275)	-	(11 275)	-	(11 275)	-	(11 275)	-	(45 099)	-	37 893	-	(129,8%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(11 275)	-	(11 275)	-	(11 275)	-	(11 275)	-	(45 099)	-	37 893	105,8%	(129,8%)
Net Increase/(Decrease) in cash held	14 627	(131 914)	49 998	341,8%	67 805	463,6%	162 263	(123,0%)	(126 426)	95,8%	153 640	(116,5%)	(163 345)	(67,7%)	(22,6%)
Cash/cash equivalents at the year begin:	218 063	209 426	100 033	45,9%	149 297	68,5%	217 102	103,7%	379 366	181,1%	100 033	47,8%	466 568	100,3%	(18,7%)
Cash/cash equivalents at the year end:	232 690	77 512	149 297	64,2%	217 102	93,3%	379 366	489,4%	252 939	326,3%	252 939	326,3%	303 222	328,8%	(16,6%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 902	4,1%	15 575	3,8%	16 411	4,0%	363 582	88,1%	412 470	74,4%	(266)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 760	3,1%	1 886	2,1%	1 861	2,1%	83 629	92,8%	90 136	16,3%	1 244	1,4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 496	7,4%	3 316	7,0%	3 179	6,7%	37 216	78,8%	47 208	8,5%	(138)	(,3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	,9%	38	,8%	37	,8%	4 537	97,5%	4 653	,8%	85	1,8%	-	-
Total By Income Source	23 199	4,2%	20 815	3,8%	21 488	3,9%	488 964	88,2%	554 466	100,0%	925	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	434	,5%	395	,5%	393	,5%	78 575	98,5%	79 797	14,4%	(63)	(,1%)	-	-
Commercial	16 463	6,1%	16 023	6,0%	16 799	6,2%	219 614	81,7%	268 899	48,5%	592	,2%	-	-
Households	6 302	3,1%	4 397	2,1%	4 296	2,1%	190 776	92,7%	205 771	37,1%	396	,2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 199	4,2%	20 815	3,8%	21 488	3,9%	488 964	88,2%	554 466	100,0%	925	,2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70 864	100,0%	-	-	-	-	-	-	70 864	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	70 864	100,0%	-	-	-	-	-	-	70 864	100,0%

Contact Details

Municipal Manager	Mr Makgata Joel	013 231 121
Chief Financial Officer	Mr Lesley Makgopa	013 231 1000

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 371 666	1 453 998	539 564	39,3%	444 417	32,4%	345 105	23,7%	58 106	4,0%	1 387 192	95,4%	59 808	99,4%	(2,8%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	97 562	97 804	23 738	24,3%	27 818	28,5%	20 790	21,3%	24 443	25,0%	96 789	99,0%	19 450	78,2%	25,7%
Service charges - Waste Water Management	16 278	16 278	3 957	24,3%	3 864	23,7%	4 241	26,1%	4 048	24,9%	16 109	99,0%	4 230	104,2%	(4,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 290	2 590	353	15,4%	738	32,2%	840	32,4%	264	10,2%	2 195	84,8%	178	82,7%	48,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 016	25 215	9 079	47,7%	9 196	48,4%	9 487	37,6%	9 613	38,1%	37 375	148,2%	8 860	187,9%	8,5%
Interest earned from Current and Non Current Assets	51 034	61 034	18 378	36,0%	12 546	24,6%	14 749	24,2%	11 252	18,4%	56 925	93,3%	18 188	116,7%	(38,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	77	65 067	164	214,4%	1	7%	1	-	0	-	166	3%	-	1,8%	(100,0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	774	1 374	-	-	851	109,9%	5	4%	34	2,5%	890	64,8%	5	19,1%	634,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 183 957	1 183 957	480 234	40,6%	388 169	32,8%	293 753	24,8%	7 210	6%	1 169 366	98,8%	8 896	98,6%	(19,0%)
Interest	-	-	460	-	457	-	464	-	469	-	1 850	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	779	-	776	-	776	-	772	-	3 104	-	-	-	(100,0%)
Gains on disposal of Assets	675	675	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	2 423	-	-	-	-	-	-	-	2 423	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 249 309	1 348 817	334 850	26,8%	348 019	27,9%	339 201	25,1%	333 704	24,7%	1 355 774	100,5%	332 870	95,5%	3%
Employee related costs	476 765	446 632	105 260	22,1%	105 247	22,1%	102 876	23,0%	106 482	23,8%	419 864	94,0%	99 728	88,7%	6,8%
Remuneration of councillors	18 320	18 320	4 281	23,4%	4 270	23,3%	4 029	22,0%	3 596	19,6%	16 176	88,3%	3 966	102,4%	(9,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	167 383	73 463	87 573	52,3%	95 965	57,3%	(105 999)	(144,3%)	44 849	61,1%	122 388	166,6%	(27 450)	49,4%	(263,4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	94 921	94 771	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	110	110	-	-	-	-	895	810,3%	44	40,1%	939	850,3%	-	-	(100,0%)
Contracted services	287 027	473 249	82 186	28,6%	83 162	29,0%	263 488	55,7%	114 719	24,2%	543 555	114,9%	199 680	196,1%	(42,5%)
Transfers and subsidies	20 900	20 900	-	-	-	-	8 771	42,0%	223	1,1%	8 994	43,0%	12 878	64,4%	(96,3%)
Irrecoverable debts written off	5 500	5 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	178 383	215 873	55 550	31,1%	59 376	33,3%	65 141	30,2%	63 746	29,5%	243 813	112,9%	44 069	98,2%	44,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	44	-	44	-	-	-	(100,0%)
Surplus/(Deficit)	122 357	105 180	204 713	-	96 398	-	5 904	-	(275 597)	-	31 418	-	(273 062)	-	-
Transfers and subsidies - capital (monetary allocations)	567 661	608 165	72 370	12,7%	127 334	22,4%	99 418	16,3%	132 595	21,8%	431 717	71,0%	227 955	85,3%	(41,8%)
Transfers and subsidies - capital (in-kind)	-	-	759	-	121	-	361	-	807	-	2 048	-	1 150	-	(29,8%)
Surplus/(Deficit) after capital transfers and contributions	690 019	713 345	277 842	-	223 853	-	105 683	-	(142 195)	-	465 184	-	(43 957)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	690 019	713 345	277 842	-	223 853	-	105 683	-	(142 195)	-	465 184	-	(43 957)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	690 019	713 345	277 842	-	223 853	-	105 683	-	(142 195)	-	465 184	-	(43 957)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	690 019	713 345	277 842	-	223 853	-	105 683	-	(142 195)	-	465 184	-	(43 957)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	688 963	712 290	89 592	13,0%	132 290	19,2%	95 727	13,4%	177 900	25,0%	495 508	69,6%	195 982	73,6%	(9,2%)
National Government	568 161	608 665	72 492	12,8%	121 663	21,4%	83 070	13,6%	145 961	24,0%	423 185	69,5%	179 514	74,0%	(18,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	568 161	608 665	72 492	12,8%	121 663	21,4%	83 070	13,6%	145 961	24,0%	423 185	69,5%	179 514	74,0%	(18,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	120 802	103 625	17 100	14,2%	10 627	8,8%	12 657	12,2%	31 939	30,8%	72 322	69,8%	16 469	69,5%	93,9%
Capital Expenditure Functional	688 963	712 290	89 592	13,0%	132 290	19,2%	95 727	13,4%	177 900	25,0%	495 508	69,6%	195 982	73,6%	(9,2%)
Municipal governance and administration	15 012	9 032	527	3,5%	476	3,2%	2 845	31,5%	7 321	81,1%	11 169	123,7%	1 797	19,8%	307,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 012	9 032	527	3,5%	476	3,2%	2 845	31,5%	7 321	81,1%	11 169	123,7%	1 797	19,8%	307,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	673 952	703 258	89 065	13,2%	131 814	19,6%	92 882	13,2%	170 578	24,3%	484 339	68,9%	194 185	77,0%	(12,2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	673 952	703 258	89 065	13,2%	131 814	19,6%	92 882	13,2%	170 578	24,3%	484 339	68,9%	194 185	77,0%	(12,2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	834 204	842 534	69 149	8,3%	(37 137)	(4,5%)	(174 094)	(20,7%)	594 923	70,6%	452 840	53,7%	(561 701)	(114,4%)	(205,9%)
Cash Flow from Investing Activities															
Receipts	675	675	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	675	675	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(688 963)	(712 290)	(89 592)	13,0%	(132 290)	19,2%	(95 727)	13,4%	(177 900)	25,0%	(495 508)	69,6%	(195 982)	73,6%	(9,2%)
Capital assets	(688 963)	(712 290)	(89 592)	13,0%	(132 290)	19,2%	(95 727)	13,4%	(177 900)	25,0%	(495 508)	69,6%	(195 982)	73,6%	(9,2%)
Net Cash from/(used) Investing Activities	(688 288)	(711 615)	(89 592)	13,0%	(132 290)	19,2%	(95 727)	13,5%	(177 900)	25,0%	(495 508)	69,6%	(195 982)	73,7%	(9,2%)
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	145 916	130 919	(20 443)	(14,0%)	(169 427)	(116,1%)	(269 821)	(206,1%)	417 023	318,5%	(42 668)	(32,6%)	(757 683)	(2 769,9%)	(155,0%)
Cash/cash equivalents at the year begin:	411 570	494 412	552 003	134,1%	532 249	129,3%	362 822	73,4%	93 001	18,8%	552 003	111,6%	1 106 235	-	(91,6%)
Cash/cash equivalents at the year end:	557 485	625 331	532 249	95,5%	362 822	65,1%	93 001	14,9%	510 024	81,6%	510 024	81,6%	348 552	36,0%	46,3%

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	1 698	15,5%	1 055	9,6%	343	3,1%	7 848	71,7%	10 944	1,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 435	7,3%	2 239	3,0%	2 464	3,3%	64 585	86,4%	74 723	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23 811	4,6%	8 572	1,7%	8 501	1,7%	473 046	92,0%	513 929	85,7%	-	-	-	-
Total By Income Source	30 943	5,2%	11 865	2,0%	11 308	1,9%	545 479	91,0%	599 596	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 698	15,5%	1 055	9,6%	343	3,1%	7 848	71,7%	10 944	1,8%	-	-	-	-
Commercial	5 435	7,3%	2 239	3,0%	2 464	3,3%	64 585	86,4%	74 723	12,5%	-	-	-	-
Households	23 811	4,6%	8 572	1,7%	8 501	1,7%	473 046	92,0%	513 929	85,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 943	5,2%	11 865	2,0%	11 308	1,9%	545 479	91,0%	599 596	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	40 495	26,5%	16 407	10,8%	95 720	62,7%	-	-	152 622	82,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	33 562	100,0%	-	-	-	-	33 562	18,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	40 495	21,8%	49 969	26,8%	95 720	51,4%	-	-	186 184	100,0%

Contact Details

Municipal Manager	Mr Meshack Mahlagame Kgware	013 262 7312
Chief Financial Officer	Mr Hendrick Legamane Nkaidimeng(Cfo)	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	775 431	773 982	225 843	29,1%	210 205	27,1%	194 826	25,2%	30 530	3,9%	661 405	85,5%	32 247	51,7%	(5,3%)	
Exchange Revenue																
Service charges - Electricity	36 164	36 164	9 029	25,0%	12 407	34,3%	16 882	46,7%	7 378	20,4%	45 696	126,4%	8 305	97,1%	(11,2%)	
Service charges - Water	16 980	16 980	2 213	13,0%	4 017	23,7%	22 861	134,6%	(14 820)	(87,3%)	14 271	84,0%	2 725	72,6%	(643,9%)	
Service charges - Waste Water Management	12 393	12 393	1 715	13,8%	2 819	22,7%	2 804	22,6%	4 264	34,4%	11 602	93,6%	1 725	64,5%	147,2%	
Service charges - Waste Management	13 484	13 484	1 987	14,7%	3 053	22,6%	2 785	20,7%	2 454	18,2%	10 279	76,2%	1 579	55,6%	55,4%	
Sale of Goods and Rendering of Services	2 680	4 680	812	30,3%	794	29,6%	597	12,7%	494	10,6%	2 696	57,6%	397	-	24,4%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	26 353	26 353	3 402	12,9%	5 173	19,6%	5 167	19,6%	5 309	20,1%	19 051	72,3%	3 378	52,0%	57,1%	
Interest earned from Current and Non Current Assets	14 123	14 123	3 168	22,4%	838	5,9%	4 543	32,2%	3 766	26,7%	12 315	87,2%	1 764	107,5%	113,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 193	1 193	80	6,7%	118	9,9%	118	9,9%	118	9,9%	433	36,3%	(68)	5,5%	(271,7%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	31 708	43 446	94	,3%	94	,3%	71	,2%	112	,3%	370	,9%	54	1,0%	106,1%	
Non-Exchange Revenue																
Property rates	135 346	135 346	14 069	10,4%	25 814	19,1%	23 095	17,1%	16 214	12,0%	79 193	58,5%	8 972	50,8%	80,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	788	988	137	17,4%	38	4,8%	54	5,5%	56	5,7%	286	28,9%	51	19,8%	10,1%	
Licences or permits	-	475	6	-	426	8	56	11,8%	8	1,7%	497	104,5%	3	-	216,0%	
Transfer and subsidies - Operational	463 697	447 897	185 611	40,0%	149 224	32,2%	110 946	24,8%	319	,1%	446 100	99,6%	422	57,6%	(24,3%)	
Interest	20 459	20 459	3 520	17,2%	5 390	26,3%	4 811	23,5%	4 810	23,5%	18 531	90,6%	2 940	63,6%	63,6%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	7	-	7	-	-	-	(100,0%)	
Other Gains	63	-	-	-	-	-	39	-	41	-	80	-	-	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	759 902	773 190	144 171	19,0%	164 605	21,7%	137 440	17,8%	190 043	24,6%	636 258	82,3%	131 785	66,1%	44,2%	
Employee related costs	276 188	264 858	57 976	21,0%	41 694	15,1%	43 145	16,3%	73 018	27,6%	215 834	81,5%	40 939	60,2%	78,4%	
Remuneration of councillors	27 615	27 615	7 302	26,4%	5 089	18,4%	7 326	26,5%	2 330	8,4%	22 047	79,8%	5 157	83,9%	(54,8%)	
Bulk purchases - electricity	124 068	132 605	18 008	14,5%	29 809	24,0%	26 129	19,7%	29 267	22,1%	103 212	77,8%	32 798	81,4%	(10,8%)	
Inventory consumed	28 936	55 105	5 687	19,7%	8 979	31,0%	15 728	28,5%	16 829	30,5%	47 223	85,7%	12 492	91,8%	34,7%	
Debt impairment	27 681	17 381	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	55 600	56 600	12 344	22,2%	12 532	22,5%	12 197	21,6%	18 545	32,8%	55 619	98,3%	10 672	110,1%	73,8%	
Interest	1 982	4 658	277	14,0%	82	4,1%	1 579	33,9%	1 579	33,9%	2 857	61,3%	172	70,9%	818,4%	
Contracted services	129 094	119 945	23 921	18,5%	45 551	35,3%	14 626	12,4%	21 929	18,3%	106 227	88,6%	17 695	55,1%	23,9%	
Transfers and subsidies	-	2 747	12	,0%	891	1,0%	1 107	40,3%	362	13,2%	2 332	84,9%	1 036	116,5%	(65,1%)	
Irrecoverable debts written off	16 681	132	(111)	(7%),	0	-	192	145,9%	-	-	81	61,5%	(29)	-	(100,0%)	
Operational costs	72 056	91 543	18 754	26,0%	20 017	27,8%	15 791	17,2%	24 055	26,3%	78 617	85,9%	10 853	52,6%	121,6%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	2 129	-	2 129	-	-	-	(100,0%)	
Other Losses	-	-	-	-	-	-	80	-	-	-	80	-	-	-	-	
Surplus/(Deficit)	15 530	792	81 672	-	45 601	-	57 386	-	(159 512)	-	25 147	-	(99 537)	-	-	
Transfers and subsidies - capital (monetary allocations)	473 831	474 065	49 604	10,5%	83 173	17,6%	45 701	9,6%	204 869	43,2%	383 348	80,9%	(7 903)	27,2%	(2 692,4%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	(2 387)	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	489 361	474 857	131 277	-	128 773	-	103 087	-	45 357	-	408 495	-	(109 827)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	489 361	474 857	131 277	-	128 773	-	103 087	-	45 357	-	408 495	-	(109 827)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	489 361	474 857	131 277	-	128 773	-	103 087	-	45 357	-	408 495	-	(109 827)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	489 361	474 857	131 277	-	128 773	-	103 087	-	45 357	-	408 495	-	(109 827)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	489 915	488 852	58 079	11,9%	109 506	22,4%	89 829	18,4%	183 561	37,5%	440 975	90,2%	170 221	74,9%	7,8%	
National Government	477 502	456 663	57 978	12,1%	104 911	22,0%	66 893	14,6%	175 414	38,4%	405 196	88,7%	168 656	78,2%	4,0%	
Provincial Government	-	11 826	-	-	-	-	15 049	127,3%	5 256	44,4%	20 305	171,7%	3 584	168,1%	46,7%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	477 502	468 489	57 978	12,1%	104 911	22,0%	81 942	17,5%	180 670	38,6%	425 501	90,8%	172 240	78,9%	4,9%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	12 413	20 363	100	,8%	4 595	37,0%	7 888	38,7%	2 891	14,2%	15 474	76,0%	(2 019)	11,0%	(243,2%)	
Capital Expenditure Functional	489 915	488 852	58 079	11,9%	109 506	22,4%	89 829	18,4%	183 561	37,5%	440 975	90,2%	172 226	75,4%	6,6%	
Municipal governance and administration	5 200	4 288	51	1,0%	1 012	19,5%	1 173	27,4%	1 143	26,6%	3 378	78,8%	(418)	18,7%	(373,6%)	
Executive and Council	-	910	-	-	609	-	91	10,0%	-	-	700	76,9%	(1 400)	-	(100,0%)	
Finance and administration	5 200	3 378	51	1,0%	403	7,7%	1 082	32,0%	1 143	33,8%	2 678	79,3%	982	27,3%	16,3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	12 870	28 176	-	-	1 013	7,9%	18 271	64,8%	14 758	52,4%	34 042	120,8%	4 752	90,6%	210,6%	
Community and Social Services	2 870	18 176	-	-	-	-	18 529	101,9%	6 843	37,6%	25 372	139,6%	3 801	91,4%	80,0%	
Sport And Recreation	10 000	10 000	-	-	755	7,5%	-	-	7 915	79,2%	8 670	86,7%	951	86,6%	732,7%	
Public Safety	-	-	-	-	258	-	(258)	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	454 921	435 753	56 149	12,3%	102 244	22,5%	64 999	14,9%	165 195	37,9%	388 586	89,2%	167 443	78,2%	(1,3%)	
Planning and Development	430 793	413 500	49 112	11,4%	94 927	22,0%	64 351	15,6%	162 468	39,3%	370 858	89,7%	163 455	78,8%	(6,6%)	
Road Transport	24 128	22 254	7 037	29,2%	7 316	30,3%	648	2,9%	2 727	12,3%	17 728	79,7%	3 988	59,8%	(31,6%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	16 924	20 635	1 879	11,1%	5 238	31,0%	5 386	26,1%	2 466	11,9%	14 969	72,5%	449	33,7%	449,6%	
Energy sources	13 253	11 835	1 879	14,2%	5 238	39,5%	(1 481)	(12,5%)	2 337	19,7%	7 973	67,4%	449	33,7%	420,9%	
Water Management	3 671	8 800	-	-	-	-	6 867	78,0%	129	1,5%	6 996	79,5%	-	-	(100,0%)	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	563 618	523 649	292 099	51,8%	304 209	54,0%	269 379	51,4%	36 900	7,0%	902 586	172,4%	55 834	65,7%	(33,9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	(103)	-	(103)	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(103)	-	(103)	-	-	-	(100,0%)
Payments	(489 915)	(479 652)	(62 825)	12,8%	(114 414)	23,4%	(87 964)	18,3%	(192 044)	40,0%	(457 248)	95,3%	(134 194)	70,9%	43,1%
Capital assets	(489 915)	(479 652)	(62 825)	12,8%	(114 414)	23,4%	(87 964)	18,3%	(192 044)	40,0%	(457 248)	95,3%	(134 194)	70,9%	43,1%
Net Cash from/(used) Investing Activities	(489 915)	(479 652)	(62 825)	12,8%	(114 414)	23,4%	(87 964)	18,3%	(192 147)	40,1%	(457 351)	95,4%	(134 194)	71,0%	43,2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	73 703	43 997	229 274	311,1%	189 794	257,5%	181 414	412,3%	(155 247)	(352,9%)	445 235	1 012,0%	(78 360)	(422,6%)	98,1%
Cash/cash equivalents at the year begin:	4 573	4 573	20 905	457,1%	250 047	5 467,8%	439 841	9 618,0%	621 256	13 585,0%	20 905	457,1%	54 472	-	1 040,5%
Cash/cash equivalents at the year end:	78 276	48 570	250 047	319,4%	439 841	561,9%	621 256	1 279,1%	466 009	959,5%	466 009	959,5%	(23 889)	(172,4%)	(2 050,8%)

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	1 384	2,4%	1 901	3,3%	1 611	2,8%	53 120	91,6%	58 016	10,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 447	9,3%	902	5,8%	689	4,4%	12 446	80,4%	15 484	2,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 842	3,9%	3 154	1,8%	3 238	1,9%	160 944	92,4%	174 178	31,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 481	3,4%	911	1,2%	877	1,2%	69 510	94,2%	73 779	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 018	1,6%	912	1,4%	864	1,3%	62 752	95,7%	65 545	11,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 293	2,0%	3 348	2,0%	3 334	2,0%	157 064	94,0%	167 040	30,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	2,2%	1	1,7%	1	1,2%	81	95,0%	85	-	-	-	-	-
Total By Income Source	16 467	3,0%	11 130	2,0%	10 615	1,9%	515 916	93,1%	554 128	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 088	15,9%	763	3,9%	1 260	6,5%	14 279	73,6%	19 389	3,5%	-	-	-	-
Commercial	4 241	6,0%	2 362	3,3%	1 977	2,8%	62 311	87,9%	70 891	12,8%	-	-	-	-
Households	9 138	2,0%	8 005	1,7%	7 378	1,6%	439 327	94,7%	463 848	83,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 467	3,0%	11 130	2,0%	10 615	1,9%	515 916	93,1%	554 128	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 918	100,0%	-	-	-	-	-	-	6 918	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 918	100,0%	-	-	-	-	-	-	6 918	100,0%

Contact Details

Municipal Manager	Mr Thabathe ME	017 843 4065
Chief Financial Officer	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	174 064	270 584	506 297	290,9%	330 836	190,1%	214 317	79,2%	290 842	107,5%	1 342 291	496,1%	97 193	470,6%	199,2%
Cash Flow from Investing Activities															
Receipts	-	-	64	-	55	-	-	-	905	-	1 023	-	90	-	900,3%
Proceeds on disposal of PPE	-	-	64	-	55	-	-	-	905	-	1 023	-	90	-	900,3%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 628)	(199 628)	(63 741)	31,9%	(51 709)	25,9%	(22 266)	11,2%	(80 126)	40,1%	(217 842)	109,1%	(43 508)	83,3%	84,2%
Capital assets	(199 628)	(199 628)	(63 741)	31,9%	(51 709)	25,9%	(22 266)	11,2%	(80 126)	40,1%	(217 842)	109,1%	(43 508)	83,3%	84,2%
Net Cash from/(used) Investing Activities	(199 628)	(199 628)	(63 678)	31,9%	(51 654)	25,9%	(22 266)	11,2%	(79 222)	39,7%	(216 819)	108,6%	(43 418)	83,2%	82,5%
Cash Flow from Financing Activities															
Receipts	-	-	288	-	356	-	432	-	(0)	-	1 077	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	288	-	356	-	432	-	(0)	-	1 077	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	288	-	356	-	432	-	(0)	-	1 077	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(25 564)	70 956	442 907	(1 732,5%)	279 538	(1 093,5%)	192 483	271,3%	211 620	298,2%	1 126 548	1 587,7%	53 775	(3 547,5%)	293,5%
Cash/cash equivalents at the year begin:	78 705	59 336	58 772	74,7%	502 244	638,1%	781 782	1 317,5%	974 265	1 641,9%	58 772	99,0%	586 368	104,2%	66,2%
Cash/cash equivalents at the year end:	53 141	130 292	502 244	945,1%	781 782	1 471,2%	974 265	747,8%	1 185 885	910,2%	1 185 885	910,2%	640 143	1 058,0%	85,3%

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	11 062	3,8%	6 583	2,3%	5 789	2,0%	266 483	91,9%	289 937	19,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 783	10,2%	6 827	3,2%	6 773	3,2%	178 498	83,5%	213 882	14,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 025	7,1%	7 361	3,1%	6 409	2,7%	210 273	87,2%	241 157	15,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 546	2,9%	3 911	2,0%	3 322	1,7%	179 409	93,4%	192 189	12,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 893	2,6%	3 880	2,1%	3 176	1,7%	175 742	93,6%	187 691	12,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 575	1,1%	3 547	1,1%	3 508	1,0%	324 227	96,8%	334 858	21,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 641	2,4%	512	,7%	387	,6%	67 267	96,4%	69 807	4,6%	-	-	-	-
Total By Income Source	65 545	4,3%	32 621	2,1%	29 454	1,9%	1 401 900	91,7%	1 529 520	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 889	11,0%	4 336	6,0%	2 817	3,9%	56 886	79,1%	71 928	4,7%	-	-	-	-
Commercial	24 852	11,7%	6 162	2,9%	4 836	2,3%	176 805	83,1%	212 655	13,9%	-	-	-	-
Households	32 724	2,6%	22 100	1,8%	21 786	1,8%	1 167 640	93,8%	1 244 250	81,3%	-	-	-	-
Other	80	11,7%	23	3,4%	16	2,3%	569	82,7%	688	-	-	-	-	-
Total By Customer Group	65 545	4,3%	32 621	2,1%	29 454	1,9%	1 401 900	91,7%	1 529 520	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	881 461	98,4%	-	-	-	-	14 371	1,6%	895 832	43,8%
Bulk Water	-	-	-	-	-	-	1 120 875	100,0%	1 120 875	54,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 158	100,0%	-	-	-	-	-	-	27 158	1,3%
Auditor-General	2	100,0%	-	-	-	-	-	-	2	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	908 621	44,5%	-	-	-	-	1 135 246	55,5%	2 043 867	100,0%

Contact Details

Municipal Manager	Mr Maqhawe Kunene	017 801 3504
Chief Financial Officer	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	888 166	907 521	244 532	27,5%	95 244	10,7%	301 299	33,2%	124 816	13,8%	765 891	84,4%	153 830	61,7%	(18,9%)
Exchange Revenue															
Service charges - Electricity	267 654	229 379	31 168	11,6%	31 186	11,7%	34 007	14,8%	48 851	21,3%	145 212	63,3%	36 450	60,5%	34,0%
Service charges - Water	28 612	28 612	4 800	16,8%	4 161	14,5%	2 705	9,5%	8 012	28,0%	19 678	68,8%	3 887	78,0%	106,1%
Service charges - Waste Water Management	16 109	16 109	2 589	16,1%	2 728	16,9%	2 517	15,6%	2 649	16,4%	10 483	65,1%	2 158	72,6%	22,7%
Service charges - Waste Management	16 002	16 002	3 758	23,5%	3 387	21,2%	2 171	13,6%	3 281	20,5%	12 596	78,7%	2 494	81,8%	31,6%
Sale of Goods and Rendering of Services	2 689	3 029	638	23,7%	734	27,3%	1 387	45,8%	1 556	51,4%	4 316	142,5%	475	78,1%	227,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	52 124	52 124	12 542	24,1%	12 029	23,1%	9 702	18,6%	9 016	17,3%	43 289	83,1%	7 669	76,3%	17,6%
Interest earned from Current and Non Current Assets	3 298	3 298	406	12,3%	296	9,0%	505	15,3%	516	15,7%	1 723	52,2%	230	69,9%	124,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 516	1 516	276	18,2%	280	18,5%	304	20,1%	300	19,8%	1 160	76,5%	371	73,3%	(19,1%)
Licence and permits	61	61	1	1,7%	-	-	-	-	-	-	1	1,7%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 813	1 843	14	,7%	40	2,2%	6	,3%	858	46,6%	917	49,8%	25	(19,3%)	3 276,5%
Non-Exchange Revenue															
Property rates	96 472	96 472	22 309	23,1%	22 282	23,1%	22 069	22,9%	22 309	23,1%	88 969	92,2%	14 144	83,2%	57,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 080	6 094	441	7,3%	636	10,5%	471	7,7%	427	7,0%	1 975	32,4%	198	19,6%	115,5%
Licences or permits	177	1 005	15	8,7%	403	227,5%	116	11,5%	28	2,8%	562	56,0%	32	73,0%	(11,8%)
Transfer and subsidies - Operational	366 790	369 990	147 196	40,1%	108	10,8%	212 739	57,5%	9 425	2,5%	369 468	99,9%	83 177	55,1%	(88,7%)
Interest	28 769	28 769	4 090	14,2%	3 801	13,2%	2 166	7,5%	3 543	12,3%	13 599	47,3%	2 520	43,9%	40,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	53 219	14 288	-	13 172	-	10 435	19,6%	14 046	26,4%	51 942	97,6%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	876 554	896 522	189 810	21,7%	180 847	20,6%	374 068	41,7%	371 395	41,4%	1 116 120	124,5%	260 471	96,2%	42,6%
Employee related costs	268 080	267 113	62 286	23,2%	65 176	24,3%	52 512	19,7%	91 414	34,2%	271 388	101,6%	95 380	113,8%	(4,2%)
Remuneration of councillors	19 363	20 453	869	4,5%	1 173	6,1%	10 084	49,3%	896	4,4%	13 023	63,7%	1 413	69,9%	(36,5%)
Bulk purchases - electricity	190 160	190 160	70 322	37,0%	30 352	16,0%	53 886	28,3%	52 022	27,4%	206 582	108,6%	47 787	95,3%	8,9%
Inventory consumed	21 264	31 713	4 419	20,8%	19 330	90,9%	3 784	11,9%	60 701	191,4%	88 234	278,2%	40 583	278,2%	49,6%
Debt impairment	127 003	(94 667)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	96 377	93 437	19 727	20,5%	19 982	20,7%	18 784	20,1%	12 742	13,6%	71 234	76,2%	19 559	77,3%	(34,9%)
Interest	26 483	17 408	2 244	8,5%	3 612	13,6%	10 532	60,5%	13 161	75,6%	29 548	169,7%	(20 768)	5,0%	(163,4%)
Contracted services	66 825	89 306	16 272	24,4%	23 280	34,8%	33 333	37,3%	66 565	74,5%	139 450	156,1%	53 851	137,0%	23,6%
Transfers and subsidies	-	-	677	-	(0)	-	-	-	-	-	677	-	2 051	-	(100,0%)
Irrecoverable debts written off	500	211 774	-	-	-	-	178 711	84,4%	33 281	15,7%	211 992	100,1%	-	-	(100,0%)
Operational costs	60 497	69 826	12 993	21,5%	17 943	29,7%	12 441	17,8%	40 614	58,2%	83 991	120,3%	20 614	114,4%	97,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 612	10 999	54 722	-	(85 603)	-	(72 769)	-	(246 579)	-	(350 229)	-	(106 641)	-	-
Transfers and subsidies - capital (monetary allocations)	134 188	137 424	-	-	-	-	55 046	40,1%	53 653	39,0%	108 699	79,1%	-	33,3%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	145 801	148 423	54 722	-	(85 603)	-	(17 722)	-	(192 926)	-	(241 530)	-	(106 641)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	145 801	148 423	54 722	-	(85 603)	-	(17 722)	-	(192 926)	-	(241 530)	-	(106 641)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	145 801	148 423	54 722	-	(85 603)	-	(17 722)	-	(192 926)	-	(241 530)	-	(106 641)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	145 801	148 423	54 722	-	(85 603)	-	(17 722)	-	(192 926)	-	(241 530)	-	(106 641)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	118 323	121 617	152	,1%	26 295	22,2%	36 041	29,6%	73 400	60,4%	135 887	111,7%	22 536	80,7%	225,7%
National Government	116 686	119 500	152	,1%	26 082	22,4%	35 977	30,1%	56 373	47,2%	118 584	99,2%	22 186	80,3%	154,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 686	119 500	152	,1%	26 082	22,4%	35 977	30,1%	56 373	47,2%	118 584	99,2%	22 186	80,3%	154,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 638	2 117	-	-	213	13,0%	64	3,0%	17 027	804,2%	17 303	817,3%	350	93,9%	4 766,7%
Capital Expenditure Functional	118 323	121 617	152	,1%	26 295	22,2%	36 041	29,6%	76 356	62,8%	138 843	114,2%	22 561	80,7%	238,4%
Municipal governance and administration	1 638	1 967	-	-	213	13,0%	64	3,2%	3 080	156,6%	3 357	170,6%	375	87,6%	721,3%
Executive and Council	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 638	1 929	-	-	213	13,0%	64	3,3%	3 080	159,6%	3 357	174,0%	375	87,6%	721,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 739	150	-	-	-	-	-	-	267	178,1%	267	178,1%	-	-	(100,0%)
Community and Social Services	1 739	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	150	-	-	-	-	-	-	267	178,1%	267	178,1%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 564	42 303	-	-	7 285	12,0%	20 603	48,7%	29 437	69,6%	57 325	135,5%	12 850	56,6%	129,1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	60 564	42 303	-	-	7 285	12,0%	20 603	48,7%	29 437	69,6%	57 325	135,5%	12 850	56,6%	129,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54 383	77 197	152	,3%	18 796	34,6%	15 375	19,9%	43 572	56,4%	77 895	100,9%	9 336	105,4%	366,7%
Energy sources	27 193	30 442	-	-	9 435	34,7%	(1 172)	(3,8%)	21 619	71,0%	29 883	98,2%	2 105	163,9%	927,2%
Water Management	13 080	15 956	152	1,2%	6 586	50,3%	381	2,4%	9 032	56,6%	16 150	101,2%	1 239	237,5%	628,9%
Waste Water Management	14 110	30 799	-	-	2 776	19,7%	16 165	52,5%	12 921	42,0%	31 862	103,5%	5 992	101,2%	115,6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	132 552	135 968	(11 777)	(8,9%)	33 948	25,6%	60 769	44,7%	38 189	28,1%	121 129	89,1%	32 700	(1 907,2%)	16,8%
Cash Flow from Investing Activities															
Receipts	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(130 237)	(133 884)	(12 999)	10,0%	(15 058)	11,6%	(51 020)	38,1%	(81 074)	60,6%	(160 150)	119,6%	(22 835)	84,5%	255,0%
Capital assets	(130 237)	(133 884)	(12 999)	10,0%	(15 058)	11,6%	(51 020)	38,1%	(81 074)	60,6%	(160 150)	119,6%	(22 835)	84,5%	255,0%
Net Cash from/(used) Investing Activities	(130 237)	(133 884)	(12 998)	10,0%	(15 058)	11,6%	(51 020)	38,1%	(81 074)	60,6%	(160 149)	119,6%	(22 835)	84,5%	255,0%
Cash Flow from Financing Activities															
Receipts	272	331	-	-	-	-	-	0	,1%	0	,1%	3	3,9%	(87,3%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	272	331	-	-	-	-	-	0	,1%	0	,1%	3	3,9%	(87,3%)	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	272	331	-	-	-	-	-	0	,1%	0	,1%	3	3,9%	(87,3%)	
Net Increase/(Decrease) in cash held	2 587	2 415	(24 775)	(957,8%)	18 891	730,3%	9 749	403,7%	(42 885)	(1 775,8%)	(39 020)	(1 615,7%)	9 868	194,5%	(534,6%)
Cash/cash equivalents at the year begin:	14 201	8 890	9 083	64,0%	(15 832)	(111,5%)	3 059	34,4%	12 808	144,1%	9 083	102,2%	(219 873)	-	(105,8%)
Cash/cash equivalents at the year end:	16 788	11 305	(15 832)	(94,3%)	3 059	18,2%	12 808	113,3%	(30 877)	(266,0%)	(30 077)	(266,0%)	(210 005)	216,5%	(85,7%)

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	-	-	-	-	-	-	-	-	-	-	(27 559)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(22 507)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(12 153)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(11 174)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(18 694)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(53 278)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	10 388	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(134 976)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(6 495)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(128 481)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(134 976)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	26 387	9,6%	17 146	6,3%	14 876	5,4%	215 387	78,7%	273 797	26,2%
Bulk Water	-	-	-	-	-	-	2 977	100,0%	2 977	,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91 608	11,9%	11 960	1,6%	12 079	1,6%	652 955	85,0%	768 601	73,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	117 995	11,3%	29 106	2,8%	26 955	2,6%	871 320	83,3%	1 045 375	100,0%

Contact Details

Municipal Manager	Mr Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Kgomoitsho Duba	076 207 0147

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	332 667	113 929	25 633	7,7%	(7 454)	(2,2%)	8 785	7,7%	(34 327)	(30,1%)	(7 362)	(6,5%)	(35 586)	59,7%	(3,5%)
Cash Flow from Investing Activities															
Receipts	-	-	(25 000)	-	25 000	-	-	-	-	-	-	-	-	-	-
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	-	-	(25 000)	-	25 000	-	-	-	-	-	-	-	-	-	-
Payments	(104 940)	(107 210)	(17 435)	16,6%	(23 522)	22,4%	(12 167)	11,3%	(31 272)	29,2%	(84 395)	78,7%	(9 845)	83,0%	217,6%
Capital assets	(104 940)	(107 210)	(17 435)	16,6%	(23 522)	22,4%	(12 167)	11,3%	(31 272)	29,2%	(84 395)	78,7%	(9 845)	83,0%	217,6%
Net Cash from/(used) Investing Activities	(104 940)	(107 210)	(42 435)	40,4%	1 478	(1,4%)	(12 167)	11,3%	(31 272)	29,2%	(84 395)	78,7%	(9 845)	85,8%	217,6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	227 726	6 718	(16 802)	(7,4%)	(5 976)	(2,6%)	(3 382)	(50,3%)	(65 599)	(976,4%)	(91 758)	(1 365,8%)	(45 431)	(83,9%)	44,4%
Cash/cash equivalents at the year begin:	32 142	9 179	15 843	48,3%	(9 061)	(28,2%)	(13 598)	(148,1%)	(16 980)	(185,0%)	15 843	172,6%	71 643	46,0%	(123,7%)
Cash/cash equivalents at the year end:	259 868	15 898	(9 061)	(3,5%)	(13 598)	(5,2%)	(16 980)	(106,8%)	(82 578)	(519,4%)	(82 578)	(519,4%)	26 212	23,5%	(415,0%)

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	3 446	1,4%	2 916	1,2%	2 545	1,0%	238 855	96,4%	247 762	18,8%	(166)	(,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 152	6,7%	1 596	2,1%	2 154	2,8%	68 375	88,5%	77 278	5,9%	(47)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	3 942	1,4%	3 159	1,1%	2 918	1,0%	281 450	96,6%	291 469	22,1%	(271)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 798	2,4%	3 313	2,1%	3 085	2,0%	145 873	93,5%	156 069	11,9%	(151)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 203	1,6%	1 008	1,3%	962	1,2%	74 333	95,9%	77 506	5,9%	(82)	(,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 983	1,5%	5 925	1,5%	5 839	1,5%	381 225	95,6%	398 971	30,3%	(30)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	161	2%	124	,2%	94	,1%	67 511	99,4%	67 890	5,2%	(11)	-	-	-
Total By Income Source	23 684	1,8%	18 042	1,4%	17 598	1,3%	1 257 622	95,5%	1 316 945	100,0%	(759)	(,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 852	2,4%	636	,8%	617	,8%	74 403	96,0%	77 509	5,9%	(104)	(,1%)	-	-
Commercial	7 326	2,7%	4 021	1,5%	4 483	1,7%	252 853	94,1%	268 683	20,4%	15	-	-	-
Households	14 506	1,5%	13 364	1,4%	12 498	1,3%	930 365	95,8%	970 753	73,7%	(669)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 684	1,8%	18 042	1,4%	17 598	1,3%	1 257 622	95,5%	1 316 945	100,0%	(759)	(,1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	7 002	70,1%	1 598	16,0%	894	8,9%	499	5,0%	9 993	17,4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 842	64,8%	12 850	27,0%	3 429	7,2%	458	1,0%	47 579	82,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	37 845	65,7%	14 449	25,1%	4 323	7,5%	957	1,7%	57 572	100,0%

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	74 243	(29 198)	123 855	166,8%	285 279	384,2%	190 124	(651,2%)	186 096	(637,4%)	785 353	(2 689,8%)	87 768	(145,2%)	112,0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 863)	(73 863)	(16 875)	22,8%	(23 107)	31,3%	(10 227)	13,8%	(23 904)	32,4%	(74 113)	100,3%	(21 341)	71,6%	12,0%
Capital assets	(73 863)	(73 863)	(16 875)	22,8%	(23 107)	31,3%	(10 227)	13,8%	(23 904)	32,4%	(74 113)	100,3%	(21 341)	71,6%	12,0%
Net Cash from/(used) Investing Activities	(73 863)	(73 863)	(16 875)	22,8%	(23 107)	31,3%	(10 227)	13,8%	(23 904)	32,4%	(74 113)	100,3%	(21 341)	71,6%	12,0%
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	380	(103 061)	106 980	28 184,3%	262 172	69 070,0%	179 896	(174,6%)	162 192	(157,4%)	711 240	(690,1%)	66 427	(101,5%)	144,2%
Cash/cash equivalents at the year begin:	9 039	39 035	4 959	54,9%	121 981	1 349,5%	384 150	984,1%	564 047	1 445,0%	4 959	12,7%	422 937	200,5%	33,4%
Cash/cash equivalents at the year end:	9 418	(64 026)	121 981	1 295,1%	384 150	4 078,7%	564 047	(881,0%)	726 239	(1 134,3%)	726 239	(1 134,3%)	489 364	(110,6%)	48,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 892	2,1%	5 448	1,2%	5 353	1,1%	447 509	95,6%	468 203	18,5%	(13)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 431	10,7%	13 096	3,3%	12 769	3,2%	329 398	82,8%	397 694	15,7%	(108)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 262	3,7%	12 465	2,7%	12 985	2,8%	422 116	90,8%	464 827	18,4%	(3 329)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 735	2,6%	6 793	2,3%	6 668	2,3%	273 765	92,8%	294 961	11,7%	(7)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 840	2,6%	5 057	2,2%	4 949	2,2%	210 909	93,0%	226 755	9,0%	(11)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 905	100,0%	8 905	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	13 222	2,0%	13 038	2,0%	12 761	1,9%	618 453	94,1%	657 475	26,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	,2%	4	,1%	270	3,5%	7 348	96,2%	7 638	,3%	(141)	(1,8%)	-	-
Total By Income Source	96 397	3,8%	55 902	2,2%	55 756	2,2%	2 318 405	91,8%	2 526 459	100,0%	(3 607)	(,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 177	5,5%	5 985	4,0%	6 058	4,0%	129 645	86,5%	149 866	5,9%	-	-	-	-
Commercial	42 180	10,4%	11 864	2,9%	12 647	3,1%	337 907	83,5%	404 598	16,0%	(2 073)	(,5%)	-	-
Households	46 040	2,3%	38 052	1,9%	37 050	1,9%	1 850 853	93,9%	1 971 995	78,1%	(1 535)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	96 397	3,8%	55 902	2,2%	55 756	2,2%	2 318 405	91,8%	2 526 459	100,0%	(3 607)	(,1%)	-	-

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	45 810	6,0%	28 436	3,7%	19 425	2,5%	672 851	87,8%	766 522	21,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 305	100,0%	2 305	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 544	1,6%	13 724	,8%	19 033	,8%	2 397 974	97,1%	2 469 274	68,7%
Auditor-General	1 289	35,9%	-	-	-	-	2 300	64,1%	3 590	,1%
Other	-	-	-	-	-	-	352 157	100,0%	352 157	9,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	85 643	2,4%	42 160	1,2%	38 458	1,1%	3 427 587	95,4%	3 593 848	100,0%

Contact Details

Municipal Manager	Mr Melos Lamola	017 712 9613
Chief Financial Officer	Mr Rethabile Mankane	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	379 895	399 282	105 025	27,6%	20 862	5,5%	19 708	4,9%	57 704	14,5%	203 298	50,9%	56 412	92,4%	2,3%
Exchange Revenue															
Service charges - Electricity	104 750	85 065	19 871	19,0%	8 227	7,9%	6 347	7,5%	23 480	27,6%	57 925	68,1%	15 043	80,9%	56,1%
Service charges - Water	28 963	29 328	7 447	25,7%	1 523	5,3%	2 385	8,1%	5 890	20,1%	17 245	58,8%	7 108	101,4%	(17,1%)
Service charges - Waste Water Management	26 508	28 976	7 334	27,7%	2 342	8,8%	2 373	8,2%	5 170	17,8%	17 219	59,4%	6 780	106,7%	(23,8%)
Service charges - Waste Management	9 941	11 216	2 803	28,2%	934	9,4%	935	8,3%	1 871	16,7%	6 543	58,3%	2 664	109,7%	(29,8%)
Sale of Goods and Rendering of Services	3 396	2 226	402	11,8%	409	12,0%	91	4,1%	290	13,0%	1 192	53,5%	358	40,0%	(19,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47 522	54 294	13 214	27,8%	4 690	9,9%	4 648	8,6%	8 819	16,2%	31 371	57,8%	12 538	100,8%	(29,7%)
Interest earned from Current and Non Current Assets	376	364	123	32,8%	18	4,8%	10	2,7%	5	1,4%	156	42,9%	54	131,2%	(90,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	348	436	114	32,7%	37	10,7%	30	7,0%	53	12,2%	234	53,7%	115	134,2%	(53,5%)
Licence and permits	8 683	2 938	993	11,4%	24	,3%	242	8,2%	2 409	82,0%	3 668	124,8%	1 002	41,7%	140,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50	35 128	9	17,2%	13	26,5%	-	-	0	-	22	,1%	8	34,6%	(97,8%)
Non-Exchange Revenue															
Property rates	38 992	38 992	8 481	21,8%	2 634	6,8%	2 635	6,8%	5 207	13,4%	18 958	48,6%	7 333	83,7%	(29,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	167	120	20	12,2%	12	6,9%	11	9,1%	23	19,3%	66	55,1%	44	89,2%	(47,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 199	110 199	44 214	40,1%	-	-	-	-	4 487	4,1%	48 701	44,2%	3 365	100,0%	33,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374 008	392 355	83 434	22,3%	30 144	8,1%	9 565	2,4%	145 551	37,1%	268 694	68,5%	108 940	94,9%	33,6%
Employee related costs	81 582	81 582	22 822	28,0%	8 314	10,2%	-	-	32 424	39,7%	63 560	77,9%	21 094	112,4%	53,7%
Remuneration of councillors	6 770	7 950	1 788	26,4%	623	9,2%	-	-	6 373	80,2%	8 784	110,5%	1 840	123,9%	246,3%
Bulk purchases - electricity	112 106	112 106	31 908	28,5%	7 736	6,9%	7 421	6,6%	22 567	20,1%	69 633	62,1%	25 170	99,6%	(10,3%)
Inventory consumed	13 132	14 450	2 779	21,2%	2 449	18,6%	267	1,8%	10 478	72,5%	15 974	110,5%	26 484	314,6%	(60,4%)
Debt impairment	70 295	82 917	-	-	-	-	-	-	-	-	-	-	-	-	16,6%
Depreciation and amortisation	21 127	21 127	-	-	-	-	-	-	(3 555)	(16,8%)	(3 555)	(16,8%)	-	-	(100,0%)
Interest	9 439	10 500	3 985	42,2%	1 819	19,3%	1 514	14,4%	4 985	47,5%	12 303	117,2%	(9 715)	80,3%	(151,3%)
Contracted services	40 549	40 549	10 005	24,7%	4 706	11,6%	182	,4%	66 696	164,5%	81 588	201,2%	38 642	139,2%	72,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 007	21 174	10 146	53,4%	4 498	23,7%	180	,9%	5 584	26,4%	20 409	96,4%	5 424	149,7%	3,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 888	6 927	21 591	-	(9 283)	-	10 143	-	(87 847)	-	(65 395)	-	(52 528)	-	-
Transfers and subsidies - capital (monetary allocations)	35 721	35 721	-	-	-	-	-	-	33 335	93,3%	33 335	93,3%	26 753	72,9%	24,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 609	42 648	21 591	-	(9 283)	-	10 143	-	(54 512)	-	(32 060)	-	(25 775)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41 609	42 648	21 591	-	(9 283)	-	10 143	-	(54 512)	-	(32 060)	-	(25 775)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 609	42 648	21 591	-	(9 283)	-	10 143	-	(54 512)	-	(32 060)	-	(25 775)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	60	-	9	-	13	-	(86)	-	(4)	-	(93)	119,1%	(6,9%)
Surplus/(Deficit) for the year	41 609	42 648	21 652	-	(9 274)	-	10 156	-	(54 598)	-	(32 064)	-	(25 868)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	34 410	34 410	4 395	12,8%	3 755	10,9%	100	,3%	4 345	12,6%	12 596	36,6%	5 930	67,9%	(26,7%)
National Government	34 410	34 410	4 156	12,1%	3 755	10,9%	-	-	4 091	11,9%	12 001	34,9%	4 312	62,3%	(5,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 410	34 410	4 156	12,1%	3 755	10,9%	-	-	4 091	11,9%	12 001	34,9%	4 312	62,3%	(5,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	239	-	-	-	100	-	254	-	594	-	1 618	-	(84,3%)
Capital Expenditure Functional	34 410	34 410	4 395	12,8%	3 828	11,1%	100	,3%	4 509	13,1%	12 832	37,3%	10 903	95,6%	(58,6%)
Municipal governance and administration	-	-	239	-	73	-	100	-	342	-	755	-	4 939	-	(93,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	239	-	73	-	100	-	342	-	755	-	4 939	-	(93,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000	5 000	-	-	-	-	-	-	-	-	-	-	74	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	74	-	(100,0%)
Sport And Recreation	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 656	15 656	4 156	26,5%	-	-	-	-	76	,5%	4 232	27,0%	4 312	-	(98,2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 656	15 656	4 156	26,5%	-	-	-	-	76	,5%	4 232	27,0%	4 312	-	(98,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 754	13 754	-	-	3 755	27,3%	-	-	4 091	29,7%	7 846	57,0%	1 578	42,5%	159,3%
Energy sources	9 503	9 503	-	-	3 755	39,5%	-	-	2 959	31,1%	6 714	70,7%	1 578	35,9%	87,6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 251	2 251	-	-	-	-	-	-	-	-	-	-	-	116,6%	-
Waste Management	2 000	2 000	-	-	-	-	-	-	1 132	56,6%	1 132	56,6%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	316 089	331 141	130 878	41.4%	20 517	6.5%	17 381	5.2%	30 553	9.2%	199 328	60.2%	47 632	92.6%	(35.9%)
Property rates	23 808	22 615	4 412	18.5%	966	4.1%	416	1.8%	4 262	18.8%	10 056	44.5%	4 794	99.7%	(11.1%)
Service charges	100 296	89 659	28 574	28.5%	8 773	8.7%	8 007	8.9%	26 538	78.9%	80 028	34 903	99.5%	24(0.3%)	
Other revenue	45 688	41 092	29 852	65.3%	3 695	8.1%	8 220	20.0%	(1 055)	(2.6%)	40 712	99.1%	3 920	32.5%	(126.9%)
Transfers and Subsidies - Operational	110 199	110 199	51 553	46.8%	1 580	1.4%	738	.7%	807	.7%	54 677	49.6%	4 014	112.6%	(79.9%)
Transfers and Subsidies - Capital	35 721	35 721	16 488	46.2%	5 503	15.4%	-	-	-	-	21 991	61.6%	-	72.9%	
Interest	376	31 855	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(277 370)	(274 783)	(68 432)	24.7%	(10 936)	3.9%	(2 423)	.9%	(80 244)	29.2%	(162 035)	59.0%	(100 896)	95.6%	(20.5%)
Suppliers and employees	(269 219)	(264 283)	(68 432)	25.4%	(10 936)	4.1%	(2 423)	.9%	(80 244)	30.4%	(162 035)	61.3%	(100 896)	101.7%	(20.5%)
Finance charges	(8 150)	(10 500)	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	38 719	56 358	62 446	161,3%	9 580	24,7%	14 958	26,5%	(49 691)	(88,2%)	37 293	66,2%	(53 265)	67,9%	(6,7%)
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	(34 410)	(34 410)	(5 979)	17,4%	(2 510)	7,3%	-	-	(3 398)	9,9%	(11 886)	34,5%	(7 538)	64,2%	(54,9%)
Capital assets	(34 410)	(34 410)	(5 979)	17,4%	(2 510)	7,3%	-	-	(3 398)	9,9%	(11 886)	34,5%	(7 538)	64,2%	(54,9%)
Net Cash from/(used) Investing Activities	(34 410)	(34 410)	(5 979)	17,4%	(2 510)	7,3%	-	-	(3 398)	9,9%	(11 886)	34,5%	(7 538)	64,2%	(54,9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 309	21 948	56 467	1 310,6%	7 070	164,1%	14 958	68,2%	(53 089)	(241,9%)	25 406	115,8%	(60 802)	16,8%	(12,7%)
Cash/cash equivalents at the year begin:	109 912	4 375	5 835	5,3%	60 842	55,4%	67 912	1 552,4%	82 870	1 894,3%	5 835	133,4%	73 087	21,8%	13,4%
Cash/cash equivalents at the year end:	114 221	26 323	60 842	53,3%	67 912	59,9%	82 870	314,6%	30 066	114,2%	30 066	114,2%	12 284	11,2%	144,8%

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	2 899	2,2%	1 368	1,0%	1 451	1,1%	128 808	95,7%	134 526	14,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 270	10,1%	2 846	2,3%	2 414	2,0%	104 042	85,6%	121 572	12,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 558	2,3%	2 187	1,9%	2 005	1,8%	106 028	94,0%	112 779	11,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 520	2,2%	1 764	1,1%	1 731	1,1%	150 729	95,6%	157 744	16,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 085	1,2%	1 054	1,2%	1 025	1,1%	86 562	96,5%	89 726	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 254	100,0%	2 254	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	4 750	1,6%	4 600	1,5%	4 505	1,5%	290 595	95,4%	304 451	31,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88	,2%	62	,2%	-	-	38 197	99,6%	38 348	4,0%	-	-	-	-
Total By Income Source	27 171	2,8%	13 881	1,4%	13 131	1,4%	907 216	94,4%	961 400	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	503	2,5%	541	2,7%	444	2,2%	18 855	92,7%	20 343	2,1%	-	-	-	-
Commercial	16 961	6,2%	4 372	1,6%	3 833	1,4%	248 203	90,8%	273 369	28,4%	-	-	-	-
Households	9 708	1,5%	8 969	1,3%	8 854	1,3%	640 157	95,9%	667 687	69,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 171	2,8%	13 881	1,4%	13 131	1,4%	907 216	94,4%	961 400	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	16 371	8,5%	8 525	4,4%	14 227	7,4%	152 719	79,6%	191 841	36,8%
Bulk Water	-	-	-	-	-	-	30 986	100,0%	30 986	5,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 910	12,1%	4 297	1,5%	10 122	3,5%	239 609	82,9%	288 938	55,4%
Auditor-General	2 361	24,4%	134	1,4%	143	1,5%	7 036	72,7%	9 674	1,9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	53 642	10,3%	12 956	2,5%	24 492	4,7%	430 351	82,5%	521 440	100,0%

Contact Details

Municipal Manager	Mr Lwazi Cindi	017 004 0027
Chief Financial Officer	Mr Mokgpane Hendrik Thokane	017 004 0027

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	3 300 378	3 306 726	777 492	23,6%	739 526	22,4%	707 885	21,4%	553 678	16,7%	2 778 582	84,0%	364 099	75,0%	52,1%
Exchange Revenue															
Service charges - Electricity	994 107	994 107	195 623	19,7%	187 050	18,8%	232 923	23,4%	177 703	17,9%	793 300	79,8%	109 827	56,3%	61,8%
Service charges - Water	714 085	714 085	128 453	18,0%	124 091	17,4%	125 941	17,6%	96 149	13,5%	474 634	66,5%	84 892	61,5%	13,3%
Service charges - Waste Water Management	182 706	182 706	40 720	22,3%	40 726	22,3%	40 109	22,0%	39 667	21,7%	161 221	88,2%	26 108	78,2%	51,9%
Service charges - Waste Management	180 036	180 036	38 913	21,6%	38 945	21,6%	38 488	21,4%	39 226	21,8%	155 572	86,4%	24 923	76,5%	57,4%
Sale of Goods and Rendering of Services	6 455	7 289	1 280	19,8%	2 450	38,0%	1 239	17,0%	1 472	20,2%	6 441	88,4%	1 367	132,0%	7,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	213 599	213 599	63 953	29,9%	57 859	27,1%	56 976	26,7%	56 352	26,4%	235 140	110,1%	36 294	105,5%	55,3%
Interest earned from Current and Non Current Assets	16 375	16 375	1 650	10,1%	1 613	9,9%	61	4%	469	2,9%	3 793	23,2%	1 753	92,9%	(73,2%)
Dividends	25	25	171	683,1%	-	-	(171)	(683,1%)	-	-	-	-	-	-	-
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%	2 207	21,1%	9 018	86,2%	1 020	111,3%	116,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 851	6 508	692	11,8%	295	5,0%	152	2,3%	3 219	49,5%	4 358	67,0%	136	13,6%	2 260,7%
Non-Exchange Revenue															
Property rates	445 250	445 250	96 861	21,8%	98 052	22,0%	90 267	20,3%	98 553	22,1%	383 734	86,2%	70 212	85,2%	40,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 836	18 730	2 268	11,4%	2 273	11,5%	1 899	10,1%	17 858	95,3%	24 298	129,7%	750	18,1%	2 281,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	492 163	493 357	196 342	39,9%	170 580	34,7%	109 629	22,2%	12 268	2,5%	488 829	98,1%	1 055	99,5%	1 063,1%
Interest	21 688	21 688	8 625	39,8%	8 364	38,6%	7 653	35,3%	8 428	38,9%	33 070	152,5%	5 763	111,6%	46,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	5 066	-	-	-	107	-	5 173	-	-	-	(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%	1 214 558	30,7%	4 015 436	101,4%	460 252	91,8%	163,9%
Employee related costs	787 368	787 368	169 598	21,5%	185 207	23,5%	192 444	24,4%	193 214	24,5%	740 463	94,0%	106 398	85,6%	81,6%
Remuneration of councillors	35 480	35 480	7 706	21,7%	8 996	25,4%	7 978	22,5%	8 706	24,5%	33 386	94,1%	5 183	98,5%	68,0%
Bulk purchases - electricity	853 967	1 101 613	435 823	51,0%	173 133	20,3%	217 788	19,8%	301 300	27,4%	1 128 044	102,4%	129 145	118,1%	133,3%
Inventory consumed	515 279	553 148	140 229	27,2%	106 372	20,6%	157 627	28,5%	120 821	21,8%	525 049	94,9%	98 589	97,0%	22,6%
Debt impairment	988 750	504 766	-	-	-	-	416 241	82,5%	-	-	416 241	82,5%	-	-	-
Depreciation and amortisation	165 837	145 837	32 522	19,6%	29 205	17,6%	30 114	20,6%	29 701	20,4%	121 541	83,3%	20 955	56,3%	41,7%
Interest	140 087	170 087	48 044	34,3%	43 410	31,0%	64 814	38,1%	80 424	47,3%	236 693	139,2%	15 892	194,2%	406,1%
Contracted services	329 863	456 579	55 895	16,9%	113 050	34,3%	49 347	10,8%	102 205	22,4%	320 498	70,2%	65 586	77,3%	55,8%
Transfers and subsidies	28 361	37 361	9 619	33,9%	9 109	32,1%	10 080	27,0%	10 723	28,7%	39 531	105,8%	6 221	96,7%	72,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100,0%)
Operational costs	143 537	167 125	17 841	12,4%	38 970	27,1%	24 658	14,8%	41 122	24,6%	122 590	73,4%	12 292	63,7%	234,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	5 059	-	-	-	24	-	5 083	-	-	-	(100,0%)
Surplus/(Deficit)	(688 150)	(652 636)	(139 784)	-	27 015	-	(463 206)	-	(660 880)	-	(1 236 854)	-	(96 153)	-	-
Transfers and subsidies - capital (monetary allocations)	117 851	126 934	36 326	30,9%	55 803	47,4%	12 418	9,8%	16 184	12,7%	120 730	95,1%	2 415	93,9%	570,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(570 499)	(525 702)	(103 458)	-	82 818	-	(450 788)	-	(644 696)	-	(1 116 124)	-	(93 738)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(570 499)	(525 702)	(103 458)	-	82 818	-	(450 788)	-	(644 696)	-	(1 116 124)	-	(93 738)	-	-
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)	-	(644 696)	-	(1 116 124)	-	(93 738)	-	-
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)	-	(644 696)	-	(1 116 124)	-	(93 738)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	273 653	304 143	49 631	18,1%	71 607	26,2%	25 042	8,2%	71 331	23,5%	217 610	71,5%	12 907	74,2%	452,6%	
National Government	114 053	123 313	38 294	33,6%	41 200	36,1%	9 204	7,5%	17 097	13,9%	105 796	85,8%	(337)	89,8%	(5 180,1%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	(791)	57,7%	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	114 053	123 313	38 294	33,6%	41 200	36,1%	9 204	7,5%	17 097	13,9%	105 796	85,8%	(1 127)	87,1%	(1 616,6%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	159 600	180 830	11 337	7,1%	30 407	19,1%	15 838	8,8%	54 233	30,0%	111 814	61,8%	14 035	52,3%	286,4%	
Capital Expenditure Functional	273 903	304 143	49 631	18,1%	71 607	26,1%	26 073	8,6%	71 331	23,5%	218 641	71,9%	14 857	75,1%	380,1%	
Municipal governance and administration	37 050	29 380	447	1,2%	2 970	8,0%	5 825	19,8%	6 902	23,5%	16 144	54,9%	169	52,2%	3 985,4%	
Executive and Council	300	630	19	6,2%	15	4,8%	199	31,6%	40	6,4%	272	43,2%	140	70,0%	(71,2%)	
Finance and administration	36 750	28 750	428	1,2%	2 955	8,0%	5 626	19,6%	6 862	23,9%	15 872	55,2%	29	50,5%	23 767,8%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	17 150	11 550	8	-	23	1%	372	3,2%	29	3%	431	3,7%	228	35,6%	(87,2%)	
Community and Social Services	10 150	8 000	8	1%	23	2%	(8)	(1,1%)	29	4%	52	6%	-	68,8%	(100,0%)	
Sport And Recreation	7 000	3 500	-	-	-	-	379	10,8%	-	-	379	10,8%	228	17,5%	(100,0%)	
Public Safety	-	50	-	-	-	-	-	-	-	-	-	-	-	-	1,3%	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	67 426	72 043	15 703	23,3%	19 366	28,7%	2 789	3,9%	17 572	24,4%	55 429	76,9%	11 271	87,1%	55,9%	
Planning and Development	57 276	56 893	15 703	27,4%	19 341	33,8%	2 434	4,3%	12 808	22,5%	50 286	88,4%	6 245	91,2%	105,1%	
Road Transport	10 150	15 150	-	-	25	2%	355	2,3%	4 764	31,4%	5 144	34,0%	5 026	100,3%	(5,2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,9%	
Trading Services	152 277	191 171	33 473	22,0%	49 249	32,3%	17 087	8,9%	46 827	24,5%	146 636	76,7%	3 189	68,0%	1 368,5%	
Energy sources	67 390	101 390	23 099	34,3%	30 603	45,4%	10 672	10,5%	20 919	20,6%	85 293	84,1%	(791)	75,4%	(2 745,4%)	
Water Management	30 000	31 000	-	-	78	3%	6 497	21,0%	24 889	80,3%	31 464	101,5%	1 992	100,3%	1 149,4%	
Waste Water Management	38 083	41 976	3 020	7,9%	8 667	22,8%	2 561	6,1%	1 020	2,4%	15 267	36,4%	1 988	31,7%	(48,7%)	
Waste Management	16 804	16 804	7 354	43,8%	9 901	58,9%	(2 643)	(15,7%)	-	-	14 612	87,0%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	495 206	27 258	295 302	59,6%	222 768	45,0%	273 179	1 002,2%	275 247	1 009,8%	1 066 497	3 912,7%	25 808	432,5%	966,5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(31 231)	14,0%	(164 945)	73,9%	(14 627)	88,4%	113,5%
Capital assets	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(31 231)	14,0%	(164 945)	73,9%	(14 627)	88,4%	113,5%
Net Cash from/(used) Investing Activities	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(31 231)	14,0%	(164 945)	73,9%	(14 627)	81,3%	113,5%
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	302 952	(195 869)	239 294	79,0%	177 815	58,7%	240 428	(122,7%)	244 015	(124,6%)	901 551	(460,3%)	11 181	(1 940,5%)	2 082,3%
Cash/cash equivalents at the year begin:	256 446	256 446	26 162	10,2%	265 053	103,4%	442 867	172,7%	683 295	266,4%	26 162	10,2%	707 187	67,9%	(3,4%)
Cash/cash equivalents at the year end:	559 398	60 577	265 053	47,4%	442 867	79,2%	683 295	1 128,0%	927 228	1 530,7%	927 228	1 530,7%	718 368	318,2%	29,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41 521	3,5%	24 530	2,1%	21 742	1,8%	1 104 614	92,6%	1 192 407	29,8%	(134 588)	(11,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 633	8,3%	15 117	3,0%	12 277	2,5%	431 918	86,2%	500 846	12,5%	(41 021)	(8,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	29 658	7,7%	10 734	2,8%	9 629	2,5%	336 006	87,0%	386 027	9,6%	(15 486)	(4,0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 714	3,7%	10 144	2,3%	9 362	2,1%	411 354	91,9%	447 574	11,2%	(46 714)	(10,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	15 847	3,8%	9 431	2,3%	8 966	2,2%	380 483	91,7%	414 727	10,4%	(42 285)	(10,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	21 829	2,1%	21 980	2,1%	21 701	2,1%	958 322	93,6%	1 023 832	25,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 968	10,3%	552	1,4%	182	,5%	33 639	87,7%	38 342	1,0%	(46 224)	(120,6%)	-	-
Total By Income Source	171 070	4,3%	92 488	2,3%	83 860	2,1%	3 656 336	91,3%	4 003 754	100,0%	(326 318)	(8,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 236	11,1%	2 676	5,7%	1 776	3,8%	37 431	79,4%	47 118	1,2%	-	-	-	-
Commercial	34 941	11,8%	8 100	2,7%	6 875	2,3%	246 842	83,2%	296 758	7,4%	(172)	(,1%)	-	-
Households	130 893	3,6%	81 713	2,2%	75 209	2,1%	3 372 064	92,1%	3 659 878	91,4%	(326 147)	(8,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	171 070	4,3%	92 488	2,3%	83 860	2,1%	3 656 336	91,3%	4 003 754	100,0%	(326 318)	(8,2%)	-	-

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	144 799	5,3%	242 304	8,8%	1 540	,1%	2 368 842	85,9%	2 757 485	40,2%
Bulk Water	2 195	1,2%	13 966	7,7%	5 163	2,8%	160 933	88,3%	182 257	2,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	192 335	4,9%	36 962	,9%	32 845	,8%	3 662 128	93,3%	3 924 270	57,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	339 330	4,9%	293 232	4,3%	39 548	,6%	6 191 902	90,2%	6 864 012	100,0%

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Chief Financial Officer	Mrs Yukosi Nkhata	017 620 6274

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	631 427	900 068	234 313	37,1%	210 536	33,3%	97 755	10,9%	96 136	10,7%	638 740	71,0%	134 638	94,2%	(28,6%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3 150	3 150	63	2,0%	663	21,0%	996	31,6%	(84)	(2,7%)	1 638	52,0%	605	46,9%	(113,9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	39	9	-	-	-	-	-	-	-	-	-	-	(1)	(2,3%)	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	26 323	26 323	2 681	10,2%	3 561	13,5%	2 226	8,5%	13 264	50,4%	21 732	82,6%	16 611	93,7%	(20,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	210	210	-	-	-	-	-	-	-	-	-	-	316	157,9%	(100,0%)
Licence and permits	945	945	129	13,6%	452	47,9%	226	23,9%	212	22,5%	1 020	107,9%	261	120,3%	(18,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 192	17 192	4 202	34,5%	4 058	33,3%	364	2,1%	3 848	22,4%	12 472	72,5%	5 568	82,3%	(30,9%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	588 568	852 239	227 238	38,6%	201 801	34,3%	93 944	11,0%	78 868	9,3%	601 850	70,6%	111 209	94,7%	(29,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	70	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	28	-	28	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	647 662	916 589	161 748	25,0%	198 114	30,6%	104 138	11,4%	165 606	18,1%	629 607	68,7%	233 960	91,5%	(29,2%)
Employee related costs	238 516	238 476	53 850	22,6%	61 380	25,7%	58 609	24,6%	56 666	23,8%	230 505	96,7%	53 563	96,2%	5,8%
Remuneration of councillors	16 740	16 740	3 597	21,5%	4 002	23,9%	3 907	23,3%	3 670	21,9%	15 175	90,7%	3 539	93,8%	3,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 797	3 694	391	10,3%	943	24,8%	668	18,1%	1 390	37,6%	3 392	91,8%	749	77,7%	85,7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 162	28 162	5 679	20,2%	5 654	20,1%	5 507	19,6%	5 532	19,6%	22 372	79,4%	4 433	81,5%	24,8%
Interest	1 554	1 554	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38 926	38 335	7 742	19,9%	6 504	16,7%	4 734	12,3%	12 353	32,2%	31 333	81,7%	7 721	90,4%	60,0%
Transfers and subsidies	245 431	515 205	74 551	30,4%	97 716	39,8%	15 279	3,0%	68 567	13,3%	256 114	49,7%	141 684	90,5%	(51,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	74 535	74 422	15 938	21,4%	21 915	29,4%	15 435	20,7%	17 425	23,4%	70 714	95,0%	22 115	89,5%	(21,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	33	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	2	-	2	-	124	-	(98,3%)
Surplus/(Deficit)	(16 235)	(16 521)	72 564	-	12 421	-	(6 383)	-	(69 470)	-	9 133	-	(99 322)	-	-
Transfers and subsidies - capital (monetary allocations)	2 597	7 597	219	8,4%	1 140	43,9%	1 487	19,6%	2 107	27,7%	4 953	65,2%	293	100,0%	620,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13 638)	(8 924)	72 783	-	13 561	-	(4 896)	-	(67 362)	-	14 086	-	(99 030)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(13 638)	(8 924)	72 783	-	13 561	-	(4 896)	-	(67 362)	-	14 086	-	(99 030)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 638)	(8 924)	72 783	-	13 561	-	(4 896)	-	(67 362)	-	14 086	-	(99 030)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 638)	(8 924)	72 783	-	13 561	-	(4 896)	-	(67 362)	-	14 086	-	(99 030)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Government	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	3 620	3 334	27	,7%	774	21,4%	492	14,7%	1 352	40,5%	2 645	79,3%	724	98,1%	86,7%
Municipal governance and administration	3 620	3 334	27	,7%	774	21,4%	492	14,7%	1 352	40,5%	2 645	79,3%	724	98,0%	86,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 620	3 334	27	,7%	774	21,4%	492	14,7%	1 352	40,5%	2 645	79,3%	724	98,0%	86,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	634 024	912 665	350 067	55.2%	222 745	35.1%	110 123	12.1%	94 048	10.3%	776 984	85.1%	105 934	95.6%	(11.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	3 150	3 150	72	2.3%	762	24.2%	1 096	34.8%	(97)	(3.1%)	1 833	58.2%	696	54.0%	(113.9%)
Other revenue	1 235	1 205	28 118	2 276.0%	6 185	500.6%	4 621	383.4%	2 039	169.1%	40 963	3 398.2%	312	1 790.3%	552.7%
Transfers and Subsidies - Operational	600 718	869 399	313 062	52.1%	214 335	35.7%	98 575	11.3%	89 963	10.3%	715 935	82.3%	99 562	89.6%	(6.6%)
Transfers and Subsidies - Capital	2 597	12 597	6 934	267.0%	-	-	4 579	36.3%	-	-	11 513	91.4%	4 129	328.7%	(100.0%)
Interest	26 323	26 323	1 881	7.1%	1 464	5.6%	1 252	4.8%	2 143	8.1%	6 739	25.6%	1 235	20.7%	73.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(619 613)	(888 539)	(29 327)	4.7%	(36 131)	5.8%	(14 531)	1.6%	(22 144)	2.5%	(102 133)	11.5%	(32 573)	21.7%	(32.0%)
Suppliers and employees	(619 613)	(888 539)	(29 327)	4.7%	(36 131)	5.8%	(14 531)	1.6%	(22 144)	2.5%	(102 133)	11.5%	(32 573)	21.7%	(32.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	14 411	24 125	320 740	2 225,7%	186 614	1 294,9%	95 592	396,2%	71 904	298,0%	674 851	2 797,3%	73 361	2 343,5%	(2,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 620)	(3 334)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(3 620)	(3 334)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(3 620)	(3 334)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	10 791	20 791	320 740	2 972,3%	186 614	1 729,3%	95 592	459,8%	71 904	345,8%	674 851	3 245,9%	73 361	3 424,7%	(2,0%)
Cash/cash equivalents at the year begin:	255 951	255 951	148 647	58,1%	488 623	190,9%	675 236	263,8%	770 829	301,2%	148 647	58,1%	803 269	95,2%	(4,0%)
Cash/cash equivalents at the year end:	266 742	276 742	488 623	183,2%	675 236	253,1%	770 829	278,5%	842 733	304,5%	842 733	304,5%	876 630	319,4%	(3,9%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	39	100,0%	39	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	39	100,0%	39	100,0%

Contact Details		
Municipal Manager	Mr Ca Habile	017 801 7008
Chief Financial Officer	Mr Oupa G. Hlophe	017 801 7009

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	773 201	773 201	166 676	21,6%	68 808	8,9%	207 433	26,8%	234 427	30,3%	677 344	87,6%	173 020	76,8%	35,5%
Exchange Revenue															
Service charges - Electricity	225 890	225 890	38 634	17,1%	50 994	22,6%	48 801	21,6%	58 565	25,9%	196 995	87,2%	45 388	48,5%	29,0%
Service charges - Water	74 236	74 236	8 936	12,0%	16 439	22,1%	16 990	22,9%	20 401	27,5%	62 765	84,5%	15 719	77,4%	29,8%
Service charges - Waste Water Management	13 785	13 785	2 397	17,4%	3 256	23,6%	3 282	23,8%	3 189	23,1%	12 124	87,9%	3 112	70,0%	2,5%
Service charges - Waste Management	14 672	14 672	2 752	18,8%	3 979	27,1%	3 763	25,7%	3 851	26,2%	14 344	97,8%	3 314	80,4%	16,2%
Sale of Goods and Rendering of Services	6 926	6 926	433	6,3%	349	5,0%	721	10,4%	560	8,1%	2 064	29,8%	520	67,8%	7,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 454	90 454	-	-	46	,1%	544	,6%	62 736	69,4%	63 326	70,0%	17 786	134,4%	252,7%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	1 095	-	1 095	-	1 254	-	(12,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 572	1 572	188	11,9%	431	27,4%	440	28,0%	(1 232)	(78,3%)	(173)	(11,0%)	320	60,7%	(484,5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	772	772	82	10,6%	144	18,7%	307	39,8%	464	60,1%	997	129,2%	58	69,6%	694,2%
Non-Exchange Revenue															
Property rates	123 486	123 486	28 809	23,3%	8 403	6,8%	28 374	23,0%	29 107	23,6%	94 693	76,7%	25 776	102,6%	12,9%
Surcharges and Taxes	33 486	33 486	11 377	34,0%	17 674	52,8%	17 638	52,7%	17 216	51,4%	63 906	190,8%	12 689	82,3%	35,7%
Fines, penalties and forfeits	2 141	2 141	179	8,4%	183	8,5%	1 020	47,7%	(1 026)	(47,9%)	356	16,6%	(216)	41,0%	375,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	152 985	152 985	58 455	38,2%	(3)	(0,0%)	5 876	3,8%	88 957	58,1%	153 285	100,2%	47 150	99,8%	88,7%
Interest	32 795	32 795	14 436	44,0%	(33 090)	(100,9%)	79 676	243,0%	(49 456)	(150,8%)	11 566	35,3%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	2	-	-	-	0	-	2	-	147	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	878 574	878 574	129 629	14,8%	161 699	18,4%	305 088	34,7%	231 699	26,4%	828 114	94,3%	265 015	95,9%	(12,6%)
Employee related costs	201 439	201 439	31 763	15,8%	49 995	24,8%	52 013	25,8%	33 882	16,8%	167 653	83,2%	64 457	85,0%	(47,4%)
Remuneration of councillors	10 101	10 101	1 542	15,3%	2 726	27,0%	2 220	22,0%	1 743	17,3%	8 232	81,5%	2 949	94,5%	(40,9%)
Bulk purchases - electricity	203 854	203 854	56 122	27,5%	46 610	22,9%	44 487	21,8%	61 288	30,1%	208 507	102,3%	68 994	103,3%	(11,2%)
Inventory consumed	92 124	93 124	13 423	14,6%	36 743	39,9%	28 119	30,2%	20 304	21,8%	98 588	105,9%	28 619	159,4%	(29,1%)
Debt impairment	108 336	108 336	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 446	48 446	-	-	-	-	-	-	-	-	-	-	-	-	55,7%
Interest	30 000	30 000	12 696	42,3%	22 637	75,5%	26 128	87,1%	24 899	83,0%	86 360	287,9%	21 660	235,9%	15,0%
Contracted services	92 062	99 062	9 996	10,9%	38 991	42,4%	27 903	28,2%	61 261	61,8%	138 152	139,5%	40 031	143,9%	53,0%
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	29 800	29 800	-	-	-	-	56 494	189,6%	16 802	56,4%	73 296	246,0%	-	-	(100,0%)
Operational costs	58 413	54 413	4 086	7,0%	22 221	38,0%	8 584	15,8%	12 433	22,8%	47 325	87,0%	28 186	154,6%	(55,9%)
Losses on disposal of Assets	-	-	-	-	(59 139)	-	59 139	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	916	-	-	-	(914)	-	2	-	10 118	-	(109,0%)
Surplus/(Deficit)	(105 373)	(105 373)	37 047	-	(92 891)	-	(97 655)	-	2 729	-	(150 770)	-	(91 996)	-	-
Transfers and subsidies - capital (monetary allocations)	53 420	53 420	-	-	-	-	27 349	51,2%	5 101	9,5%	32 450	60,7%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	119 417	119 417	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 465	67 465	37 047	-	(92 891)	-	(70 305)	-	7 829	-	(118 320)	-	(91 996)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67 465	67 465	37 047	-	(92 891)	-	(70 305)	-	7 829	-	(118 320)	-	(91 996)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 465	67 465	37 047	-	(92 891)	-	(70 305)	-	7 829	-	(118 320)	-	(91 996)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 465	67 465	37 047	-	(92 891)	-	(70 305)	-	7 829	-	(118 320)	-	(91 996)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	65 740	65 740	13 094	19,9%	13 477	20,5%	10 428	15,9%	16 257	24,7%	53 257	81,0%	30 993	91,5%	(47,5%)
National Government	53 420	53 420	2 392	4,5%	12 133	22,7%	15 456	28,9%	11 362	21,3%	41 342	77,4%	18 454	63,0%	(38,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 420	53 420	2 392	4,5%	12 133	22,7%	15 456	28,9%	11 362	21,3%	41 342	77,4%	18 454	63,0%	(38,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 320	12 320	10 703	86,9%	1 345	10,9%	(5 027)	(40,8%)	4 896	39,7%	11 915	96,7%	12 540	290,3%	(61,0%)
Capital Expenditure Functional	65 740	65 740	13 094	19,9%	13 477	20,5%	10 445	15,9%	16 257	24,7%	53 275	81,0%	30 994	91,5%	(47,5%)
Municipal governance and administration	8 200	8 200	1 214	14,8%	1 345	16,4%	4 118	50,2%	2 428	29,6%	9 104	111,0%	302	14,8%	704,7%
Executive and Council	200	200	-	-	-	-	157	78,4%	28	14,0%	185	92,4%	-	-	(100,0%)
Finance and administration	8 000	8 000	1 214	15,2%	1 345	16,8%	3 962	49,5%	2 400	30,0%	8 920	111,5%	302	14,8%	695,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20	20	-	-	-	-	17	85,9%	1	4,5%	18	90,3%	-	-	(100,0%)
Community and Social Services	20	20	-	-	-	-	17	85,9%	1	4,5%	18	90,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 521	14 521	1 349	9,3%	7 327	50,5%	1 544	10,6%	5 634	38,8%	15 854	109,2%	6 454	83,7%	(12,7%)
Planning and Development	100	100	-	-	-	-	50	50,1%	(21)	(21,2%)	29	29,0%	-	-	(100,0%)
Road Transport	14 421	14 421	1 349	9,4%	7 327	50,8%	1 494	10,4%	5 655	39,2%	15 825	109,7%	6 454	83,7%	(12,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 999	42 999	10 532	24,5%	4 806	11,2%	4 766	11,1%	8 195	19,1%	28 298	65,8%	24 238	101,1%	(66,2%)
Energy sources	6 500	6 500	9 824	151,1%	2 112	32,5%	293	4,5%	3 565	54,8%	15 795	243,0%	13 977	434,8%	(74,5%)
Water Management	31 499	31 499	707	2,2%	1 841	5,8%	4 472	14,2%	3 363	10,7%	10 384	33,0%	10 261	61,1%	(67,2%)
Waste Water Management	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	50,5%
Waste Management	2 000	2 000	-	-	852	42,6%	-	-	1 267	63,4%	2 119	106,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	108 909	108 909	53 456	49,1%	(24 776)	(22,7%)	39 112	35,9%	21 671	19,9%	89 464	82,1%	69 200	267,8%	(68,7%)
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	(62 740)	(62 740)	(17 258)	27,5%	(15 019)	23,9%	(10 495)	16,7%	(18 560)	29,6%	(61 332)	97,8%	(34 646)	119,8%	(46,4%)
Capital assets	(62 740)	(62 740)	(17 258)	27,5%	(15 019)	23,9%	(10 495)	16,7%	(18 560)	29,6%	(61 332)	97,8%	(34 646)	119,8%	(46,4%)
Net Cash from/(used) Investing Activities	(62 740)	(62 740)	(17 258)	27,5%	(15 019)	23,9%	(10 495)	16,7%	(18 560)	29,6%	(61 332)	97,8%	(34 646)	119,8%	(46,4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	46 169	46 169	36 198	78,4%	(39 795)	(86,2%)	28 617	62,0%	3 112	6,7%	28 132	60,9%	34 554	1 415,1%	(91,0%)
Cash/cash equivalents at the year begin:	30 000	30 000	2 992	10,0%	42 596	142,0%	2 801	9,3%	94 991	316,6%	2 992	10,0%	78 214	133,6%	21,5%
Cash/cash equivalents at the year end:	76 169	76 169	42 596	55,9%	2 801	3,7%	28 746	37,7%	31 857	41,8%	31 857	41,8%	112 768	989,9%	(71,7%)

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	7 822	2,7%	6 308	2,1%	5 981	2,0%	273 536	93,2%	293 646	24,7%	(228)	(,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 075	39,9%	2 335	5,1%	2 099	4,6%	22 839	50,4%	45 337	3,8%	8 050	17,8%	-	-
Receivables from Non-exchange Transactions - Property Rates	15 887	3,4%	11 391	2,4%	9 748	2,1%	429 401	92,1%	466 428	39,3%	1 066	2%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 187	4,1%	633	2,2%	518	1,8%	26 448	91,9%	28 786	2,4%	257	,9%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 400	4,2%	765	2,3%	669	2,0%	30 305	91,4%	33 138	2,8%	530	1,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 322	4,2%	8 867	4,0%	8 691	3,9%	196 815	88,0%	223 695	18,9%	21 466	9,6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	-	2	-	2	-	95 414	100,0%	95 434	8,0%	760	,8%	-	-
Total By Income Source	53 710	4,5%	30 292	2,6%	27 706	2,3%	1 074 757	90,6%	1 186 465	100,0%	31 902	2,7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 966	28,4%	1 819	8,7%	2 156	10,3%	11 050	52,6%	20 991	1,8%	(3 462)	(16,5%)	-	-
Commercial	25 398	11,7%	7 811	3,6%	5 179	2,4%	178 832	82,3%	217 219	18,3%	7 196	3,3%	-	-
Households	22 346	2,4%	20 662	2,2%	20 372	2,1%	884 875	93,3%	948 254	79,9%	28 168	3,0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	53 710	4,5%	30 292	2,6%	27 706	2,3%	1 074 757	90,6%	1 186 465	100,0%	31 902	2,7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	57 609	5,5%	-	-	23 114	2,2%	964 716	92,3%	1 045 439	62,9%
Bulk Water	4 218	2,2%	4 096	2,1%	-	-	184 994	95,7%	193 307	11,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 482	10,7%	23 256	5,5%	206	-	354 702	83,7%	423 645	25,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	107 309	6,5%	27 352	1,6%	23 320	1,4%	1 504 411	90,5%	1 662 391	100,0%

Contact Details

Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 665 6021
Chief Financial Officer	Ms Thokozile Mhlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	4 923 133	5 297 980	1 260 487	25,6%	1 352 502	27,5%	1 203 381	22,7%	1 121 208	21,2%	4 937 578	93,2%	866 380	79,6%	29,4%	
Exchange Revenue																
Service charges - Electricity	1 857 884	2 057 884	469 924	25,3%	368 244	19,8%	380 858	18,5%	398 828	19,4%	1 617 854	78,6%	338 216	78,2%	17,9%	
Service charges - Water	555 504	555 504	100 137	18,0%	108 933	19,6%	108 565	19,5%	98 559	17,7%	416 194	74,9%	92 659	73,3%	6,4%	
Service charges - Waste Water Management	171 486	171 486	37 691	22,0%	38 157	22,3%	37 956	22,1%	35 678	20,8%	149 482	87,2%	33 419	85,8%	6,8%	
Service charges - Waste Management	215 236	215 236	42 854	19,9%	47 125	21,9%	44 750	20,8%	46 006	21,4%	180 735	84,0%	39 144	74,3%	17,5%	
Sale of Goods and Rendering of Services	17 097	20 751	5 353	31,3%	5 030	29,4%	5 133	24,7%	3 986	19,2%	19 503	94,0%	4 055	89,2%	(1,7%)	
Agency services	3 033	3 033	-	-	-	-	-	-	-	-	-	-	310	79,0%	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	370 781	366 366	91 585	24,7%	91 585	24,7%	97 273	26,6%	98 729	26,9%	379 172	103,5%	89 005	85,0%	10,9%	
Interest earned from Current and Non Current Assets	9 475	9 475	-	-	-	-	-	-	2 406	25,4%	2 406	25,4%	1 986	84,8%	21,2%	
Dividends	210	6 174	1 419	67,6%	1 563	745,2%	1 627	26,4%	1 363	22,1%	5 973	96,7%	-	20,7%	(100,0%)	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	21 590	18 968	4 734	21,9%	4 754	22,0%	5 196	27,4%	4 899	25,8%	19 583	103,2%	4 376	90,6%	12,0%	
Licence and permits	443	332	41	9,2%	125	28,3%	162	48,9%	43	12,9%	371	111,8%	51	74,9%	(15,7%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	62 157	53 388	3 077	5,0%	2 031	3,3%	134 635	252,2%	(126 787)	(237,5%)	12 955	24,3%	10 332	79,1%	(1 327,1%)	
Non-Exchange Revenue																
Property rates	865 768	1 065 768	205 932	23,8%	441 912	51,0%	346 818	32,5%	347 518	32,6%	1 342 179	125,9%	191 956	88,5%	81,0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	31 634	24 499	7 539	23,8%	4 645	14,7%	2 673	10,9%	1 443	5,9%	16 300	66,5%	8 006	91,1%	(62,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	651 104	638 844	268 523	41,2%	213 784	32,8%	9 517	1,5%	167 297	26,2%	659 120	103,2%	24 151	70,9%	592,7%	
Interest	89 732	90 274	21 678	24,2%	23 459	26,1%	28 219	31,3%	31 949	35,4%	105 304	116,6%	18 578	80,3%	72,0%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	1 153	-	-	-	9 291	-	10 445	-	10 135	(1 013,5%)	(8,3%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	5 110 124	5 456 554	1 056 264	20,7%	1 449 920	28,4%	886 040	16,2%	1 131 585	20,7%	4 523 808	82,9%	600 438	62,3%	88,5%	
Employee related costs	1 166 402	1 166 402	256 342	22,0%	281 617	24,1%	269 048	23,1%	270 075	23,2%	1 077 082	92,3%	258 258	89,1%	4,6%	
Remuneration of councillors	35 836	35 836	7 769	21,7%	9 370	26,1%	9 258	25,8%	8 791	24,5%	35 188	98,2%	7 916	90,0%	11,1%	
Bulk purchases - electricity	1 669 349	1 669 349	551 688	33,0%	522 226	31,3%	274 901	16,5%	641 754	38,4%	1 990 569	119,2%	478 619	90,9%	34,1%	
Inventory consumed	271 695	255 285	36 637	13,5%	67 050	24,7%	77 442	30,3%	80 499	31,5%	261 628	102,5%	92 569	106,5%	(13,0%)	
Debt impairment	768 470	768 470	-	-	-	-	-	-	-	-	-	-	(421 206)	(16,7%)	(100,0%)	
Depreciation and amortisation	311 957	311 957	-	-	251 549	80,6%	-	-	(251 549)	(80,6%)	-	-	(134 688)	(45,3%)	86,8%	
Interest	115 045	185 051	22 796	19,8%	81 355	70,7%	56 006	30,3%	100 889	54,5%	261 046	141,1%	28 746	44,8%	251,0%	
Contracted services	424 828	728 856	118 918	28,0%	193 170	45,5%	171 227	23,5%	218 509	30,0%	701 825	96,3%	240 497	86,1%	(9,1%)	
Transfers and subsidies	5 900	5 900	78	1,3%	-	-	169	2,9%	1 977	33,5%	2 223	37,7%	421	1,8%	370,1%	
Irrecoverable debts written off	129 639	129 639	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	210 003	198 809	62 036	29,5%	43 516	20,7%	27 989	14,1%	45 064	22,7%	178 604	89,8%	43 519	63,8%	3,5%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	1 000	1 000	-	-	67	6,7%	0	-	15 577	1 557,7%	15 644	1 564,4%	5 787	-	169,2%	
Surplus/(Deficit)	(186 991)	(158 574)	204 223	-	(97 418)	-	317 341	-	(10 377)	-	413 769	-	265 942	-	-	
Transfers and subsidies - capital (monetary allocations)	204 378	202 978	46 034	22,5%	40 964	20,0%	14 130	7,0%	70 637	34,8%	171 766	84,6%	61 236	90,5%	15,4%	
Transfers and subsidies - capital (in-kind)	10 000	10 000	-	-	371	3,7%	-	-	(6)	(,1%)	365	3,7%	-	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	27 387	54 403	250 258	-	(56 083)	-	331 472	-	60 254	-	585 901	-	327 178	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	27 387	54 403	250 258	-	(56 083)	-	331 472	-	60 254	-	585 901	-	327 178	-	-	
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	-	60 254	-	585 901	-	327 178	-	-	
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	-	60 254	-	585 901	-	327 178	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	209 616	211 215	39 698	18,9%	38 211	18,2%	11 823	5,6%	67 936	32,2%	157 668	74,6%	63 258	72,6%	7,4%	
National Government	202 606	201 978	39 406	19,4%	34 485	17,0%	11 367	5,6%	61 137	30,3%	146 395	72,5%	52 406	76,6%	16,7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	202 606	201 978	39 406	19,4%	34 485	17,0%	11 367	5,6%	61 137	30,3%	146 395	72,5%	52 406	76,6%	16,7%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	7 010	9 237	292	4,2%	3 726	53,1%	456	4,9%	6 799	73,6%	11 273	122,0%	10 852	44,1%	(37,3%)	
Capital Expenditure Functional	209 616	211 215	39 698	18,9%	38 211	18,2%	11 823	5,6%	67 936	32,2%	157 668	74,6%	63 258	72,6%	7,4%	
Municipal governance and administration	6 470	6 970	145	2,2%	3 690	57,0%	266	3,8%	5 914	84,8%	10 014	143,7%	2 289	33,0%	158,3%	
Executive and Council	135	135	67	49,6%	40	29,8%	-	-	27	20,3%	134	99,6%	-	-	(100,0%)	
Finance and administration	6 335	6 835	78	1,2%	3 650	57,6%	266	3,9%	5 887	86,1%	9 880	144,5%	2 289	33,0%	157,1%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	135	1 177	148	109,3%	-	-	-	-	776	66,0%	924	78,5%	37	38,9%	1 999,2%	
Community and Social Services	135	185	148	109,3%	-	-	-	-	15	8,1%	163	87,8%	-	-	(100,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	37	46,8%	(100,0%)	
Public Safety	-	992	-	-	-	-	-	-	761	76,7%	761	76,7%	-	-	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	31 104	26 789	721	2,3%	3 799	12,2%	1 485	5,5%	5 344	20,0%	11 350	42,4%	73	15,0%	7 209,0%	
Planning and Development	270	344	-	-	36	13,4%	112	32,6%	92	26,6%	240	69,7%	82	8,5%	11,9%	
Road Transport	30 834	25 834	721	2,3%	3 763	12,2%	1 373	5,3%	5 098	19,7%	10 955	42,4%	-	-	(100,0%)	
Environmental Protection	-	611	-	-	-	-	-	-	155	25,4%	155	25,4%	(9)	31,4%	(1 878,0%)	
Trading Services	171 907	176 279	38 685	22,5%	30 722	17,9%	10 072	5,7%	55 901	31,7%	135 380	76,8%	60 859	76,7%	(8,1%)	
Energy sources	26 026	26 026	3 744	14,4%	6 408	24,6%	111	4%	15 121	58,1%	25 384	97,5%	28 846	73,8%	(47,6%)	
Water Management	63 746	63 118	17 648	27,7%	10 041	15,8%	2 203	3,5%	14 595	23,1%	44 487	70,5%	28 594	92,8%	(49,0%)	
Waste Water Management	82 000	87 000	17 293	21,1%	14 272	17,4%	7 680	8,8%	26 185	30,1%	65 431	75,2%	3 419	63,0%	666,0%	
Waste Management	135	135	-	-	-	-	78	58,0%	-	-	78	58,0%	-	44,3%	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	188 462	244 121	210 809	111,9%	218 180	115,8%	219 906	90,1%	83 753	34,3%	732 647	300,1%	92 046	130,0%	(9,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(42 607)	20,2%	(164 873)	78,1%	(55 086)	82,4%	(22,7%)
Capital assets	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(42 607)	20,2%	(164 873)	78,1%	(55 086)	82,4%	(22,7%)
Net Cash from/(used) Investing Activities	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(42 607)	20,2%	(164 873)	78,1%	(55 086)	82,4%	(22,7%)
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%	41 146	125,0%	567 774	1 725,5%	36 960	20 480,0%	11,3%
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%	571 899	3 778,8%	48 130	318,0%	109 918	233,4%	420,3%
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%	613 044	1 276,1%	613 044	1 276,1%	146 939	914,7%	317,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 252	1,7%	28 504	1,3%	22 894	1,0%	2 126 477	96,0%	2 216 127	20,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	121 825	5,4%	65 207	2,9%	56 406	2,5%	2 008 301	89,2%	2 251 739	20,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	108 507	5,7%	79 021	4,2%	74 433	3,9%	1 639 555	86,2%	1 901 517	17,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 689	1,9%	9 897	1,3%	8 460	1,1%	753 209	95,8%	786 255	7,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 238	2,5%	12 135	1,9%	11 093	1,7%	615 522	94,0%	654 987	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	-	100	2,9%	-	-	3 279	97,0%	3 379	-	-	-	-	-
Interest on Arrear Debtor Accounts	46 342	3,1%	44 689	3,0%	43 802	2,9%	1 371 571	91,0%	1 506 403	13,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	644	-	1 274	,1%	182	-	1 627 796	99,9%	1 629 896	14,9%	-	-	-	-
Total By Income Source	346 497	3,2%	240 826	2,2%	217 269	2,0%	10 145 710	92,7%	10 950 302	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 787	6,1%	5 609	3,2%	5 077	2,9%	154 942	87,8%	176 416	1,6%	-	-	-	-
Commercial	225 638	2,5%	185 301	2,0%	171 376	1,9%	8 525 270	93,6%	9 107 586	83,2%	-	-	-	-
Households	110 071	6,6%	49 916	3,0%	40 816	2,4%	1 465 497	87,9%	1 666 300	15,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	346 497	3,2%	240 826	2,2%	217 269	2,0%	10 145 710	92,7%	10 950 302	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	487 558	6,6%	154 342	2,1%	128 265	1,7%	6 659 990	89,6%	7 430 155	72,1%
Bulk Water	-	-	-	-	14	-	60 841	100,0%	60 855	,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	21 877	100,0%	-	-	-	-	0	-	21 877	,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	151 210	5,4%	33 132	1,2%	3 111	,1%	2 601 142	93,3%	2 788 595	27,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	660 645	6,4%	187 474	1,8%	131 390	1,3%	9 321 973	90,5%	10 301 483	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 514 956	2 520 257	698 682	27,8%	616 216	24,5%	508 094	20,2%	673 469	26,7%	2 496 460	99,1%	319 166	88,0%	111,0%	
Exchange Revenue																
Service charges - Electricity	876 349	936 349	271 659	31,0%	224 602	25,6%	216 395	23,1%	228 136	24,4%	940 792	100,5%	142 939	83,2%	59,6%	
Service charges - Water	129 564	129 564	36 582	28,2%	29 979	23,1%	30 411	23,5%	27 096	20,9%	124 068	95,8%	17 106	73,9%	58,4%	
Service charges - Waste Water Management	103 916	107 916	27 924	26,9%	26 906	25,9%	27 450	25,4%	27 544	25,5%	109 824	101,8%	16 993	95,0%	62,1%	
Service charges - Waste Management	121 446	122 946	31 221	25,7%	31 249	25,7%	31 546	25,7%	31 573	25,7%	125 589	102,1%	19 416	93,2%	62,6%	
Sale of Goods and Rendering of Services	8 695	8 538	2 987	34,3%	1 261	14,5%	1 584	18,6%	680	8,0%	6 512	76,3%	1 077	91,5%	(36,9%)	
Agency services	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	7 831	12 311	3 427	43,8%	3 581	45,7%	3 556	28,9%	3 594	29,2%	14 158	115,0%	1 369	136,5%	162,6%	
Interest earned from Current and Non Current Assets	29 177	5 177	1 194	4,1%	695	2,4%	673	13,0%	611	11,8%	3 173	61,3%	2 940	46,5%	(79,2%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	19 733	19 733	5 233	26,5%	4 852	24,6%	5 037	25,5%	4 874	24,7%	19 995	101,3%	3 091	96,7%	57,7%	
Rental from Fixed Assets	1 576	1 576	615	39,0%	498	31,6%	665	42,2%	975	61,9%	2 754	174,7%	368	132,7%	164,8%	
Licence and permits	8 812	500	22	,3%	43	,5%	84	16,7%	96	19,1%	245	49,0%	1 022	71,6%	(90,7%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	100 004	100 171	2 375	2,4%	3 008	3,0%	15 401	15,4%	83 001	82,9%	103 785	103,6%	11 459	269,2%	624,3%	
Non-Exchange Revenue																
Property rates	639 381	644 381	163 443	25,6%	163 416	25,6%	168 503	26,1%	171 511	26,6%	666 874	103,5%	83 235	92,4%	106,1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	24 934	24 934	1 835	7,4%	5 389	21,6%	1 597	6,4%	2 004	8,0%	10 824	43,4%	1 106	42,0%	81,1%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	357 023	356 636	147 512	41,3%	117 858	33,0%	2 114	,6%	89 762	25,2%	357 246	100,2%	4 932	100,7%	1 719,9%	
Interest	8 571	8 581	2 653	31,0%	2 872	33,5%	3 078	35,9%	2 013	23,5%	10 616	123,7%	1 530	93,1%	31,6%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	7 442	7 442	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	20 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	20 500	18 500	0	-	5	-	-	-	-	-	5	-	10 583	67,8%	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 625 444	2 721 045	667 380	25,4%	544 725	20,7%	648 782	23,8%	587 300	21,6%	2 448 187	90,0%	343 394	83,4%	71,0%	
Employee related costs	843 314	842 562	209 441	24,8%	209 139	24,8%	204 566	24,3%	210 440	25,0%	833 586	98,9%	136 742	92,4%	53,9%	
Remuneration of councillors	32 215	32 851	7 077	22,0%	8 394	26,1%	7 477	22,8%	8 143	24,8%	31 091	94,6%	4 808	90,6%	69,4%	
Bulk purchases - electricity	789 406	877 856	276 885	35,1%	158 505	20,1%	225 962	25,7%	177 878	20,3%	839 230	95,6%	69 274	81,9%	156,8%	
Inventory consumed	76 931	74 064	21 355	27,8%	18 724	24,3%	14 694	19,8%	25 609	34,6%	80 383	108,5%	18 042	96,0%	41,9%	
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%	60 392	23,1%	241 570	92,3%	38 104	82,3%	58,5%	
Interest	126 436	126 436	14	,2%	2	-	48 917	38,7%	231	,2%	49 163	38,9%	-	81,8%	(100,0%)	
Contracted services	252 519	242 769	42 169	16,7%	52 272	20,7%	58 822	24,2%	59 576	24,5%	212 839	87,7%	43 476	75,1%	37,0%	
Transfers and subsidies	6 465	3 565	29	,4%	1 513	23,4%	519	14,6%	100	2,8%	2 161	60,6%	616	37,3%	(83,8%)	
Irrecoverable debts written off	23 969	20 000	-	-	(0)	-	-	-	-	-	(0)	-	-	-	-	
Operational costs	185 366	183 853	50 017	27,0%	35 765	19,3%	27 433	14,9%	44 930	24,4%	158 145	86,0%	22 399	82,4%	100,6%	
Losses on disposal of Assets	4 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	2 461	2 461	-	-	18	,7%	-	-	-	-	18	,7%	9 932	190,8%	(100,0%)	
Surplus/(Deficit)	(110 488)	(200 788)	31 302	-	71 491	-	(140 688)	-	86 169	-	48 273	-	(24 229)	-	-	
Transfers and subsidies - capital (monetary allocations)	170 149	162 284	13 364	7,9%	61 842	36,3%	7 228	4,5%	29 805	17,9%	111 440	68,7%	62 096	76,3%	(53,3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	3 882	-	3 882	-	-	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	59 661	(38 504)	44 666	-	133 333	-	(133 460)	-	119 057	-	163 595	-	37 867	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	59 661	(38 504)	44 666	-	133 333	-	(133 460)	-	119 057	-	163 595	-	37 867	-	-	
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)	-	119 057	-	163 595	-	37 867	-	-	
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)	-	119 057	-	163 595	-	37 867	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	211 949	224 245	16 725	7.9%	67 540	31.9%	14 052	6.3%	48 895	21.8%	147 212	65.6%	59 453	68.8%	(17.8%)	
National Government	170 149	162 284	14 516	8.5%	60 691	35.7%	7 228	4.5%	29 748	18.3%	112 182	69.1%	54 522	74.5%	(45.4%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	170 149	162 284	14 516	8.5%	60 691	35.7%	7 228	4.5%	29 748	18.3%	112 182	69.1%	54 522	74.5%	(45.4%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85.5%	
Internally generated funds	41 800	61 961	2 209	5.3%	6 849	16.4%	6 824	11.0%	19 147	30.9%	35 030	56.5%	4 931	40.2%	288.3%	
Capital Expenditure Functional	211 949	224 245	16 725	7.9%	67 540	31.9%	14 052	6.3%	52 777	23.5%	151 094	67.4%	59 453	68.8%	(11.2%)	
Municipal governance and administration	3 800	8 576	-	-	26	,7%	59	,7%	10 160	118.5%	10 245	119.5%	2 229	44.7%	355.8%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	3 800	8 576	-	-	26	,7%	59	,7%	10 160	118.5%	10 245	119.5%	2 229	44.7%	355.8%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	18 000	13 187	2 970	16.5%	9 029	50.2%	-	-	5 816	44.1%	17 814	135.1%	5 138	54.5%	13.2%	
Community and Social Services	11 000	11 687	2 970	27.0%	7 944	72.2%	-	-	5 586	47.8%	16 500	141.2%	4 286	47.6%	30.3%	
Sport And Recreation	7 000	1 500	-	-	1 085	15.5%	-	-	229	15.3%	1 315	87.6%	851	100.0%	(73.1%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	19 000	17 000	3 998	21.0%	8 226	43.3%	717	4.2%	4 638	27.3%	17 578	103.4%	10 485	104.3%	(55.8%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	19 000	17 000	3 998	21.0%	8 226	43.3%	717	4.2%	4 638	27.3%	17 578	103.4%	10 485	104.4%	(55.8%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97.2%	
Trading Services	171 149	185 482	9 757	5.7%	50 259	29.4%	13 276	7.2%	32 164	17.3%	105 456	56.9%	41 602	65.6%	(22.7%)	
Energy sources	31 300	44 265	-	-	6 779	21.7%	7 046	15.9%	4 225	9.5%	18 050	40.8%	2 603	56.1%	62.3%	
Water Management	96 500	96 500	7 839	8.1%	21 638	22.4%	3 429	3.6%	14 489	15.0%	47 395	49.1%	37 394	68.0%	(61.3%)	
Waste Water Management	21 349	20 847	1 919	9.0%	9 566	44.8%	2 801	13.4%	2 027	9.7%	16 313	78.3%	1 604	86.9%	26.4%	
Waste Management	22 000	23 870	-	-	12 276	55.8%	-	-	11 422	47.9%	23 698	99.3%	-	28.5%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	465 617	375 367	69 439	14,9%	110 821	23,8%	(114 011)	(30,4%)	(29 093)	(7,8%)	37 155	9,9%	(13 321)	79,3%	118,4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 422)	(238 058)	(75 062)	33,6%	(62 051)	27,8%	(27 431)	11,5%	(39 071)	16,4%	(203 615)	85,5%	(46 575)	84,8%	(16,1%)
Capital assets	(223 422)	(238 058)	(75 062)	33,6%	(62 051)	27,8%	(27 431)	11,5%	(39 071)	16,4%	(203 615)	85,5%	(46 575)	84,8%	(16,1%)
Net Cash from/(used) Investing Activities	(223 422)	(238 058)	(75 062)	33,6%	(62 051)	27,8%	(27 431)	11,5%	(39 071)	16,4%	(203 615)	85,5%	(46 575)	87,8%	(16,1%)
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%)	(67 221)	50,0%	(85 511)	63,6%	(69 373)	154,1%	(3,1%)
Repayment of borrowing	(134 443)	(134 443)	-	-	(67 221)	50,0%	48 932	(36,4%)	(67 221)	50,0%	(85 511)	63,6%	(69 373)	154,1%	(3,1%)
Net Cash from/(used) Financing Activities	(134 443)	(134 443)	-	-	(67 221)	50,0%	48 932	(36,4%)	(67 221)	50,0%	(85 511)	63,6%	(69 373)	154,1%	(3,1%)
Net Increase/(Decrease) in cash held	107 752	2 866	(5 623)	(5,2%)	(18 452)	(17,1%)	(92 510)	(3 228,0%)	(135 386)	(4 724,1%)	(251 971)	(8 792,3%)	(129 269)	61,1%	4,7%
Cash/cash equivalents at the year begin:	126 238	126 238	4 672	3,7%	11 158	8,8%	(7 294)	(5,8%)	(98 803)	(78,3%)	4 672	3,7%	479 359	56,7%	(120,6%)
Cash/cash equivalents at the year end:	233 990	129 104	11 158	4,8%	(7 294)	(3,1%)	(99 803)	(77,3%)	(234 189)	(181,4%)	(234 189)	(181,4%)	350 854	59,5%	(166,7%)

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	8 859	14,1%	3 562	5,7%	2 883	4,3%	47 507	75,9%	62 612	10,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 974	30,8%	5 546	5,3%	4 096	3,9%	62 225	59,9%	103 840	17,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50 621	25,3%	13 391	6,7%	9 490	4,7%	126 916	63,3%	200 419	34,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 562	16,9%	2 502	4,9%	2 000	3,9%	37 615	74,2%	50 678	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 110	16,3%	2 592	4,6%	2 128	3,8%	41 995	75,2%	55 825	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	4	15,1%	1	4,2%	21	80,7%	26	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 299	4,1%	2 186	3,9%	3 283	5,8%	48 591	86,2%	56 359	9,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 551	9,3%	2 311	4,7%	6 872	14,1%	35 170	71,9%	48 904	8,5%	-	-	-	-
Total By Income Source	115 977	20,0%	32 094	5,5%	30 552	5,3%	400 040	69,1%	578 663	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 769	20,4%	3 645	11,0%	3 392	10,2%	19 360	58,4%	33 166	5,7%	-	-	-	-
Commercial	62 639	25,2%	14 744	5,9%	14 853	6,0%	156 034	62,8%	248 270	42,9%	-	-	-	-
Households	46 568	15,7%	13 704	4,6%	12 308	4,1%	224 647	75,6%	297 228	51,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	115 977	20,0%	32 094	5,5%	30 552	5,3%	400 040	69,1%	578 663	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	2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 124	73,7%	4 843	7,6%	91	,1%	11 923	18,6%	63 981	99,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	47 124	73,5%	4 843	7,6%	91	,1%	12 024	18,8%	64 082	100,0%

Contact Details

Municipal Manager	Mr Manda Mnguni	013 249 7263
Chief Financial Officer	Mr Mthiba Mogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	366 090	383 926	42 535	11,6%	104 214	28,5%	55 498	14,5%	63 992	16,7%	266 238	69,3%	62 462	92,0%	2,4%	
Exchange Revenue																
Service charges - Electricity	77 706	102 435	14 575	18,8%	28 526	36,7%	8 500	8,3%	31 452	30,7%	83 053	81,1%	35 739	100,8%	(12,0%)	
Service charges - Water	21 121	21 121	2 771	13,1%	3 280	15,5%	10 198	48,3%	(2 982)	(14,1%)	13 268	62,8%	3 644	93,4%	(181,8%)	
Service charges - Waste Water Management	14 068	14 068	2 403	17,1%	3 458	24,6%	3 535	25,1%	3 519	25,0%	12 915	91,8%	2 439	91,1%	44,3%	
Service charges - Waste Management	12 252	12 252	1 977	16,1%	2 871	23,4%	2 879	23,5%	2 888	23,6%	10 614	86,6%	1 908	82,1%	51,3%	
Sale of Goods and Rendering of Services	1 594	994	149	9,3%	150	9,4%	143	14,4%	39	4,0%	481	48,4%	285	59,7%	(66,2%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	14 277	19 108	3 284	23,0%	4 542	31,8%	4 840	25,3%	4 578	24,0%	17 245	90,2%	15 114	111,1%	(69,7%)	
Interest earned from Current and Non Current Assets	2 318	1 967	390	16,8%	349	15,0%	290	14,7%	632	32,1%	1 660	84,4%	649	106,3%	(2,5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	49	50	8	17,3%	13	25,9%	8	16,7%	-	-	29	58,3%	12	102,8%	(100,0%)	
Rental from Fixed Assets	17 440	919	119	7,1%	290	1,7%	187	20,4%	149	16,2%	745	81,1%	(12 031)	2,6%	(101,2%)	
Licence and permits	16	16	-	-	47	299,3%	2	12,7%	1	8,3%	50	320,2%	-	23,2%	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 001	1 288	404	13,5%	119	4,0%	21	1,6%	10	8%	554	43,0%	1 565	166,6%	(99,3%)	
Non-Exchange Revenue																
Property rates	89 239	89 239	11 882	13,3%	19 983	22,4%	17 906	20,1%	17 687	19,8%	67 458	75,6%	12 206	93,3%	44,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	14 891	22 351	4 318	29,0%	5 914	39,7%	3 880	17,4%	46	2%	14 158	63,3%	144	8,0%	(68,3%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	98 119	98 119	255	3%	34 672	35,3%	360	4%	1 711	1,7%	36 997	37,7%	789	101,1%	116,9%	
Interest	-	-	1	-	1	-	2 748	-	4 261	-	7 011	-	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	460 436	615 948	110 618	24,0%	62 831	13,6%	77 164	12,5%	206 295	33,5%	456 908	74,2%	78 581	50,7%	162,5%	
Employee related costs	134 276	134 276	47 865	35,6%	14 100	10,5%	17 924	13,3%	92 240	68,7%	172 129	128,2%	21 530	68,2%	328,4%	
Remuneration of councillors	7 885	7 885	1 920	24,3%	1 544	19,6%	778	9,9%	-	-	4 242	53,8%	-	17,2%	-	
Bulk purchases - electricity	95 960	95 960	27 858	29,0%	17 383	18,1%	28 845	30,1%	21 679	22,6%	95 765	99,8%	22 280	98,1%	(2,7%)	
Inventory consumed	14 908	16 248	1 609	10,8%	1 168	7,8%	2 688	16,5%	1 015	6,2%	6 480	39,9%	13 232	100,3%	(92,3%)	
Debt impairment	51 095	140 288	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	80 030	81 072	17 206	21,5%	-	-	5 025	6,2%	71 908	88,7%	94 139	116,1%	(4 203)	-	(1 810,9%)	
Interest	5 000	20 500	2 885	57,7%	3 877	77,5%	6 613	32,3%	5 139	25,1%	18 514	90,3%	1 452	21,3%	253,9%	
Contracted services	50 732	68 434	5 172	10,2%	15 100	29,8%	10 105	14,8%	9 200	13,4%	39 579	57,8%	11 687	81,8%	(21,3%)	
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	1 256	10	-	618	-	272	21,6%	333	26,5%	1 233	98,1%	-	-	(100,0%)	
Operational costs	20 550	35 212	6 093	29,6%	9 041	44,0%	4 914	14,0%	4 781	13,6%	24 828	70,5%	12 531	77,5%	(61,8%)	
Losses on disposal of Assets	-	10 716	-	-	-	-	-	-	-	-	-	-	71	2,7%	(100,0%)	
Other Losses	-	4 100	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(94 346)	(232 022)	(68 082)	-	41 383	-	(21 666)	-	(142 304)	-	(190 670)	-	(16 119)	-	-	
Transfers and subsidies - capital (monetary allocations)	58 712	76 136	5 266	9,3%	35 329	62,3%	1 274	1,7%	15 855	20,8%	57 724	75,8%	-	55,3%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(37 634)	(155 886)	(62 816)	-	76 711	-	(20 393)	-	(126 449)	-	(132 946)	-	(16 119)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(37 634)	(155 886)	(62 816)	-	76 711	-	(20 393)	-	(126 449)	-	(132 946)	-	(16 119)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(37 634)	(155 886)	(62 816)	-	76 711	-	(20 393)	-	(126 449)	-	(132 946)	-	(16 119)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(37 634)	(155 886)	(62 816)	-	76 711	-	(20 393)	-	(126 449)	-	(132 946)	-	(16 119)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	58 068	76 067	13 915	24,0%	22 300	38,4%	4 705	6,2%	19 872	26,1%	60 793	79,9%	20 512	85,4%	(3,1%)	
National Government	55 683	75 652	13 915	25,0%	22 106	39,7%	4 705	6,2%	19 872	26,3%	60 598	80,1%	18 476	89,5%	7,6%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	55 683	75 652	13 915	25,0%	22 106	39,7%	4 705	6,2%	19 872	26,3%	60 598	80,1%	18 476	89,5%	7,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	2 385	415	-	-	195	8,2%	-	-	-	-	195	46,9%	2 036	45,8%	(100,0%)	
Capital Expenditure Functional	58 268	76 067	13 928	23,9%	22 300	38,3%	5 497	7,2%	19 872	26,1%	61 597	81,0%	20 512	88,6%	(3,1%)	
Municipal governance and administration	700	415	-	-	195	27,8%	-	-	-	-	195	46,9%	2 029	92,1%	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	700	415	-	-	195	27,8%	-	-	-	-	195	46,9%	2 029	92,1%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	10 140	10 000	3 926	38,7%	4 765	47,0%	-	-	10	1%	8 701	87,0%	-	-	(100,0%)	
Community and Social Services	10 000	10 000	3 926	39,3%	4 765	47,7%	-	-	10	1%	8 701	87,0%	-	-	(100,0%)	
Sport And Recreation	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	4 612	13 391	1 894	41,1%	5 155	111,8%	-	-	-	-	7 049	52,6%	5 438	82,6%	(100,0%)	
Planning and Development	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	4 552	13 391	1 894	41,6%	5 155	113,2%	-	-	-	-	7 049	52,6%	5 438	82,6%	(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	42 815	52 261	8 109	18,9%	12 185	28,5%	5 497	10,5%	19 862	38,0%	45 652	87,4%	13 045	91,0%	52,3%	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	1 818	313,0%	(100,0%)	
Water Management	28 866	34 012	4 974	17,2%	4 740	16,4%	775	2,3%	12 677	37,3%	23 166	68,1%	1 467	95,9%	764,2%	
Waste Water Management	10 350	15 467	3 135	30,3%	5 027	48,6%	4 722	30,5%	7 184	46,5%	20 068	129,7%	9 753	84,8%	(26,3%)	
Waste Management	3 600	2 782	-	-	2 419	67,2%	-	-	-	-	2 419	87,0%	7	-	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25												2023/24	

Net Cash from/(used) Operating Activities	35 382	13 006	10 736	30,3%	60 248	170,3%	17 583	135,2%	59 804	459,8%	148 371	1 140,8%	40 548	632,0%	47,5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 068)	(76 067)	(16 077)	27,7%	(29 693)	51,1%	(5 287)	7,0%	(18 772)	24,7%	(69 829)	91,8%	(13 202)	76,4%	42,2%
Capital assets	(58 068)	(76 067)	(16 077)	27,7%	(29 693)	51,1%	(5 287)	7,0%	(18 772)	24,7%	(69 829)	91,8%	(13 202)	76,4%	42,2%
Net Cash from/(used) Investing Activities	(58 068)	(76 067)	(16 077)	27,7%	(29 693)	51,1%	(5 287)	7,0%	(18 772)	24,7%	(69 829)	91,8%	(13 202)	76,4%	42,2%
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	(22 685)	(63 061)	(5 341)	23,5%	30 555	(134,7%)	12 295	(19,5%)	41 032	(65,1%)	78 541	(124,5%)	27 347	(471,4%)	50,0%
Cash/cash equivalents at the year begin:	37 003	37 003	16 211	43,8%	10 870	29,4%	41 425	111,9%	53 720	145,2%	16 211	43,8%	122 453	34,0%	(56,1%)
Cash/cash equivalents at the year end:	14 318	(26 057)	10 870	75,9%	41 425	289,3%	53 720	(206,2%)	94 752	(363,6%)	94 752	(363,6%)	149 799	(1 858,8%)	(36,7%)

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	1 391	1,9%	1 198	1,7%	1 108	1,5%	68 399	94,9%	72 096	12,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 368	2,7%	2 744	2,2%	2 363	2,0%	116 719	93,1%	125 414	21,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 138	2,4%	4 114	1,9%	3 728	1,7%	204 328	94,0%	217 309	37,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 204	3,0%	870	2,2%	764	1,9%	36 706	92,8%	39 544	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	993	2,4%	845	2,0%	787	1,9%	39 076	93,7%	41 700	7,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,5%	0	,5%	0	,5%	92	98,5%	93	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 057	4,2%	2 974	4,1%	2 936	4,1%	62 972	87,5%	71 939	12,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	80	,6%	13 368	99,4%	13 451	2,3%	-	-	-	-
Total By Income Source	15 173	2,6%	12 748	2,2%	11 966	2,1%	541 661	93,1%	581 548	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 930	2,0%	2 700	1,9%	2 409	1,7%	137 566	94,5%	145 605	25,0%	-	-	-	-
Commercial	3 340	3,9%	2 263	2,6%	2 208	2,6%	78 688	91,0%	86 499	14,9%	-	-	-	-
Households	8 903	2,5%	7 785	2,2%	7 349	2,1%	325 407	93,1%	349 444	60,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 173	2,6%	12 748	2,2%	11 966	2,1%	541 661	93,1%	581 548	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	7 795	5,2%	7 600	5,1%	6 556	4,4%	126 668	85,2%	148 619	41,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 083	2,4%	5 422	2,6%	5 672	2,7%	196 184	92,4%	212 361	58,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 878	3,6%	13 023	3,6%	12 227	3,4%	322 853	89,4%	360 980	100,0%

Contact Details

Municipal Manager	Mr J W Shabangu	013 253 7628
Chief Financial Officer	Mr A M Tshesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 064 762	998 027	354 763	33,3%	313 055	29,4%	266 264	26,7%	71 821	7,2%	1 005 903	100,8%	99 629	94,8%
Exchange Revenue														
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	110 100	110 437	27 596	25,1%	27 623	25,1%	27 648	25,0%	21 197	19,2%	104 063	94,2%	24 837	99,0%
Service charges - Waste Water Management	2 504	2 635	726	29,0%	591	23,6%	644	24,4%	689	26,2%	2 651	100,6%	541	93,5%
Service charges - Waste Management	41 860	41 547	10 372	24,8%	10 377	24,8%	10 355	25,0%	12 987	31,3%	44 121	106,2%	9 654	98,8%
Sale of Goods and Rendering of Services	411	657	58	14,0%	267	65,1%	186	28,3%	96	14,6%	606	92,3%	45	54,8%
Agency services	-	13 319	-	-	-	-	-	-	8 746	65,7%	8 746	65,7%	8 525	136,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	220 039	137 826	33 932	15,4%	34 981	15,9%	36 040	26,1%	36 993	26,8%	141 946	103,0%	13 926	72,0%
Interest earned from Current and Non Current Assets	12 554	12 303	4 407	35,1%	1 744	13,9%	3 484	28,3%	15 791	128,4%	25 427	206,7%	5 830	121,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	749	1 559	590	78,8%	187	24,9%	272	17,4%	921	59,1%	1 969	126,3%	532	216,9%
Licence and permits	3	5	1	27,2%	1	43,7%	-	-	0	4,4%	3	54,4%	0	81,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	871	356	191	21,9%	64	7,4%	177	49,5%	82	23,0%	513	144,0%	108	78,0%
Non-Exchange Revenue														
Property rates	64 571	65 828	16 457	25,5%	16 457	25,5%	16 456	25,0%	16 457	25,0%	65 826	100,0%	14 967	97,9%
Surcharges and Taxes	-	-	9 454	-	23 258	-	22 807	-	(55 579)	(0)	-	-	4 022	-
Fines, penalties and forfeits	3 343	4 852	50	1,5%	48	1,4%	44	9%	3 303	68,1%	3 445	71,0%	50	5,4%
Licences or permits	324	312	75	23,2%	81	25,0%	30	9,7%	12	3,9%	198	63,6%	65	86,2%
Transfer and subsidies - Operational	607 434	606 392	250 856	41,3%	197 376	32,5%	148 032	24,4%	10 126	1,7%	606 389	100,0%	16 530	100,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 212 019	1 118 811	172 278	14,2%	201 037	16,6%	174 499	15,6%	212 966	19,0%	760 782	68,0%	205 502	66,3%
Employee related costs	207 837	210 773	45 037	21,7%	49 569	23,8%	49 103	23,3%	46 549	22,1%	190 258	90,3%	45 080	90,2%
Remuneration of councillors	31 005	29 546	6 733	21,7%	7 544	24,3%	7 372	25,0%	6 912	23,4%	28 561	96,7%	7 456	95,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	180 993	212 514	34 546	19,1%	48 343	26,7%	45 536	21,4%	43 519	20,5%	171 944	80,9%	51 749	93,9%
Debt impairment	387 451	255 257	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 821	91 000	18 862	21,2%	18 602	20,9%	17 863	19,6%	18 014	19,8%	73 341	80,6%	19 517	78,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	180 380	176 464	39 861	22,1%	46 340	25,7%	30 506	17,3%	51 502	29,2%	168 268	95,3%	55 093	87,7%
Transfers and subsidies	700	700	-	-	-	-	-	-	193	27,5%	193	27,5%	-	-
Irrecoverable debts written off	5 324	7 381	965	18,1%	1 664	31,3%	1 438	19,5%	4 565	61,8%	8 631	116,9%	1 507	66,6%
Operational costs	129 508	135 175	26 273	20,3%	28 976	22,4%	22 682	16,8%	23 657	17,5%	101 588	75,2%	25 099	65,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	18 057	-	18 057	-	-	-
Surplus/(Deficit)	(147 256)	(120 783)	182 485	-	112 018	-	91 764	-	(141 145)	-	245 122	-	(105 873)	-
Transfers and subsidies - capital (monetary allocations)	216 343	211 375	69 035	31,9%	-	-	-	-	142 340	67,3%	211 375	100,0%	95 298	100,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 087	90 591	251 519	-	112 018	-	91 764	-	1 195	-	456 497	-	(10 575)	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	69 087	90 591	251 519	-	112 018	-	91 764	-	1 195	-	456 497	-	(10 575)	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 087	90 591	251 519	-	112 018	-	91 764	-	1 195	-	456 497	-	(10 575)	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 087	90 591	251 519	-	112 018	-	91 764	-	1 195	-	456 497	-	(10 575)	-

Part 2: Capital Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	238 290	231 359	43 810	18,4%	92 807	38,9%	32 239	13,9%	35 326	15,3%	204 182	88,3%	44 681	83,4%	(20,9%)
National Government	216 343	211 375	43 658	20,2%	83 148	38,4%	26 923	12,7%	30 296	14,3%	184 025	87,1%	40 701	84,6%	(25,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	216 343	211 375	43 658	20,2%	83 148	38,4%	26 923	12,7%	30 296	14,3%	184 025	87,1%	40 701	84,6%	(25,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 947	19 985	152	7%	9 659	44,0%	5 316	26,6%	5 030	25,2%	20 157	100,9%	3 980	65,7%	26,4%
Capital Expenditure Functional	238 290	231 359	43 810	18,4%	92 807	38,9%	32 242	13,9%	35 326	15,3%	204 186	88,3%	44 361	83,3%	(20,4%)
Municipal governance and administration	6 150	5 650	14	2%	1 267	20,6%	174	3,1%	4 921	87,1%	6 375	112,8%	(827)	10,0%	(695,2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 150	5 650	14	2%	1 267	20,6%	174	3,1%	4 921	87,1%	6 375	112,8%	(827)	10,0%	(695,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	27 500	29 400	4 428	16,1%	8 784	31,9%	2 408	8,2%	10 196	34,7%	25 816	87,8%	2 435	82,7%	318,8%
Community and Social Services	7 500	4 540	-	-	676	9,0%	-	-	3 180	70,0%	3 856	84,9%	-	-	(100,0%)
Sport And Recreation	20 000	24 860	4 428	22,1%	8 108	40,5%	2 408	9,7%	7 016	28,2%	21 961	88,3%	2 435	87,0%	188,2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 021	49 554	7 672	11,1%	15 038	21,8%	11 539	23,3%	7 933	16,0%	42 182	85,1%	1 135	87,9%	598,7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100,0%)
Road Transport	69 021	49 554	7 672	11,1%	15 038	21,8%	11 539	23,3%	7 933	16,0%	42 182	85,1%	896	87,8%	785,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	135 619	146 755	31 697	23,4%	67 719	49,9%	18 121	12,3%	12 276	8,4%	129 813	88,5%	41 617	83,3%	(70,5%)
Energy sources	8 000	8 000	1 982	24,8%	3 743	46,8%	1 051	1,3%	251	3,1%	6 081	76,0%	(182)	68,5%	(237,9%)
Water Management	90 138	93 943	25 051	27,8%	40 563	45,0%	12 549	13,4%	6 413	6,8%	84 577	90,0%	34 094	89,2%	(81,2%)
Waste Water Management	29 000	36 332	4 664	16,1%	16 978	58,5%	5 467	15,0%	3 565	9,8%	30 674	84,4%	13 394	77,7%	(73,4%)
Waste Management	8 481	8 481	-	-	6 435	75,9%	-	-	2 046	24,1%	8 481	100,0%	(5 689)	-	(136,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	967 318	913 918	301 705	31.2%	293 639	30.4%	266 873	29.2%	33 962	3.7%	896 180	98.1%	16 193	93.9%	109.7%
Property rates	41 077	27 535	5 977	14.6%	9 594	23.4%	16 571	60.2%	14 201	51.6%	46 344	168.3%	7 015	92.1%	102.4%
Service charges	9 638	9 390	2 992	31.0%	3 323	34.5%	3 166	33.7%	4 733	50.6%	14 214	151.4%	2 220	113.1%	110.2%
Other revenue	80 272	46 923	31 358	39.1%	26 318	32.8%	38 303	81.6%	16 148	34.4%	112 126	239.0%	11 816	250.8%	36.7%
Transfers and Subsidies - Operational	607 434	606 392	246 078	40.5%	197 582	32.5%	147 416	24.1%	(1 120)	(2.2%)	589 956	97.3%	(4 858)	90.5%	(76.9%)
Transfers and Subsidies - Capital	216 343	211 375	15 300	7.1%	56 823	26.3%	61 417	29.1%	-	-	133 540	63.2%	-	85.0%	-
Interest	12 564	12 303	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(730 423)	(765 270)	(108 900)	14.9%	(144 818)	19.8%	(116 250)	15.2%	(135 867)	17.8%	(505 834)	66.1%	(158 200)	61.5%	(14.1%)
Suppliers and employees	(729 723)	(764 570)	(108 900)	14.9%	(144 818)	19.8%	(116 250)	15.2%	(135 867)	17.8%	(505 834)	66.2%	(158 200)	61.5%	(14.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	236 895	148 648	192 805	81,4%	148 822	62,8%	150 623	101,3%	(101 905)	(68,6%)	390 345	262,6%	(142 007)	227,1%	(28,2%)
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	(238 290)	(231 359)	(51 565)	21,6%	(105 670)	44,3%	(29 726)	12,8%	(50 527)	21,8%	(237 488)	102,6%	(55 956)	100,3%	(9,7%)
Capital assets	(238 290)	(231 359)	(51 565)	21,6%	(105 670)	44,3%	(29 726)	12,8%	(50 527)	21,8%	(237 488)	102,6%	(55 956)	100,3%	(9,7%)
Net Cash from/(used) Investing Activities	(238 290)	(231 359)	(51 565)	21,6%	(105 670)	44,3%	(29 726)	12,8%	(50 527)	21,8%	(237 488)	102,6%	(55 956)	100,3%	(9,7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 394)	(82 712)	141 240	(10 129,2%)	43 152	(3 094,7%)	120 897	(146,2%)	(152 432)	164,3%	152 857	(184,8%)	(197 963)	(234,5%)	(23,0%)
Cash/cash equivalents at the year begin:	169 696	228 070	214 351	126,3%	369 310	217,6%	412 461	180,8%	533 359	233,9%	214 351	94,0%	545 243	72,9%	(2,2%)
Cash/cash equivalents at the year end:	168 301	145 358	369 310	219,4%	412 461	245,1%	533 359	366,9%	380 927	262,1%	380 927	262,1%	347 280	187,3%	9,7%

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	17 271	1,7%	9 877	1,0%	9 819	1,0%	958 365	96,3%	995 333	39,5%	4 512	,5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	154	100,0%	154	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 565	10,3%	5 235	1,6%	4 008	1,2%	291 842	86,9%	335 649	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	190	1,0%	172	,9%	167	,9%	17 769	97,1%	18 299	,7%	101	,6%	-	-
Receivables from Exchange Transactions - Waste Water Management	6 855	1,6%	3 921	,9%	3 913	,9%	420 179	96,6%	434 867	17,3%	2 448	,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 389	1,7%	12 344	1,7%	12 222	1,7%	696 120	95,0%	733 075	29,1%	(5 199)	(,7%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	113	100,0%	113	-	67	59,9%	-	-
Total By Income Source	71 269	2,8%	31 549	1,3%	30 130	1,2%	2 384 541	94,7%	2 517 489	100,0%	1 930	,1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 760	4,4%	4 448	1,7%	4 386	1,6%	247 182	92,3%	267 777	10,6%	703	,3%	-	-
Commercial	4 310	3,1%	3 235	2,4%	2 008	1,5%	127 605	93,0%	137 159	5,4%	294	,2%	-	-
Households	55 199	2,6%	23 866	1,1%	23 735	1,1%	2 009 754	95,1%	2 112 554	83,9%	934	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	71 269	2,8%	31 549	1,3%	30 130	1,2%	2 384 541	94,7%	2 517 489	100,0%	1 930	,1%	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Dumisani Mahlangu	013 986 9115
Chief Financial Officer	Mrs Jessica Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	805 454	805 454	283 497	35,2%	244 332	30,3%	200 468	24,9%	67 029	8,3%	795 325	98,7%	77 882	96,8%	(13,9%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	102,3%	-	-	-
Service charges - Water	96 667	94 677	23 989	24,8%	25 036	25,9%	25 447	26,9%	22 430	23,7%	96 902	102,3%	29 297	90,6%	(23,4%)
Service charges - Waste Water Management	13 556	13 586	2 771	20,4%	2 742	20,2%	2 785	20,5%	2 782	20,5%	11 080	81,6%	2 656	82,6%	4,7%
Service charges - Waste Management	5 911	5 912	1 557	26,3%	958	16,2%	1 560	26,4%	3 017	51,0%	7 092	120,0%	1 491	102,8%	102,4%
Sale of Goods and Rendering of Services	762	577	64	8,3%	55	7,3%	115	20,0%	58	10,0%	292	50,6%	63	34,0%	(8,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	67 363	15	8	-	(15)	-	22	149,5%	(255)	(1 697,7%)	(239)	(1 596,6%)	18 361	104,7%	(101,4%)
Interest earned from Current and Non Current Assets	7 419	6 652	1 194	16,1%	1 862	25,1%	1 700	25,6%	1 299	19,5%	6 056	91,0%	3 001	107,0%	(56,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	371	756	130	35,0%	155	41,7%	196	26,0%	121	16,0%	602	79,7%	88	93,8%	37,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 970	7 440	72	,5%	1 256	9,0%	161	2,2%	3 262	43,8%	4 751	63,9%	2 266	38,2%	44,0%
Non-Exchange Revenue															
Property rates	66 024	65 315	14 200	21,5%	15 927	24,1%	16 928	25,9%	8 894	13,6%	55 948	85,7%	15 171	96,6%	(41,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	332	232	14	4,2%	16	4,8%	28	12,3%	15	6,3%	73	31,3%	26	33,4%	(44,4%)
Licences or permits	7 960	8 020	10	,1%	1 330	16,7%	164	2,0%	3 124	39,0%	4 628	57,7%	2 329	63,4%	34,2%
Transfer and subsidies - Operational	525 118	527 118	220 238	41,9%	175 535	33,4%	130 638	24,8%	528	,1%	526 940	100,0%	3 133	99,3%	(83,1%)
Interest	-	75 154	19 251	-	19 475	-	20 722	27,6%	21 753	28,9%	81 201	108,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	811 890	812 543	141 539	17,4%	188 769	23,3%	121 165	14,9%	174 921	21,5%	626 394	77,1%	133 166	78,0%	31,4%
Employee related costs	280 153	280 153	62 095	22,2%	62 591	22,3%	41 017	14,6%	80 994	28,9%	246 698	88,1%	42 482	89,5%	90,7%
Remuneration of councillors	29 635	31 815	6 485	21,9%	9 444	31,9%	7 630	24,0%	6 909	21,7%	30 469	95,8%	6 492	94,6%	6,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	184	-	184	-	-	-	(100,0%)
Inventory consumed	12 980	12 960	2 197	16,9%	6 659	51,3%	4 029	31,1%	5 689	43,9%	18 574	143,3%	5 331	97,3%	6,7%
Debt impairment	120 298	120 298	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	64 325	64 325	-	-	-	-	-	-	-	-	-	-	262	,4%	(100,0%)
Interest	1 000	1 000	24	2,4%	45	4,5%	59	5,9%	78	7,8%	206	20,6%	97	47,7%	(19,9%)
Contracted services	195 192	194 074	40 245	20,6%	72 525	37,2%	40 017	20,6%	50 219	25,9%	203 066	104,6%	51 017	92,8%	(1,4%)
Transfers and subsidies	8 400	8 400	2 324	27,7%	1 355	16,1%	1 869	22,3%	3 091	36,8%	8 638	102,8%	3 037	128,6%	1,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	99 907	99 519	28 168	28,2%	36 151	36,2%	26 543	26,7%	27 697	27,8%	118 559	119,1%	24 447	108,8%	13,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit)	(6 436)	(7 089)	141 958	-	55 563	-	79 303	-	(107 892)	-	168 931	-	(55 283)	-	-
Transfers and subsidies - capital (monetary allocations)	146 680	146 680	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	140 244	139 591	141 958	-	55 563	-	79 303	-	(107 892)	-	168 931	-	(55 283)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	140 244	139 591	141 958	-	55 563	-	79 303	-	(107 892)	-	168 931	-	(55 283)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	140 244	139 591	141 958	-	55 563	-	79 303	-	(107 892)	-	168 931	-	(55 283)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	140 244	139 591	141 958	-	55 563	-	79 303	-	(107 892)	-	168 931	-	(55 283)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	139 916	141 916	18 569	13,3%	58 595	41,9%	29 948	21,1%	15 033	10,6%	122 144	86,1%	26 363	84,6%	(43,0%)
National Government	139 416	139 416	18 569	13,3%	58 530	42,0%	29 522	21,2%	15 033	10,8%	121 653	87,3%	24 808	84,5%	(39,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	139 416	139 416	18 569	13,3%	58 530	42,0%	29 522	21,2%	15 033	10,8%	121 653	87,3%	24 808	84,5%	(39,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	2 500	-	-	65	13,0%	426	17,0%	-	-	491	19,6%	1 555	92,4%	(100,0%)
Capital Expenditure Functional	139 916	141 916	18 569	13,3%	58 595	41,9%	29 948	21,1%	15 033	10,6%	122 144	86,1%	26 363	84,6%	(43,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	1 555	227,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	1 555	227,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 500	35 435	1 937	5,8%	14 433	43,1%	11 419	32,2%	975	2,8%	28 763	81,2%	10 985	87,9%	(91,1%)
Planning and Development	500	500	-	-	65	13,0%	426	85,2%	-	-	491	98,2%	-	-	-
Road Transport	33 000	34 935	1 937	5,9%	14 368	43,5%	10 993	31,5%	975	2,8%	28 272	80,9%	10 985	87,9%	(91,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	106 416	104 481	16 632	15,6%	44 163	41,5%	18 528	17,7%	14 058	13,5%	93 381	89,4%	13 823	82,3%	1,7%
Energy sources	1 391	1 391	-	-	719	51,7%	-	-	1 317	94,6%	2 035	146,3%	3 111	77,0%	(57,7%)
Water Management	46 749	46 484	2 901	6,2%	26 068	55,8%	8 250	17,7%	2 611	5,6%	39 831	85,7%	4 173	76,6%	(37,4%)
Waste Water Management	58 276	56 605	13 730	23,6%	17 376	29,8%	10 278	18,2%	10 130	17,9%	51 514	91,0%	6 539	88,3%	54,9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	813 139	816 089	262 615	32.3%	204 663	25.2%	176 308	21.6%	56 291	6.9%	699 877	85.8%	47 996	85.0%	
Property rates	31 325	39 641	577	1.8%	10 443	33.3%	6 729	17.0%	13 258	33.4%	31 007	78.2%	7 208	75.9%	
Service charges	83 609	83 609	1 468	1.8%	8 884	10.6%	2 206	2.6%	6 315	7.6%	18 874	22.6%	2 049	83.8%	
Other revenue	18 988	14 388	35 869	188.9%	9 137	48.1%	34 046	236.6%	34 449	239.4%	113 501	788.8%	37 464	677.1%	
Transfers and Subsidies - Operational	525 118	525 118	223 013	42.5%	173 521	33.0%	130 141	24.8%	0	-	526 675	100.3%	-	99.5%	
Transfers and Subsidies - Capital	146 680	146 680	500	.3%	591	.4%	300	2%	-	-	1 391	.9%	-	4.5%	
Interest	7 419	6 652	1 188	16.0%	2 087	28.1%	2 885	43.4%	2 269	34.1%	-	-	1 275	75.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(616 382)	(617 332)	(97 618)	15.8%	(102 977)	16.7%	(53 738)	8.7%	(16 395)	2.7%	(270 728)	43.9%	(52 403)	37.6%	
Suppliers and employees	(616 382)	(617 332)	(97 618)	15.8%	(102 977)	16.7%	(53 738)	8.7%	(16 395)	2.7%	(270 728)	43.9%	(52 403)	37.6%	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	196 757	198 757	164 997	83,9%	101 686	51,7%	122 570	61,7%	39 896	20,1%	429 150	215,9%	(4 406)	263,9%	(1 005,4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(139 416)	(141 416)	(21 092)	15,1%	(61 891)	44,4%	(31 883)	22,5%	(16 022)	11,3%	(130 887)	92,6%	(26 283)	90,9%	(39,0%)
Capital assets	(139 416)	(141 416)	(21 092)	15,1%	(61 891)	44,4%	(31 883)	22,5%	(16 022)	11,3%	(130 887)	92,6%	(26 283)	90,9%	(39,0%)
Net Cash from/(used) Investing Activities	(139 416)	(141 416)	(21 092)	15,1%	(61 891)	44,4%	(31 883)	22,5%	(16 022)	11,3%	(130 887)	92,6%	(26 283)	90,9%	(39,0%)
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	57 341	57 341	143 905	251,0%	39 795	69,4%	90 687	158,2%	23 875	41,6%	298 262	520,2%	(30 690)	933,6%	(177,8%)
Cash/cash equivalents at the year begin:	50 947	50 947	1 543	3,0%	145 303	285,2%	185 098	363,3%	275 786	541,3%	1 543	3,0%	393 918	14,8%	(30,0%)
Cash/cash equivalents at the year end:	108 289	108 288	145 303	134,2%	185 098	170,9%	275 786	254,7%	299 660	276,7%	299 660	276,7%	363 228	404,6%	(17,5%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 199	62,2%	-	-	-	-	1 339	37,8%	3 538	21,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 425	110,2%	-	-	-	-	(1 339)	(10,2%)	13 086	78,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 624	100,0%	-	-	-	-	-	-	16 624	100,0%

Contact Details		
Municipal Manager	Ms Monica Mathari Mathebela	013 973 1101
Chief Financial Officer	Ms Bonisiwe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	591 464	1 035 055	158 913	26,9%	240 717	40,7%	127 686	12,3%	82 975	8,0%	610 291	59,0%	159 003	103,5%	(47,8%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 500	24 521	7 251	207,2%	5 304	151,5%	1 151	4,7%	2 993	12,2%	16 700	68,1%	3 212	116,7%	(100,0%) (6,8%)
Interest	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27 521	27 521	2 316	8,4%	1 463	5,3%	1 809	6,6%	6 208	22,6%	11 796	42,9%	1 442	60,9%	330,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	166	166	9	5,6%	14	8,5%	14	8,5%	199	119,7%	237	142,4%	14	208,9%	1 371,1%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 819	1 819	243	13,4%	79	4,3%	626	34,4%	314	17,3%	1 262	69,4%	247	474,5%	27,4%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 573	3 731	22	1,4%	2 317	147,3%	208	5,6%	299	8,0%	2 845	76,3%	281	70,9%	6,1%
Licences or permits	2 383	2 383	271	11,4%	817	34,3%	549	23,0%	318	13,5%	1 955	82,0%	345	171,7%	(7,8%)
Transfer and subsidies - Operational	177 485	587 898	148 799	83,8%	105 051	59,2%	29 053	4,9%	72 638	12,1%	355 541	59,5%	153 456	107,4%	(52,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	377 017	377 017	-	-	125 673	33,3%	94 254	25,0%	-	-	219 927	58,3%	-	100,0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	22	-	-	-	22	-	6	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	783 262	1 226 686	215 264	27,5%	274 416	35,0%	152 093	12,4%	207 583	16,9%	849 357	69,2%	259 801	100,1%	(20,1%)
Employee related costs	219 703	219 703	28 858	13,1%	49 113	22,4%	50 759	23,1%	58 188	26,5%	186 918	85,1%	46 022	87,8%	26,4%
Remuneration of councillors	19 058	19 058	2 812	14,8%	4 743	24,9%	4 388	23,0%	3 175	16,7%	15 118	79,3%	4 050	93,8%	(21,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 744	7 530	1 312	27,7%	2 127	44,8%	1 332	17,7%	1 938	25,7%	6 709	89,1%	1 638	75,7%	18,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 535	25 983	3 637	16,9%	6 014	27,9%	5 688	21,9%	5 895	22,7%	21 234	81,7%	5 587	98,9%	5,5%
Interest	192	192	-	-	-	-	-	-	-	-	-	-	-	-	15,4%
Contracted services	86 414	70 149	10 023	11,6%	18 953	21,9%	10 034	14,3%	14 612	20,8%	53 621	76,4%	24 801	86,4%	(41,1%)
Transfers and subsidies	369 065	779 192	162 140	43,9%	178 243	48,3%	69 850	9,0%	105 053	13,5%	515 286	66,1%	162 611	109,5%	(35,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	62 551	104 878	6 483	10,4%	15 210	24,3%	9 985	9,5%	18 671	17,8%	50 349	48,0%	15 079	78,0%	23,8%
Losses on disposal of Assets	-	-	-	-	13	-	57	-	52	-	122	-	13	-	287,5%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(191 798)	(191 630)	(56 351)	-	(33 699)	-	(24 408)	-	(124 608)	-	(239 066)	-	(100 798)	-	-
Transfers and subsidies - capital (monetary allocations)	2 447	2 447	-	-	532	21,7%	919	37,6%	969	39,6%	2 419	98,9%	368	68,8%	163,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(189 351)	(189 183)	(56 351)	-	(33 167)	-	(23 488)	-	(123 640)	-	(236 647)	-	(100 431)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(189 351)	(189 183)	(56 351)	-	(33 167)	-	(23 488)	-	(123 640)	-	(236 647)	-	(100 431)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(189 351)	(189 183)	(56 351)	-	(33 167)	-	(23 488)	-	(123 640)	-	(236 647)	-	(100 431)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(189 351)	(189 183)	(56 351)	-	(33 167)	-	(23 488)	-	(123 640)	-	(236 647)	-	(100 431)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	53 120	84 222	3 641	6,9%	14 082	26,5%	16 555	19,7%	24 829	29,5%	59 108	70,2%	10 676	57,9%	132,6%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Infrastructure)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 120	84 222	3 641	6,9%	14 082	26,5%	16 555	19,7%	24 829	29,5%	59 108	70,2%	10 676	57,9%	132,6%
Capital Expenditure Functional	53 120	84 222	3 641	6,9%	14 057	26,5%	16 555	19,7%	23 357	27,7%	57 611	68,4%	10 676	57,9%	118,8%
Municipal governance and administration	21 620	37 383	3 611	16,7%	6 096	28,2%	2 891	7,7%	7 792	20,8%	20 391	54,5%	3 877	61,4%	101,0%
Executive and Council	900	900	-	-	-	-	-	-	-	-	-	-	685	85,6%	(100,0%)
Finance and administration	20 720	36 333	3 611	17,4%	6 096	29,4%	2 891	8,0%	7 792	21,4%	20 391	56,1%	3 192	60,7%	144,1%
Internal audit	-	150	-	-	-	-	-	-	-	-	-	-	-	87,2%	-
Community and Public Safety	31 500	46 838	29	,1%	7 961	25,3%	13 664	29,2%	15 566	33,2%	37 220	79,5%	5 438	49,5%	186,2%
Community and Social Services	15 000	22 500	-	-	7 163	47,8%	4 043	18,0%	4 569	20,3%	15 775	70,1%	468	27,0%	875,2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	16 000	24 338	29	,2%	798	5,0%	9 621	39,5%	10 997	45,2%	21 445	88,1%	4 815	56,3%	128,4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	500	-	-	-	-	-	-	-	-	-	-	-	155	22,2%	(100,0%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	1 361	86,6%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	1 361	86,6%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	566 390	566 390	2 137	4%	138 198	24,4%	107 840	19,0%	3 572	6%	251 748	44,4%	3 012	(49,3%)	18,6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 820	7 820	309	3,9%	468	6,0%	890	11,4%	420	5,4%	2 087	26,7%	648	-	(35,2%)
Transfers and Subsidies - Operational	556 123	556 123	1 652	3%	137 730	24,8%	106 950	19,2%	700	1%	247 032	44,4%	663	(124,6%)	5,6%
Transfers and Subsidies - Capital	2 447	2 447	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	177	-	-	-	-	-	2 453	-	2 629	-	1 701	-	44,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(644 780)	(644 780)	(14 610)	2,3%	(30 162)	4,7%	(16 369)	2,5%	(61 312)	9,5%	(122 453)	19,0%	(37 675)	32,6%	62,7%
Suppliers and employees	(644 780)	(644 780)	(14 610)	2,3%	(30 162)	4,7%	(16 369)	2,5%	(61 312)	9,5%	(122 453)	19,0%	(37 675)	32,6%	62,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(78 390)	(78 390)	(12 473)	15,9%	108 036	(137,8%)	91 471	(116,7%)	(57 740)	73,7%	129 295	(164,9%)	(34 663)	(26,2%)	66,6%
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	(53 120)	(62 732)	(3 679)	6,9%	(14 152)	26,6%	(17 713)	28,2%	(19 763)	31,5%	(55 307)	88,2%	(11 397)	-	73,4%
Capital assets	(53 120)	(62 732)	(3 679)	6,9%	(14 152)	26,6%	(17 713)	28,2%	(19 763)	31,5%	(55 307)	88,2%	(11 397)	-	73,4%
Net Cash from/(used) Investing Activities	(53 120)	(62 732)	(3 679)	6,9%	(14 152)	26,6%	(17 713)	28,2%	(19 763)	31,5%	(55 307)	88,2%	(11 397)	-	73,4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(131 510)	(141 122)	(16 152)	12,3%	93 884	(71,4%)	73 758	(52,3%)	(77 502)	54,9%	73 988	(52,4%)	(46 060)	(23,3%)	68,3%
Cash/cash equivalents at the year begin:	(51 721)	192 716	-	-	(16 152)	31,2%	77 732	40,3%	151 490	78,6%	-	-	548 954	52,2%	(72,4%)
Cash/cash equivalents at the year end:	(183 231)	51 595	(16 152)	8,8%	77 732	(42,4%)	151 490	293,6%	73 988	143,4%	73 988	143,4%	502 894	(69,8%)	(85,3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25	4,6%	450	82,2%	-	-	72	13,2%	548	100,0%	-	-	-	-
Total By Income Source	25	4,6%	450	82,2%	-	-	72	13,2%	548	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	25	4,6%	450	82,2%	-	-	72	13,2%	548	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25	4,6%	450	82,2%	-	-	72	13,2%	548	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Chief Financial Officer	Mrs Alice L. Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	816 167	843 291	257 341	31,5%	235 072	28,8%	207 544	24,6%	171 922	20,4%	871 878	103,4%	200 445	98,7%	(14,2%)	
Exchange Revenue																
Service charges - Electricity	242 611	278 611	73 799	30,4%	72 424	29,9%	68 069	24,4%	68 865	24,7%	283 156	101,6%	57 806	97,1%	19,1%	
Service charges - Water	71 067	74 368	21 000	29,5%	16 876	23,7%	14 274	19,2%	16 754	22,5%	68 904	92,7%	16 378	99,6%	2,3%	
Service charges - Waste Water Management	22 898	21 419	5 362	23,4%	5 365	23,4%	5 368	25,1%	5 345	25,0%	21 440	100,1%	5 106	87,4%	4,7%	
Service charges - Waste Management	25 759	27 248	6 033	23,4%	6 061	23,5%	6 034	22,1%	6 018	22,1%	24 145	88,6%	5 786	89,5%	4,0%	
Sale of Goods and Rendering of Services	4 470	884	1 449	32,4%	573	12,8%	604	68,3%	1 193	134,9%	3 819	431,9%	1 034	65,7%	15,3%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	30 132	4 205	8 533	28,3%	8 823	29,3%	8 958	213,0%	9 305	221,3%	35 619	847,0%	8 186	259,4%	13,7%	
Interest earned from Current and Non Current Assets	4 084	4 000	536	13,1%	501	12,3%	811	20,3%	886	22,1%	2 733	68,3%	480	60,2%	84,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 194	6 000	456	20,8%	541	24,6%	522	8,7%	3 190	53,2%	4 708	78,5%	910	52,7%	250,6%	
Licence and permits	250	250	0	,1%	1	,3%	-	-	1	,2%	2	,7%	0	-	93,3%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 413	170	(661)	(46,8%)	106	7,5%	(812)	(476,8%)	1 691	993,0%	324	190,1%	3 079	3,3%	(45,1%)	
Non-Exchange Revenue																
Property rates	150 087	155 100	39 508	26,3%	39 462	26,3%	39 476	25,5%	39 221	25,3%	157 667	101,7%	30 795	99,3%	27,4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	8 000	14 100	515	6,4%	426	5,3%	282	2,0%	10 677	75,7%	11 899	84,4%	19 290	271,7%	(44,7%)	
Licences or permits	250	250	105	41,8%	363	145,1%	129	51,8%	82	32,8%	679	271,5%	89	56,7%	(8,0%)	
Transfer and subsidies - Operational	226 500	247 600	93 457	41,3%	75 733	33,4%	56 046	22,6%	1 263	,5%	226 500	91,5%	44 626	99,2%	(97,2%)	
Interest	20 183	2 817	4 661	23,1%	5 245	26,0%	5 218	185,2%	4 880	173,2%	20 003	710,1%	4 587	227,0%	6,4%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	6 268	6 268	2 590	41,3%	2 574	41,1%	2 565	40,9%	2 551	40,7%	10 281	164,0%	2 294	94,5%	11,2%	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 049 678	941 017	251 532	24,0%	236 362	22,5%	233 103	24,8%	271 323	28,8%	992 320	105,5%	252 114	89,5%	7,6%	
Employee related costs	267 740	264 253	62 876	23,5%	64 211	24,0%	62 132	23,5%	65 555	24,8%	254 775	96,4%	64 397	98,6%	1,8%	
Remuneration of councillors	13 671	13 368	3 009	22,0%	3 544	25,9%	3 346	25,0%	3 095	23,2%	12 994	97,2%	3 048	100,9%	1,6%	
Bulk purchases - electricity	195 000	180 710	108 429	55,6%	67 344	34,5%	62 240	34,4%	88 825	49,2%	326 838	180,9%	73 866	118,2%	20,3%	
Inventory consumed	21 450	26 970	4 023	18,8%	6 519	30,4%	2 692	10,0%	10 456	38,8%	23 690	87,8%	4 342	94,7%	140,8%	
Debt impairment	125 500	79 260	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	88 000	80 000	-	-	-	-	27 996	35,0%	8 815	11,0%	36 811	46,0%	16 144	80,7%	(45,4%)	
Interest	10 000	10 000	10 786	107,9%	14 676	146,8%	16 881	168,8%	16 463	164,6%	58 805	588,1%	5 054	98,0%	225,7%	
Contracted services	186 118	179 471	39 479	21,2%	57 776	31,0%	34 987	19,5%	42 672	23,8%	174 913	97,5%	53 629	93,9%	(20,4%)	
Transfers and subsidies	1 000	1 050	377	37,7%	107	10,7%	216	20,6%	223	21,2%	922	87,8%	36	99,6%	514,5%	
Irrecoverable debts written off	5 000	5 000	1 368	27,4%	1 698	34,0%	1 751	35,0%	1 438	28,8%	6 255	125,1%	2 129	53,4%	(32,5%)	
Operational costs	136 199	100 935	21 186	15,6%	20 487	15,0%	20 862	20,7%	33 781	33,5%	96 316	95,4%	29 468	96,0%	14,6%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	0	-	-	-	-	-	-	-	0	-	1	-	(100,0%)	
Surplus/(Deficit)	(233 511)	(97 725)	5 808	-	(1 290)	-	(25 560)	-	(99 401)	-	(120 442)	-	(51 669)	-	-	
Transfers and subsidies - capital (monetary allocations)	135 907	135 246	22 401	16,5%	32 482	23,9%	20 451	15,1%	54 858	40,6%	130 192	96,3%	42 037	100,0%	30,5%	
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(97 604)	37 521	28 209	-	31 192	-	(5 108)	-	(44 543)	-	9 750	-	(9 631)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(97 604)	37 521	28 209	-	31 192	-	(5 108)	-	(44 543)	-	9 750	-	(9 631)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(97 604)	37 521	28 209	-	31 192	-	(5 108)	-	(44 543)	-	9 750	-	(9 631)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(97 604)	37 521	28 209	-	31 192	-	(5 108)	-	(44 543)	-	9 750	-	(9 631)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	146 762	164 263	23 364	15,9%	23 024	15,7%	17 457	10,6%	45 547	27,7%	109 392	66,6%	52 337	95,9%	(13,0%)	
National Government	133 162	153 333	20 809	15,6%	23 024	17,3%	15 777	10,3%	45 257	29,5%	104 866	68,4%	28 098	85,4%	61,1%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	133 162	153 333	20 809	15,6%	23 024	17,3%	15 777	10,3%	45 257	29,5%	104 866	68,4%	28 098	85,4%	61,1%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	13 600	10 930	2 555	18,8%	-	-	1 680	15,4%	290	2,7%	4 526	41,4%	24 239	140,8%	(98,8%)	
Capital Expenditure Functional	146 762	164 263	23 364	15,9%	23 024	15,7%	17 457	10,6%	45 547	27,7%	109 392	66,6%	57 711	99,2%	(21,1%)	
Municipal governance and administration	10 750	8 210	2 555	23,8%	-	-	-	-	290	3,5%	2 846	34,7%	4 994	107,7%	(94,2%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	10 750	8 210	2 555	23,8%	-	-	-	-	290	3,5%	2 846	34,7%	4 994	112,6%	(94,2%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 550	500	-	-	-	-	260	52,0%	-	-	260	52,0%	1 256	88,5%	(100,0%)	
Community and Social Services	1 550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	500	-	-	-	-	260	52,0%	-	-	260	52,0%	953	99,9%	(100,0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	303	60,6%	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	6 251	27 414	1 868	29,9%	244	3,9%	5 106	18,6%	14 053	51,3%	21 270	77,6%	9 037	123,8%	55,5%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	487	48,7%	(100,0%)	
Road Transport	6 251	27 414	1 868	29,9%	244	3,9%	5 106	18,6%	14 053	51,3%	21 270	77,6%	8 551	127,9%	64,3%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	128 211	128 139	18 941	14,8%	22 780	17,8%	12 091	9,4%	31 204	24,4%	85 016	66,3%	42 425	95,0%	(26,4%)	
Energy sources	1 237	1 237	-	-	753	60,9%	323	26,1%	-	-	1 076	87,0%	5 471	162,4%	(100,0%)	
Water Management	33 645	35 563	4 634	13,8%	1 936	5,8%	136	,4%	3 068	8,6%	9 774	27,5%	3 485	71,6%	(12,0%)	
Waste Water Management	79 354	80 656	14 307	18,0%	17 296	21,8%	7 826	9,7%	24 857	30,8%	64 286	79,7%	33 468	88,9%	(25,7%)	
Waste Management	13 975	10 683	-	-	2 794	20,0%	3 807	35,6%	3 279	30,7%	9 880	92,5%	-	108,4%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	133 346	130 036	95 273	71,4%	61 171	45,9%	60 652	46,6%	42 258	32,5%	259 355	199,4%	(27 704)	10,2%	(252,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 571)	(146 571)	(43 643)	29,8%	(32 180)	22,0%	(16 314)	11,1%	(59 637)	40,7%	(151 775)	103,6%	(33 161)	94,3%	79,8%
Capital assets	(146 571)	(146 571)	(43 643)	29,8%	(32 180)	22,0%	(16 314)	11,1%	(59 637)	40,7%	(151 775)	103,6%	(33 161)	94,3%	79,8%
Net Cash from/(used) Investing Activities	(146 571)	(146 571)	(43 643)	29,8%	(32 180)	22,0%	(16 314)	11,1%	(59 637)	40,7%	(151 775)	103,6%	(33 161)	94,3%	79,8%
Cash Flow from Financing Activities															
Receipts	-	-	2 453	-	2 932	-	2 279	-	4 139	-	11 803	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 453	-	2 932	-	2 279	-	4 139	-	11 803	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	2 453	-	2 932	-	2 279	-	4 139	-	11 803	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(13 225)	(16 534)	54 083	(409,0%)	31 923	(241,4%)	46 617	(281,9%)	(13 240)	80,1%	119 383	(722,0%)	(60 864)	(81 087,7%)	(78,2%)
Cash/cash equivalents at the year begin:	26 317	26 317	(3 052)	(11,6%)	54 564	207,3%	86 487	328,6%	133 104	505,8%	(3 052)	(11,6%)	(51 300)	1 804,4%	(359,5%)
Cash/cash equivalents at the year end:	13 092	9 782	54 564	416,8%	86 487	660,6%	133 104	1 360,6%	119 864	1 225,3%	119 864	1 225,3%	(112 164)	(8 544,9%)	(206,9%)

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	6 263	3,0%	4 091	2,0%	3 560	1,7%	193 853	93,3%	207 768	21,2%	(1 305)	(,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 742	10,9%	5 476	4,0%	5 024	3,7%	110 495	81,4%	135 698	13,9%	(321)	(,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	10 607	4,6%	5 192	2,2%	4 593	2,0%	211 108	91,2%	231 900	23,7%	(1 618)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 086	2,7%	1 422	1,8%	1 360	1,7%	73 580	93,8%	78 447	8,0%	(588)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 320	2,8%	1 486	1,8%	1 417	1,7%	77 853	93,7%	83 076	8,5%	(617)	(,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 943	2,1%	4 846	2,1%	4 773	2,1%	217 485	93,7%	232 047	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 320	33,6%	69	,7%	117	1,2%	6 361	64,5%	9 867	1,0%	429	4,3%	-	-
Total By Income Source	44 281	4,5%	22 583	2,3%	20 844	2,1%	890 695	91,0%	978 402	100,0%	(4 020)	(,4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 087	3,9%	4 159	2,7%	3 748	2,4%	141 556	91,0%	155 549	15,9%	(192)	(,1%)	-	-
Commercial	21 201	6,3%	7 397	2,2%	6 615	2,0%	299 596	89,5%	334 808	34,2%	29	-	-	-
Households	16 993	3,5%	11 027	2,3%	10 482	2,1%	449 543	92,1%	488 045	49,9%	(3 857)	(,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	44 281	4,5%	22 583	2,3%	20 844	2,1%	890 695	91,0%	978 402	100,0%	(4 020)	(,4%)	-	-

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	53 771	5,5%	33 391	3,4%	28 101	2,9%	868 606	88,3%	983 868	50,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 924	3,1%	18 189	1,9%	7 910	,8%	909 870	94,2%	965 893	49,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	83 695	4,3%	51 580	2,6%	36 011	1,8%	1 778 476	91,2%	1 949 762	100,0%

Contact Details

Municipal Manager	Mr Roy Steven Makwaha	013 235 7307
Chief Financial Officer	Mr Kgaugelo Patrick Mashego	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 337 124	1 334 192	456 017	34,1%	388 441	29,1%	319 255	23,9%	122 658	9,2%	1 286 372	96,4%	99 083	97,0%	23,8%
Exchange Revenue															
Service charges - Electricity	174 814	179 821	39 692	22,7%	44 130	25,2%	52 358	29,1%	44 957	25,0%	181 137	100,7%	35 143	96,9%	27,9%
Service charges - Water	51 931	42 894	12 298	23,7%	5 500	10,6%	9 584	22,3%	9 416	22,0%	36 798	85,8%	8 062	84,2%	16,8%
Service charges - Waste Water Management	7 181	7 181	1 644	22,9%	1 718	23,9%	1 705	23,7%	2 550	35,5%	7 618	106,1%	1 597	100,2%	59,7%
Service charges - Waste Management	14 308	14 308	3 164	22,1%	3 286	23,0%	3 269	22,8%	3 793	26,5%	13 511	94,4%	2 977	98,9%	27,4%
Sale of Goods and Rendering of Services	4 656	4 656	835	17,9%	1 506	32,4%	1 465	31,5%	7 476	160,6%	11 282	242,3%	1 561	121,5%	378,8%
Agency services	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 952	3 952	965	24,4%	952	24,1%	981	24,8%	938	23,7%	3 837	97,1%	846	94,7%	10,9%
Interest earned from Current and Non Current Assets	27 714	27 714	1 328	4,8%	533	1,9%	592	2,1%	1 066	3,8%	3 520	12,7%	977	55,0%	9,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	5	-	(100,0%)
Rental from Fixed Assets	6 215	6 215	3 327	53,5%	440	7,1%	379	6,1%	485	7,8%	4 630	74,5%	465	98,8%	4,2%
Licence and permits	2 717	2 717	333	12,3%	711	26,2%	280	10,3%	180	6,6%	1 505	55,4%	366	95,2%	(50,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 625	1 625	151	9,3%	138	8,5%	378	23,3%	11 765	724,0%	12 432	765,1%	531	130,9%	2 115,0%
Non-Exchange Revenue															
Property rates	145 118	145 118	31 900	22,0%	30 811	21,2%	31 728	21,9%	30 865	21,3%	125 304	86,3%	30 733	93,3%	4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 256	4 256	338	7,9%	301	7,1%	303	7,1%	324	7,6%	1 265	29,7%	191	12,5%	69,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	878 983	880 081	356 224	40,5%	295 964	33,7%	213 741	24,3%	5 479	6%	871 409	99,0%	13 014	99,4%	(57,9%)
Interest	13 654	13 654	2 217	16,2%	2 107	15,4%	2 147	15,7%	2 147	9,0%	7 704	56,4%	2 615	95,8%	(52,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	345	-	345	-	345	-	449	-	1 486	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	1 255	-	-	-	-	-	-	-	1 255	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	1 680	-	1 680	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 322 482	1 314 803	330 480	25,0%	406 189	30,7%	381 792	29,0%	324 688	24,7%	1 443 149	109,8%	395 107	119,5%	(17,8%)
Employee related costs	680 245	672 566	172 386	25,3%	207 324	30,5%	173 977	25,9%	167 572	24,9%	721 260	107,2%	174 242	109,2%	-
Remuneration of councillors	28 125	29 079	6 787	24,1%	7 800	27,7%	10 411	35,8%	7 244	24,9%	32 243	110,9%	6 704	102,2%	8,1%
Bulk purchases - electricity	104 514	104 514	34 003	32,5%	21 074	20,2%	47 072	45,0%	32 488	31,1%	134 637	128,8%	28 920	97,1%	12,3%
Inventory consumed	61 770	76 874	7 550	12,2%	26 115	42,3%	11 920	15,5%	19 319	25,1%	64 903	84,4%	17 907	115,3%	7,9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	72 722	89 265	18 184	25,0%	30 253	41,6%	24 190	27,1%	16 010	17,9%	88 637	99,3%	23 522	126,3%	(31,9%)
Interest	102	102	229	225,8%	1 249	1 229,4%	2 781	2 737,1%	2 881	2 836,1%	7 140	7 028,4%	605	5 345,3%	376,2%
Contracted services	152 312	132 617	32 300	21,2%	43 921	28,8%	46 936	35,4%	32 906	24,8%	156 064	117,7%	41 389	154,4%	(20,5%)
Transfers and subsidies	21 152	23 096	1 414	6,7%	9 989	47,2%	1 767	7,6%	1 692	7,3%	14 861	64,3%	8 694	85,0%	(80,3%)
Irrecoverable debts written off	3 781	3 781	(176)	(4,6%)	-	-	-	-	-	-	(176)	(4,6%)	24 921	584,2%	(100,0%)
Operational costs	197 759	182 910	57 802	29,2%	58 464	29,6%	62 738	34,3%	44 564	24,4%	223 568	122,2%	68 276	133,8%	(34,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	12	-	12	-	27	-	(56,6%)
Surplus/(Deficit)	14 642	19 389	125 537	-	(17 748)	-	(62 537)	-	(202 029)	-	(156 777)	-	(296 024)	-	-
Transfers and subsidies - capital (monetary allocations)	324 314	323 216	95 154	29,3%	75 878	23,4%	119 451	37,0%	6 816	2,1%	297 299	92,0%	131 257	103,0%	(94,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	338 956	342 605	220 691	-	58 130	-	56 914	-	(195 213)	-	140 521	-	(164 767)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	338 956	342 605	220 691	-	58 130	-	56 914	-	(195 213)	-	140 521	-	(164 767)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	338 956	342 605	220 691	-	58 130	-	56 914	-	(195 213)	-	140 521	-	(164 767)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	338 956	342 605	220 691	-	58 130	-	56 914	-	(195 213)	-	140 521	-	(164 767)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	444 000	389 048	82 936	18,7%	68 163	15,4%	52 576	13,5%	78 839	20,3%	282 515	72,6%	130 072	75,5%	(39,4%)
National Government	324 314	321 553	74 686	23,0%	61 566	19,0%	47 111	14,7%	75 930	23,6%	259 293	80,6%	106 572	84,4%	(28,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	324 314	321 553	74 686	23,0%	61 566	19,0%	47 111	14,7%	75 930	23,6%	259 293	80,6%	106 572	84,4%	(28,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	119 686	67 495	8 251	6,9%	6 597	5,5%	5 465	8,1%	2 909	4,3%	23 222	34,4%	23 501	49,1%	(87,6%)
Capital Expenditure Functional	444 000	389 048	82 936	18,7%	68 163	15,4%	52 576	13,5%	78 839	20,3%	282 515	72,6%	130 072	75,5%	(39,4%)
Municipal governance and administration	16 462	8 453	135	,8%	518	3,1%	68	,8%	1 303	15,4%	2 024	24,0%	2 648	42,2%	(50,8%)
Executive and Council	390	800	-	-	-	-	-	-	686	85,8%	686	85,8%	5	74,8%	14 568,2%
Finance and administration	15 862	7 653	135	,9%	518	3,3%	68	,9%	617	8,1%	1 338	17,5%	2 602	40,8%	(76,3%)
Internal audit	210	-	-	-	365	15,1%	108	6,2%	108	6,2%	343	41,1%	343	40,9%	(206,3%)
Community and Public Safety	17 026	14 347	38	,2%	2 501	14,7%	2 488	17,3%	7 314	51,0%	12 341	86,0%	3 736	62,0%	95,8%
Community and Social Services	11 180	11 310	-	-	2 476	22,1%	476	4,2%	5 906	52,2%	8 658	78,3%	3 686	63,9%	60,2%
Sport And Recreation	888	38	38	4,3%	26	2,9%	-	-	-	-	64	168,0%	-	-	-
Public Safety	800	-	-	-	-	-	-	-	-	-	-	-	50	34,3%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	4 158	3 000	-	-	-	-	2 011	67,0%	1 408	46,9%	3 419	114,0%	-	-	(100,0%)
Economic and Environmental Services	139 543	131 533	45 956	32,9%	12 157	8,7%	22 636	17,2%	23 252	17,7%	104 000	79,1%	66 872	76,7%	(65,2%)
Planning and Development	3 680	1 250	-	-	4	,1%	(4)	(,3%)	-	-	-	-	2 336	88,5%	(100,0%)
Road Transport	133 463	128 529	45 956	34,4%	11 788	8,8%	22 531	17,5%	23 617	18,4%	103 892	80,8%	64 193	76,9%	(63,2%)
Environmental Protection	2 410	1 754	-	-	365	15,1%	108	6,2%	(365)	(20,8%)	108	6,2%	343	40,8%	(206,3%)
Trading Services	270 868	234 616	36 808	13,6%	52 950	19,5%	27 384	11,7%	46 970	20,0%	164 112	69,9%	56 817	78,6%	(17,3%)
Energy sources	16 800	8 132	3 427	20,4%	619	3,7%	2 236	24,2%	192	7,9%	6 475	79,6%	7 860	68,3%	(97,6%)
Water Management	239 282	221 473	33 380	14,0%	52 331	21,9%	25 147	11,4%	46 226	20,9%	157 086	70,9%	41 760	82,2%	10,7%
Waste Water Management	3 000	1 000	-	-	-	-	-	-	-	-	-	-	2 530	54,4%	(100,0%)
Waste Management	11 786	4 011	-	-	-	-	-	-	552	13,8%	552	13,8%	4 667	51,3%	(88,2%)
Other	100	100	-	-	38	37,5%	-	-	-	-	38	37,5%	-	-	-

Net Cash from/(used) Operating Activities	542 933	235 422	907 697	167,2%	376 587	69,4%	363 928	154,6%	51 367	21,8%	1 699 579	721,9%	322 181	647,0%	(84,1%)
Cash Flow from Investing Activities															
Receipts	-	-	1 255	-	-	-	-	-	-	-	1 255	-	-	-	-
Proceeds on disposal of PPE	-	-	1 255	-	-	-	-	-	-	-	1 255	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(444 000)	(389 048)	(82 936)	18,7%	(68 163)	15,4%	(52 576)	13,5%	(78 839)	20,3%	(282 515)	72,6%	(130 072)	88,9%	(39,4%)
Capital assets	(444 000)	(389 048)	(82 936)	18,7%	(68 163)	15,4%	(52 576)	13,5%	(78 839)	20,3%	(282 515)	72,6%	(130 072)	88,9%	(39,4%)
Net Cash from/(used) Investing Activities	(444 000)	(389 048)	(81 681)	18,4%	(68 163)	15,4%	(52 576)	13,5%	(78 839)	20,3%	(281 260)	72,3%	(130 072)	88,9%	(39,4%)
Cash Flow from Financing Activities															
Receipts	1 050	1 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 056	1 056	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	(6)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(690)	(690)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(690)	(690)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	360	360	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	99 293	(153 266)	826 015	831,9%	308 424	310,6%	311 352	(203,1%)	(27 473)	17,9%	1 418 319	(925,4%)	192 108	(1 808,3%)	(114,3%)
Cash/cash equivalents at the year begin:	185 342	(138 159)	(140 420)	(75,8%)	687 856	371,1%	996 280	(721,1%)	1 307 632	(946,5%)	(140 420)	101,6%	1 510 165	-	(13,4%)
Cash/cash equivalents at the year end:	284 635	(291 425)	687 856	241,7%	996 280	350,0%	1 307 632	(448,7%)	1 280 160	(439,3%)	1 280 160	(439,3%)	1 702 273	1 149,5%	(24,8%)

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	3 372	19,5%	1 077	6,2%	618	3,6%	12 199	70,7%	17 267	12,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 718	30,6%	1 728	7,9%	997	2,7%	12 891	59,8%	21 834	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 203	13,8%	4 203	7,1%	1 952	3,3%	44 908	75,8%	59 267	41,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 887	50,2%	146	3,9%	88	2,3%	1 638	43,6%	3 759	2,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 104	24,9%	255	5,7%	158	3,6%	2 916	65,8%	4 434	3,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	830	2,8%	815	2,8%	791	2,7%	26 892	91,7%	29 328	20,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	571	9,8%	302	5,2%	169	2,9%	4 796	82,2%	5 837	4,1%	-	-	-	-
Total By Income Source	22 685	16,0%	8 526	6,0%	4 373	3,1%	106 241	74,9%	141 826	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 690	9,5%	2 744	9,7%	1 035	3,7%	21 713	77,0%	28 181	19,9%	-	-	-	-
Commercial	9 980	15,8%	3 050	4,8%	1 904	3,0%	48 186	76,3%	63 120	44,5%	-	-	-	-
Households	10 015	19,8%	2 732	5,4%	1 434	2,8%	36 342	71,9%	50 524	35,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 685	16,0%	8 526	6,0%	4 373	3,1%	106 241	74,9%	141 826	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	-	-	20 269	16,7%	21 069	17,4%	80 070	66,0%	121 408	46,3%
Bulk Water	-	-	-	-	-	-	2 403	100,0%	2 403	,9%
PAYE deductions	7 856	100,0%	-	-	-	-	-	-	7 856	3,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7 066	100,0%	-	-	-	-	-	-	7 066	2,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52 350	44,3%	10 796	9,1%	7 577	6,4%	47 494	40,2%	118 217	45,1%
Auditor-General	-	-	-	-	-	-	2 406	100,0%	2 406	,9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 802	100,0%	-	-	-	-	-	-	2 802	1,1%
Total	70 073	26,7%	31 066	11,8%	28 646	10,9%	132 372	50,5%	262 157	100,0%

Contact Details

Municipal Manager	Mr Xolani Mabila	013 790 0245
Chief Financial Officer	Mr Steven Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 758 434	2 037 956	108 432	6,2%	516 603	29,4%	409 858	20,1%	114 751	5,6%	1 149 645	56,4%	87 661	75,4%	30,9%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113 139	113 720	20 788	18,4%	20 234	17,9%	21 101	18,6%	23 651	20,8%	85 774	75,4%	15 526	71,0%	52,3%
Service charges - Waste Water Management	5 100	5 111	1 063	20,8%	1 064	20,9%	1 064	20,8%	1 117	21,9%	4 308	84,3%	705	77,1%	58,4%
Service charges - Waste Management	10 633	10 651	2 497	23,5%	2 496	23,5%	2 498	23,5%	2 499	23,5%	9 990	93,8%	1 466	85,6%	70,5%
Sale of Goods and Rendering of Services	30 335	30 335	482	1,6%	488	1,6%	359	1,2%	393	1,3%	1 721	5,7%	543	,8%	(27,7%)
Agency services	7 000	7 000	12 501	178,6%	12 560	179,4%	11 194	159,9%	4 459	63,7%	40 713	581,6%	3 025	63,8%	47,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	5 000	-	-	12 735	254,7%	6 758	135,2%	5 193	103,9%	24 686	493,7%	11 721	458,5%	(55,7%)
Interest earned from Current and Non Current Assets	14 160	14 160	1 292	9,1%	4 337	30,6%	4 986	35,2%	2 559	18,1%	13 174	93,0%	2 850	133,7%	(10,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	261	24,1%	343	31,7%	342	31,6%	244	22,5%	1 190	110,0%	214	66,7%	13,8%
Licence and permits	5 669	5 669	107	1,9%	1 085	19,1%	361	6,4%	143	2,5%	1 696	29,9%	355	41,6%	(59,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	428	279 341	32	7,5%	101	23,6%	27	-	32	-	192	,1%	485	1 735,7%	(93,5%)
Non-Exchange Revenue															
Property rates	250 631	250 631	66 547	26,6%	66 547	26,6%	66 169	26,4%	64 526	25,7%	263 790	105,3%	45 214	97,2%	42,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	4 999	-	-	-	-	-	-	-	-	-	-	107	32,3%	(100,0%)
Licences or permits	250	250	38	15,1%	60	23,8%	34	13,8%	44	17,8%	176	70,5%	21	31,6%	116,0%
Transfer and subsidies - Operational	1 130 007	1 130 007	2 838	,3%	372 501	33,0%	284 662	25,2%	-	-	660 002	58,4%	1 232	101,5%	(100,0%)
Interest	180 000	180 000	(13)	-	22 051	12,3%	10 302	5,7%	9 891	5,5%	42 232	23,5%	20 367	24,6%	(51,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	(16 170)	(3 377,5%)	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 632 757	1 973 798	192 957	11,8%	454 311	27,8%	283 419	14,4%	339 438	17,2%	1 270 126	64,3%	330 388	68,7%	2,7%
Employee related costs	706 243	706 122	55 428	7,8%	295 344	41,8%	154 749	21,9%	177 227	25,1%	682 748	96,7%	155 643	99,5%	13,9%
Remuneration of councillors	29 411	33 501	2 925	9,9%	15 509	52,7%	8 677	25,9%	8 671	25,9%	35 782	106,8%	2 856	113,5%	203,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	17 010	25 590	1 702	10,0%	3 160	18,6%	2 364	9,2%	3 593	14,0%	10 819	42,3%	3 525	58,7%	1,9%
Debt impairment	258 652	497 304	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	186 524	186 524	-	-	18 997	10,2%	19 345	10,4%	19 009	10,2%	57 351	30,7%	10 222	54,5%	86,0%
Interest	10 000	5 000	25	,3%	130	1,3%	528	10,6%	122	2,4%	805	16,1%	401	5,0%	(69,5%)
Contracted services	207 433	306 444	81 858	39,5%	70 051	33,8%	63 135	20,6%	74 134	24,2%	289 178	94,4%	57 735	80,9%	28,4%
Transfers and subsidies	6 690	11 700	345	5,2%	988	14,3%	662	5,7%	1 655	14,1%	3 621	30,9%	368	32,6%	349,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	210 794	201 614	50 665	24,0%	49 909	23,7%	33 902	16,8%	54 965	27,3%	189 441	94,0%	93 246	91,6%	(41,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	9	-	254	-	58	-	61	-	383	-	6 390	-	(99,0%)
Surplus/(Deficit)	125 677	64 158	(84 525)	-	62 292	-	126 439	-	(224 687)	-	(120 481)	-	(242 727)	-	-
Transfers and subsidies - capital (monetary allocations)	542 261	542 261	56 087	10,3%	42 586	7,9%	0	-	0	-	98 673	18,2%	17 050	106,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	667 938	606 419	(28 438)	-	104 879	-	126 439	-	(224 687)	-	(21 808)	-	(225 677)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	667 938	606 419	(28 438)	-	104 879	-	126 439	-	(224 687)	-	(21 808)	-	(225 677)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	667 938	606 419	(28 438)	-	104 879	-	126 439	-	(224 687)	-	(21 808)	-	(225 677)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	667 938	606 419	(28 438)	-	104 879	-	126 439	-	(224 687)	-	(21 808)	-	(225 677)	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	654 598	602 896	80 442	12,3%	5 178	,8%	19 783	3,3%	33 668	5,6%	139 071	23,1%	40 997	62,5%	(17,9%)
National Government	420 317	547 367	75 455	18,0%	3 772	,9%	10 687	2,0%	16 774	3,1%	106 688	19,5%	46 224	65,0%	(63,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	420 317	547 367	75 455	18,0%	3 772	,9%	10 687	2,0%	16 774	3,1%	106 688	19,5%	46 224	65,0%	(63,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	234 281	55 529	4 986	2,1%	1 406	,6%	9 096	16,4%	16 894	30,4%	32 382	58,3%	(5 227)	54,6%	(423,2%)
Capital Expenditure Functional	654 598	602 896	80 442	12,3%	5 178	,8%	19 783	3,3%	33 668	5,6%	139 071	23,1%	40 997	62,5%	(17,9%)
Municipal governance and administration	34 600	7 500	45	,1%	315	,9%	400	5,3%	3 592	47,9%	4 352	58,0%	(4 404)	54,2%	(181,6%)
Executive and Council	-	-	-	-	-	-	104	-	-	-	104	-	(1 982)	(1 955,6%)	(100,0%)
Finance and administration	34 600	7 500	45	,1%	315	,9%	296	3,9%	3 592	47,9%	4 248	56,6%	(2 422)	63,1%	(248,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	48 500	31 798	5 114	10,5%	-	-	2 555	8,0%	-	-	7 670	24,1%	3 055	57,9%	(100,0%)
Community and Social Services	15 700	14 498	2 746	17,5%	-	-	2 555	17,6%	-	-	5 301	36,6%	-	5,4%	-
Sport And Recreation	9 800	4 600	-	-	-	-	-	-	-	-	-	-	-	16,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	23 000	12 700	2 369	10,3%	-	-	-	-	-	-	2 369	18,6%	3 055	77,9%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	205 293	246 609	29 723	14,5%	1 212	,6%	4 266	1,7%	11 439	4,6%	46 641	18,9%	16 401	66,0%	(30,3%)
Planning and Development	14 202	1 550	-	-	-	-	-	-	-	-	-	-	-	24,6%	-
Road Transport	191 091	245 059	29 723	15,6%	1 212	,6%	4 266	1,7%	11 439	4,7%	46 641	19,0%	16 401	66,8%	(30,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	366 205	316 988	45 559	12,4%	3 651	1,0%	12 561	4,0%	18 638	5,9%	80 408	25,4%	25 945	61,1%	(28,2%)
Energy sources	18 000	3 800	-	-	-	-	-	-	-	-	-	-	107	23,3%	(100,0%)
Water Management	239 626	226 310	42 895	17,9%	3 651	1,5%	7 241	3,2%	9 497	4,2%	63 284	28,0%	17 784	65,9%	(46,6%)
Waste Water Management	91 179	79 179	2 664	2,9%	-	-	4 526	5,7%	9 140	11,5%	16 330	20,6%	10 115	33,8%	(9,6%)
Waste Management	17 200	7 700	-	-	-	-	794	10,3%	-	-	794	10,3%	(2 061)	68,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	641 469	849 197	(56 682)	(8,8%)	421 446	65,7%	(87 642)	(10,3%)	(102 111)	(12,0%)	175 011	20,6%	(58 596)	46,7%	74,3%
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	(752 788)	(693 330)	-	-	(140 663)	18,7%	(459 846)	66,3%	(7 953)	1,1%	(608 462)	87,8%	-	56,6%	(100,0%)
Capital assets	(752 788)	(693 330)	-	-	(140 663)	18,7%	(459 846)	66,3%	(7 953)	1,1%	(608 462)	87,8%	-	56,6%	(100,0%)
Net Cash from/(used) Investing Activities	(752 788)	(693 330)	-	-	(140 663)	18,7%	(459 846)	66,3%	(7 953)	1,1%	(608 462)	87,8%	-	56,6%	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(111 319)	155 867	(56 682)	50,9%	280 782	(252,2%)	(547 488)	(351,3%)	(110 063)	(70,6%)	(433 451)	(278,1%)	(58 596)	(192,3%)	87,8%
Cash/cash equivalents at the year begin:	206 475	148 627	3 125	1,5%	108 506	52,6%	389 065	261,8%	(154 493)	(103,9%)	3 125	2,1%	202 924	(1,0%)	(176,1%)
Cash/cash equivalents at the year end:	95 156	304 494	(48 385)	(50,8%)	388 629	408,4%	(158 651)	(52,1%)	(263 993)	(86,7%)	(263 993)	(86,7%)	144 545	60,1%	(282,6%)

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	21 923	3,4%	57	-	10 497	1,6%	607 909	94,9%	640 385	19,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 022	3,0%	(95)	-	19 070	1,4%	1 275 313	96,6%	1 334 310	41,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	827	1,9%	(14)	-	368	,9%	41 473	97,2%	42 655	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 676	2,2%	14	-	888	1,2%	73 322	96,6%	75 900	2,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	126	5,8%	43	2,0%	1 979	92,1%	2 148	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	17 339	1,5%	(13)	-	17 296	1,5%	1 094 579	96,9%	1 129 201	34,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	-	0	-	19 489	100,0%	19 490	,6%	-	-	-	-
Total By Income Source	81 787	2,5%	75	-	48 163	1,5%	3 114 064	96,0%	3 244 090	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 235	1,8%	56	-	11 232	1,1%	981 879	97,1%	1 011 403	31,2%	-	-	-	-
Commercial	6 088	2,4%	8	-	3 088	1,2%	245 062	96,4%	254 246	7,8%	-	-	-	-
Households	20 049	1,9%	(39)	-	13 352	1,3%	1 017 239	96,8%	1 050 601	32,4%	-	-	-	-
Other	37 416	4,0%	50	-	20 491	2,2%	869 883	93,8%	927 840	28,6%	-	-	-	-
Total By Customer Group	81 787	2,5%	75	-	48 163	1,5%	3 114 064	96,0%	3 244 090	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	-	-	-	-	-	-	3 580	100,0%	3 580	1,8%
PAYE deductions	14 268	99,0%	(10 692)	(74,2%)	10 646	73,9%	187	1,3%	14 409	7,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 753	73,9%	(19 683)	(98,6%)	13 085	65,5%	11 809	59,2%	19 964	9,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 206	117,2%	(5 160)	(23,1%)	(1 664)	(7,4%)	2 972	13,3%	22 353	11,1%
Auditor-General	-	-	-	-	-	-	(0)	100,0%	(0)	-
Other	13 671	9,7%	(24 191)	(11,1%)	(28 368)	(20,1%)	180 078	127,5%	141 189	70,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	68 898	34,2%	(59 727)	(29,6%)	(6 302)	(3,1%)	198 625	98,6%	201 495	100,0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Chief Financial Officer	Mrs Nkane	013 799 1942

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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	4 464 919	5 155 668	1 289 582	28,9%	1 161 213	26,0%	1 054 738	20,5%	773 412	15,0%	4 278 946	83,0%	701 791	94,3%	10,2%
Exchange Revenue															
Service charges - Electricity	1 654 533	1 784 533	446 746	27,0%	390 018	23,6%	400 675	22,5%	382 188	21,4%	1 619 628	90,8%	351 920	95,1%	8,6%
Service charges - Water	119 885	154 885	28 444	23,7%	29 853	24,9%	28 824	18,6%	35 295	22,8%	122 416	79,0%	29 940	89,0%	17,9%
Service charges - Waste Water Management	25 627	35 627	5 811	22,7%	6 956	27,1%	6 578	18,5%	6 546	18,4%	25 891	72,7%	7 409	102,3%	(11,7%)
Service charges - Waste Management	165 954	190 954	41 514	25,0%	41 466	25,0%	41 410	21,7%	41 614	21,8%	166 004	86,9%	38 793	97,9%	7,3%
Sale of Goods and Rendering of Services	14 931	21 931	3 367	22,5%	3 834	25,7%	2 581	11,8%	3 460	15,8%	13 243	60,4%	2 689	91,0%	28,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 674	34 488	6 254	11,4%	10 990	20,1%	15 843	45,9%	13 663	39,6%	46 749	135,6%	8 448	100,5%	61,7%
Interest earned from Current and Non Current Assets	10 407	10 407	2 689	25,8%	3 668	35,2%	2 723	26,2%	2 966	28,5%	12 045	115,7%	1 841	92,8%	61,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 832	26 832	1 460	25,0%	1 429	24,5%	1 404	5,2%	7 703	28,7%	11 996	44,7%	1 492	18,2%	416,4%
Licence and permits	158	2 758	46	29,3%	1 056	668,4%	169	6,1%	73	2,6%	1 345	48,8%	43	83,3%	71,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	178 228	200 894	12 657	7,1%	20 694	11,6%	11 733	5,8%	13 576	6,8%	58 660	29,2%	10 318	57,3%	31,6%
Non-Exchange Revenue															
Property rates	1 058 999	1 153 999	258 129	24,4%	260 195	24,6%	247 990	21,5%	253 051	21,9%	1 019 366	88,3%	238 673	97,0%	6,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 970	7 970	625	15,7%	846	21,3%	984	12,3%	1 091	13,7%	3 545	44,5%	853	99,3%	27,9%
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%	855	1%	1 133 072	99,7%	(2 644)	100,0%	(132,3%)
Interest	38 277	38 277	10 741	28,1%	11 185	29,2%	11 730	30,6%	11 333	29,6%	44 988	117,5%	12 016	99,6%	(5,7%)
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%	1 424 488	32,8%	4 670 122	107,7%	1 365 441	107,2%	4,3%
Employee related costs	1 324 654	1 229 511	332 441	25,1%	330 102	24,9%	332 539	27,0%	339 908	27,6%	1 334 992	108,6%	325 401	101,6%	4,5%
Remuneration of councillors	74 777	62 777	15 657	20,9%	18 295	24,5%	16 315	26,0%	16 677	26,6%	66 944	106,6%	11 728	100,0%	42,2%
Bulk purchases - electricity	1 460 901	1 050 901	453 429	31,0%	358 850	24,6%	328 533	31,3%	392 570	37,4%	1 533 382	145,9%	344 070	105,0%	14,1%
Inventory consumed	86 246	311 929	15 342	17,8%	25 880	30,0%	30 904	9,9%	33 249	10,7%	105 375	33,8%	27 886	105,5%	19,2%
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%	138 490	15,5%	553 959	62,2%	138 686	102,1%	(1%)
Interest	74 684	35 457	9 527	13,3%	26 039	34,9%	42 082	118,7%	30 314	85,5%	108 363	305,6%	3	256,1%	1 159 151,2%
Contracted services	388 618	390 580	65 998	17,0%	130 418	33,6%	115 128	29,5%	288 732	73,9%	600 276	153,7%	220 420	169,4%	31,0%
Transfer and subsidies	860	24 871	196	22,8%	196	22,8%	24 092	96,9%	(3 795)	(15,3%)	20 493	82,4%	26 954	232,9%	(114,1%)
Irrecoverable debts written off	15 395	-	422	2,7%	(1 373)	(8,9%)	5 859	64 593	69 501	193 163	1 063,0%	193 163	1 063,0%	(66,6%)	-
Operational costs	95 307	101 976	30 099	31,6%	64 529	67,7%	58 461	57,3%	123 407	121,0%	276 495	271,1%	77 130	112,8%	60,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	343	-	343	-	-	-	(100,0%)
Surplus/(Deficit)	216 233	818 471	227 777	-	69 789	-	(37 665)	-	(651 076)	-	(391 175)	-	(663 649)	-	-
Transfers and subsidies - capital (monetary allocations)	464 088	531 957	124 418	26,8%	183 435	39,5%	150 907	28,4%	22 721	4,3%	481 481	90,5%	13 895	82,2%	63,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	2 285	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	680 321	1 350 428	352 195	-	253 223	-	113 242	-	(628 355)	-	90 305	-	(647 468)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	680 321	1 350 428	352 195	-	253 223	-	113 242	-	(628 355)	-	90 305	-	(647 468)	-	-
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	-	(628 355)	-	90 305	-	(647 468)	-	-
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	-	(628 355)	-	90 305	-	(647 468)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	656 588	747 634	125 014	19,0%	191 314	29,1%	154 523	20,7%	115 910	15,5%	586 761	78,5%	37 307	76,0%	210,7%
National Government	464 088	531 957	108 189	23,3%	162 779	35,1%	127 953	24,1%	33 860	6,4%	432 781	81,4%	11 136	74,5%	204,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	3 404	1 136	-	-	-	-	-	-	1 136	33,4%	(581)	(24,0%)	(100,0%)	
Transfers recognised - capital	464 088	535 361	109 325	23,6%	162 779	35,1%	127 953	23,9%	33 860	6,3%	433 917	81,1%	10 555	74,3%	220,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	192 500	212 273	15 690	8,2%	28 535	14,8%	26 570	12,5%	82 050	38,7%	152 844	72,0%	26 752	83,1%	206,7%
Capital Expenditure Functional	656 588	747 634	125 014	19,0%	191 314	29,1%	154 523	20,7%	115 910	15,5%	586 761	78,5%	37 307	76,0%	210,7%
Municipal governance and administration	17 500	32 512	-	-	10 666	32,8%	31 382	96,5%	31 382	96,5%	42 047	129,3%	13 685	79,9%	129,3%
Executive and Council	-	850	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 500	31 662	-	-	-	-	10 666	33,7%	31 382	99,1%	42 047	132,8%	13 685	79,9%	129,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	23 800	25 550	-	-	-	-	3 444	13,5%	7 492	29,3%	10 935	42,8%	1 566	83,9%	378,4%
Community and Social Services	17 000	18 500	-	-	-	-	651	3,5%	4 353	23,5%	5 004	27,0%	1 366	81,2%	218,6%
Sport And Recreation	6 000	6 000	-	-	-	-	2 793	46,6%	3 138	52,3%	5 932	98,9%	-	92,7%	(100,0%)
Public Safety	800	1 050	-	-	-	-	-	-	-	-	-	-	200	100,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	328 523	438 286	84 192	25,6%	129 159	39,3%	84 125	19,2%	30 843	7,0%	328 319	74,9%	2 665	68,6%	1 057,6%
Planning and Development	-	79	-	-	-	-	-	-	-	-	-	-	1 070	1 356,4%	(100,0%)
Road Transport	328 523	438 207	84 192	25,6%	129 159	39,3%	84 125	19,2%	30 843	7,0%	328 319	74,9%	1 594	68,3%	1 834,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	285 765	250 285	40 822	14,3%	62 155	21,8%	56 288	22,5%	46 193	18,5%	205 459	82,1%	19 391	83,8%	138,2%
Energy sources	68 765	68 819	12 731	18,5%	16 347	23,8%	16 716	24,3%	24 275	35,3%	70 069	101,8%	13 249	88,4%	83,2%
Water Management	120 700	55 917	7 723	6,4%	14 714	12,2%	11 687	20,9%	6 216	11,1%	40 339	72,1%	1 558	90,1%	299,0%
Waste Water Management	83 800	102 747	15 316	18,3%	29 571	35,3%	16 053	13,40	13 490	13,1%	44 731	72,4%	4 584	63,7%	194,3%
Waste Management	12 500	22 802	5 053	40,4%	1 524	12,2%	11 832	51,9%	2 212	9,7%	20 620	90,4%	-	87,0%	(100,0%)
Other	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	782 625	2 030 450	278 955	35,6%	931 966	119,1%	430 495	21,2%	(438 433)	(21,6%)	1 202 983	59,2%	(387 813)	(178,8%)	13,1%
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%	(115 910)	15,5%	(586 761)	78,5%	(37 307)	76,0%	210,7%
Capital assets	(656 588)	(747 634)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(115 910)	15,5%	(586 761)	78,5%	(37 307)	76,0%	210,7%
Net Cash from/(used) Investing Activities	(656 588)	(746 558)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(115 910)	15,5%	(586 761)	78,6%	(37 307)	76,0%	210,7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	(49)	-	(48)	-	(48)	-	(145)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(49)	-	(48)	-	(48)	-	(145)	-	-	-	(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%	(48)	,2%	(145)	,6%	-	-	(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%	(554 391)	(44,1%)	616 077	49,0%	(425 120)	(1 697,0%)	30,4%
Cash/cash equivalents at the year begin:	205 310	140 091	(65 727)	(32,0%)	294 032	143,2%	1 034 636	738,5%	1 310 559	935,5%	(65 727)	(46,9%)	(1 347 157)	100,2%	(197,3%)
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%	756 168	54,1%	756 168	54,1%	(1 772 276)	(550,7%)	(142,7%)

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	12 907	8,2%	14	-	9 952	6,3%	134 282	85,4%	157 155	11,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	77 654	30,2%	1 026	,4%	21 757	8,5%	156 392	60,9%	256 828	18,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	57 346	11,1%	463	,1%	24 650	4,8%	432 752	84,0%	515 251	37,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 719	9,2%	0	-	1 414	4,8%	25 379	86,0%	29 512	2,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 908	6,9%	73	-	6 601	3,8%	154 074	89,2%	172 656	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	138	3,5%	-	-	230	5,8%	3 599	90,7%	3 967	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	9 234	5,0%	5	-	8 711	4,7%	168 487	90,4%	186 437	13,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 635	6,4%	1 111	2,0%	6 293	11,1%	45 905	80,6%	56 944	4,1%	-	-	-	-
Total By Income Source	175 541	12,7%	2 692	,2%	79 608	5,8%	1 120 910	81,3%	1 378 750	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	29 625	11,4%	5	-	22 796	8,8%	207 434	79,8%	259 861	18,8%	-	-	-	-
Commercial	66 706	21,6%	1 232	,4%	21 497	7,0%	219 542	71,1%	308 977	22,4%	-	-	-	-
Households	75 675	9,8%	1 453	,2%	32 471	4,2%	661 770	85,8%	771 369	55,9%	-	-	-	-
Other	3 534	9,2%	2	-	2 844	7,4%	32 163	83,4%	38 543	2,8%	-	-	-	-
Total By Customer Group	175 541	12,7%	2 692	,2%	79 608	5,8%	1 120 910	81,3%	1 378 750	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	213 918	12,8%	129 735	7,8%	124 419	7,4%	1 203 442	72,0%	1 671 513	64,6%
Bulk Water	337	,1%	877	,3%	196	,1%	288 445	99,5%	289 856	11,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 030	3,9%	7 537	1,2%	25 058	4,0%	565 429	90,9%	622 054	24,0%
Auditor-General	-	-	-	-	-	-	4 213	100,0%	4 213	,2%
Other	178	11,5%	61	3,9%	4	,3%	1 306	84,3%	1 549	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	238 463	9,2%	138 210	5,3%	149 678	5,8%	2 062 835	79,7%	2 589 185	100,0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Mr Sabelo Abednigo Dube	013 759 9024

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	379 583	392 527	126 656	33,4%	122 123	32,2%	75 615	19,3%	7 803	2,0%	332 196	84,6%	(1 045)	78,6%	(846,8%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	70	34	-	32	-	-	-	(16)	(23,4%)	50	71,0%	(757)	66,7%	(97,8%)
Agency services	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 640	5 760	47	,5%	2 676	27,8%	70	1,2%	1 915	33,2%	4 707	81,7%	3 795	96,4%	(49,5%)
Dividends	173	203	-	-	486	280,7%	(486)	(239,2%)	204	100,4%	204	100,4%	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 613	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	2 000	2 000	-	-	-	-	-	-	-	-	-	-	741	59,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 311	591	191	14,5%	42	3,2%	199	33,6%	196	33,3%	627	106,2%	115	42,0%	70,7%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	1 000	-	-	-	-	-	-	-	-	-	-	661	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	363 846	382 403	126 385	34,7%	118 887	32,7%	75 632	19,8%	5 489	1,4%	326 593	85,4%	(5 615)	78,5%	(197,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	0	-	-	-	15	-	15	-	15	-	2,3%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	314 776	317 274	75 628	24,0%	88 136	28,0%	69 421	21,9%	72 030	22,7%	305 215	96,2%	77 469	99,3%	(7,0%)
Employee related costs	176 965	169 185	41 438	23,4%	40 124	22,7%	40 235	23,8%	41 442	24,5%	163 238	96,5%	40 582	98,8%	2,1%
Remuneration of councillors	22 510	21 585	4 648	20,7%	5 799	25,8%	5 371	24,9%	5 242	24,3%	21 061	97,6%	3 818	90,6%	37,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 588	2 138	627	39,5%	775	48,8%	257	12,0%	523	24,5%	2 183	102,1%	1 137	137,1%	(54,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 241	12 090	-	-	6 537	63,8%	2 493	20,6%	3 891	32,2%	12 922	106,9%	2 540	98,2%	53,2%
Interest	9 260	9 120	0	-	4 832	52,2%	4 428	48,6%	9 260	101,5%	5 093	50,9%	5 093	100,0%	(13,1%)
Contracted services	44 017	44 905	13 881	31,5%	10 607	24,1%	9 995	22,3%	6 409	14,3%	40 891	91,1%	11 556	95,6%	(44,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	(187)	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	50 196	58 251	15 035	30,0%	19 461	38,8%	11 069	19,0%	10 096	17,3%	55 661	95,6%	12 930	101,9%	(21,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	64 807	75 252	51 028	-	33 987	-	6 193	-	(64 227)	-	26 981	-	(78 514)	-	-
Transfers and subsidies - capital (monetary allocations)	2 639	2 639	-	-	702	26,6%	-	-	1 244	47,1%	1 946	73,7%	1 443	100,0%	(13,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 446	77 891	51 028	-	34 689	-	6 193	-	(62 983)	-	28 927	-	(77 071)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67 446	77 891	51 028	-	34 689	-	6 193	-	(62 983)	-	28 927	-	(77 071)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 446	77 891	51 028	-	34 689	-	6 193	-	(62 983)	-	28 927	-	(77 071)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 446	77 891	51 028	-	34 689	-	6 193	-	(62 983)	-	28 927	-	(77 071)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	81 617	97 018	8 612	10,6%	19 092	23,4%	10 779	11,1%	22 412	23,1%	60 895	62,8%	36 391	75,3%	(38,4%)
National Government	54 167	73 439	5 803	10,7%	12 728	23,5%	2 897	3,9%	18 359	25,0%	39 787	54,2%	516	86,7%	3 461,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Public Works)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 167	73 439	5 803	10,7%	12 728	23,5%	2 897	3,9%	18 359	25,0%	39 787	54,2%	516	86,7%	3 461,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 450	23 579	2 809	10,2%	6 364	23,2%	7 881	33,4%	4 054	17,2%	21 108	89,5%	35 876	75,1%	(88,7%)
Capital Expenditure Functional	81 617	97 018	8 612	10,6%	19 092	23,4%	13 731	14,2%	22 412	23,1%	63 847	65,8%	36 391	75,3%	(38,4%)
Municipal governance and administration	10 050	11 605	2 894	28,8%	4 093	40,7%	1 947	16,8%	652	5,6%	9 586	82,6%	4 736	81,9%	(86,2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	225	115,0%	(100,0%)
Finance and administration	10 050	11 605	2 894	28,8%	4 093	40,7%	1 947	16,8%	652	5,6%	9 586	82,6%	4 511	78,9%	(85,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 595	12 241	331	2,1%	1 785	11,4%	5 191	42,4%	4 190	34,2%	11 498	93,9%	5 484	93,9%	(23,6%)
Planning and Development	2 100	1 990	-	-	584	27,8%	900	45,2%	464	23,3%	1 949	97,9%	1 020	98,8%	(54,5%)
Road Transport	11 795	9 751	331	2,8%	1 201	10,2%	4 291	44,0%	3 226	33,1%	9 049	92,8%	4 464	91,9%	(27,7%)
Environmental Protection	1 700	500	-	-	-	-	500	100,0%	-	-	500	100,0%	-	-	(100,0%)
Trading Services	55 973	73 173	5 387	9,6%	13 214	23,6%	6 593	9,0%	17 570	24,0%	42 763	58,4%	26 172	70,7%	(32,9%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	54 373	70 420	5 198	9,6%	12 357	22,7%	4 916	7,0%	17 570	25,0%	40 041	56,9%	26 054	70,3%	(32,6%)
Waste Water Management	1 600	2 753	189	11,8%	856	53,5%	1 677	60,9%	-	-	2 723	98,9%	118	81,8%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	401 437	414 381	293 135	73.0%	244 400	60.9%	354 179	85.5%	81 280	19.6%	972 994	234.8%	62 008	118.7%	31.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	25 138	41 932	151 516	602.7%	123 017	489.4%	94 337	225.0%	12 527	29.9%	381 398	909.6%	52 813	110.4%	(76.3)%
Transfers and Subsidies - Operational	311 983	311 983	130 569	41.9%	103 129	33.1%	253 915	81.4%	39 690	12.7%	527 303	169.0%	-	103.4%	(100.0)%
Transfers and Subsidies - Capital	54 502	54 502	11 003	20.2%	15 093	27.7%	6 327	11.6%	26 944	49.4%	59 366	108.9%	5 399	2 428.4%	399.0%
Interest	9 640	5 760	47	.5%	2 676	27.8%	86	1.5%	1 915	33.2%	4 723	82.0%	3 795	91.2%	(49.5)%
Dividends	203 173	-	280 778	-	488	(.488)	204	(.204)	204	100.4%	-	-	-	-	(100.0)%
Payments	(304 181)	(299 196)	(112 176)	36.9%	(130 539)	42.9%	(153 407)	51.3%	(214 323)	71.6%	(610 444)	204.0%	(143 279)	166.9%	49.8%
Suppliers and employees	(294 921)	(289 937)	(112 176)	38.0%	(130 539)	44.3%	(153 407)	52.9%	(214 323)	73.9%	(610 444)	210.5%	(143 279)	172.9%	49.6%
Finance charges	(9 260)	(9 260)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	97 256	115 184	180 959	186,1%	113 861	117,1%	200 772	174,3%	(133 043)	(115,5%)	362 550	314,8%	(81 271)	,8%	63,7%
Cash Flow from Investing Activities															
Receipts	-	-	(451)	-	(162)	-	2 982	-	(1 062)	-	1 307	-	(3 748)	-	(71,7%)
Proceeds on disposal of PPE	-	-	-	-	0	-	-	-	15	-	15	-	15	-	2,3%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(451)	-	(162)	-	2 982	-	(1 077)	-	1 292	-	(3 763)	-	(71,4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 617)	(97 018)	(8 612)	10,6%	(19 092)	23,4%	(13 731)	14,2%	(22 412)	23,1%	(63 847)	65,8%	(36 391)	75,3%	(38,4%)
Capital assets	(81 617)	(97 018)	(8 612)	10,6%	(19 092)	23,4%	(13 731)	14,2%	(22 412)	23,1%	(63 847)	65,8%	(36 391)	75,3%	(38,4%)
Net Cash from/(used) Investing Activities	(81 617)	(97 018)	(9 063)	11,1%	(19 254)	23,6%	(10 749)	11,1%	(23 474)	24,2%	(62 540)	64,5%	(40 139)	78,4%	(41,5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 105)	(12 105)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12 105)	(12 105)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(12 105)	(12 105)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 533	6 061	171 897	4 864,8%	94 608	2 677,5%	190 023	3 135,3%	(156 517)	(2 582,5%)	300 010	4 950,0%	(121 411)	474,7%	28,9%
Cash/cash equivalents at the year begin:	65 602	10 675	-	-	182 572	278,3%	277 179	2 596,4%	467 203	4 376,5%	-	-	68 071	61,6%	586,3%
Cash/cash equivalents at the year end:	69 136	16 736	182 572	264,1%	277 179	400,9%	467 203	2 791,6%	310 686	1 856,4%	310 686	1 856,4%	(53 340)	(86,3%)	(682,5%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	264	100,0%	-	-	-	-	-	-	264	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	264	100,0%	-	-	-	-	-	-	264	100,0%

Contact Details		
Municipal Manager	Dr Mapule Mkhathwa	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	332 057	339 500	101 913	30,7%	90 247	27,2%	75 481	22,2%	(5 314)	(1,6%)	262 328	77,3%	44 076	101,3%	(112,1%)
Exchange Revenue															
Service charges - Electricity	9 108	10 676	1 919	21,1%	2 079	22,8%	2 106	19,7%	2 767	25,9%	8 871	83,1%	1 971	14,1%	40,4%
Service charges - Water	33 323	20 986	4 082	12,2%	3 908	11,7%	4 997	23,8%	3 300	15,7%	16 287	77,6%	2 570	33,2%	28,4%
Service charges - Waste Water Management	1 706	2 333	383	22,5%	356	20,9%	354	15,2%	357	15,3%	1 450	62,1%	368	98,0%	(3,0%)
Service charges - Waste Management	4 488	5 188	961	21,4%	963	21,5%	834	16,1%	557	10,7%	3 315	63,9%	562	118,7%	(9,9%)
Sale of Goods and Rendering of Services	287	196	49	17,0%	23	8,2%	25	12,7%	111	56,6%	208	106,2%	102	115,9%	9,1%
Agency services	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 378	25 607	3 725	27,8%	3 657	27,3%	3 949	15,4%	4 285	16,7%	15 616	61,0%	4 376	234,6%	(2,1%)
Interest earned from Current and Non Current Assets	8 526	6 426	694	8,1%	1 442	16,9%	865	13,5%	566	8,8%	3 568	55,5%	1 706	81,1%	(66,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	126	126	23	18,0%	38	30,5%	18	14,3%	28	22,3%	107	85,0%	23	109,7%	23,6%
Licence and permits	210	151	41	19,7%	-	-	-	-	9	6,0%	50	33,5%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	353	275	25	6,9%	53	15,1%	125	45,4%	45	16,4%	248	90,1%	7 223	9 218,0%	(99,4%)
Non-Exchange Revenue															
Property rates	42 591	48 000	-	-	13 241	31,1%	13 241	27,6%	(26 705)	(55,6%)	(222)	(,5%)	16 137	106,7%	(265,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 312	200 691	81 664	40,8%	64 350	32,1%	48 412	24,1%	4 374	2,2%	198 800	99,1%	835	95,8%	423,5%
Interest	17 629	16 388	8 347	47,3%	136	,8%	556	3,4%	4 991	30,5%	14 030	85,6%	8 204	187,3%	(39,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 448	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(11)	(22)	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	415 162	509 920	64 518	15,5%	78 118	18,8%	59 745	11,7%	187 974	36,9%	390 355	76,6%	125 274	71,2%	50,1%
Employee related costs	132 302	123 453	29 069	22,0%	34 132	25,8%	29 068	23,5%	28 896	23,4%	121 165	98,1%	27 715	97,4%	4,3%
Remuneration of councillors	16 842	14 375	3 659	21,7%	3 995	23,7%	3 476	24,2%	3 878	27,0%	15 008	104,4%	3 983	96,1%	(2,6%)
Bulk purchases - electricity	9 600	15 008	5 652	58,9%	2 141	22,3%	3 587	23,9%	5 119	34,1%	16 499	109,9%	4 196	100,6%	22,0%
Inventory consumed	28 068	32 446	38	,1%	5 795	20,6%	937	2,9%	17 746	54,7%	24 515	75,6%	4 661	59,9%	280,7%
Debt impairment	16 723	33 412	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	102 425	153 893	-	-	-	-	-	-	95 207	61,9%	95 207	61,9%	0	-	142 100 395,5%
Interest	70	70	3	4,1%	-	-	-	-	20	29,0%	23	33,1%	121	92,9%	(83,2%)
Contracted services	45 458	58 619	15 817	34,8%	16 798	37,0%	13 148	22,4%	20 169	34,4%	66 952	112,5%	14 688	101,4%	37,4%
Transfers and subsidies	800	800	-	-	-	-	-	-	184	23,0%	184	23,0%	-	-	(100,0%)
Irrecoverable debts written off	12 272	17 087	-	-	-	-	-	-	8 835	51,7%	8 835	51,7%	62 142	183,8%	(85,8%)
Operational costs	50 613	55 080	10 280	20,3%	15 257	30,1%	9 529	17,3%	7 900	14,3%	42 966	78,0%	7 767	71,1%	1,7%
Losses on disposal of Assets	-	5 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	(11)	(22)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 105)	(170 421)	37 395	-	12 129	-	15 736	-	(193 288)	-	(128 028)	-	(81 197)	-	-
Transfers and subsidies - capital (monetary allocations)	125 755	125 347	11 022	8,8%	403	,3%	579	,5%	12 058	9,6%	24 062	19,2%	34 552	81,5%	(65,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 650	(45 073)	48 417	-	12 532	-	16 316	-	(181 230)	-	(103 966)	-	(46 646)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 650	(45 073)	48 417	-	12 532	-	16 316	-	(181 230)	-	(103 966)	-	(46 646)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 650	(45 073)	48 417	-	12 532	-	16 316	-	(181 230)	-	(103 966)	-	(46 646)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 650	(45 073)	48 417	-	12 532	-	16 316	-	(181 230)	-	(103 966)	-	(46 646)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	145 035	148 212	19 322	13,3%	44 280	30,5%	22 146	14,9%	40 836	27,6%	126 583	85,4%	51 657	84,7%	(20,9%)
National Government	125 755	125 347	18 977	15,1%	42 857	34,1%	21 447	17,1%	31 732	25,3%	115 014	91,8%	48 747	86,5%	(34,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	125 755	125 347	18 977	15,1%	42 857	34,1%	21 447	17,1%	31 732	25,3%	115 014	91,8%	48 747	86,5%	(34,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 280	22 865	344	1,8%	1 423	7,4%	699	3,1%	9 103	39,8%	11 569	50,6%	2 910	50,8%	212,8%
Capital Expenditure Functional	145 035	148 212	19 322	13,3%	44 280	30,5%	22 146	14,9%	40 836	27,6%	126 583	85,4%	51 657	84,7%	(20,9%)
Municipal governance and administration	15 380	10 765	344	2,2%	1 423	9,3%	186	1,7%	4 941	45,9%	6 895	64,0%	2 185	76,8%	126,2%
Executive and Council	250	250	-	-	-	-	-	-	-	-	-	-	29	64,6%	(100,0%)
Finance and administration	14 530	10 505	344	2,4%	1 423	9,8%	186	1,8%	4 941	47,0%	6 895	65,6%	2 155	77,2%	129,2%
Internal audit	600	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 407	11 107	917	10,9%	1 228	14,6%	1 343	12,1%	2 059	18,5%	5 547	49,9%	3 891	86,9%	(47,1%)
Community and Social Services	1 000	3 700	-	-	-	-	512	13,8%	1 553	42,0%	2 066	55,8%	-	-	(100,0%)
Sport And Recreation	7 407	7 407	917	12,4%	1 228	16,6%	831	11,2%	506	6,8%	3 482	47,0%	3 891	86,9%	(87,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 301	31 101	11 890	39,2%	6 033	19,9%	6 388	20,5%	740	2,4%	25 051	80,5%	9 241	81,7%	(92,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 201	30 701	11 890	39,4%	6 033	20,0%	6 388	20,8%	740	2,4%	25 051	81,6%	9 241	83,5%	(92,0%)
Environmental Protection	100	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	90 947	95 239	6 171	6,8%	35 596	39,1%	14 228	14,9%	33 095	34,7%	89 090	93,5%	36 340	85,4%	(8,9%)
Energy sources	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	80 600	83 464	4 524	5,6%	30 957	38,4%	11 211	13,4%	33 012	39,6%	79 704	95,5%	36 316	85,5%	(9,1%)
Waste Water Management	9 147	10 725	1 647	18,0%	4 639	50,7%	3 017	28,1%	83	,8%	9 386	87,5%	23	84,9%	259,9%
Waste Management	1 200	550	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(200 093)	113 490	81 281	(40,6%)	(30 690)	15,3%	(24 082)	(21,2%)	(83 014)	(73,1%)	(56 505)	(49,8%)	(37 838)	197,3%	119,4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 035)	(145 035)	(394)	,3%	(170)	,1%	(635)	,4%	(7 469)	5,1%	(8 668)	6,0%	(1 711)	3,7%	336,4%
Capital assets	(145 035)	(145 035)	(394)	,3%	(170)	,1%	(635)	,4%	(7 469)	5,1%	(8 668)	6,0%	(1 711)	3,7%	336,4%
Net Cash from/(used) Investing Activities	(145 035)	(145 035)	(394)	,3%	(170)	,1%	(635)	,4%	(7 469)	5,1%	(8 668)	6,0%	(1 711)	3,7%	336,4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(345 128)	(31 545)	80 887	(23,4%)	(30 860)	8,9%	(24 718)	78,4%	(90 482)	286,8%	(65 173)	206,6%	(39 550)	107,0%	128,8%
Cash/cash equivalents at the year begin:	-	25 632	-	-	98 760	-	67 901	264,9%	43 183	168,5%	-	-	(215 965)	-	(120,0%)
Cash/cash equivalents at the year end:	(345 128)	(5 914)	98 760	(28,6%)	67 901	(19,7%)	43 183	(730,2%)	(47 300)	799,8%	(47 300)	799,8%	(255 515)	108,1%	(81,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 809	5,8%	1 993	1,5%	2 109	1,6%	122 060	91,1%	133 970	26,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 527	10,0%	527	3,9%	359	2,3%	12 851	84,2%	15 263	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 893	10,5%	3 349	1,0%	3 319	1,0%	280 847	87,4%	321 409	63,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	535	3,4%	244	1,5%	242	1,5%	14 956	93,6%	15 977	3,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	787	4,0%	343	1,7%	340	1,7%	18 196	92,5%	19 666	3,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	4,8%	8	2,4%	8	2,4%	292	90,4%	323	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	10,5%	2	,4%	1	,2%	458	88,9%	515	,1%	-	-	-	-
Total By Income Source	44 621	8,8%	6 466	1,3%	6 377	1,3%	449 660	88,7%	507 123	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 890	12,0%	2 369	1,9%	2 348	1,9%	104 172	84,2%	123 780	24,4%	-	-	-	-
Commercial	18 103	9,7%	1 528	,8%	1 542	,8%	164 596	88,6%	185 769	36,6%	-	-	-	-
Households	11 611	5,9%	2 566	1,3%	2 482	1,3%	180 755	91,6%	197 413	38,9%	-	-	-	-
Other	17	10,5%	3	2,1%	3	2,1%	137	85,2%	161	-	-	-	-	-
Total By Customer Group	44 621	8,8%	6 466	1,3%	6 377	1,3%	449 660	88,7%	507 123	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	2 181	63,7%	1 242	36,3%	-	-	-	-	3 424	7,1%
Bulk Water	1 258	67,2%	-	-	614	32,8%	-	-	1 872	3,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 619	100,0%	-	-	-	-	-	-	1 619	3,4%
Loan repayments	31	100,0%	-	-	-	-	-	-	31	,1%
Trade Creditors	26 468	84,4%	2 576	8,2%	1 779	5,7%	529	1,7%	31 362	65,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 952	57,7%	1 668	19,4%	5	,1%	1 954	22,8%	8 579	17,9%
Medical Aid deductions	1 029	100,0%	-	-	-	-	-	-	1 029	2,1%
Total	37 538	78,4%	5 486	11,5%	2 398	5,0%	2 483	5,2%	47 905	100,0%

Contact Details

Municipal Manager	Mrs Boipelo Dorcas Molthaping	053 773 9300
Chief Financial Officer	Mr Ofhane Ramukhuthathi	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	628 693	656 220	205 894	32,7%	171 615	27,3%	134 104	20,4%	91 831	14,0%	603 444	92,0%	27 884	82,2%	229,3%
Exchange Revenue															
Service charges - Electricity	170 602	177 605	46 109	27,0%	42 086	24,7%	36 899	20,8%	40 778	23,0%	165 872	93,4%	40 352	72,9%	1,1%
Service charges - Water	47 793	47 057	10 371	21,7%	11 663	24,4%	9 237	19,6%	9 994	21,2%	41 264	87,7%	9 984	102,0%	,1%
Service charges - Waste Water Management	26 783	32 733	7 271	27,1%	7 686	28,7%	5 994	18,3%	7 326	22,4%	28 277	86,4%	6 382	110,1%	14,8%
Service charges - Waste Management	16 608	18 108	4 463	26,9%	4 533	27,3%	3 049	16,8%	4 607	25,4%	16 652	92,0%	3 985	105,5%	15,6%
Sale of Goods and Rendering of Services	2 631	2 631	468	17,8%	548	20,8%	329	12,5%	425	16,2%	1 770	67,3%	832	85,1%	(48,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 251	6 210	1 569	19,0%	1 605	19,5%	1 400	22,6%	1 810	29,1%	6 384	102,8%	2 894	112,1%	(37,5%)
Interest earned from Current and Non Current Assets	7 123	9 623	3 045	42,7%	1 706	24,0%	690	7,2%	3 011	31,3%	8 452	87,8%	3 053	153,1%	(1,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 772	1 772	197	11,1%	101	5,7%	86	4,8%	1 261	71,2%	1 645	92,8%	508	78,0%	148,4%
Licence and permits	4 159	4 159	894	21,5%	596	14,3%	665	16,0%	826	19,9%	2 981	71,7%	878	91,1%	(5,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	23 412	25 911	9 993	42,7%	826	3,5%	1 200	4,6%	1 058	4,1%	13 077	50,5%	3 711	33,9%	(71,5%)
Non-Exchange Revenue															
Property rates	62 888	62 882	15 515	24,7%	15 586	24,8%	10 416	16,6%	15 748	25,0%	57 265	91,1%	14 550	97,3%	8,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	(64 915)	-	(100,0%)
Fines, penalties and forfeits	1 751	8 214	350	20,0%	401	22,9%	671	8,2%	654	8,0%	2 077	25,3%	299	60,7%	118,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	253 420	253 420	104 327	41,2%	83 061	32,8%	62 607	24,7%	2 994	1,2%	252 979	99,8%	5 303	98,7%	(43,7%)
Interest	1 500	5 895	1 323	88,2%	1 217	81,2%	861	14,6%	1 348	22,9%	4 750	80,6%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	69	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	686 087	717 921	175 955	25,6%	195 373	28,5%	112 868	15,7%	179 498	25,0%	663 694	92,4%	179 786	98,1%	(2%)
Employee related costs	262 650	262 610	63 380	24,1%	83 015	31,6%	34 260	13,0%	68 234	26,0%	248 889	94,8%	59 255	98,0%	15,2%
Remuneration of councillors	15 598	15 598	3 458	22,2%	3 715	23,8%	2 671	17,1%	3 619	23,2%	13 462	86,3%	3 429	99,6%	5,5%
Bulk purchases - electricity	137 419	152 419	42 668	31,0%	35 560	25,9%	24 760	16,2%	36 571	24,0%	139 559	91,6%	35 529	103,2%	2,9%
Inventory consumed	35 556	33 755	5 808	16,3%	10 495	29,5%	3 767	11,2%	8 294	24,6%	28 365	84,0%	23 186	108,7%	(64,2%)
Debt impairment	15 703	14 403	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	60 000	70 000	21 980	36,6%	22 001	36,7%	14 719	21,0%	21 698	31,0%	80 398	114,9%	21 079	138,5%	2,9%
Interest	1 291	1 291	14	1,1%	145	11,2%	25	1,9%	110	8,5%	293	22,7%	183	57,7%	(40,0%)
Contracted services	89 631	95 193	21 160	23,6%	22 748	25,4%	16 186	17,0%	28 131	29,6%	88 225	92,7%	20 426	84,3%	37,7%
Transfers and subsidies	69	69	12	17,5%	8	12,2%	8	11,7%	22	32,1%	50	73,5%	8	47,0%	183,2%
Irrecoverable debts written off	589	707	(25)	(4,3%)	210	35,6%	3 794	536,5%	1 262	178,5%	5 241	741,1%	163	58,0%	676,0%
Operational costs	67 581	71 876	17 499	25,9%	17 476	25,9%	12 678	17,6%	11 558	16,1%	59 211	82,4%	16 036	90,2%	(27,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	493	-	(100,0%)
Surplus/(Deficit)	(57 394)	(61 701)	29 939	-	(23 758)	-	21 236	-	(87 667)	-	(60 250)	-	(151 902)	-	-
Transfers and subsidies - capital (monetary allocations)	147 688	197 846	23 825	16,1%	62 815	42,5%	21 480	10,9%	62 184	31,4%	170 303	86,1%	38 574	94,5%	61,2%
Transfers and subsidies - capital (in-kind)	-	1 447	-	-	111	-	-	-	2	,1%	113	7,8%	60	,3%	(96,4%)
Surplus/(Deficit) after capital transfers and contributions	90 294	137 592	53 764	-	39 167	-	42 716	-	(25 481)	-	110 165	-	(113 268)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 294	137 592	53 764	-	39 167	-	42 716	-	(25 481)	-	110 165	-	(113 268)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 294	137 592	53 764	-	39 167	-	42 716	-	(25 481)	-	110 165	-	(113 268)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 294	137 592	53 764	-	39 167	-	42 716	-	(25 481)	-	110 165	-	(113 268)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	165 413	211 910	22 944	13,9%	63 390	38,3%	15 512	7,3%	62 785	29,6%	164 631	77,7%	33 861	79,3%	85,4%
National Government	147 688	173 200	20 782	14,1%	55 239	37,4%	12 679	7,3%	54 854	31,7%	143 554	82,9%	27 626	79,4%	98,6%
Provincial Government	-	111	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	25 627	-	-	6 091	-	1 279	5,0%	3 318	12,9%	10 688	41,7%	-	-	(100,0%)
Transfers recognised - capital	147 688	198 937	20 782	14,1%	61 330	41,5%	13 959	7,0%	58 172	29,2%	154 242	77,5%	27 626	79,4%	110,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 725	12 973	2 162	12,2%	2 060	11,6%	1 553	12,0%	4 614	35,6%	10 389	80,1%	6 235	78,7%	(26,0%)
Capital Expenditure Functional	165 413	211 910	22 944	13,9%	63 501	38,4%	15 512	7,3%	62 787	29,6%	164 744	77,7%	33 876	72,7%	85,3%
Municipal governance and administration	5 025	3 975	122	2,4%	752	15,0%	242	6,1%	1 666	41,9%	2 783	70,0%	944	70,9%	76,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 025	3 975	122	2,4%	752	15,0%	242	6,1%	1 666	41,9%	2 783	70,0%	944	70,9%	76,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 809	7 287	-	-	1 602	11,6%	689	9,5%	1 911	26,2%	4 202	57,7%	1 026	75,1%	86,3%
Community and Social Services	13 809	7 177	-	-	1 491	10,8%	689	9,6%	1 911	26,6%	4 091	57,0%	192	54,9%	895,7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	834	77,9%	(100,0%)
Public Safety	-	111	-	-	111	-	-	-	-	-	111	100,0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 759	96 409	9 785	25,2%	31 136	80,3%	3 138	3,3%	29 113	30,2%	73 172	75,9%	9 475	66,3%	207,3%
Planning and Development	8 200	3 500	1 542	18,8%	1 171	14,3%	-	-	810	2					
Road Transport	30 559	82 909	8 243	27,0%	29 965	98,1%	3 138	3,4%	28 303	30,5%	69 650	75,0%	6 323	44,9%	347,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	107 820	104 239	13 036	12,1%	30 011	27,8%	11 442	11,0%	30 097	28,9%	84 586	81,1%	22 431	74,8%	34,2%
Energy sources	61 183	62 159	12 838	21,0%	15 854	25,9%	9 416	15,1%	10 234	16,5%	48 343	77,8%	13 922	70,1%	(26,5%)
Water Management	46 637	42 080	198	,4%	14 158	30,4%	2 026	4,8%	19 863	47,2%	36 244	86,1%	8 509	83,6%	133,4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	205 458	242 568	98 069	47,7%	138 081	67,2%	(29 888)	(12,3%)	(11 594)	(4,8%)	194 668	80,3%	(12 382)	101,3%	(6,4%)
Cash Flow from Investing Activities															
Receipts	-	-	(50 426)	-	50 426	-	-	-	-	-	-	-	-	-	-
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	-	-	(50 426)	-	50 426	-	-	-	-	-	-	-	-	-	-
Payments	(165 413)	(211 910)	(24 597)	14,9%	(75 604)	45,7%	(19 750)	9,3%	(67 252)	31,7%	(187 203)	88,3%	(36 740)	80,5%	83,0%
Capital assets	(165 413)	(211 910)	(24 597)	14,9%	(75 604)	45,7%	(19 750)	9,3%	(67 252)	31,7%	(187 203)	88,3%	(36 740)	80,5%	83,0%
Net Cash from/(used) Investing Activities	(165 413)	(211 910)	(75 024)	45,4%	(25 178)	15,2%	(19 750)	9,3%	(67 252)	31,7%	(187 203)	88,3%	(36 740)	80,5%	83,0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	2 000	-	-	-	(398)	(19,9%)	-	-	(1 031)	-	(1 429)	-	(398)	53,1%	159,2%
Repayment of borrowing	2 000	-	-	-	(398)	(19,9%)	-	-	(1 031)	-	(1 429)	-	(398)	53,1%	159,2%
Net Cash from/(used) Financing Activities	2 000	-	-	-	(398)	(19,9%)	-	-	(1 031)	-	(1 429)	-	(398)	53,1%	159,2%
Net Increase/(Decrease) in cash held	42 045	30 658	23 045	54,8%	112 506	267,6%	(49 638)	(161,9%)	(79 877)	(260,5%)	6 036	19,7%	(49 520)	173,3%	61,3%
Cash/cash equivalents at the year begin:	78 210	36 946	36 948	47,2%	59 992	76,7%	172 498	466,9%	122 860	332,5%	36 948	100,0%	195 963	94,8%	(37,3%)
Cash/cash equivalents at the year end:	120 255	67 605	59 992	49,9%	172 498	143,4%	122 860	181,7%	42 983	63,6%	42 983	63,6%	146 443	145,5%	(70,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 612	15,7%	2 311	10,0%	1 375	6,0%	15 717	68,3%	23 015	12,2%	(647)	(2,8%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 917	30,6%	2 714	10,5%	1 945	7,1%	13 360	51,7%	25 836	13,7%	(18)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 584	8,0%	2 382	4,1%	1 880	3,3%	48 611	84,6%	57 458	30,5%	(15)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 676	9,2%	1 942	6,7%	1 428	4,9%	23 141	79,3%	29 188	15,5%	(5 372)	(18,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 481	9,4%	901	5,7%	754	4,8%	12 542	80,0%	15 678	8,3%	(2 762)	(17,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 054	4,1%	1 019	4,0%	976	3,8%	22 663	88,1%	25 712	13,6%	(11)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 081	9,3%	234	2,0%	247	2,1%	10 125	86,6%	11 687	6,2%	(12)	(,1%)	-	-
Total By Income Source	22 405	11,9%	11 504	6,1%	8 505	4,5%	146 159	77,5%	188 574	100,0%	(8 838)	(4,7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 326	4,6%	1 721	3,4%	1 446	2,9%	45 045	89,1%	50 538	26,8%	-	-	-	-
Commercial	12 569	23,5%	4 766	8,9%	3 030	5,7%	33 177	62,0%	53 541	28,4%	(394)	(,7%)	-	-
Households	7 510	8,9%	5 017	5,9%	4 029	4,8%	67 937	80,4%	84 494	44,8%	(8 444)	(10,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 405	11,9%	11 504	6,1%	8 505	4,5%	146 159	77,5%	188 574	100,0%	(8 838)	(4,7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 260	100,0%	-	-	-	-	-	-	2 260	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 260	100,0%	-	-	-	-	-	-	2 260	100,0%

Contact Details

Municipal Manager	Mr Martin Tsatsimpe	053 712 9333
Chief Financial Officer	Mr Levy Mashiane	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	767 197	778 027	192 189	25,1%	158 059	20,6%	194 523	25,0%	128 200	16,5%	672 970	86,5%	94 734	80,2%	35,3%
Exchange Revenue															
Service charges - Electricity	250 960	250 960	64 089	25,5%	57 786	23,0%	63 525	25,3%	42 093	16,8%	227 493	90,6%	35 529	76,6%	18,5%
Service charges - Water	68 717	68 717	15 098	22,0%	18 288	26,6%	10 458	15,2%	18,3%	56 425	82,1%	7 829	70,7%	60,7%	
Service charges - Waste Water Management	52 124	52 124	12 260	23,5%	12 382	23,8%	11 897	22,8%	6 112	11,7%	42 652	81,8%	6 628	67,9%	(7,8%)
Service charges - Waste Management	43 001	49 335	12 702	29,5%	11 969	27,8%	11 933	24,2%	4 442	9,0%	41 046	83,2%	6 453	94,7%	(31,2%)
Sale of Goods and Rendering of Services	7 798	7 746	1 053	13,5%	1 420	18,2%	1 724	22,3%	3 696	47,7%	7 892	101,9%	714	52,6%	417,3%
Agency services	594	470	95	16,0%	140	23,6%	74	15,8%	124	26,3%	433	92,1%	102	81,7%	21,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 115	37 202	9 379	26,0%	9 221	25,5%	9 378	25,2%	8 340	22,4%	36 318	97,6%	7 167	121,7%	16,4%
Interest earned from Current and Non Current Assets	627	517	138	22,0%	121	19,3%	92	17,9%	120	23,1%	470	91,0%	89	87,7%	34,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 003	2 108	497	24,8%	556	27,7%	507	24,1%	941	44,6%	2 501	118,7%	339	99,9%	177,7%
Licence and permits	33	60	6	16,5%	9	28,0%	4	7,1%	8	13,9%	27	45,9%	2	410,4%	375,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 479	21 356	107	,5%	76	,4%	92	,4%	2 108	9,9%	2 384	11,2%	53	13,3%	3 894,7%
Non-Exchange Revenue															
Property rates	177 554	177 554	42 980	24,2%	39 281	22,1%	39 253	22,1%	38 826	21,9%	160 339	90,3%	26 814	85,0%	44,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	699	890	297	42,5%	64	9,2%	418	47,0%	183	20,6%	962	108,2%	50	89,1%	263,8%
Licences or permits	1 814	1 518	339	18,7%	420	23,2%	373	24,6%	524	34,5%	1 656	109,1%	255	82,6%	105,4%
Transfer and subsidies - Operational	70 797	70 797	27 537	38,9%	713	1,0%	39 034	55,1%	2 151	3,0%	69 434	98,1%	94	94,7%	(100,0%)
Interest	18 163	21 973	5 424	29,9%	5 561	30,6%	5 639	25,7%	5 772	26,3%	22 396	101,9%	2 598	79,0%	122,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	500	481	188	37,6%	52	10,4%	121	25,1%	179	37,3%	540	112,5%	113	-	59,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	14 221	14 221	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	829 968	798 760	141 170	17,0%	191 260	23,0%	214 453	26,8%	238 902	29,9%	785 785	98,4%	108 962	75,2%	119,3%
Employee related costs	282 209	268 165	59 359	21,0%	69 393	24,6%	59 585	22,2%	59 732	22,3%	248 069	92,5%	37 933	78,0%	57,5%
Remuneration of councillors	6 831	6 831	1 630	23,9%	1 725	25,3%	1 709	25,0%	1 690	24,7%	6 754	98,9%	1 049	71,3%	61,1%
Bulk purchases - electricity	191 095	191 095	22 657	11,9%	53 232	27,9%	55 886	29,2%	66 175	34,6%	197 949	103,6%	24 906	83,0%	165,7%
Inventory consumed	24 362	19 905	3 238	13,3%	5 220	21,4%	4 199	21,1%	6 011	30,2%	18 668	93,8%	3 459	60,9%	73,8%
Debt impairment	24 547	24 547	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 155	53 873	12 432	22,5%	14 241	25,8%	14 241	26,4%	11 593	21,5%	52 508	97,5%	11 191	91,7%	3,6%
Interest	25 250	28 750	2 420	9,6%	6 550	25,9%	13 636	47,4%	14 137	49,2%	36 744	127,8%	2 949	66,2%	379,3%
Contracted services	103 400	87 563	16 451	15,9%	17 358	16,8%	22 843	26,1%	39 014	44,6%	95 666	109,3%	11 213	63,4%	247,9%
Transfers and subsidies	500	151	-	-	16	3,3%	35	22,9%	-	-	51	33,7%	-	7,1%	-
Irrecoverable debts written off	23 890	27 298	5 341	22,4%	-	-	16 237	59,5%	7 282	26,7%	28 860	105,7%	2 246	47,0%	224,3%
Operational costs	91 050	88 902	17 642	19,4%	23 525	25,8%	26 083	29,3%	33 267	37,4%	100 517	113,1%	14 017	71,2%	137,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 678	1 678	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(62 771)	(20 733)	51 018	-	(33 201)	-	(19 930)	-	(110 702)	-	(112 815)	-	(14 228)	-	-
Transfers and subsidies - capital (monetary allocations)	43 464	43 464	1 458	3,4%	2 208	5,1%	11 874	27,3%	12 747	29,3%	28 287	65,1%	-	19,7%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(19 307)	22 731	52 476	-	(30 993)	-	(8 056)	-	(97 955)	-	(84 528)	-	(14 228)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(19 307)	22 731	52 476	-	(30 993)	-	(8 056)	-	(97 955)	-	(84 528)	-	(14 228)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(19 307)	22 731	52 476	-	(30 993)	-	(8 056)	-	(97 955)	-	(84 528)	-	(14 228)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(19 307)	22 731	52 476	-	(30 993)	-	(8 056)	-	(97 955)	-	(84 528)	-	(14 228)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	90 872	89 392	12 105	13,3%	8 415	9,3%	12 889	14,4%	24 336	27,2%	57 746	64,6%	2 182	28,7%	1 015,5%
National Government	42 974	42 937	2 170	5,0%	4 670	10,9%	10 438	24,3%	14 181	33,0%	31 459	73,3%	324	24,0%	4 279,9%
Provincial Government	490	490	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 464	43 427	2 170	5,0%	4 670	10,7%	10 438	24,0%	14 181	32,7%	31 459	72,4%	324	24,0%	4 279,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	47 408	45 965	9 936	21,0%	3 745	7,9%	2 450	5,3%	10 156	22,1%	26 287	57,2%	1 858	130,4%	446,6%
Capital Expenditure Functional	90 872	89 392	12 105	13,3%	8 415	9,3%	12 889	14,4%	24 336	27,2%	57 746	64,6%	2 182	32,8%	1 015,5%
Municipal governance and administration	16 000	13 600	7 037	44,0%	1 359	8,5%	-	-	3 551	26,1%	11 947	87,8%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 000	13 600	7 037	44,0%	1 359	8,5%	-	-	3 551	26,1%	11 947	87,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 490	13 967	-	-	662	6,3%	2 470	17,7%	2 853	20,4%	5 984	42,8%	101	84,2%	2 724,3%
Community and Social Services	490	490	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	13 477	-	-	662	6,6%	2 470	18,3%	2 853	21,2%	5 984	44,4%	101	84,2%	2 724,3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	9	8,6%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	9	8,6%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	64 382	61 825	5 068	7,9%	6 394	9,9%	10 419	16,9%	17 933	28,0%	39 815	64,4%	2 072	33,1%	765,6%
Energy sources	10 125	13 525	397	3,9%	977	9,7%	2 170	16,0%	3 122	23,1%	6 666	49,3%	123	35,1%	2 431,6%
Water Management	29 448	27 190	3 335	11,3%	4 498	15,3%	2 212	8,1%	8 710	32,0%	18 754	69,0%	1 948	42,5%	347,0%
Waste Water Management	24 809	21 110	1 336	5,4%	918	3,7%	6 038	28,6%	6 101	28,9%	14 394	68,2%	-	20,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	42 226	99 540	179 916	426,1%	243 837	577,5%	207 353	208,3%	181 383	182,2%	812 488	816,2%	116 918	(2 161,6%)	55,1%
Cash Flow from Investing Activities															
Receipts	-	-	69	-	246	-	285	-	443	-	1 042	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	69	-	246	-	285	-	443	-	1 042	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 872)	(89 392)	(18 232)	20,1%	(5 310)	5,8%	(18 961)	21,2%	(22 325)	25,0%	(64 829)	72,5%	(2 499)	75,0%	793,5%
Capital assets	(90 872)	(89 392)	(18 232)	20,1%	(5 310)	5,8%	(18 961)	21,2%	(22 325)	25,0%	(64 829)	72,5%	(2 499)	75,0%	793,5%
Net Cash from/(used) Investing Activities	(90 872)	(89 392)	(18 163)	20,0%	(5 065)	5,6%	(18 677)	20,9%	(21 882)	24,5%	(63 786)	71,4%	(2 499)	75,0%	775,8%
Cash Flow from Financing Activities															
Receipts	-	-	132	-	182	-	250	-	25	-	590	-	63	-	(58,4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	132	-	182	-	250	-	25	-	590	-	63	-	(59,4%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	132	-	182	-	250	-	25	-	590	-	63	-	(59,4%)
Net Increase/(Decrease) in cash held	(48 646)	10 148	161 885	(332,8%)	238 954	(491,2%)	188 926	1 861,8%	159 526	1 572,0%	749 292	7 383,9%	114 482	(970,4%)	39,3%
Cash/cash equivalents at the year begin:	(54 661)	14 310	14 310	(26,2%)	176 196	(322,3%)	415 150	2 901,1%	604 076	4 221,3%	14 310	100,0%	482 270	-	25,3%
Cash/cash equivalents at the year end:	(103 308)	24 458	176 196	(170,6%)	415 150	(401,9%)	604 076	2 469,9%	763 602	3 122,1%	763 602	3 122,1%	596 753	(1 271,2%)	28,0%

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	3 755	5,7%	1 398	2,1%	1 138	1,7%	59 359	90,4%	65 650	10,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 925	12,7%	4 147	2,9%	2 941	2,1%	115 860	82,2%	140 873	23,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 373	10,4%	4 554	3,8%	2 835	2,4%	98 840	83,3%	118 602	19,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 600	8,6%	2 795	5,2%	1 548	2,9%	44 552	83,3%	53 494	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 831	6,3%	1 750	2,3%	1 478	1,9%	68 348	89,5%	76 406	12,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	99	100,0%	99	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 693	3,1%	5 493	3,0%	5 165	2,8%	167 132	91,1%	183 483	30,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(38 766)	114,4%	221	(,7%)	166	(,5%)	4 494	(13,3%)	(33 885)	(5,6%)	-	-	-	-
Total By Income Source	10 410	1,7%	20 359	3,4%	15 271	2,5%	558 682	92,4%	604 722	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	415	1,6%	680	2,7%	599	2,4%	23 725	93,3%	25 420	4,2%	-	-	-	-
Commercial	4 691	3,3%	2 633	1,8%	2 522	1,8%	133 272	93,1%	143 117	23,7%	-	-	-	-
Households	13 509	3,1%	16 429	3,8%	11 716	2,7%	393 761	90,4%	435 414	72,0%	-	-	-	-
Other	(8 205)	(1 064,8%)	617	80,0%	435	56,4%	7 924	1 028,3%	771	,1%	-	-	-	-
Total By Customer Group	10 410	1,7%	20 359	3,4%	15 271	2,5%	558 682	92,4%	604 722	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	32 087	5,2%	19 616	3,2%	18 244	2,9%	548 721	88,7%	618 668	96,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 245	65,8%	1 891	13,5%	227	1,6%	2 692	19,2%	14 055	2,2%
Auditor-General	28	58,0%	-	-	-	-	20	42,0%	49	-
Other	4 952	45,4%	4 950	45,4%	888	8,1%	111	1,0%	10 900	1,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	46 312	7,2%	26 457	4,1%	19 359	3,0%	551 545	85,7%	643 672	100,0%

Contact Details

Municipal Manager	Mr Lebogang Seetle	053 723 6000
Chief Financial Officer	Mr Lebogang Seetle	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	123 522	129 753	49 367	40,0%	40 636	32,9%	30 872	23,8%	4 913	3,8%	125 787	96,9%	2 622	91,9%	87,4%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 566	2 689	766	48,9%	710	45,3%	571	21,2%	643	23,9%	2 690	100,0%	12	72,2%	5 287,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	782	782	128	16,4%	99	12,7%	113	14,4%	116	14,8%	455	58,2%	(787)	(12,3%)	(14,7%)
Interest earned from Current and Non Current Assets	1 811	1 811	392	21,6%	453	25,0%	413	22,8%	397	21,9%	1 656	91,4%	261	48,9%	52,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	289	289	99	34,1%	46	16,1%	46	16,1%	102	35,1%	293	101,3%	84	57,6%	21,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	260	260	28	10,6%	60	23,1%	69	26,7%	34	12,9%	191	73,4%	37	69,3%	(9,6%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	118 813	121 871	47 955	40,4%	39 267	33,0%	29 659	24,3%	3 622	3,0%	120 502	98,9%	3 016	97,1%	20,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	2 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	130 343	137 189	31 890	24,5%	39 263	30,1%	29 788	21,7%	30 903	22,5%	131 843	96,1%	31 862	88,1%	(3,0%)
Employee related costs	94 487	89 126	21 227	22,5%	24 523	26,0%	20 569	23,1%	21 237	23,8%	87 557	98,2%	19 873	88,6%	6,9%
Remuneration of councillors	6 507	6 303	1 469	22,6%	1 735	26,7%	1 549	24,6%	1 549	24,6%	6 303	100,0%	1 494	90,1%	3,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	853	389	2	2%	7	8%	5	1,4%	102	26,2%	116	29,8%	39	64,9%	159,8%
Debt impairment	81	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 201	7 044	-	-	3 098	50,0%	513	7,3%	-	-	3 612	51,3%	878	33,3%	(100,0%)
Interest	706	706	0	-	0	-	37	5,3%	3	4%	40	5,7%	3	17,6%	6,6%
Contracted services	9 938	10 627	2 501	25,2%	3 960	39,8%	2 551	24,0%	3 059	28,8%	12 071	113,6%	3 162	101,7%	(3,2%)
Transfers and subsidies	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	70	803	-	-	-	-	-	-	-	-	-	-	2 234	97,0%	(100,0%)
Operational costs	11 440	20 703	6 690	58,5%	5 939	51,9%	4 562	22,0%	5 154	24,9%	22 344	107,9%	4 413	113,7%	16,8%
Losses on disposal of Assets	-	987	-	-	-	-	-	-	(200)	(20,3%)	(200)	(20,3%)	(233)	-	(14,3%)
Other Losses	-	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 822)	(7 435)	17 477	-	1 373	-	1 083	-	(25 990)	-	(6 057)	-	(29 240)	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	120	-	-	-	-	-	-	-	120	-	-	1,4%	-
Surplus/(Deficit) after capital transfers and contributions	(6 822)	(7 435)	17 597	-	1 373	-	1 083	-	(25 990)	-	(5 937)	-	(29 240)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(6 822)	(7 435)	17 597	-	1 373	-	1 083	-	(25 990)	-	(5 937)	-	(29 240)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 822)	(7 435)	17 597	-	1 373	-	1 083	-	(25 990)	-	(5 937)	-	(29 240)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 822)	(7 435)	17 597	-	1 373	-	1 083	-	(25 990)	-	(5 937)	-	(29 240)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	680	1 032	(13 410)	(1 972,1%)	9	1,3%	344	33,3%	394	38,2%	(12 664)	(1 227,3%)	237	51,0%	66,5%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	(111)	-	-	-	-	-	-	-	(111)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	(111)	-	-	-	-	-	-	-	(111)	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	680	1 032	(13 300)	(1 955,9%)	9	1,3%	344	33,3%	394	38,2%	(12 553)	(1 216,6%)	237	51,0%	66,5%
Capital Expenditure Functional	680	1 032	(13 423)	(1 973,9%)	13	1,8%	344	33,3%	394	38,2%	(12 673)	(1 228,1%)	237	51,0%	66,5%
Municipal governance and administration	570	286	(6 675)	(1 171,1%)	9	1,5%	183	64,2%	-	-	(6 483)	(2 268,9%)	228	95,2%	(100,0%)
Executive and Council	-	9	(1 456)	-	-	-	-	-	(6)	(67,4%)	(1 462)	(16 241,7%)	-	-	(100,0%)
Finance and administration	570	277	(5 219)	(915,7%)	9	1,5%	183	66,3%	6	2,2%	(5 021)	(1 814,4%)	228	95,2%	(97,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	110	53	(4 801)	(4 364,1%)	-	-	44	82,6%	-	-	(4 757)	(9 009,4%)	9	20,9%	(100,0%)
Community and Social Services	110	-	(4 519)	(4 107,9%)	-	-	-	-	-	-	(4 519)	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	53	(273)	-	-	-	44	82,6%	-	-	(230)	(434,8%)	-	-	-
Health	-	-	(9)	-	-	-	-	-	-	-	(9)	-	9	100,0%	(100,0%)
Economic and Environmental Services	-	693	(1 947)	-	4	-	117	16,9%	394	56,8%	(1 433)	(206,6%)	-	13,2%	(100,0%)
Planning and Development	-	693	(1 947)	-	4	-	117	16,9%	394	56,8%	(1 433)	(206,6%)	-	13,2%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	123 049	127 921	(129 294)	(105,1%)	50 072	40,7%	4 690	3,7%	1 502	1,2%	(73 031)	(57,1%)	390	36,3%	284,7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 133	3 978	892	41,8%	816	38,3%	687	17,3%	778	19,5%	3 174	79,8%	133	11,8%	485,4%
Transfers and Subsidies - Operational	119 105	122 131	(121 252)	(101,8%)	48 807	41,0%	3 638	3,0%	352	,3%	(68 456)	(56,1%)	-	36,3%	(100,0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 811	1 811	(8 935)	(493,3%)	449	24,8%	364	20,1%	372	20,6%	(7 749)	(427,8%)	258	56,6%	44,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 719)	(130 715)	11 622	(9,2%)	(4)	-	-	-	(3)	-	11 616	(8,9%)	-	-	(100,0%)
Suppliers and employees	(126 053)	(130 059)	11 622	(9,2%)	(4)	-	-	-	(3)	-	11 616	(8,9%)	-	-	(100,0%)
Finance charges	(606)	(656)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(60)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(3 670)	(2 794)	(117 672)	3 206,4%	50 068	(1 364,3%)	4 690	(167,8%)	1 499	(53,6%)	(61 415)	2 197,8%	390	(2 007,2%)	284,0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(782)	(1 187)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(782)	(1 187)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(782)	(1 187)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	438	-	-	-	-	-	-	-	438	-	-	-	-
Repayment of borrowing	-	-	438	-	-	-	-	-	-	-	438	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	438	-	-	-	-	-	-	-	438	-	-	-	-
Net Increase/(Decrease) in cash held	(4 452)	(3 981)	(117 234)	2 633,3%	50 068	(1 124,6%)	4 690	(117,8%)	1 499	(37,7%)	(60 977)	1 531,7%	390	(1 329,4%)	284,0%
Cash/cash equivalents at the year begin:	5 473	5 658	608	11,1%	(116 626)	(2 130,9%)	(66 558)	(1 176,4%)	(61 868)	(1 093,5%)	608	10,7%	45 443	-	(236,1%)
Cash/cash equivalents at the year end:	1 021	1 677	(116 626)	(11 420,5%)	(66 558)	(6 517,6%)	(61 868)	(3 690,1%)	(60 369)	(3 600,7%)	(60 369)	(3 600,7%)	45 834	104,4%	(231,7%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	293	100,0%	293	6,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	807	19,6%	-	-	69	1,7%	3 251	78,8%	4 127	93,4%	-	-	-	-
Total By Income Source	807	18,3%	-	-	69	1,6%	3 544	80,2%	4 420	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	695	21,5%	-	-	31	1,0%	2 513	77,6%	3 239	73,3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	112	9,5%	-	-	37	3,2%	1 031	87,3%	1 181	26,7%	-	-	-	-
Total By Customer Group	807	18,3%	-	-	69	1,6%	3 544	80,2%	4 420	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	5	100,0%	-	-	-	-	-	-	5	2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 674	87,0%	88	2,9%	250	8,1%	62	2,0%	3 074	98,5%
Auditor-General	5	11,7%	-	-	-	-	37	88,3%	42	1,4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 684	86,0%	88	2,8%	250	8,0%	100	3,2%	3 122	100,0%

Contact Details

Municipal Manager	Mr Kagiso Klaas Teire	053 712 8731
Chief Financial Officer	Ms Cebile Sibanyoni	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	9 369	5 501	37 570	401,0%	21 895	233,7%	48 510	881,8%	36 764	668,3%	144 740	2 631,1%	(11 279)	313,1%	(426,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 064)	(15 696)	(3 496)	24,9%	(7 762)	55,2%	(1 076)	6,9%	(1 619)	10,3%	(13 953)	88,9%	-	,1%	(100,0%)
Capital assets	(14 064)	(15 696)	(3 496)	24,9%	(7 762)	55,2%	(1 076)	6,9%	(1 619)	10,3%	(13 953)	88,9%	-	,1%	(100,0%)
Net Cash from/(used) Investing Activities	(14 064)	(15 696)	(3 496)	24,9%	(7 762)	55,2%	(1 076)	6,9%	(1 619)	10,3%	(13 953)	88,9%	-	,1%	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 695)	(10 195)	34 074	(725,7%)	14 134	(301,0%)	47 434	(465,3%)	35 145	(344,7%)	130 787	(1 282,8%)	(11 279)	150,8%	(411,6%)
Cash/cash equivalents at the year begin:	17 965	306	-	-	34 379	191,4%	48 513	15 865,1%	95 947	31 377,5%	-	-	(38 923)	(20,1%)	(346,5%)
Cash/cash equivalents at the year end:	13 270	(9 890)	34 074	256,8%	48 513	365,6%	95 947	(970,2%)	131 092	(1 325,6%)	131 092	(1 325,6%)	(47 834)	162,4%	(374,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 399	3,4%	386	,9%	415	1,0%	38 788	94,6%	40 988	24,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	905	11,8%	142	1,8%	139	1,9%	6 478	84,5%	7 664	4,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 567	2,9%	390	,7%	528	1,0%	51 891	95,4%	54 367	32,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 077	4,2%	406	1,6%	400	1,6%	23 637	92,6%	25 522	15,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	957	3,6%	384	1,5%	388	1,5%	24 751	93,5%	26 481	15,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	3,5%	39	1,3%	35	1,2%	2 737	94,0%	2 912	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	174	2,1%	81	1,0%	81	1,0%	8 009	96,0%	8 346	5,0%	-	-	-	-
Total By Income Source	6 171	3,7%	1 829	1,1%	1 987	1,2%	156 292	94,0%	166 279	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	130	1,2%	45	,4%	52	,5%	10 268	97,8%	10 494	6,3%	-	-	-	-
Commercial	935	4,8%	164	,8%	297	1,5%	18 208	92,9%	19 603	11,8%	-	-	-	-
Households	5 107	3,7%	1 620	1,2%	1 639	1,2%	127 816	93,9%	136 181	81,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 171	3,7%	1 829	1,1%	1 987	1,2%	156 292	94,0%	166 279	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	-	-	2 166	3,0%	-	-	70 909	97,0%	73 075	85,0%
Bulk Water	-	-	-	-	-	-	74	100,0%	74	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	620	8,4%	167	2,3%	588	8,0%	6 021	81,4%	7 397	8,6%
Auditor-General	-	-	-	-	-	-	5 352	100,0%	5 352	6,2%
Other	3	12,5%	-	-	-	-	20	87,5%	22	-
Medical Aid deductions	-	-	-	-	-	-	9	100,0%	9	-
Total	623	,7%	2 333	2,7%	588	,7%	82 385	95,9%	85 930	100,0%

Contact Details

Municipal Manager	Mr. Joseph Gerhardus Cloete	027 851 1137
Chief Financial Officer	Mrs Dineo Moshobane	027 851 1131

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	459 561	761 644	116 089	25,3%	134 934	29,4%	305 794	40,1%	104 451	13,7%	661 268	86,8%	79 542	101,3%	31,3%
Exchange Revenue															
Service charges - Electricity	120 611	141 221	39 246	32,5%	69 016	57,2%	5 871	4,2%	39 538	28,0%	153 671	108,8%	35 645	115,1%	10,9%
Service charges - Water	57 879	58 676	9 076	15,7%	12 562	21,7%	5 975	10,2%	13 343	22,7%	40 956	69,8%	11 759	90,0%	13,5%
Service charges - Waste Water Management	21 429	21 648	3 863	18,0%	4 268	19,9%	1 601	7,4%	3 989	18,4%	13 722	63,4%	3 675	72,8%	8,5%
Service charges - Waste Management	25 847	25 847	4 484	17,3%	4 812	18,6%	1 605	6,2%	4 824	18,7%	15 725	60,8%	4 238	69,7%	13,8%
Sale of Goods and Rendering of Services	3 922	4 204	109	2,8%	113	2,9%	120	2,9%	89	2,1%	431	10,2%	216	59,6%	(59,0%)
Agency services	94	94	-	-	-	-	-	-	-	-	-	-	-	111,9%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 299	22 299	5 830	26,1%	5 885	26,4%	2 100	9,4%	11 137	49,9%	24 951	111,9%	5 735	102,4%	94,2%
Interest earned from Current and Non Current Assets	4 425	16 219	1 536	3,5%	304	6,9%	278	1,7%	12 806	79,0%	13 544	83,5%	1 224	102,4%	946,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 253	1 253	299	23,8%	297	23,7%	98	7,8%	-	-	693	55,3%	281	94,5%	(100,0%)
Rental from Fixed Assets	3 399	3 399	475	14,0%	481	14,1%	170	5,0%	73	2,2%	1 199	35,3%	512	62,0%	(85,7%)
Licence and permits	1 664	3 854	674	40,5%	870	52,3%	667	17,3%	578	15,0%	2 789	72,4%	821	124,2%	(29,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	408	553	154	37,7%	146	35,9%	88	15,9%	155	28,1%	544	98,3%	160	119,1%	(2,8%)
Non-Exchange Revenue															
Property rates	57 427	57 427	21 540	37,5%	10 055	17,5%	2 296	4,0%	13 644	23,8%	47 535	82,8%	11 317	115,0%	20,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	603	608	3	,5%	0	,1%	1	,1%	0	-	4	,7%	32	47,8%	(99,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	73 321	339 364	29 403	40,1%	25 399	34,6%	284 678	83,9%	138	-	339 618	100,1%	1 877	98,4%	(92,7%)
Interest	4 392	4 392	293	6,7%	325	7,4%	122	2,8%	3 713	84,5%	4 462	101,4%	1 461	135,6%	154,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	484	-	400	-	124	-	425	-	1 433	-	589	-	(27,8%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	60 588	60 588	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	454 758	526 195	74 622	16,4%	98 636	21,7%	70 821	13,5%	109 754	20,9%	353 834	67,2%	93 763	74,6%	17,1%
Employee related costs	105 613	114 509	25 412	24,1%	23 728	22,5%	25 752	22,5%	26 010	22,7%	100 902	88,1%	24 513	103,3%	6,1%
Remuneration of councillors	7 282	7 661	1 718	23,6%	2 071	28,4%	1 825	23,8%	1 772	23,1%	7 386	96,4%	1 808	101,5%	(2,0%)
Bulk purchases - electricity	125 880	135 000	32 804	26,1%	43 299	34,4%	22 628	16,8%	45 322	33,6%	144 053	106,7%	38 525	98,1%	17,6%
Inventory consumed	50 096	50 221	3 547	7,1%	13 399	26,7%	9 303	18,5%	14 374	28,6%	40 623	80,9%	12 509	89,2%	14,9%
Debt impairment	22 200	39 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	72 392	72 392	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17 225	19 783	1 178	6,8%	1 271	7,4%	731	3,7%	1 477	7,5%	4 657	23,5%	3 859	80,5%	(61,7%)
Contracted services	22 216	41 360	6 524	29,4%	7 525	33,9%	3 193	7,7%	12 958	31,3%	30 200	73,0%	5 422	90,8%	139,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 000	1 000	-	-	-	-	-	-	-	-	-	-	1	,1%	(100,0%)
Operational costs	27 434	35 545	3 439	12,5%	7 342	26,8%	7 389	20,8%	7 842	22,1%	26 012	73,2%	7 126	92,3%	10,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	3 421	9 724	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 803	235 450	41 466	-	36 298	-	234 973	-	(5 303)	-	307 434	-	(14 221)	-	-
Transfers and subsidies - capital (monetary allocations)	26 322	60 765	-	-	5 922	22,5%	2 506	4,1%	4 760	7,8%	13 189	21,7%	5 784	31,3%	(17,7%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 125	296 215	41 466	-	42 219	-	237 480	-	(543)	-	320 622	-	(8 437)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	31 125	296 215	41 466	-	42 219	-	237 480	-	(543)	-	320 622	-	(8 437)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 125	296 215	41 466	-	42 219	-	237 480	-	(543)	-	320 622	-	(8 437)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 125	296 215	41 466	-	42 219	-	237 480	-	(543)	-	320 622	-	(8 437)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	28 122	71 121	224	,8%	8 696	30,9%	2 017	2,8%	10 534	14,8%	21 470	30,2%	6 384	32,7%	65,0%
National Government	26 322	60 765	224	,9%	5 809	22,1%	1 054	1,7%	10 212	16,8%	17 299	28,5%	6 323	30,8%	61,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Infrastructure)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 322	60 765	224	,9%	5 809	22,1%	1 054	1,7%	10 212	16,8%	17 299	28,5%	6 323	30,8%	61,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 800	10 356	-	-	2 886	160,3%	963	9,3%	322	3,1%	4 171	40,3%	61	37,6%	427,6%
Capital Expenditure Functional	28 122	71 121	224	,8%	8 696	30,9%	2 017	2,8%	10 534	14,8%	21 470	30,2%	6 384	32,7%	65,0%
Municipal governance and administration	1 800	1 800	-	-	-	-	26	1,4%	153	8,5%	179	10,0%	-	42,2%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 800	1 800	-	-	-	-	26	1,4%	153	8,5%	179	10,0%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	61	75,0%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	61	75,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 322	69 321	224	,9%	8 696	33,0%	1 991	2,9%	10 381	15,0%	21 291	30,7%	6 323	30,8%	64,2%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	1 627	-	-	-	-	-	-	168	10,3%	168	10,3%	-	-	(100,0%)
Waste Water Management	26 322	67 694	224	,9%	8 696	33,0%	1 991	2,9%	10 212	15,1%	21 123	31,2%	6 323	30,1%	61,5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	26 472	280 778	100 933	381,3%	82 491	311,6%	599 892	213,7%	108 563	38,7%	891 879	317,6%	(21 944)	175,9%	(594,7%)
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	(28 122)	(71 121)	(258)	,9%	(10 252)	36,5%	(2 608)	3,7%	(13 836)	19,5%	(26 954)	37,9%	-	(1,6%)	(100,0%)
Capital assets	(28 122)	(71 121)	(258)	,9%	(10 252)	36,5%	(2 608)	3,7%	(13 836)	19,5%	(26 954)	37,9%	-	(1,6%)	(100,0%)
Net Cash from/(used) Investing Activities	(28 122)	(71 121)	(258)	,9%	(10 252)	36,5%	(2 608)	3,7%	(13 836)	19,5%	(26 954)	37,9%	-	(1,1%)	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	4 979	-	4 979	-	-	-	-	-	9 958	-	-	-	-
Short term loans	-	-	4 979	-	4 979	-	-	-	-	-	9 958	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	4 979	-	4 979	-	-	-	-	-	9 958	-	-	-	-
Net Increase/(Decrease) in cash held	(1 650)	209 657	105 654	(6 401,6%)	77 218	(4 678,7%)	597 284	284,9%	94 727	45,2%	874 883	417,3%	(21 944)	813,8%	(531,7%)
Cash/cash equivalents at the year begin:	4 242	44 220	-	-	149 877	3 532,9%	227 092	513,5%	824 376	1 864,2%	-	-	174 828	100,0%	371,5%
Cash/cash equivalents at the year end:	2 592	253 877	105 654	4 076,3%	227 092	8 761,6%	824 376	324,7%	919 103	362,0%	919 103	362,0%	152 883	255,7%	501,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 401	3,3%	2 923	2,2%	2 743	2,1%	123 422	92,5%	133 489	29,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 423	6,4%	4 158	3,6%	4 619	4,0%	99 571	86,0%	115 811	25,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 201	2,6%	1 632	1,9%	1 480	1,7%	80 132	93,8%	85 445	19,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	966	3,0%	802	2,5%	741	2,3%	29 400	92,1%	31 909	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 377	2,2%	1 215	1,9%	1 157	1,8%	59 072	94,0%	62 820	14,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	3,3%	13	2,6%	12	2,5%	438	91,6%	478	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	250	1,4%	239	1,3%	228	1,2%	17 740	96,1%	18 457	4,1%	-	-	-	-
Total By Income Source	16 634	3,7%	11 021	2,5%	10 980	2,4%	409 774	91,4%	448 409	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 092	9,2%	782	6,6%	628	5,3%	9 381	78,9%	11 883	2,7%	-	-	-	-
Commercial	7 396	5,5%	4 331	3,2%	4 809	3,5%	119 010	87,8%	135 545	30,2%	-	-	-	-
Households	8 146	2,7%	5 909	2,0%	5 543	1,8%	281 383	93,5%	300 980	67,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 634	3,7%	11 021	2,5%	10 980	2,4%	409 774	91,4%	448 409	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	15 092	6,3%	40	-	1 912	,8%	224 157	92,9%	241 201	48,3%
Bulk Water	-	-	-	-	-	-	225 737	100,0%	225 737	45,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 238	40,0%	369	1,2%	706	2,3%	17 317	56,5%	30 630	6,1%
Auditor-General	169	16,0%	-	-	-	-	889	84,0%	1 058	,2%
Other	-	-	-	-	-	-	7	100,0%	7	-
Medical Aid deductions	618	100,0%	-	-	-	-	-	-	618	,1%
Total	28 117	5,6%	409	,1%	2 618	,5%	468 106	93,8%	499 251	100,0%

Contact Details

Municipal Manager	Mr D Matlan	027 718 8100
Chief Financial Officer	Mr Henri Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	84 561	84 561	9 657	11,4%	22 625	26,8%	19 262	22,8%	12 555	14,8%	64 099	75,8%	7 734	81,7%	62,3%
Exchange Revenue															
Service charges - Electricity	10 736	9 381	1 405	13,1%	2 825	26,3%	2 324	24,8%	1 717	18,3%	8 270	88,2%	3 872	174,9%	(55,7%)
Service charges - Water	2 521	2 530	1 078	42,8%	907	36,0%	606	23,9%	318	12,6%	2 909	115,0%	795	88,2%	(60,0%)
Service charges - Waste Water Management	1 507	1 507	510	33,8%	518	34,3%	503	33,4%	361	23,9%	1 892	125,5%	438	86,9%	(17,5%)
Service charges - Waste Management	1 640	1 640	454	27,7%	457	27,9%	489	29,8%	336	20,5%	1 735	105,8%	459	97,9%	(27,0%)
Sale of Goods and Rendering of Services	37	37	25	65,9%	21	57,7%	17	46,2%	6	16,0%	69	185,8%	10	4,3%	(37,3%)
Agency services	1 052	1 052	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 347	7 693	1 488	23,4%	699	11,0%	1 053	13,7%	1 289	16,8%	4 528	58,9%	1 481	116,2%	(13,0%)
Interest earned from Current and Non Current Assets	450	450	-	-	-	-	-	-	-	-	-	-	2	7,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	231	231	48	20,8%	57	24,6%	32	13,7%	33	14,4%	170	73,6%	48	230,4%	(31,0%)
Licence and permits	1	1	0	88,0%	1	270,2%	1	237,3%	1	139,7%	4	735,2%	0	27,6%	251,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 324	3 324	-	-	0	-	(0)	-	0	-	(0)	-	-	-	(100,0%)
Non-Exchange Revenue															
Property rates	12 450	12 450	6 420	51,6%	1 866	15,0%	1 830	14,7%	(1 157)	(9,3%)	8 959	72,0%	(911)	77,2%	27,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	3	-	-	-	-	0	14,8%	-	-	0	14,8%	150	6 110,0%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	39 254	39 254	-	-	14 152	36,1%	11 221	28,6%	8 491	21,6%	33 864	86,3%	(81)	65,7%	(10 548,4%)
Interest	4 945	4 945	(1 804)	(36,5%)	1 065	21,5%	1 154	23,3%	1 157	23,4%	1 572	31,8%	1 447	106,5%	(20,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	64	64	33	52,0%	58	90,9%	32	50,0%	4	5,8%	126	198,7%	23	-	(84,2%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	110 302	110 302	11 549	10,5%	23 036	20,9%	14 938	13,5%	7 798	7,1%	57 321	52,0%	38 644	58,1%	(79,8%)
Employee related costs	31 109	32 803	7 722	24,8%	8 012	25,8%	8 437	25,7%	5 454	16,6%	29 625	90,3%	7 416	80,0%	(26,5%)
Remuneration of councillors	4 996	4 519	1 186	23,7%	1 474	29,5%	1 266	28,0%	844	18,7%	4 770	105,6%	1 186	89,9%	(28,8%)
Bulk purchases - electricity	13 990	13 990	551	3,9%	1 205	8,6%	(137)	(1,0%)	95	,7%	1 715	12,3%	17 217	114,2%	(99,4%)
Inventory consumed	3 268	3 078	219	6,7%	432	13,2%	688	22,4%	281	9,1%	1 620	52,6%	912	67,5%	(69,2%)
Debt impairment	19 103	19 103	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 349	19 259	-	-	10 175	50,0%	-	-	15	,1%	10 190	52,9%	-	-	(100,0%)
Interest	2 895	459	-	-	-	-	859	187,2%	-	-	859	187,2%	10 119	369,9%	(100,0%)
Contracted services	5 142	3 965	89	1,7%	268	5,2%	522	13,2%	116	2,9%	995	25,1%	436	133,9%	(73,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	9 451	13 127	1 782	18,9%	1 471	15,6%	3 301	25,1%	992	7,6%	7 546	57,5%	1 358	77,6%	(26,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 741)	(25 741)	(1 893)	-	(411)	-	4 324	-	4 757	-	6 778	-	(30 910)	-	-
Transfers and subsidies - capital (monetary allocations)	8 017	8 017	-	-	-	-	-	-	2 292	28,6%	2 292	28,6%	-	-	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(17 724)	(17 724)	(1 893)	-	(411)	-	4 324	-	7 049	-	9 070	-	(30 910)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(17 724)	(17 724)	(1 893)	-	(411)	-	4 324	-	7 049	-	9 070	-	(30 910)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(17 724)	(17 724)	(1 893)	-	(411)	-	4 324	-	7 049	-	9 070	-	(30 910)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(17 724)	(17 724)	(1 893)	-	(411)	-	4 324	-	7 049	-	9 070	-	(30 910)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	8 129	8 552	-	-	-	-	448	5,2%	2 614	30,6%	3 062	35,8%	3 353	33,6%	(22,1%)
National Government	8 017	8 440	-	-	-	-	356	4,2%	2 571	30,5%	2 927	34,7%	-	,2%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 017	8 440	-	-	-	-	356	4,2%	2 571	30,5%	2 927	34,7%	-	,2%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	112	112	-	-	-	-	92	82,4%	43	37,9%	135	120,3%	3 353	510,5%	(98,7%)
Capital Expenditure Functional	8 129	8 552	-	-	-	-	448	5,2%	2 614	30,6%	3 062	35,8%	3 353	33,6%	(22,1%)
Municipal governance and administration	112	112	-	-	-	-	-	-	43	37,9%	43	37,9%	21	-	99,0%
Executive and Council	32	32	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	80	80	-	-	-	-	-	-	43	53,0%	43	53,0%	21	-	99,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 017	8 440	-	-	-	-	448	5,3%	2 571	30,5%	3 020	35,8%	3 332	33,2%	(22,8%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	52	28,6%	(100,0%)
Water Management	6 086	6 509	-	-	-	-	448	6,9%	2 571	39,5%	3 020	46,4%	3 280	1 221,1%	(21,6%)
Waste Water Management	1 931	1 931	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(1 201)	17 051	1 437	(119,6%)	(8 677)	722,3%	7 088	41,6%	(14 657)	(86,0%)	(14 810)	(86,9%)	(1 532)	14,1%	856,7%
Cash Flow from Investing Activities															
Receipts	64	-	-	-	-	-	-	-	-	-	-	-	23	-	(100,0%)
Proceeds on disposal of PPE	64	-	-	-	-	-	-	-	-	-	-	-	23	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 129)	(8 552)	-	-	-	-	(471)	5,5%	(2 941)	34,4%	(3 412)	39,9%	(3 353)	32,3%	(12,3%)
Capital assets	(8 129)	(8 552)	-	-	-	-	(471)	5,5%	(2 941)	34,4%	(3 412)	39,9%	(3 353)	32,3%	(12,3%)
Net Cash from/(used) Investing Activities	(8 065)	(8 552)	-	-	-	-	(471)	5,5%	(2 941)	34,4%	(3 412)	39,9%	(3 330)	31,6%	(11,7%)
Cash Flow from Financing Activities															
Receipts	2 525	-	-	-	5	,2%	4	-	9	-	17	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 516	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	9	-	-	-	5	57,1%	4	-	9	-	17	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 525	-	-	-	5	,2%	4	-	9	-	17	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(6 742)	8 498	1 437	(21,3%)	(8 672)	128,6%	6 621	77,9%	(17 590)	(207,0%)	(18 204)	(214,2%)	(4 862)	2,8%	261,8%
Cash/cash equivalents at the year begin:	(910)	492	492	(54,1%)	1 929	(211,9%)	(6 744)	(1 370,5%)	(122)	(24,9%)	492	100,0%	6 162	-	(102,0%)
Cash/cash equivalents at the year end:	(7 652)	8 990	1 929	(25,2%)	(6 744)	88,1%	(122)	(1,4%)	(17 712)	(197,0%)	(17 712)	(197,0%)	1 300	2,0%	(1 462,8%)

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	14	,1%	282	1,1%	299	1,1%	25 948	97,8%	26 543	14,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	164	2,3%	152	2,2%	183	2,6%	6 546	92,9%	7 045	3,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	313	,6%	500	1,0%	471	1,0%	47 306	97,4%	48 590	27,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	180	2,3%	173	2,2%	160	2,0%	7 439	93,5%	7 952	4,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	171	1,4%	181	1,5%	174	1,4%	11 751	95,7%	12 276	6,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	948	1,4%	1 153	1,7%	1 134	1,7%	63 610	95,2%	66 846	37,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 250)	(24,6%)	33	,4%	0	-	11 368	124,2%	9 151	5,1%	-	-	-	-
Total By Income Source	(460)	(,3%)	2 475	1,4%	2 421	1,4%	173 967	97,5%	178 403	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	139	1,1%	183	1,5%	209	1,7%	11 678	95,7%	12 208	6,8%	-	-	-	-
Commercial	690	1,1%	753	1,2%	722	1,2%	59 332	96,5%	61 497	34,5%	-	-	-	-
Households	398	,4%	1 502	1,5%	1 460	1,4%	97 506	96,7%	100 866	56,5%	-	-	-	-
Other	(1 687)	(44,0%)	37	1,0%	30	,8%	5 452	142,3%	3 631	2,1%	-	-	-	-
Total By Customer Group	(460)	(,3%)	2 475	1,4%	2 421	1,4%	173 967	97,5%	178 403	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Rufus Beukes	027 652 8012
Chief Financial Officer	Mr Frederick Strauss	027 652 8009

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	140 069	140 151	37 168	26,5%	16 228	11,6%	41 958	29,9%		19,8%	123 147	87,9%	53 023	89,2%	(47,6%)
Exchange Revenue															
Service charges - Electricity	42 940	42 940	9 840	22,9%	8 858	20,6%	8 237	19,2%	9 550	22,2%	36 484	85,0%	8 522	84,7%	12,1%
Service charges - Water	12 051	12 051	3 877	32,2%	3 567	29,6%	2 735	22,7%	1 606	13,3%	11 785	97,8%	3 369	116,9%	(52,3%)
Service charges - Waste Water Management	6 630	6 630	2 639	39,8%	2 599	39,2%	(15)	(2%)	1 839	27,7%	7 062	106,5%	2 401	153,7%	(23,4%)
Service charges - Waste Management	6 554	6 554	2 564	39,1%	2 565	39,1%	(140)	(2,1%)	1 614	24,6%	6 604	100,8%	2 432	155,6%	(33,6%)
Sale of Goods and Rendering of Services	292	292	51	17,4%	114	39,0%	58	19,8%	41	14,0%	263	90,2%	30	76,2%	36,7%
Agency services	212	212	(19)	(9,0%)	(16)	(7,5%)	(25)	(11,7%)	175	82,6%	115	54,4%	205	81,5%	(14,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 684	1 684	489	29,0%	440	26,1%	139	8,2%	450	26,7%	1 518	90,1%	366	96,9%	22,9%
Interest earned from Current and Non Current Assets	2 106	2 106	100	4,8%	1 134	53,8%	480	22,8%	284	13,5%	1 999	94,9%	2 672	200,5%	(89,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	259	259	68	26,4%	69	26,6%	81	31,2%	74	28,5%	292	112,6%	66	106,7%	11,3%
Licence and permits	348	348	217	62,2%	1	,4%	1	,3%	2	,7%	222	63,6%	2	100,5%	50,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 924	3 924	5	,1%	4	,1%	2	-	4	,1%	15	,4%	995	26,8%	(99,6%)
Non-Exchange Revenue															
Property rates	20 506	20 506	19 926	97,2%	-	-	-	-	3	-	19 929	97,2%	-	97,0%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30	30	1	4,7%	0	1,0%	2	7,0%	0	,2%	4	12,9%	0	21,8%	(80,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	40 920	41 002	(2 591)	(6,3%)	(3 108)	(7,6%)	30 404	74,2%	8 982	21,9%	33 686	82,2%	31 961	63,8%	(71,9%)
Interest	1 129	1 129	-	-	-	-	-	-	3 169	280,7%	3 169	280,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	485	485	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	152 160	163 966	28 965	19,0%	33 132	21,8%	33 007	20,1%	27 562	16,8%	122 665	74,8%	24 506	78,1%	12,5%
Employee related costs	57 567	54 890	10 389	18,0%	14 963	26,0%	11 948	21,8%	12 416	22,6%	49 716	90,6%	11 054	97,0%	12,3%
Remuneration of councillors	5 870	5 870	1 194	20,3%	1 314	22,4%	1 242	21,2%	1 270	21,6%	5 020	85,5%	1 376	97,5%	(7,7%)
Bulk purchases - electricity	29 704	31 704	8 637	29,1%	8 327	28,0%	7 740	24,4%	7 539	23,8%	32 243	101,7%	6 445	101,0%	17,0%
Inventory consumed	3 079	3 262	602	19,6%	691	22,4%	514	15,8%	505	15,5%	2 313	70,9%	847	94,8%	(40,3%)
Debt impairment	-	1 357	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 620	18 091	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 239	2 309	-	-	-	-	-	-	0	-	0	-	19	2,6%	(99,1%)
Contracted services	16 942	23 825	6 363	37,6%	5 393	31,8%	5 705	23,9%	4 454	18,7%	21 915	92,0%	3 031	89,4%	46,9%
Transfers and subsidies	-	-	-	-	25	-	-	-	49	-	74	-	21	42,5%	130,2%
Irrecoverable debts written off	6 072	6 072	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	11 735	15 556	1 781	15,2%	2 419	20,8%	5 858	37,7%	1 328	8,5%	11 386	73,2%	1 712	94,5%	(22,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 329	1 029	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 091)	(23 815)	8 203	-	(16 904)	-	8 951	-	232	-	482	-	28 517	-	-
Transfers and subsidies - capital (monetary allocations)	124 376	124 361	-	-	-	-	111 366	89,6%	-	-	111 366	89,6%	-	48,4%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 285	100 546	8 203	-	(16 904)	-	120 317	-	232	-	111 848	-	28 517	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 285	100 546	8 203	-	(16 904)	-	120 317	-	232	-	111 848	-	28 517	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 285	100 546	8 203	-	(16 904)	-	120 317	-	232	-	111 848	-	28 517	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 285	100 546	8 203	-	(16 904)	-	120 317	-	232	-	111 848	-	28 517	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	133 826	133 811	40 033	29,9%	43 589	32,6%	13 444	10,0%	8 316	6,2%	105 382	78,8%	3 868	77,0%	115,0%
National Government	124 526	124 511	39 965	32,1%	42 196	33,9%	11 519	9,3%	7 708	6,2%	101 388	81,4%	3 697	77,7%	108,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	124 526	124 511	39 965	32,1%	42 196	33,9%	11 519	9,3%	7 708	6,2%	101 388	81,4%	3 697	77,7%	108,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 300	9 300	68	,7%	1 392	15,0%	1 926	20,7%	607	6,5%	3 994	42,9%	171	45,9%	255,9%
Capital Expenditure Functional	133 826	133 811	40 033	29,9%	43 589	32,6%	13 444	10,0%	8 316	6,2%	105 382	78,8%	3 868	77,0%	115,0%
Municipal governance and administration	450	450	68	15,2%	103	23,0%	125	27,8%	10	2,2%	307	68,2%	191	73,4%	(94,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	300	68	22,7%	35	11,8%	47	15,7%	10	3,4%	161	53,6%	128	85,2%	(82,1%)
Internal audit	150	150	-	-	68	45,3%	78	52,0%	-	-	146	97,3%	63	41,7%	(100,0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 500	7 500	-	-	1 006	13,4%	1 879	25,0%	387	5,2%	3 272	43,6%	-	39,5%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 500	7 500	-	-	1 006	13,4%	1 879	25,0%	387	5,2%	3 272	43,6%	-	39,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	125 876	125 861	39 965	31,7%	42 479	33,7%	11 441	9,1%	7 919	6,3%	101 803	80,9%	3 677	77,7%	115,3%
Energy sources	8 047	8 047	400	5,0%	1 067	13,3%	2 648	32,9%	1 126	14,0%	5 241	65,1%	865	91,6%	30,1%
Water Management	97 200	97 200	38 909	40,0%	37 196	38,3%	6 562	6,8%	(2 379)	(2,4%)	80 288	82,6%	(1 825)	78,5%	30,3%
Waste Water Management	20 629	20 614	656	3,2%	4 216	20,4%	2 231	10,8%	9 172	44,5%	16 275	79,0%	4 638	68,0%	97,8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	135 071	128 277	2 522	1,9%	35 872	26,6%	18 024	14,1%	53 857	42,0%	110 275	86,0%	(5 796)	48,2%	(1 029,2%)
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	(133 826)	(133 811)	(40 033)	29,9%	(43 589)	32,6%	(13 444)	10,0%	(8 316)	6,2%	(105 382)	78,8%	(3 868)	77,0%	115,0%
Capital assets	(133 826)	(133 811)	(40 033)	29,9%	(43 589)	32,6%	(13 444)	10,0%	(8 316)	6,2%	(105 382)	78,8%	(3 868)	77,0%	115,0%
Net Cash from/(used) Investing Activities	(133 826)	(133 811)	(40 033)	29,9%	(43 589)	32,6%	(13 444)	10,0%	(8 316)	6,2%	(105 382)	78,8%	(3 868)	77,0%	115,0%
Cash Flow from Financing Activities															
Receipts	-	-	14	-	26	-	44	-	39	-	123	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	14	-	26	-	44	-	39	-	123	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	14	-	26	-	44	-	39	-	123	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	1 245	(5 534)	(37 497)	(3 010,9%)	(7 691)	(617,6%)	4 624	(83,5%)	45 580	(823,6%)	5 016	(90,6%)	(9 664)	20,4%	(571,6%)
Cash/cash equivalents at the year begin:	4 430	17 661	124 885	2 818,9%	(22 930)	(517,6%)	(27 527)	(155,9%)	(22 903)	(129,7%)	124 885	707,1%	56 088	100,0%	(140,8%)
Cash/cash equivalents at the year end:	5 676	12 126	(22 930)	(404,0%)	(30 621)	(539,5%)	(22 903)	(188,9%)	22 677	187,0%	22 677	187,0%	46 424	26,9%	(51,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	985	3,2%	744	2,4%	650	2,1%	28 726	92,3%	31 106	23,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 194	20,2%	742	6,8%	471	4,3%	7 448	68,6%	10 855	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	990	2,6%	491	1,4%	424	1,2%	33 592	94,6%	35 497	27,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	635	4,2%	494	3,3%	447	3,0%	13 415	89,5%	14 992	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	600	2,9%	415	2,0%	378	1,8%	19 502	93,3%	20 895	15,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	473	2,9%	478	2,9%	442	2,7%	15 090	91,6%	16 482	12,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	6%	20	1,3%	16	1,1%	1 482	97,0%	1 528	1,2%	-	-	-	-
Total By Income Source	5 886	4,5%	3 385	2,6%	2 828	2,2%	119 253	90,8%	131 353	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	760	13,3%	571	10,0%	386	6,7%	4 014	70,0%	5 731	4,4%	-	-	-	-
Commercial	1 591	18,7%	329	3,9%	211	2,5%	6 391	75,0%	8 522	6,5%	-	-	-	-
Households	3 536	3,0%	2 485	2,1%	2 231	1,9%	108 849	93,0%	117 101	89,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 886	4,5%	3 385	2,6%	2 828	2,2%	119 253	90,8%	131 353	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	4 718	100,0%	-	-	-	-	-	-	4 718	12,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	761	100,0%	-	-	-	-	-	-	761	2,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 380	99,7%	1 336	10,8%	2 961	23,9%	688	5,6%	12 365	32,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	634	3,2%	-	-	19 054	96,8%	19 688	52,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 859	34,3%	1 971	5,3%	2 961	7,9%	19 742	52,6%	37 532	100,0%

Contact Details

Municipal Manager	Mr. JJ Fortuin	027 341 8542
Chief Financial Officer	Mr. JJ Fortuin	027 341 8542

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	82 515	82 515	26 617	32,3%	17 372	21,1%	19 321	23,4%	10 038	12,2%	73 348	88,9%	11 237	74,6%	(10,7%)
Exchange Revenue															
Service charges - Electricity	14 654	14 654	4 177	28,5%	3 937	26,9%	4 376	29,9%	3 638	24,8%	16 127	110,1%	4 518	101,6%	(19,5%)
Service charges - Water	4 100	4 100	1 091	26,6%	1 128	27,5%	1 249	30,5%	1 123	27,4%	4 591	112,0%	1 015	84,4%	10,6%
Service charges - Waste Water Management	3 665	3 665	905	24,7%	846	23,1%	829	22,6%	822	22,4%	3 402	92,8%	795	81,8%	3,4%
Service charges - Waste Management	2 829	2 829	695	24,6%	652	23,0%	637	22,5%	630	22,3%	2 614	92,4%	585	80,0%	7,7%
Sale of Goods and Rendering of Services	132	132	23	17,4%	67	50,6%	45	33,7%	48	36,5%	138	138,1%	48	92,2%	1,6%
Agency services	68	68	-	-	14	21,0%	4	6,0%	17	24,8%	35	51,8%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 316	3 316	815	24,6%	814	24,6%	833	25,1%	847	25,5%	3 309	99,8%	789	92,1%	7,4%
Interest earned from Current and Non Current Assets	1 184	1 184	570	48,1%	533	45,0%	438	37,0%	439	37,1%	1 980	167,3%	475	126,2%	(7,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	528	528	149	28,1%	145	27,4%	121	22,9%	125	23,7%	540	102,2%	140	99,2%	(10,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	754	754	91	12,0%	187	24,8%	149	19,8%	375	49,8%	802	106,4%	127	12,7%	194,9%
Non-Exchange Revenue															
Property rates	7 800	7 800	2 465	31,6%	1 703	21,8%	1 738	22,3%	1 738	22,3%	7 643	98,0%	1 718	79,2%	1,2%
Surcharges and Taxes	2 801	2 801	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	10	0	0%	0	0%	-	-	0	7%	0	2,1%	1	15,7%	(93,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	39 889	39 889	15 442	38,7%	7 145	17,9%	8 694	21,8%	22	1%	31 303	78,5%	856	63,8%	(97,5%)
Interest	785	785	196	25,0%	201	25,6%	209	26,6%	214	27,3%	820	104,5%	171	87,1%	25,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	81 618	82 418	17 474	21,4%	19 229	23,6%	14 769	17,9%	17 029	20,7%	68 501	83,1%	19 322	71,8%	(11,9%)
Employee related costs	32 008	31 988	6 874	21,5%	8 191	25,6%	6 975	21,8%	6 807	21,3%	28 846	90,2%	7 023	84,6%	(3,1%)
Remuneration of councillors	5 330	5 420	1 235	23,2%	1 433	26,9%	1 160	21,4%	1 142	21,1%	4 970	91,7%	1 242	93,3%	(8,0%)
Bulk purchases - electricity	13 752	13 752	3 910	28,4%	2 671	19,4%	3 183	23,1%	4 328	31,5%	14 093	102,5%	3 928	89,5%	10,2%
Inventory consumed	2 906	2 911	237	8,2%	558	19,2%	356	12,2%	672	23,1%	1 823	62,6%	710	71,8%	(5,4%)
Debt impairment	4 406	4 406	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 400	1 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	99	99	9	8,8%	9	8,9%	9	9,3%	6	6,5%	33	33,4%	96	(41,6%)	(93,3%)
Contracted services	10 804	10 634	2 674	24,8%	1 700	15,7%	1 142	10,7%	1 110	10,4%	6 627	62,3%	3 225	80,5%	(65,6%)
Transfers and subsidies	340	340	24	7,2%	59	17,4%	90	26,8%	90	26,8%	174	51,1%	-	-	(100,0%)
Irrecoverable debts written off	25	825	169	677,6%	249	997,5%	42	5,1%	319	38,7%	780	94,6%	288	113,0%	11,0%
Operational costs	10 548	10 643	2 340	22,2%	4 418	41,9%	1 842	17,3%	2 553	24,0%	11 153	104,8%	2 804	93,4%	(8,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	7	-	(100,0%)
Surplus/(Deficit)	897	97	9 144	-	(1 858)	-	4 552	-	(6 990)	-	4 848	-	(8 085)	-	-
Transfers and subsidies - capital (monetary allocations)	31 419	33 510	2 641	8,4%	6 303	20,1%	3 045	9,1%	7 108	21,2%	19 097	57,0%	3 140	83,7%	126,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 316	33 607	11 784	-	4 446	-	7 597	-	117	-	23 944	-	(4 945)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	32 316	33 607	11 784	-	4 446	-	7 597	-	117	-	23 944	-	(4 945)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 316	33 607	11 784	-	4 446	-	7 597	-	117	-	23 944	-	(4 945)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 316	33 607	11 784	-	4 446	-	7 597	-	117	-	23 944	-	(4 945)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	32 334	35 825	5 648	17,5%	3 894	12,0%	2 833	7,9%	7 638	21,3%	20 013	55,9%	4 165	56,8%	83,4%
National Government	31 419	33 510	5 608	17,8%	2 930	9,3%	2 647	7,9%	7 028	21,0%	18 214	54,4%	2 731	56,2%	157,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 419	33 510	5 608	17,8%	2 930	9,3%	2 647	7,9%	7 028	21,0%	18 214	54,4%	2 731	56,2%	157,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	915	2 315	40	4,4%	964	105,3%	186	8,0%	610	26,3%	1 799	77,7%	1 434	62,4%	(57,5%)
Capital Expenditure Functional	32 334	35 825	5 648	17,5%	3 894	12,0%	2 833	7,9%	7 638	21,3%	20 013	55,9%	4 165	56,8%	83,4%
Municipal governance and administration	370	370	40	10,9%	964	260,4%	45	12,1%	442	119,5%	1 490	402,8%	1 434	-	(69,2%)
Executive and Council	310	310	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	60	60	40	67,0%	964	1 606,0%	45	74,4%	442	736,6%	1 490	2 484,0%	1 434	-	(69,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	500	500	-	-	-	-	97	19,4%	208	41,7%	305	61,1%	-	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	500	500	-	-	-	-	97	19,4%	208	41,7%	305	61,1%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	31 464	34 955	5 608	17,8%	2 930	9,3%	2 692	7,7%	6 987	20,0%	18 217	52,1%	2 731	77,9%	155,9%
Energy sources	2 768	2 768	-	-	105	3,8%	804	29,1%	689	24,9%	1 598	57,7%	-	-	(100,0%)
Water Management	20 045	20 045	5 608	28,0%	2 825	14,1%	1 718	8,6%	6 169	30,8%	16 320	81,4%	2 731	118,3%	125,9%
Waste Water Management	8 651	10 742	-	-	-	-	125	1,2%	-	-	125	1,2%	-	-	-
Waste Management	-	1 400	-	-	-	-	44	3,2%	129	9,2%	174	12,4%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	117 068	117 068	22 895	19.6%	33 175	28.3%	22 456	19.2%	29 200	24.9%	107 725	92.0%	26 502	317.4%	
Property rates	4 702	4 702	7 630	162.3%	7 527	160.1%	7 955	169.2%	2 195	46.7%	25 308	538.3%	6 836	520.5%	
Service charges	24 835	24 835	(193 561)	(779.4%)	(81 551)	(328.4%)	(68 972)	(277.4%)	13 881	55.9%	(330 202)	(1 329.6%)	15 194	(47.7%)	
Other revenue	15 140	15 140	5 790	38.2%	3 775	24.9%	3 511	23.2%	842	5.6%	13 919	91.9%	4 472	464.7%	
Transfers and Subsidies - Operational	39 789	39 789	121 478	305.3%	40 384	101.5%	73 926	185.8%	-	-	235 788	592.6%	-	400.2%	
Transfers and Subsidies - Capital	31 419	31 419	81 550	259.6%	63 000	200.5%	6 008	19.1%	12 280	39.1%	162 838	518.3%	-	345.8%	
Interest	1 184	1 184	8	.6%	39	3.3%	27	2.3%	1	.1%	75	6.3%	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(84 569)	(84 569)	-	-	(7 042)	8.3%	(8 381)	9.9%	(11 899)	14.1%	(27 322)	32.3%	(8 750)	44.8%	
Suppliers and employees	(84 470)	(84 470)	-	-	(7 042)	8.3%	(8 381)	9.9%	(11 899)	14.1%	(27 322)	32.3%	(8 750)	45.0%	
Finance charges	(99)	(99)	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	32 499	32 499	22 895	70,4%	26 133	80,4%	14 075	43,3%	17 300	53,2%	80 403	247,4%	17 752	1 251,9%	(2,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 184)	(40 989)	(90)	2%	(4 330)	11,6%	(3 119)	7,6%	(8 364)	20,4%	(15 904)	38,8%	(3 236)	60,3%	158,5%
Capital assets	(37 184)	(40 989)	(90)	2%	(4 330)	11,6%	(3 119)	7,6%	(8 364)	20,4%	(15 904)	38,8%	(3 236)	60,3%	158,5%
Net Cash from/(used) Investing Activities	(37 184)	(40 989)	(90)	2%	(4 330)	11,6%	(3 119)	7,6%	(8 364)	20,4%	(15 904)	38,8%	(3 236)	60,3%	158,5%
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	(4 685)	(8 490)	22 805	(486,7%)	21 803	(465,4%)	10 955	(129,0%)	8 936	(105,3%)	64 499	(759,7%)	14 516	(2 214,5%)	(38,4%)
Cash/cash equivalents at the year begin:	13 995	17 292	-	-	22 805	163,0%	44 608	258,0%	55 563	321,3%	-	-	230 294	-	(75,9%)
Cash/cash equivalents at the year end:	9 310	8 803	22 805	245,0%	44 608	479,2%	55 563	631,2%	64 499	732,7%	64 499	732,7%	244 810	6 853,9%	(73,7%)

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	953	6,0%	346	2,2%	297	1,9%	14 197	89,9%	15 793	26,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	763	15,8%	103	2,1%	110	2,3%	3 855	79,8%	4 831	8,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	958	6,9%	307	2,2%	291	2,1%	12 360	88,8%	13 916	23,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	635	4,7%	260	1,9%	227	1,7%	12 422	91,7%	13 545	22,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	506	4,5%	209	1,8%	186	1,6%	10 411	92,0%	11 312	18,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	5,8%	10	1,8%	8	1,4%	528	91,0%	581	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	3,1%	2	,6%	1	,5%	246	95,8%	257	,4%	-	-	-	-
Total By Income Source	3 857	6,4%	1 236	2,1%	1 120	1,9%	54 019	89,7%	60 233	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	964	5,3%	363	2,0%	359	2,0%	16 538	90,8%	18 223	30,3%	-	-	-	-
Commercial	743	22,5%	69	2,1%	56	1,7%	2 432	73,7%	3 301	5,5%	-	-	-	-
Households	2 000	5,3%	764	2,0%	667	1,8%	34 107	90,9%	37 539	62,3%	-	-	-	-
Other	150	12,8%	40	3,4%	38	3,3%	942	80,5%	1 170	1,9%	-	-	-	-
Total By Customer Group	3 857	6,4%	1 236	2,1%	1 120	1,9%	54 019	89,7%	60 233	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	778	21,9%	-	-	-	-	2 769	78,1%	3 547	70,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	659	45,2%	-	-	-	-	800	54,8%	1 459	29,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 437	28,7%	-	-	-	-	3 569	71,3%	5 006	100,0%

Contact Details

Municipal Manager	Mr. Johannes Jonkers	053 285 0998
Chief Financial Officer	Mr. Johannes Jonkers	053 285 0998

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	(1 630)	2 494	(15 466)	948,7%	(10 481)	643,0%	35 808	1 435,8%	16 281	652,9%	26 142	1 048,3%	8 053	(3 012,5%)	102,2%
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	(14 127)	(20 777)	(4 151)	29,4%	(8 275)	58,6%	(3 098)	14,9%	(6 270)	30,2%	(21 795)	104,9%	(5 294)	-	18,4%
Capital assets	(14 127)	(20 777)	(4 151)	29,4%	(8 275)	58,6%	(3 098)	14,9%	(6 270)	30,2%	(21 795)	104,9%	(5 294)	-	18,4%
Net Cash from/(used) Investing Activities	(14 127)	(20 777)	(4 151)	29,4%	(8 275)	58,6%	(3 098)	14,9%	(6 270)	30,2%	(21 795)	104,9%	(5 294)	-	18,4%
Cash Flow from Financing Activities															
Receipts	11	11	(5)	(46,3%)	8	73,7%	2	17,8%	2	17,0%	7	62,2%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	11	11	(5)	(46,3%)	8	73,7%	2	17,8%	2	17,0%	7	62,2%	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	11	11	(5)	(46,3%)	8	73,7%	2	17,8%	2	17,0%	7	62,2%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(15 746)	(18 272)	(19 621)	124,6%	(18 749)	119,1%	32 711	(179,0%)	10 013	(54,8%)	4 354	(23,8%)	2 759	3 262,2%	263,0%
Cash/cash equivalents at the year begin:	4 946	4 946	(1 670)	(33,8%)	(21 291)	(430,5%)	(40 040)	(809,5%)	(7 329)	(148,2%)	(1 670)	(33,8%)	(9 333)	24,2%	(21,5%)
Cash/cash equivalents at the year end:	(10 800)	(13 326)	(21 291)	197,1%	(40 040)	370,7%	(7 329)	55,0%	3 552	(26,7%)	3 552	(26,7%)	(6 574)	(200,5%)	(154,0%)

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	1 498	2.3%	568	.9%	591	.9%	62 062	95.9%	64 720	42.4%	-	-	813 383	1 256.8%
Trade and Other Receivables from Exchange Transactions - Electricity	1 022	25.9%	252	6.4%	188	4.8%	2 479	62.9%	3 940	2.6%	-	-	36 179	918.3%
Receivables from Non-exchange Transactions - Property Rates	289	3.2%	102	1.1%	97	1.1%	8 667	94.7%	9 155	6.0%	-	-	96 941	1 058.9%
Receivables from Exchange Transactions - Waste Water Management	437	3.7%	196	1.7%	190	1.6%	10 890	93.0%	11 713	7.7%	-	-	65 590	560.0%
Receivables from Exchange Transactions - Waste Water Management	418	3.6%	189	1.6%	184	1.6%	10 824	93.2%	11 616	7.6%	-	-	73 177	630.0%
Receivables from Exchange Transactions - Property Rental Debtors	70	4.7%	33	2.2%	30	2.0%	1 357	91.1%	1 489	1.0%	-	-	6 000	402.9%
Interest on Arrear Debtor Accounts	1 722	3.5%	858	1.7%	848	1.7%	45 646	93.0%	49 073	32.2%	-	-	186 521	380.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	882	100.0%	882	.6%	-	-	-	-
Total By Income Source	5 457	3.6%	2 197	1.4%	2 127	1.4%	142 807	93.6%	152 589	100.0%	-	-	1 277 791	837.4%
Debtors Age Analysis By Customer Group														
Organs of State	175	20.0%	70	8.1%	69	7.9%	559	64.0%	873	.6%	-	-	1 031	118.1%
Commercial	1 222	17.9%	283	4.1%	230	3.4%	5 086	74.6%	6 820	4.5%	-	-	76 123	1 116.1%
Households	4 060	2.8%	1 844	1.3%	1 829	1.3%	137 163	94.7%	144 896	95.0%	-	-	1 200 638	828.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 457	3.6%	2 197	1.4%	2 127	1.4%	142 807	93.6%	152 589	100.0%	-	-	1 277 791	837.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 667	2,7%	1 136	1,8%	1 241	2,0%	58 022	93,5%	62 066	51,7%
Bulk Water	972	3,0%	603	1,9%	613	1,9%	29 867	93,2%	32 055	26,7%
PAYE deductions	505	100,0%	-	-	-	-	-	-	505	,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	334	100,0%	-	-	-	-	-	-	334	,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	53,8%	168	35,8%	3	,6%	46	9,7%	469	,4%
Auditor-General	-	-	-	-	-	-	4 659	100,0%	4 659	3,9%
Other	1 054	5,3%	(2 999)	(15,2%)	525	2,7%	21 133	107,2%	19 712	16,4%
Medical Aid deductions	154	100,0%	-	-	-	-	-	-	154	,1%
Total	4 938	4,1%	(1 092)	(,9%)	2 381	2,0%	113 727	94,8%	119 954	100,0%

Contact Details

Municipal Manager	Mr Samantha Tatso Titus	054 933 1022
Chief Financial Officer	Mr Amogelang Letsame	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	79 707	86 303	26 396	33,1%	32 120	40,3%	18 745	21,7%	4 300	5,0%	81 561	94,5%	5 182	87,5%	(17,0%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	7 923	4 803	-	-	376	4,8%	-	-	236	4,9%	613	12,8%	324	24,8%	(27,1%)
Agency services	-	-	-	-	-	-	-	-	227	-	227	-	77	-	195,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78	78	-	-	64	81,5%	25	32,5%	37	47,8%	126	161,8%	44	187,3%	(14,3%)
Interest earned from Current and Non Current Assets	1 284	2 384	303	23,6%	2 023	157,6%	586	24,6%	(511)	(21,4%)	2 400	100,7%	419	116,6%	(222,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 482	1 682	-	-	1 059	71,4%	612	36,4%	613	36,5%	2 284	135,8%	364	105,3%	68,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 009	1 009	51	5,0%	59	5,8%	7	,7%	26	2,6%	143	14,2%	11	9,4%	142,4%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	31	31	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 900	76 316	26 043	38,4%	28 540	42,0%	17 514	22,9%	3 671	4,8%	75 769	99,3%	3 944	95,3%	(6,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	80 790	85 297	15 472	19,2%	21 311	26,4%	21 218	24,9%	19 760	23,2%	77 761	91,2%	16 719	82,0%	18,2%
Employee related costs	48 393	44 745	9 725	20,1%	12 779	26,4%	10 883	24,3%	11 843	26,5%	45 230	101,1%	10 203	88,5%	16,1%
Remuneration of councillors	4 901	4 901	1 160	23,7%	1 406	28,7%	1 224	25,0%	1 220	24,9%	5 011	102,3%	1 162	103,9%	5,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	205	410	46	22,5%	173	84,1%	45	11,0%	44	10,7%	308	75,0%	261	93,5%	(63,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 129	1 129	-	-	-	-	-	-	-	-	-	-	-	-	57,0%
Interest	168	168	12	7,3%	12	7,0%	35	21,0%	35	21,0%	95	56,3%	25	80,1%	42,9%
Contracted services	13 221	19 157	1 196	9,0%	3 825	28,9%	5 822	30,4%	4 290	22,4%	15 133	79,0%	3 291	48,9%	30,3%
Transfers and subsidies	461	1 047	553	114,9%	227	47,3%	186	17,7%	29	2,8%	995	95,1%	11	117,0%	159,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	12 292	13 740	2 779	22,6%	2 889	23,5%	3 022	22,0%	2 299	16,7%	10 989	80,0%	1 767	85,3%	30,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 083)	1 006	10 924	-	10 809	-	(2 473)	-	(15 460)	-	3 800	-	(11 537)	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 083)	1 006	10 924	-	10 809	-	(2 473)	-	(15 460)	-	3 800	-	(11 537)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 083)	1 006	10 924	-	10 809	-	(2 473)	-	(15 460)	-	3 800	-	(11 537)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 083)	1 006	10 924	-	10 809	-	(2 473)	-	(15 460)	-	3 800	-	(11 537)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 083)	1 006	10 924	-	10 809	-	(2 473)	-	(15 460)	-	3 800	-	(11 537)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	0	1 006	-	-	-	-	-	-	912	90,6%	912	90,6%	779	59,6%	17,1%
National Government	-	130	-	-	-	-	-	-	130	99,4%	130	99,4%	75	94,3%	71,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	130	-	-	-	-	-	-	130	99,4%	130	99,4%	75	62,3%	71,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	0	876	-	-	-	-	-	-	783	89,3%	783	89,3%	704	72,1%	11,2%
Capital Expenditure Functional	0	1 006	-	-	-	-	-	-	912	90,6%	912	90,6%	779	23,1%	17,1%
Municipal governance and administration	0	870	-	-	-	-	-	-	795	91,4%	795	91,4%	779	61,4%	2,0%
Executive and Council	-	30	-	-	-	-	-	-	26	86,6%	26	86,6%	19	7,7%	36,9%
Finance and administration	0	810	-	-	-	-	-	-	740	91,4%	740	91,4%	760	73,3%	(2,6%)
Internal audit	-	30	-	-	-	-	-	-	29	96,7%	29	96,7%	-	-	(100,0%)
Community and Public Safety	-	30	-	-	-	-	-	-	20	67,3%	20	67,3%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	30	-	-	-	-	-	-	20	67,3%	20	67,3%	-	-	(100,0%)
Economic and Environmental Services	-	98	-	-	-	-	-	-	97	98,4%	97	98,4%	-	-	(100,0%)
Planning and Development	-	98	-	-	-	-	-	-	97	98,4%	97	98,4%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	79 061	85 657	45 594	57.7%	69 129	87.4%	51 148	59.7%	16 486	19.2%	182 357	212.9%	18 951	200.9%	(13.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	9 877	7 917	16 178	163.8%	48 496	491.0%	35 633	450.1%	5 553	70.1%	105 860	1 337.2%	18 760	874.3%	(70.4%)
Transfers and Subsidies - Operational	67 900	76 456	29 113	42.9%	20 167	29.7%	15 078	19.7%	10 428	13.6%	74 786	97.8%	22	91.8%	47 111.8%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	57	-	57	-	-	-	(100.0%)
Interest	1 284	1 284	303	23.6%	466	36.3%	437	34.0%	449	34.9%	1 654	128.8%	169	94.4%	165.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 878)	(78 878)	(32 113)	40.7%	(43 225)	54.8%	(34 779)	44.1%	(13 109)	16.6%	(123 227)	156.2%	(19 030)	129.8%	(31.1%)
Suppliers and employees	(78 229)	(78 229)	(32 113)	41.1%	(43 225)	55.3%	(34 779)	44.5%	(13 109)	16.8%	(123 227)	157.5%	(19 030)	130.7%	(31.1%)
Finance charges	(168)	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(481)	(481)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	183	6 779	13 480	7 367,6%	25 904	14 157,6%	16 369	241,5%	3 377	48,8%	59 130	872,2%	(80)	(694,1%)	(4 344,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(0)	(1 006)	-	-	-	-	-	-	(912)	90,6%	(912)	90,6%	(779)	75,0%	17,1%
Capital assets	(0)	(1 006)	-	-	-	-	-	-	(912)	90,6%	(912)	90,6%	(779)	75,0%	17,1%
Net Cash from/(used) Investing Activities	(0)	(1 006)	-	-	-	-	-	-	(912)	90,6%	(912)	90,6%	(779)	75,0%	17,1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(53)	5 537	13 480	(25 653,0%)	25 904	(49 295,1%)	16 369	295,6%	2 465	44,5%	58 217	1 051,4%	(859)	(565,5%)	(387,0%)
Cash/cash equivalents at the year begin:	9 850	9 850	14 311	145,3%	27 811	282,3%	53 714	545,3%	70 083	711,5%	14 311	145,3%	58 747	99,2%	19,3%
Cash/cash equivalents at the year end:	9 798	15 387	27 811	283,9%	53 714	548,2%	70 083	455,5%	72 548	471,5%	72 548	471,5%	57 888	1 348,1%	25,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	207	10,9%	204	10,8%	204	10,8%	1 279	67,5%	1 895	86,8%	-	-	-	-
Interest on Arrear Debtor Accounts	14	5,7%	12	4,9%	11	4,6%	204	84,8%	241	11,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	92,4%	11	23,3%	5	11,7%	(13)	(27,4%)	46	2,1%	-	-	-	-
Total By Income Source	263	12,1%	227	10,4%	221	10,1%	1 471	67,4%	2 182	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	213	11,1%	211	11,0%	210	11,0%	1 280	66,8%	1 915	87,8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	50	18,7%	16	5,9%	10	3,9%	191	71,5%	267	12,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	263	12,1%	227	10,4%	221	10,1%	1 471	67,4%	2 182	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Sydney Adams	027 712 8000
Chief Financial Officer	Mr Quinton Cloete	027 712 8000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	177 790	171 647	9 212	5,2%	15 617	8,8%	16 186	9,4%	17 973	10,5%	58 988	34,4%	9 406	29,8%	91,1%
Exchange Revenue															
Service charges - Electricity	26 284	24 284	3 648	13,9%	3 985	15,2%	3 869	15,9%	4 249	17,5%	15 751	64,9%	2 748	45,7%	54,6%
Service charges - Water	18 063	18 063	2 226	12,3%	2 819	15,6%	1 759	9,7%	2 290	12,7%	9 094	50,3%	1 677	44,4%	36,6%
Service charges - Waste Water Management	4 714	4 714	444	9,4%	1 073	22,8%	1 050	22,3%	1 192	25,3%	3 759	79,7%	675	75,7%	76,5%
Service charges - Waste Management	5 765	5 765	441	7,7%	1 348	23,4%	1 336	23,2%	1 347	23,4%	4 472	77,6%	828	76,1%	62,7%
Sale of Goods and Rendering of Services	91	84	38	41,7%	9	9,4%	6	7,3%	39	46,0%	91	109,1%	6	36,1%	530,0%
Agency services	893	372	101	11,3%	34	3,8%	40	10,8%	46	12,3%	221	59,4%	20	22,2%	133,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 196	6 875	562	6,1%	1 759	19,1%	1 674	24,4%	1 879	27,3%	5 875	85,5%	(421)	49,1%	(546,6%)
Interest earned from Current and Non Current Assets	1 635	2 006	175	10,7%	139	8,5%	389	19,4%	371	18,5%	1 073	53,5%	-	43,4%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	441	103	9	2,1%	22	4,9%	22	21,8%	21	20,7%	75	72,2%	16	18,8%	32,3%
Rental from Fixed Assets	586	447	2	0,3%	1	0,1%	5	1,1%	0	0,1%	8	1,8%	(56)	(28,8%)	(100,9%)
Licence and permits	488	259	79	16,1%	25	5,0%	24	9,3%	40	15,4%	167	64,5%	23	24,2%	74,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 245	480	13	0,6%	22	1,0%	43	9,0%	43	9,1%	122	25,3%	61	10,1%	(28,2%)
Non-Exchange Revenue															
Property rates	28 734	28 734	977	3,4%	3 548	12,3%	5 133	17,9%	5 527	19,2%	15 185	52,8%	4 254	58,0%	29,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 639	18 788	1	-	0	-	-	-	0	-	1	-	0	-	916,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	58 016	58 016	255	0,4%	4	-	-	-	-	-	259	0,4%	70	0,1%	(100,0%)
Interest	-	2 659	241	-	831	-	834	31,4%	927	34,9%	2 835	106,6%	(495)	-	(287,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	177 570	171 288	31 191	17,6%	24 239	13,7%	24 493	14,3%	20 552	12,0%	100 475	58,7%	30 605	55,1%	(32,8%)
Employee related costs	53 930	53 930	10 324	19,1%	9 844	18,3%	10 230	19,0%	10 297	19,1%	40 696	75,5%	15 291	81,2%	(32,7%)
Remuneration of councillors	4 864	4 864	1 253	25,8%	1 452	29,9%	1 397	28,7%	1 288	26,5%	5 390	110,8%	2 116	122,3%	(39,1%)
Bulk purchases - electricity	22 970	30 049	9 606	41,8%	5 345	23,3%	5 527	18,4%	4 705	15,7%	25 183	83,8%	6 011	92,5%	(21,7%)
Inventory consumed	3 404	1 898	707	20,8%	436	12,8%	306	16,1%	365	19,2%	1 814	95,6%	314	55,8%	16,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 518	17 820	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 779	2 776	269	4,7%	188	3,2%	364	13,1%	112	4,0%	933	33,6%	161	52,1%	(30,2%)
Contracted services	18 282	17 557	3 235	17,7%	2 285	12,5%	2 399	13,7%	1 427	8,1%	9 346	53,2%	2 590	42,7%	(44,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	21 200	21 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 624	21 196	5 797	29,5%	4 689	23,9%	4 270	20,1%	2 357	11,1%	17 113	80,7%	4 123	76,0%	(42,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	220	359	(21 979)	-	(8 621)	-	(8 308)	-	(2 578)	-	(41 486)	-	(21 199)	-	-
Transfers and subsidies - capital (monetary allocations)	30 872	30 872	-	-	-	-	-	-	-	-	-	-	483	36,1%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 092	31 231	(21 979)	-	(8 621)	-	(8 308)	-	(2 578)	-	(41 486)	-	(20 716)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	31 092	31 231	(21 979)	-	(8 621)	-	(8 308)	-	(2 578)	-	(41 486)	-	(20 716)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 092	31 231	(21 979)	-	(8 621)	-	(8 308)	-	(2 578)	-	(41 486)	-	(20 716)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 092	31 231	(21 979)	-	(8 621)	-	(8 308)	-	(2 578)	-	(41 486)	-	(20 716)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	30 872	39 403	7 196	23,3%	3 724	12,1%	579	1,5%	1 550	3,9%	13 049	33,1%	12 883	67,6%	(88,0%)
National Government	30 872	30 872	7 196	23,3%	3 724	12,1%	579	1,9%	-	-	11 499	37,2%	12 883	71,6%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Infrastructure)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 872	30 872	7 196	23,3%	3 724	12,1%	579	1,9%	-	-	11 499	37,2%	12 883	71,6%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	8 531	-	-	-	-	-	-	1 550	18,2%	1 550	18,2%	-	9,4%	(100,0%)
Capital Expenditure Functional	30 872	39 403	7 196	23,3%	3 724	12,1%	579	1,5%	1 550	3,9%	13 049	33,1%	12 883	67,6%	(88,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,9%
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	5 408	-	-	361	-	174	3,2%	-	-	535	9,9%	-	-	-
Community and Social Services	-	5 408	-	-	361	-	174	3,2%	-	-	535	9,9%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 872	33 995	7 196	23,3%	3 364	10,9%	405	1,2%	1 550	4,6%	12 514	36,8%	12 883	68,1%	(88,0%)
Energy sources	-	8 531	-	-	-	-	-	-	1 550	18,2%	1 550	18,2%	764	37,9%	(102,7%)
Water Management	5 137	5 137	-	-	709	13,8%	-	-	-	-	709	13,8%	12 118	72,5%	(100,0%)
Waste Water Management	25 735	20 327	7 196	28,0%	2 655	10,3%	405	2,0%	-	-	10 256	50,5%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	167 038	168 839	92 908	55.6%	80 380	48.1%	85 124	50.4%	101 113	59.9%	359 525	212.9%	65 182	161.1%	55.1%
Property rates	18 093	20 342	43 139	238.4%	20 326	112.3%	18 563	91.3%	32 595	160.2%	114 623	563.5%	12 623	345.1%	158.2%
Service charges	32 229	34 469	47 114	146.2%	54 860	170.2%	61 374	178.1%	64 267	186.4%	227 614	660.3%	49 617	500.8%	29.5%
Other revenue	22 311	20 947	2 200	9.9%	3 385	15.2%	2 631	12.6%	2 645	12.6%	10 862	51.9%	2 941	52.0%	(10.1%)
Transfers and Subsidies - Operational	58 016	58 016	-	-	-	-	-	-	-	-	-	-	-	8.0%	-
Transfers and Subsidies - Capital	30 872	30 872	-	-	-	-	-	-	-	-	-	-	-	42.5%	-
Interest	5 517	4 193	455	8.2%	1 809	32.8%	2 556	60.9%	1 606	38.3%	6 426	153.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 957)	(132 269)	(10 340)	8.0%	4 040	(3.1%)	(5 182)	(3.9%)	2 394	(1.8%)	(9 088)	6.9%	(33 873)	76.9%	(107.1%)
Suppliers and employees	(123 178)	(129 493)	(10 340)	8.4%	4 040	(3.3%)	(5 182)	(4.0%)	2 394	(1.8%)	(9 088)	7.0%	(33 873)	77.3%	(107.1%)
Finance charges	(5 779)	(2 776)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	38 080	36 571	82 568	216,8%	84 419	221,7%	79 942	218,6%	103 507	283,0%	350 436	958,2%	31 309	379,6%	230,6%
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	(30 872)	(30 872)	(8 275)	26,8%	(4 283)	13,9%	(666)	2,2%	(1 782)	5,8%	(15 006)	48,6%	(14 815)	82,3%	(88,0%)
Capital assets	(30 872)	(30 872)	(8 275)	26,8%	(4 283)	13,9%	(666)	2,2%	(1 782)	5,8%	(15 006)	48,6%	(14 815)	82,3%	(88,0%)
Net Cash from/(used) Investing Activities	(30 872)	(30 872)	(8 275)	26,8%	(4 283)	13,9%	(666)	2,2%	(1 782)	5,8%	(15 006)	48,6%	(14 815)	82,3%	(88,0%)
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	7 208	5 699	74 293	1 030,7%	80 137	1 111,8%	79 276	1 391,2%	101 724	1 785,1%	335 430	5 886,3%	16 493	1 254,3%	516,8%
Cash/cash equivalents at the year begin:	26 151	26 151	-	-	74 293	284,1%	154 430	590,5%	233 616	893,3%	-	-	128 202	-	82,2%
Cash/cash equivalents at the year end:	33 359	31 850	74 293	222,7%	154 430	462,9%	233 616	733,5%	335 341	1 052,9%	335 341	1 052,9%	144 696	399,7%	131,8%

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	3 390	4,1%	1 348	1,6%	1 104	1,3%	77 530	93,0%	83 372	34,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 098	14,6%	581	2,7%	1 129	5,3%	16 349	77,3%	21 156	8,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 007	5,2%	1 339	2,3%	1 262	2,2%	52 161	90,3%	57 770	24,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	987	2,8%	481	1,4%	452	1,3%	33 048	94,5%	34 968	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 219	3,1%	570	1,5%	509	1,3%	36 543	94,1%	38 842	16,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	102	3,4%	46	1,5%	46	1,5%	2 817	93,5%	3 012	1,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	2,0%	2	1,6%	0	,3%	138	96,1%	144	,1%	-	-	-	-
Total By Income Source	11 806	4,9%	4 367	1,8%	4 504	1,9%	218 586	91,4%	239 263	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 234	6,4%	661	1,9%	666	1,9%	31 423	89,8%	34 984	14,6%	-	-	-	-
Commercial	2 798	14,8%	844	4,5%	614	3,2%	14 706	77,6%	18 963	7,9%	-	-	-	-
Households	5 840	3,5%	2 461	1,5%	2 815	1,7%	154 547	93,3%	165 662	69,2%	-	-	-	-
Other	935	4,8%	402	2,0%	409	2,1%	17 910	91,1%	19 655	8,2%	-	-	-	-
Total By Customer Group	11 806	4,9%	4 367	1,8%	4 504	1,9%	218 586	91,4%	239 263	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	2 866	2,8%	1 958	1,9%	1 918	1,9%	96 789	93,5%	103 531	80,3%
Bulk Water	259	100,0%	-	-	-	-	-	-	259	,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	329	100,0%	-	-	-	-	329	,3%
Loan repayments	-	-	-	-	-	-	17	100,0%	17	-
Trade Creditors	-	-	1 335	23,1%	315	5,5%	4 127	71,4%	5 778	4,5%
Auditor-General	-	-	-	-	-	-	17 454	100,0%	17 454	13,5%
Other	-	-	-	-	1	,1%	1 486	99,9%	1 487	1,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 124	2,4%	3 622	2,8%	2 235	1,7%	119 874	93,0%	128 855	100,0%

Contact Details

Municipal Manager	Mrs L. S humelang	053 621 0026
Chief Financial Officer	Mr Radile Shuping	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	252 089	255 628	71 177	28,2%	60 389	24,0%	55 650	21,8%	38 062	14,9%	225 278	88,1%	54 818	90,6%	(30,6%)
Exchange Revenue															
Service charges - Electricity	49 862	52 818	9 740	19,5%	12 229	24,5%	9 788	18,5%	11 968	22,7%	43 725	82,8%	14 716	98,6%	(18,7%)
Service charges - Water	22 686	22 686	4 353	19,2%	4 616	20,3%	5 209	23,0%	4 368	19,3%	18 545	81,7%	4 499	90,5%	(2,9%)
Service charges - Waste Water Management	14 706	14 706	3 560	24,2%	3 424	23,3%	3 398	23,1%	3 396	23,1%	13 778	93,7%	3 409	109,8%	(4,4%)
Service charges - Waste Management	9 300	9 300	2 375	25,5%	2 242	24,1%	2 216	23,8%	2 215	23,8%	9 047	97,3%	2 173	111,3%	1,9%
Sale of Goods and Rendering of Services	351	392	(1)	(2,1%)	36	10,3%	42	10,8%	27	6,8%	104	26,5%	26	68,4%	3,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 686	21 697	6 687	30,8%	6 919	31,9%	7 112	32,8%	7 140	32,9%	27 858	128,4%	6 579	116,6%	8,5%
Interest earned from Current and Non Current Assets	342	517	148	43,4%	88	25,7%	239	46,2%	243	47,1%	718	138,9%	369	193,3%	(34,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	5	99	21	388,7%	29	534,3%	23	23,5%	23	23,2%	96	96,9%	14	333,0%	64,3%
Rental from Fixed Assets	170	188	51	29,7%	36	21,2%	24	13,0%	35	18,8%	146	77,8%	41	120,8%	(14,3%)
Licence and permits	36	72	15	41,8%	13	36,8%	12	16,8%	10	13,4%	50	69,4%	8	83,7%	20,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 281	1 358	167	7,3%	187	8,2%	187	13,7%	141	10,4%	683	50,3%	175	92,9%	(19,1%)
Non-Exchange Revenue															
Property rates	20 249	19 594	8 639	42,7%	3 613	17,8%	3 599	18,4%	3 599	18,4%	19 449	99,3%	3 124	92,5%	15,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 166	26 166	643	2,5%	932	3,6%	1 759	6,7%	1 553	5,9%	4 887	18,7%	995	12,0%	56,1%
Licences or permits	820	873	241	29,4%	142	17,4%	150	17,2%	389	44,5%	923	105,7%	271	121,8%	43,2%
Transfer and subsidies - Operational	79 127	79 127	32 889	41,6%	24 170	30,5%	20 183	25,5%	1 251	1,6%	78 493	99,2%	17 380	98,1%	(92,8%)
Interest	4 302	4 846	1 172	27,2%	1 235	28,7%	1 228	25,3%	1 225	25,3%	4 859	100,3%	1 029	100,1%	19,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 189	476	-	480	-	481	40,4%	480	40,4%	1 917	161,2%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 035	247 929	41 722	17,1%	39 437	16,2%	39 916	16,1%	43 300	17,5%	164 375	66,3%	31 882	60,2%	35,8%
Employee related costs	84 424	81 452	13 893	16,5%	14 176	16,8%	15 222	18,7%	17 064	21,0%	60 356	74,1%	14 496	78,2%	17,7%
Remuneration of councillors	6 121	6 121	1 376	22,5%	1 586	25,9%	1 444	23,6%	1 444	23,6%	5 849	95,6%	1 376	99,6%	5,0%
Bulk purchases - electricity	56 306	56 306	15 280	27,1%	12 959	23,0%	13 742	24,4%	8 874	15,8%	50 855	90,3%	5 692	73,8%	55,9%
Inventory consumed	1 492	1 692	179	12,0%	63	4,2%	229	13,5%	274	16,2%	745	44,0%	1 089	83,9%	(74,8%)
Debt impairment	17 953	17 953	-	-	2	-	-	-	-	-	2	-	-	-	-
Depreciation and amortisation	26 919	26 919	-	-	-	-	185	7%	-	-	185	7%	(99)	-	(100,0%)
Interest	1 350	1 350	-	-	-	-	-	-	1 315	97,4%	1 315	97,4%	-	3%	(100,0%)
Contracted services	16 669	18 307	3 375	20,2%	4 324	25,9%	2 385	13,0%	4 735	25,9%	14 819	80,9%	4 199	78,2%	12,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 244	2 723	143	6,4%	415	18,5%	367	13,5%	165	6,1%	1 090	40,0%	110	28,9%	49,9%
Operational costs	30 557	35 106	7 476	24,5%	5 912	19,3%	6 342	18,1%	9 430	26,9%	29 160	83,1%	5 018	74,7%	87,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 053	7 699	29 455	-	20 952	-	15 734	-	(5 238)	-	60 903	-	22 936	-	-
Transfers and subsidies - capital (monetary allocations)	19 476	19 476	7 756	39,8%	9 836	50,5%	-	-	12 000	61,6%	29 592	151,9%	-	103,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 529	27 175	37 211	-	30 788	-	15 734	-	6 762	-	90 495	-	22 936	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27 529	27 175	37 211	-	30 788	-	15 734	-	6 762	-	90 495	-	22 936	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 529	27 175	37 211	-	30 788	-	15 734	-	6 762	-	90 495	-	22 936	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 529	27 175	37 211	-	30 788	-	15 734	-	6 762	-	90 495	-	22 936	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	21 676	22 036	7 044	32,5%	5 358	24,7%	2 462	11,2%	11 580	52,5%	26 444	120,0%	5 216	76,6%	122,0%
National Government	19 476	19 476	6 498	33,4%	5 018	25,8%	2 074	10,6%	10 705	55,0%	24 294	124,7%	4 955	85,0%	116,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 476	19 476	6 498	33,4%	5 018	25,8%	2 074	10,6%	10 705	55,0%	24 294	124,7%	4 955	85,0%	116,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 200	2 560	547	24,8%	340	15,4%	389	15,2%	875	34,2%	2 150	84,0%	261	26,4%	235,0%
Capital Expenditure Functional	21 676	22 036	7 044	32,5%	5 358	24,7%	2 462	11,2%	11 580	52,5%	26 444	120,0%	5 216	76,6%	122,0%
Municipal governance and administration	-	100	-	-	-	-	-	-	61	60,6%	61	60,6%	-	6,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	100	-	-	-	-	-	-	61	60,6%	61	60,6%	-	6,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 863	1 331	639	13,1%	2 319	47,7%	(2 036)	(152,9%)	5 859	440,1%	6 781	509,4%	1 860	101,9%	215,0%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 863	1 331	639	13,1%	2 319	47,7%	(2 036)	(152,9%)	5 859	440,1%	6 781	509,4%	1 860	101,9%	215,0%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 627	12 369	4 784	55,5%	3 039	35,2%	4 161	33,6%	2 622	21,2%	14 606	118,1%	2 002	91,7%	31,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 627	12 369	4 784	55,5%	3 039	35,2%	4 161	33,6%	2 622	21,2%	14 606	118,1%	2 002	91,7%	31,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 186	8 236	1 621	19,8%	-	-	337	4,1%	3 038	36,9%	4 996	60,7%	1 354	51,9%	124,4%
Energy sources	2 436	2 436	743	30,5%	-	-	-	-	763	31,3%	1 506	61,8%	-	-	(100,0%)
Water Management	3 290	4 043	-	-	-	-	-	-	1 992	49,3%	1 992	49,3%	-	-	(100,0%)
Waste Water Management	2 460	1 757	878	35,7%	-	-	337	19,2%	284	16,1%	1 498	85,3%	1 354	61,4%	(79,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25		

Net Cash from/(used) Operating Activities	43 842	42 619	48 760	111,2%	52 294	119,3%	25 927	60,8%	31 585	74,1%	158 566	372,1%	49 743	389,6%	(36,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 676)	(22 036)	(7 779)	35,9%	(5 829)	26,9%	(1 310)	5,9%	(8 391)	38,1%	(23 309)	105,8%	(5 698)	84,2%	47,3%
Capital assets	(21 676)	(22 036)	(7 779)	35,9%	(5 829)	26,9%	(1 310)	5,9%	(8 391)	38,1%	(23 309)	105,8%	(5 698)	84,2%	47,3%
Net Cash from/(used) Investing Activities	(21 676)	(22 036)	(7 779)	35,9%	(5 829)	26,9%	(1 310)	5,9%	(8 391)	38,1%	(23 309)	105,8%	(5 698)	84,2%	47,3%
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	22 166	20 582	40 981	184,9%	46 465	209,6%	24 618	119,6%	23 194	112,7%	135 257	657,1%	44 045	861,8%	(47,3%)
Cash/cash equivalents at the year begin:	26 691	2 403	2 404	9,0%	43 384	162,5%	89 849	3 738,9%	114 467	4 763,4%	2 404	100,0%	78 788	100,0%	45,3%
Cash/cash equivalents at the year end:	48 857	22 985	43 384	88,8%	89 849	183,9%	114 467	498,0%	137 660	598,9%	137 660	598,9%	122 833	939,2%	12,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(776)	(6%)	1 706	1,3%	1 562	1,2%	124 607	98,0%	127 099	26,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 671	7,4%	1 374	3,8%	2 306	6,4%	29 888	82,5%	36 239	7,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	946	1,9%	818	1,6%	702	1,4%	48 485	95,2%	50 951	10,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 408	1,9%	1 220	1,6%	1 104	1,5%	71 005	95,0%	74 736	15,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	744	1,0%	794	1,1%	728	1,0%	70 665	96,9%	72 931	15,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(14)	(,4%)	0	-	0	-	3 221	100,4%	3 207	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	2 869	2,6%	2 825	2,6%	2 727	2,5%	100 222	92,2%	108 641	22,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 043)	543,3%	13	(7,0%)	13	(6,8%)	825	(429,6%)	(192)	-	-	-	-	-
Total By Income Source	6 803	1,4%	8 750	1,8%	9 141	1,9%	448 917	94,8%	473 612	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	712	6,1%	904	7,7%	870	7,4%	9 262	78,8%	11 749	2,5%	-	-	-	-
Commercial	691	6,1%	542	4,8%	314	2,8%	9 835	86,4%	11 382	2,4%	-	-	-	-
Households	4 817	1,1%	6 617	1,6%	7 337	1,7%	406 668	95,6%	425 439	89,8%	-	-	-	-
Other	583	2,3%	686	2,7%	621	2,5%	23 152	92,5%	25 042	5,3%	-	-	-	-
Total By Customer Group	6 803	1,4%	8 750	1,8%	9 141	1,9%	448 917	94,8%	473 612	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	4 545	51,1%	4 352	48,9%	-	-	-	-	8 897	40,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91	21,7%	18	4,3%	162	38,6%	148	35,3%	419	1,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 320	65,0%	3 773	29,5%	630	4,9%	75	,6%	12 798	57,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 956	58,6%	8 143	36,8%	792	3,6%	223	1,0%	22 115	100,0%

Contact Details

Municipal Manager	Mr Themisle W Msengana	051 753 0777
Chief Financial Officer	Mr Themisle W Msengana	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	-	350 356	218	-	7 014	-	36 088	10,3%	10 154	2,9%	53 474	15,3%	-	(31,0%)	(100,0%)
Exchange Revenue															
Service charges - Electricity	-	138 076	-	-	298	-	4 788	3,5%	17 723	12,8%	22 809	16,5%	-	35,3%	(100,0%)
Service charges - Water	-	38 760	-	-	717	-	4 474	11,5%	(18 486)	(47,7%)	(13 294)	(34,3%)	-	(507,0%)	(100,0%)
Service charges - Waste Water Management	-	13 488	0	-	1 755	-	3 359	24,9%	1 992	14,8%	7 107	52,7%	-	51,3%	(100,0%)
Service charges - Waste Management	-	6 464	-	-	913	-	1 731	26,8%	1 070	16,5%	3 714	57,5%	-	52,5%	(100,0%)
Sale of Goods and Rendering of Services	-	1 507	17	-	77	-	114	7,6%	170	11,3%	378	25,1%	-	30,2%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	9 240	-	-	-	-	-	-	-	-	-	-	-	113,8%	-
Interest earned from Current and Non Current Assets	-	4 582	187	-	-	-	(694)	(15,2%)	1 212	26,4%	705	15,4%	-	29,0%	(100,0%)
Dividends	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	476	13	-	25	-	42	8,9%	28	5,9%	109	22,9%	-	95,9%	(100,0%)
Licence and permits	-	1 707	-	-	-	-	-	-	-	-	-	-	-	11,8%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	18	0	-	18	-	39	211,8%	39	213,5%	96	521,9%	-	1 933,0%	(100,0%)
Non-Exchange Revenue															
Property rates	-	63 912	-	-	3 210	-	6 417	10,0%	6 495	10,2%	16 121	25,2%	-	35,4%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	3 120	-	-	-	-	-	-	-	-	-	-	-	11,4%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	68 457	-	-	-	-	15 818	23,1%	(88)	(,1%)	15 730	23,0%	-	20,8%	(100,0%)
Interest	-	547	-	-	-	-	-	-	-	-	-	-	-	958,3%	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	350 693	18 001	-	1 166	-	13 297	3,8%	147 203	42,0%	179 667	51,2%	-	26,0%	(100,0%)
Employee related costs	-	116 076	4 585	-	-	-	850	7%	106 678	91,9%	112 113	96,6%	-	-	(100,0%)
Remuneration of councillors	-	11 285	-	-	-	-	6 607	58,5%	6 607	58,5%	6 607	58,5%	-	-	(100,0%)
Bulk purchases - electricity	-	86 772	9 986	-	-	-	7 350	8,5%	16 129	18,6%	33 466	38,6%	-	49,6%	(100,0%)
Inventory consumed	-	18 646	309	-	69	-	326	1,8%	1 344	7,2%	2 048	11,0%	-	112,8%	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	10 708	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	11 000	21	-	8	-	19	2%	4 243	38,6%	4 291	39,0%	-	768,4%	(100,0%)
Contracted services	-	35 196	1 020	-	310	-	3 494	9,9%	5 850	16,6%	10 675	30,3%	-	38,5%	(100,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	12 711	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	-	48 310	2 080	-	779	-	1 257	2,6%	6 352	13,1%	10 467	21,7%	-	27,5%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(337)	(17 783)	-	5 847	-	22 791	-	(137 048)	-	(126 193)	-	-	-	-
Transfers and subsidies - capital (monetary allocations)	-	44 468	4 280	-	-	-	-	-	7 145	16,1%	11 425	25,7%	-	6,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	44 131	(13 503)	-	5 847	-	22 791	-	(129 903)	-	(114 768)	-	-	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	44 131	(13 503)	-	5 847	-	22 791	-	(129 903)	-	(114 768)	-	-	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	44 131	(13 503)	-	5 847	-	22 791	-	(129 903)	-	(114 768)	-	-	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	44 131	(13 503)	-	5 847	-	22 791	-	(129 903)	-	(114 768)	-	-	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	-	55 596	1 113	-	-	-	2 372	4,3%	17 794	32,0%	21 279	38,3%	-	22,2%	(100,0%)
National Government	-	44 468	1 113	-	-	-	2 364	5,3%	12 825	28,8%	16 303	36,7%	-	30,3%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	44 468	1 113	-	-	-	2 364	5,3%	12 825	28,8%	16 303	36,7%	-	30,3%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	11 128	-	-	-	-	8	,1%	4 969	44,6%	4 977	44,7%	-	1,8%	(100,0%)
Capital Expenditure Functional	-	55 596	1 113	-	-	-	2 372	4,3%	17 794	32,0%	21 279	38,3%	-	22,2%	(100,0%)
Municipal governance and administration	-	225	-	-	-	-	8	3,4%	31	13,7%	39	17,2%	-	200,0%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	23,0%	-
Finance and administration	-	225	-	-	-	-	8	3,4%	31	13,7%	39	17,2%	-	555,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	1 322	-	-	-	-	-	-	-	-	-	-	-	18,3%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	19,8%	-
Public Safety	-	1 322	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	54 050	1 113	-	-	-	2 364	4,4%	17 763	32,9%	21 241	39,3%	-	22,2%	(100,0%)
Energy sources	-	18 318	-	-	-	-	2 364	12,9%	3 080	16,8%	5 445	29,7%	-	23,7%	(100,0%)
Water Management	-	34 052	1 113	-	-	-	-	-	9 989	29,3%	11 102	32,6%	-	25,0%	(100,0%)
Waste Water Management	-	1 680	-	-	-	-	-	-	4 694	279,4%	4 694	279,4%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	-	328 459	13 185	-	42 662	-	38 196	11,6%	81 025	24,7%	175 068	53,3%	-	239,6%	(100,0%)
Property rates	-	41 018	-	-	-	-	-	-	-	-	-	-	-	235,1%	-
Service charges	-	163 130	-	-	-	-	-	-	-	-	-	-	-	314,0%	-
Other revenue	-	6 905	(31)	-	(120)	-	-	-	25 254	371,1%	25 103	368,9%	-	98,6%	(100,0%)
Transfers and Subsidies - Operational	-	67 573	13 403	-	3 649	-	38 196	56,5%	55 771	82,5%	111 019	164,3%	-	207,2%	(100,0%)
Transfers and Subsidies - Capital	-	45 352	-	-	39 133	-	-	-	-	-	39 133	86,3%	-	180,1%	-
Interest	-	4 582	(187)	-	-	-	-	-	-	-	(187)	(4,1%)	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(277 858)	(2 297)	-	-	-	(25 226)	9,1%	56 736	(20,4%)	29 213	(10,5%)	-	39,7%	(100,0%)
Suppliers and employees	-	(266 858)	(2 297)	-	-	-	(25 226)	9,5%	56 736	(21,3%)	29 213	(10,9%)	-	40,3%	(100,0%)
Finance charges	-	(11 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	-	50 601	10 888	-	42 662	-	12 971	25,6%	137 761	272,3%	204 281	403,7%	-	1 295,4%	(100,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(52 153)	0	-	-	-	-	-	-	-	0	-	-	5,0%	-
Capital assets	-	(52 153)	0	-	-	-	-	-	-	-	0	-	-	5,0%	-
Net Cash from/(used) Investing Activities	-	(52 153)	0	-	-	-	-	-	-	-	0	-	-	5,0%	-
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	-	(1 552)	10 888	-	42 662	-	12 971	(835,6%)	137 761	(8 874,8%)	204 281	(13 160,1%)	-	(11 658,9%)	(100,0%)
Cash/cash equivalents at the year begin:	-	27 702	-	-	29 995	-	72 657	262,3%	85 627	309,1%	-	-	631 033	-	(86,4%)
Cash/cash equivalents at the year end:	-	26 150	10 888	-	72 657	-	85 627	327,4%	223 388	854,3%	223 388	854,3%	631 033	5 058,6%	(64,6%)

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	(18 077)	(11,0%)	14	-	4 386	2,7%	177 620	108,3%	163 943	27,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 841	6,4%	65	-	9 328	7,6%	104 934	85,9%	122 168	20,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 679	1,4%	2	,1%	2 538	1,3%	183 717	97,2%	188 936	31,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 357	3,4%	(15)	-	2 295	3,3%	65 231	93,4%	69 868	11,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 289	3,0%	(10)	-	1 259	2,9%	40 844	94,2%	43 381	7,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	75	,8%	40	,4%	3	-	8 873	98,7%	8 991	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	9 161	100,0%	9 161	1,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(275)	2,9%	(1 870)	19,9%	(290)	3,1%	(6 968)	74,1%	(9 404)	(1,6%)	-	-	-	-
Total By Income Source	(4 110)	(,7%)	(1 775)	(,3%)	19 517	3,3%	583 411	97,7%	597 044	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 110)	(,7%)	(1 775)	(,3%)	19 517	3,3%	583 411	97,7%	597 044	100,0%	-	-	-	-
Total By Customer Group	(4 110)	(,7%)	(1 775)	(,3%)	19 517	3,3%	583 411	97,7%	597 044	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	19 376	4,3%	13 718	3,0%	15 422	3,4%	403 472	89,3%	451 989	100,0%
Total	19 376	4,3%	13 718	3,0%	15 422	3,4%	403 472	89,3%	451 989	100,0%

Contact Details

Municipal Manager	Mr Dikang Molale	053 632 9100
Chief Financial Officer	Ms Segomotsi Ntshale Jordan	053 632 9110

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	98 935	98 935	-	-	-	-	3 712	3,8%	19 663	19,9%	23 375	23,6%	2 290	12,1%	758,7%
Exchange Revenue															
Service charges - Electricity	14 468	14 468	-	-	-	-	1 942	13,4%	5 452	37,7%	7 393	51,1%	1 468	45,0%	271,4%
Service charges - Water	3 978	3 978	-	-	-	-	427	10,7%	1 591	40,0%	2 018	50,7%	201	36,2%	693,5%
Service charges - Waste Water Management	2 094	2 094	-	-	-	-	256	12,2%	777	37,1%	1 034	49,4%	(21)	21,3%	(3 874,4%)
Service charges - Waste Management	2 375	2 375	-	-	-	-	320	13,5%	746	31,4%	1 066	44,9%	59	31,2%	1 160,7%
Sale of Goods and Rendering of Services	21	21	-	-	-	-	1	5,6%	79	382,6%	80	388,1%	5	98,6%	1 409,8%
Agency services	35	35	-	-	-	-	-	-	-	-	-	-	23	198,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 540	2 540	-	-	-	-	-	-	-	-	-	-	5	59,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	202	202	-	-	-	-	12	5,8%	232	114,9%	244	120,7%	(9)	4,8%	(2 613,9%)
Licence and permits	10	10	-	-	-	-	-	-	-	-	-	-	2	126,1%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 414	16 414	-	-	-	-	37	2%	(79)	(,5%)	(42)	(,3%)	-	,1%	(100,0%)
Non-Exchange Revenue															
Property rates	10 049	10 049	-	-	-	-	679	6,8%	1 349	13,4%	2 028	20,2%	214	9,1%	529,8%
Surcharges and Taxes	1 691	1 691	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	1	-	-	-	-	-	-	0	3,2%	0	3,2%	5	364,0%	(99,1%)
Licences or permits	6	6	-	-	-	-	-	-	-	-	-	-	2	120,4%	(100,0%)
Transfer and subsidies - Operational	42 808	42 808	-	-	-	-	-	-	9 402	22,0%	9 402	22,0%	334	3,5%	2 711,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	505	505	-	-	-	-	38	7,6%	114	22,6%	153	30,2%	-	-	(100,0%)
Gains on disposal of Assets	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 727	1 727	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	101 940	101 640	-	-	-	-	2 621	2,6%	15 948	15,7%	18 569	18,3%	9 970	33,7%	60,0%
Employee related costs	29 207	29 207	-	-	-	-	1 984	6,8%	5 372	18,4%	7 356	25,2%	1 763	26,2%	204,7%
Remuneration of councillors	5 159	5 159	-	-	-	-	615	11,9%	1 276	24,7%	1 892	36,7%	393	32,8%	225,0%
Bulk purchases - electricity	19 832	19 832	-	-	-	-	-	-	4 343	21,9%	4 343	21,9%	199	36,1%	2 077,6%
Inventory consumed	2 550	2 550	-	-	-	-	-	-	450	17,7%	450	17,7%	277	40,7%	62,4%
Debt impairment	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 338	6 338	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	901	901	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 126	12 826	-	-	-	-	-	-	2 734	21,3%	2 734	21,3%	1 753	52,3%	56,0%
Transfers and subsidies	1 093	1 093	-	-	-	-	-	-	22	2,0%	22	2,0%	197	31,0%	(88,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	14 729	14 729	-	-	-	-	21	,1%	1 750	11,9%	1 771	12,0%	5 387	53,8%	(67,5%)
Losses on disposal of Assets	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 005)	(2 705)	-	-	-	-	1 091	-	3 715	-	4 807	-	(7 680)	-	-
Transfers and subsidies - capital (monetary allocations)	16 368	16 368	-	-	-	-	-	-	-	-	-	-	-	-	38,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 363	13 663	-	-	-	-	1 091	-	3 715	-	4 807	-	(7 680)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 363	13 663	-	-	-	-	1 091	-	3 715	-	4 807	-	(7 680)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 363	13 663	-	-	-	-	1 091	-	3 715	-	4 807	-	(7 680)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 363	13 663	-	-	-	-	1 091	-	3 715	-	4 807	-	(7 680)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	13 413	14 218	-	-	-	-	-	-	2 173	15,3%	2 173	15,3%	-	32,3%	(100,0%)
National Government	12 968	13 068	-	-	-	-	-	-	2 173	16,6%	2 173	16,6%	-	34,1%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 968	13 068	-	-	-	-	-	-	2 173	16,6%	2 173	16,6%	-	33,6%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	445	1 150	-	-	-	-	-	-	-	-	-	-	-	2%	-
Capital Expenditure Functional	13 413	14 218	-	-	-	-	-	-	2 173	15,3%	2 173	15,3%	-	32,3%	(100,0%)
Municipal governance and administration	13 413	1 150	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 413	1 150	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	5%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	4,9%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	12 968	-	-	-	-	-	-	2 173	16,8%	2 173	16,8%	-	25,6%	(100,0%)
Energy sources	-	4 386	-	-	-	-	-	-	594	13,6%	594	13,6%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	8 582	-	-	-	-	-	-	1 579	18,4%	1 579	18,4%	-	25,8%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	100 183	108 602	-	-	-	-	762	,7%	16 304	15,0%	17 066	15,7%	29 918	159,1%	(45,5%)
Property rates	8 039	9 701	-	-	-	-	144	1,5%	972	10,0%	1 116	11,5%	4 358	121,2%	(77,7%)
Service charges	15 454	19 187	-	-	-	-	594	3,1%	6 417	33,4%	7 011	36,5%	23 558	351,3%	(72,8%)
Other revenue	18 374	19 379	-	-	-	-	23	,1%	(449)	(2,4%)	(426)	(2,3%)	2 002	22,5%	(122,4%)
Transfers and Subsidies - Operational	42 808	42 427	-	-	-	-	-	-	9 402	22,2%	9 402	22,2%	-	-	100,0%
Transfers and Subsidies - Capital	12 968	16 368	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 540	2 540	-	-	-	-	1	-	(37)	(1,5%)	(36)	(1,4%)	-	-	100,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 397)	(82 474)	-	-	-	-	(3 950)	4,8%	(14 949)	18,1%	(18 898)	22,9%	(8 662)	150,5%	72,6%
Suppliers and employees	(80 223)	(82 474)	-	-	-	-	-	(3 950)	(14 949)	18,1%	(18 898)	22,9%	(8 662)	152,9%	72,6%
Finance charges	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(173)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	19 786	26 128	-	-	-	-	(3 188)	(12,2%)	1 356	5,2%	(1 832)	(7,0%)	21 256	314,9%	(93,6%)
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	(13 013)	(14 218)	-	-	-	-	-	-	(2 499)	17,6%	(2 499)	17,6%	-	-	(100,0%)
Capital assets	(13 013)	(14 218)	-	-	-	-	-	-	(2 499)	17,6%	(2 499)	17,6%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(13 013)	(14 218)	-	-	-	-	-	-	(2 499)	17,6%	(2 499)	17,6%	-	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	1	-	25	-	25	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	1	-	25	-	25	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	1	-	25	-	25	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	6 773	11 910	-	-	-	-	(3 187)	(26,8%)	(1 119)	(9,4%)	(4 306)	(36,2%)	21 256	(253,4%)	(105,3%)
Cash/cash equivalents at the year begin:	57 489	37 650	-	-	-	-	-	-	(3 187)	(8,5%)	-	-	(7 687)	-	(58,5%)
Cash/cash equivalents at the year end:	64 262	49 560	-	-	-	-	(3 187)	(6,4%)	(4 306)	(8,7%)	(4 306)	(8,7%)	13 569	15,2%	(131,7%)

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	934	6,4%	315	2,2%	481	3,3%	12 778	88,1%	14 507	20,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 121	16,3%	359	2,8%	1 529	11,7%	9 027	69,3%	13 036	18,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	815	3,8%	520	2,4%	529	2,4%	19 748	91,4%	21 612	31,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	392	4,6%	161	1,9%	247	2,9%	7 674	90,6%	8 474	12,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	306	3,1%	499	5,1%	272	2,8%	8 646	88,9%	9 722	14,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	540	100,0%	540	,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 269)	(82,5%)	289	18,8%	42	2,7%	2 477	161,0%	1 539	2,2%	-	-	-	-
Total By Income Source	3 298	4,7%	2 144	3,1%	3 099	4,5%	60 890	87,7%	69 430	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	334	8,2%	220	5,4%	233	5,7%	3 274	80,6%	4 060	5,8%	-	-	-	-
Commercial	441	7,9%	667	11,9%	235	4,2%	4 259	76,0%	5 602	8,1%	-	-	-	-
Households	1 254	3,0%	1 021	2,4%	1 257	3,0%	38 961	91,7%	42 493	61,2%	-	-	-	-
Other	1 268	7,3%	236	1,4%	1 374	8,0%	14 397	83,3%	17 274	24,9%	-	-	-	-
Total By Customer Group	3 298	4,7%	2 144	3,1%	3 099	4,5%	60 890	87,7%	69 430	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	43	80,7%	-	-	-	-	10	19,3%	54	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	43	80,7%	-	-	-	-	10	19,3%	54	100,0%

Contact Details		
Municipal Manager	Mr F. Manuel	053 382 3012
Chief Financial Officer	Mr Willem De Bruin	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	92 432	102 937	30 042	32,5%	15 908	17,2%	11 575	11,2%	7 216	7,0%	64 741	62,9%	14 687	87,9%	(50,9%)
Exchange Revenue															
Service charges - Electricity	11 587	11 587	1 768	15,3%	1 056	9,1%	2 133	18,4%	1 766	15,2%	6 723	58,0%	1 772	74,5%	(,3%)
Service charges - Water	14 352	11 280	3 172	22,1%	839	5,8%	1 859	16,5%	1 593	14,1%	7 463	66,2%	2 140	76,2%	(25,6%)
Service charges - Waste Water Management	6 029	6 471	893	14,8%	290	4,8%	1 528	23,6%	329	5,1%	3 041	47,0%	740	74,8%	(55,5%)
Service charges - Waste Management	2 014	2 014	438	21,7%	142	7,1%	740	36,8%	194	9,6%	1 514	75,2%	372	77,9%	(48,0%)
Sale of Goods and Rendering of Services	42	144	50	119,9%	11	25,6%	55	38,0%	94	65,2%	210	145,4%	11	83,8%	792,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	3 645	570	-	303	-	1 535	42,1%	951	26,1%	3 360	92,2%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	350	600	135	38,7%	114	32,6%	34	5,7%	236	39,3%	519	86,6%	192	96,9%	23,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	517	668	83	16,0%	162	31,3%	158	23,6%	157	23,5%	560	83,7%	83	69,4%	89,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	6 534	14 521	4 501	68,9%	550	8,4%	2 749	18,9%	1 644	11,3%	9 444	65,0%	1 033	76,8%	59,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 682	41 682	18 281	43,9%	12 354	29,6%	360	9%	-	-	30 995	74,4%	8 345	99,0%	(100,0%)
Interest	-	1 000	151	-	86	-	424	42,4%	252	25,2%	913	91,3%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 326	9 326	-	-	-	-	-	-	-	-	-	-	-	-	30,9%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	93 411	106 822	17 847	19,1%	12 269	13,1%	34 329	32,1%	17 401	16,3%	81 847	76,6%	20 460	87,6%	(14,9%)
Employee related costs	32 159	33 442	7 249	22,5%	7 525	23,4%	7 763	23,2%	7 736	23,1%	30 273	90,5%	6 312	90,6%	22,6%
Remuneration of councillors	4 213	4 483	984	23,3%	1 166	27,7%	1 075	24,0%	1 075	24,0%	4 300	95,9%	984	102,4%	9,3%
Bulk purchases - electricity	11 046	19 000	2 782	25,2%	85	,8%	12 843	67,6%	5 151	27,1%	20 861	109,8%	8 471	125,9%	(39,2%)
Inventory consumed	4 516	4 394	661	14,6%	149	3,3%	587	13,4%	779	17,7%	2 176	49,5%	557	79,2%	39,9%
Debt impairment	10 858	9 718	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 614	9 614	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 570	7 814	2 974	65,1%	1 516	33,2%	3 692	47,3%	1 794	23,0%	9 976	127,7%	1 425	112,0%	25,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 650	6 750	-	-	-	-	-	-	-	-	-	-	-	-	83,2%
Operational costs	8 784	11 606	3 197	36,4%	1 828	20,8%	8 369	72,1%	867	7,5%	14 261	122,9%	2 712	114,0%	(68,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(979)	(3 885)	12 195	-	3 639	-	(22 754)	-	(10 185)	-	(17 105)	-	(5 773)	-	-
Transfers and subsidies - capital (monetary allocations)	24 218	24 218	4 366	18,0%	5 448	22,5%	2 011	8,3%	1 810	7,5%	13 635	56,3%	15 052	163,9%	(88,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 239	20 333	16 561	-	9 088	-	(20 743)	-	(8 375)	-	(3 470)	-	9 279	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 239	20 333	16 561	-	9 088	-	(20 743)	-	(8 375)	-	(3 470)	-	9 279	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 239	20 333	16 561	-	9 088	-	(20 743)	-	(8 375)	-	(3 470)	-	9 279	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 239	20 333	16 561	-	9 088	-	(20 743)	-	(8 375)	-	(3 470)	-	9 279	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	21 871	24 652	5 406	24,7%	4 959	22,7%	5 225	21,2%	15 394	62,4%	30 984	125,7%	13 420	150,8%	14,7%
National Government	21 871	24 652	5 406	24,7%	4 959	22,7%	5 225	21,2%	15 394	62,4%	30 984	125,7%	13 420	150,8%	14,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 871	24 652	5 406	24,7%	4 959	22,7%	5 225	21,2%	15 394	62,4%	30 984	125,7%	13 420	150,8%	14,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	21 871	24 652	5 406	24,7%	4 959	22,7%	5 225	21,2%	15 394	62,4%	30 984	125,7%	13 420	150,8%	14,7%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	100	250,0%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	100	250,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 871	24 652	5 406	24,7%	4 959	22,7%	5 225	21,2%	15 394	62,4%	30 984	125,7%	13 320	149,6%	15,6%
Energy sources	-	2 781	863	-	1 222	-	217	7,8%	1 671	60,1%	3 973	142,9%	-	70,3%	(100,0%)
Water Management	21 871	21 871	4 543	20,8%	3 737	17,1%	5 008	22,9%	13 724	62,7%	27 011	123,5%	13 320	152,0%	3,0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	153 623	153 623	33 765	22.0%	23 945	15.6%	9 514	6.2%	20 287	13.2%	87 512	57.0%	26 968	323.1%	(24.8%)
Property rates	4 901	4 901	386	7.9%	675	13.8%	1 078	22.0%	1 369	27.9%	3 508	71.6%	481	102.2%	184.5%
Service charges	25 488	25 488	1 730	6.8%	1 689	6.6%	10 013	39.3%	4 125	16.2%	17 557	68.9%	4 326	112.3%	(4.6%)
Other revenue	58 510	58 510	16 268	27.8%	8 364	14.3%	(1 582)	(11.382)	11 382	19.5%	34 432	58.8%	13 816	(1 879.6%)	(27.7%)
Transfers and Subsidies - Operational	40 156	40 156	14 981	37.3%	11 814	29.4%	-	-	-	-	26 795	66.7%	8 345	90.7%	(100.0%)
Transfers and Subsidies - Capital	24 218	24 218	900	3.7%	1 447	6.0%	-	-	3 389	14.0%	5 736	23.7%	-	-	(100.0%)
Interest	350	350	(500)	(142.8%)	(44)	(12.5%)	5	1.5%	23	6.5%	(516)	(147.3%)	-	-	(100.0%)
Dividends															
Payments	(65 288)	(45 843)	(8 711)	13.3%	2 420	(3.7%)	(10 364)	22.6%	(17 887)	39.0%	(34 542)	75.3%	132 861	1 182.8%	(113.5%)
Suppliers and employees	(65 288)	(45 843)	(8 711)	13.3%	2 420	(3.7%)	(10 364)	22.6%	(17 887)	39.0%	(34 542)	75.3%	132 861	1 182.8%	(113.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	88 334	107 779	25 054	28,4%	26 365	29,8%	(850)	(,8%)	2 400	2,2%	52 970	49,1%	159 829	269,0%	(98,5%)
Cash Flow from Investing Activities															
Receipts	9 326	9 326	-	-	-	-	-	-	-	-	-	-	-	30,9%	-
Proceeds on disposal of PPE	9 326	9 326	-	-	-	-	-	-	-	-	-	-	-	30,9%	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 871)	(21 871)	(5 406)	24,7%	(4 959)	22,7%	(5 225)	23,9%	(15 394)	70,4%	(30 984)	141,7%	(13 420)	319,8%	14,7%
Capital assets	(21 871)	(21 871)	(5 406)	24,7%	(4 959)	22,7%	(5 225)	23,9%	(15 394)	70,4%	(30 984)	141,7%	(13 420)	319,8%	14,7%
Net Cash from/(used) Investing Activities	(12 545)	(12 545)	(5 406)	43,1%	(4 959)	39,5%	(5 225)	41,6%	(15 394)	122,7%	(30 984)	247,0%	(13 420)	374,0%	14,7%
Cash Flow from Financing Activities															
Receipts	-	-	21	-	-	-	36	-	19	-	76	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	21	-	-	-	36	-	19	-	76	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	21	-	-	-	36	-	19	-	76	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	75 789	95 234	19 669	26,0%	21 406	28,2%	(6 038)	(6,3%)	(12 975)	(13,6%)	22 062	23,2%	146 409	254,1%	(108,9%)
Cash/cash equivalents at the year begin:	-	-	-	-	(33 524)	-	(12 118)	-	(18 155)	-	-	-	(71 102)	98,5%	(74,5%)
Cash/cash equivalents at the year end:	75 789	95 234	(33 524)	(44,2%)	(12 118)	(16,0%)	(18 155)	(19,1%)	(31 131)	(32,7%)	(31 131)	(32,7%)	75 387	4 952,2%	(141,3%)

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	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3,1%	803	2,3%	1 327	3,8%	31 484	90,7%	34 705	39,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	,5%	149	1,2%	182	1,4%	12 166	96,9%	12 559	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	,6%	21	,6%	21	,6%	3 231	98,1%	3 293	3,7%	-	-	-	-
Total By Income Source	1 848	2,1%	1 618	1,8%	2 099	2,4%	83 381	93,7%	88 946	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	86	13,3%	90	13,9%	48	7,4%	423	65,4%	646	,7%	-	-	-	-
Commercial	310	3,4%	247	2,7%	234	2,6%	8 361	91,4%	9 152	10,3%	-	-	-	-
Households	1 432	1,9%	1 261	1,7%	1 796	2,4%	71 367	94,1%	75 856	85,3%	-	-	-	-
Other	20	,6%	21	,6%	21	,6%	3 231	98,1%	3 293	3,7%	-	-	-	-
Total By Customer Group	1 848	2,1%	1 618	1,8%	2 099	2,4%	83 381	93,7%	88 946	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	2 086	1,6%	-	-	3 018	2,4%	122 552	96,0%	127 657	79,3%
Bulk Water	-	-	105	1,2%	107	1,2%	8 470	97,6%	8 682	5,4%
PAYE deductions	331	100,0%	-	-	-	-	-	-	331	,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	28	5,0%	-	-	541	95,0%	569	,4%
Auditor-General	151	1,0%	145	,9%	151	1,0%	14 825	97,1%	15 271	9,5%
Other	-	-	312	3,7%	439	5,2%	7 669	91,1%	8 420	5,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 568	1,6%	590	,4%	3 715	2,3%	154 058	95,7%	160 931	100,0%

Contact Details

Municipal Manager	Mr Barnett	053 050 5161
Chief Financial Officer	Mr Barnett	053 050 5161

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	22 480	9 239	226 913	1 009,4%	136 192	605,8%	128 384	1 389,6%	62 446	675,9%	553 935	5 995,6%	38 951	3 299,8%	60,3%
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	(23 764)	(23 764)	-	-	-	-	-	-	(1 388)	5,8%	(1 388)	5,8%	(2 790)	35,2%	(50,3%)
Capital assets	(23 764)	(23 764)	-	-	-	-	-	-	(1 388)	5,8%	(1 388)	5,8%	(2 790)	35,2%	(50,3%)
Net Cash from/(used) Investing Activities	(23 764)	(23 764)	-	-	-	-	-	-	(1 388)	5,8%	(1 388)	5,8%	(2 790)	35,2%	(50,3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 286)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 286)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 286)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 571)	(14 525)	226 913	(8 827,3%)	136 192	(5 298,1%)	128 384	(883,9%)	61 059	(420,4%)	552 547	(3 804,1%)	36 161	(11 836,3%)	68,9%
Cash/cash equivalents at the year begin:	6 875	6 875	-	-	227 126	3 303,7%	363 325	5 284,8%	491 708	7 152,2%	-	-	372 295	-	32,1%
Cash/cash equivalents at the year end:	4 304	(7 650)	227 126	5 276,6%	363 318	8 440,7%	491 708	(6 427,4%)	552 767	(7 225,5%)	552 767	(7 225,5%)	408 456	15 955,6%	35,3%

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	1 778	4,4%	392	1,0%	402	1,0%	37 859	93,6%	40 432	30,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 123	8,7%	598	4,6%	354	2,7%	10 887	84,0%	12 962	9,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	748	3,4%	432	2,0%	408	1,9%	20 169	92,7%	21 757	16,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	517	1,6%	443	1,4%	425	1,3%	30 190	95,6%	31 575	24,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	284	1,5%	250	1,3%	243	1,3%	17 729	95,8%	18 506	14,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	1,2%	6	,8%	6	,8%	730	97,3%	751	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	,4%	2	-	102	1,9%	5 323	97,7%	5 450	4,1%	-	-	-	-
Total By Income Source	4 482	3,4%	2 123	1,6%	1 940	1,5%	122 887	93,5%	131 432	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	323	2,9%	135	1,2%	135	1,2%	10 485	94,6%	11 078	8,4%	-	-	-	-
Commercial	138	6,2%	125	5,6%	66	2,9%	1 914	85,3%	2 244	1,7%	-	-	-	-
Households	4 018	3,4%	1 861	1,6%	1 737	1,5%	110 353	93,5%	117 968	89,8%	-	-	-	-
Other	3	2,2%	2	1,6%	2	1,6%	135	94,5%	143	,1%	-	-	-	-
Total By Customer Group	4 482	3,4%	2 123	1,6%	1 940	1,5%	122 887	93,5%	131 432	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	29	-	2 147	1,2%	2 269	1,3%	172 396	97,5%	176 842	77,0%
Bulk Water	-	-	-	-	-	-	6	100,0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	693	3,0%	272	1,2%	805	3,4%	21 584	92,4%	23 354	10,2%
Auditor-General	92	,4%	-	-	89	,4%	24 135	99,3%	24 316	10,6%
Other	33	,7%	58	1,2%	66	1,3%	4 864	96,9%	5 021	2,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	847	,4%	2 478	1,1%	3 229	1,4%	222 985	97,1%	229 539	100,0%

Contact Details

Municipal Manager	Ms Kealeboga Gaborone	053 203 0005
Chief Financial Officer	Ms Remotlwe Babedjwejang	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	181 429	176 814	28 423	15,7%	37 094	20,4%	40 711	23,0%	32 840	18,6%	139 069	78,7%	24 252	69,3%	35,4%
Exchange Revenue															
Service charges - Electricity	26 124	24 104	5 630	21,5%	5 310	20,3%	5 209	21,6%	7 402	30,7%	23 550	97,7%	6 078	81,4%	21,8%
Service charges - Water	19 753	17 753	3 736	18,9%	3 916	19,8%	4 357	24,5%	4 474	25,2%	16 482	92,8%	3 900	70,3%	14,7%
Service charges - Waste Water Management	7 784	9 072	2 275	29,2%	2 266	29,1%	2 284	25,2%	2 458	27,1%	9 284	102,3%	2 161	99,1%	13,7%
Service charges - Waste Management	3 526	4 120	1 027	29,1%	1 033	29,3%	1 041	25,3%	1 094	26,5%	4 194	101,8%	980	98,4%	11,6%
Sale of Goods and Rendering of Services	488	488	103	21,1%	36	7,3%	32	6,5%	34	7,1%	205	41,9%	140	83,0%	(75,5%)
Agency services	578	578	172	29,7%	241	41,6%	179	30,9%	338	58,4%	930	160,7%	249	117,9%	36,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 958	20 768	5 129	30,2%	5 250	31,0%	5 455	26,3%	5 512	26,5%	21 346	102,8%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	240	528	176	73,4%	57	23,9%	116	22,1%	105	19,9%	455	86,2%	79	55,8%	32,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 302	2 302	270	1,9%	268	1,9%	690	30,0%	287	12,5%	1 515	65,8%	263	6,8%	9,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 500	2 664	64	4,2%	19	1,3%	11	4%	9	3%	102	3,8%	70	14,5%	(87,3%)
Non-Exchange Revenue															
Property rates	32 534	34 485	7 055	21,7%	6 792	20,9%	6 845	19,8%	6 865	19,9%	27 556	79,9%	8 409	107,3%	(18,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	6	-	-	-	-	-	-	2	25,0%	2	25,0%	11	450,7%	(85,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 779	53 779	945	1,8%	10 665	19,8%	12 721	23,7%	1 261	2,3%	25 592	47,6%	251	48,4%	403,0%
Interest	3 855	6 167	1 842	47,8%	1 242	32,2%	1 771	28,7%	3 000	48,7%	7 855	127,4%	1 661	143,0%	80,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	195 790	192 889	22 392	11,4%	31 456	16,1%	37 578	19,5%	28 510	14,8%	119 937	62,2%	54 895	58,1%	(48,1%)
Employee related costs	66 081	62 617	14 509	22,0%	10 205	15,4%	13 727	21,9%	13 576	21,7%	52 018	83,1%	9 177	42,5%	47,5%
Remuneration of councillors	4 604	5 638	1 377	29,9%	982	21,3%	1 411	25,0%	1 419	25,2%	5 190	92,0%	918	82,2%	54,5%
Bulk purchases - electricity	38 542	42 229	222	0,6%	10 975	28,5%	9 425	22,3%	638	1,5%	21 260	50,3%	22 832	105,5%	(97,2%)
Inventory consumed	7 334	5 836	1 660	22,6%	873	11,9%	1 164	19,9%	1 991	34,1%	5 688	97,5%	1 508	59,9%	32,0%
Debt impairment	21 079	21 079	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 368	21 368	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 671	3 671	(1)	-	0	-	6 580	179,2%	392	10,7%	6 971	189,9%	17 924	619,1%	(97,8%)
Contracted services	14 627	14 531	1 698	11,6%	4 080	27,9%	2 939	20,2%	4 829	33,2%	13 946	93,2%	1 795	44,2%	169,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	890	890	277	31,1%	484	54,4%	221	24,9%	22	2,5%	1 005	113,0%	152	9,7%	(85,3%)
Operational costs	17 592	15 029	2 650	15,1%	3 857	21,9%	2 110	14,0%	5 643	37,5%	14 260	94,9%	590	68,0%	857,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 361)	(16 075)	6 031	-	5 639	-	3 133	-	4 330	-	19 132	-	(30 643)	-	-
Transfers and subsidies - capital (monetary allocations)	20 710	20 710	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 349	4 635	6 031		5 639		3 133		4 330		19 132		(30 643)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 349	4 635	6 031		5 639		3 133		4 330		19 132		(30 643)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 349	4 635	6 031		5 639		3 133		4 330		19 132		(30 643)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 349	4 635	6 031		5 639		3 133		4 330		19 132		(30 643)		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	20 710	20 710	-	-	943	4,6%	1 099	5,3%	8 688	41,9%	10 729	51,8%	4 412	62,5%	96,9%
National Government	20 710	20 710	-	-	943	4,6%	1 099	5,3%	8 688	41,9%	10 729	51,8%	4 412	66,9%	96,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 710	20 710	-	-	943	4,6%	1 099	5,3%	8 688	41,9%	10 729	51,8%	4 412	66,9%	96,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	20 710	20 710	-	-	943	4,6%	1 099	5,3%	9 681	46,7%	11 722	56,6%	4 412	62,5%	119,4%
Municipal governance and administration	10 710	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 710	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 000	20 710	-	-	943	9,4%	1 099	5,3%	9 681	46,7%	11 722	56,6%	4 412	62,5%	119,4%
Energy sources	-	10 710	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	0	0	-	-	943	47 130 150,0%	1 099	54 928 850,0%	9 681	484 034 700,0%	11 722	586 093 700,0%	4 412	171,8%	119,4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24	

Net Cash from/(used) Operating Activities	25 689	9 669	75 824	295,2%	167 194	650,8%	210 723	2 179,3%	168 178	1 739,3%	621 919	6 431,8%	118 710	2 219,9%	41,7%
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	(20 710)	(20 710)	-	-	(1 084)	5,2%	(1 263)	6,1%	(9 942)	48,0%	(12 289)	59,3%	(5 073)	165,5%	96,0%
Capital assets	(20 710)	(20 710)	-	-	(1 084)	5,2%	(1 263)	6,1%	(9 942)	48,0%	(12 289)	59,3%	(5 073)	165,5%	96,0%
Net Cash from/(used) Investing Activities	(20 710)	(20 710)	-	-	(1 084)	5,2%	(1 263)	6,1%	(9 942)	48,0%	(12 289)	59,3%	(5 073)	165,5%	96,0%
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	4 979	(11 041)	75 824	1 522,7%	166 110	3 336,0%	209 460	(1 897,2%)	158 237	(1 433,2%)	609 630	(5 521,7%)	113 637	3 268,8%	39,2%
Cash/cash equivalents at the year begin:	43 553	41 839	-	-	75 824	174,1%	241 934	578,3%	451 394	1 078,9%	-	-	563 467	-	(19,9%)
Cash/cash equivalents at the year end:	48 532	30 798	75 824	156,2%	241 934	498,5%	451 394	1 465,6%	609 630	1 979,4%	609 630	1 979,4%	677 104	1 349,3%	(10,0%)

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	4 679	4,2%	2 039	1,8%	2 094	1,9%	101 626	92,0%	110 638	36,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 149	10,5%	360	1,8%	503	2,5%	17 412	85,3%	20 424	6,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 759	4,9%	2 649	2,7%	1 785	1,8%	87 630	90,5%	96 823	32,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 473	5,5%	1 079	2,4%	1 150	2,6%	40 083	89,5%	44 785	14,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 103	5,5%	495	2,4%	525	2,6%	18 102	89,5%	20 225	6,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	312	3,9%	149	1,9%	152	1,9%	7 335	92,3%	7 948	2,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68	4,9%	29	2,1%	29	2,1%	1 261	90,9%	1 387	5%	-	-	-	-
Total By Income Source	15 542	5,1%	6 800	2,3%	6 238	2,1%	273 650	90,5%	302 230	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 506	6,2%	1 162	2,9%	1 012	2,5%	35 705	88,4%	40 386	13,4%	-	-	-	-
Commercial	2 430	10,0%	631	2,6%	599	2,5%	20 530	84,9%	24 190	8,0%	-	-	-	-
Households	10 561	4,5%	4 986	2,1%	4 606	1,9%	216 605	91,5%	236 758	78,3%	-	-	-	-
Other	45	5,0%	22	2,4%	21	2,4%	809	90,2%	897	3%	-	-	-	-
Total By Customer Group	15 542	5,1%	6 800	2,3%	6 238	2,1%	273 650	90,5%	302 230	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	-	-	-	-	4 892	2,4%	200 905	97,6%	205 797	88,3%
Bulk Water	-	-	-	-	-	-	1 289	100,0%	1 289	,6%
PAYE deductions	-	-	-	-	-	-	2 010	100,0%	2 010	,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	12	100,0%	12	-
Trade Creditors	84	,6%	190	1,3%	1 013	6,7%	13 917	91,5%	15 204	6,5%
Auditor-General	243	3,0%	-	-	-	-	7 912	97,0%	8 155	3,5%
Other	7	1,8%	35	9,2%	13	3,3%	325	85,7%	380	,2%
Medical Aid deductions	-	-	-	-	-	-	107	100,0%	107	-
Total	334	,1%	225	,1%	5 918	2,5%	226 477	97,2%	232 954	100,0%

Contact Details

Municipal Manager	Ms Kealeboga Gaborone	053 492 3379
Chief Financial Officer	Mr Dawid Conrad V/D Westhuizen	053 492 3381

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	304 342	315 625	69 577	22,9%	57 087	18,8%	50 242	15,9%	32 199	10,2%	209 105	66,3%	22 709	83,4%	41,8%
Exchange Revenue															
Service charges - Electricity	67 488	71 988	13 934	20,6%	13 656	20,2%	16 017	22,3%	13 579	18,9%	57 186	79,4%	14 333	87,7%	(5,3%)
Service charges - Water	29 509	29 509	5 556	18,8%	8 704	29,5%	4 531	15,4%	5 857	19,8%	24 648	83,5%	(1 043)	59,6%	(661,6%)
Service charges - Waste Water Management	9 976	13 432	3 398	34,1%	3 371	33,8%	3 572	26,6%	3 661	27,3%	14 003	104,3%	2 574	127,8%	42,3%
Service charges - Waste Management	9 127	10 131	2 574	28,2%	2 527	27,7%	2 517	24,8%	2 829	27,9%	10 447	103,1%	1 843	104,1%	53,5%
Sale of Goods and Rendering of Services	330	330	54	16,3%	46	13,8%	48	14,5%	93	28,2%	241	72,9%	56	84,7%	65,9%
Agency services	300	300	19	6,2%	34	11,2%	9	3,0%	1	2%	62	20,7%	8	55,5%	(90,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 741	9 819	2 276	26,0%	2 631	30,1%	2 839	28,9%	3 092	31,5%	10 838	110,4%	2 091	83,3%	47,8%
Interest earned from Current and Non Current Assets	1 668	1 668	72	12,4%	70	4,2%	96	5,7%	72	4,3%	444	26,6%	87	35,1%	(17,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	458	458	17	3,6%	38	8,2%	27	6,0%	21	4,5%	102	22,4%	33	39,6%	(36,8%)
Rental from Fixed Assets	425	425	(52)	(12,3%)	90	21,2%	125	29,4%	87	20,4%	249	58,6%	192	135,6%	(54,8%)
Licence and permits	243	243	61	25,2%	100	41,1%	134	55,0%	74	30,5%	369	151,8%	105	134,0%	(29,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 632	2 632	50	1,9%	38	1,4%	48	1,8%	54	2,0%	190	7,2%	39	3,3%	39,1%
Non-Exchange Revenue															
Property rates	20 699	21 241	13 187	63,7%	2 941	14,2%	2 941	13,8%	1 959	9,2%	21 029	99,0%	1 787	107,2%	9,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	582	582	18	3,1%	14	2,5%	18	3,2%	3	6%	54	9,3%	14	30,8%	(75,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	71 823	71 823	27 545	38,4%	22 036	30,7%	16 526	23,0%	11	-	66 118	92,1%	-	78,5%	(100,0%)
Interest	2 347	3 050	733	31,2%	792	33,7%	794	26,0%	805	26,4%	3 124	102,4%	589	98,4%	36,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	77 995	77 995	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	236 136	243 039	46 624	19,7%	35 526	15,0%	42 852	17,6%	51 671	21,3%	176 672	72,7%	33 586	46,5%	53,8%
Employee related costs	78 352	79 744	17 818	22,7%	12 469	15,9%	12 836	16,1%	13 454	16,9%	56 577	70,9%	6 154	16,3%	118,6%
Remuneration of councillors	5 427	6 553	1 363	25,1%	913	16,8%	986	15,0%	976	14,9%	4 238	64,7%	462	17,7%	111,2%
Bulk purchases - electricity	78 110	82 016	17 955	23,0%	11 738	15,0%	18 150	22,1%	24 811	30,3%	72 654	88,6%	16 167	71,2%	53,5%
Inventory consumed	8 121	7 921	1 535	18,9%	1 127	13,9%	2 343	29,6%	1 725	21,8%	6 730	85,0%	1 304	63,9%	32,2%
Debt impairment	18 969	18 969	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 225	12 225	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6 161	6 161	1 265	20,5%	1 453	23,6%	2 195	35,6%	3 399	55,2%	8 312	134,9%	1 759	131,6%	93,2%
Contracted services	12 856	12 359	2 112	16,4%	2 148	16,7%	2 791	22,6%	5 892	47,7%	12 942	104,7%	3 980	71,1%	48,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 198	2 198	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	13 717	14 893	4 576	33,4%	5 679	41,4%	3 551	23,8%	1 413	9,5%	15 219	102,2%	3 759	112,3%	(62,4%)
Losses on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	68 206	72 587	22 953	-	21 562	-	7 390	-	(19 472)	-	32 433	-	(10 877)	-	-
Transfers and subsidies - capital (monetary allocations)	46 620	46 620	7 069	15,2%	1 308	2,8%	-	-	-	-	8 378	18,0%	7 350	40,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	114 826	119 207	30 022	-	22 870	-	7 390	-	(19 472)	-	40 811	-	(3 527)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	114 826	119 207	30 022	-	22 870	-	7 390	-	(19 472)	-	40 811	-	(3 527)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	114 826	119 207	30 022	-	22 870	-	7 390	-	(19 472)	-	40 811	-	(3 527)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	114 826	119 207	30 022	-	22 870	-	7 390	-	(19 472)	-	40 811	-	(3 527)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	46 620	52 020	10 054	21,6%	15 162	32,5%	6 210	11,9%	5 711	11,0%	37 136	71,4%	10 928	70,6%	(47,7%)
National Government	46 620	46 620	9 920	21,3%	14 935	32,0%	5 690	12,2%	3 184	6,8%	33 729	72,3%	10 774	70,0%	(70,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 620	46 620	9 920	21,3%	14 935	32,0%	5 690	12,2%	3 184	6,8%	33 729	72,3%	10 774	70,0%	(70,4%)
Borrowing	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 400	134	-	226	-	520	11,8%	2 526	57,4%	3 407	77,4%	154	45,5%	1 540,6%
Capital Expenditure Functional	46 620	52 020	10 054	21,6%	15 162	32,5%	6 210	11,9%	5 711	11,0%	37 136	71,4%	10 928	70,6%	(47,7%)
Municipal governance and administration	-	500	-	-	15	-	271	54,2%	64	12,8%	350	70,0%	-	72,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	500	-	-	15	-	271	54,2%	64	12,8%	350	70,0%	-	72,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 620	43 520	10 054	26,0%	15 146	38,2%	5 939	13,6%	5 647	13,0%	36 786	84,5%	10 928	70,5%	(48,3%)
Energy sources	-	4 900	376	-	1 176	-	1 154	23,5%	2 963	60,5%	5 669	115,7%	346	49,6%	755,9%
Water Management	20 000	20 000	3 382	16,9%	5 950	29,7%	4 401	22,0%	164	,8%	13 896	69,5%	4 401	73,1%	(96,3%)
Waste Water Management	18 620	18 620	6 296	33,8%	8 020	43,1%	384	2,1%	2 520	13,5%	17 221	92,5%	6 181	75,8%	(59,2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	43 076	47 457	325 069	754,6%	(85 779)	(199,1%)	201 582	424,8%	172 848	364,2%	613 720	1 293,2%	196 248	8 085,1%	(11,9%)
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	(46 620)	(52 020)	(11 408)	24,5%	(17 388)	37,3%	(6 843)	13,2%	(6 457)	12,4%	(42 097)	80,9%	(4 242)	61,7%	52,2%
Capital assets	(46 620)	(52 020)	(11 408)	24,5%	(17 388)	37,3%	(6 843)	13,2%	(6 457)	12,4%	(42 097)	80,9%	(4 242)	61,7%	52,2%
Net Cash from/(used) Investing Activities	(46 620)	(52 020)	(11 408)	24,5%	(17 388)	37,3%	(6 843)	13,2%	(6 457)	12,4%	(42 097)	80,9%	(4 242)	61,7%	52,2%
Cash Flow from Financing Activities															
Receipts	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 544)	(3 563)	313 661	(8 851,6%)	(103 168)	2 911,4%	194 739	(5 465,0%)	166 391	(4 669,5%)	571 623	(16 041,7%)	192 006	(3 118,6%)	(13,3%)
Cash/cash equivalents at the year begin:	3 590	3 590	-	-	324 811	9 048,4%	221 643	6 174,4%	416 382	11 599,4%	-	-	878 420	-	(52,6%)
Cash/cash equivalents at the year end:	46	26	324 811	704 227,3%	221 643	480 547,8%	416 382	1 581 157,3%	582 773	2 213 004,1%	582 773	2 213 004,1%	1 070 426	(15 334,9%)	(45,6%)

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	4 737	8,1%	2 036	3,5%	2 175	3,7%	49 238	84,6%	58 185	30,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 461	19,5%	449	3,6%	420	3,3%	9 268	73,6%	12 597	6,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	990	1,9%	627	1,2%	561	1,1%	50 632	95,9%	52 810	27,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 017	8,8%	1 109	3,2%	1 148	3,4%	28 881	84,6%	34 155	17,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 519	8,5%	967	3,3%	959	3,2%	25 102	85,0%	29 546	15,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	123	2,8%	58	1,3%	58	1,3%	4 201	94,6%	4 440	2,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	22,7%	12	3,6%	9	2,8%	228	70,8%	322	2%	-	-	-	-
Total By Income Source	13 920	7,2%	5 257	2,7%	5 329	2,8%	167 550	87,2%	192 056	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 916	3,4%	812	1,4%	838	1,5%	53 294	93,7%	56 859	29,6%	-	-	-	-
Commercial	1 482	7,8%	533	2,8%	518	2,7%	16 577	86,7%	19 109	9,9%	-	-	-	-
Households	9 152	9,4%	3 321	3,4%	3 377	3,5%	81 115	83,7%	96 965	50,5%	-	-	-	-
Other	1 369	7,2%	591	3,1%	597	3,1%	15 565	86,6%	19 122	10,0%	-	-	-	-
Total By Customer Group	13 920	7,2%	5 257	2,7%	5 329	2,8%	167 550	87,2%	192 056	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	3	100,0%	-	-	-	-	-	-	3	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 823	7,9%	8 083	2,3%	10 112	2,9%	305 818	86,9%	351 835	99,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	167	14,3%	170	14,5%	165	14,1%	667	57,1%	1 169	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	27 993	7,9%	8 253	2,3%	10 277	2,9%	306 485	86,8%	353 007	100,0%

Contact Details

Municipal Manager	Mr Madoda Vilakazi	053 298 1810
Chief Financial Officer	Ms Co Zealand	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	11 388	4 192	27 442	241,0%	23 737	208,4%	8 962	213,8%	499	11,9%	60 639	1 446,6%	(3 822)	1 348,6%	(113,0%)
Cash Flow from Investing Activities															
Receipts	-	-	(192)	-	(100)	-	(230)	-	(169)	-	(692)	-	(280)	-	(39,5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(192)	-	(100)	-	(230)	-	(169)	-	(692)	-	(280)	-	(39,5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150)	(135)	-	-	(23)	15,5%	(33)	24,1%	(611)	452,7%	(667)	494,0%	(10)	124,0%	5 730,4%
Capital assets	(150)	(135)	-	-	(23)	15,5%	(33)	24,1%	(611)	452,7%	(667)	494,0%	(10)	124,0%	5 730,4%
Net Cash from/(used) Investing Activities	(150)	(135)	(192)	127,8%	(124)	82,4%	(263)	194,6%	(781)	578,2%	(1 359)	1 006,4%	(291)	326,5%	168,5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	1 470	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	1 470	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	1 470	-	(100,0%)
Net Increase/(Decrease) in cash held	11 238	4 057	27 250	242,5%	23 613	210,1%	8 699	214,4%	(282)	(7,0%)	59 280	1 461,3%	(2 642)	1 505,9%	(89,3%)
Cash/cash equivalents at the year begin:	6 609	6 640	674	10,2%	27 924	422,5%	51 503	775,7%	60 202	906,7%	674	10,1%	57 598	347,3%	4,5%
Cash/cash equivalents at the year end:	17 847	10 696	27 924	156,5%	51 503	288,6%	60 202	562,8%	59 920	560,2%	59 920	560,2%	54 956	1 452,2%	9,0%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	316	100,0%	316	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	316	100,0%	316	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	316	100,0%	316	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	137	2,3%	54	,9%	55	,9%	5 591	95,8%	5 838	79,4%
Other	1 505	99,2%	-	-	-	-	12	,8%	1 517	20,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 642	22,3%	54	,7%	55	,8%	5 604	76,2%	7 355	100,0%

Contact Details

Municipal Manager	Mr Isak Visser	053 631 0881
Chief Financial Officer	Mr Bradley Franklin James	053 631 0881

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	400 098	400 098	133 006	33,2%	96 019	24,0%	54 704	13,7%	48 720	12,2%	332 449	83,1%	43 341	60,3%	12,4%
Exchange Revenue															
Service charges - Electricity	125 219	125 219	27 233	21,7%	32 227	25,7%	31 420	25,1%	22 187	17,7%	113 068	90,3%	22 504	74,5%	(1,4%)
Service charges - Water	42 829	42 829	3 955	9,2%	5 254	12,3%	5 278	12,3%	3 939	9,2%	18 426	43,0%	4 533	48,7%	(13,1%)
Service charges - Waste Water Management	35 228	35 228	3 350	9,5%	3 357	9,5%	3 303	9,4%	3 316	9,4%	13 326	37,8%	2 955	32,5%	12,2%
Service charges - Waste Management	-	-	2 319	-	2 281	-	2 288	-	2 296	-	9 185	-	2 032	72,0%	13,0%
Sale of Goods and Rendering of Services	1 735	1 735	159	9,2%	127	7,3%	19	1,1%	111	6,4%	417	24,0%	50	77,3%	122,8%
Agency services	464	464	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 955	6 955	5 253	75,5%	5 582	80,3%	3 850	55,4%	6 340	91,2%	21 024	302,3%	4 980	206,2%	27,3%
Interest earned from Current and Non Current Assets	58	58	1	1,7%	0	5%	3	6,0%	4	7,0%	9	15,2%	1	38,5%	198,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 493	2 493	152	6,1%	322	12,9%	133	5,3%	158	6,3%	766	30,7%	171	159,2%	(7,3%)
Licence and permits	968	968	311	32,2%	253	26,1%	282	29,1%	309	31,9%	1 155	119,4%	567	191,0%	(45,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	304	304	618	203,1%	600	197,4%	604	198,7%	715	235,0%	2 537	834,1%	680	67,1%	5,2%
Non-Exchange Revenue															
Property rates	38 908	38 908	22 551	58,0%	2 895	7,4%	3 009	7,7%	3 181	8,2%	31 635	81,3%	2 875	20,9%	10,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	12	648	5 587,8%	35	301,7%	11	91,4%	0	3,2%	694	5 984,1%	0	147,5%	36 900,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	136 037	136 037	63 744	46,9%	40 065	29,5%	2 702	2,0%	3 139	2,3%	109 649	80,6%	-	53,5%	(100,0%)
Interest	8 869	8 869	2 711	30,5%	3 021	34,0%	1 802	20,3%	3 023	34,0%	10 557	118,8%	1 992	995,5%	51,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	381 142	381 142	45 957	12,1%	48 190	12,6%	34 258	9,0%	40 375	10,6%	168 780	44,3%	51 496	53,0%	(21,6%)
Employee related costs	160 458	160 458	12 201	7,6%	25 609	16,0%	12 922	8,1%	25 764	16,1%	76 496	47,7%	36 154	68,3%	(28,7%)
Remuneration of councillors	9 295	9 295	734	7,9%	2 030	21,8%	772	8,3%	1 350	14,5%	4 886	52,6%	2 061	66,0%	(34,5%)
Bulk purchases - electricity	127 875	127 875	2 314	1,8%	558	4%	58	-	58	-	2 987	2,3%	0	25,9%	31 745,3%
Inventory consumed	21 386	21 386	2 715	12,7%	884	4,1%	335	1,6%	1 472	6,9%	5 406	25,3%	2 202	75,5%	(33,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	13 948	13 948	0	-	-	-	-	-	-	-	0	-	8	1%	(100,0%)
Contracted services	22 055	22 055	22 907	103,9%	13 584	61,6%	13 786	62,5%	6 134	27,8%	56 412	255,8%	4 982	74,5%	23,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	0	0	8	773 800,0%	2	163 100,0%	-	-	-	-	9	936 900,0%	2 097	-	(100,0%)
Operational costs	26 124	26 124	5 079	19,4%	5 523	21,1%	6 385	24,4%	5 598	21,4%	22 584	86,4%	3 990	70,0%	40,3%
Losses on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 956	18 956	87 048	-	47 830	-	20 446	-	8 345	-	163 668	-	(8 155)	-	-
Transfers and subsidies - capital (monetary allocations)	47 692	47 692	5 532	11,6%	-	-	-	-	3 289	6,9%	8 821	18,5%	404	18,2%	713,6%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	66 648	66 648	92 580	-	47 830	-	20 446	-	11 634	-	172 489	-	(7 751)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	66 648	66 648	92 580	-	47 830	-	20 446	-	11 634	-	172 489	-	(7 751)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 648	66 648	92 580	-	47 830	-	20 446	-	11 634	-	172 489	-	(7 751)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 648	66 648	92 580	-	47 830	-	20 446	-	11 634	-	172 489	-	(7 751)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	75 053	75 053	9 833	13,1%	-	-	-	-	3 113	4,1%	12 946	17,2%	6 430	42,4%	(51,6%)
National Government	73 273	73 273	9 744	13,3%	-	-	-	-	2 860	3,9%	12 604	17,2%	6 398	40,6%	(55,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	73 273	73 273	9 744	13,3%	-	-	-	-	2 860	3,9%	12 604	17,2%	6 398	40,6%	(55,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 780	1 780	89	5,0%	-	-	-	-	253	14,2%	342	19,2%	33	120,7%	674,2%
Capital Expenditure Functional	75 053	75 053	9 833	13,1%	-	-	-	-	3 113	4,1%	12 946	17,2%	6 430	42,4%	(51,6%)
Municipal governance and administration	1 520	1 520	1 917	126,1%	-	-	-	-	253	16,6%	2 170	142,8%	33	106,5%	674,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 520	1 520	1 917	126,1%	-	-	-	-	253	16,6%	2 170	142,8%	33	106,5%	674,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 840	29 840	4 200	14,1%	-	-	-	-	1 803	6,0%	6 003	20,1%	4 274	59,4%	(57,8%)
Planning and Development	26 840	26 840	4 200	15,6%	-	-	-	-	1 803	6,7%	6 003	22,4%	4 274	68,9%	(57,8%)
Road Transport	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	43 693	43 693	3 715	8,5%	-	-	-	-	1 057	2,4%	4 772	10,9%	2 124	16,6%	(50,2%)
Energy sources	19 710	19 710	2 301	11,7%	-	-	-	-	1 057	5,4%	3 358	17,0%	168	8,4%	530,0%
Water Management	23 983	23 983	1 415	5,9%	-	-	-	-	-	-	1 415	5,9%	1 956	22,4%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	510 018	510 018	663 639	130,1%	629 404	123,4%	437 139	85,7%	(366 702)	(71,9%)	1 363 479	267,3%	233 139	3 169,7%	(257,3%)
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	-	-	(121)	-	-	-	-	-	(329)	-	(449)	-	(38)	-	775,2%
Capital assets	-	-	(121)	-	-	-	-	-	(329)	-	(449)	-	(38)	-	775,2%
Net Cash from/(used) Investing Activities	-	-	(121)	-	-	-	-	-	(329)	-	(449)	-	(38)	-	775,2%
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	510 018	510 018	663 518	130,1%	629 404	123,4%	437 139	85,7%	(367 030)	(72,0%)	1 363 030	267,3%	233 102	3 165,3%	(257,5%)
Cash/cash equivalents at the year begin:	96 529	96 529	-	-	663 518	687,4%	1 292 922	1 339,4%	1 730 060	1 792,3%	-	-	1 205 529	-	43,5%
Cash/cash equivalents at the year end:	606 547	606 547	663 518	109,4%	1 292 922	213,2%	1 730 060	285,2%	1 363 030	224,7%	1 363 030	224,7%	1 438 631	3 151,9%	(5,3%)

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	2 628	2,1%	2 020	1,6%	1 939	1,6%	117 315	94,7%	123 901	26,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 291	9,5%	2 256	4,0%	1 940	3,3%	46 893	83,2%	55 879	11,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 897	1,4%	1 590	1,2%	1 564	1,2%	127 058	96,2%	132 109	28,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 782	2,7%	1 414	2,1%	1 327	2,0%	62 455	93,2%	66 978	14,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 287	2,1%	1 061	1,7%	1 010	1,6%	58 464	94,6%	61 822	13,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	1,7%	57	1,7%	57	1,7%	3 136	94,8%	3 307	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	497	1,8%	473	1,7%	356	1,3%	26 132	95,2%	27 458	5,8%	-	-	-	-
Total By Income Source	13 438	2,8%	8 871	1,9%	8 092	1,7%	441 153	93,6%	471 554	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 360	2,0%	1 196	1,7%	1 161	1,7%	64 833	94,6%	68 551	14,5%	-	-	-	-
Commercial	2 002	22,8%	439	5,0%	212	2,4%	6 123	69,8%	8 776	1,9%	-	-	-	-
Households	9 861	2,6%	7 028	1,9%	6 516	1,7%	353 030	93,8%	376 435	79,8%	-	-	-	-
Other	215	1,2%	208	1,2%	202	1,1%	17 167	96,5%	17 792	3,8%	-	-	-	-
Total By Customer Group	13 438	2,8%	8 871	1,9%	8 092	1,7%	441 153	93,6%	471 554	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	-	-	-	-	11 547	2,4%	462 407	97,6%	473 954	80,4%
Bulk Water	-	-	-	-	-	-	19 099	100,0%	19 099	3,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	463	,6%	0	-	408	,5%	73 815	98,8%	74 686	12,7%
Auditor-General	-	-	-	-	-	-	10 251	100,0%	10 251	1,7%
Other	47	,4%	2	-	-	-	11 352	99,6%	11 400	1,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	510	,1%	2	-	11 955	2,0%	576 925	97,9%	589 391	100,0%

Contact Details

Municipal Manager	Mr Obakeng Isaacs	054 461 6700
Chief Financial Officer	Mrs Anthanique F. Beukes	054 461 6700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	83 126	83 191	25 167	30,3%	13 918	16,7%	14 947	18,0%	3 951	4,7%	57 982	69,7%	3 363	74,9%	17,5%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	6 770	6 780	818	12,1%	1 321	19,5%	1 208	17,8%	691	10,2%	4 037	59,5%	536	47,4%	28,9%
Service charges - Waste Water Management	3 725	3 825	584	15,7%	823	22,1%	810	21,2%	527	13,8%	2 743	71,7%	446	81,7%	18,0%
Service charges - Waste Management	5 322	5 276	835	15,7%	958	18,0%	1 160	22,0%	975	18,5%	3 928	74,5%	621	87,3%	57,0%
Sale of Goods and Rendering of Services	817	817	107	13,1%	135	16,5%	102	12,5%	36	4,4%	381	46,6%	123	73,4%	(70,4%)
Agency services	-	-	7	-	-	-	-	-	-	-	7	-	12	28,8%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 756	8 756	1 191	13,6%	1 245	14,2%	1 756	20,1%	1 639	18,7%	5 831	66,6%	1 297	81,6%	26,3%
Interest earned from Current and Non Current Assets	359	359	12	3,3%	6	1,7%	15	4,2%	5	1,3%	38	10,5%	19	20,1%	(76,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	22	22	21	98,0%	2	8,9%	-	-	-	-	23	106,9%	3	37,1%	(100,0%)
Rental from Fixed Assets	1 916	1 916	45	2,3%	65	3,4%	65	3,4%	41	2,1%	216	11,3%	46	12,9%	(11,2%)
Licence and permits	455	455	26	5,7%	58	12,6%	22	4,8%	6	1,3%	111	24,3%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	477	477	0	-	14	2,9%	-	-	5	1,1%	19	4,0%	163	120,9%	(96,8%)
Non-Exchange Revenue															
Property rates	10 314	10 314	5 643	54,7%	90	,9%	45	,4%	-	-	5 778	56,0%	80	56,0%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 156	42 156	15 856	37,6%	9 093	21,6%	9 761	23,2%	-	-	34 710	82,3%	-	88,5%	-
Interest	1 551	1 551	1	-	1	,1%	1	-	0	-	2	,1%	1	,2%	(48,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	486	486	20	4,1%	108	22,2%	3	,7%	26	5,4%	158	32,5%	16	54,6%	61,0%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	75 728	77 869	11 306	14,9%	11 316	14,9%	10 084	12,9%	9 921	12,7%	42 627	54,7%	11 288	62,4%	(12,1%)
Employee related costs	36 510	36 510	8 646	23,7%	8 575	23,5%	5 584	15,3%	8 145	22,3%	30 949	84,8%	8 167	91,6%	(,3%)
Remuneration of councillors	4 634	4 634	1 140	24,6%	1 164	25,1%	1 088	23,5%	1 246	26,9%	4 637	100,1%	1 164	102,4%	7,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 763	1 765	612	34,7%	282	16,0%	1 087	61,6%	193	10,9%	2 175	123,2%	570	99,2%	(66,2%)
Debt impairment	13 065	11 002	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	8 360	8 360	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 647	3 575	29	1,1%	71	2,7%	132	3,7%	1	-	234	6,6%	80	14,0%	(98,5%)
Transfers and subsidies	534	534	-	-	-	-	139	26,0%	-	-	139	26,0%	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	8 214	11 488	879	10,7%	1 223	14,9%	2 054	17,9%	337	2,9%	4 493	39,1%	1 307	46,3%	(74,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 399	5 322	13 860	-	2 602	-	4 863	-	(5 971)	-	15 354	-	(7 925)	-	-
Transfers and subsidies - capital (monetary allocations)	21 662	21 662	-	-	-	-	1 627	7,5%	-	-	1 627	7,5%	-	154,1%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 061	26 984	13 860	-	2 602	-	6 490	-	(5 971)	-	16 981	-	(7 925)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	29 061	26 984	13 860	-	2 602	-	6 490	-	(5 971)	-	16 981	-	(7 925)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 061	26 984	13 860	-	2 602	-	6 490	-	(5 971)	-	16 981	-	(7 925)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 061	26 984	13 860	-	2 602	-	6 490	-	(5 971)	-	16 981	-	(7 925)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	21 952	21 952	-	-	-	-	-	-	-	-	-	-	1 867	115,5%	(100,0%)
National Government	21 952	21 952	-	-	-	-	-	-	-	-	-	-	1 867	115,5%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 952	21 952	-	-	-	-	-	-	-	-	-	-	1 867	115,5%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	22 652	22 652	-	-	-	-	-	-	-	-	-	-	1 867	107,2%	(100,0%)
Municipal governance and administration	290	290	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	290	290	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	700	700	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	700	700	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 662	11 662	-	-	-	-	-	-	-	-	-	-	1 867	107,2%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	11 662	11 662	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	1 867	111,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	82 815	84 878	2 665	3.2%	1 197	1.4%	784	.9%	3 197	3.8%	7 843	9.2%	(74)	54.5%	(4 430.4%)
Property rates	5 157	7 220	(238)	(4.6%)	1 034	20.1%	348	4.8%	218	3.0%	1 362	18.9%	158	27.0%	38.3%
Service charges	7 909	7 908	142	1.8%	176	2.2%	433	5.5%	240	3.0%	992	12.5%	(235)	9.2%	(202.3%)
Other revenue	5 572	5 572	2 761	49.6%	(13)	(.2%)	3	.1%	2 738	49.1%	5 489	98.5%	3	25.1%	88 198.3%
Transfers and Subsidies - Operational	42 156	42 156	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	21 662	21 662	-	-	-	-	-	-	-	-	-	-	-	89.8%	-
Interest	359	359	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 034)	(60 096)	(4 035)	7.0%	5 845	(10.1%)	4 572	(7.6%)	6 506	(10.8%)	12 887	(21.4%)	5 380	35.8%	20.9%
Suppliers and employees	(58 034)	(60 096)	(4 035)	7.0%	5 845	(10.1%)	4 572	(7.6%)	6 506	(10.8%)	12 887	(21.4%)	5 380	35.8%	20.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	24 782	24 781	(1 370)	(5,5%)	7 041	28,4%	5 356	21,6%	9 703	39,2%	20 730	83,7%	5 306	68,8%	82,9%
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	(21 662)	(21 662)	(473)	2,2%	-	-	-	-	-	-	(473)	2,2%	(4 329)	115,2%	(100,0%)
Capital assets	(21 662)	(21 662)	(473)	2,2%	-	-	-	-	-	-	(473)	2,2%	(4 329)	115,2%	(100,0%)
Net Cash from/(used) Investing Activities	(21 662)	(21 662)	(473)	2,2%	-	-	-	-	-	-	(473)	2,2%	(4 329)	115,2%	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 120	3 119	(1 843)	(58,1%)	7 041	225,7%	5 356	171,7%	9 703	311,1%	20 257	649,4%	976	52,4%	893,7%
Cash/cash equivalents at the year begin:	616	616	-	-	(1 843)	(299,0%)	9 969	1 617,3%	15 325	2 486,3%	-	-	11 306	-	35,5%
Cash/cash equivalents at the year end:	3 736	3 736	(1 843)	(49,3%)	9 969	266,8%	15 325	410,2%	25 028	670,0%	25 028	670,0%	12 283	38,6%	183,8%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details		
Municipal Manager	Mr Moeketsi Dichaba	054 833 9500
Chief Financial Officer	Mr Donovan Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	240 490	264 395	14 572	6,1%	(2 990)	(1,2%)	55 149	20,9%	43 410	16,4%	110 141	41,7%	19 156	44,2%	126,6%
Exchange Revenue															
Service charges - Electricity	66 710	66 710	(18 547)	(27,8%)	(18 662)	(28,0%)	13 493	20,2%	19 218	28,8%	(4 499)	(6,7%)	7 199	12,9%	166,9%
Service charges - Water	13 555	13 555	1 383	10,2%	1 389	10,2%	1 703	12,6%	1 958	14,4%	6 433	47,5%	(7 784)	(16,9%)	(125,2%)
Service charges - Waste Water Management	27 045	27 045	2 561	9,5%	5 670	21,0%	7 239	26,8%	7 855	29,0%	23 325	86,2%	6 718	73,7%	16,9%
Service charges - Waste Management	16 357	16 357	1 530	9,4%	3 028	18,5%	4 313	26,4%	4 291	26,2%	13 162	80,5%	4 032	76,2%	6,4%
Sale of Goods and Rendering of Services	833	939	121	14,5%	89	10,7%	131	13,9%	179	19,1%	520	55,4%	170	68,7%	5,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	625	625	146	23,3%	111	17,8%	69	11,1%	1 001	160,0%	1 328	212,3%	831	131,6%	20,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	617	617	64	10,3%	128	20,7%	185	30,0%	177	28,7%	554	89,8%	141	75,0%	26,1%
Licence and permits	1 158	1 158	2	,2%	0	-	-	-	-	-	3	,2%	2	,2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	133	241	49	36,9%	47	35,4%	62	25,7%	54	22,4%	212	88,0%	408	224,9%	(86,8%)
Non-Exchange Revenue															
Property rates	35 980	35 980	1 949	5,4%	4 316	12,0%	7 280	20,2%	6 511	18,1%	20 055	55,7%	6 991	81,2%	(6,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	113	2 096	141	125,1%	493	437,9%	842	40,2%	55	2,6%	1 531	73,0%	0	55,6%	108 940,0%
Licences or permits	1	1	-	-	-	-	24	2 511,1%	3	309,7%	27	2 620,8%	-	-	(100,0%)
Transfer and subsidies - Operational	69 004	70 710	24 518	35,5%	-	-	19 808	28,0%	1 491	2,1%	45 817	64,8%	-	47,3%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	8 360	28 360	656	7,8%	400	4,8%	-	-	617	2,2%	1 673	5,9%	448	112,8%	37,6%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	240 392	263 592	38 566	16,0%	66 323	27,6%	62 431	23,7%	68 110	25,8%	235 430	89,3%	89 971	88,2%	(24,3%)
Employee related costs	92 900	92 483	23 198	25,0%	23 088	24,9%	22 004	23,8%	22 512	24,3%	90 801	98,2%	21 045	94,1%	7,0%
Remuneration of councillors	6 090	6 207	1 391	22,8%	1 479	24,3%	1 621	26,1%	1 420	22,9%	5 911	95,2%	1 369	109,7%	3,7%
Bulk purchases - electricity	50 000	60 000	3 896	7,8%	13 466	26,9%	13 525	22,5%	16 365	27,3%	47 252	78,8%	4 273	39,7%	283,0%
Inventory consumed	28 257	22 981	1 247	4,4%	4 144	14,7%	3 894	16,9%	4 534	19,7%	13 820	60,1%	8 433	73,6%	(46,2%)
Debt impairment	1 084	1 084	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	2 423	16 220	-	-	-	-	-	-	-	-	-	-	39 092	305,5%	(100,0%)
Interest	3 500	9 000	3 444	98,4%	9 088	259,6%	7 934	88,2%	13 317	148,0%	33 782	375,4%	5 350	148,9%	53,5%
Contracted services	19 371	17 584	976	5,0%	4 016	20,7%	7 844	44,6%	1 590	9,0%	14 426	82,0%	4 353	57,3%	(63,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	36 766	38 032	4 413	12,0%	11 043	30,0%	5 610	14,7%	8 372	22,0%	29 438	77,4%	6 057	56,6%	38,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	98	803	(23 994)	-	(69 313)	-	(7 282)	-	(24 700)	-	(125 289)	-	(70 815)	-	-
Transfers and subsidies - capital (monetary allocations)	29 958	29 958	-	-	-	-	19 442	64,9%	9 740	32,5%	29 182	97,4%	-	30,7%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 057	30 761	(23 994)	-	(69 313)	-	12 160	-	(14 959)	-	(96 107)	-	(70 815)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 057	30 761	(23 994)	-	(69 313)	-	12 160	-	(14 959)	-	(96 107)	-	(70 815)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 057	30 761	(23 994)	-	(69 313)	-	12 160	-	(14 959)	-	(96 107)	-	(70 815)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 057	30 761	(23 994)	-	(69 313)	-	12 160	-	(14 959)	-	(96 107)	-	(70 815)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	33 458	34 458	4 284	12,8%	7 588	22,7%	3 682	10,7%	13 521	39,2%	29 076	84,4%	9 901	47,8%	36,6%
National Government	29 958	29 958	3 489	11,6%	7 588	25,3%	3 311	11,1%	11 188	37,3%	25 576	85,4%	9 183	46,9%	21,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 958	29 958	3 489	11,6%	7 588	25,3%	3 311	11,1%	11 188	37,3%	25 576	85,4%	9 183	46,9%	21,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	4 500	795	22,7%	-	-	371	8,2%	2 333	51,8%	3 499	77,8%	718	51,0%	224,8%
Capital Expenditure Functional	33 458	34 458	4 284	12,8%	7 588	22,7%	3 682	10,7%	13 521	39,2%	29 076	84,4%	9 901	47,8%	36,6%
Municipal governance and administration	-	400	-	-	-	-	-	-	-	-	-	-	33	8,3%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	33	13,6%	(100,0%)
Finance and administration	-	400	-	-	-	-	-	-	-	-	-	-	-	7,7%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	600	-	-	-	-	371	61,9%	79	13,2%	450	75,1%	-	5,0%	(100,0%)
Community and Social Services	500	600	-	-	-	-	371	61,9%	79	13,2%	450	75,1%	-	5,1%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 964	16 964	3 489	20,6%	3 493	20,6%	428	2,5%	6 869	40,5%	14 279	84,2%	6 163	47,7%	11,5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 964	16 964	3 489	20,6%	3 493	20,6%	428	2,5%	6 869	40,5%	14 279	84,2%	6 163	47,8%	11,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 994	16 494	795	5,0%	4 095	25,6%	2 883	17,5%	6 573	39,9%	14 346	87,0%	3 705	56,0%	77,4%
Energy sources	13 994	13 994	-	-	4 095	29,3%	2 883	20,6%	5 386	38,5%	12 364	88,4%	1 677	59,6%	221,1%
Water Management	2 000	2 500	795	39,8%	-	-	-	-	1 187	47,5%	1 982	79,3%	2 028	54,5%	(41,5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(31 005)	(31 005)	216 994	(699,9%)	19 751	(63,7%)	189 151	(610,1%)	(28 252)	91,1%	397 645	(1 282,5%)	(42 951)	(281,3%)	(34,2%)
Cash Flow from Investing Activities															
Receipts	8 360	8 360	4 589	54,9%	2 800	33,5%	-	-	-	-	7 389	88,4%	3 138	16,3%	(100,0%)
Proceeds on disposal of PPE	8 360	8 360	4 589	54,9%	2 800	33,5%	-	-	-	-	7 389	88,4%	3 138	16,3%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 942)	(54 942)	-	-	-	-	(52)	,1%	(91)	,2%	(143)	,3%	-	-	(100,0%)
Capital assets	(54 942)	(54 942)	-	-	-	-	(52)	,1%	(91)	,2%	(143)	,3%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(46 582)	(46 582)	4 589	(9,9%)	2 800	(6,0%)	(52)	,1%	(91)	,2%	7 245	(15,6%)	3 138	(15,0%)	(102,9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(77 586)	(77 586)	221 582	(285,6%)	22 551	(29,1%)	189 099	(243,7%)	(28 343)	36,5%	404 890	(521,9%)	(39 813)	(511,2%)	(28,8%)
Cash/cash equivalents at the year begin:	13 024	13 024	-	-	221 493	1 700,6%	244 044	1 873,8%	433 054	3 325,0%	-	-	(85 020)	-	(609,4%)
Cash/cash equivalents at the year end:	(64 562)	(64 562)	221 493	(343,1%)	244 044	(378,0%)	433 054	(670,8%)	404 712	(626,9%)	404 712	(626,9%)	(124 633)	(337,4%)	(424,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	200	2%	211	,2%	332	,4%	83 894	99,1%	84 637	18,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	718	8,8%	95	1,2%	163	2,0%	7 217	88,1%	8 193	1,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 772	2,2%	2 165	2,7%	1 362	1,7%	73 907	93,3%	79 205	17,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 583	1,5%	2 521	1,5%	2 409	1,4%	163 102	95,6%	170 615	37,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 539	1,5%	1 504	1,5%	1 433	1,4%	95 845	95,5%	100 321	21,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	1,0%	37	1,0%	37	1,1%	3 391	96,8%	3 502	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	,2%	10	,1%	13	,1%	11 339	99,6%	11 383	2,5%	-	-	-	-
Total By Income Source	6 872	1,5%	6 542	1,4%	5 749	1,3%	438 694	95,8%	457 856	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	603	1,6%	1 310	3,6%	561	1,5%	34 133	93,2%	36 607	8,0%	-	-	-	-
Commercial	610	2,1%	396	1,4%	401	1,4%	27 454	95,1%	28 860	6,3%	-	-	-	-
Households	5 645	1,4%	4 824	1,2%	4 757	1,2%	376 039	96,1%	391 264	85,5%	-	-	-	-
Other	14	1,2%	12	1,1%	30	2,7%	1 068	95,0%	1 124	,2%	-	-	-	-
Total By Customer Group	6 872	1,5%	6 542	1,4%	5 749	1,3%	438 694	95,8%	457 856	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	19 130	5,0%	73	-	7 154	1,9%	355 500	93,1%	381 857	68,4%
Bulk Water	5 282	3,8%	-	-	2 498	1,8%	129 902	94,3%	137 683	24,7%
PAYE deductions	1 502	78,3%	-	-	-	-	416	21,7%	1 917	,3%
VAT (output less input)	-	-	-	-	-	-	3	100,0%	3	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 086	5,0%	404	1,8%	1 643	7,5%	18 797	85,7%	21 931	3,9%
Auditor-General	152	2,1%	-	-	172	2,4%	6 953	95,6%	7 276	1,3%
Other	1 766	32,3%	33	,6%	2	-	3 712	67,1%	5 532	1,0%
Medical Aid deductions	601	29,9%	-	-	-	-	1 409	70,1%	2 010	,4%
Total	29 540	5,3%	510	,1%	11 469	2,1%	516 691	92,6%	558 209	100,0%

Contact Details

Municipal Manager	Mr HG Mathobela	053 313 7300
Chief Financial Officer	Mr Butsile Jeffrey Moselelane	053 313 7326

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	142 600	147 662	14 207	10,0%	35 417	24,8%	34 785	23,6%	18 421	12,5%	102 830	69,6%	17 170	67,3%	7,3%
Exchange Revenue															
Service charges - Electricity	29 628	33 828	6 072	20,5%	8 693	29,3%	13 565	40,1%	7 311	21,6%	35 641	105,4%	7 076	92,2%	3,3%
Service charges - Water	12 036	12 036	1 887	15,7%	2 741	22,8%	2 520	20,9%	1 648	13,7%	8 797	73,1%	1 611	55,2%	2,3%
Service charges - Waste Water Management	6 890	6 890	863	12,5%	1 313	19,1%	1 265	18,4%	1 187	17,2%	4 628	67,2%	1 109	73,2%	7,0%
Service charges - Waste Management	14 715	14 715	1 190	8,1%	2 035	13,8%	2 012	13,7%	1 991	13,5%	7 228	49,1%	1 979	86,4%	,6%
Sale of Goods and Rendering of Services	126	126	5	3,6%	12	9,3%	42	33,7%	77	61,1%	136	107,6%	26	143,8%	193,8%
Agency services	50	50	-	-	-	-	(3)	(5,1%)	-	-	(3)	(5,1%)	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 701	1 701	142	8,3%	172	10,1%	509	29,9%	515	30,3%	1 338	78,7%	398	37,5%	29,3%
Interest earned from Current and Non Current Assets	3 888	3 888	193	5,0%	138	3,6%	103	2,6%	7	,2%	441	11,3%	453	60,9%	(96,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	214	214	31	14,6%	59	27,5%	209	97,5%	62	29,1%	362	168,7%	56	102,7%	10,7%
Licence and permits	1 049	1 049	108	10,3%	139	13,3%	186	17,8%	159	15,2%	593	56,5%	189	99,6%	(15,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	20	20	-	-	2	10,4%	11	56,1%	86	428,9%	99	495,4%	-	-	(100,0%)
Non-Exchange Revenue															
Property rates	21 910	22 772	3 183	14,5%	4 776	21,8%	4 774	21,0%	4 764	20,9%	17 496	76,8%	3 467	78,6%	37,4%
Surcharges and Taxes	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	66	66	-	-	-	-	-	-	-	-	-	-	-	23,5%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	40 635	40 635	183	,4%	15 275	37,6%	9 398	23,1%	392	1,0%	25 246	62,1%	674	60,6%	(41,9%)
Interest	670	670	60	8,9%	61	9,2%	193	28,8%	223	33,3%	537	80,2%	131	50,6%	68,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	(291)	-	-	-	-	-	-	-	(291)	-	-	-	-
Other Gains	-	-	581	-	-	-	-	-	-	-	581	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 916	143 590	9 944	6,9%	19 302	14,1%	26 946	18,8%	28 733	20,0%	84 475	58,8%	25 417	56,2%	13,0%
Employee related costs	50 004	48 465	4 529	9,1%	8 834	17,7%	11 752	24,2%	11 898	24,5%	37 013	76,4%	10 949	78,4%	8,7%
Remuneration of councillors	4 811	5 027	429	8,9%	823	17,1%	1 295	25,8%	1 245	24,8%	3 791	75,4%	1 117	108,2%	11,5%
Bulk purchases - electricity	28 886	33 086	2 326	8,1%	4 741	16,4%	4 523	13,7%	4 652	14,1%	16 243	49,1%	3 975	31,5%	17,0%
Inventory consumed	1 353	1 353	45	3,3%	20	1,5%	2 076	153,4%	149	11,0%	2 289	169,2%	254	24,4%	(41,5%)
Debt impairment	4 350	4 350	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	14 991	14 191	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 200	1 509	318	26,5%	830	69,2%	827	54,8%	5 424	359,4%	7 400	490,3%	724	103,8%	649,2%
Contracted services	17 910	18 825	1 129	6,3%	2 946	16,5%	4 207	22,3%	4 056	21,5%	12 338	65,5%	3 796	75,1%	6,8%
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Operational costs	13 411	16 783	718	5,4%	1 108	8,3%	2 266	13,5%	1 309	7,8%	5 400	32,2%	4 602	66,1%	(71,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 684	4 072	4 713	-	16 114	-	7 839	-	(10 311)	-	18 356	-	(8 247)	-	-
Transfers and subsidies - capital (monetary allocations)	38 610	47 510	9 054	23,4%	19 925	51,6%	6 599	13,9%	14 183	29,9%	49 760	104,7%	-	32,0%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 294	51 582	13 767	-	36 039	-	14 438	-	3 871	-	68 116	-	(8 247)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 294	51 582	13 767	-	36 039	-	14 438	-	3 871	-	68 116	-	(8 247)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 294	51 582	13 767	-	36 039	-	14 438	-	3 871	-	68 116	-	(8 247)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 294	51 582	13 767	-	36 039	-	14 438	-	3 871	-	68 116	-	(8 247)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	39 750	48 650	13 669	34,4%	28 347	71,3%	10 211	21,0%	11 432	23,5%	63 659	130,9%	30 534	92,1%	(62,6%)
National Government	38 250	47 150	13 393	35,0%	9 785	25,6%	10 208	21,7%	11 429	24,2%	44 815	95,0%	29 260	93,1%	(60,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 250	47 150	13 393	35,0%	9 785	25,6%	10 208	21,7%	11 429	24,2%	44 815	95,0%	29 260	93,1%	(60,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 500	275	18,4%	18 562	1 237,5%	3	,2%	4	,2%	18 844	1 256,3%	1 274	54,9%	(99,7%)
Capital Expenditure Functional	39 750	48 650	13 669	34,4%	28 347	71,3%	10 211	21,0%	11 432	23,5%	63 659	130,9%	30 534	92,1%	(62,6%)
Municipal governance and administration	1 000	1 000	275	27,5%	18 562	1 856,2%	3	,3%	3	,3%	18 843	1 884,3%	1 273	54,9%	(99,7%)
Executive and Council	-	-	-	-	18 281	-	-	-	-	-	18 281	-	(0)	13,5%	(100,0%)
Finance and administration	1 000	1 000	275	27,5%	280	28,0%	3	,3%	3	,3%	562	56,2%	1 273	96,4%	(99,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 500	11 400	1 600	64,0%	3 823	152,9%	8 242	72,3%	7 142	62,7%	20 807	182,5%	-	-	(100,0%)
Planning and Development	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 000	10 900	1 600	80,0%	3 823	191,2%	8 242	75,6%	7 142	65,5%	20 807	190,9%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	36 250	36 250	11 793	32,5%	5 963	16,4%	1 966	5,4%	4 287	11,8%	24 009	66,2%	29 261	92,9%	(85,3%)
Energy sources	-	-	-	-	44	-	-	-	-	-	44	-	-	-	-
Water Management	33 250	33 250	9 958	29,9%	3 375	10,2%	-	-	4 123	12,4%	17 456	52,5%	14 791	86,3%	(72,1%)
Waste Water Management	3 000	3 000	252	8,4%	2 478	82,6%	1 796	59,9%	0	-	4 526	150,9%	0	-	-
Waste Management	-	-	1 584	-	66	-	171	-	163	-	1 983	-	14 469	102,4%	(98,9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	47 864	49 890	6 743	14,1%	9 692	20,2%	10 409	20,9%	6 359	12,7%	33 203	66,6%	7 853	28,6%	(19,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	0	-	1	-	0	-	1	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	0	-	1	-	0	-	1	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 713)	(55 948)	(2)	-	5 108	(11,2%)	4 716	(8,4%)	233	(,4%)	10 055	(18,0%)	(1)	,1%	(46 533,3%)
Capital assets	(45 713)	(55 948)	(2)	-	5 108	(11,2%)	4 716	(8,4%)	233	(,4%)	10 055	(18,0%)	(1)	,1%	(46 533,3%)
Net Cash from/(used) Investing Activities	(45 713)	(55 948)	(2)	-	5 108	(11,2%)	4 717	(8,4%)	233	(,4%)	10 056	(18,0%)	(1)	,1%	(46 533,5%)
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	2 152	(6 057)	6 741	313,3%	14 800	687,8%	15 126	(249,7%)	6 592	(108,8%)	43 259	(714,1%)	7 852	(116,0%)	(16,1%)
Cash/cash equivalents at the year begin:	79 756	79 756	-	-	5 591	7,0%	20 391	25,6%	35 517	44,5%	-	-	19 152	-	85,4%
Cash/cash equivalents at the year end:	81 908	73 699	6 741	8,2%	20 391	24,9%	35 517	48,2%	42 109	57,1%	42 109	57,1%	27 005	51,4%	55,9%

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	3 247	9,4%	-	-	736	2,1%	30 404	88,4%	34 387	28,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 773	17,4%	-	-	369	3,6%	8 078	79,0%	10 219	8,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 908	13,2%	-	-	1 135	5,1%	18 059	81,7%	22 102	18,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	767	5,9%	-	-	303	2,3%	12 031	91,8%	13 100	11,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 424	10,5%	-	-	617	4,5%	11 533	85,0%	13 574	11,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	12,2%	-	-	19	5,8%	263	82,0%	321	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	493	4,4%	-	-	240	2,2%	10 402	93,4%	11 135	9,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(31)	(,2%)	(47)	(,3%)	(42)	(,3%)	14 805	100,8%	14 686	12,3%	-	-	-	-
Total By Income Source	10 620	8,9%	(47)	-	3 377	2,8%	105 574	88,3%	119 524	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	362	19,8%	(0)	-	141	7,7%	1 327	72,5%	1 829	1,5%	-	-	-	-
Commercial	2 382	28,1%	41	,5%	605	7,1%	5 451	64,3%	8 480	7,1%	-	-	-	-
Households	6 741	7,3%	(80)	(,1%)	2 180	2,4%	82 539	90,4%	91 780	76,6%	-	-	-	-
Other	1 135	6,5%	(8)	-	450	2,6%	15 858	91,0%	17 435	14,6%	-	-	-	-
Total By Customer Group	10 620	8,9%	(47)	-	3 377	2,8%	105 574	88,3%	119 524	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	8 721	18,7%	3 188	6,8%	2 861	6,1%	31 985	68,4%	46 755	65,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 899	19,4%	17	,2%	388	4,0%	7 463	76,4%	9 767	13,7%
Auditor-General	220	1,7%	-	-	108	,8%	12 398	97,4%	12 726	17,8%
Other	507	22,8%	474	21,3%	-	-	1 246	56,0%	2 227	3,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 347	15,9%	3 679	5,1%	3 356	4,7%	53 092	74,3%	71 475	100,0%

Contact Details

Municipal Manager	Mr Monde January	
Chief Financial Officer	Mrs Ksanan Scholtz	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 008 785	1 008 785	259 500	25,7%	240 380	23,8%	280 101	27,8%	215 842	21,4%	995 823	98,7%	226 737	94,0%	(4,8%)
Exchange Revenue															
Service charges - Electricity	421 480	421 480	93 639	22,2%	100 593	23,9%	113 760	27,0%	114 566	27,2%	422 558	100,3%	92 238	97,6%	24,2%
Service charges - Water	81 615	81 615	21 811	26,7%	21 296	26,1%	28 863	35,4%	21 027	25,8%	92 997	113,9%	22 213	107,3%	(5,3%)
Service charges - Waste Water Management	55 351	55 351	14 570	26,3%	14 438	26,1%	14 287	25,8%	14 134	25,5%	57 429	103,8%	13 268	101,3%	6,5%
Service charges - Waste Management	52 865	52 865	13 472	25,5%	13 258	25,1%	13 144	24,9%	12 795	24,2%	52 669	99,6%	12 051	99,0%	6,2%
Sale of Goods and Rendering of Services	8 709	8 709	2 407	27,6%	3 177	36,5%	2 793	32,1%	2 694	30,9%	11 071	127,1%	2 364	113,3%	13,9%
Agency services	2 861	2 861	666	23,3%	582	20,3%	667	23,3%	615	21,5%	2 529	88,4%	634	92,3%	(3,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 100	23 100	4 319	18,7%	4 680	20,3%	5 022	21,7%	5 322	23,0%	19 344	83,7%	532	59,1%	899,8%
Interest earned from Current and Non Current Assets	3 200	3 200	1 415	44,2%	1 093	34,1%	1 188	37,1%	1 037	32,4%	4 733	147,9%	1 311	103,5%	(20,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 084	6 084	1 597	26,2%	1 340	22,0%	2 520	41,4%	1 846	30,4%	7 304	120,1%	2 322	120,8%	(20,5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 955	1 955	633	32,4%	444	22,7%	19 418	993,0%	596	30,5%	21 091	1 078,6%	8 010	111,3%	(92,6%)
Non-Exchange Revenue															
Property rates	148 083	148 083	48 357	32,7%	36 339	24,5%	36 186	24,4%	35 953	24,3%	156 835	105,9%	33 504	103,4%	7,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 767	6 767	1 227	18,1%	1 423	21,0%	1 708	25,2%	143	2,1%	4 501	66,5%	2 004	105,7%	(92,9%)
Licences or permits	2 057	2 057	566	27,5%	563	27,4%	519	25,2%	547	26,6%	2 195	106,7%	471	96,0%	16,1%
Transfer and subsidies - Operational	143 219	143 219	53 188	37,1%	38 172	26,7%	37 829	26,4%	3 077	2,1%	132 265	92,4%	4 285	97,7%	(28,2%)
Interest	3 180	3 180	768	24,2%	1 175	36,9%	1 267	39,6%	1 224	38,5%	4 434	139,4%	1 050	125,1%	16,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 260	1 260	917	72,8%	814	64,6%	823	65,3%	762	60,5%	3 315	263,1%	603	497,5%	26,3%
Gains on disposal of Assets	2 500	2 500	(52)	(2,1%)	995	39,8%	106	4,2%	(495)	(19,8%)	554	22,2%	29 875	6 240,2%	(101,7%)
Other Gains	44 500	44 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 016 098	1 016 098	190 684	18,8%	222 744	21,9%	172 437	17,0%	189 600	18,7%	775 465	76,3%	151 582	72,2%	25,1%
Employee related costs	371 649	371 749	82 136	22,1%	81 348	21,9%	87 544	23,5%	80 735	21,7%	331 763	89,2%	77 990	88,4%	3,5%
Remuneration of councillors	13 834	13 834	3 298	23,8%	3 970	28,7%	3 448	24,9%	3 475	25,1%	14 191	102,6%	3 281	100,0%	5,9%
Bulk purchases - electricity	333 258	333 258	79 729	23,9%	99 761	29,9%	55 101	16,5%	71 264	21,4%	305 854	91,8%	42 734	85,5%	66,8%
Inventory consumed	54 625	55 126	9 295	17,0%	14 659	26,8%	10 549	19,1%	13 505	24,5%	48 008	87,1%	12 403	100,6%	8,9%
Debt impairment	17 500	17 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	90 730	90 730	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17 037	17 037	177	1,0%	359	2,1%	354	2,1%	61	4%	952	5,6%	28	22,9%	117,4%
Contracted services	30 566	31 197	2 431	8,0%	5 779	18,9%	7 006	22,5%	8 605	27,6%	23 821	76,4%	6 695	77,6%	26,5%
Transfer and subsidies	112	212	17	15,2%	136	121,8%	107	83,7%	114	53,7%	267	126,1%	107	96,7%	5,9%
Irrecoverable debts written off	8 300	8 420	34	4%	92	1,1%	132	1,6%	300	3,6%	559	6,6%	63	19,0%	467,5%
Operational costs	61 488	60 036	13 567	22,1%	16 638	27,1%	8 303	13,8%	11 540	19,2%	50 048	83,4%	7 475	79,5%	54,4%
Losses on disposal of Assets	17 000	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	1	-	-	-	1	-	2	-	825	-	(99,8%)
Surplus/(Deficit)	(7 313)	(7 313)	68 816	-	17 636	-	107 664	-	26 243	-	220 358	-	75 156	-	-
Transfers and subsidies - capital (monetary allocations)	63 775	63 775	7 415	11,6%	12 833	20,1%	6 799	10,7%	3 771	5,9%	30 818	48,3%	16 331	88,6%	(76,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 462	56 462	76 231	-	30 468	-	114 462	-	30 014	-	251 176	-	91 487	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	56 462	56 462	76 231	-	30 468	-	114 462	-	30 014	-	251 176	-	91 487	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 462	56 462	76 231	-	30 468	-	114 462	-	30 014	-	251 176	-	91 487	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 462	56 462	76 231	-	30 468	-	114 462	-	30 014	-	251 176	-	91 487	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	86 374	99 713	12 067	14,0%	19 191	22,2%	10 777	10,8%	9 015	9,0%	51 050	51,2%	39 302	83,6%	(77,1%)
National Government	64 275	69 874	7 415	11,5%	14 808	23,0%	6 380	9,1%	5 547	7,9%	34 150	48,9%	23 600	90,1%	(76,5%)
Provincial Government	-	8	-	-	7	-	-	-	763	9 177,8%	771	9 266,9%	489	99,2%	56,1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	27	61,7%	(100,0%)
Transfers recognised - capital	64 275	69 883	7 415	11,5%	14 816	23,1%	6 380	9,1%	6 310	9,0%	34 921	50,0%	24 116	90,2%	(73,8%)
Borrowing	-	1 528	187	-	-	-	502	32,8%	-	-	689	45,1%	1 630	89,0%	(100,0%)
Internally generated funds	22 100	28 302	4 465	20,2%	4 376	19,8%	3 895	13,8%	2 705	9,6%	15 441	54,6%	13 556	72,0%	(80,0%)
Capital Expenditure Functional	86 374	99 713	12 067	14,0%	19 191	22,2%	10 777	10,8%	9 015	9,0%	51 050	51,2%	39 302	83,6%	(77,1%)
Municipal governance and administration	5 693	6 881	1 594	28,0%	874	15,4%	474	6,9%	674	9,8%	3 616	52,6%	1 772	60,2%	(61,9%)
Executive and Council	48	48	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 637	6 825	1 594	28,3%	874	15,5%	474	6,9%	674	9,9%	3 616	53,0%	1 772	60,2%	(61,9%)
Internal audit	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 285	6 483	408	7,7%	2 403	45,5%	114	1,8%	543	8,4%	3 468	53,5%	81	59,8%	572,2%
Community and Social Services	600	600	-	-	-	-	15	2,5%	-	-	15	2,5%	-	100,0%	-
Sport And Recreation	4 350	5 318	-	-	2 403	55,2%	61	1,1%	543	10,2%	3 007	56,5%	57	61,3%	859,2%
Public Safety	335	565	408	121,8%	-	-	38	6,8%	-	-	446	79,0%	24	35,8%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 040	53 969	7 440	14,6%	12 185	23,9%	6 564	12,2%	1 383	2,6%	27 572	51,1%	10 625	90,6%	(87,0%)
Planning and Development	23 698	24 163	7 415	31,3%	12 159	51,3%	5 468	22,6%	600	2,5%	25 642	106,2%	10 625	98,1%	(94,4%)
Road Transport	27 342	29 816	25	-,1%	25	-,1%	1 096	3,7%	784	2,6%	1 930	6,5%	-	69,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 357	32 381	2 625	10,8%	3 729	15,3%	3 625	11,2%	6 415	19,8%	16 395	50,6%	26 824	84,5%	(76,1%)
Energy sources	4 988	8 363	1 774	35,6%	429	8,6%	1 650	19,7%	1 358	16,2%	5 211	62,3%	18 629	89,0%	(92,7%)
Water Management	12 843	14 345	792	6,2%	1 182	9,2%	2 408	16,8%	3 263	22,7%	7 646	53,3%	3 654	79,5%	(10,7%)
Waste Water Management	6 526	9 672	59	-,9%	2 118	32,5%	(432)	(4,5%)	1 793	18,5%	3 538	36,6%	1 220	35,5%	47,0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	3 320	99,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	101 727	101 727	134 462	132,2%	167 070	164,2%	137 129	134,8%	131 919	129,7%	570 580	560,9%	159 452	546,0%	(17,3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	270	-	1	-	-	-	271	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	270	-	1	-	-	-	271	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 374)	(99 713)	(22 774)	26,4%	(14 445)	16,7%	(19 929)	20,0%	(7 682)	7,7%	(64 830)	65,0%	(30 699)	79,5%	(75,0%)
Capital assets	(86 374)	(99 713)	(22 774)	26,4%	(14 445)	16,7%	(19 929)	20,0%	(7 682)	7,7%	(64 830)	65,0%	(30 699)	79,5%	(75,0%)
Net Cash from/(used) Investing Activities	(86 374)	(99 713)	(22 774)	26,4%	(14 175)	16,4%	(19 928)	20,0%	(7 682)	7,7%	(64 559)	64,7%	(30 699)	79,5%	(75,0%)
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	15 353	2 014	111 687	727,5%	152 895	995,9%	117 201	5 818,8%	124 237	6 168,1%	506 021	25 122,7%	128 753	(2 812,4%)	(3,5%)
Cash/cash equivalents at the year begin:	32 995	48 574	48 227	146,2%	135 345	410,2%	288 241	593,4%	405 442	834,7%	48 227	99,3%	402 203	100,1%	,8%
Cash/cash equivalents at the year end:	48 347	50 588	135 345	279,9%	288 241	596,2%	405 442	801,5%	529 679	1 047,0%	529 679	1 047,0%	530 956	3 472,9%	(2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 829	8,6%	4 728	4,6%	4 349	4,3%	84 429	82,5%	102 335	19,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24 432	28,2%	4 675	5,4%	5 355	6,2%	52 293	60,3%	86 755	16,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 544	14,6%	2 855	3,7%	2 642	3,4%	61 086	78,2%	78 127	14,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 781	8,7%	2 504	3,8%	1 928	2,9%	56 239	84,6%	66 452	12,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 350	6,3%	2 687	3,2%	2 084	2,5%	74 839	88,1%	84 961	16,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 622	4,7%	2 432	4,4%	2 172	3,9%	48 309	87,0%	55 536	10,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 092	6,4%	1 262	2,6%	1 035	2,1%	43 082	88,9%	48 471	9,3%	-	-	-	-
Total By Income Source	61 651	11,8%	21 143	4,0%	19 565	3,7%	420 278	80,4%	522 637	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	61 651	11,8%	21 143	4,0%	19 565	3,7%	420 278	80,4%	522 637	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	61 651	11,8%	21 143	4,0%	19 565	3,7%	420 278	80,4%	522 637	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	25 546	100,0%	-	-	5	-	-	-	25 551	48,5%
Bulk Water	695	5,7%	2 114	17,4%	878	7,2%	8 467	69,7%	12 153	23,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 949	73,1%	1 900	12,7%	86	,6%	2 052	13,7%	14 988	28,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	37 191	70,6%	4 014	7,6%	968	1,8%	10 519	20,0%	52 692	100,0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 338 7001
Chief Financial Officer	Mr Rusan Strauss	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	99 932	97 274	35 053	35,1%	31 205	31,2%	24 066	24,7%	562	,6%	90 886	93,4%	22 882	57,3%	(97,5%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 775	1 925	279	15,7%	546	30,7%	48	2,5%	790	41,0%	1 662	86,3%	530	92,4%	49,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	10	-	-	-	-	-	-	-	-	-	-	1	159,1%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	478	520	80	16,7%	59	12,3%	16	3,1%	215	41,3%	369	71,1%	108	39,8%	98,8%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	93 964	91 066	34 694	36,9%	30 600	32,6%	24 003	26,4%	(442)	(,5%)	88 855	97,6%	21 962	58,9%	(102,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	400	400	-	-	-	-	-	-	-	-	-	-	281	41,2%	(100,0%)
Other Gains	3 305	3 352	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 882	97 260	19 828	19,9%	25 771	25,8%	16 711	17,2%	26 669	27,4%	88 979	91,5%	22 171	77,8%	20,3%
Employee related costs	66 377	65 405	14 647	22,1%	18 108	27,3%	9 758	14,9%	21 057	32,2%	63 569	97,2%	14 400	82,6%	46,2%
Remuneration of councillors	5 509	5 550	1 319	23,9%	1 341	24,3%	927	16,7%	1 831	33,0%	5 419	97,6%	1 290	83,3%	41,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	547	986	344	62,9%	287	52,4%	181	18,4%	54	5,5%	866	87,9%	177	90,6%	(69,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 102	1 515	-	-	381	34,6%	228	15,1%	750	49,5%	1 359	89,7%	-	73,7%	(100,0%)
Interest	4 337	4 378	-	-	-	-	-	-	90	2,1%	90	2,1%	-	-	(100,0%)
Contracted services	10 585	7 281	1 315	12,4%	2 816	26,6%	1 508	20,7%	512	7,0%	6 151	84,5%	2 109	83,3%	(75,7%)
Transfers and subsidies	377	105	25	6,5%	7	1,9%	111	105,7%	177	168,3%	319	304,0%	41	41,2%	336,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	11 000	11 993	2 179	19,8%	2 830	25,7%	3 999	33,3%	2 198	18,3%	11 205	93,4%	4 155	74,3%	(47,1%)
Losses on disposal of Assets	47	47	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50	14	15 225	-	5 434	-	7 355	-	(26 107)	-	1 907	-	710	-	-
Transfers and subsidies - capital (monetary allocations)	645	675	-	-	-	-	123	18,2%	-	-	123	18,2%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	695	689	15 225		5 434		7 478		(26 107)		2 030		710		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	695	689	15 225		5 434		7 478		(26 107)		2 030		710		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	695	689	15 225		5 434		7 478		(26 107)		2 030		710		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	695	689	15 225		5 434		7 478		(26 107)		2 030		710		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	3 296	2 559	299	9,1%	58	1,8%	182	7,1%	979	38,3%	1 518	59,3%	154	59,6%	536,8%
National Government	645	675	-	-	58	9,0%	65	9,6%	(7)	(1,0%)	116	17,2%	113	74,3%	(105,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	645	675	-	-	58	9,0%	65	9,6%	(7)	(1,0%)	116	17,2%	113	74,3%	(105,8%)
Borrowing	2 000	1 401	299	15,0%	-	-	(299)	(21,4%)	827	59,0%	827	59,0%	-	-	(100,0%)
Internally generated funds	651	482	-	-	-	-	416	86,4%	158	32,9%	574	119,2%	41	53,2%	287,4%
Capital Expenditure Functional	3 296	2 559	299	9,1%	58	1,8%	182	7,1%	979	38,3%	1 518	59,3%	154	59,6%	536,8%
Municipal governance and administration	2 781	2 044	299	10,8%	58	2,1%	182	8,9%	979	47,9%	1 518	74,3%	154	59,6%	536,8%
Executive and Council	-	65	-	-	-	-	-	-	16	25,1%	16	25,1%	-	-	(100,0%)
Finance and administration	2 781	1 979	299	10,8%	58	2,1%	182	9,2%	963	48,7%	1 502	75,9%	154	59,6%	526,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	515	515	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	515	515	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	98 516	95 232	-	-	62	,1%	-	-	89 233	93,7%	89 294	93,8%	-	30,1%	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 232	2 865	-	-	-	-	-	-	131	4,6%	131	4,6%	-	1,3%	(100,0%)
Transfers and Subsidies - Operational	92 864	89 766	-	-	-	-	-	-	88 975	99,1%	88 975	99,1%	-	32,2%	(100,0%)
Transfers and Subsidies - Capital	645	675	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 775	1 925	-	-	62	3,5%	-	-	127	6,6%	189	9,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 923)	(85 996)	(1 074)	1,2%	(1 009)	1,1%	(1 217)	1,4%	(1 151)	1,3%	(4 451)	5,2%	88	10,5%	(1 407,8%)
Suppliers and employees	(91 295)	(85 640)	(1 074)	1,2%	(1 009)	1,1%	(1 217)	1,4%	(1 151)	1,3%	(4 451)	5,2%	88	10,6%	(1 407,8%)
Finance charges	(251)	(251)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(377)	(105)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	6 593	9 236	(1 074)	(16,3%)	(947)	(14,4%)	(1 217)	(13,2%)	88 081	953,7%	84 843	918,6%	88	395,1%	99 946,9%
Cash Flow from Investing Activities															
Receipts	(675)	(1 306)	(16)	2,3%	(46)	6,8%	(500)	38,3%	(136)	10,4%	(698)	53,4%	(50)	9,1%	173,2%
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	(675)	(1 306)	(16)	2,3%	(46)	6,8%	(500)	38,3%	(136)	10,4%	(698)	53,4%	(50)	9,1%	173,2%
Payments	(3 491)	(2 732)	(344)	9,9%	(67)	1,9%	(101)	3,7%	(106)	3,9%	(618)	22,6%	(156)	61,5%	(32,3%)
Capital assets	(3 491)	(2 732)	(344)	9,9%	(67)	1,9%	(101)	3,7%	(106)	3,9%	(618)	22,6%	(156)	61,5%	(32,3%)
Net Cash from/(used) Investing Activities	(4 166)	(4 038)	(360)	8,6%	(113)	2,7%	(601)	14,9%	(242)	6,0%	(1 315)	32,6%	(206)	40,7%	17,4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(671)	(1 342)	-	-	-	-	-	-	(8)	,6%	(8)	,6%	-	-	(100,0%)
Repayment of borrowing	(671)	(1 342)	-	-	-	-	-	-	(8)	,6%	(8)	,6%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(671)	(1 342)	-	-	-	-	-	-	(8)	,6%	(8)	,6%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	1 756	3 856	(1 434)	(81,7%)	(1 060)	(60,3%)	(1 818)	(47,1%)	87 832	2 278,0%	83 520	2 166,2%	(118)	20 228,5%	(74 702,6%)
Cash/cash equivalents at the year begin:	1 606	452	456	28,4%	(982)	(61,2%)	(2 042)	(452,0%)	(3 860)	(854,4%)	456	100,9%	19 229	-	(120,1%)
Cash/cash equivalents at the year end:	3 362	4 307	(982)	(29,2%)	(2 042)	(60,7%)	(3 860)	(89,6%)	83 972	1 949,4%	83 972	1 949,4%	19 111	1 066,6%	339,4%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11	9,0%	-	-	-	-	107	91,0%	118	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11	9,0%	-	-	-	-	107	91,0%	118	100,0%

Contact Details		
Municipal Manager	Mr Andre Pheto	054 337 2855
Chief Financial Officer	Mrs Eloize Isaacs	054 337 2816

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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 958 278	2 971 037	878 754	29,7%	710 040	24,0%	687 017	23,1%	617 272	20,8%	2 893 083	97,4%	584 094	98,5%	5,7%
Exchange Revenue															
Service charges - Electricity	1 099 199	1 099 199	273 221	24,9%	209 082	19,0%	231 593	21,1%	228 855	20,8%	942 751	85,8%	230 726	89,0%	(8,8%)
Service charges - Water	343 685	343 685	74 699	21,7%	95 513	27,8%	82 457	24,0%	69 643	20,3%	322 312	93,8%	64 521	95,7%	7,9%
Service charges - Waste Water Management	95 890	95 890	28 396	29,6%	28 068	29,3%	28 663	29,9%	28 640	29,9%	113 767	118,6%	24 317	107,6%	17,8%
Service charges - Waste Management	72 271	72 271	21 370	29,6%	21 103	29,2%	21 441	29,7%	21 497	29,7%	85 412	118,2%	19 478	118,1%	10,4%
Sale of Goods and Rendering of Services	15 955	16 455	6 626	41,5%	3 120	19,6%	3 678	22,4%	5 374	32,7%	18 797	114,2%	3 317	100,1%	62,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	120 030	120 030	39 496	32,9%	41 099	34,2%	40 346	33,6%	45 076	37,6%	166 017	138,3%	67 161	103,1%	(32,9%)
Interest earned from Current and Non Current Assets	9 000	9 000	1 455	16,2%	7 323	81,4%	5 640	62,7%	6 216	69,1%	20 635	229,3%	5 039	147,3%	23,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	27 740	27 740	7 604	27,4%	8 075	29,1%	7 953	28,7%	8 425	30,4%	32 057	115,6%	7 949	102,6%	6,0%
Licence and permits	1 200	1 200	181	15,1%	161	13,4%	169	14,1%	149	12,4%	660	55,0%	180	55,8%	(17,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 773	3 773	682	18,1%	688	18,2%	943	25,0%	839	22,2%	3 152	83,5%	(429)	102,2%	(295,7%)
Non-Exchange Revenue															
Property rates	687 320	687 320	259 359	37,7%	151 325	22,0%	150 160	21,8%	151 973	22,1%	712 817	103,7%	134 586	103,0%	12,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 143	32 143	5 464	17,0%	12 270	38,2%	4 720	14,7%	5 448	16,9%	27 902	86,6%	17 890	120,8%	(69,5%)
Licences or permits	8 000	8 000	2 871	35,9%	1 886	23,6%	2 145	26,8%	2 172	27,1%	9 074	113,4%	1 248	116,3%	74,0%
Transfer and subsidies - Operational	299 271	311 530	117 543	39,3%	95 575	31,9%	74 392	23,9%	11 857	3,8%	299 367	96,1%	18 970	99,2%	(37,5%)
Interest	91 900	91 900	24 736	26,9%	26 537	28,9%	26 344	28,7%	26 143	28,4%	103 759	112,9%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50 900	50 900	15 043	29,6%	6 803	13,4%	2 571	5,1%	2 905	5,7%	27 322	53,7%	(29 447)	110,3%	(109,9%)
Gains on disposal of Assets	-	-	6	-	1 279	-	3 785	-	2 060	-	7 131	-	18 553	1 782,9%	(88,9%)
Other Gains	-	-	-	-	133	-	17	-	-	-	151	-	34	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 928 505	3 196 465	664 058	22,7%	694 331	23,7%	774 374	24,2%	822 825	25,7%	2 955 589	92,5%	611 903	89,6%	34,5%
Employee related costs	950 863	952 667	196 382	20,7%	228 878	24,1%	208 194	21,9%	212 027	22,3%	845 480	88,7%	211 062	95,0%	,5%
Remuneration of councillors	37 077	37 077	8 420	22,7%	7 929	21,4%	9 920	26,8%	8 283	22,3%	34 551	93,2%	8 412	98,3%	(1,5%)
Bulk purchases - electricity	897 300	910 118	239 998	26,7%	148 063	16,5%	213 874	23,5%	299 110	32,9%	901 045	99,0%	132 832	85,3%	125,2%
Inventory consumed	319 605	318 837	53 952	16,9%	94 864	29,7%	67 137	21,1%	62 130	19,5%	278 084	87,2%	84 721	89,6%	(26,7%)
Debt impairment	355 246	475 246	88 812	25,0%	88 812	25,0%	178 812	37,6%	118 812	25,0%	475 246	100,0%	79 375	100,0%	49,7%
Depreciation and amortisation	89 700	89 700	22 425	25,0%	22 425	25,0%	-	-	11 102	12,4%	55 952	62,4%	-	-	(100,0%)
Interest	17 774	78 195	1	-	9 181	51,7%	13 855	17,7%	14 326	18,3%	37 362	47,8%	481	52,3%	2 881,0%
Contracted services	40 731	66 516	11 163	27,4%	15 421	37,9%	12 940	19,5%	10 165	15,3%	49 689	74,7%	15 166	85,7%	(33,0%)
Transfers and subsidies	3 660	3 660	-	-	634	17,3%	1 258	34,4%	915	25,0%	2 807	76,7%	104	71,0%	778,6%
Irrecoverable debts written off	-	-	1	-	1	-	(1)	-	-	-	-	(0)	-	-	539,4%
Operational costs	151 549	172 511	42 904	28,3%	40 089	26,5%	46 809	27,1%	52 937	30,7%	182 740	105,9%	42 657	108,6%	24,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	65 000	91 938	-	-	38 036	58,5%	21 576	23,5%	33 021	35,9%	92 632	100,8%	37 093	98,5%	(11,0%)
Surplus/(Deficit)	29 774	(225 428)	214 696	-	15 709	-	(87 358)	-	(205 553)	-	(62 506)	-	(27 809)	-	-
Transfers and subsidies - capital (monetary allocations)	572 229	570 097	36 892	6,4%	220 548	38,5%	113 660	19,9%	196 621	34,5%	567 720	99,6%	70 278	87,8%	179,8%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	602 003	344 669	251 587	-	236 257	-	26 303	-	(8 932)	-	505 215	-	42 469	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	602 003	344 669	251 587	-	236 257	-	26 303	-	(8 932)	-	505 215	-	42 469	-	-
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	-	(8 932)	-	505 215	-	42 469	-	-
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	-	(8 932)	-	505 215	-	42 469	-	-

Part 2: Capital Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	613 729	621 518	41 783	6,8%	186 907	30,5%	109 834	17,7%	192 689	31,0%	531 212	85,5%	78 987	78,2%	143,9%
National Government	572 229	570 097	36 892	6,4%	186 789	32,6%	97 655	17,1%	178 545	31,3%	499 881	87,7%	53 452	87,6%	234,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	3 000	100,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	7 469	90,6%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	572 229	570 097	36 892	6,4%	186 789	32,6%	97 655	17,1%	178 545	31,3%	499 881	87,7%	63 921	88,4%	179,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 500	51 421	4 891	11,8%	118	3%	12 180	23,7%	14 143	27,5%	31 332	60,9%	15 066	48,3%	(6,1%)
Capital Expenditure Functional	613 729	621 518	41 783	6,8%	186 907	30,5%	109 834	17,7%	192 689	31,0%	531 212	85,5%	78 987	78,2%	143,9%
Municipal governance and administration	24 500	22 741	85	3%	5 056	20,6%	1 836	8,1%	12 522	55,1%	19 499	85,7%	7 633	48,2%	64,0%
Executive and Council	24 500	22 741	85	3%	5 056	20,6%	1 836	8,1%	12 522	55,1%	19 499	85,7%	7 633	48,2%	64,0%
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 210	5 710	525	7,3%	1 490	20,7%	91	1,6%	1 615	28,3%	3 721	65,2%	-	-	(100,0%)
Community and Social Services	5 000	3 500	525	10,5%	-	-	-	-	1 182	33,8%	1 707	48,8%	-	-	(100,0%)
Sport And Recreation	2 210	2 210	-	-	1 490	67,4%	91	4,1%	433	19,6%	2 014	91,1%	-	-	(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%	13 356	30,1%	37 644	84,8%	22 204	93,7%	(39,8%)
Planning and Development	5 849	3 761	25	4%	224	3,8%	(106)	(2,8%)	758	20,2%	901	23,9%	10 791	83,1%	(83,0%)
Road Transport	42 670	40 646	9 316	21,8%	12 390	29,0%	2 440	6,0%	12 998	31,0%	36 744	90,4%	11 413	100,0%	10,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	532 000	547 910	31 831	6,0%	167 502	31,5%	105 573	19,3%	165 196	30,2%	470 103	85,8%	49 150	74,1%	236,1%
Energy sources	6 000	6 000	-	-	1 953	32,5%	1 738	29,0%	2 692	44,9%	6 383	106,4%	11 879	71,4%	(77,3%)
Water Management	517 500	515 410	31 570	6,1%	165 549	32,0%	96 433	18,7%	151 164	29,3%	444 716	86,3%	37 271	90,1%	305,6%
Waste Water Management	8 500	26 500	261	3,1%	-	-	7 403	27,9%	11 340	42,8%	19 003	71,7%	-	23,6%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 500	750	-	-	246	16,4%	-	-	-	-	246	32,8%	-	-	-

Net Cash from/(used) Operating Activities	598 846	493 313	126 918	21,2%	259 212	43,3%	183 000	37,1%	(62 492)	(12,7%)	506 637	102,7%	(153 315)	45,9%	(59,2%)
Cash Flow from Investing Activities															
Receipts	-	-	6	-	1 279	-	3 785	-	2 060	-	7 131	-	18 553	1 782,9%	(86,9%)
Proceeds on disposal of PPE	-	-	6	-	1 279	-	3 785	-	2 060	-	7 131	-	18 553	1 782,9%	(86,9%)
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%	(192 689)	31,0%	(531 212)	85,5%	(78 987)	78,2%	143,9%
Capital assets	(613 729)	(621 518)	(41 783)	6,8%	(186 907)	30,5%	(109 834)	17,7%	(192 689)	31,0%	(531 212)	85,5%	(78 987)	78,2%	143,9%
Net Cash from/(used) Investing Activities	(613 729)	(621 518)	(41 777)	6,8%	(185 627)	30,2%	(106 049)	17,1%	(190 629)	30,7%	(524 082)	84,3%	(60 434)	69,5%	215,4%
Cash Flow from Financing Activities															
Receipts	2 000	2 000	63	3,1%	20	1,0%	147	7,3%	345	17,2%	574	28,7%	-	-	(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%	345	17,2%	574	28,7%	-	-	(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%)	345	(2,7%)	574	(4,5%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(27 670)	(140 992)	85 204	(307,9%)	73 604	(266,0%)	77 098	(54,7%)	(252 776)	179,3%	(16 870)	12,0%	(213 750)	109,3%	18,3%
Cash/cash equivalents at the year begin:	100 817	100 817	104 605	103,8%	198 931	197,3%	162 998	161,7%	349 632	346,8%	104 605	103,8%	246 178	(44,0%)	42,0%
Cash/cash equivalents at the year end:	73 147	(40 175)	198 931	272,0%	272 534	372,6%	349 632	(870,3%)	96 856	(241,1%)	96 856	(241,1%)	32 428	25,4%	198,7%

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	28 117	3,4%	22 957	2,8%	21 335	2,6%	757 968	91,3%	830 377	19,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	55 865	16,6%	23 698	7,0%	18 223	5,4%	238 537	70,9%	336 334	7,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 853	4,8%	18 418	2,0%	15 592	1,7%	822 800	91,5%	899 663	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 186	3,0%	7 142	2,4%	6 657	2,2%	279 872	92,4%	302 856	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 603	3,3%	5 448	2,3%	4 985	2,1%	215 174	92,3%	233 210	5,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 992	1,9%	2 225	2,1%	1 880	1,8%	99 424	94,2%	105 522	2,5%	-	-	-	-
Interest on Arrear Debtor Accounts	23 679	2,1%	23 325	2,1%	21 911	2,0%	1 049 239	93,8%	1 118 155	26,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 724	2,3%	5 810	1,4%	4 621	1,1%	403 815	95,2%	423 971	10,0%	-	-	-	-
Total By Income Source	179 010	4,2%	109 023	2,6%	95 205	2,2%	3 866 849	91,0%	4 250 087	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	26 959	3,4%	14 368	1,8%	11 074	1,4%	730 168	93,3%	782 569	18,4%	-	-	-	-
Commercial	63 272	8,9%	27 797	3,9%	22 997	3,2%	600 528	84,0%	714 593	16,8%	-	-	-	-
Households	86 065	3,3%	64 569	2,5%	58 784	2,2%	2 412 332	92,0%	2 621 750	61,7%	-	-	-	-
Other	2 714	2,1%	2 289	1,7%	2 351	1,8%	123 822	94,4%	131 175	3,1%	-	-	-	-
Total By Customer Group	179 010	4,2%	109 023	2,6%	95 205	2,2%	3 866 849	91,0%	4 250 087	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	131 970	11,3%	37 292	3,2%	38 058	3,3%	960 909	82,3%	1 168 229	85,4%
Bulk Water	-	-	-	-	-	-	125 412	100,0%	125 412	9,2%
PAYE deductions	11 717	100,0%	-	-	-	-	-	-	11 717	,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 291	100,0%	-	-	-	-	-	-	8 291	,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 697	91,7%	1 965	6,8%	448	1,5%	-	-	29 110	2,1%
Auditor-General	32	100,0%	-	-	-	-	-	-	32	-
Other	841	3,4%	824	3,4%	904	3,7%	21 965	89,5%	24 534	1,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	179 548	13,1%	40 081	2,9%	39 410	2,9%	1 108 286	81,1%	1 367 326	100,0%

Contact Details

Municipal Manager	Mr Bartholomew Serapele Malala	053 830 6100
Chief Financial Officer	Ms Euphonia Lehlohonolo Rapodile	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	314 747	350 446	14 261	4,5%	86 636	27,5%	70 649	20,2%	37 141	10,6%	208 687	59,5%	(402 512)	20,0%	(109,2%)	
Exchange Revenue																
Service charges - Electricity	34 169	42 780	3 887	11,4%	8 264	24,2%	9 088	21,2%	9 670	22,6%	30 910	72,3%	(420 287)	52,0%	(102,3%)	
Service charges - Water	33 908	42 687	2 391	7,1%	13 401	39,5%	7 548	17,7%	(1 039)	(2,4%)	22 300	52,2%	(4 695)	(614,8%)	(77,9%)	
Service charges - Waste Water Management	3 783	4 383	285	7,5%	841	22,2%	841	19,2%	829	18,9%	2 797	63,8%	804	119,5%	3,1%	
Service charges - Waste Management	13 484	13 484	1 041	7,7%	3 043	22,6%	2 968	22,0%	3 094	22,9%	10 147	75,3%	2 919	119,4%	6,0%	
Sale of Goods and Rendering of Services	496	756	206	41,5%	136	27,5%	89	11,8%	83	11,0%	515	68,1%	122	97,4%	(31,5%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	47 360	46 587	2 798	5,9%	8 592	18,1%	8 921	19,1%	10 861	23,3%	31 171	66,9%	8 301	124,2%	30,8%	
Interest earned from Current and Non Current Assets	1 182	1 485	132	11,2%	43	3,6%	175	11,8%	110	7,4%	461	31,0%	169	18,6%	(34,5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	961	961	65	6,7%	200	20,8%	274	28,5%	228	23,7%	767	79,8%	204	112,2%	11,4%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	551	1 247	43	7,8%	(324)	(58,9%)	(104)	(8,4%)	301	24,1%	(85)	(6,8%)	(1 368)	(128,4%)	(122,0%)	
Non-Exchange Revenue																
Property rates	40 560	44 720	1 657	4,1%	5 736	14,1%	4 377	9,8%	5 149	11,5%	16 920	37,8%	5 532	82,4%	(6,9%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	16	16	-	-	-	-	6	35,6%	6	35,0%	11	70,6%	0	49,1%	2 905,5%	
Licences or permits	-	360	-	-	188	-	19	5,2%	5	1,4%	212	58,9%	-	-	(100,0%)	
Transfer and subsidies - Operational	131 681	132 181	47	-	41 289	31,4%	31 186	23,6%	2 725	2,1%	75 248	56,9%	1 326	66,5%	105,5%	
Interest	6 596	18 000	1 709	25,9%	5 225	79,2%	5 260	29,2%	5 119	28,4%	17 314	96,2%	4 461	128,2%	14,8%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	800	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	258 948	291 749	45 454	17,6%	50 138	19,4%	51 310	17,6%	69 902	24,0%	216 804	74,3%	50 474	68,1%	38,5%	
Employee related costs	78 050	76 780	26 114	33,5%	20 672	26,5%	19 626	25,6%	19 926	26,0%	86 339	112,4%	19 101	92,6%	4,3%	
Remuneration of councillors	6 138	6 138	1 877	30,6%	1 686	27,5%	1 465	23,9%	1 473	24,0%	6 500	105,9%	1 421	96,9%	3,6%	
Bulk purchases - electricity	41 163	61 200	6 045	14,7%	11 760	28,6%	11 368	18,6%	9 911	16,2%	39 085	63,9%	11 651	98,5%	(14,9%)	
Inventory consumed	9 602	10 787	1 783	18,6%	1 694	17,6%	3 310	30,7%	4 031	37,4%	10 818	100,3%	2 655	97,5%	51,9%	
Debt impairment	26 326	39 763	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	27 997	21 990	-	-	-	-	-	-	20 972	95,4%	20 972	95,4%	-	-	(100,0%)	
Interest	8 066	10 000	1 255	15,6%	2 525	31,3%	3 358	33,6%	2 048	20,5%	9 186	91,9%	2 504	68,1%	(18,2%)	
Contracted services	37 011	39 524	5 950	16,1%	5 825	15,7%	7 861	19,9%	7 032	17,8%	26 668	67,5%	8 448	70,1%	(16,8%)	
Transfer and subsidies	-	698	-	-	48	-	25	3,6%	-	-	73	10,5%	-	-	-	
Irrecoverable debts written off	3 734	2 405	-	-	47	1,2%	50	2,1%	111	4,6%	207	8,6%	-	-	(100,0%)	
Operational costs	20 862	22 463	2 430	11,6%	5 882	28,2%	4 245	18,9%	4 399	19,6%	16 957	75,5%	4 694	67,7%	(6,3%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	55 798	58 697	(31 192)	-	36 498	-	19 338	-	(32 761)	-	(8 117)	-	(452 986)	-	-	
Transfers and subsidies - capital (monetary allocations)	22 482	22 482	-	-	1 392	6,2%	312	1,4%	20 552	91,4%	22 255	99,0%	8 857	75,5%	132,0%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	78 280	81 179	(31 192)	-	37 890	-	19 650	-	(12 209)	-	14 138	-	(444 129)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	78 280	81 179	(31 192)	-	37 890	-	19 650	-	(12 209)	-	14 138	-	(444 129)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	78 280	81 179	(31 192)	-	37 890	-	19 650	-	(12 209)	-	14 138	-	(444 129)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	78 280	81 179	(31 192)	-	37 890	-	19 650	-	(12 209)	-	14 138	-	(444 129)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	30 602	40 349	7 387	24,1%	5 642	18,4%	5 505	13,6%	7 721	19,1%	26 255	65,1%	8 109	34,0%	(4,8%)	
National Government	22 097	22 097	5 549	25,1%	4 534	20,5%	2 131	9,6%	4 383	19,8%	16 598	75,1%	4 491	43,9%	(2,4%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	0	-	-	-	-	-	-	-	-	-	-	872	44,9%	(100,0%)	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	22 097	22 097	5 549	25,1%	4 534	20,5%	2 131	9,6%	4 383	19,8%	16 598	75,1%	5 363	44,0%	(18,3%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	8 505	18 252	1 838	21,6%	1 108	13,0%	3 374	18,5%	3 337	18,3%	9 657	52,9%	2 746	19,7%	21,5%	
Capital Expenditure Functional	30 602	40 349	7 387	24,1%	5 642	18,4%	5 505	13,6%	7 721	19,1%	26 255	65,1%	8 109	34,0%	(4,8%)	
Municipal governance and administration	455	7 755	-	-	61	13,3%	2 567	33,1%	476	6,1%	3 104	40,0%	66	59,2%	616,2%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	455	7 755	-	-	61	13,3%	2 567	33,1%	476	6,1%	3 104	40,0%	66	59,2%	616,2%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	200	1 000	-	-	-	-	-	-	185	18,5%	185	18,5%	-	-	(100,0%)	
Community and Social Services	200	1 000	-	-	-	-	-	-	185	18,5%	185	18,5%	-	-	(100,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	-	8 374	-	-	1 755	-	589	7,0%	4 147	49,5%	6 491	77,5%	-	-	(100,0%)	
Planning and Development	-	47	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	8 327	-	-	1 755	-	589	7,1%	4 147	49,8%	6 491	77,9%	-	-	(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	29 947	23 220	7 387	24,7%	3 827	12,8%	2 350	10,1%	2 913	12,5%	16 476	71,0%	8 043	34,4%	(63,8%)	
Energy sources	6 003	2 150	27	0,5%	226	3,8%	267	12,4%	1 557	72,4%	2 076	96,6%	2 215	73,0%	(29,7%)	
Water Management	21 944	20 570	7 360	33,5%	3 601	16,4%	2 083	10,1%	1 356	6,6%	14 400	70,0%	4 956	28,5%	(72,6%)	
Waste Water Management	2 000	500	-	-	-	-	-	-	-	-	-	-	872	31,7%	(100,0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Fourth 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	4th 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	259 796	256 339	-	-	-	-	389 392	151.9%	211 810	82.6%	601 203	234.5%	6 915 858	3 001.4%	(96.9%)
Property rates	34 800	14 326	-	-	-	-	10 972	76.6%	10 890	76.0%	21 862	152.6%	7 169	131.2%	51.9%
Service charges	73 158	58 652	-	-	-	-	188 142	86.0%	188 142	320.8%	238 593	406.8%	6 894 007	9 893.1%	(97.3%)
Other revenue	2 309	29 288	-	-	-	-	4 431	15.1%	7 835	26.8%	12 266	41.9%	14 450	1 671.9%	(45.8%)
Transfers and Subsidies - Operational	126 664	127 556	-	-	-	-	255 182	200.2%	189	1%	255 371	200.2%	232	419.5%	(18.4%)
Transfers and Subsidies - Capital	22 097	22 097	-	-	-	-	68 192	308.6%	-	-	68 192	308.6%	-	325.5%	-
Interest	768	4 420	-	-	-	-	165	3.7%	4 753	107.5%	4 918	111.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 767)	(271 356)	(82 935)	40.5%	(60 956)	29.8%	(75 122)	27.7%	(60 556)	22.3%	(279 568)	103.0%	(45 116)	117.2%	34.2%
Suppliers and employees	(198 427)	(261 132)	(82 935)	41.8%	(60 956)	30.7%	(75 122)	28.8%	(60 556)	23.2%	(279 568)	107.1%	(45 116)	121.0%	34.2%
Finance charges	(6 340)	(10 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(224)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	55 029	(15 017)	(82 935)	(150,7%)	(60 956)	(110,8%)	314 271	(2 092,8%)	151 255	(1 007,2%)	321 634	(2 141,8%)	6 870 742	11 491,3%	(97,8%)
Cash Flow from Investing Activities															
Receipts	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 203)	(45 833)	(9 073)	30,0%	(6 389)	21,2%	(6 331)	13,8%	(7 807)	17,0%	(29 600)	64,6%	(9 891)	59,8%	(21,1%)
Capital assets	(30 203)	(45 833)	(9 073)	30,0%	(6 389)	21,2%	(6 331)	13,8%	(7 807)	17,0%	(29 600)	64,6%	(9 891)	59,8%	(21,1%)
Net Cash from/(used) Investing Activities	(30 204)	(45 835)	(9 073)	30,0%	(6 389)	21,2%	(6 331)	13,8%	(7 807)	17,0%	(29 600)	64,6%	(9 891)	59,8%	(21,1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 825	(60 852)	(92 007)	(370,6%)	(67 346)	(271,3%)	307 940	(506,0%)	143 448	(235,7%)	292 034	(479,9%)	6 860 851	24 780,5%	(97,9%)
Cash/cash equivalents at the year begin:	593	423	-	-	(89 920)	(15 172,0%)	(157 266)	(37 143,6%)	150 674	35 586,7%	-	-	660 452	-	(77,2%)
Cash/cash equivalents at the year end:	25 417	(60 428)	(89 920)	(353,8%)	(157 266)	(618,7%)	150 674	(249,3%)	294 121	(486,7%)	294 121	(486,7%)	7 521 303	24 305,8%	(96,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 822	4,1%	5 019	1,1%	5 168	1,1%	429 437	93,7%	458 447	39,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 437	6,6%	1 588	1,9%	1 657	2,0%	73 983	89,5%	82 666	7,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 037	15,4%	3 124	1,2%	3 096	1,2%	213 985	82,2%	260 242	22,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 452	2,0%	720	1,0%	717	1,0%	68 203	95,9%	71 092	6,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 910	2,3%	2 344	1,1%	2 387	1,1%	207 826	95,6%	217 467	18,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	214	4,5%	96	2,0%	88	1,8%	4 358	91,6%	4 757	4%	-	-	-	-
Interest on Arrear Debtor Accounts	265	1,3%	134	,6%	134	,6%	20 538	97,5%	21 071	1,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	531	1,1%	195	,4%	197	,4%	45 384	98,0%	46 307	4,0%	-	-	-	-
Total By Income Source	71 669	6,2%	13 221	1,1%	13 444	1,2%	1 063 715	91,5%	1 162 049	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	34 801	10,4%	3 525	1,0%	3 547	1,1%	293 940	87,5%	335 813	28,9%	-	-	-	-
Commercial	7 411	9,3%	1 216	1,5%	1 180	1,5%	69 830	87,7%	79 638	6,9%	-	-	-	-
Households	29 352	3,9%	8 416	1,1%	8 694	1,2%	698 383	93,8%	744 845	64,1%	-	-	-	-
Other	104	5,9%	63	3,6%	24	1,4%	1 561	89,1%	1 753	2%	-	-	-	-
Total By Customer Group	71 669	6,2%	13 221	1,1%	13 444	1,2%	1 063 715	91,5%	1 162 049	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	215	1,3%	168	1,0%	196	1,2%	15 925	96,5%	16 504	4,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1	100,0%	-	-	-	-	-	-	1	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 701	44,8%	79	1,0%	63	,8%	4 410	53,4%	8 252	2,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 058	4,1%	6 475	1,9%	6 786	2,0%	312 378	92,0%	339 696	92,9%
Medical Aid deductions	-	-	1 112	100,0%	-	-	-	-	1 112	3%
Total	17 975	4,9%	7 833	2,1%	7 045	1,9%	332 712	91,0%	365 565	100,0%

Contact Details

Municipal Manager	Mrs Baskanyang Tsinyane	053 531 6505
Chief Financial Officer	Mr Christian Mokeng (Acting Cfo)	053 531 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	161 455	162 058	47 960	29,7%	42 740	26,5%	37 259	23,0%	20 356	12,6%	148 315	91,5%	20 584	88,3%	(1,1%)
Exchange Revenue															
Service charges - Electricity	18 637	18 637	4 551	24,4%	4 462	23,9%	4 329	23,2%	4 152	22,3%	17 494	93,9%	3 741	100,7%	11,0%
Service charges - Water	3 663	5 196	1 098	30,0%	1 500	40,9%	1 161	22,4%	993	19,1%	4 752	91,5%	1 010	88,0%	(1,7%)
Service charges - Waste Water Management	11 363	9 363	2 276	20,0%	2 279	20,1%	2 265	24,2%	2 239	23,9%	9 059	96,8%	1 940	74,6%	15,4%
Service charges - Waste Management	7 045	7 045	1 703	24,2%	1 689	24,0%	1 670	23,7%	1 489	21,1%	6 552	93,0%	1 459	90,2%	2,1%
Sale of Goods and Rendering of Services	773	1 171	121	15,6%	416	53,9%	237	20,2%	168	14,3%	941	80,4%	163	80,4%	2,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 389	24 389	5 031	20,6%	5 188	21,3%	5 339	21,9%	5 702	23,4%	21 259	87,2%	4 893	83,4%	16,5%
Interest earned from Current and Non Current Assets	-	44	22	-	-	-	-	-	-	-	22	50,0%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	36	3	139,1%	15	765,0%	3	9,6%	1	3,8%	23	63,4%	5	295,3%	(73,1%)
Rental from Fixed Assets	3	149	16	568,6%	(2)	(61,3%)	(4)	(2,8%)	(2)	(1,0%)	9	5,9%	3	177,0%	(145,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	298	298	103	34,5%	129	43,2%	127	42,7%	115	38,4%	473	158,7%	27	78,1%	329,5%
Non-Exchange Revenue															
Property rates	14 608	14 608	3 392	23,2%	3 386	23,2%	3 365	23,0%	3 436	23,5%	13 579	93,0%	3 228	92,6%	6,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	586	586	-	-	-	-	-	-	-	-	-	-	75	164,1%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	72 942	73 390	27 974	38,4%	21 936	30,1%	16 953	23,1%	198	3%	67 061	91,4%	2 442	89,2%	(91,9%)
Interest	7 146	7 146	1 670	23,4%	1 743	24,4%	1 813	25,4%	1 866	26,1%	7 091	99,2%	1 599	79,2%	16,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	164 908	186 482	33 147	20,1%	41 550	25,2%	58 081	31,1%	27 086	14,5%	159 864	85,7%	42 830	81,0%	(36,8%)
Employee related costs	54 352	54 964	11 040	20,3%	14 062	25,9%	12 402	22,6%	11 890	21,6%	49 394	89,9%	10 169	81,1%	16,9%
Remuneration of councillors	5 587	5 365	1 249	22,4%	1 432	25,6%	1 285	23,9%	1 313	24,5%	5 278	98,4%	1 249	85,3%	5,1%
Bulk purchases - electricity	25 000	22 740	1 881	7,5%	5 146	20,6%	4 435	19,5%	2 826	12,4%	14 288	62,8%	6 320	52,4%	(55,3%)
Inventory consumed	13 333	13 018	1 607	12,0%	2 118	15,9%	1 352	10,4%	557	4,3%	5 634	43,3%	(242)	56,9%	(330,1%)
Debt impairment	17 056	31 865	4 264	25,0%	4 264	25,0%	24 009	75,3%	(672)	(2,1%)	31 865	100,0%	8 848	100,0%	(107,6%)
Depreciation and amortisation	23 541	23 541	5 885	25,0%	5 885	25,0%	5 885	25,0%	5 885	25,0%	23 541	100,0%	6 488	61,3%	(9,3%)
Interest	1 887	1 415	-	-	-	-	146	10,3%	-	-	146	10,3%	-	-	-
Contracted services	7 750	12 352	2 231	28,8%	3 048	39,3%	2 866	23,2%	2 082	16,9%	10 227	82,8%	2 390	82,0%	(12,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	15 824	20 644	4 991	31,5%	5 594	35,4%	5 701	27,6%	3 206	15,5%	19 491	94,4%	7 608	124,4%	(57,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	579	579	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 453)	(24 425)	14 812	-	1 190	-	(20 821)	-	(6 730)	-	(11 549)	-	(22 246)	-	-
Transfers and subsidies - capital (monetary allocations)	42 258	82 093	-	-	-	-	-	-	-	-	-	-	-	-	14,7%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 805	57 668	14 812	-	1 190	-	(20 821)	-	(6 730)	-	(11 549)	-	(22 246)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 805	57 668	14 812	-	1 190	-	(20 821)	-	(6 730)	-	(11 549)	-	(22 246)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 805	57 668	14 812	-	1 190	-	(20 821)	-	(6 730)	-	(11 549)	-	(22 246)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 805	57 668	14 812	-	1 190	-	(20 821)	-	(6 730)	-	(11 549)	-	(22 246)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	42 258	80 481	18 459	43,7%	19 879	47,0%	7 107	8,8%	3 014	3,7%	48 459	60,2%	20 390	76,9%	(85,2%)
National Government	42 258	80 093	18 459	43,7%	19 879	47,0%	6 740	8,4%	3 014	3,8%	48 092	60,0%	10 305	75,0%	(70,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	10 085	80,9%	(100,0%)
Transfers recognised - capital	42 258	80 093	18 459	43,7%	19 879	47,0%	6 740	8,4%	3 014	3,8%	48 092	60,0%	20 390	76,9%	(85,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	368	-	-	-	-	367	94,5%	-	-	367	94,5%	-	-	-
Capital Expenditure Functional	42 258	82 481	18 459	43,7%	19 879	47,0%	7 107	8,6%	3 014	3,7%	48 459	58,6%	20 390	71,5%	(85,2%)
Municipal governance and administration	-	368	-	-	-	-	367	99,7%	-	-	367	99,7%	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	368	-	-	-	-	367	99,7%	-	-	367	99,7%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 258	82 093	18 459	43,7%	19 879	47,0%	6 740	8,2%	3 014	3,7%	48 092	58,6%	20 390	71,5%	(85,2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	22 258	57 093	10 312	46,3%	11 344	51,0%	6 144	10,8%	6 534	11,4%	34 333	60,1%	16 186	70,2%	(59,6%)
Waste Water Management	20 000	25 000	8 147	40,7%	8 536	42,7%	596	2,4%	(3 520)	(14,1%)	13 759	55,0%	4 204	74,7%	(183,7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25

Net Cash from/(used) Operating Activities	315 268	168 909	14 679	4,7%	30 426	9,7%	29 172	17,3%	18 281	10,8%	92 559	54,8%	(6 993)	24,7%	(361,4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 258)	(82 481)	(18 459)	43,7%	(19 879)	47,0%	(7 107)	8,6%	(3 014)	3,7%	(48 459)	58,8%	(20 390)	76,9%	(85,2%)
Capital assets	(42 258)	(82 481)	(18 459)	43,7%	(19 879)	47,0%	(7 107)	8,6%	(3 014)	3,7%	(48 459)	58,8%	(20 390)	76,9%	(85,2%)
Net Cash from/(used) Investing Activities	(42 258)	(82 481)	(18 459)	43,7%	(19 879)	47,0%	(7 107)	8,6%	(3 014)	3,7%	(48 459)	58,8%	(20 390)	76,9%	(85,2%)
Cash Flow from Financing Activities															
Receipts	5	5	(0)	(7,4%)	27	491,4%	15	272,4%	9	165,8%	50	922,2%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	5	(0)	(7,4%)	27	491,4%	15	272,4%	9	165,8%	50	922,2%	-	-	(100,0%)
Payments	319	319	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	319	319	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	325	325	(0)	(1,1%)	27	8,2%	15	4,5%	9	2,8%	50	15,4%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	273 334	86 753	(3 781)	(1,4%)	10 574	3,9%	22 081	25,5%	15 276	17,6%	44 150	50,9%	(27 384)	13,7%	(155,8%)
Cash/cash equivalents at the year begin:	69	69	1 387	2 003,7%	(2 674)	(3 863,5%)	7 897	11 408,8%	29 978	43 308,9%	1 387	2 003,7%	68 865	112,9%	(56,5%)
Cash/cash equivalents at the year end:	273 403	86 822	(2 674)	(1,0%)	7 897	2,9%	29 978	34,5%	45 254	52,1%	45 254	52,1%	41 481	14,0%	9,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	400	5%	364	5%	353	5%	73 844	98,5%	74 961	15,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	308	1,0%	403	1,4%	358	1,2%	28 359	96,4%	29 428	6,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 114	1,7%	952	1,5%	878	1,4%	61 949	95,5%	64 893	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	849	1,1%	840	1,1%	860	1,1%	74 262	96,7%	76 810	16,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	634	1,2%	622	1,2%	617	1,2%	51 327	96,5%	53 199	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 665	1,5%	2 491	1,4%	2 472	1,4%	170 106	95,7%	177 734	36,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	1,3%	44	1,0%	44	1,0%	4 220	96,7%	4 364	9%	-	-	-	-
Total By Income Source	6 026	1,3%	5 716	1,2%	5 582	1,2%	464 066	96,4%	481 390	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	382	3,9%	365	3,7%	292	3,0%	8 855	89,5%	9 894	2,1%	-	-	-	-
Commercial	469	1,7%	514	1,8%	544	2,0%	26 337	94,5%	27 864	5,8%	-	-	-	-
Households	5 144	1,2%	4 807	1,1%	4 715	1,1%	426 461	96,7%	441 127	91,6%	-	-	-	-
Other	31	1,2%	30	1,2%	30	1,2%	2 413	96,4%	2 505	5%	-	-	-	-
Total By Customer Group	6 026	1,3%	5 716	1,2%	5 582	1,2%	464 066	96,4%	481 390	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	10 128	7,5%	10 644	7,9%	10 650	7,9%	103 619	76,7%	135 042	47,0%
Bulk Water	2 530	1,8%	4 290	3,1%	4 023	2,9%	126 230	92,1%	137 072	47,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	917	100,0%	917	3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	865	7,0%	1 850	14,9%	2 257	18,2%	7 431	59,9%	12 404	4,3%
Auditor-General	219	11,3%	254	13,2%	273	14,1%	1 183	61,3%	1 929	7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 742	4,8%	17 039	5,9%	17 204	6,0%	239 380	83,3%	287 364	100,0%

Contact Details

Municipal Manager	Mr Tumelo Thage	053 437 3111
Chief Financial Officer	Ms Kedisaletse Khaziwa	053 457 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	537 976	537 976	85 847	16,0%	196 829	36,6%	115 259	21,4%	80 763	15,0%	478 697	89,0%	144 269	82,7%	(44,0%)
Exchange Revenue															
Service charges - Electricity	167 174	167 174	31 133	18,6%	26 968	16,1%	27 213	16,3%	28 541	17,1%	113 855	68,1%	24 342	72,2%	17,2%
Service charges - Water	54 552	54 552	11 143	20,4%	41 096	75,3%	13 063	23,9%	9 775	17,9%	75 076	137,6%	13 570	98,1%	(28,0%)
Service charges - Waste Water Management	24 707	24 707	5 460	22,1%	5 367	21,7%	5 320	21,5%	5 263	21,3%	21 409	86,7%	5 288	100,3%	(5,5%)
Service charges - Waste Management	16 906	16 906	3 753	22,2%	3 693	21,8%	3 639	21,5%	3 605	21,3%	14 689	86,9%	3 632	100,3%	(7,7%)
Sale of Goods and Rendering of Services	112	112	(83)	(74,0%)	32	28,2%	89	78,8%	69	61,0%	106	94,0%	119	326,7%	(42,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 934	59 934	18 823	31,9%	19 014	32,3%	20 071	34,1%	19 826	33,6%	77 734	131,9%	24 367	136,4%	(18,6%)
Interest earned from Current and Non Current Assets	3 489	3 489	-	-	-	-	-	-	-	-	-	-	(19 105)	5,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	608	608	10	1,7%	9	1,4%	257	42,3%	2	,3%	278	45,7%	4	22,6%	(59,2%)
Licence and permits	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 514	2 514	3	,1%	4	,1%	2	,1%	2	,1%	10	,4%	4	,5%	(54,7%)
Non-Exchange Revenue															
Property rates	49 924	49 924	10 575	21,2%	10 732	21,5%	10 730	21,5%	8 817	17,7%	40 854	81,8%	9 951	87,6%	(11,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-
Fines, penalties and forfeits	2 521	2 521	13	,5%	18	,7%	15	,6%	10	,4%	57	2,3%	-	,5%	280,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	146 491	146 491	-	-	84 820	57,9%	29 618	20,2%	-	-	114 438	78,1%	75 010	54,6%	(100,0%)
Interest	7 343	7 343	5 016	68,3%	5 077	69,1%	5 242	71,4%	4 854	66,1%	20 190	275,0%	7 084	299,4%	(31,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	565 438	565 438	61 189	10,8%	66 395	11,7%	63 858	11,3%	81 901	14,5%	273 343	48,3%	146 583	79,6%	(44,1%)
Employee related costs	139 812	139 812	29 780	21,3%	32 763	23,4%	31 712	22,7%	31 752	22,7%	126 007	90,1%	29 517	89,4%	7,6%
Remuneration of councillors	7 654	7 654	1 939	25,3%	2 252	29,4%	1 966	25,7%	2 012	26,3%	8 169	106,7%	1 943	90,7%	3,6%
Bulk purchases - electricity	89 190	89 190	2 503	2,8%	1 525	1,7%	1 409	1,6%	8 801	9,9%	14 238	16,0%	45 505	70,5%	(80,7%)
Inventory consumed	106 581	106 581	15 520	14,6%	17 771	16,7%	12 189	11,4%	24 252	22,8%	69 731	65,4%	24 241	88,2%	-
Debt impairment	64 263	64 263	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	70 948	70 948	-	-	-	-	-	-	-	-	-	-	23 649	100,0%	(100,0%)
Interest	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	56 064	56 064	9 054	16,1%	9 056	16,2%	11 109	19,8%	12 732	22,7%	41 951	74,8%	17 695	96,9%	(28,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	1 153	-	(100,0%)
Irrecoverable debts written off	3 382	3 382	-	-	1 117	33,0%	167	4,9%	26	,8%	1 309	38,7%	-	-	(100,0%)
Operational costs	17 544	17 544	2 392	13,6%	1 913	10,9%	5 307	30,2%	2 326	13,3%	11 938	68,0%	2 879	69,7%	(19,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 462)	(27 462)	24 658	-	130 433	-	51 401	-	(1 138)	-	205 353	-	(2 314)	-	-
Transfers and subsidies - capital (monetary allocations)	75 501	75 501	71	,1%	23 133	30,6%	15 956	21,1%	5	-	39 165	51,9%	43 894	55,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 039	48 039	24 729	-	153 567	-	67 356	-	(1 133)	-	244 518	-	41 580	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 039	48 039	24 729	-	153 567	-	67 356	-	(1 133)	-	244 518	-	41 580	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 039	48 039	24 729	-	153 567	-	67 356	-	(1 133)	-	244 518	-	41 580	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 039	48 039	24 729	-	153 567	-	67 356	-	(1 133)	-	244 518	-	41 580	-	-

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	143 735	143 735	32 633	22,7%	209 505	145,8%	114 199	79,5%	5 350	3,7%	361 686	251,6%	173 317	219,3%	(96,9%)
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	(88 951)	(88 951)	(7 443)	8,4%	(24 726)	27,8%	(6 844)	7,7%	(17 295)	19,4%	(56 308)	63,3%	(19 384)	77,1%	(10,8%)
Capital assets	(88 951)	(88 951)	(7 443)	8,4%	(24 726)	27,8%	(6 844)	7,7%	(17 295)	19,4%	(56 308)	63,3%	(19 384)	77,1%	(10,8%)
Net Cash from/(used) Investing Activities	(88 951)	(88 951)	(7 443)	8,4%	(24 726)	27,8%	(6 844)	7,7%	(17 295)	19,4%	(56 308)	63,3%	(19 384)	77,1%	(10,8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	54 784	54 784	25 190	46,0%	184 778	337,3%	107 355	196,0%	(11 945)	(21,8%)	305 378	557,4%	153 932	3 934,5%	(107,8%)
Cash/cash equivalents at the year begin:	35 533	35 533	(66 968)	(188,5%)	32 081	90,3%	216 859	610,3%	324 214	912,4%	(66 968)	(188,5%)	(9 816)	(2,5%)	(3 403,1%)
Cash/cash equivalents at the year end:	90 317	90 317	32 081	35,5%	216 859	240,1%	324 214	359,0%	312 269	345,7%	312 269	345,7%	144 117	405,6%	116,7%

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	7 753	2,3%	4 141	1,2%	3 981	1,2%	324 012	95,3%	339 887	24,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 865	8,7%	3 081	3,4%	2 265	2,5%	77 016	85,4%	90 227	6,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 623	2,0%	2 831	1,6%	2 322	1,3%	173 553	95,2%	182 329	12,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 751	1,4%	1 880	,9%	1 841	,9%	192 008	96,7%	198 480	14,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 891	1,4%	1 269	1,0%	1 245	,9%	127 078	96,6%	131 483	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 205	2,4%	8 802	1,9%	8 532	1,8%	437 752	93,9%	466 291	32,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	,1%	7	,1%	3	-	9 462	99,8%	9 483	,7%	-	-	-	-
Total By Income Source	35 098	2,5%	22 012	1,6%	20 188	1,4%	1 340 882	94,5%	1 418 181	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 668	2,3%	4 092	2,5%	3 162	2,0%	149 612	93,2%	160 534	11,3%	-	-	-	-
Commercial	8 391	7,1%	3 252	2,7%	2 163	1,8%	104 546	88,3%	118 352	8,3%	-	-	-	-
Households	23 038	2,0%	14 669	1,3%	14 864	1,3%	1 086 724	95,4%	1 139 295	80,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	35 098	2,5%	22 012	1,6%	20 188	1,4%	1 340 882	94,5%	1 418 181	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	2 982	10,0%	-	-	-	-	26 878	90,0%	29 860	5,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 961	3,7%	1 782	,4%	34	-	474 998	95,9%	495 375	94,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 544	4,1%	1 782	,3%	34	-	501 876	95,6%	525 235	100,0%

Contact Details

Municipal Manager	Mr Zihulele NIKANI	053 474 9700
Chief Financial Officer	Ms Tsholo Modisa	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	160 590	160 691	60 942	37,9%	49 622	30,9%	43 348	27,0%	6 485	4,0%	160 396	99,8%	6 126	99,2%	5,8%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	80	80	41	51,1%	12	15,5%	24	29,4%	16	19,5%	92	115,5%	7	56,8%	111,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 600	9 600	2 598	27,1%	2 758	28,7%	3 401	35,4%	3 404	35,5%	12 161	126,7%	3 766	149,7%	(9,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	91	91	56	61,9%	56	61,9%	56	61,9%	112	122,9%	281	308,6%	94	88,7%	19,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	150 819	150 920	58 246	38,6%	46 795	31,0%	39 866	26,4%	2 953	2,0%	147 861	98,0%	2 258	96,9%	30,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	178 794	184 486	24 132	13,5%	40 732	22,8%	29 684	16,1%	38 513	20,9%	133 062	72,1%	45 906	73,1%	(16,1%)
Employee related costs	98 526	89 804	16 992	17,2%	17 546	17,8%	16 669	18,6%	18 667	20,8%	69 874	77,8%	19 262	79,5%	(3,1%)
Remuneration of councillors	8 252	8 723	1 986	24,1%	2 395	29,0%	2 059	23,6%	2 104	24,1%	8 544	97,9%	1 964	75,7%	7,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 340	2 360	104	4,4%	388	16,6%	242	10,2%	230	9,8%	964	40,8%	485	67,7%	(52,6%)
Debt impairment	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 363	6 363	-	-	-	-	0	-	1 710	26,9%	1 710	26,9%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 197	30 302	1 077	3,8%	6 787	24,1%	4 413	14,6%	5 990	19,8%	18 267	60,3%	4 400	48,8%	36,1%
Transfers and subsidies	16 167	27 863	1 539	9,5%	10 134	62,7%	4 421	15,9%	8 187	29,4%	24 281	87,1%	17 359	83,2%	(52,8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,6%
Operational costs	16 576	16 698	2 434	14,7%	3 497	21,1%	1 881	11,3%	1 609	9,6%	9 421	56,4%	2 436	56,1%	(33,9%)
Losses on disposal of Assets	54	54	-	-	-	-	-	-	16	29,2%	16	29,2%	-	-	(100,0%)
Other Losses	2 300	2 300	-	-	(14)	(6%)	-	-	-	-	(14)	(6%)	-	-	-
Surplus/(Deficit)	(18 204)	(23 795)	36 809	-	8 890	-	13 663	-	(32 029)	-	27 334	-	(39 779)	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(18 204)	(23 795)	36 809		8 890		13 663		(32 029)		27 334		(39 779)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(18 204)	(23 795)	36 809		8 890		13 663		(32 029)		27 334		(39 779)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(18 204)	(23 795)	36 809		8 890		13 663		(32 029)		27 334		(39 779)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(18 204)	(23 795)	36 809		8 890		13 663		(32 029)		27 334		(39 779)		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	10 717	4 742	(10 451)	(97,5%)	6	,1%	32	,7%	1 976	41,7%	(8 437)	(177,9%)	3 401	71,7%	(41,9%)
National Government	43	43	(55)	(128,7%)	-	-	-	-	-	-	(55)	(128,7%)	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	(19)	-	-	-	-	-	-	-	(19)	-	-	-	-
Transfers recognised - capital	43	43	(75)	(174,0%)	-	-	-	-	-	-	(75)	(174,0%)	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 674	4 699	(10 376)	(97,2%)	6	,1%	32	,7%	1 976	42,1%	(8 363)	(178,0%)	3 401	71,8%	(41,9%)
Capital Expenditure Functional	10 717	4 742	(10 451)	(97,5%)	6	,1%	32	,7%	1 976	41,7%	(8 437)	(177,9%)	3 401	71,7%	(41,9%)
Municipal governance and administration	8 609	2 634	(6 327)	(73,5%)	-	-	32	1,2%	1 679	63,7%	(4 616)	(175,2%)	3 191	88,2%	(47,4%)
Executive and Council	299	279	(113)	(37,7%)	-	-	-	-	4	1,5%	(109)	(38,8%)	-	-	13,8%
Finance and administration	8 310	2 355	(6 214)	(74,8%)	-	-	32	1,3%	1 675	71,1%	(4 508)	(191,4%)	3 191	94,2%	(47,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 155	1 155	(4 013)	(347,5%)	-	-	-	-	283	24,5%	(3 731)	(323,0%)	203	27,9%	39,1%
Community and Social Services	1 155	1 155	(4 013)	(347,5%)	-	-	-	-	283	24,5%	(3 731)	(323,0%)	203	27,9%	39,1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	953	953	(111)	(11,6%)	6	,6%	-	-	14	1,5%	(91)	(9,5%)	8	25,5%	81,2%
Planning and Development	914	914	(87)	(9,5%)	5	,5%	-	-	7	,8%	(75)	(8,2%)	-	43,3%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	39	39	(24)	(62,4%)	1	3,6%	-	-	7	18,4%	(16)	(40,4%)	8	18,0%	(8,5%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	160 616	160 717	153 956	95.9%	211 284	131.5%	200 379	124.7%	180 314	112.2%	745 932	464.1%	183 830	184.8%	(1.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	197	197	228	115.9%	361	183.3%	372	189.0%	420	213.2%	1 381	701.4%	302	72.6%	38.8%
Transfers and Subsidies - Operational	150 819	150 920	149 261	99.0%	200 371	132.9%	188 812	125.1%	168 698	111.8%	707 141	468.6%	171 990	181.5%	(1.9%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	9 600	9 600	4 467	46.5%	10 552	109.9%	11 195	116.6%	11 197	116.6%	37 410	389.7%	11 538	266.7%	(3.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(162 104)	(156 784)	165 661	(102.2%)	(14 780)	9.1%	(15 948)	10.2%	(10 374)	6.6%	124 559	(79.4%)	(7 016)	30.7%	47.9%
Suppliers and employees	(156 602)	(151 264)	165 661	(105.8%)	(14 780)	9.4%	(15 948)	10.5%	(10 374)	6.9%	124 559	(82.3%)	(7 016)	32.0%	47.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 502)	(5 520)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(1 488)	3 932	319 616	(21 483,4%)	196 503	(13 208,2%)	184 431	4 690,1%	169 940	4 321,6%	870 491	22 136,8%	176 815	(874,2%)	(3,9%)
Cash Flow from Investing Activities															
Receipts	-	-	(943)	-	-	-	-	-	-	-	(943)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(943)	-	-	-	-	-	-	-	(943)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 325)	(5 454)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(12 325)	(5 454)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(12 325)	(5 454)	(943)	7,7%	-	-	-	-	-	-	(943)	17,3%	-	-	-
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	(13 813)	(1 521)	318 673	(2 307,1%)	196 503	(1 422,6%)	184 431	(12 122,2%)	169 940	(11 169,7%)	869 548	(57 153,1%)	176 815	(673,7%)	(3,9%)
Cash/cash equivalents at the year begin:	124 413	123 499	10 570	8,5%	329 243	264,6%	525 747	425,7%	710 177	575,0%	10 570	8,6%	174 527	-	306,9%
Cash/cash equivalents at the year end:	110 601	121 978	329 243	297,7%	525 747	475,4%	710 177	582,2%	879 918	721,4%	879 918	721,4%	351 342	387,2%	150,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	221	2,3%	172	1,8%	170	1,8%	8 970	94,1%	9 532	100,0%	-	-	-	-
Total By Income Source	221	2,3%	172	1,8%	170	1,8%	8 970	94,1%	9 532	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	221	2,3%	172	1,8%	170	1,8%	8 970	94,1%	9 532	100,0%	-	-	-	-
Total By Customer Group	221	2,3%	172	1,8%	170	1,8%	8 970	94,1%	9 532	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 512	90,0%	-	-	-	-	500	10,0%	5 012	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 512	90,0%	-	-	-	-	500	10,0%	5 012	100,0%

Contact Details

Municipal Manager	Ms Z M Bogateu	053 838 0911
Chief Financial Officer	Ms Onnelle Moseki (Assistant Director)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	622 489	631 955	230 564	37,0%	344 304	55,3%	23 262	3,7%	17 101	2,7%	615 231	97,4%	51 373	100,5%	(66,7%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	38 698	38 698	9 662	25,0%	159 432	412,0%	(125 342)	(323,9%)	(7 726)	(20,0%)	36 025	93,1%	10 707	96,3%	(172,2%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 275	29 275	6 909	23,6%	6 921	23,6%	6 938	23,7%	(14 318)	(48,9%)	6 450	22,0%	8 057	91,5%	(277,7%)
Sale of Goods and Rendering of Services	744	742	289	38,9%	46	6,2%	3	4%	83	11,2%	422	56,8%	190	43,7%	(56,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 803	15 803	3 682	23,3%	3 873	24,5%	4 436	28,1%	3 927	24,8%	15 917	100,7%	3 515	88,2%	11,7%
Interest earned from Current and Non Current Assets	27 430	27 518	4 311	15,7%	9 166	33,4%	5 823	21,2%	7 245	26,3%	26 546	96,5%	8 390	110,8%	(13,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	183	183	38	20,7%	60	32,9%	34	18,5%	44	24,3%	176	96,3%	45	98,2%	(3,3%)
Licence and permits	1 150	1 150	265	23,1%	283	24,6%	-	-	258	22,4%	806	70,1%	-	42,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	159	9 459	6	3,6%	41	25,7%	8 099	85,6%	124	1,3%	8 269	87,4%	28	70,2%	345,7%
Non-Exchange Revenue															
Property rates	22 120	22 120	4 256	19,2%	4 255	19,2%	4 255	19,2%	23 938	108,2%	36 705	165,9%	17 193	139,6%	39,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 742	1 742	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	481 883	481 964	200 192	41,5%	159 284	33,1%	118 051	24,5%	2 146	4%	479 673	99,5%	2 391	100,0%	(10,3%)
Interest	3 302	3 302	953	28,9%	943	28,5%	965	29,2%	1 380	41,8%	4 241	128,4%	857	107,2%	61,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	722 495	754 147	118 365	16,4%	133 655	18,5%	126 340	16,8%	127 916	17,0%	506 276	67,1%	116 925	67,5%	9,4%
Employee related costs	181 836	185 129	36 141	19,9%	34 453	18,9%	31 435	17,0%	32 204	17,4%	134 233	72,5%	45 284	89,7%	(28,9%)
Remuneration of councillors	25 474	23 657	7 457	29,3%	7 138	28,0%	6 639	28,1%	6 682	28,2%	27 917	118,0%	(1 002)	95,7%	(766,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	57 732	57 532	1 222	2,1%	22 216	38,5%	16 667	29,0%	11 024	19,2%	51 129	88,9%	9 818	70,2%	12,3%
Debt impairment	72 645	72 645	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	112 762	112 762	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	189 645	219 455	51 101	26,9%	50 084	26,4%	52 494	23,9%	55 443	25,3%	209 123	95,3%	46 819	97,2%	18,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	82 401	82 967	22 443	27,2%	19 762	24,0%	19 104	23,0%	22 564	27,2%	83 874	101,1%	16 006	96,7%	41,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(100 006)	(122 192)	112 199	-	210 649	-	(103 078)	-	(110 815)	-	108 955	-	(65 552)	-	-
Transfers and subsidies - capital (monetary allocations)	201 935	209 565	44 744	22,2%	76 501	37,9%	11 232	5,4%	48 659	23,2%	181 136	86,4%	22 431	92,0%	116,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101 929	87 373	156 943	-	287 150	-	(91 845)	-	(62 156)	-	290 091	-	(43 120)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101 929	87 373	156 943	-	287 150	-	(91 845)	-	(62 156)	-	290 091	-	(43 120)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 929	87 373	156 943	-	287 150	-	(91 845)	-	(62 156)	-	290 091	-	(43 120)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 929	87 373	156 943	-	287 150	-	(91 845)	-	(62 156)	-	290 091	-	(43 120)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	243 559	274 189	54 550	22,4%	77 148	31,7%	45 704	16,7%	62 667	22,9%	240 069	87,6%	42 504	80,9%	47,4%
National Government	201 935	209 565	38 697	19,2%	68 668	34,0%	37 685	18,0%	44 417	21,2%	189 467	90,4%	22 737	84,3%	95,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	201 935	209 565	38 697	19,2%	68 668	34,0%	37 685	18,0%	44 417	21,2%	189 467	90,4%	22 737	84,3%	95,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 624	64 624	15 854	38,1%	8 480	20,4%	8 019	12,4%	18 250	28,2%	50 602	78,3%	19 767	69,8%	(7,7%)
Capital Expenditure Functional	243 559	274 189	54 550	22,4%	77 148	31,7%	45 704	16,7%	62 667	22,9%	240 069	87,6%	42 504	80,9%	47,4%
Municipal governance and administration	3 950	4 200	991	25,1%	490	12,4%	358	8,5%	1 139	27,1%	2 979	70,9%	1 615	60,2%	(29,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 950	4 200	991	25,1%	490	12,4%	358	8,5%	1 139	27,1%	2 979	70,9%	1 615	60,2%	(29,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 600	7 750	-	-	26	,3%	834	10,8%	4 989	64,4%	5 848	75,5%	102	7,6%	4 778,9%
Community and Social Services	7 600	7 750	-	-	26	,3%	834	10,8%	4 989	64,4%	5 848	75,5%	102	15,2%	4 778,9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 374	97 468	17 648	19,7%	27 568	30,8%	19 195	19,7%	22 416	23,0%	86 826	89,1%	17 321	73,8%	29,4%
Planning and Development	6 224	6 289	2 575	41,4%	488	7,8%	122	1,9%	1 290	20,5%	4 475	71,2%	882	80,9%	46,2%
Road Transport	83 150	91 179	15 073	18,1%	27 079	32,6%	19 073	20,9%	21 126	23,2%	82 351	90,3%	16 439	72,8%	28,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	142 635	164 771	35 911	25,2%	49 064	34,4%	25 318	15,4%	34 123	20,7%	144 416	87,6%	23 465	84,6%	45,4%
Energy sources	22 400	30 694	3 899	17,4%	8 400	37,5%	6 157	20,1%	6 466	21,1%	24 923	81,2%	5 262	79,0%	22,9%
Water Management	76 235	88 359	6 309	8,3%	28 152	36,9%	16 535	18,7%	26 482	30,0%	77 478	87,7%	15 992	86,7%	65,6%
Waste Water Management	44 000	45 718	25 702	58,4%	12 512	28,4%	2 626	5,1%	1 175	2,6%	42 016	91,9%	2 211	79,3%	(46,8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	212 510	197 954	222 880	104,9%	292 025	137,4%	129 724	65,5%	(24 207)	(12,2%)	620 422	313,4%	(11 478)	399,8%	110,9%
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	(243 559)	(274 189)	(57 411)	23,6%	(80 729)	33,1%	(48 411)	17,7%	(46 526)	17,0%	(233 076)	85,0%	(42 859)	85,0%	8,6%
Capital assets	(243 559)	(274 189)	(57 411)	23,6%	(80 729)	33,1%	(48 411)	17,7%	(46 526)	17,0%	(233 076)	85,0%	(42 859)	85,0%	8,6%
Net Cash from/(used) Investing Activities	(243 559)	(274 189)	(57 411)	23,6%	(80 729)	33,1%	(48 411)	17,7%	(46 526)	17,0%	(233 076)	85,0%	(42 859)	85,0%	8,6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(31 049)	(76 235)	165 469	(532,9%)	211 297	(680,5%)	81 313	(106,7%)	(70 733)	92,8%	387 346	(508,1%)	(54 337)	(2 890,5%)	30,2%
Cash/cash equivalents at the year begin:	271 342	285 828	280 199	103,3%	451 297	166,3%	662 594	231,8%	743 907	260,3%	280 199	98,0%	877 956	100,2%	(15,3%)
Cash/cash equivalents at the year end:	240 293	209 594	451 297	187,8%	662 594	275,7%	743 907	354,9%	673 174	321,2%	673 174	321,2%	823 620	326,0%	(18,3%)

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	9 255	2,9%	3 364	1,1%	3 342	1,0%	303 145	95,0%	319 106	41,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 751	22,0%	863	,6%	787	,5%	118 217	77,0%	153 618	20,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(12 034)	(5,8%)	2 338	1,1%	2 337	1,1%	213 218	103,6%	205 859	26,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 149	1,7%	1 744	1,4%	1 724	1,4%	121 760	95,6%	127 377	16,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(40 489)	106,6%	-	-	-	-	2 516	(6,6%)	(37 973)	(4,9%)	-	-	-	-
Total By Income Source	(7 367)	(1,0%)	8 308	1,1%	8 190	1,1%	758 856	98,8%	767 987	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(7 531)	(11,3%)	698	1,1%	688	1,0%	72 659	109,2%	66 514	8,7%	-	-	-	-
Commercial	2 399	9,5%	143	,6%	136	,5%	22 462	89,4%	25 139	3,3%	-	-	-	-
Households	(1 654)	(2,%)	7 421	1,1%	7 320	1,1%	656 571	98,0%	669 658	87,2%	-	-	-	-
Other	(581)	(8,7%)	46	,7%	46	,7%	7 164	107,3%	6 676	,8%	-	-	-	-
Total By Customer Group	(7 367)	(1,0%)	8 308	1,1%	8 190	1,1%	758 856	98,8%	767 987	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 788	100,0%	-	-	-	-	-	-	1 788	5,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	27 018	92,0%	1 154	3,9%	-	-	1 202	4,1%	29 374	94,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	28 806	92,4%	1 154	3,7%	-	-	1 202	3,9%	31 162	100,0%

Contact Details

Municipal Manager	Mr Sipho Ngwenya	014 555 1332
Chief Financial Officer	Ms Boitumelo Sathekge	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 785 760	2 945 602	898 788	32,3%	831 120	29,8%	725 184	24,6%	437 134	14,8%	2 892 226	98,2%	497 999	96,8%	(12,2%)	
Exchange Revenue																
Service charges - Electricity	757 422	725 922	179 221	23,7%	176 020	23,2%	168 173	23,2%	178 708	24,6%	702 122	96,7%	173 347	98,6%	3,1%	
Service charges - Water	175 088	201 190	53 382	30,5%	48 280	27,6%	46 491	23,1%	37 322	18,6%	185 476	92,2%	44 064	70,9%	(15,3%)	
Service charges - Waste Water Management	55 120	66 178	15 835	28,7%	17 673	32,1%	15 204	23,0%	12 065	18,2%	60 776	91,8%	12 867	71,9%	(6,2%)	
Service charges - Waste Management	67 229	68 378	16 998	25,3%	17 272	25,7%	16 154	23,6%	16 154	23,6%	67 760	99,1%	16 073	100,4%	,5%	
Sale of Goods and Rendering of Services	4 690	4 515	1 429	30,5%	966	20,6%	1 033	22,9%	1 780	39,4%	5 208	115,3%	1 151	77,2%	54,7%	
Agency services	18 833	18 833	4 801	25,5%	2 738	14,5%	6 095	32,4%	3 916	20,8%	17 550	93,2%	16 121	115,1%	(75,7%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	69 171	138 242	20 988	30,3%	44 510	64,3%	46 050	33,3%	47 030	34,0%	158 577	114,7%	19 833	104,2%	137,1%	
Interest earned from Current and Non Current Assets	17 920	17 096	5 921	33,0%	1 471	8,2%	4 001	23,4%	2 930	17,1%	14 323	83,8%	3 437	87,3%	(14,8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	7	25	4	49,7%	7	99,5%	15	59,2%	8	30,0%	33	133,0%	-	-	(100,0%)	
Rental from Fixed Assets	2 064	2 826	367	17,8%	1 388	67,3%	639	22,6%	1 821	64,4%	4 216	149,2%	360	97,5%	405,9%	
Licence and permits	32	8 038	2 347	7,391,8%	1 233	3 884,0%	2 872	35,7%	1 999	24,9%	8 451	105,1%	3 939	107,14,4%	(49,3%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 237	10 143	100	8,1%	5 736	463,7%	86	,8%	87	,9%	6 009	59,2%	49	45,7%	77,8%	
Non-Exchange Revenue																
Property rates	420 000	463 000	116 536	27,7%	113 901	27,1%	104 714	22,6%	107 365	23,2%	442 515	95,6%	90 496	94,2%	18,6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	8 991	5 121	1	-	72	,8%	2 657	51,9%	1 027	20,0%	3 757	73,3%	3 141	125 642,8%	(67,3%)	
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%	839	,1%	1 129 431	99,3%	101 301	99,3%	(99,2%)	
Interest	50 071	74 071	12 192	24,4%	22 663	45,3%	22 729	30,7%	23 175	31,3%	80 760	109,0%	11 275	134,2%	105,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	31	-	-	-	120	-	908	-	1 059	-	545	-	66,7%	
Discontinued Operations	-	4 204	-	-	-	-	4 204	100,0%	-	-	4 204	100,0%	-	-	-	
Operating Expenditure	2 699 686	2 938 815	315 074	11,7%	928 303	34,4%	759 205	25,8%	802 729	27,3%	2 805 311	95,5%	748 572	95,0%	7,2%	
Employee related costs	730 202	733 620	180 403	24,7%	196 543	26,9%	187 562	25,6%	187 843	25,6%	752 352	102,6%	175 252	100,3%	7,2%	
Remuneration of councillors	38 861	38 861	8 635	22,2%	10 019	25,8%	8 954	23,0%	8 912	22,9%	36 520	94,0%	8 384	94,4%	6,3%	
Bulk purchases - electricity	665 720	671 470	29 096	4,4%	290 703	43,7%	249 818	37,2%	149 548	22,3%	719 165	107,1%	217 992	152,3%	(31,4%)	
Inventory consumed	186 975	206 641	14 423	7,7%	54 562	29,2%	55 055	26,6%	61 966	30,0%	186 007	90,0%	58 131	86,1%	6,6%	
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%	18 912	31,6%	76 895	128,5%	9 740	90,0%	94,2%	
Contracted services	288 183	438 272	69 250	24,0%	201 209	69,8%	142 804	32,6%	195 558	44,6%	608 821	138,9%	171 557	142,9%	14,0%	
Transfers and subsidies	7 343	7 343	-	-	14	,2%	-	-	-	-	-	,2%	890	112,3%	(100,0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	38 174	-	38 174	-	-	-	(100,0%)	
Operational costs	211 432	255 039	13 267	6,3%	148 485	70,2%	83 422	32,7%	141 380	55,4%	386 554	151,6%	106 196	123,1%	33,1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	372	-	436	-	808	-	430	-	1,3%	
Surplus/(Deficit)	86 074	6 787	583 714	-	(97 183)	-	(34 021)	-	(365 596)	-	86 915	-	(250 572)	-	-	
Transfers and subsidies - capital (monetary allocations)	346 202	351 100	37 620	10,9%	91 645	26,5%	64 746	18,4%	49 159	14,0%	243 169	69,3%	47 410	74,8%	3,7%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	432 276	357 887	621 334	-	(5 539)	-	30 725	-	(316 437)	-	330 084	-	(203 163)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	432 276	357 887	621 334	-	(5 539)	-	30 725	-	(316 437)	-	330 084	-	(203 163)	-	-	
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	-	(316 437)	-	330 084	-	(203 163)	-	-	
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	-	(316 437)	-	330 084	-	(203 163)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	346 202	427 259	48 752	14,1%	119 893	34,6%	112 300	26,3%	124 593	29,2%	405 538	94,9%	116 071	88,4%	7,3%	
National Government	346 202	351 100	47 695	13,8%	102 088	29,5%	67 469	19,2%	105 955	30,2%	323 207	92,1%	92 254	81,5%	14,9%	
Provincial Government	-	624	-	-	42	-	380	60,9%	297	47,6%	719	115,2%	415	106,8%	(28,3%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	346 202	351 724	47 695	13,8%	102 130	29,5%	67 849	19,3%	106 252	30,2%	323 926	92,1%	92 688	81,5%	14,7%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	75 535	1 057	-	17 763	-	44 451	58,8%	18 341	24,3%	81 612	108,0%	23 402	201,2%	(21,6%)	
Capital Expenditure Functional	346 202	427 259	48 752	14,1%	119 893	34,6%	112 300	26,3%	124 593	29,2%	405 538	94,9%	116 071	88,4%	7,3%	
Municipal governance and administration	-	46 232	657	-	8 318	-	38 785	83,9%	1 346	2,9%	49 106	106,2%	67	85,9%	1 908,4%	
Executive and Council	-	1 119	657	-	45	-	298	26,6%	-	-	1 001	89,4%	-	100,0%	-	
Finance and administration	-	45 029	-	-	8 219	-	38 487	85,5%	1 316	2,9%	48 023	106,6%	67	85,9%	1 864,8%	
Internal audit	-	84	-	-	54	-	-	-	29	35,0%	83	99,1%	-	100,0%	-	
Community and Public Safety	-	16 777	4 142	-	3 690	-	1 598	9,5%	20 036	119,4%	29 466	175,6%	11 613	95,2%	72,5%	
Community and Social Services	-	7 172	3 491	-	1 964	-	380	5,3%	17 500	244,0%	23 334	325,4%	7 028	117,2%	149,0%	
Sport And Recreation	-	-	-	-	-	-	-	-	34	-	34	-	-	-	(100,0%)	
Public Safety	-	9 605	651	-	1 726	-	1 218	12,7%	2 502	26,1%	6 097	63,5%	4 585	73,9%	(45,4%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	169 518	193 043	30 071	17,7%	57 959	34,2%	25 182	13,0%	53 008	27,5%	166 221	86,1%	57 357	83,8%	(7,6%)	
Planning and Development	-	4 235	1 825	-	841	-	180	4,3%	-	-	2 846	67,2%	1 094	55,0%	(100,0%)	
Road Transport	169 518	188 808	28 246	16,7%	57 118	33,7%	25 002	13,2%	53 008	28,1%	163 375	86,5%	56 262	85,0%	(5,8%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	176 684	171 208	13 882	7,9%	49 926	28,3%	46 735	27,3%	50 202	29,3%	160 745	93,9%	47 034	92,7%	6,7%	
Energy sources	29 684	52 055	5 068	17,1%	17 773	59,9%	17 677	34,0%	23 194	44,6%	63 712	122,4%	36 008	145,5%	(35,6%)	
Water Management	104 000	68 000	-	-	19 298	18,6%	14 638	21,5%	13 025	19,2%	46 961	69,1%	7 908	79,6%	64,7%	
Waste Water Management	40 000	49 562	8 814	22,0%	12 855	32,1%	14 360	29,0%	12 368	25,0%	48 397	97,6%	3 118	73,6%	296,7%	
Waste Management	3 000	1 590	-	-	-	-	60	3,8%	1 615	101,6%	1 675	105,4%	-	86,9%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	454 109	275 668	765 668	168,6%	253 762	55,9%	331 496	120,3%	129 325	46,9%	1 480 252	537,0%	(71 677)	(182,9%)	(280,4%)
Cash Flow from Investing Activities															
Receipts	-	-	(111)	-	(60)	-	96	-	(21)	-	(96)	-	(171)	-	(88,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(111)	-	(60)	-	96	-	(21)	-	(96)	-	(171)	-	(88,0%)
Payments	(346 202)	(427 259)	(48 752)	14,1%	(119 893)	34,6%	(112 300)	26,3%	(124 593)	29,2%	(405 538)	94,9%	(116 071)	88,4%	7,3%
Capital assets	(346 202)	(427 259)	(48 752)	14,1%	(119 893)	34,6%	(112 300)	26,3%	(124 593)	29,2%	(405 538)	94,9%	(116 071)	88,4%	7,3%
Net Cash from/(used) Investing Activities	(346 202)	(427 259)	(48 863)	14,1%	(119 954)	34,6%	(112 204)	26,3%	(124 613)	29,2%	(405 634)	94,9%	(116 242)	88,5%	7,2%
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%)	4 712	(2,4%)	1 074 618	(539,5%)	(187 919)	(77,0%)	(102,5%)
Cash/cash equivalents at the year begin:	102 840	102 840	(200 744)	(195,2%)	790 475	768,6%	924 283	898,8%	1 143 575	1 112,0%	(200 744)	(195,2%)	1 070 464	5 355,7%	6,8%
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%)	1 148 287	(1 191,7%)	1 148 287	(1 191,7%)	882 440	(97,7%)	30,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 331	1,9%	15 991	1,6%	14 072	1,4%	925 296	95,0%	973 690	24,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	70 469	20,8%	16 919	5,0%	14 720	4,4%	236 110	69,8%	338 209	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 195	3,2%	21 013	2,1%	18 900	1,9%	923 321	92,8%	995 429	24,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 028	1,9%	4 983	1,6%	4 608	1,5%	296 231	95,0%	311 850	7,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 469	1,6%	4 414	1,3%	4 172	1,2%	320 810	95,8%	334 865	8,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	53	100,0%	53	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 990	2,4%	55 535	5,5%	22 610	2,2%	904 707	89,9%	1 006 842	24,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	988	1,0%	1 586	1,6%	758	,8%	96 634	96,7%	99 965	2,5%	-	-	-	-
Total By Income Source	157 460	3,9%	120 440	3,0%	79 839	2,0%	3 703 163	91,2%	4 060 902	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 868	4,7%	5 267	2,1%	3 923	1,6%	230 371	91,6%	251 428	6,2%	-	-	-	-
Commercial	69 976	12,8%	21 976	4,0%	14 614	2,7%	438 173	80,4%	544 739	13,4%	-	-	-	-
Households	75 569	2,3%	93 129	2,9%	61 282	1,9%	3 030 930	92,9%	3 260 911	80,3%	-	-	-	-
Other	47	1,2%	69	1,8%	19	,5%	3 689	96,5%	3 824	,1%	-	-	-	-
Total By Customer Group	157 460	3,9%	120 440	3,0%	79 839	2,0%	3 703 163	91,2%	4 060 902	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	121 328	6,4%	79 714	4,2%	154 616	8,2%	1 538 157	81,2%	1 893 815	82,5%
Bulk Water	50 016	22,4%	24 760	11,1%	12 060	5,4%	136 509	61,1%	223 346	9,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	116 944	66,3%	24 423	13,8%	6 209	3,5%	28 800	16,3%	176 377	7,7%
Auditor-General	35	2,2%	244	15,4%	13	,8%	1 294	81,6%	1 587	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	288 324	12,6%	129 142	5,6%	172 898	7,5%	1 704 761	74,3%	2 295 124	100,0%

Contact Details

Municipal Manager	Mr Quiet Kgatla	012 318 9220
Chief Financial Officer	Ms Morula 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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	8 072 586	7 424 606	1 855 894	23,0%	1 152 638	14,3%	1 242 615	16,7%	1 809 929	24,4%	6 061 076	81,6%	1 581 070	72,7%	14,5%
Exchange Revenue															
Service charges - Electricity	3 963 727	3 033 727	693 422	17,5%	488 587	12,3%	494 279	16,3%	549 352	18,1%	2 225 639	73,4%	479 409	45,8%	14,6%
Service charges - Water	653 909	623 909	168 248	25,7%	128 733	19,7%	154 794	24,8%	139 930	22,4%	591 706	94,8%	97 691	85,1%	43,2%
Service charges - Waste Water Management	480 629	480 629	55 368	11,5%	54 802	11,4%	58 875	12,2%	54 894	11,4%	223 940	46,6%	50 304	48,3%	9,1%
Service charges - Waste Management	190 415	190 415	47 845	25,1%	48 619	25,5%	48 495	25,5%	48 559	25,5%	193 518	101,6%	43 951	99,0%	10,5%
Sale of Goods and Rendering of Services	31 658	31 858	10 111	31,9%	9 719	30,7%	23 179	72,8%	16 810	52,8%	59 820	187,8%	15 046	293,2%	11,7%
Agency services	113 426	121 426	35 634	31,4%	27 972	24,7%	34 532	28,4%	51 949	42,8%	150 087	123,6%	33 434	107,5%	55,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	351 272	461 272	154 879	44,1%	161 284	45,9%	133 460	28,9%	147 714	32,0%	597 337	129,5%	199 556	134,6%	(26,0%)
Interest earned from Current and Non Current Assets	41 725	41 725	5 077	12,2%	4 915	11,8%	10 080	24,2%	17 604	42,2%	37 676	90,3%	18 107	110,4%	(2,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 622	14 565	1 954	13,4%	2 864	19,6%	17 139	117,7%	3 392	23,3%	25 349	174,0%	1 935	79,3%	75,3%
Licence and permits	12 662	12 662	14	,1%	15	,1%	41	,3%	14	,1%	85	,7%	28	,7%	(49,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	19 272	19 272	1 055	5,5%	1 202	6,2%	1 152	6,0%	3 007	15,6%	6 415	33,3%	1 233	36,3%	143,9%
Non-Exchange Revenue															
Property rates	590 738	590 738	140 176	23,7%	141 521	24,0%	143 315	24,3%	141 366	23,9%	566 378	95,9%	134 919	93,9%	4,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 057	10 057	20 251	201,4%	28 386	282,2%	28 378	282,2%	29 703	295,3%	106 719	1 061,1%	316	12,5%	9 293,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 391 269	1 649 534	521 749	37,5%	26 348	1,9%	71 744	4,3%	583 473	35,4%	1 203 314	72,9%	504 522	117,1%	15,6%
Interest	200 000	150 000	-	-	26 447	13,2%	23 069	15,4%	21 993	14,7%	71 509	47,7%	-	-	(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%)	168	(2,3%)	1 584	(22,0%)	618	18,3%	(72,7%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	7 531 866	7 147 911	1 158 646	15,4%	1 198 310	15,9%	990 534	13,9%	1 306 683	18,3%	4 654 173	65,1%	1 309 050	62,6%	(2%)
Employee related costs	1 005 982	1 021 587	220 034	21,9%	218 348	21,7%	221 093	21,6%	237 458	23,2%	896 934	87,8%	210 116	89,4%	13,0%
Remuneration of councillors	74 787	74 787	17 594	23,5%	17 792	23,8%	17 504	23,4%	10 207	13,6%	63 097	84,4%	17 541	100,8%	(41,8%)
Bulk purchases - electricity	2 950 148	2 297 139	499 113	16,9%	444 699	15,1%	285 195	12,4%	300 705	13,1%	1 529 712	66,6%	395 469	55,3%	(24,0%)
Inventory consumed	671 401	635 098	94 274	14,0%	143 513	21,4%	103 565	16,3%	90 933	14,3%	432 286	68,1%	136 563	86,3%	(33,4%)
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%	92 727	17,7%	370 908	70,9%	92 727	68,3%	-
Interest	59 917	59 917	-	-	11 923	19,9%	1 122	1,9%	10 825	18,1%	23 870	39,8%	13 141	43,6%	(17,6%)
Contracted services	1 044 242	1 303 652	171 434	16,4%	180 792	17,3%	199 748	15,3%	449 487	34,5%	1 001 461	76,8%	379 893	92,0%	16,3%
Transfers and subsidies	24 177	24 177	235	1,0%	55	,2%	235	1,0%	51	,2%	577	2,4%	110	2,8%	(53,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	329 276	359 618	63 234	19,2%	88 461	26,9%	69 343	19,3%	114 289	31,8%	335 327	93,2%	63 490	84,5%	80,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	540 720	276 695	697 247	-	(45 672)	-	252 081	-	503 247	-	1 406 903	-	272 020	-	-
Transfers and subsidies - capital (monetary allocations)	405 898	422 383	56 532	13,9%	66 271	16,3%	46 988	11,1%	86 471	20,5%	256 261	60,7%	133 168	68,5%	(35,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	946 618	699 078	753 779	-	20 599	-	299 069	-	589 718	-	1 663 164	-	405 187	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	946 618	699 078	753 779	-	20 599	-	299 069	-	589 718	-	1 663 164	-	405 187	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	946 618	699 078	753 779	-	20 599	-	299 069	-	589 718	-	1 663 164	-	405 187	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	946 618	699 078	753 779	-	20 599	-	299 069	-	589 718	-	1 663 164	-	405 187	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	641 611	655 859	81 291	12,7%	91 048	14,2%	78 891	12,0%	80 765	12,3%	331 996	50,6%	141 345	54,3%	(42,9%)
National Government	402 858	416 443	80 710	20,0%	88 349	21,9%	41 346	9,9%	77 146	18,5%	287 552	69,0%	128 655	65,0%	(40,0%)
Provincial Government	455	455	-	-	-	-	-	-	320	70,3%	320	70,3%	-	3,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	403 313	416 898	80 710	20,0%	88 349	21,9%	41 346	9,9%	77 466	18,6%	287 871	69,1%	128 655	64,9%	(38,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	238 298	238 961	581	,2%	2 699	1,1%	37 545	15,7%	3 299	1,4%	44 125	18,5%	12 690	16,8%	(74,0%)
Capital Expenditure Functional	641 611	655 859	81 291	12,7%	91 048	14,2%	78 891	12,0%	80 765	12,3%	331 996	50,6%	141 345	54,3%	(42,9%)
Municipal governance and administration	95 760	104 810	-	-	1 958	2,0%	35 292	33,7%	2 407	2,3%	39 658	37,8%	2 391	12,7%	,7%
Executive and Council	2 250	2 250	-	-	398	17,7%	206	9,2%	864	38,4%	716	7,2%	716	63,7%	(40,0%)
Finance and administration	93 335	102 385	-	-	1 560	1,7%	35 086	34,3%	2 147	2,1%	38 794	37,9%	1 675	16,2%	28,2%
Internal audit	175	175	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 835	30 550	1 503	3,7%	590	1,4%	1 050	3,4%	(756)	(2,5%)	2 388	7,8%	1 836	29,7%	(141,2%)
Community and Social Services	10 168	9 683	69	,7%	424	4,2%	61	,6%	745	7,7%	1 298	13,4%	54	8,4%	1 277,0%
Sport And Recreation	2 280	2 280	1 434	62,9%	167	7,3%	990	43,4%	(1 523)	(66,8%)	1 067	46,8%	1 558	65,0%	(197,7%)
Public Safety	28 188	18 388	-	-	-	-	-	-	22	,1%	22	,1%	224	9,9%	(90,1%)
Housing	199	199	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	332 810	373 666	28 666	8,6%	11 725	3,5%	11 038	3,0%	66 875	17,9%	118 304	31,7%	54 797	67,0%	22,0%
Planning and Development	281 047	324 951	12 586	4,5%	4 230	1,5%	9 856	3,0%	68 810	20,6%	93 482	28,8%	22 868	256,2%	152,2%
Road Transport	51 230	49 230	16 080	31,4%	7 495	14,6%	1 182	2,5%	65	,1%	24 822	51,5%	31 930	57,2%	(99,8%)
Environmental Protection	534	485	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	172 206	146 834	51 122	29,7%	76 775	44,6%	31 510	12,23%	8 836	171 646	116,9%	82 321	54,0%	(85,1%)	
Energy sources	70 790	70 568	4 586	6,5%	3 860	5,5%	3 565	5,1%	1 281	1,8%	13 293	18,8%	7 712	19,3%	(83,4%)
Water Management	88 763	63 763	22 426	25,3%	19 199	21,6%	6 314	9,9%	10 972	17,2%	58 911	92,4%	8 400	73,2%	30,6%
Waste Water Management	10 670	10 520	24 110	226,0%	53 716	503,4%	21 631	205,6%	(14)	(,1%)	99 443	945,3%	66 209	83,1%	(100,0%)
Waste Management	1 984	1 984	-	-	-	-	-	-	-	-	-	-	-	18,0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	649 255	180 340	1 135 788	174,9%	1 306 779	201,3%	3 912 143	2 169,3%	2 782 441	1 542,9%	9 137 152	5 066,6%	1 240 502	1 251,8%	124,3%
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	(737 853)	(783 688)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(737 853)	(783 688)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(737 853)	(783 688)	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	(603 348)	1 135 788	(1 282,0%)	1 306 779	(1 474,9%)	3 912 143	(648,4%)	2 782 441	(461,2%)	9 137 152	(1 514,4%)	1 240 502	6 265,2%	124,3%
Cash/cash equivalents at the year begin:	-	444 933	-	-	1 135 788	-	2 442 568	549,0%	6 354 710	1 428,2%	-	-	8 867 724	-	(28,3%)
Cash/cash equivalents at the year end:	(88 598)	(158 415)	1 135 788	(1 282,0%)	2 442 568	(2 756,9%)	6 354 710	(4 011,4%)	9 137 152	(5 767,9%)	9 137 152	(5 767,9%)	10 108 226	6 265,2%	(9,6%)

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	59 585	2,9%	47 707	2,4%	38 029	1,9%	1 877 001	92,8%	2 022 322	22,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	155 028	20,4%	68 306	8,9%	23 944	3,1%	516 585	67,6%	764 263	8,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	47 329	5,9%	27 549	3,4%	19 509	2,4%	713 286	88,3%	807 764	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 901	3,4%	15 664	2,6%	13 003	2,1%	558 222	91,8%	607 790	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 548	2,8%	14 054	2,1%	11 963	1,8%	625 172	93,3%	669 737	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	957	2,0%	767	1,6%	806	1,7%	44 921	94,7%	47 450	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	55 028	1,7%	53 900	1,6%	53 999	1,6%	3 165 774	95,1%	3 328 701	37,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 674	4,4%	17 425	2,5%	1 564	,2%	640 405	92,8%	690 068	7,7%	-	-	-	-
Total By Income Source	388 551	4,3%	245 370	2,7%	162 807	1,8%	8 141 368	91,1%	8 938 096	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 655	9,9%	15 213	11,0%	6 545	4,7%	103 033	74,4%	138 446	1,5%	-	-	-	-
Commercial	152 810	25,2%	49 108	8,1%	9 175	1,5%	394 509	65,1%	605 601	6,8%	-	-	-	-
Households	167 395	2,4%	141 774	2,0%	118 994	1,7%	6 589 802	93,9%	7 017 965	78,5%	-	-	-	-
Other	54 691	4,7%	39 276	3,3%	26 093	2,4%	1 054 025	89,6%	1 176 084	13,2%	-	-	-	-
Total By Customer Group	388 551	4,3%	245 370	2,7%	162 807	1,8%	8 141 368	91,1%	8 938 096	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	(10)	(1,0%)	19	2,0%	(8)	(,9%)	954	100,0%	954	,2%
Bulk Water	25 437	22,1%	22 059	19,2%	-	-	67 640	58,7%	115 137	19,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	389 724	84,9%	8 177	1,8%	8 954	2,0%	52 135	11,4%	458 990	76,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	128	,6%	(78)	(,3%)	(110)	(,5%)	22 490	100,3%	22 429	3,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	415 279	69,4%	30 176	5,0%	8 835	1,5%	143 862	24,1%	598 153	100,0%

Contact Details

Municipal Manager	Adv Ashmar Khutluge	014 590 3551
Chief Financial Officer	Mr Godfrey Dilele	014 590 3312

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	273 046	273 040	76 878	28,2%	78 354	28,7%	49 091	18,0%	40 069	14,7%	244 392	89,5%	29 192	90,2%	37,3%
Exchange Revenue															
Service charges - Electricity	77 510	77 510	1 731	2,2%	10 300	13,3%	17 272	22,3%	21 728	28,0%	51 032	65,8%	13 461	76,9%	61,4%
Service charges - Water	5 092	5 092	1 941	38,1%	13 787	270,7%	(11 313)	(222,2%)	1 590	31,2%	6 005	117,9%	1 624	506,3%	(2,1%)
Service charges - Waste Water Management	7 116	7 116	1 542	21,7%	1 619	22,8%	1 091	15,3%	1 484	20,9%	5 736	80,6%	1 268	86,4%	17,1%
Service charges - Waste Management	1 969	1 969	1 390	70,6%	1 536	78,0%	1 007	51,1%	1 360	69,1%	5 294	268,9%	881	188,2%	54,5%
Sale of Goods and Rendering of Services	656	656	95	14,4%	121	18,4%	64	9,7%	147	22,4%	427	65,0%	95	71,5%	54,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 021	13 021	4 740	36,4%	3 846	29,5%	3 578	27,5%	4 769	36,6%	16 933	130,0%	3 828	115,3%	24,6%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	19	445,5%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	326	326	46	14,1%	53	16,3%	32	9,7%	107	32,7%	238	72,9%	38	60,7%	179,1%
Licence and permits	11 227	11 227	1 334	11,9%	994	8,9%	611	5,4%	2 235	19,9%	5 174	46,1%	2 191	67,8%	2,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13	13	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	10 116	10 116	5 185	51,3%	3 575	35,3%	823	8,1%	3 338	33,0%	12 921	127,7%	2 813	112,0%	18,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Fines, penalties and forfeits	300	300	-	-	10	3,4%	-	-	2 403	801,1%	2 414	804,5%	152	2,7%	1 481,1%
Licences or permits	74	74	1	,8%	3	4,6%	-	-	-	-	4	5,4%	1	3,0%	(100,0%)
Transfer and subsidies - Operational	145 626	145 619	58 874	40,4%	42 509	29,2%	35 926	24,7%	906	,6%	138 216	94,9%	1 966	97,5%	(54,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	834	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	(0)	-	(0)	-	0	-	(0)	-	(1)	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	272 581	272 454	58 491	21,5%	59 288	21,8%	26 692	9,8%	80 067	29,4%	224 539	82,4%	14 951	59,0%	435,5%
Employee related costs	83 042	83 876	22 936	27,6%	23 464	28,3%	7 997	9,5%	25 087	29,9%	79 484	94,8%	(5)	71,0%	(497 565,6%)
Remuneration of councillors	7 399	7 419	821	11,1%	981	13,3%	358	4,8%	3 633	49,0%	5 792	78,1%	-	65,1%	(100,0%)
Bulk purchases - electricity	54 074	49 074	21 476	39,7%	8 797	16,3%	8 987	18,3%	139	,3%	39 398	80,3%	4 744	98,3%	(97,1%)
Inventory consumed	6 274	11 434	242	3,9%	3 322	53,0%	725	6,3%	4 845	42,4%	9 134	79,9%	1 470	65,5%	229,7%
Debt impairment	16 626	16 626	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	19 357	19 357	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	19 219	19 219	4 933	25,7%	3 021	15,7%	2 538	13,2%	215	1,1%	10 708	55,7%	25	95,4%	776,9%
Contracted services	33 225	31 510	4 147	12,5%	12 684	38,2%	1 963	6,2%	27 260	86,5%	46 054	146,2%	6 262	77,2%	335,3%
Transfers and subsidies	669	669	298	44,5%	371	55,5%	-	-	-	-	669	100,0%	2	100,0%	(100,0%)
Irrecoverable debts written off	9 000	9 000	-	-	-	-	-	-	13 126	145,8%	13 126	145,8%	-	-	(100,0%)
Operational costs	23 697	24 270	3 639	15,4%	6 649	28,1%	4 124	17,0%	5 762	23,7%	20 174	83,1%	2 454	77,7%	134,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	466	586	18 387	-	19 066	-	22 398	-	(39 998)	-	19 853	-	14 241	-	-
Transfers and subsidies - capital (monetary allocations)	69 622	69 502	4 027	5,8%	9 546	13,7%	22 309	32,1%	24 292	35,0%	60 173	86,6%	15 992	91,3%	51,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 088	70 088	22 413	-	28 612	-	44 707	-	(15 707)	-	80 026	-	30 233	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	70 088	70 088	22 413	-	28 612	-	44 707	-	(15 707)	-	80 026	-	30 233	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 088	70 088	22 413	-	28 612	-	44 707	-	(15 707)	-	80 026	-	30 233	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 088	70 088	22 413	-	28 612	-	44 707	-	(15 707)	-	80 026	-	30 233	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	69 622	69 702	3 835	5,5%	25 522	36,7%	10 524	15,1%	14 023	20,1%	53 904	77,3%	4 994	66,9%	180,8%
National Government	69 622	69 502	3 835	5,5%	25 522	36,7%	10 524	15,1%	14 023	20,2%	53 904	77,6%	4 994	74,0%	180,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	91,9%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	69 622	69 502	3 835	5,5%	25 522	36,7%	10 524	15,1%	14 023	20,2%	53 904	77,6%	4 994	75,2%	180,8%
Transfers recognised - capital															
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	69 622	69 702	3 835	5,5%	25 522	36,7%	10 524	15,1%	14 023	20,1%	53 904	77,3%	5 161	67,1%	171,7%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	12 400	-	-	2 081	20,8%	7 442	60,0%	1 851	14,9%	11 374	91,7%	-	82,3%	(100,0%)
Community and Social Services	-	200	-	-	-	-	-	-	-	-	-	-	-	82,3%	-
Sport And Recreation	10 000	12 200	-	-	2 081	20,8%	7 442	61,0%	1 851	15,2%	11 374	93,2%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 098	8 941	-	-	1 664	18,3%	933	10,4%	2 294	25,7%	4 891	54,7%	(738)	95,1%	(410,6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 098	8 941	-	-	1 664	18,3%	933	10,4%	2 294	25,7%	4 891	54,7%	(738)	95,1%	(410,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	50 525	48 361	3 835	7,6%	21 777	43,1%	2 150	4,4%	9 878	20,4%	37 640	77,8%	5 900	70,1%	67,4%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	68	11,7%	(100,0%)
Water Management	41 668	37 168	3 835	9,2%	14 361	34,5%	1 995	5,4%	9 539	25,7%	29 730	80,0%	3 428	72,7%	178,3%
Waste Water Management	8 857	11 193	-	-	7 416	83,7%	155	1,4%	339	3,0%	7 910	70,7%	2 403	69,6%	(85,9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	109 986	111 241	70 483	64,1%	90 792	82,5%	56 005	50,3%	11 800	10,6%	229 079	205,9%	(60 638)	93,8%	(119,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 622)	(69 702)	(4 027)	5,8%	(23 169)	33,3%	(11 285)	16,2%	(17 071)	24,5%	(55 552)	79,7%	(10 805)	73,0%	58,0%
Capital assets	(69 622)	(69 702)	(4 027)	5,8%	(23 169)	33,3%	(11 285)	16,2%	(17 071)	24,5%	(55 552)	79,7%	(10 805)	73,0%	58,0%
Net Cash from/(used) Investing Activities	(69 622)	(69 702)	(4 027)	5,8%	(23 169)	33,3%	(11 285)	16,2%	(17 071)	24,5%	(55 552)	79,7%	(10 805)	73,0%	58,0%
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	40 364	41 539	66 456	164,6%	67 622	167,5%	44 720	107,7%	(5 272)	(12,7%)	173 527	417,7%	(71 443)	116,4%	(92,6%)
Cash/cash equivalents at the year begin:	62 709	4 454	69 447	110,7%	110 467	176,2%	178 089	3 998,6%	222 809	5 002,7%	69 447	1 559,3%	132 184	-	68,6%
Cash/cash equivalents at the year end:	103 073	45 993	110 467	107,2%	178 089	172,8%	222 809	484,4%	217 603	473,1%	217 603	473,1%	60 740	115,7%	258,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	668	1,0%	682	1,0%	718	1,1%	66 074	97,0%	68 142	20,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	861	3,6%	866	3,4%	415	1,7%	21 918	91,3%	24 000	7,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	981	2,8%	847	2,5%	753	2,2%	31 997	92,5%	34 579	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	578	1,7%	551	1,6%	689	2,0%	32 547	94,7%	34 366	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	540	2,1%	506	2,0%	481	1,9%	24 216	94,1%	25 743	7,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	24,9%	4	12,5%	4	12,5%	15	50,1%	29	-	-	-	-	-
Interest on Arrear Debtor Accounts	113	,1%	1 921	1,4%	1 887	1,3%	138 203	97,2%	142 125	43,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 120)	1 891,4%	11	(6,5%)	16	(9,7%)	2 928	(1 775,2%)	(165)	(,1%)	-	-	-	-
Total By Income Source	628	,2%	5 329	1,6%	4 962	1,5%	317 898	96,7%	328 817	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	783	8,2%	607	6,3%	595	6,2%	7 584	79,3%	9 569	2,9%	-	-	-	-
Commercial	613	3,0%	482	2,4%	383	1,9%	18 860	92,7%	20 338	6,2%	-	-	-	-
Households	544	,2%	3 515	1,3%	3 311	1,2%	261 359	97,3%	268 729	81,7%	-	-	-	-
Other	(1 313)	(4,3%)	726	2,4%	673	2,2%	30 094	99,7%	30 181	9,2%	-	-	-	-
Total By Customer Group	628	,2%	5 329	1,6%	4 962	1,5%	317 898	96,7%	328 817	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 730	4,8%	1 271	,2%	1 100	,2%	568 140	94,8%	599 242	94,1%
Auditor-General	169	1,2%	183	1,2%	597	3,8%	14 750	93,8%	15 719	2,5%
Other	3 625	16,7%	840	3,9%	646	3,0%	16 633	76,5%	21 744	3,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	32 544	5,1%	2 295	,4%	2 343	,4%	599 523	94,2%	636 704	100,0%

Contact Details

Municipal Manager	Mr KC. Letsoalo	014 543 2004
Chief Financial Officer	Ms Tebogo Zekida Mogapi	082 426 1873

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 061 075	1 078 630	373 765	35,2%	306 715	28,9%	290 010	26,9%	122 162	11,3%	1 092 652	101,3%	118 833	96,0%	2,8%	
Exchange Revenue																
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	197 242	197 242	46 077	23,4%	45 203	22,9%	46 989	23,8%	43 942	22,3%	182 211	92,4%	47 575	86,1%	(7,6%)	
Service charges - Waste Water Management	5 103	5 103	1 092	21,4%	1 195	23,4%	1 287	25,2%	1 305	25,6%	4 879	95,6%	1 032	79,3%	26,5%	
Service charges - Waste Management	11 189	13 042	3 328	29,7%	3 193	28,5%	3 451	26,5%	3 320	25,5%	13 292	101,9%	3 355	104,8%	(1,1%)	
Sale of Goods and Rendering of Services	547	547	228	41,7%	163	29,9%	219	40,0%	111	20,3%	722	131,9%	128	152,5%	(13,0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	41 304	56 100	14 065	34,1%	14 028	34,0%	15 692	28,0%	16 147	28,8%	59 933	106,8%	13 308	81,4%	21,3%	
Interest earned from Current and Non Current Assets	12 500	12 500	5 335	42,7%	1 905	15,2%	3 120	25,0%	2 875	23,0%	13 235	105,9%	3 776	208,7%	(23,9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	118	118	2	2,1%	1	1,1%	1	1,1%	2	1,7%	7	5,9%	11	52,7%	(82,2%)	
Licence and permits	1 500	1 500	280	18,7%	164	10,9%	1 877	125,2%	458	30,6%	2 780	185,3%	208	49,0%	120,6%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 925	1 925	216	11,2%	516	26,8%	851	44,2%	102	5,3%	1 686	87,6%	450	169,7%	(77,2%)	
Non-Exchange Revenue																
Property rates	144 686	144 686	41 734	28,8%	30 555	21,1%	52 872	36,5%	40 060	27,7%	165 220	114,2%	36 509	96,5%	9,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 800	1 800	-	-	-	-	1 238	68,8%	588	32,7%	1 826	101,4%	720	89,1%	(18,3%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	611 662	611 034	252 385	41,3%	202 066	33,0%	152 741	25,0%	2 597	4%	609 789	99,8%	3 827	98,5%	(32,1%)	
Interest	31 498	33 033	9 023	28,6%	7 493	23,8%	9 671	29,3%	10 201	30,9%	36 388	110,2%	7 928	127,4%	28,7%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	452	-	452	-	-	-	(100,0%)	
Other Gains	-	-	-	-	232	-	0	-	-	-	232	-	8	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 346 201	1 466 235	272 333	20,2%	232 618	17,3%	475 910	32,5%	289 456	19,7%	1 270 316	86,6%	287 366	104,0%	7%	
Employee related costs	396 070	387 670	79 425	20,1%	78 226	19,8%	72 741	18,3%	85 063	21,4%	315 456	79,3%	89 338	108,2%	(4,8%)	
Remuneration of councillors	31 802	31 802	6 008	18,9%	6 901	21,7%	5 693	17,9%	9 344	29,4%	27 945	87,9%	6 831	98,3%	36,8%	
Bulk purchases - electricity	42 000	42 000	12 568	29,9%	8 480	20,2%	4 884	11,6%	7 544	18,0%	33 477	79,7%	9 394	144,4%	(19,7%)	
Inventory consumed	197 755	197 755	2 217	1,1%	65 143	32,9%	42 903	21,7%	(1 808)	(,9%)	108 456	54,8%	(14 778)	73,7%	(87,8%)	
Debt impairment	194 642	316 008	-	-	-	-	304 355	96,3%	-	-	304 355	96,3%	301 049	91,6%	(100,0%)	
Depreciation and amortisation	162 638	162 638	43 393	26,7%	43 561	26,8%	39 248	24,1%	43 561	26,8%	169 764	104,4%	33 156	86,3%	31,4%	
Interest	2 252	2 252	-	-	1 183	52,5%	511	22,7%	489	21,7%	2 183	96,9%	989	42,0%	(50,6%)	
Contracted services	205 880	202 730	37 709	18,3%	62 388	30,3%	37 967	18,7%	43 625	21,6%	181 889	89,7%	48 694	115,9%	(10,0%)	
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	69 653	-	(55 935)	-	(51 972)	-	72 940	-	34 686	-	(206 694)	-	(135,3%)	
Operational costs	113 163	113 381	21 359	18,9%	22 450	19,8%	19 580	17,3%	28 194	24,9%	91 583	80,8%	19 385	88,6%	45,4%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	221	-	-	-	304	-	525	-	3	-	9 539,4%	
Surplus/(Deficit)	(285 127)	(387 605)	101 432	-	74 097	-	(185 900)	-	(167 294)	-	(177 665)	-	(168 533)	-	-	
Transfers and subsidies - capital (monetary allocations)	247 504	224 605	42 925	17,3%	56 219	22,7%	16 489	7,3%	49 081	21,9%	164 715	73,3%	73 134	91,7%	(32,9%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(37 623)	(163 000)	144 357	-	130 316	-	(169 412)	-	(118 212)	-	(12 950)	-	(95 399)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(37 623)	(163 000)	144 357	-	130 316	-	(169 412)	-	(118 212)	-	(12 950)	-	(95 399)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(37 623)	(163 000)	144 357	-	130 316	-	(169 412)	-	(118 212)	-	(12 950)	-	(95 399)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(37 623)	(163 000)	144 357	-	130 316	-	(169 412)	-	(118 212)	-	(12 950)	-	(95 399)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	252 554	230 375	37 448	14,8%	49 720	19,7%	23 635	10,3%	71 299	30,9%	182 102	79,0%	44 664	81,0%	59,6%	
National Government	247 504	224 605	37 326	15,1%	48 935	19,8%	23 864	10,6%	70 854	31,5%	180 979	80,6%	43 784	83,0%	61,8%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	247 504	224 605	37 326	15,1%	48 935	19,8%	23 864	10,6%	70 854	31,5%	180 979	80,6%	43 784	83,0%	61,8%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 050	5 770	122	2,4%	785	15,5%	(229)	(4,0%)	445	7,7%	1 123	19,5%	881	23,0%	(49,5%)	
Capital Expenditure Functional	252 554	230 375	37 448	14,8%	49 720	19,7%	23 635	10,3%	71 299	30,9%	182 102	79,0%	44 664	81,0%	59,6%	
Municipal governance and administration	5 050	5 050	122	2,4%	785	15,5%	(229)	(4,5%)	109	2,2%	787	15,6%	(710)	4,4%	(115,4%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	5 050	5 050	122	2,4%	785	15,5%	(229)	(4,5%)	109	2,2%	787	15,6%	(710)	7,4%	(115,4%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	9 400	720	-	-	-	-	-	-	336	46,6%	336	46,6%	1 591	54,0%	(78,9%)	
Community and Social Services	9 400	720	-	-	-	-	-	-	336	46,6%	336	46,6%	1 591	99,4%	4,4%	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	51 275	63 201	10 156	19,8%	16 780	32,7%	2 783	4,4%	24 732	39,1%	54 452	86,2%	6 437	87,0%	284,2%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	51 275	63 201	10 156	19,8%	16 780	32,7%	2 783	4,4%	24 732	39,1%	54 452	86,2%	6 437	87,0%	284,2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	186 829	161 404	27 170	14,5%	32 155	17,2%	21 081	13,1%	46 122	28,6%	126 528	78,4%	37 346	82,0%	23,5%	
Energy sources	5 000	9 123	-	-	483	9,7%	3 240	35,5%	1 212	13,3%	4 934	54,1%	(497)	67,5%	(343,8%)	
Water Management	167 865	140 970	24 418	14,5%	29 359	17,5%	13 798	9,8%	44 184	31,3%	111 759	79,3%	37 452	84,2%	18,0%	
Waste Water Management	12 000	11 311	2 752	22,9%	2 314	19,3%	4 044	35,8%	726	6,4%	9 835	86,9%	391	18,3%	85,4%	
Waste Management	1 964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	72 838	72 838	315 416	433,0%	262 832	360,8%	135 197	185,6%	37 240	51,1%	750 686	1 030,6%	105 816	594,9%	(64,8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	452	-	452	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	452	-	452	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(252 554)	(290 437)	(37 448)	14,8%	(49 720)	19,7%	(23 635)	8,1%	(71 299)	24,5%	(182 102)	62,7%	(44 664)	80,4%	59,6%
Capital assets	(252 554)	(290 437)	(37 448)	14,8%	(49 720)	19,7%	(23 635)	8,1%	(71 299)	24,5%	(182 102)	62,7%	(44 664)	80,4%	59,6%
Net Cash from/(used) Investing Activities	(252 554)	(290 437)	(37 448)	14,8%	(49 720)	19,7%	(23 635)	8,1%	(70 847)	24,4%	(181 650)	62,5%	(44 664)	80,4%	58,6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	(6 825)	-	(3 536)	-	(3 513)	-	(13 874)	-	(9)	-	38 433,4%
Short term loans	-	-	-	-	(6 825)	-	(3 467)	-	(3 513)	-	(13 805)	-	-	-	(100,0%)
Borrowing long term/refinancing	-	-	-	-	-	-	(69)	-	-	-	(69)	-	(9)	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 372)	(14 372)	(33)	2,%	-	-	(427)	3,0%	(457)	3,2%	(917)	6,4%	(1 366)	40,9%	(66,5%)
Repayment of borrowing	(14 372)	(14 372)	(33)	2,%	-	-	(427)	3,0%	(457)	3,2%	(917)	6,4%	(1 366)	40,9%	(66,5%)
Net Cash from/(used) Financing Activities	(14 372)	(14 372)	(33)	2,%	(6 825)	47,5%	(3 963)	27,6%	(3 970)	27,6%	(14 791)	102,9%	(1 375)	41,5%	188,6%
Net Increase/(Decrease) in cash held	(194 088)	(231 971)	277 935	(143,2%)	206 286	(106,3%)	107 599	(46,4%)	(37 577)	16,2%	554 244	(238,9%)	59 777	(25 608,2%)	(162,9%)
Cash/cash equivalents at the year begin:	16 937	16 937	38 855	229,4%	321 522	1 898,4%	527 809	3 116,3%	635 408	3 751,6%	38 855	229,4%	1 278 388	56,5%	(50,3%)
Cash/cash equivalents at the year end:	(177 151)	(215 034)	321 522	(181,5%)	527 809	(297,9%)	635 408	(295,5%)	597 831	(278,0%)	597 831	(278,0%)	1 338 164	2 102,1%	(55,3%)

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	36 699	4,4%	19 258	2,3%	17 560	2,1%	754 131	91,1%	827 648	48,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 929	4,6%	10 474	2,1%	10 471	2,1%	454 175	91,2%	498 049	29,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	786	6,0%	567	4,3%	320	2,4%	11 500	87,3%	13 173	8,%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 590	5,2%	1 228	2,5%	1 227	2,5%	44 388	89,8%	49 433	2,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	17 577	6,2%	8 615	3,0%	8 495	3,0%	250 446	87,8%	285 133	16,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	364	1,2%	153	,5%	153	,5%	30 955	97,9%	31 625	1,9%	-	-	-	-
Total By Income Source	80 945	4,7%	40 294	2,4%	38 226	2,2%	1 545 594	90,6%	1 705 060	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 138	5,3%	7 376	2,4%	7 465	2,5%	271 042	89,7%	302 021	17,7%	-	-	-	-
Commercial	25 876	5,8%	13 731	3,1%	11 721	2,6%	397 211	88,6%	448 538	26,3%	-	-	-	-
Households	38 670	4,1%	19 086	2,0%	18 940	2,0%	870 960	91,9%	947 655	55,6%	-	-	-	-
Other	262	3,8%	101	1,5%	101	1,5%	6 382	93,2%	6 847	4,%	-	-	-	-
Total By Customer Group	80 945	4,7%	40 294	2,4%	38 226	2,2%	1 545 594	90,6%	1 705 060	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 497	100,0%	-	-	-	-	-	-	1 497	2,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 064	81,9%	8 433	18,1%	-	-	-	-	46 518	90,4%
Auditor-General	3 428	100,0%	-	-	-	-	-	-	3 428	6,7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	43 009	83,6%	8 433	16,4%	-	-	-	-	51 443	100,0%

Contact Details

Municipal Manager	Mr Mokopane V Letsoalo	014 555 1307
Chief Financial Officer	Mr Mzwandile Mkhize	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	(24 686)	407 135	-	-	-	-	-	-	-	-	-	-	-	4,6%	-
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	(93 438)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(93 438)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(93 438)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(118 123)	407 135	-	-	-	-	-	-	-	-	-	-	-	(5,8%)	-
Cash/cash equivalents at the year begin:	258 311	258 311	-	-	-	-	-	-	-	-	-	-	-	1 217	(100,0%)
Cash/cash equivalents at the year end:	140 188	665 447	-	-	-	-	-	-	-	-	-	-	-	1 217	(100,0%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 561	80,1%	36	,1%	457	1,8%	4 624	18,0%	25 679	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	20 561	80,1%	36	,1%	457	1,8%	4 624	18,0%	25 679	100,0%

Contact Details

Municipal Manager	Mr Lucky Fourie	014 590 4502
Chief Financial Officer	Ms Dikeledi Mofoung	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	168 089	16 212	14 960	8,9%	71 859	42,8%	381	2,3%	(53 542)	(330,3%)	33 658	207,6%	81 581	377,8%	(165,6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	52 793	-	-	-	52 793	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	52 793	-	-	-	52 793	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 832)	(52 864)	(21 272)	41,8%	(65 051)	128,0%	49 764	(94,1%)	(9 886)	18,7%	(46 445)	87,9%	-	-	(100,0%)
Capital assets	(50 832)	(52 864)	(21 272)	41,8%	(65 051)	128,0%	49 764	(94,1%)	(9 886)	18,7%	(46 445)	87,9%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(50 832)	(52 864)	(21 272)	41,8%	(65 051)	128,0%	102 557	(194,0%)	(9 886)	18,7%	6 349	(12,0%)	-	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	117 257	(36 652)	(6 312)	(5,4%)	6 808	5,8%	102 938	(280,9%)	(63 428)	173,1%	40 007	(109,2%)	81 581	2 531,3%	(177,7%)
Cash/cash equivalents at the year begin:	-	51 587	-	-	45 270	-	(17 195)	(33,3%)	65 700	127,4%	-	-	295 718	-	(77,8%)
Cash/cash equivalents at the year end:	117 257	14 935	45 270	38,6%	52 079	44,4%	84 916	568,6%	2 272	15,2%	2 272	15,2%	377 300	2 527,3%	(99,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	31	,1%	116	,5%	25 142	99,4%	25 289	27,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	41	,2%	139	,6%	23 983	99,3%	24 163	26,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	41 458	100,0%	41 458	45,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	72	,1%	255	,3%	90 583	99,6%	90 910	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	31	,1%	116	,5%	25 142	99,4%	25 289	27,8%	-	-	-	-
Commercial	-	-	41	,2%	139	,6%	23 983	99,3%	24 163	26,6%	-	-	-	-
Households	-	-	-	-	-	-	41 458	100,0%	41 458	45,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	72	,1%	255	,3%	90 583	99,6%	90 910	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	2 384	105,6%	(5)	(,2%)	(122)	(5,4%)	2 257	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	2 384	105,6%	(5)	(,2%)	(122)	(5,4%)	2 257	100,0%

Contact Details

Municipal Manager	Mr Lloyd Leoko	018 330 7000
Chief Financial Officer	Mr Collen Tjale (Acting)	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	315 170	369 741	108 718	34,5%	110 308	35,0%	69 780	18,9%	48 099	13,0%	336 904	91,1%	52 994	96,6%	(9,2%)
Exchange Revenue															
Service charges - Electricity	58 579	107 176	20 822	35,5%	30 484	52,0%	11 420	10,7%	20 479	19,1%	83 205	77,6%	9 067	128,9%	125,9%
Service charges - Water	6 168	19 080	2 144	34,8%	4 004	64,9%	1 849	9,7%	3 598	18,9%	11 594	60,8%	1 861	124,6%	93,4%
Service charges - Waste Water Management	14 158	26 689	5 111	36,1%	8 233	58,2%	2 614	9,8%	5 903	22,1%	21 861	81,9%	3 176	99,5%	85,9%
Service charges - Waste Management	14 191	9 168	3 770	26,6%	3 701	26,1%	3 580	39,0%	3 919	42,7%	14 971	163,3%	3 029	100,0%	29,4%
Sale of Goods and Rendering of Services	268	398	(88)	(32,8%)	278	103,6%	91	22,9%	47	11,7%	327	82,2%	50	94,5%	(6,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	658	1 373	476	72,3%	211	32,1%	293	21,4%	236	17,2%	1 216	88,6%	322	173,7%	(26,7%)
Dividends	27	27	4	14,4%	-	-	3	12,4%	24	89,3%	32	116,1%	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	22	283	9	40,0%	3	11,9%	14	4,8%	150	53,1%	175	61,9%	15	287,5%	914,4%
Licence and permits	2	-	-	-	-	-	-	-	-	-	-	-	553	24 686,8%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 594	4 500	5	,1%	(5)	(,1%)	-	-	1 916	42,6%	1 916	42,6%	18 816	25 047,3%	(89,8%)
Non-Exchange Revenue															
Property rates	48 296	33 350	8 539	17,7%	8 289	17,2%	7 623	22,9%	8 187	24,5%	32 639	97,9%	10 218	93,8%	(19,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	700	366	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	3 192	3 015	810	25,4%	697	21,8%	797	26,4%	700	23,2%	3 004	99,6%	873	137,2%	(19,8%)
Transfer and subsidies - Operational	164 316	164 316	67 117	40,8%	54 413	33,1%	41 496	25,3%	2 862	1,7%	165 887	101,0%	4 199	75,7%	(31,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	76	-	76	-	816	-	(90,6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	342 754	335 376	73 438	21,4%	65 341	19,1%	85 458	25,5%	90 872	27,1%	315 109	94,0%	83 164	93,9%	9,3%
Employee related costs	97 793	98 545	26 676	27,3%	29 912	30,6%	27 039	27,4%	28 611	29,0%	112 238	113,9%	23 679	104,2%	20,8%
Remuneration of councillors	13 442	13 391	2 968	22,1%	3 380	25,1%	3 064	22,9%	3 070	22,9%	12 481	93,2%	2 972	81,2%	3,3%
Bulk purchases - electricity	58 199	66 699	23 913	41,1%	9 386	16,1%	18 446	27,7%	19 420	29,1%	71 165	106,7%	20 344	118,8%	(4,5%)
Inventory consumed	3 072	1 758	98	3,2%	96	3,1%	1 404	79,8%	2 096	119,2%	3 693	210,1%	2 292	91,7%	(8,6%)
Debt impairment	59 385	40 164	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 431	25 235	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17 663	11 898	1 939	11,0%	2 340	13,2%	4 336	36,4%	4 351	36,6%	12 966	109,0%	1 193	93,4%	264,6%
Contracted services	40 951	55 807	13 198	32,2%	15 706	38,4%	24 980	44,8%	26 628	47,7%	80 512	144,3%	24 085	98,9%	10,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 839	21 880	4 647	23,4%	4 521	22,8%	6 189	28,3%	6 613	30,2%	21 970	100,4%	8 511	80,6%	(22,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	83	-	83	-	89	-	(6,4%)
Surplus/(Deficit)	(27 584)	34 365	35 280	-	44 967	-	(15 678)	-	(42 773)	-	21 795	-	(30 170)	-	-
Transfers and subsidies - capital (monetary allocations)	43 845	43 845	-	-	16 777	38,3%	14 270	32,5%	11 226	25,6%	42 274	96,4%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 261	78 210	35 280	-	61 744	-	(1 408)	-	(31 547)	-	64 069	-	(30 170)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	16 261	78 210	35 280	-	61 744	-	(1 408)	-	(31 547)	-	64 069	-	(30 170)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 261	78 210	35 280	-	61 744	-	(1 408)	-	(31 547)	-	64 069	-	(30 170)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 261	78 210	35 280	-	61 744	-	(1 408)	-	(31 547)	-	64 069	-	(30 170)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	-	-	12 894	207,3%	15 919	112,7%	(100,0%)
National Government	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	-	-	12 894	207,3%	15 919	112,7%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	-	-	12 894	207,3%	15 919	112,7%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	-	-	12 894	207,3%	15 919	112,7%	(100,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	-	-	12 894	207,3%	15 919	112,7%	(100,0%)
Energy sources	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	-	-	12 894	207,3%	15 919	112,7%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	409 274	436 695	(22 525)	(5,5%)	(170 266)	(41,6%)	(85 446)	(19,6%)	(43 103)	(9,9%)	(321 339)	(73,6%)	(9 371)	(47,7%)	359,9%
Property rates	12 132	13 394	1 923	15,9%	1 776	14,6%	4 326	32,3%	2 419	18,1%	10 444	78,0%	1 850	65,3%	30,8%
Service charges	57 281	46 797	10 969	19,1%	13 347	23,3%	13 043	23,3%	11 102	23,7%	48 460	103,6%	11 884	10,0%	(6,6%)
Other revenue	131 440	164 619	(122 661)	(93,3%)	(259 476)	(197,4%)	(150 611)	(91,3%)	(56 828)	(34,5%)	(589 575)	(357,5%)	(25 082)	(410,9%)	126,6%
Transfers and Subsidies - Operational	164 316	69 994	42,6%		53 927	32,8%	40 395	24,6%	-	-	164 316	100,0%	-	104,2%	-
Transfers and Subsidies - Capital	43 845	46 592	38,3%		19 960	45,5%	7 111	15,3%	-	-	43 845	94,1%	1 344	134,9%	(100,0%)
Interest	233	650	472	202,6%	201	86,2%	267	44,1%	180	27,7%	1 410	175,3%	322	100,0%	(44,1%)
Dividends	27	4	14,4%		3	12,4%	3	12,4%	24	89,3%	32	116,1%	-	250,0%	-
Payments	(458 767)	133 588	9 518	(2,1%)	71 799	(15,7%)	47 151	35,3%	19 855	14,9%	148 322	111,0%	(17 206)	(16,3%)	(215,4%)
Suppliers and employees	(458 767)	133 588	9 518	(2,1%)	71 799	(15,7%)	47 151	35,3%	19 855	14,9%	148 322	111,0%	(17 206)	(16,3%)	(215,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(49 493)	570 284	(13 007)	26,3%	(98 467)	198,9%	(38 295)	(6,7%)	(23 248)	(4,1%)	(173 017)	(30,3%)	(26 577)	45,2%	(12,5%)
Cash Flow from Investing Activities															
Receipts	-	(242)	(2 710)	-	(524)	-	2 719	(1 122,5%)	162	(67,0%)	(353)	145,6%	(1 383)	-	(111,7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(89)	(2 710)	-	(524)	-	2 719	(3 060,6%)	216	(243,2%)	(299)	336,6%	(1 230)	-	(117,6%)
Decrease (increase) in non-current investments	-	(153)	-	-	-	-	-	-	(54)	35,0%	(54)	35,0%	(153)	-	(65,0%)
Payments	(43 845)	(6 220)	(6 504)	14,8%	(6 391)	14,6%	-	-	-	-	(12 894)	207,3%	(15 919)	36,6%	(100,0%)
Capital assets	(43 845)	(6 220)	(6 504)	14,8%	(6 391)	14,6%	-	-	-	-	(12 894)	207,3%	(15 919)	36,6%	(100,0%)
Net Cash from/(used) Investing Activities	(43 845)	(6 462)	(9 214)	21,0%	(6 915)	15,8%	2 719	(42,1%)	162	(2,6%)	(13 247)	205,0%	(17 303)	44,6%	(100,9%)
Cash Flow from Financing Activities															
Receipts	17 500	(8 723)	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	17 500	(8 723)	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(441)	8 723	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(441)	8 723	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	17 058	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(76 280)	563 822	(22 221)	29,1%	(105 382)	138,2%	(35 576)	(6,3%)	(23 085)	(4,1%)	(186 264)	(33,0%)	(43 879)	45,1%	(47,4%)
Cash/cash equivalents at the year begin:	-	-	(7 901)	-	(21 015)	-	(126 397)	-	(161 972)	-	(7 901)	-	(171 005)	-	(5,3%)
Cash/cash equivalents at the year end:	(76 280)	563 822	(21 015)	27,5%	(126 397)	165,7%	(161 972)	(28,7%)	(185 057)	(32,8%)	(185 057)	(32,8%)	(214 885)	50,7%	(13,9%)

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	1 880	3,0%	1 036	1,7%	2 018	3,2%	57 620	92,1%	62 564	11,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 987	5,3%	5 906	4,7%	8 245	6,6%	104 412	83,4%	125 149	22,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 437	1,8%	2 203	1,6%	3 183	2,3%	130 086	94,3%	137 908	24,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 145	1,6%	2 099	1,6%	2 076	1,8%	111 079	94,6%	117 400	21,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 472	1,4%	1 418	1,3%	1 397	1,3%	103 889	96,0%	108 177	19,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	142	100,0%	142	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	78	1,3%	71	1,2%	70	1,1%	5 864	96,4%	6 082	1,1%	-	-	-	-
Total By Income Source	14 598	2,6%	12 733	2,3%	16 990	3,0%	513 091	92,0%	557 412	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	474	1,8%	419	1,6%	1 117	4,2%	24 407	92,4%	26 418	4,7%	-	-	-	-
Commercial	2 964	4,1%	2 564	3,5%	4 558	6,3%	62 484	86,1%	72 569	13,0%	-	-	-	-
Households	11 160	2,4%	9 750	2,1%	11 315	2,5%	426 200	93,0%	458 425	82,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 598	2,6%	12 733	2,3%	16 990	3,0%	513 091	92,0%	557 412	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	11 092	4,5%	-	-	7 403	3,0%	226 774	92,5%	245 269	91,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 910	25,3%	2 899	14,9%	3 316	17,1%	8 305	42,7%	19 430	7,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	65	1,7%	64	1,7%	64	1,7%	3 609	94,9%	3 802	1,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 067	6,0%	2 962	1,1%	10 783	4,0%	238 688	88,9%	268 501	100,0%

Contact Details

Municipal Manager	Mr Dion Mera	053 948 9413
Chief Financial Officer	Mrs Stonea Pelele (Acting)	053 948 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 363 049	1 263 049	340 046	24,9%	306 857	22,5%	270 943	21,5%	159 951	12,7%	1 077 798	85,3%	151 147	88,1%	5,8%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	210 658	210 658	62 833	29,8%	36 498	17,3%	37 384	17,7%	22 804	10,8%	159 519	75,7%	31 604	83,1%	(27,8%)
Service charges - Waste Water Management	58 067	58 067	13 774	23,7%	13 265	22,8%	13 897	23,9%	11 955	20,6%	52 891	91,1%	8 378	79,7%	42,7%
Service charges - Waste Management	51 795	51 795	11 745	22,7%	11 762	22,7%	11 866	22,9%	10 375	20,0%	45 748	88,3%	7 474	80,8%	38,8%
Sale of Goods and Rendering of Services	9 049	9 049	900	9,9%	766	8,5%	981	10,8%	1 100	12,2%	3 747	41,4%	559	34,1%	96,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 989	96 989	11 327	11,7%	18 305	18,9%	18 082	18,6%	10 688	11,0%	58 401	60,2%	17 185	105,9%	(37,8%)
Interest earned from Current and Non Current Assets	4 459	4 459	-	-	-	-	-	-	-	291,1%	12 978	291,1%	10	172,2%	136 380,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	707	707	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 579	14 579	2 556	17,5%	2 448	16,8%	2 592	17,8%	2 683	18,4%	10 279	70,5%	1 639	59,3%	63,7%
Licence and permits	6 478	6 478	406	6,3%	409	6,3%	509	7,9%	537	8,3%	1 861	28,7%	251	84,0%	113,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 299	12 299	4 750	38,6%	4 117	33,5%	1 515	12,3%	924	7,5%	11 306	91,9%	502	9,0%	84,3%
Non-Exchange Revenue															
Property rates	436 562	336 562	51 173	11,7%	70 801	16,2%	72 326	21,5%	64 578	19,2%	258 878	76,9%	69 157	82,6%	(6,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 595	2 595	46	1,8%	42	1,6%	19	7%	52	2,0%	160	6,2%	12	3,5%	332,7%
Licences or permits	-	-	708	-	678	-	615	-	471	-	2 472	-	431	1 309,7%	9,2%
Transfer and subsidies - Operational	394 169	394 169	158 020	40,1%	126 416	32,1%	90 207	22,9%	6 405	1,6%	381 048	96,7%	-	103,5%	(100,0%)
Interest	64 644	64 644	21 808	33,7%	21 348	33,0%	20 950	32,4%	14 201	22,0%	78 308	121,1%	13 946	97,0%	1,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	201	201	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 166 285	1 255 861	836 854	71,8%	271 605	23,3%	146 879	11,7%	(454 660)	(36,2%)	800 678	63,8%	177 799	58,5%	(355,7%)
Employee related costs	421 920	474 630	109 671	26,0%	113 971	27,0%	103 207	21,7%	108 417	22,8%	435 265	91,7%	70 282	80,4%	54,3%
Remuneration of councillors	33 206	33 206	5 412	16,3%	6 284	18,9%	12 796	38,5%	8 526	25,7%	33 018	99,4%	5 265	83,1%	61,9%
Bulk purchases - electricity	23 500	21 500	4 930	21,0%	7 215	30,7%	5 246	24,4%	3 333	15,5%	20 724	96,4%	2 558	81,9%	30,3%
Inventory consumed	113 591	121 741	8 863	7,8%	47 374	41,7%	38 646	31,7%	55 523	45,6%	150 406	123,5%	47 256	66,4%	17,5%
Debt impairment	275 714	(445 695)	-	-	-	-	-	-	(721 409)	161,9%	(721 409)	161,9%	-	-	(100,0%)
Depreciation and amortisation	78 836	71 316	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	700	700	6	9%	44	6,3%	28	4,0%	8	1,1%	86	12,3%	37	16,1%	(79,5%)
Contracted services	140 770	199 532	29 991	21,3%	46 724	33,2%	33 980	17,1%	66 491	33,4%	177 186	89,1%	29 766	73,7%	123,4%
Transfers and subsidies	5 200	5 200	1 468	28,2%	1 619	31,1%	1 704	32,8%	1 704	32,8%	4 791	92,1%	1 780	119,4%	(100,0%)
Irrecoverable debts written off	-	690 870	665 842	-	25 171	-	(60 584)	(8,8%)	(1 032)	(1%)	629 397	91,1%	-	-	(100,0%)
Operational costs	72 848	83 462	10 671	14,6%	23 202	31,9%	11 858	14,2%	23 685	28,4%	69 416	83,2%	20 856	78,3%	13,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	1 800	-	1 800	-	-	-	(100,0%)
Surplus/(Deficit)	196 764	7 188	(496 808)	-	35 253	-	124 064	-	614 612	-	277 120	-	(26 651)	-	-
Transfers and subsidies - capital (monetary allocations)	127 133	128 333	-	-	-	-	1 043	8%	(1 043)	(8%)	-	-	-	-	4,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	323 898	135 522	(496 808)	-	35 253	-	125 107	-	613 568	-	277 120	-	(26 651)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	323 898	135 522	(496 808)	-	35 253	-	125 107	-	613 568	-	277 120	-	(26 651)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	323 898	135 522	(496 808)	-	35 253	-	125 107	-	613 568	-	277 120	-	(26 651)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	323 898	135 522	(496 808)	-	35 253	-	125 107	-	613 568	-	277 120	-	(26 651)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	175 973	149 898	41 355	23,5%	21 946	12,5%	9 593	6,4%	47 965	32,0%	120 859	80,6%	24 255	94,7%	97,8%
National Government	80 293	77 133	11 912	14,8%	16 474	20,5%	4 892	6,3%	39 988	51,8%	73 266	95,0%	12 770	123,2%	213,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	46 840	46 840	29 324	62,6%	3 889	8,3%	1 721	3,7%	1 269	2,7%	36 202	77,3%	1 403	65,7%	(9,6%)
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	127 133	123 973	41 236	32,4%	20 363	16,0%	6 613	5,3%	41 257	33,3%	109 468	88,3%	14 174	117,6%	191,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 840	25 925	119	2%	1 583	3,2%	2 980	11,5%	6 708	25,9%	11 391	43,9%	10 081	54,4%	(33,5%)
Capital Expenditure Functional	175 973	149 898	41 355	23,5%	21 946	12,5%	9 593	6,4%	47 965	32,0%	120 859	80,6%	24 255	94,8%	97,8%
Municipal governance and administration	16 782	5 505	60	4%	415	2,5%	282	5,1%	1 738	31,6%	2 495	45,3%	815	28,5%	113,4%
Executive and Council	2 777	1 303	-	-	-	-	-	-	1 291	99,1%	1 291	99,1%	-	-	(100,0%)
Finance and administration	13 797	3 802	60	4%	415	3,0%	282	7,4%	447	11,8%	1 204	31,7%	815	37,1%	(45,1%)
Internal audit	207	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	37 631	18 726	3 355	8,9%	4 911	13,0%	1 751	9,4%	1 796	9,8%	11 813	63,1%	8 470	58,0%	(78,8%)
Community and Social Services	2 277	1 832	-	-	-	-	-	-	167	9,1%	167	9,1%	790	78,5%	(78,9%)
Sport And Recreation	6 094	1 810	30	5%	963	15,8%	30	1,6%	179	9,9%	1 201	66,3%	3 892	66,5%	(95,4%)
Public Safety	15 018	1 048	30	2%	60	4%	-	-	181	17,3%	270	25,8%	2 385	47,0%	(92,4%)
Housing	362	155	-	-	-	-	-	-	-	-	-	-	-	-	35,3%
Health	13 880	13 880	3 296	23,7%	3 889	28,0%	1 721	12,4%	1 269	9,1%	10 174	73,3%	1 403	65,7%	(9,6%)
Economic and Environmental Services	69 602	75 475	11 442	16,4%	11 691	16,8%	4 899	6,5%	39 832	52,8%	67 864	89,9%	2 677	106,8%	1 388,1%
Planning and Development	68 849	70 475	11 442	16,6%	11 691	17,0%	4 899	7,0%	38 266	54,3%	66 299	94,1%	2 677	107,7%	1 329,6%
Road Transport	753	5 000	-	-	-	-	-	-	1 566	31,3%	1 566	31,3%	-	16,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	51 958	50 193	26 498	51,0%	4 929	9,5%	2 661	5,3%	4 999	9,2%	38 687	77,1%	12 294	253,2%	(62,6%)
Energy sources	4 718	5 229	-	-	146	3,1%	2 651	50,9%	1 201	23,0%	4 008	76,6%	-	106,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	44 943	44 943	26 498	59,0%	4 783	10,6%	-	-	3 399	7,6%	34 679	77,2%	-	-	(100,0%)
Waste Management	2 298	21	-	-	-	-	-	-	-	-	-	-	12 294	553,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	303 718	167 860	365 319	120,3%	272 372	89,7%	183 029	109,0%	106 440	63,4%	927 160	552,3%	23 655	229,8%	350,0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(175 973)	(44 135)	(37 787)	21,5%	(42 744)	24,3%	(10 688)	24,2%	(49 004)	111,0%	(140 224)	317,7%	(27 286)	107,1%	79,6%
Capital assets	(175 973)	(44 135)	(37 787)	21,5%	(42 744)	24,3%	(10 688)	24,2%	(49 004)	111,0%	(140 224)	317,7%	(27 286)	107,1%	79,6%
Net Cash from/(used) Investing Activities	(175 973)	(44 135)	(37 787)	21,5%	(42 744)	24,3%	(10 688)	24,2%	(49 004)	111,0%	(140 224)	317,7%	(27 286)	107,1%	79,6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	127 744	123 725	327 531	256,4%	229 628	179,8%	172 341	139,3%	57 436	46,4%	786 936	636,0%	(3 631)	277,4%	(1 681,7%)
Cash/cash equivalents at the year begin:	195 001	195 001	185 322	95,0%	516 096	264,7%	785 041	402,6%	957 382	491,0%	185 322	95,0%	1 015 551	912,9%	(5,7%)
Cash/cash equivalents at the year end:	322 746	318 726	516 096	159,9%	785 041	243,2%	957 382	300,4%	1 005 467	315,5%	1 005 467	315,5%	1 011 920	319,5%	(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	9 197	1,6%	7 536	1,3%	11 950	2,1%	544 542	95,0%	573 226	23,1%	41 814	7,3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 664	2,5%	13 331	1,6%	11 585	1,4%	774 165	94,4%	819 744	33,0%	8 609	1,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	4 547	2,5%	3 225	1,8%	2 978	1,6%	169 881	94,0%	180 630	7,3%	4 291	2,4%	-	-
Receivables from Exchange Transactions - Waste Water Management	4 185	2,5%	3 330	2,0%	3 118	1,9%	153 548	93,5%	164 181	6,6%	7 447	4,5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 199	1,5%	10 470	1,6%	11 174	1,7%	630 962	95,2%	662 805	26,7%	1 229	2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	-	48	,1%	93	,1%	79 754	99,8%	79 925	3,2%	2 516	3,1%	-	-
Total By Income Source	48 821	2,0%	37 941	1,5%	40 898	1,6%	2 352 852	94,9%	2 480 512	100,0%	65 905	2,7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 501	1,6%	12 000	1,2%	10 475	1,1%	956 824	96,2%	994 799	40,1%	-	-	-	-
Commercial	12 970	4,0%	6 433	2,0%	5 524	1,7%	303 340	92,4%	328 267	13,2%	51	-	-	-
Households	20 349	1,8%	19 508	1,7%	24 899	2,2%	1 092 688	94,4%	1 157 445	46,7%	65 854	5,7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	48 821	2,0%	37 941	1,5%	40 898	1,6%	2 352 852	94,9%	2 480 512	100,0%	65 905	2,7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	61 668	97,7%	-	-	-	-	1 456	2,3%	63 124	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	61 668	97,7%	-	-	-	-	1 456	2,3%	63 124	100,0%

Contact Details

Municipal Manager	Adv Dineo Innocentia Mongwaaketshe	018 389 0212
Chief Financial Officer	Mr Eric Khosa	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	501 148	414 875	200 988	40,1%	131 263	26,2%	111 661	26,9%	21 372	5,2%	465 283	112,2%	37 120	15,4%	(42,4%)
Exchange Revenue															
Service charges - Electricity	135 914	135 914	15 675	11,5%	34 644	25,5%	31 136	22,9%	9 162	6,7%	90 617	66,7%	18 147	20,9%	(49,5%)
Service charges - Water	39 684	39 684	2 337	5,9%	3 124	7,9%	2 496	6,3%	830	2,1%	8 788	22,1%	(1 819)	2,0%	(145,7%)
Service charges - Waste Water Management	30 897	30 897	3 860	12,5%	5 705	18,5%	3 767	12,2%	1 846	6,0%	15 178	49,1%	3 789	23,7%	(51,3%)
Service charges - Waste Management	14 733	14 733	3 279	22,3%	4 404	29,9%	3 845	26,1%	1 652	11,2%	13 180	89,5%	3 190	(4,3%)	(48,2%)
Sale of Goods and Rendering of Services	-	-	104	-	-	-	36	-	130	-	662	-	41	-	215,0%
Agency services	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	500	500	79 896	15 979,2%	17	3,5%	8	1,6%	1	3%	79 923	15 984,5%	24	23,3%	(93,9%)
Interest earned from Current and Non Current Assets	509	509	20	4,0%	34	6,6%	74	14,5%	-	-	128	25,2%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	281	281	1	4%	2	7%	-	-	2	6%	5	1,7%	-	-	(100,0%)
Licence and permits	10 000	10 000	1	-	1	-	-	-	-	-	2	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	84 453	1 681	14 820	17,5%	22 236	26,3%	22 258	1 324,4%	7 451	443,3%	66 765	3 972,5%	13 563	50,0%	(45,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 000	3 500	4	1%	22	3%	29	8%	27	8%	82	2,3%	-	-	(100,0%)
Licences or permits	-	5 000	607	-	431	-	423	8,5%	271	5,4%	1 731	34,6%	184	-	46,7%
Transfer and subsidies - Operational	172 176	172 176	80 383	46,7%	60 253	35,0%	47 588	27,6%	-	-	188 224	109,3%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	715 488	715 818	98 072	13,7%	93 279	13,0%	84 618	11,8%	67 381	9,4%	343 350	48,0%	50 986	21,2%	32,2%
Employee related costs	295 680	295 680	89 136	30,1%	84 074	28,4%	43 959	14,9%	17 288	5,8%	234 457	79,3%	48 937	45,1%	(64,7%)
Remuneration of councillors	20 187	20 187	4 158	20,6%	4 170	20,7%	2 797	13,9%	-	-	11 126	55,1%	2 789	43,9%	(100,0%)
Bulk purchases - electricity	203 754	203 754	-	-	-	-	25 941	12,7%	38 290	18,8%	64 231	31,5%	-	-	(100,0%)
Inventory consumed	9 000	9 000	-	-	-	-	482	5,4%	1 144	12,7%	1 626	18,1%	22	2%	5 041,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 000	32 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	3 650	-	8 252	-	11 902	-	-	-	(100,0%)
Contracted services	27 600	27 884	2 640	9,6%	2 299	8,3%	5 033	18,1%	1 354	4,9%	11 326	40,6%	(1 103)	(1,3%)	(222,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	122 266	122 266	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	5 000	5 047	2 138	42,8%	2 736	54,7%	2 755	54,6%	1 054	20,9%	8 682	172,0%	340	9,7%	209,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(214 340)	(300 943)	102 915	-	37 984	-	27 043	-	(46 009)	-	121 933	-	(13 866)	-	-
Transfers and subsidies - capital (monetary allocations)	42 499	42 499	6 233	14,7%	8 887	20,9%	9 829	23,1%	-	-	24 949	58,7%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(171 841)	(258 444)	109 148	-	46 871	-	36 872	-	(46 009)	-	146 882	-	(13 866)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(171 841)	(258 444)	109 148	-	46 871	-	36 872	-	(46 009)	-	146 882	-	(13 866)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(171 841)	(258 444)	109 148	-	46 871	-	36 872	-	(46 009)	-	146 882	-	(13 866)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(171 841)	(258 444)	109 148	-	46 871	-	36 872	-	(46 009)	-	146 882	-	(13 866)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	42 450	42 450	(119 916)	(282,5%)	121 131	285,4%	-	-	36	1%	1 251	2,9%	3 374	12,0%	(98,9%)
National Government	42 450	42 450	(109 720)	(258,5%)	111 444	262,5%	-	-	36	1%	1 760	4,1%	3 068	15,6%	(98,8%)
Provincial Government	-	-	(9 683)	-	9 683	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 450	42 450	(119 402)	(281,3%)	121 127	285,3%	-	-	36	1%	1 760	4,1%	3 068	15,6%	(98,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	(513)	-	4	-	-	-	-	-	(509)	-	306	9%	(100,0%)
Capital Expenditure Functional	42 450	42 450	(119 916)	(282,5%)	121 131	285,4%	-	-	36	1%	1 251	2,9%	3 374	12,0%	(98,9%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 018	2 018	4	2%	(4)	(2%)	-	-	-	-	-	-	-	-	-
Community and Social Services	2 018	2 018	1	1%	(1)	(1%)	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	3	-	(3)	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 386	34 386	(114 229)	(332,2%)	115 445	335,7%	-	-	36	1%	1 251	3,6%	3 374	17,0%	(98,9%)
Planning and Development	31 781	31 781	(113 082)	(355,8%)	114 807	361,2%	-	-	36	1%	1 760	5,5%	3 068	25,7%	(98,8%)
Road Transport	2 605	2 605	(638)	(24,5%)	638	24,5%	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	(509)	-	-	-	-	-	-	-	(509)	-	306	-	(100,0%)
Trading Services	6 046	6 046	(5 690)	(94,1%)	5 690	94,1%	-	-	-	-	-	-	-	-	-
Energy sources	6 046	6 046	(5 690)	(94,1%)	5 690	94,1%	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	485 601	462 001	(2 970 810)	(611.8%)	3 335 538	686.9%	169 587	36.7%	86 462	18.7%	620 777	134.4%	40 922	51.9%	111.3%
Property rates	43 963	20 363	-	-	-	-	-	-	-	-	-	-	(3 287)	-	(100.0%)
Service charges	203 530	203 530	-	-	-	-	-	-	-	-	-	-	(2 985)	28.9%	(100.0%)
Other revenue	24 573	24 573	(34 804)	(141.6%)	34 814	141.7%	8	-	2	-	20	1%	(226)	-	(100.9%)
Transfers and Subsidies - Operational	171 036	171 036	(2 995 396)	(1 751.3%)	3 360 114	1 964.6%	169 579	99.1%	86 460	50.6%	620 757	362.9%	47 420	74.5%	82.3%
Transfers and Subsidies - Capital	42 499	42 499	59 390	139.7%	(59 390)	(139.7%)	-	-	-	-	-	-	-	(15.9%)	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(587 297)	(587 128)	10 648	(1.8%)	(10 730)	1.8%	(99)	-	(44)	-	(225)	-	-	-	(100.0%)
Suppliers and employees	(587 297)	(587 128)	10 648	(1.8%)	(10 730)	1.8%	(99)	-	(44)	-	(225)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(101 695)	(125 127)	(2 960 162)	2 910,8%	3 324 808	(3 269,4%)	169 488	(135,5%)	86 417	(69,1%)	620 551	(495,9%)	40 922	(53,9%)	111,2%
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	(48 817)	(48 817)	5		(10)	-	-	-	-	-	(5)	-	-	-	-
Capital assets	(48 817)	(48 817)	5	-	(10)	-	-	-	-	-	(5)	-	-	-	-
Net Cash from/(used) Investing Activities	(48 817)	(48 817)	5	-	(10)	-	-	-	-	-	(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	(150 513)	(173 944)	(2 960 157)	1 966,7%	3 324 797	(2 209,0%)	169 488	(97,4%)	86 417	(49,7%)	620 546	(356,7%)	40 922	(34,0%)	111,2%
Cash/cash equivalents at the year begin:	-	-	(348 820)		(3 090 429)	-	234 368	-	403 856	-	(348 820)	-	96 312	-	319,3%
Cash/cash equivalents at the year end:	(150 513)	(173 944)	(3 308 977)	2 198,5%	234 368	(155,7%)	403 856	(232,2%)	490 274	(281,9%)	490 274	(281,9%)	137 235	(34,0%)	257,3%

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	1 189	4%	-	-	902	3%	336 723	99,4%	338 815	25,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 634	3,8%	-	-	7 537	3,8%	183 995	92,4%	199 166	14,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 121	1,5%	(2 171)	(,8%)	4 882	1,8%	271 281	97,5%	278 112	20,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 122	1,1%	-	-	1 909	1,0%	193 313	98,0%	197 344	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	896	,9%	-	-	894	,9%	93 154	98,1%	94 944	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	77	,1%	22		1 433	2,7%	50 952	97,1%	52 484	3,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	140 246	100,0%	140 246	10,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 104	2,3%	(20)		3 657	7,5%	43 967	90,3%	48 708	3,6%	-	-	-	-
Total By Income Source	17 143	1,3%	(2 169)	(,2%)	21 215	1,6%	1 313 631	97,3%	1 349 820	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(50)	(1,3%)	(1)	-	3 826	101,3%	-	-	3 775	,3%	-	-	-	-
Commercial	7 353	3,3%	(1 596)	(,7%)	7 265	3,3%	210 025	94,2%	223 047	16,5%	-	-	-	-
Households	7 171	,8%	(465)	(,1%)	7 020	,8%	886 588	98,5%	900 314	66,7%	-	-	-	-
Other	2 869	1,2%	(107)		3 103	1,4%	217 019	97,5%	222 683	16,5%	-	-	-	-
Total By Customer Group	17 143	1,3%	(2 169)	(,2%)	21 215	1,6%	1 313 631	97,3%	1 349 820	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	-	-	-	-	-	-	122 716	100,0%	122 716	14,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(225)	,1%	(570)	,2%	(241 998)	99,7%	(242 791)	(27,9%)
Auditor-General	-	-	-	-	-	-	5 616	100,0%	5 616	,6%
Other	(1 552)	(,2%)	46 689	4,7%	(4 160)	(,4%)	944 927	95,6%	985 904	113,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 552)	(,2%)	46 464	5,3%	(4 730)	(,5%)	831 263	95,4%	871 445	100,0%

Contact Details

Municipal Manager	Mr Tahidi Dube	018 633 3800
Chief Financial Officer	Mr Kulani Chauke(Acting)	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	519 572	551 346	40 204	7,7%	76 285	14,7%	120 340	21,8%	52 620	9,5%	289 449	52,5%	51 064	76,1%	3,0%
Exchange Revenue															
Service charges - Electricity	128 172	138 172	10 790	8,4%	25 218	19,7%	30 226	21,9%	21 568	15,6%	87 801	63,5%	23 893	60,9%	(9,7%)
Service charges - Water	14 239	14 239	2 530	17,8%	5 854	41,1%	3 292	23,1%	2 867	20,1%	14 543	102,1%	3 393	129,1%	(15,5%)
Service charges - Waste Water Management	5 369	5 448	606	11,3%	904	16,8%	912	16,7%	901	16,5%	3 323	61,0%	120	(87,5%)	649,0%
Service charges - Waste Management	12 601	14 200	1 972	15,7%	2 946	23,4%	2 657	18,7%	2 766	19,5%	10 342	72,8%	3 344	84,9%	(17,3%)
Sale of Goods and Rendering of Services	429	654	35	8,1%	1 643	382,7%	839	128,2%	3 305	505,0%	5 821	889,6%	47	234,1%	6 903,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 453	10 453	32	,3%	17	,2%	-	-	-	-	49	,5%	-	-	-
Interest earned from Current and Non Current Assets	330	4 281	238	72,3%	571	173,3%	560	13,1%	649	15,2%	2 018	47,2%	259	286,2%	150,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	23	2	-	5	-	1	3,5%	6	24,3%	13	57,4%	34	111,9%	(83,7%)
Licence and permits	-	44	62	-	367	-	363	822,3%	225	509,1%	1 018	2 303,5%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 348	21 137	61	,7%	42	,4%	1 317	6,2%	880	4,2%	2 300	10,9%	5 039	1 162,9%	(82,5%)
Non-Exchange Revenue															
Property rates	69 267	83 615	23 717	34,2%	(44 217)	(63,8%)	18 005	21,5%	18 109	21,7%	15 614	18,7%	14 012	54,3%	29,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 544	5 674	20	,4%	262	4,7%	541	9,5%	292	5,1%	1 115	19,6%	258	12,0%	12,9%
Licences or permits	14 686	3 611	138	,9%	(16)	(,1%)	0	-	126	3,5%	249	6,9%	641	-	(80,3%)
Transfer and subsidies - Operational	249 133	249 793	-	-	82 688	33,2%	61 626	24,7%	928	,4%	145 242	58,1%	22	91,3%	4 074,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	532 831	593 639	66 599	12,5%	79 295	14,9%	78 956	13,3%	114 767	19,3%	339 617	57,2%	163 498	127,0%	(29,8%)
Employee related costs	169 032	175 200	26 289	15,6%	26 960	15,9%	36 750	21,0%	57 540	32,8%	147 539	84,2%	38 892	112,4%	47,9%
Remuneration of councillors	15 089	15 220	2 225	14,7%	3 843	25,5%	1 914	12,6%	3 140	20,6%	11 122	73,1%	4 858	131,6%	(35,4%)
Bulk purchases - electricity	101 737	113 737	22 902	22,5%	20 150	19,8%	17 051	15,0%	24 651	21,7%	84 755	74,5%	23 122	80,4%	6,6%
Inventory consumed	23 710	12 987	283	1,2%	2 196	9,3%	2 904	22,4%	3 347	25,8%	8 731	67,2%	1 994	22,1%	67,9%
Debt impairment	28 160	28 160	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 919	44 302	5 421	10,2%	7 119	13,5%	7 096	16,0%	2 356	5,3%	21 991	49,6%	43	16,7%	5 376,1%
Interest	6 053	6 053	(11)	(,2%)	(977)	(16,1%)	227	3,7%	186	3,1%	(577)	(9,5%)	301	43,5%	(38,2%)
Contracted services	73 944	75 624	5 910	8,0%	9 250	12,6%	6 785	9,0%	15 246	20,2%	37 191	49,2%	12 281	70,7%	24,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	58 643	-	-	-	-	-	-	-	-	-	-	-	2	(100,0%)
Operational costs	62 588	63 513	3 579	5,7%	10 754	17,2%	6 230	9,8%	8 300	13,1%	28 864	45,4%	82 004	649,7%	(89,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 260)	(42 293)	(26 395)	-	(3 010)	-	41 384	-	(62 147)	-	(50 168)	-	(112 433)	-	-
Transfers and subsidies - capital (monetary allocations)	45 424	54 087	11 976	26,4%	27 976	61,6%	15 868	29,3%	9 699	17,9%	65 519	121,1%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 164	11 794	(14 419)	-	24 965	-	57 251	-	(52 448)	-	15 350	-	(112 433)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	32 164	11 794	(14 419)	-	24 965	-	57 251	-	(52 448)	-	15 350	-	(112 433)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 164	11 794	(14 419)	-	24 965	-	57 251	-	(52 448)	-	15 350	-	(112 433)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 164	11 794	(14 419)	-	24 965	-	57 251	-	(52 448)	-	15 350	-	(112 433)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	77 713	72 301	19	-	6 148	7,9%	309	,4%	13 470	18,6%	19 946	27,6%	21 204	51,4%	(36,5%)
National Government	43 783	51 219	-	-	6 119	14,0%	(1 505)	(2,9%)	11 652	22,7%	16 266	31,8%	15 211	41,5%	(23,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 783	51 219	-	-	6 119	14,0%	(1 505)	(2,9%)	11 652	22,7%	16 266	31,8%	15 211	41,5%	(23,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 930	21 082	19	,1%	29	,1%	1 814	8,6%	1 818	8,6%	3 680	17,5%	5 994	110,2%	(69,7%)
Capital Expenditure Functional	77 713	72 301	19	-	6 148	7,9%	309	,4%	13 470	18,6%	19 946	27,6%	23 764	45,6%	(43,3%)
Municipal governance and administration	16 320	8 292	19	,1%	29	,2%	467	5,6%	1 443	17,4%	1 957	23,6%	2 296	1 988,0%	(37,2%)
Executive and Council	70	130	-	-	-	-	-	-	-	-	-	-	24	39,6%	(100,0%)
Finance and administration	16 250	8 072	19	,1%	29	,2%	467	5,8%	1 443	17,9%	1 957	24,2%	2 273	3 526,4%	(36,5%)
Internal audit	-	90	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 590	2 910	-	-	-	-	-	-	-	-	-	-	-	,4%	-
Community and Social Services	3 210	210	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 300	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 640	59 021	-	-	5 988	12,6%	(158)	(,3%)	11 065	18,7%	16 896	28,6%	16 066	34,1%	(31,1%)
Planning and Development	39 570	49 621	-	-	5 988	15,1%	(1 505)	(3,0%)	10 990	22,1%	15 473	31,2%	14 422	39,2%	(23,8%)
Road Transport	8 070	9 400	-	-	-	-	1 347	14,3%	75	,8%	1 422	15,1%	1 644	20,5%	(95,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 163	2 078	-	-	130	1,4%	-	-	962	46,3%	1 093	52,6%	5 401	275,6%	(82,2%)
Energy sources	2 213	1 478	-	-	130	5,9%	-	-	662	44,8%	793	53,6%	1 193	-	(44,5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 950	600	-	-	-	-	-	-	300	50,0%	300	50,0%	4 208	210,4%	(92,9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	520 091	578 844	155 903	30.0%	262 406	50.5%	172 138	29.7%	66 638	11.5%	657 085	113.5%	11 469	3.7%	481.0%
Property rates	66 892	78 371	(949)	(1.4%)	(929)	(1.4%)	-	-	-	-	(1 878)	(2.4%)	-	.1%	-
Service charges	128 304	157 849	(570)	(.4%)	(691)	(.5%)	-	-	-	-	(1 261)	(.8%)	1 715	2.0%	(100.0%)
Other revenue	26 681	34 463	(319)	(1.2%)	(1 598)	(6.0%)	-	-	-	-	(1 918)	(5.6%)	8	.8%	(100.0%)
Transfers and Subsidies - Operational	252 459	249 793	158 011	62.6%	265 727	105.3%	172 138	68.9%	66 638	26.7%	662 514	265.2%	9 746	6.9%	583.7%
Transfers and Subsidies - Capital	45 424	54 087	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	330	4 281	(270)	(81.8%)	(103)	(31.3%)	-	-	-	-	-	(373)	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(462 848)	(513 305)	(24 840)	5.4%	(92 597)	20.0%	(110 630)	21.6%	(96 841)	18.9%	(324 908)	63.3%	26 296	(3.6%)	(468.3%)
Suppliers and employees	(456 794)	(507 252)	(24 840)	5.4%	(92 597)	20.3%	(110 630)	21.8%	(96 841)	19.1%	(324 908)	64.1%	26 296	(3.6%)	(468.3%)
Finance charges	(6 053)	(6 053)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	57 243	65 539	131 063	229,0%	169 808	296,6%	61 508	93,8%	(30 203)	(46,1%)	332 176	506,8%	37 765	41,0%	(180,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	25 214	3 989,8%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	25 214	3 989,8%	(100,0%)
Payments	(87 093)	(83 089)	-	-	-	-	-	-	938	(1,1%)	938	(1,1%)	(527)	2,2%	(277,9%)
Capital assets	(87 093)	(83 089)	-	-	-	-	-	-	938	(1,1%)	938	(1,1%)	(527)	2,2%	(277,9%)
Net Cash from/(used) Investing Activities	(87 093)	(83 089)	-	-	-	-	-	-	938	(1,1%)	938	(1,1%)	24 686	(376,4%)	(96,2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(86)	-	(240)	-	(326)	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	(86)	-	(240)	-	(326)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(86)	-	(240)	-	(326)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(29 849)	(17 550)	131 063	(438,1%)	169 808	(568,9%)	61 422	(350,0%)	(29 505)	168,1%	332 788	(1 896,2%)	62 452	549,2%	(147,2%)
Cash/cash equivalents at the year begin:	-	15 234	-	-	127 022	-	310 089	2 035,5%	371 510	2 438,7%	-	-	190 490	.9%	95,0%
Cash/cash equivalents at the year end:	(29 849)	(2 317)	131 063	(439,1%)	310 089	(1 038,8%)	371 510	(16 037,6%)	342 006	(14 763,9%)	342 006	(14 763,9%)	249 602	530,1%	37,0%

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	1 787	19,4%	-	-	732	7,9%	6 705	72,7%	9 223	3,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 300	44,3%	36	.2%	1 060	6,4%	8 082	49,0%	16 479	5,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 359	19,7%	-	-	4 253	8,1%	37 865	72,2%	52 477	17,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	683	22,0%	-	-	271	8,7%	2 156	69,3%	3 111	1,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 945	20,8%	-	-	845	9,0%	6 561	70,2%	9 351	3,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	526	100,0%	526	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(359)	(.2%)	(312)	(.1%)	(395)	(.2%)	210 039	100,5%	208 974	69,6%	-	-	-	-
Total By Income Source	21 716	7,2%	(275)	(.1%)	6 766	2,3%	271 934	90,6%	300 141	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 716	7,2%	(275)	(.1%)	6 766	2,3%	271 934	90,6%	300 141	100,0%	-	-	-	-
Total By Customer Group	21 716	7,2%	(275)	(.1%)	6 766	2,3%	271 934	90,6%	300 141	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24 717	21,0%	603	.5%	211	.2%	92 121	78,3%	117 652	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24 717	21,0%	603	.5%	211	.2%	92 121	78,3%	117 652	100,0%

Contact Details

Municipal Manager	Mr L.I.Mokgathe	018 642 1081
Chief Financial Officer	Mr B.K.S Noke	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	575 226	512 687	451 596	78,5%	1 256 506	218,4%	230 238	44,9%	249 013	48,6%	2 187 352	426,6%	1 290	(14,0%)	19 209,6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	378	-	-	-	(16)	-	362	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	378	-	-	-	(16)	-	362	-	-	-	(100,0%)
Payments	(464 129)	(580 621)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(464 129)	(580 621)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(464 129)	(580 621)	-	-	378	(,1%)	-	-	(16)	-	362	(,1%)	-	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	111 097	(67 933)	451 596	406,5%	1 256 884	1 131,3%	230 238	(338,9%)	248 997	(366,5%)	2 187 714	(3 220,4%)	1 290	100,7%	19 208,4%
Cash/cash equivalents at the year begin:	60 000	134 232	-	-	223 835	373,1%	1 480 719	1 103,1%	1 710 957	1 274,6%	-	-	299 606	261,7%	471,1%
Cash/cash equivalents at the year end:	171 097	66 299	451 596	263,9%	1 480 719	865,4%	1 710 957	2 580,7%	1 959 954	2 956,3%	1 959 954	2 956,3%	300 896	342,8%	551,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	(34)	100,0%	(34)	1 059,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	31	100,0%	31	(959,3%)	-	-	-	-
Total By Income Source	-	-	-	-	-	-	(3)	100,0%	(3)	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(3)	100,0%	(3)	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	(3)	100,0%	(3)	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59 731	57,2%	604	,6%	6 094	5,8%	37 955	36,4%	104 383	19,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 032	7,3%	3 906	,9%	(240 654)	(56,3%)	633 462	148,1%	427 746	80,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	90 763	17,1%	4 509	,8%	(234 560)	(44,1%)	671 417	126,2%	532 129	100,0%

Contact Details		
Municipal Manager	Mr Olehle Allan Losaba	018 381 9404
Chief Financial Officer	Ms G Moroane	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	695 234	728 559	134 679	19,4%	111 858	16,1%	112 181	15,4%	94 225	12,9%	452 944	62,2%	90 858	98,3%	3,7%
Exchange Revenue															
Service charges - Electricity	171 090	184 638	42 322	24,7%	43 218	25,3%	44 013	23,8%	44 637	24,2%	174 191	94,3%	37 559	87,8%	18,8%
Service charges - Water	30 125	33 312	8 703	28,9%	9 150	30,4%	9 772	29,3%	7 863	23,6%	35 488	106,5%	8 008	101,1%	(1,8%)
Service charges - Waste Water Management	11 284	20 891	7 136	63,2%	6 940	61,5%	6 972	33,4%	6 956	33,3%	28 005	134,0%	5 966	129,0%	16,6%
Service charges - Waste Management	10 619	19 434	6 531	61,5%	6 293	59,3%	6 547	33,7%	6 362	32,7%	25 733	132,4%	6 348	153,2%	,2%
Sale of Goods and Rendering of Services	2 502	3 106	577	23,1%	442	17,7%	316	10,2%	530	17,1%	1 866	60,1%	486	151,7%	9,1%
- Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 827	27 827	6 991	20,7%	7 130	21,1%	8 074	29,0%	5 849	21,0%	28 044	100,8%	8 670	108,2%	(32,5%)
Interest earned from Current and Non Current Assets	1 326	2 526	84	6,3%	269	20,3%	28	1,1%	107	4,3%	488	19,3%	257	68,8%	(58,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 094	2 294	572	27,3%	534	25,5%	599	26,1%	633	27,6%	2 338	101,9%	521	106,7%	21,5%
Licence and permits	22	6 745	445	2 026,6%	2 928	13 330,5%	-	-	834	12,4%	4 206	62,4%	271	6 452,1%	207,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 389	11 381	6 976	502,3%	1 290	92,9%	694	6,1%	1 438	12,6%	10 398	91,4%	287	94,3%	401,0%
Non-Exchange Revenue															
Property rates	77 327	68 755	20 836	26,9%	6 164	8,0%	13 074	19,0%	12 832	18,7%	52 905	76,9%	13 610	90,0%	(5,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 261	4 261	347	3,7%	411	4,4%	33	,8%	649	15,2%	1 441	33,8%	984	20,8%	(34,1%)
Licences or permits	1 351	551	-	-	137	10,1%	-	-	-	-	137	24,8%	-	-	,1%
Transfer and subsidies - Operational	86 588	86 778	30 311	34,9%	24 583	28,3%	19 521	22,5%	3 363	3,9%	77 778	89,6%	5 184	122,2%	(35,1%)
Interest	9 092	9 092	2 849	31,3%	2 368	26,0%	2 537	27,9%	2 173	23,9%	9 927	109,2%	2 708	135,6%	(19,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	246 967	246 967	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	794 819	825 748	149 475	18,8%	171 171	21,5%	137 882	16,7%	161 096	19,5%	619 623	75,0%	111 258	68,1%	44,8%
Employee related costs	311 429	324 046	64 174	20,6%	64 432	20,7%	63 081	19,5%	66 248	20,4%	257 935	79,6%	60 407	84,2%	9,7%
Remuneration of councillors	8 894	9 869	2 024	22,8%	2 523	28,4%	2 200	22,3%	2 125	21,5%	8 872	89,9%	6 289	103,9%	(66,2%)
Bulk purchases - electricity	167 923	194 851	52 286	31,1%	36 013	21,4%	42 505	21,8%	35 812	18,4%	166 615	85,5%	23 377	83,8%	53,2%
Inventory consumed	5 901	4 508	329	5,6%	484	8,2%	878	19,5%	(726)	(16,1%)	966	21,4%	(1 150)	9,1%	(36,9%)
Debt impairment	116 585	70 345	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	39 883	39 883	(0)	-	16 748	42,0%	-	-	16 257	40,8%	33 005	82,8%	(0)	-	(33 868 329,2%)
Interest	45 000	37 000	8 278	18,4%	9 644	21,4%	10 047	27,2%	10 973	29,7%	38 942	105,2%	3 593	83,0%	205,4%
Contracted services	54 228	91 671	14 521	26,8%	29 312	54,1%	14 051	15,3%	20 497	22,4%	78 361	85,5%	12 347	89,6%	66,0%
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	44 977	53 575	7 862	17,5%	12 016	26,7%	5 121	9,6%	9 909	18,5%	34 908	65,2%	6 395	77,5%	54,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(99 586)	(97 189)	(14 796)	-	(59 313)	-	(25 701)	-	(66 870)	-	(166 680)	-	(20 400)	-	-
Transfers and subsidies - capital (monetary allocations)	53 025	61 025	-	-	-	-	54 595	89,5%	18 809	30,8%	73 404	120,3%	19 554	75,6%	(3,8%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46 561)	(36 164)	(14 796)	-	(59 313)	-	28 894	-	(48 061)	-	(93 276)	-	(846)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(46 561)	(36 164)	(14 796)	-	(59 313)	-	28 894	-	(48 061)	-	(93 276)	-	(846)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(46 561)	(36 164)	(14 796)	-	(59 313)	-	28 894	-	(48 061)	-	(93 276)	-	(846)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(46 561)	(36 164)	(14 796)	-	(59 313)	-	28 894	-	(48 061)	-	(93 276)	-	(846)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	64 133	89 157	29 912	46,6%	20 574	32,1%	5 036	5,6%	19 913	22,3%	75 435	84,6%	4 944	59,4%	302,8%
National Government	53 525	73 625	29 670	55,4%	18 805	35,1%	3 881	5,3%	17 221	23,4%	69 578	94,5%	114	70,2%	15 026,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	1 714	68,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 525	73 625	29 670	55,4%	18 805	35,1%	3 881	5,3%	17 221	23,4%	69 578	94,5%	1 828	70,1%	842,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 608	15 532	242	2,3%	1 769	16,7%	1 155	7,4%	2 692	17,3%	5 857	37,7%	3 116	36,5%	(13,6%)
Capital Expenditure Functional	64 133	89 157	29 912	46,6%	20 574	32,1%	5 036	5,6%	19 913	22,3%	75 435	84,6%	5 770	63,7%	245,1%
Municipal governance and administration	4 840	4 500	-	-	16	,3%	30	,7%	1 660	36,9%	1 705	37,9%	-	3,6%	(100,0%)
Executive and Council	100	990	-	-	16	15,8%	-	-	966	97,5%	981	99,1%	-	-	(100,0%)
Finance and administration	4 740	3 510	-	-	-	-	30	,8%	694	19,8%	724	20,6%	-	3,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	504	-	-	29	29,2%	17	3,3%	14	2,7%	60	11,9%	1 830	68,9%	(99,2%)
Community and Social Services	100	100	-	-	29	29,2%	6	6,0%	14	13,8%	49	48,9%	116	74,9%	(88,1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	404	-	-	-	-	11	2,7%	-	-	11	2,7%	1 714	68,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 602	54 612	12 955	42,3%	6 878	22,5%	2 122	3,9%	17 199	31,5%	39 154	71,7%	2 578	59,1%	567,1%
Planning and Development	27 052	51 012	12 955	47,9%	6 829	25,2%	2 122	4,2%	17 248	33,8%	39 154	76,8%	2 578	62,6%	569,0%
Road Transport	3 550	3 600	-	-	49	1,4%	-	-	(49)	(1,4%)	-	-	-	8,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 591	29 541	16 957	59,3%	13 652	47,7%	2 867	9,7%	1 041	3,5%	34 516	116,8%	1 362	112,7%	(23,6%)
Energy sources	28 491	29 441	16 957	59,5%	13 652	47,9%	2 867	9,7%	1 041	3,5%	34 516	117,2%	1 362	113,5%	(23,6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	62 750	79 816	(22 674)	(36,1%)	(122 263)	(194,8%)	(44 966)	(56,3%)	(59 746)	(74,9%)	(249 648)	(312,8%)	(1 921)	13,3%	3 009,5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 133)	(89 157)	(18 832)	29,4%	(14 000)	21,8%	(2 414)	2,7%	(1 437)	1,6%	(36 682)	41,1%	(8 006)	24,5%	(82,0%)
Capital assets	(64 133)	(89 157)	(18 832)	29,4%	(14 000)	21,8%	(2 414)	2,7%	(1 437)	1,6%	(36 682)	41,1%	(8 006)	24,5%	(82,0%)
Net Cash from/(used) Investing Activities	(64 133)	(89 157)	(18 832)	29,4%	(14 000)	21,8%	(2 414)	2,7%	(1 437)	1,6%	(36 682)	41,1%	(8 006)	100,1%	(82,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 383)	(9 340)	(41 505)	3 000,7%	(136 263)	9 851,4%	(47 379)	507,2%	(61 183)	655,0%	(286 330)	3 065,5%	(9 927)	(46,4%)	516,3%
Cash/cash equivalents at the year begin:	325 671	14 329	-	-	(27 179)	(8,3%)	(163 439)	(1 140,6%)	(210 818)	(1 471,3%)	-	-	5 308	-	(4 071,8%)
Cash/cash equivalents at the year end:	324 288	4 989	(27 179)	(8,4%)	(163 442)	(50,4%)	(210 818)	(4 225,9%)	(272 001)	(5 452,4%)	(272 001)	(5 452,4%)	(4 619)	(18,5%)	5 788,3%

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	3 401	3,2%	2 265	2,1%	1 955	1,8%	99 879	92,9%	107 501	16,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 654	8,3%	3 352	3,2%	2 543	2,4%	99 220	86,1%	104 769	16,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 214	7,4%	1 892	1,5%	1 452	1,2%	112 386	89,9%	124 944	19,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 601	2,9%	1 798	2,0%	1 663	1,9%	82 560	93,2%	88 622	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 486	2,8%	1 600	1,8%	1 465	1,7%	82 267	93,7%	87 818	13,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	94	,1%	98	,1%	162	,1%	180 044	99,8%	180 398	27,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(59 858)	150,7%	185	(,5%)	228	(,6%)	19 736	(49,7%)	(39 709)	(6,1%)	-	-	-	-
Total By Income Source	(33 408)	(5,1%)	11 189	1,7%	9 469	1,4%	667 093	101,9%	654 343	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(22 497)	(43,4%)	1 503	2,9%	1 644	3,2%	71 163	137,3%	51 813	7,9%	-	-	-	-
Commercial	1 242	1,3%	2 696	2,8%	1 609	1,7%	89 804	94,2%	95 351	14,6%	-	-	-	-
Households	(8 493)	(1,8%)	5 680	1,2%	5 098	1,1%	458 037	99,5%	460 322	70,3%	-	-	-	-
Other	(3 660)	(7,8%)	1 311	2,8%	1 119	2,4%	48 088	102,6%	46 868	7,2%	-	-	-	-
Total By Customer Group	(33 408)	(5,1%)	11 189	1,7%	9 469	1,4%	667 093	101,9%	654 343	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	2 871	100,0%	-	-	-	-	-	-	2 871	1,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 961	10,0%	3 701	12,5%	3 217	10,9%	19 648	66,5%	29 528	13,0%
Loan repayments	-	-	-	-	-	-	157 809	100,0%	157 809	69,4%
Trade Creditors	2 342	6,7%	2 570	7,4%	2 631	7,5%	27 316	78,4%	34 859	15,3%
Auditor-General	-	-	-	-	-	-	1 027	100,0%	1 027	,5%
Other	765	57,8%	4	,3%	-	-	553	41,9%	1 322	,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 939	3,9%	6 276	2,8%	5 848	2,6%	206 353	90,7%	227 416	100,0%

Contact Details

Municipal Manager	Mr Segapo Thompson Modisenyane	053 928 2202
Chief Financial Officer	Mr Maruping Kagiso	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	82 468	44 267	39 368	47,7%	51 647	62,6%	(34 303)	(77,5%)	-	-	56 712	128,1%	5 065	(119,6%)	(100,0%)
Cash Flow from Investing Activities															
Receipts	-	38	116	-	134	-	-	-	-	-	250	665,0%	145	1,4%	(100,0%)
Proceeds on disposal of PPE	-	38	116	-	134	-	-	-	-	-	250	665,0%	145	1,4%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 199)	(39 555)	(710)	2,4%	(4 773)	15,8%	(977)	2,5%	-	-	(6 460)	16,3%	(2 013)	292,5%	(100,0%)
Capital assets	(30 199)	(39 555)	(710)	2,4%	(4 773)	15,8%	(977)	2,5%	-	-	(6 460)	16,3%	(2 013)	292,5%	(100,0%)
Net Cash from/(used) Investing Activities	(30 199)	(39 517)	(584)	2,0%	(4 639)	15,4%	(977)	2,5%	-	-	(6 210)	15,7%	(1 868)	(43,3%)	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	52 269	4 749	38 773	74,2%	47 008	89,9%	(35 280)	(742,8%)	-	-	50 502	1 063,3%	3 197	(834,5%)	(100,0%)
Cash/cash equivalents at the year begin:	-	-	-	-	41 423	-	88 431	-	53 152	-	-	-	(7 038)	(1,7%)	(855,2%)
Cash/cash equivalents at the year end:	52 269	4 749	41 423	79,3%	88 431	169,2%	53 152	1 119,1%	53 152	1 119,1%	53 152	1 119,1%	(3 841)	(9,7%)	(1 483,9%)

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	-	-	-	-	-	-	-	-	-	-	(37)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(36)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(59)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(58)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	117	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(73)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	2	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(75)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(73)	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Chief Financial Officer	Mr Sello Mokwepa (Acting)	053 963 1331

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	100 661	66 917	84 965	84,4%	82 168	81,6%	54 355	81,2%	(24 791)	(37,0%)	196 698	293,9%	(37 060)	66,4%	(33,1%)
Cash Flow from Investing Activities															
Receipts	-	-	5 356	-	714	-	768	-	359	-	7 196	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	5 356	-	714	-	768	-	359	-	7 196	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 600)	(76 550)	(13 548)	18,7%	(19 676)	27,1%	(13 185)	17,2%	(19 932)	26,0%	(66 340)	86,7%	(7 572)	80,7%	163,2%
Capital assets	(72 600)	(76 550)	(13 548)	18,7%	(19 676)	27,1%	(13 185)	17,2%	(19 932)	26,0%	(66 340)	86,7%	(7 572)	80,7%	163,2%
Net Cash from/(used) Investing Activities	(72 600)	(76 550)	(8 192)	11,3%	(18 962)	26,1%	(12 417)	16,2%	(19 573)	25,6%	(59 144)	77,3%	(7 572)	80,7%	158,5%
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	28 060	(9 633)	76 773	273,6%	63 206	225,3%	41 938	(435,3%)	(44 363)	460,5%	137 554	(1 427,9%)	(44 632)	(13,8%)	(,6%)
Cash/cash equivalents at the year begin:	47 783	20 260	21 665	45,3%	97 033	203,1%	160 240	790,9%	202 178	997,9%	21 665	106,9%	42 802	-	372,4%
Cash/cash equivalents at the year end:	75 843	10 627	97 033	127,9%	160 240	211,3%	202 178	1 902,5%	157 814	1 485,0%	157 814	1 485,0%	(1 830)	(3,1%)	(8 724,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	106	2,0%	63	1,2%	51	,9%	5 201	96,0%	5 420	4,1%	(474)	(8,7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	121	4,4%	94	3,4%	78	2,8%	2 479	89,4%	2 773	2,1%	108	3,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	709	1,1%	329	,5%	307	,5%	65 924	98,0%	67 268	51,3%	(357)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	301	2,4%	224	1,8%	202	1,6%	11 898	94,2%	12 625	9,6%	(361)	(2,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	477	3,2%	374	2,5%	347	2,3%	13 674	91,9%	14 872	11,3%	(210)	(1,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	357	1,4%	369	1,5%	339	1,3%	24 289	95,8%	25 354	19,3%	2 250	8,9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	,1%	3	,1%	6	,2%	2 719	99,5%	2 732	2,1%	(500)	(18,3%)	-	-
Total By Income Source	2 075	1,6%	1 456	1,1%	1 330	1,0%	126 184	96,3%	131 044	100,0%	457	,3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	472	2,2%	423	2,0%	368	1,7%	19 969	94,1%	21 230	16,2%	473	2,2%	-	-
Commercial	649	1,3%	174	,3%	161	,3%	50 678	98,1%	51 661	39,4%	490	,9%	-	-
Households	954	1,6%	859	1,5%	801	1,4%	55 537	95,5%	58 152	44,4%	(507)	(,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 075	1,6%	1 456	1,1%	1 330	1,0%	126 184	96,3%	131 044	100,0%	457	,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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	765	99,8%	-	-	-	-	1	,2%	766	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	765	99,8%	-	-	-	-	1	,2%	766	100,0%

Contact Details

Municipal Manager	Mr Mthaletsimang Makuapane	053 994 9400
Chief Financial Officer	Ms Neo Dibelane	053 994 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	439 743	431 359	80 816	18,4%	74 000	16,8%	90 483	21,0%	77 130	17,9%	322 429	74,7%	34 133	68,7%	126,0%
Exchange Revenue															
Service charges - Electricity	122 577	120 602	27 413	22,4%	25 368	20,7%	26 569	22,0%	28 079	23,3%	107 429	89,1%	17 939	83,6%	56,5%
Service charges - Water	26 411	24 908	5 147	19,5%	3 775	14,3%	3 671	14,7%	4 429	17,8%	17 023	68,3%	2 687	80,1%	64,8%
Service charges - Waste Water Management	17 012	14 339	4 552	26,8%	4 551	26,8%	4 550	31,7%	4 558	31,8%	18 211	127,0%	2 906	98,7%	56,9%
Service charges - Waste Management	13 318	11 086	3 713	27,9%	3 713	27,9%	3 730	33,6%	3 741	33,7%	14 898	134,4%	2 369	102,9%	57,9%
Sale of Goods and Rendering of Services	682	682	152	22,2%	248	36,4%	149	21,9%	237	34,7%	786	115,2%	155	108,1%	52,4%
Agency services	3 476	3 476	-	-	3 105	89,3%	-	-	-	-	3 105	89,3%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 315	54 315	-	-	(0)	-	17 025	31,3%	17 809	32,8%	34 834	64,1%	-	6,3%	(100,0%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17	17	5	29,0%	10	56,1%	8	45,7%	4	21,2%	26	152,1%	7	267,0%	(48,5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	102	102	13	12,3%	0	,3%	0	,3%	0	,3%	14	13,3%	0	998,2%	33,8%
Non-Exchange Revenue															
Property rates	51 786	51 786	8 870	17,1%	8 690	16,8%	8 974	17,3%	9 479	18,3%	36 012	69,5%	6 200	80,9%	52,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	247	247	701	283,4%	1 078	435,9%	1 329	537,2%	1 811	732,5%	4 919	1 988,9%	331	250,6%	447,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	74 520	74 520	30 789	41,3%	23 482	31,5%	17 927	24,1%	296	,4%	72 505	97,3%	1 563	80,9%	(81,0%)
Interest	21 238	21 238	(539)	(2,5%)	(29)	(1,1%)	6 550	30,8%	6 686	31,5%	12 668	59,6%	(25)	9,2%	(27 098,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	54 041	54 041	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	340 734	344 961	66 074	19,4%	88 007	25,8%	34 977	10,1%	106 651	30,9%	295 709	85,7%	46 812	64,8%	127,8%
Employee related costs	92 769	93 959	23 666	25,5%	23 738	25,6%	23 026	24,5%	23 076	24,6%	93 506	99,5%	14 714	87,9%	56,8%
Remuneration of councillors	7 406	7 781	2 195	29,6%	1 696	22,9%	1 949	25,0%	1 162	14,9%	7 002	90,0%	1 138	92,2%	2,1%
Bulk purchases - electricity	73 152	73 152	17 582	24,0%	28 813	39,4%	-	-	19 826	27,1%	66 221	90,5%	15 371	87,8%	29,0%
Inventory consumed	5 721	2 495	5 430	94,9%	5 118	89,5%	83	3,3%	11 014	441,4%	21 645	867,5%	937	(1 857,4%)	1 075,0%
Debt impairment	83 520	83 520	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	33 981	33 981	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 100	2 100	3 651	173,9%	13 193	628,3%	1	-	30 698	1 461,8%	47 544	2 264,0%	1 579	1 144,9%	1 844,4%
Contracted services	23 500	29 875	5 596	23,8%	11 155	47,5%	5 204	17,4%	11 120	37,2%	33 075	110,7%	8 162	181,0%	36,2%
Transfers and subsidies	1 100	1 100	671	61,0%	696	63,3%	806	73,3%	866	78,8%	3 040	276,4%	-	157,2%	(100,0%)
Irrecoverable debts written off	-	-	537	-	368	-	849	-	190	-	1 945	-	800	-	(76,2%)
Operational costs	17 485	16 997	6 745	38,6%	3 229	18,5%	3 059	18,0%	8 698	51,2%	21 731	127,8%	4 111	151,5%	111,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	99 010	86 397	14 742	-	(14 006)	-	55 505	-	(29 521)	-	26 720	-	(12 679)	-	-
Transfers and subsidies - capital (monetary allocations)	38 653	38 653	5 886	15,2%	9 397	24,3%	3 060	7,9%	7 675	19,9%	26 017	67,3%	2 483	40,6%	209,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	137 663	125 051	20 628	-	(4 609)	-	58 565	-	(21 846)	-	52 737	-	(10 196)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	137 663	125 051	20 628	-	(4 609)	-	58 565	-	(21 846)	-	52 737	-	(10 196)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	137 663	125 051	20 628	-	(4 609)	-	58 565	-	(21 846)	-	52 737	-	(10 196)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	137 663	125 051	20 628	-	(4 609)	-	58 565	-	(21 846)	-	52 737	-	(10 196)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	40 442	40 442	4 464	11,0%	8 760	21,7%	3 963	9,8%	12 776	31,6%	29 964	74,1%	3 340	91,2%	282,5%
National Government	38 353	38 353	4 141	10,8%	7 250	18,9%	3 963	10,3%	12 180	31,8%	27 535	71,8%	3 311	109,1%	267,8%
Provincial Government	300	300	-	-	26	8,7%	-	-	-	-	26	8,7%	-	77,8%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 653	38 653	4 141	10,7%	7 276	18,8%	3 963	10,3%	12 180	31,5%	27 561	71,3%	3 311	94,8%	267,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 789	1 789	323	18,1%	1 484	83,0%	-	-	596	33,3%	2 404	134,4%	29	18,6%	1 952,0%
Capital Expenditure Functional	40 442	40 442	4 536	11,2%	8 786	21,7%	3 963	9,8%	12 776	31,6%	30 062	74,3%	3 340	91,2%	282,5%
Municipal governance and administration	-	-	323	-	1 463	-	-	-	596	-	2 383	-	29	-	1 952,0%
Executive and Council	-	-	28	-	-	-	-	-	-	-	28	-	-	-	-
Finance and administration	-	-	295	-	1 463	-	-	-	596	-	2 355	-	29	-	1 952,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 798	21 798	72	,3%	615	2,8%	-	-	3 783	17,4%	4 470	20,5%	-	20,5%	(100,0%)
Community and Social Services	3 236	3 236	-	-	52	1,6%	-	-	-	-	52	1,6%	-	20,5%	-
Sport And Recreation	18 562	18 562	-	-	564	3,0%	-	-	3 783	20,4%	4 347	23,4%	-	-	(100,0%)
Public Safety	-	-	72	-	-	-	-	-	-	-	72	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 116	4 116	1 768	43,0%	5 194	126,2%	1 842	44,8%	3 248	78,9%	12 053	292,9%	3 311	115,5%	(1,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 116	4 116	1 768	43,0%	5 194	126,2%	1 842	44,8%	3 248	78,9%	12 053	292,9%	3 311	115,5%	(1,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 528	14 528	2 373	16,3%	1 513	10,4%	2 121	14,6%	5 149	35,4%	11 156	76,8%	-	78,8%	(100,0%)
Energy sources	14 528	14 528	2 373	16,3%	1 492	10,3%	2 121	14,6%	5 149	35,4%	11 135	76,6%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	21	-	-	-	-	-	21	-	-	78,8%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	41 933	49 753	49 003	116,9%	85 979	205,0%	75 952	152,7%	27 040	54,3%	237 973	478,3%	14 534	111,3%	86,0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 442)	(40 442)	-	-	-	-	7	-	-	-	7	-	-	-	-
Capital assets	(40 442)	(40 442)	-	-	-	-	7	-	-	-	7	-	-	-	-
Net Cash from/(used) Investing Activities	(40 442)	(40 442)	-	-	-	-	7	-	-	-	7	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 491	9 311	49 003	3 286,2%	85 979	5 765,9%	75 958	815,8%	27 040	290,4%	237 980	2 555,9%	14 534	(3 323,9%)	86,0%
Cash/cash equivalents at the year begin:	11 768	11 768	18 140	154,1%	67 143	570,5%	153 122	1 301,1%	229 080	1 946,6%	18 140	154,1%	75 642	-	202,8%
Cash/cash equivalents at the year end:	13 260	21 079	67 143	506,4%	153 122	1 154,8%	229 080	1 086,6%	256 120	1 215,0%	256 120	1 215,0%	90 177	634,0%	184,0%

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	3 984	2,3%	(404)	(,2%)	1 198	,7%	166 663	97,2%	171 441	13,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 094	5,8%	(12)	-	6 024	2,5%	223 612	91,8%	243 718	18,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 892	5,0%	-	-	2 471	2,1%	109 413	92,9%	117 776	9,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 914	3,4%	-	-	3 059	2,1%	134 497	94,4%	142 470	11,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 048	3,7%	-	-	2 507	2,3%	103 238	94,0%	109 793	8,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	57	100,0%	57	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 420	3,2%	-	-	8 047	1,6%	487 536	95,2%	512 002	39,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	,6%	-	-	-	-	(28)	99,4%	(28)	-	-	-	-	-
Total By Income Source	49 351	3,8%	(415)	-	23 305	1,8%	1 224 987	94,4%	1 297 228	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 994	6,0%	(2)	-	2 171	2,6%	76 515	91,4%	83 679	6,5%	-	-	-	-
Commercial	14 730	4,7%	(88)	-	6 186	2,0%	292 271	93,3%	313 100	24,1%	-	-	-	-
Households	27 115	3,1%	(275)	-	13 927	1,6%	831 231	95,3%	871 998	67,2%	-	-	-	-
Other	2 512	8,8%	(51)	(,2%)	1 021	3,6%	24 969	87,8%	28 451	2,2%	-	-	-	-
Total By Customer Group	49 351	3,8%	(415)	-	23 305	1,8%	1 224 987	94,4%	1 297 228	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	19 400	6,0%	-	-	3 038	,9%	302 170	93,1%	324 609	32,4%
Bulk Water	-	-	-	-	-	-	0	100,0%	0	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	642	42,3%	-	-	(376)	(24,8%)	1 251	82,5%	1 518	,2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 556	38,8%	(336)	(5,1%)	(266)	(4,0%)	4 630	70,3%	6 583	,7%
Auditor-General	-	-	-	-	1 296	17,0%	6 352	83,0%	7 650	,8%
Other	10 366	1,6%	1 988	,3%	40 454	6,1%	608 166	92,0%	660 595	66,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	32 984	3,3%	1 652	,2%	44 149	4,4%	922 569	92,1%	1 001 355	100,0%

Contact Details

Municipal Manager	Mr Jefferson Leseisame	053 285 0850
Chief Financial Officer	Mr Thapelo Moseki	053 285 0850

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	201 484	201 484	294	,1%	53 623	26,6%	37 258	18,5%	10 410	5,2%	101 585	50,4%	1 233	68,1%	744,4%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)
Sale of Goods and Rendering of Services	133	133	1	,6%	90	67,6%	9	6,7%	55	41,1%	155	116,0%	10	108,7%	424,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 553	2 553	-	-	-	-	-	-	-	-	-	-	377	46,8%	(100,0%)
Interest earned from Current and Non Current Assets	2 030	2 030	285	14,0%	29	1,4%	26	1,3%	95	4,7%	434	21,4%	274	80,8%	(65,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 583	1 583	9	,5%	346	21,8%	334	21,1%	230	14,5%	918	58,0%	377	78,7%	(39,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	112	112	-	-	325	289,8%	-	-	(44)	(39,5%)	281	250,3%	93	25,7%	(147,6%)
Non-Exchange Revenue															
Property rates	11 216	11 216	-	-	-	-	-	-	10 543	94,0%	10 543	94,0%	166	102,7%	6 249,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	169 330	169 330	-	-	52 818	31,2%	36 801	21,7%	(475)	(,3%)	89 144	52,6%	(65)	72,1%	629,3%
Interest	13 644	13 644	-	-	15	,1%	88	,6%	5	-	109	,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	883	883	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	229 883	229 883	23 848	10,4%	36 865	16,0%	22 163	9,6%	16 767	7,3%	99 643	43,3%	48 244	79,4%	(65,2%)
Employee related costs	72 029	72 029	10 186	14,1%	17 795	24,7%	11 753	16,3%	14 281	19,8%	54 015	75,0%	13 086	90,1%	9,1%
Remuneration of councillors	14 131	14 131	3 409	24,1%	3 817	27,0%	3 254	23,0%	3 308	23,4%	13 788	97,6%	3 417	99,6%	(3,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	66	-	-	-	-	-	-	-	66	-	86	-	(100,0%)
Debt impairment	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 934	27 934	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	250	250	0	,1%	11	4,3%	2	,8%	273	109,1%	286	114,4%	153	224,2%	78,3%
Contracted services	47 685	47 685	5 005	10,5%	9 689	20,3%	4 572	9,6%	5 475	11,5%	24 741	51,9%	17 640	106,5%	(69,0%)
Transfers and subsidies	8 500	8 500	-	-	-	-	-	-	90	1,1%	90	1,1%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	47 354	47 354	5 182	10,9%	5 553	11,7%	2 582	5,5%	(6 660)	(14,1%)	6 657	14,1%	13 862	93,7%	(148,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 399)	(28 399)	(23 554)	-	16 759	-	15 095	-	(6 357)	-	1 942	-	(47 011)	-	-
Transfers and subsidies - capital (monetary allocations)	37 039	37 039	-	-	481	1,3%	-	-	4 000	10,8%	4 481	12,1%	-	41,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 640	8 640	(23 554)	-	17 239	-	15 095	-	(2 357)	-	6 423	-	(47 011)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 640	8 640	(23 554)	-	17 239	-	15 095	-	(2 357)	-	6 423	-	(47 011)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 640	8 640	(23 554)	-	17 239	-	15 095	-	(2 357)	-	6 423	-	(47 011)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 640	8 640	(23 554)	-	17 239	-	15 095	-	(2 357)	-	6 423	-	(47 011)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	45 930	45 930	964	2,1%	398	,9%	7 498	16,3%	3 097	6,7%	11 957	26,0%	10 582	45,6%	(70,7%)
National Government	32 730	32 730	964	2,9%	-	-	7 498	22,9%	3 097	9,5%	11 559	35,3%	10 582	73,4%	(70,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 730	32 730	964	2,9%	-	-	7 498	22,9%	3 097	9,5%	11 559	35,3%	10 582	72,5%	(70,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 200	13 200	-	-	398	3,0%	-	-	-	-	398	3,0%	-	,4%	-
Capital Expenditure Functional	45 930	45 930	1 260	2,7%	1 268	2,8%	7 498	16,3%	3 097	6,7%	13 123	28,6%	737	6,9%	320,4%
Municipal governance and administration	7 450	7 450	633	8,5%	-	-	-	-	-	-	633	8,5%	737	39,1%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 450	7 450	633	8,5%	-	-	-	-	-	-	633	8,5%	737	39,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	627	-	398	-	-	-	-	-	1 026	-	-	-	-
Community and Social Services	-	-	-	-	398	-	-	-	-	-	398	-	-	-	-
Sport And Recreation	-	-	627	-	-	-	-	-	-	-	627	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 480	38 480	-	-	-	-	7 498	19,5%	3 097	8,0%	10 595	27,5%	-	-	(100,0%)
Planning and Development	38 480	38 480	-	-	-	-	7 498	19,5%	3 097	8,0%	10 595	27,5%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	870	-	-	-	-	-	870	-	-	-	-
Energy sources	-	-	-	-	870	-	-	-	-	-	870	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	242 505	242 505	-	-	19	-	47	-	2 988	1,2%	3 053	1,3%	-	-	(100,0%)
Property rates	32 706	32 706	-	-	-	-	32	,1%	(35)	(,1%)	(4)	-	-	-	(100,0%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 401	1 401	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	169 330	169 330	-	-	-	-	-	-	3 000	1,8%	3 000	1,8%	-	-	(100,0%)
Transfers and Subsidies - Capital	37 039	37 039	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 030	2 030	-	-	19	,9%	15	,7%	23	1,1%	57	2,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(189 279)	(189 279)	(972)	,5%	(26 482)	14,0%	(2 205)	1,2%	12 257	(6,5%)	(17 401)	9,2%	7 101	(7,5%)	72,6%
Suppliers and employees	(180 529)	(180 529)	(972)	,5%	(292)	,2%	(283)	,2%	12 257	(6,8%)	10 710	(5,9%)	7 101	(7,5%)	72,6%
Finance charges	(250)	(250)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 500)	(8 500)	-	-	(26 190)	308,1%	(1 921)	22,6%	-	-	(28 111)	330,7%	-	-	-

Net Cash from/(used) Operating Activities	53 226	53 226	(972)	(1,8%)	(26 464)	(49,7%)	(2 158)	(4,1%)	15 245	28,6%	(14 348)	(27,0%)	7 101	48,7%	114,7%
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	(45 930)	(45 930)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(45 930)	(45 930)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(45 930)	(45 930)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 297	7 297	(972)	(13,3%)	(26 464)	(362,7%)	(2 158)	(29,6%)	15 245	208,9%	(14 348)	(196,6%)	7 101	(99,6%)	114,7%
Cash/cash equivalents at the year begin:	3 140	3 140	-	-	(972)	(30,9%)	(26 438)	(841,9%)	(29 466)	(938,3%)	-	-	5 425	-	(643,2%)
Cash/cash equivalents at the year end:	10 437	10 437	(972)	(9,3%)	(23 675)	(226,8%)	(29 466)	(282,3%)	1 469	14,1%	1 469	14,1%	12 078	(11,3%)	(87,8%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(24 080)	(73,3%)	10 482	31,9%	-	-	46 438	141,4%	32 841	95,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 564	100,0%	1 564	4,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(24 080)	(70,0%)	10 482	30,5%	-	-	48 003	139,5%	34 405	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	2 454	1,8%	-	-	134 599	98,2%	137 053	398,4%	-	-	-	-
Commercial	(3)	(,2%)	174	11,7%	-	-	1 311	88,5%	1 482	4,3%	-	-	-	-
Households	(24 077)	23,1%	7 854	(7,5%)	-	-	(87 907)	84,4%	(104 130)	(302,7%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(24 080)	(70,0%)	10 482	30,5%	-	-	48 003	139,5%	34 405	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	404	12,1%	(8 469)	(253,0%)	11 411	340,9%	3 347	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	404	12,1%	(8 469)	(253,0%)	11 411	340,9%	3 347	100,0%

Contact Details

Municipal Manager	Mr Otlebile Ntshimane	053 998 4455
Chief Financial Officer	Ms Keasoleboga Sekgome	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	735 679	828 307	102 649	14,0%	198 080	26,9%	6 335	,8%	20 836	2,5%	327 899	39,6%	49 686	(1,7%)	(58,1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(749 776)	(766 801)	-	-	-	-	-	-	-	-	-	-	-	(,4%)	-
Capital assets	(749 776)	(766 801)	-	-	-	-	-	-	-	-	-	-	-	(,4%)	-
Net Cash from/(used) Investing Activities	(749 776)	(766 801)	-	-	-	-	-	-	-	-	-	-	-	(,4%)	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 098)	61 506	102 649	(728,1%)	198 080	(1 405,0%)	6 335	10,3%	20 836	33,9%	327 899	533,1%	49 686	(6,9%)	(58,1%)
Cash/cash equivalents at the year begin:	309 199	309 199	-	-	299 905	97,0%	497 984	161,1%	504 319	163,1%	-	-	224 160	-	125,0%
Cash/cash equivalents at the year end:	295 101	370 705	102 649	34,8%	497 984	168,8%	504 319	136,0%	525 155	141,7%	525 155	141,7%	273 846	106,0%	91,8%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	17 357	100,0%	17 357	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	17 357	100,0%	17 357	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	9 398	100,0%	9 398	54,1%	-	-	-	-
Commercial	-	-	-	-	-	-	7 025	100,0%	7 025	40,5%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	934	100,0%	934	5,4%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	17 357	100,0%	17 357	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	(10 000)	(1,0%)	(10 000)	(1,0%)	-	-	974 097	102,1%	954 097	98,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(3 340)	170,9%	-	-	1 386	(70,9%)	-	-	(1 955)	(,2%)
Other	(62 737)	(405,8%)	(16 555)	(107,1%)	(19 933)	(128,9%)	114 684	741,8%	15 460	1,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(76 077)	(7,9%)	(26 555)	(2,7%)	(18 547)	(1,9%)	1 088 781	112,5%	967 602	100,0%

Contact Details

Municipal Manager	Mr Itumeleng Jonas	053 928 6400
Chief Financial Officer	Mr Itumeleng Jonas	053 928 6400

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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	4 264 861	4 305 447	1 253 777	29,4%	1 074 107	25,2%	1 080 275	25,1%	590 081	13,7%	3 998 240	92,9%	820 733	99,0%	(28,1%)
Exchange Revenue															
Service charges - Electricity	1 109 136	1 059 136	325 791	29,4%	238 485	21,5%	262 817	24,8%	164 328	15,5%	991 420	93,6%	228 580	90,8%	(28,1%)
Service charges - Water	845 005	845 005	191 743	22,7%	215 925	25,6%	232 795	27,5%	134 673	15,9%	775 137	91,7%	187 857	106,1%	(28,3%)
Service charges - Waste Water Management	176 453	176 453	37 262	21,1%	34 376	19,5%	36 880	20,9%	24 458	13,9%	132 976	75,4%	36 449	103,1%	(32,9%)
Service charges - Waste Management	219 500	219 500	50 506	23,0%	50 558	23,0%	48 933	22,3%	32 564	14,8%	182 561	83,2%	48 619	89,6%	(33,0%)
Sale of Goods and Rendering of Services	9 805	9 857	3 235	33,0%	2 931	29,9%	2 413	24,5%	1 542	15,6%	10 122	102,7%	3 293	114,3%	(53,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	508 205	686 130	170 227	33,5%	168 467	33,1%	167 516	24,4%	122 138	17,8%	628 348	91,6%	162 859	119,0%	(25,0%)
Interest earned from Current and Non Current Assets	10 239	10 239	1 631	15,9%	3 294	32,2%	3 096	30,2%	1 494	14,6%	9 516	92,9%	2 634	96,1%	(43,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 857	9 786	2 488	25,2%	1 668	16,9%	1 811	18,5%	932	9,5%	6 900	70,5%	2 103	99,3%	(55,7%)
Licence and permits	7 427	7 727	2 044	27,5%	2 027	27,3%	1 988	25,7%	1 028	13,3%	7 087	91,7%	1 841	105,7%	(44,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	51 084	52 347	9 292	18,2%	15 936	31,2%	10 871	20,8%	5 946	11,4%	42 045	80,3%	13 550	101,5%	(56,1%)
Non-Exchange Revenue															
Property rates	593 684	503 684	173 683	29,3%	120 726	20,3%	120 073	23,8%	80 694	16,0%	495 176	98,3%	113 120	92,9%	(28,7%)
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%	6 677	53,6%	20 493	164,5%	1 266	125,4%	427,5%
Licences or permits	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	657 797	658 216	267 446	40,7%	203 360	30,9%	165 288	25,1%	1 839	3%	637 934	96,9%	3 483	96,6%	(47,2%)
Interest	54 756	54 756	16 995	31,0%	11 770	21,5%	17 931	32,7%	11 765	21,5%	58 462	106,8%	15 078	96,4%	(22,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	36	-	-	-	29	-	-	-	65	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 262 641	5 121 636	547 838	12,9%	842 629	19,8%	1 718 393	33,6%	739 544	14,4%	3 848 405	75,1%	1 486 577	97,0%	(50,3%)
Employee related costs	794 682	816 674	187 812	23,6%	195 757	24,6%	196 041	24,0%	128 868	15,8%	708 477	86,8%	193 685	100,4%	(33,5%)
Remuneration of councillors	46 107	46 107	9 045	19,6%	10 867	23,6%	9 818	21,3%	7 268	15,8%	36 998	80,2%	9 256	91,6%	(21,5%)
Bulk purchases - electricity	925 000	925 000	62 383	6,7%	193 679	20,9%	435 581	47,1%	163 329	17,7%	854 972	92,4%	222 231	61,4%	(26,5%)
Inventory consumed	434 301	596 585	135 121	31,1%	192 730	44,4%	127 309	21,3%	91 704	15,4%	546 863	91,7%	137 215	68,9%	(33,2%)
Debt impairment	1 030 323	-	-	-	-	-	772 742	-	171 720	-	944 462	-	-	-	(100,0%)
Depreciation and amortisation	411 098	401 098	81 874	19,9%	81 874	19,9%	54 583	13,6%	81 874	20,4%	300 205	74,8%	63 217	75,3%	29,5%
Interest	10 144	10 144	144	1,4%	148	1,5%	6 543	64,5%	37	4%	6 872	67,7%	223	7,9%	(83,5%)
Contracted services	363 508	457 741	45 617	12,5%	109 181	30,0%	80 026	17,5%	63 432	13,9%	298 256	65,2%	87 683	63,3%	(27,7%)
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 617 760	820	-	1 139	-	469	-	1 326	1%	3 754	2%	723 675	-	(99,8%)
Operational costs	247 478	250 528	25 024	10,1%	57 254	23,1%	35 283	14,1%	29 985	12,0%	147 546	58,9%	49 391	67,7%	(39,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 220	(816 189)	705 938	-	231 478	-	(638 118)	-	(149 463)	-	149 835	-	(665 844)	-	-
Transfers and subsidies - capital (monetary allocations)	186 250	186 112	18 481	9,9%	40 394	21,7%	23 355	12,5%	14 417	7,7%	96 647	51,9%	28 148	70,3%	(48,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	188 470	(630 078)	724 419	-	271 872	-	(614 763)	-	(135 046)	-	246 482	-	(637 696)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	188 470	(630 078)	724 419	-	271 872	-	(614 763)	-	(135 046)	-	246 482	-	(637 696)	-	-
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)	-	(135 046)	-	246 482	-	(637 696)	-	-
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)	-	(135 046)	-	246 482	-	(637 696)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	236 250	235 525	26 031	11,0%	39 514	16,7%	35 077	14,9%	19 370	8,2%	119 992	50,9%	42 432	61,1%	(54,4%)
National Government	186 250	186 112	26 002	14,0%	39 129	21,0%	29 741	16,0%	9 774	5,3%	104 646	56,2%	39 216	65,7%	(75,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	186 250	186 112	26 002	14,0%	39 129	21,0%	29 741	16,0%	9 774	5,3%	104 646	56,2%	39 216	65,8%	(75,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 000	49 413	29	1%	386	8%	5 336	10,8%	9 596	19,4%	15 347	31,1%	3 216	17,2%	198,4%
Capital Expenditure Functional	236 250	235 525	26 031	11,0%	39 514	16,7%	35 077	14,9%	19 370	8,2%	119 992	50,9%	42 432	61,1%	(54,4%)
Municipal governance and administration	50 000	32 000	29	1%	386	8%	301	9%	4 062	12,7%	4 778	14,9%	3 216	38,9%	26,3%
Executive and Council	47 000	29 000	29	1%	119	3%	109	4%	3 963	13,7%	4 219	14,5%	255	30,4%	1 455,0%
Finance and administration	3 000	3 000	-	-	267	8,9%	192	6,4%	99	3,3%	558	18,6%	2 961	40,2%	(96,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 094	6 376	-	-	1 053	7,0%	626	9,8%	80	1,3%	1 759	27,6%	500	57,6%	(83,9%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15 094	6 376	-	-	1 053	7,0%	626	9,8%	80	1,3%	1 759	27,6%	500	55,1%	(83,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 802	41 726	8 745	68,3%	2 987	23,3%	8 407	20,1%	3 137	7,5%	23 275	55,8%	4 361	66,6%	(28,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 802	41 726	8 745	68,3%	2 987	23,3%	8 407	20,1%	3 137	7,5%	23 275	55,8%	4 361	66,6%	(28,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	153 367	152 944	17 257	11,3%	34 038	22,2%	24 875	16,3%	12 091	7,9%	88 262	57,7%	34 356	61,7%	(64,8%)
Energy sources	5 113	22 526	533	10,4%	1 369	26,8%	5 104	22,7%	7 007	31,1%	2 522	31,1%	2 522	31,1%	102,4%
Water Management	35 468	42 075	10 685	30,1%	6 621	18,7%	9 837	23,4%	1 386	3,3%	26 529	67,8%	13 983	69,0%	(90,1%)
Waste Water Management	74 012	60 423	5 861	7,9%	21 984	29,7%	(310)	(5%)	4 601	7,6%	32 135	53,2%	7 390	37,5%	(37,7%)
Waste Management	38 774	27 920	178	5%	4 053	10,5%	15 349	55,0%	1 001	3,6%	20 591	73,8%	10 461	80,7%	(90,4%)
Other	4 988	2 479	-	-	1 050	21,1%	868	35,0%	-	-	1 918	77,4%	-	34,7%	-

Net Cash from/(used) Operating Activities	(119 057)	(472 804)	1 300 315	(1 092,2%)	407 275	(342,1%)	456 093	(96,5%)	(211 207)	44,7%	1 952 477	(413,0%)	24 772	(19 168,6%)	(952,6%)
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	(236 250)	(235 525)	(26 031)	11,0%	(39 514)	16,7%	(35 077)	14,9%	(19 370)	8,2%	(119 992)	50,9%	(42 432)	61,1%	(54,4%)
Capital assets	(236 250)	(235 525)	(26 031)	11,0%	(39 514)	16,7%	(35 077)	14,9%	(19 370)	8,2%	(119 992)	50,9%	(42 432)	61,1%	(54,4%)
Net Cash from/(used) Investing Activities	(236 250)	(235 525)	(26 031)	11,0%	(39 514)	16,7%	(35 077)	14,9%	(19 370)	8,2%	(119 992)	50,9%	(42 432)	61,1%	(54,4%)
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%)	(230 577)	32,5%	1 832 484	(258,3%)	(17 661)	(851,2%)	1 205,6%
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%	2 244 777	2 422,1%	64 359	69,4%	2 103 011	20,3%	6,7%
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%)	2 014 200	(326,5%)	2 014 200	(326,5%)	2 085 350	2 856,7%	(3,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	83 480	2,3%	73 931	2,1%	59 229	1,6%	3 389 500	94,0%	3 606 140	34,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	98 942	12,6%	30 658	3,9%	20 807	2,6%	637 686	80,9%	788 093	7,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39 927	6,7%	15 328	2,6%	12 063	2,0%	524 781	88,6%	592 098	5,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 901	2,2%	6 673	1,5%	6 283	1,4%	431 719	95,0%	454 576	4,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	17 866	1,9%	13 389	1,4%	12 601	1,4%	881 739	95,3%	925 595	8,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	68 889	1,9%	68 099	1,9%	67 143	1,8%	3 435 313	94,4%	3 639 444	34,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 673	2,3%	4 026	1,0%	5 176	1,2%	396 744	95,5%	415 620	4,0%	-	-	-	-
Total By Income Source	328 678	3,2%	212 104	2,0%	183 302	1,8%	9 697 481	93,1%	10 421 566	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 281	8,7%	6 776	6,3%	2 772	2,6%	87 943	82,4%	106 772	1,0%	-	-	-	-
Commercial	97 793	11,3%	28 859	3,3%	21 383	2,5%	716 250	82,9%	864 285	8,3%	-	-	-	-
Households	221 604	2,3%	176 469	1,9%	159 148	1,7%	8 893 288	94,1%	9 450 509	90,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	328 678	3,2%	212 104	2,0%	183 302	1,8%	9 697 481	93,1%	10 421 566	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms Lesego Seametsi	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: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	633 672	633 672	171 624	27,1%	180 558	28,5%	150 433	23,7%	130 683	20,6%	633 298	99,9%	(112 782)	68,0%	(215,9%)
Exchange Revenue															
Service charges - Electricity	72 341	72 341	20 116	27,8%	19 978	27,6%	11 010	15,2%	13 348	18,5%	64 451	89,1%	14 769	90,6%	(9,6%)
Service charges - Water	61 200	61 200	14 850	24,3%	14 938	24,4%	14 477	23,7%	12 428	20,3%	56 692	92,6%	14 600	105,5%	(14,9%)
Service charges - Waste Water Management	42 003	42 003	11 411	27,2%	9 411	22,4%	9 445	22,5%	7 551	18,0%	37 818	90,0%	7 104	90,2%	6,3%
Service charges - Waste Management	20 924	20 924	5 736	27,4%	4 660	22,3%	4 693	22,4%	3 664	17,5%	18 754	89,6%	3 497	90,1%	4,8%
Sale of Goods and Rendering of Services	6 237	6 237	124	2,0%	204	3,3%	223	3,6%	210	3,4%	761	12,2%	97	2 721,8%	116,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	143 721	143 721	32 349	22,5%	35 694	24,8%	35 827	24,9%	40 201	28,0%	144 070	100,2%	35 576	100,0%	13,0%
Interest earned from Current and Non Current Assets	800	800	-	-	-	-	-	-	68	8,5%	68	8,5%	1 147	141,6%	(94,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	890	-	930	-	930	-	950	-	3 700	-	1 965	-	(51,6%)
Rental from Fixed Assets	350	350	78	22,3%	93	26,5%	68	19,6%	68	19,6%	308	87,9%	73	95,4%	(6,2%)
Licence and permits	13 966	13 966	16	,1%	22	,2%	8	,1%	10	,1%	56	,4%	10 820	81,8%	(99,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	239	239	119	50,1%	297	124,4%	42	17,5%	75	31,5%	533	223,5%	137	125,0%	(45,2%)
Non-Exchange Revenue															
Property rates	79 507	79 507	(5 487)	(6,9%)	16 700	21,0%	16 738	21,1%	38 928	49,0%	66 878	84,1%	12 879	92,2%	202,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 000	5 000	14	,3%	52	1,0%	0	-	-	-	66	1,3%	14	3,3%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	187 383	187 383	91 932	49,1%	71 265	38,0%	50 555	27,0%	114	,1%	213 866	114,1%	49	116,0%	134,8%
Interest	-	-	(524)	-	6 315	-	6 418	-	13 067	-	25 275	-	6 235	-	109,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	(221 744)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	670 619	670 729	74 204	11,1%	100 860	15,0%	82 313	12,3%	435 241	64,9%	692 618	103,3%	137 805	65,7%	215,8%
Employee related costs	133 387	133 387	28 283	21,2%	29 639	22,2%	28 289	21,2%	31 517	23,6%	117 729	88,3%	29 811	87,1%	5,7%
Remuneration of councillors	10 606	10 606	3 023	28,5%	2 413	22,8%	2 393	22,6%	2 462	23,2%	10 290	97,0%	2 258	84,6%	9,0%
Bulk purchases - electricity	64 323	64 323	21 742	33,8%	24 384	37,9%	15 595	24,2%	2 464	3,8%	64 185	99,8%	22 548	121,0%	(89,1%)
Inventory consumed	137 218	137 218	12 187	8,9%	25 686	18,7%	19 895	14,5%	74 689	54,4%	132 456	96,5%	42 536	104,6%	75,6%
Debt impairment	-	-	148 384	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	56 461	56 461	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	13 865	13 865	598	4,3%	2 815	20,3%	3 984	28,7%	1 732	12,5%	9 129	65,8%	5 866	132,1%	(70,5%)
Contracted services	50 467	50 467	4 269	8,5%	10 242	20,3%	7 700	15,3%	15 803	31,3%	38 013	75,3%	14 461	94,5%	9,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	148 384	-	-	-	-	-	-	-	299 535	-	299 535	-	-	-	(100,0%)
Operational costs	55 907	56 017	4 103	7,3%	5 681	10,2%	4 457	8,0%	7 039	12,6%	21 280	38,0%	20 324	88,6%	(65,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Surplus/(Deficit)	(36 947)	(37 057)	97 420	-	79 698	-	68 120	-	(304 558)	-	(59 320)	-	(250 587)	-	-
Transfers and subsidies - capital (monetary allocations)	50 161	50 161	10 000	19,9%	15 000	29,9%	25 000	49,8%	-	-	50 000	99,7%	12 500	76,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 214	13 104	107 420	-	94 698	-	93 120	-	(304 558)	-	(9 320)	-	(238 087)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 214	13 104	107 420	-	94 698	-	93 120	-	(304 558)	-	(9 320)	-	(238 087)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 214	13 104	107 420	-	94 698	-	93 120	-	(304 558)	-	(9 320)	-	(238 087)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 214	13 104	107 420	-	94 698	-	93 120	-	(304 558)	-	(9 320)	-	(238 087)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	65 844	65 943	8 255	12,5%	19 761	30,0%	8 207	12,4%	11 926	18,1%	48 149	73,0%	20 995	75,1%	(43,2%)
National Government	61 456	61 456	8 191	13,3%	19 485	31,7%	8 173	13,3%	11 654	19,0%	47 502	77,3%	19 959	89,0%	(41,6%)
Provincial Government	-	100	-	-	-	-	-	-	98	98,9%	98	98,9%	-	47,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 456	61 556	8 191	13,3%	19 485	31,7%	8 173	13,3%	11 752	19,1%	47 601	77,3%	19 959	88,9%	(41,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 388	4 388	64	1,5%	276	6,3%	34	,8%	174	4,0%	548	12,5%	1 036	12,5%	(83,2%)
Capital Expenditure Functional	65 844	65 943	8 255	12,5%	19 761	30,0%	8 207	12,4%	11 926	18,1%	48 149	73,0%	20 995	75,1%	(43,2%)
Municipal governance and administration	3 490	3 490	64	1,8%	276	7,9%	34	1,0%	899	25,8%	1 274	36,5%	528	12,0%	70,2%
Executive and Council	230	230	36	15,7%	-	-	15	6,4%	114	49,3%	164	71,4%	(3)	67,5%	(4 227,3%)
Finance and administration	3 260	3 260	28	,9%	276	8,5%	19	,6%	786	24,1%	1 109	34,0%	531	7,6%	48,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	60	160	-	-	-	-	-	-	98	61,7%	98	61,7%	89	9,4%	10,4%
Community and Social Services	-	100	-	-	-	-	-	-	98	98,9%	98	98,9%	-	5,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	60	60	-	-	-	-	-	-	-	-	-	-	89	24,5%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 016	28 016	3 910	14,0%	12 700	45,3%	5 152	18,4%	4 169	14,9%	25 932	92,6%	2 216	66,8%	88,2%
Planning and Development	800	800	-	-	-	-	-	-	434	54,2%	434	54,2%	173	576,8%	150,5%
Road Transport	27 216	27 216	3 910	14,4%	12 700	46,7%	5 152	18,9%	3 736	13,7%	25 498	93,7%	2 043	66,4%	82,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 278	34 278	4 281	12,5%	6 784	19,8%	3 021	8,8%	6 759	19,7%	20 845	60,8%	18 162	103,2%	(62,8%)
Energy sources	2 328	2 328	-	-	-	-	20	,8%	-	-	20	,8%	-	76,7%	-
Water Management	31 950	31 950	4 281	13,4%	6 784	21,2%	3 001	9,4%	6 759	21,2%	20 825	65,2%	14 117	121,9%	(52,1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	4 045	76,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	274 260	274 679	116 611	42,5%	84 677	30,9%	106 379	38,7%	236 960	86,3%	544 627	198,3%	876 453	(409,6%)	(73,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 844)	(65 844)	(8 255)	12,5%	(19 761)	30,0%	(8 207)	12,5%	(11 926)	18,1%	(48 149)	73,1%	(20 995)	71,6%	(43,2%)
Capital assets	(65 844)	(65 844)	(8 255)	12,5%	(19 761)	30,0%	(8 207)	12,5%	(11 926)	18,1%	(48 149)	73,1%	(20 995)	71,6%	(43,2%)
Net Cash from/(used) Investing Activities	(65 844)	(65 844)	(8 255)	12,5%	(19 761)	30,0%	(8 207)	12,5%	(11 926)	18,1%	(48 149)	73,1%	(20 995)	71,6%	(43,2%)
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	208 416	208 835	108 356	52,0%	64 916	31,1%	98 172	47,0%	225 034	107,8%	496 478	237,7%	855 458	(283,9%)	(73,7%)
Cash/cash equivalents at the year begin:	-	-	15 874	-	111 597	-	176 512	-	274 684	-	15 874	-	184 747	-	48,7%
Cash/cash equivalents at the year end:	208 416	208 835	111 597	53,5%	176 512	84,7%	274 684	131,5%	499 723	239,3%	499 723	239,3%	1 040 204	(288,3%)	(52,0%)

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	5 453	8%	5 164	7%	5 756	8%	680 920	97,7%	697 294	28,5%	1 154 540	165,6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 266	6,4%	3 027	3,1%	1 805	1,8%	86 979	88,7%	98 077	4,0%	123 109	125,5%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 305	2,2%	4 275	1,8%	4 105	1,7%	225 841	94,3%	239 525	9,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 112	9%	3 322	1,0%	3 229	,9%	338 762	97,2%	348 425	14,2%	549 872	157,8%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 540	,9%	1 650	,9%	1 610	,9%	173 362	97,3%	178 162	7,3%	281 787	158,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 096	1,6%	14 308	1,6%	14 206	1,6%	833 024	95,1%	875 635	35,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	434	4,1%	405	3,8%	393	3,7%	9 408	88,4%	10 639	,4%	9 800	92,1%	-	-
Total By Income Source	36 205	1,5%	32 150	1,3%	31 105	1,3%	2 348 295	95,9%	2 447 755	100,0%	2 119 107	86,6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 211	6,3%	1 106	5,8%	796	4,2%	16 002	83,7%	19 115	,8%	14 595	76,4%	-	-
Commercial	6 486	5,1%	2 720	2,2%	1 806	1,4%	115 353	91,3%	126 365	5,2%	110 521	87,5%	-	-
Households	28 509	1,2%	28 323	1,2%	28 504	1,2%	2 216 940	96,3%	2 302 275	94,1%	1 993 992	86,6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	36 205	1,5%	32 150	1,3%	31 105	1,3%	2 348 295	95,9%	2 447 755	100,0%	2 119 107	86,6%	-	-

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	-	-	3 498	4,8%	-	-	69 743	95,2%	73 241	14,3%
Bulk Water	114 977	86,7%	3 172	2,4%	-	-	14 539	11,0%	132 689	25,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	137	1,3%	122	1,2%	-	-	10 241	97,5%	10 499	2,1%
Auditor-General	-	-	-	-	-	-	261	100,0%	261	,1%
Other	119 611	40,5%	3 561	1,2%	4 776	1,6%	167 467	56,7%	295 416	57,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	234 725	45,8%	10 353	2,0%	4 776	,9%	262 252	51,2%	512 106	100,0%

Contact Details

Municipal Manager	Mrs Nokuhula Mborani	018 596 1074
Chief Financial Officer	Mr Aneel Madisha	018 596 3025

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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 231 214	2 219 102	709 900	31,8%	531 853	23,8%	452 606	20,4%	420 612	19,0%	2 114 971	95,3%	372 514	85,3%	12,9%	
Exchange Revenue																
Service charges - Electricity	970 614	1 033 095	326 035	33,6%	190 512	19,6%	190 996	18,5%	202 008	19,6%	909 552	88,0%	189 684	74,6%	6,5%	
Service charges - Water	122 725	151 964	52 086	42,4%	30 415	24,8%	24 621	16,2%	57 511	37,8%	164 634	108,3%	34 239	106,3%	68,0%	
Service charges - Waste Water Management	94 284	105 884	26 486	28,1%	26 457	28,1%	24 690	23,3%	15 458	14,6%	93 090	87,9%	25 828	110,1%	(40,1%)	
Service charges - Waste Management	62 899	65 798	16 465	26,2%	16 434	26,1%	16 255	24,7%	16 255	24,7%	65 409	99,4%	15 481	94,7%	5,0%	
Sale of Goods and Rendering of Services	5 508	3 318	801	14,5%	857	15,6%	1 292	38,9%	1 694	51,1%	4 645	140,0%	1 791	97,8%	(5,4%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	84 889	90 382	24 490	28,8%	20 701	24,4%	24 554	27,2%	17 554	19,4%	87 299	96,6%	22 199	79,3%	(20,9%)	
Interest earned from Current and Non Current Assets	12 825	16 097	3 848	30,0%	4 201	32,8%	3 967	24,6%	5 037	31,3%	17 052	105,9%	3 878	90,9%	29,9%	
Dividends	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	4 272	3 565	694	16,2%	811	19,0%	1 190	33,4%	909	25,5%	3 603	101,1%	713	71,1%	27,5%	
Licence and permits	11	9	1	7,2%	4	36,2%	5	50,0%	3	33,4%	13	133,4%	-	66,9%	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	59	6	(9)	(15,1%)	(10)	(16,3%)	(6)	(96,9%)	(31)	(516,7%)	(55)	(926,2%)	(212)	(2 057,0%)	(85,6%)	
Non-Exchange Revenue																
Property rates	404 060	286 845	71 481	17,7%	71 942	17,8%	70 223	24,5%	92 381	32,2%	306 026	106,7%	64 298	89,5%	43,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	11 074	6 916	1	-	3 457	31,2%	1 632	23,6%	103	1,5%	5 193	75,1%	121	55,6%	(15,1%)	
Licences or permits	16 625	13 760	3 420	20,6%	3 460	20,8%	4 240	30,8%	4 952	36,0%	16 072	116,8%	4 507	97,1%	9,9%	
Transfer and subsidies - Operational	421 661	415 641	177 769	42,2%	156 035	37,0%	82 434	19,8%	-	-	416 238	100,1%	3 131	98,2%	(100,0%)	
Interest	19 704	25 802	6 321	32,1%	6 580	33,4%	6 527	25,3%	6 777	26,3%	26 205	101,6%	6 050	168,8%	12,0%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	18	12	-	(3)	-	(14)	(74,8%)	-	-	(5)	(24,8%)	807	-	(100,0%)	
Operating Expenditure	2 228 844	2 377 067	507 920	22,8%	538 794	24,2%	471 580	19,8%	491 468	20,7%	2 009 762	84,5%	507 224	95,7%	(3,1%)	
Employee related costs	601 100	601 290	154 041	25,6%	155 180	25,8%	143 387	23,8%	144 206	24,0%	596 814	99,3%	145 625	89,7%	(1,0%)	
Remuneration of councillors	32 682	33 084	7 320	22,4%	7 479	22,9%	9 463	28,6%	7 484	22,6%	31 746	96,0%	7 331	86,9%	2,1%	
Bulk purchases - electricity	862 013	948 304	258 456	30,0%	239 878	27,8%	213 762	22,5%	221 385	23,3%	933 482	98,4%	202 327	85,5%	9,4%	
Inventory consumed	44 173	48 058	9 983	22,6%	11 623	26,3%	16 742	34,8%	13 711	28,5%	52 059	108,3%	30 581	103,8%	(55,2%)	
Debt impairment	152 000	140 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	200 979	193 979	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	245 047	321 843	48 184	19,7%	96 772	39,5%	70 589	21,9%	81 395	25,3%	296 941	92,3%	88 120	102,4%	(7,6%)	
Transfers and subsidies	1 900	2 368	260	13,7%	139	7,3%	465	19,6%	282	11,9%	1 146	48,4%	244	28,8%	15,8%	
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%	22 318	25,3%	96 886	109,9%	32 726	561,2%	(31,8%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	687	-	687	-	270	-	154,0%	
Surplus/(Deficit)	2 370	(157 965)	201 981	-	(6 942)	-	(18 974)	-	(70 856)	-	105 209	-	(134 711)	-	-	
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%	(54 323)	18,8%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	(20 884)	5,5%	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	195 173	38 501	250 394	-	34 613	-	(31 562)	-	(70 856)	-	182 589	-	(210 018)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	195 173	38 501	250 394	-	34 613	-	(31 562)	-	(70 856)	-	182 589	-	(210 018)	-	-	
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)	-	(70 856)	-	182 589	-	(210 018)	-	-	
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)	-	(70 856)	-	182 589	-	(210 018)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	230 033	251 043	31 406	13,7%	54 430	23,7%	43 730	17,4%	80 758	32,2%	210 325	83,8%	36 736	67,1%	119,8%
National Government	192 802	196 466	28 966	15,0%	48 413	25,1%	42 203	21,5%	71 911	36,6%	191 493	97,5%	27 026	94,3%	166,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	192 802	196 466	28 966	15,0%	48 413	25,1%	42 203	21,5%	71 911	36,6%	191 493	97,5%	27 026	94,3%	166,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 231	54 577	2 440	6,6%	6 017	16,2%	1 527	2,8%	8 847	16,2%	18 832	34,5%	9 711	32,9%	(8,9%)
Capital Expenditure Functional	230 033	251 043	31 406	13,7%	54 430	23,7%	43 730	17,4%	80 758	32,2%	210 325	83,8%	38 332	68,6%	110,7%
Municipal governance and administration	-	3 551	18	-	36	-	42	1,2%	331	9,3%	427	12,0%	4 010	75,0%	(91,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	3 551	18	-	36	-	42	1,2%	331	9,3%	427	12,0%	4 010	75,0%	(91,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 725	3 682	-	-	-	-	3 064	83,0%	52	1,4%	3 116	84,4%	-	86,7%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	86,7%	-
Sport And Recreation	9 725	3 594	-	-	-	-	3 064	85,2%	(101)	(2,8%)	2 963	82,4%	-	-	(100,0%)
Public Safety	-	97	-	-	-	-	-	-	153	156,7%	153	156,7%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 189	12 980	994	8,9%	1 393	12,5%	1 250	9,6%	1 760	13,6%	5 397	41,6%	5 944	53,6%	(70,4%)
Planning and Development	5 000	4 545	-	-	-	-	1 195	26,3%	1 318	29,0%	2 513	55,3%	1 935	49,2%	(31,9%)
Road Transport	6 189	8 435	994	16,1%	1 393	22,5%	55	6%	442	5,2%	2 884	34,2%	4 009	55,1%	(89,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	209 120	230 821	30 394	14,5%	53 001	25,3%	39 376	17,1%	78 615	34,1%	201 385	87,2%	28 378	74,8%	177,0%
Energy sources	29 887	27 560	2 214	7,4%	3 425	11,5%	6 101	22,1%	3 016	10,9%	14 756	53,5%	6 924	72,5%	(56,4%)
Water Management	90 743	99 746	8 186	9,0%	12 558	13,8%	17 723	17,8%	50 406	50,5%	88 873	89,1%	12 785	63,1%	294,3%
Waste Water Management	73 989	62 025	8 310	11,2%	22 936	31,0%	9 313	13,1%	19 720	31,8%	60 280	97,2%	5 662	99,6%	248,3%
Waste Management	14 500	41 489	11 683	80,6%	14 082	97,1%	6 238	15,0%	5 473	13,2%	37 476	90,3%	3 008	100,3%	81,9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	176 869	383 737	372 934	210,9%	142 618	80,6%	502 243	130,9%	148 880	38,8%	1 166 675	304,0%	27 359	91,7%	444,2%
Cash Flow from Investing Activities															
Receipts	(40 000)	10	(1 210)	3,0%	84 446	(211,1%)	(1 977)	(19 835,4%)	(2 076)	(20 829,8%)	79 183	794 448,1%	(1 919)	(15,4%)	8,2%
Proceeds on disposal of PPE	-	10	118	-	64	-	31	310,8%	23	230,4%	236	2 365,5%	-	-	(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)	-	(2 099)	-	78 947	-	(1 919)	(15,4%)	9,4%
Payments	(230 033)	(251 042)	(39 949)	17,4%	(65 406)	28,4%	(49 782)	19,8%	(81 862)	32,6%	(236 998)	94,4%	(44 039)	78,4%	85,9%
Capital assets	(230 033)	(251 042)	(39 949)	17,4%	(65 406)	28,4%	(49 782)	19,8%	(81 862)	32,6%	(236 998)	94,4%	(44 039)	78,4%	85,9%
Net Cash from/(used) Investing Activities	(270 033)	(251 032)	(41 159)	15,2%	19 040	(7,1%)	(51 759)	20,6%	(83 938)	33,4%	(157 815)	62,9%	(45 958)	98,7%	82,6%
Cash Flow from Financing Activities															
Receipts	-	-	1 332	-	1 868	-	1 123	-	353	-	4 675	-	523	-	(32,6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 332	-	1 868	-	1 123	-	353	-	4 675	-	523	-	(32,6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	1 332	-	1 868	-	1 123	-	353	-	4 675	-	523	-	(32,6%)
Net Increase/(Decrease) in cash held	(93 164)	132 705	333 107	(357,5%)	163 525	(175,5%)	451 607	340,3%	65 295	49,2%	1 013 535	763,8%	(18 075)	81,3%	(461,3%)
Cash/cash equivalents at the year begin:	330 902	35 146	43 622	13,2%	368 253	111,3%	494 822	1 407,9%	946 483	2 693,0%	43 622	124,1%	201 985	159,8%	368,6%
Cash/cash equivalents at the year end:	237 738	167 851	368 253	154,9%	494 822	208,1%	946 483	563,9%	1 011 810	602,8%	1 011 810	602,8%	183 938	89,5%	450,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 895	13,8%	7 342	3,5%	5 103	2,4%	168 671	80,3%	210 011	13,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	66 842	20,0%	18 191	5,5%	9 846	3,0%	238 776	71,6%	333 656	21,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 439	3,2%	10 691	4,6%	18 820	8,1%	196 021	84,1%	232 971	15,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 877	4,2%	4 401	2,7%	3 235	2,0%	150 685	91,2%	165 197	10,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 796	3,4%	3 302	2,3%	2 435	1,7%	131 675	92,6%	142 208	9,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	4,9%	10	3,3%	6	1,9%	285	89,9%	317	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 252	2,5%	11 073	2,4%	10 735	2,4%	423 064	92,8%	456 124	29,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 456)	(557,4%)	495	11,3%	369	8,4%	27 979	637,7%	4 388	3%	-	-	-	-
Total By Income Source	101 662	6,6%	55 505	3,6%	50 549	3,3%	1 337 157	86,6%	1 544 872	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 840	2,5%	4 291	3,7%	14 781	12,9%	92 950	80,9%	114 862	7,4%	-	-	-	-
Commercial	62 497	12,8%	16 733	3,4%	11 469	2,3%	398 063	81,4%	488 762	31,6%	-	-	-	-
Households	35 418	3,9%	33 620	3,7%	23 532	2,6%	826 738	89,9%	919 308	59,5%	-	-	-	-
Other	906	4,1%	861	3,9%	767	3,5%	19 406	88,4%	21 940	1,4%	-	-	-	-
Total By Customer Group	101 662	6,6%	55 505	3,6%	50 549	3,3%	1 337 157	86,6%	1 544 872	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	990	2%	76 265	11,9%	76 568	12,0%	486 117	76,0%	639 940	90,7%
Bulk Water	303	7%	2 865	6,7%	-	-	39 653	92,6%	42 821	6,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 001	85,4%	-	-	-	-	684	14,8%	4 685	7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 796	76,4%	-	-	-	-	4 257	23,6%	18 054	2,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 090	2,7%	79 130	11,2%	76 568	10,9%	530 711	75,2%	705 500	100,0%

Contact Details

Municipal Manager	Mr Kgomoiso Kumba	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: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	241 172	242 087	92 769	38,5%	65 758	27,3%	61 775	25,5%	7 612	3,1%	227 914	94,1%	3 869	99,3%	96,7%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	200	5	-	-	2	.8%	2	30,0%	(1)	(10,4%)	2	49,5%	1	99,8%	(160,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	8 980	10 000	391	4,3%	(9 785)	(109,0%)	2 544	25,4%	1 267	12,7%	(5 584)	(55,8%)	1 506	97,6%	(15,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	320	30	29	8,9%	-	-	-	-	-	-	29	95,2%	(119)	98,1%	(100,0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	650	1 360	1 388	213,5%	726	111,7%	247	18,1%	143	10,5%	2 503	184,1%	162	100,2%	(11,8%)
Transfer and subsidies - Operational	46 216	45 886	-	-	74 816	161,9%	(34 720)	(75,7%)	6 112	13,3%	46 208	100,7%	2 318	98,9%	163,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	184 806	184 806	90 962	49,2%	-	-	93 703	50,7%	141	.1%	184 806	100,0%	-	100,0%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	(51)	-	(51)	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	240 959	248 724	54 592	22,7%	73 823	30,6%	63 433	25,5%	73 282	29,5%	265 130	106,6%	68 786	94,2%	6,5%
Employee related costs	134 490	153 849	43 703	32,5%	52 664	39,2%	37 619	24,5%	38 191	24,8%	172 176	111,9%	33 080	98,0%	15,5%
Remuneration of councillors	13 192	12 409	3 437	26,1%	3 380	25,6%	3 952	31,9%	3 091	24,9%	13 860	111,7%	2 846	99,6%	8,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 055	3 249	91	1,8%	880	17,4%	726	22,3%	614	18,9%	2 311	71,1%	1 455	89,1%	(57,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	7 184	7 184	-	-	-	-	-	-	5 510	76,7%	5 510	76,7%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	40 373	40 942	3 503	8,7%	9 463	23,4%	12 976	31,7%	16 281	39,8%	42 223	103,1%	12 000	95,6%	35,7%
Transfers and subsidies	4 530	1 402	69	1,5%	209	4,6%	684	48,8%	436	31,1%	1 398	99,7%	936	91,2%	(53,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	36 136	29 689	3 789	10,5%	7 228	20,0%	7 476	25,2%	9 159	30,9%	27 652	93,1%	18 467	95,9%	(50,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	213	(6 637)	38 176	-	(8 065)	-	(1 658)	-	(65 670)	-	(37 216)	-	(64 917)	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	213	(6 637)	38 176		(8 065)		(1 658)		(65 670)		(37 216)		(64 917)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	213	(6 637)	38 176		(8 065)		(1 658)		(65 670)		(37 216)		(64 917)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	213	(6 637)	38 176		(8 065)		(1 658)		(65 670)		(37 216)		(64 917)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	213	(6 637)	38 176		(8 065)		(1 658)		(65 670)		(37 216)		(64 917)		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	29 950	11 510	178	,6%	2 494	8,3%	638	5,5%	7 365	64,0%	10 676	92,8%	3 155	97,9%	133,4%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 950	11 510	178	,6%	2 494	8,3%	638	5,5%	7 365	64,0%	10 676	92,8%	3 155	97,9%	133,4%
Capital Expenditure Functional	29 950	11 510	178	,6%	2 494	8,3%	638	5,5%	7 365	64,0%	10 676	92,8%	3 155	97,9%	133,4%
Municipal governance and administration	9 500	6 737	178	1,9%	2 494	26,3%	638	9,5%	2 592	38,5%	5 903	87,6%	306	82,2%	748,5%
Executive and Council	300	-	-	-	-	-	-	-	-	-	-	-	93	84,2%	(100,0%)
Finance and administration	9 200	6 737	178	1,9%	2 494	27,1%	638	9,5%	2 592	38,5%	5 903	87,6%	212	81,4%	1 121,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 250	4 773	-	-	-	-	-	-	4 773	100,0%	4 773	100,0%	588	99,1%	711,0%
Community and Social Services	14 250	4 773	-	-	-	-	-	-	4 773	100,0%	4 773	100,0%	588	99,1%	711,0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 200	-	-	-	-	-	-	-	-	-	-	-	2 281	99,9%	(100,0%)
Planning and Development	6 200	-	-	-	-	-	-	-	-	-	-	-	2 281	99,9%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	241 172	242 087	-	-	-	-	(39 358)	(16,3%)	30 000	12,4%	(9 358)	(3,9%)	114 208	304,6%	(73,7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	189 476	186 201	-	-	-	-	-	-	-	-	-	-	113 569	360,9%	(100,0%)
Transfers and Subsidies - Operational	35 955	45 886	-	-	-	-	-	-	-	-	-	-	-	99,6%	-
Transfers and Subsidies - Capital	6 761	-	-	-	-	-	-	-	-	-	-	-	-	100,1%	-
Interest	8 980	10 000	-	-	-	-	(39 358)	(393,6%)	30 000	300,0%	(9 358)	(93,6%)	638	25,1%	4 599,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(238 830)	(241 541)	-	-	17 704	(7,4%)	15 791	(6,5%)	16 275	(6,7%)	49 770	(20,6%)	(23 230)	41,6%	(170,1%)
Suppliers and employees	(234 300)	(240 139)	-	-	17 704	(7,6%)	15 791	(6,6%)	16 275	(6,8%)	49 770	(20,7%)	(23 230)	42,2%	(170,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 530)	(1 402)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	2 342	546	-	-	17 704	756,1%	(23 567)	(4 313,6%)	46 275	8 469,9%	40 412	7 396,8%	90 978	(2 427,4%)	(49,1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 950)	(2 210)	-	-	-	-	-	-	-	-	-	-	(3 155)	97,9%	(100,0%)
Capital assets	(29 950)	(2 210)	-	-	-	-	-	-	-	-	-	-	(3 155)	97,9%	(100,0%)
Net Cash from/(used) Investing Activities	(29 950)	(2 210)	-	-	-	-	-	-	-	-	-	-	(3 155)	97,9%	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(27 608)	(1 664)	-	-	17 704	(64,1%)	(23 567)	1 416,6%	46 275	(2 781,5%)	40 412	(2 429,1%)	87 822	(1 064,6%)	(47,3%)
Cash/cash equivalents at the year begin:	57 980	42 689	-	-	-	-	17 704	41,5%	(5 863)	(13,7%)	-	-	582 248	-	(101,0%)
Cash/cash equivalents at the year end:	30 372	41 025	-	-	17 704	58,3%	(5 863)	(14,3%)	40 412	98,5%	40 412	98,5%	670 070	1 560,7%	(94,0%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	8 459	877,0%	(7 495)	(777,0%)	965	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	8 459	877,0%	(7 495)	(777,0%)	965	100,0%

Contact Details

Municipal Manager	Mr M Rathogo	018 473 8015
Chief Financial Officer	Mr M Rathogo	018 473 8015

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	64 280 886	65 627 824	17 375 482	27,0%	16 873 684	26,2%	16 924 933	25,8%	16 679 233	25,4%	67 853 333	103,4%	15 636 004	100,5%	6,7%	
Exchange Revenue																
Service charges - Electricity	21 283 722	21 994 676	6 506 808	30,6%	5 339 894	25,1%	5 088 895	23,1%	7 053 911	32,1%	23 989 508	109,1%	4 914 132	100,0%	43,5%	
Service charges - Water	4 995 557	5 094 228	1 132 971	22,7%	1 292 118	25,9%	1 427 463	28,0%	1 648 253	32,4%	5 500 805	108,0%	1 227 084	104,8%	34,3%	
Service charges - Waste Water Management	2 547 558	2 587 547	559 467	22,0%	663 060	26,0%	740 651	28,6%	831 439	32,1%	2 794 617	108,0%	615 212	103,7%	35,1%	
Service charges - Waste Management	1 516 500	1 549 837	368 451	24,3%	378 351	24,9%	363 993	23,5%	474 684	30,6%	1 585 478	102,3%	338 620	96,7%	40,2%	
Sale of Goods and Rendering of Services	675 155	661 418	195 336	28,9%	210 712	31,2%	186 251	28,2%	195 733	29,6%	788 032	119,1%	196 186	117,5%	(2%)	
Agency services	295 891	295 891	69 030	23,3%	73 764	24,9%	75 101	25,4%	88 555	29,9%	306 451	103,6%	66 263	97,1%	33,6%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	317 698	324 270	86 147	27,1%	90 757	28,6%	98 210	30,3%	84 465	26,0%	359 580	110,9%	77 966	110,3%	8,3%	
Interest earned from Current and Non Current Assets	1 084 122	1 089 143	408 176	37,7%	386 452	35,6%	403 816	37,1%	323 693	29,7%	1 522 137	139,8%	363 146	113,7%	(10,9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	673 045	708 994	198 828	29,5%	208 062	30,9%	168 114	23,7%	221 111	31,2%	796 116	112,3%	175 172	105,2%	26,2%	
Licence and permits	196	196	260	132,3%	687	350,3%	228	116,1%	358	182,4%	1 533	781,1%	228	292,9%	57,1%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	594 600	646 784	162 774	27,4%	175 522	29,5%	170 932	26,4%	194 663	30,1%	703 890	108,8%	152 295	127,8%	27,8%	
Non-Exchange Revenue																
Property rates	12 706 624	12 706 582	3 146 975	24,8%	3 185 683	25,1%	3 178 999	25,0%	3 213 166	25,3%	12 724 823	100,1%	3 050 498	101,0%	5,3%	
Surcharges and Taxes	429 894	431 181	105 387	24,8%	110 862	25,8%	111 861	25,9%	147 817	34,3%	475 927	110,4%	95 840	102,7%	54,2%	
Fines, penalties and forfeits	1 888 192	1 916 612	465 080	24,6%	427 498	22,6%	744 162	38,8%	544 496	28,4%	2 181 236	113,8%	626 678	128,0%	(13,1%)	
Licences or permits	56 610	48 135	12 478	22,0%	10 924	19,3%	11 455	23,8%	14 731	30,6%	49 589	103,0%	12 790	69,8%	15,2%	
Transfer and subsidies - Operational	6 919 169	7 069 217	2 163 224	31,3%	2 045 178	29,6%	1 709 196	24,2%	476 101	6,7%	6 393 689	90,4%	491 364	90,7%	(3,1%)	
Interest	94 426	94 426	38 165	40,4%	32 908	34,9%	38 163	40,4%	35 362	37,4%	144 558	153,1%	34 043	154,7%	3,9%	
Fuel Levy	2 749 549	2 749 549	916 516	33,3%	916 516	33,3%	916 517	33,3%	-	-	2 749 549	100,0%	-	100,0%	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	59 079	198 080	-	-	13 593	23,0%	24 453	12,3%	7 878	4,0%	45 924	23,2%	-	11,8%	(100,0%)	
Other Gains	5 393 297	5 461 056	839 408	15,6%	1 311 142	24,3%	1 466 483	26,9%	1 122 817	20,6%	4 739 850	86,8%	3 198 487	93,2%	(64,9%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	64 668 176	65 776 800	13 820 566	21,4%	15 628 675	24,2%	15 008 207	22,8%	17 466 142	26,6%	61 923 590	94,1%	16 937 342	92,5%	3,1%	
Employee related costs	19 414 334	19 322 056	4 117 502	21,2%	5 028 701	25,9%	4 415 411	22,9%	4 440 891	23,0%	18 002 505	93,2%	4 138 424	93,3%	7,3%	
Remuneration of councillors	200 324	188 313	44 108	22,0%	48 580	24,3%	46 613	24,8%	46 532	24,7%	185 833	98,7%	43 996	93,3%	5,8%	
Bulk purchases - electricity	15 472 230	15 974 700	4 116 202	26,6%	3 639 931	23,5%	3 321 221	20,8%	5 255 679	32,9%	16 333 033	102,2%	3 054 200	87,8%	72,1%	
Inventory consumed	7 136 784	7 232 947	1 190 677	16,7%	1 707 062	23,9%	1 898 404	26,2%	1 427 548	19,7%	6 223 691	86,0%	3 623 117	94,0%	(60,6%)	
Debt impairment	2 856 164	2 823 023	336 713	11,8%	190 384	6,7%	946 396	33,5%	(896 708)	(31,8%)	576 785	20,4%	444 051	72,8%	(301,9%)	
Depreciation and amortisation	3 849 498	3 830 937	937 161	24,3%	948 677	24,6%	953 341	24,9%	961 851	25,1%	3 801 030	99,2%	892 932	97,9%	7,7%	
Interest	1 214 301	1 089 467	215 019	17,7%	214 969	17,7%	214 925	19,7%	158 580	14,6%	803 494	73,8%	198 270	87,3%	(20,0%)	
Contracted services	9 879 651	10 492 656	1 461 218	14,8%	2 647 014	26,8%	2 115 871	20,2%	3 185 196	30,4%	9 409 299	89,7%	2 959 625	93,9%	7,8%	
Transfers and subsidies	317 632	378 900	74 259	23,4%	68 243	21,5%	80 056	21,1%	119 620	31,6%	342 179	90,3%	91 007	83,9%	31,4%	
Irrecoverable debts written off	188 482	242 379	269 754	143,1%	217 641	115,5%	183 278	75,6%	1 822 890	752,1%	2 493 562	1 028,8%	498 201	488,0%	265,9%	
Operational costs	3 572 424	3 751 483	991 970	27,8%	828 101	23,2%	736 450	19,6%	887 251	23,7%	3 443 771	91,8%	840 716	93,9%	5,5%	
Losses on disposal of Assets	2 244	2 630	31	1,4%	3 227	143,8%	2 889	109,8%	8 666	329,5%	14 813	563,1%	327	227,6%	2 547,0%	
Other Losses	563 907	447 309	65 953	11,7%	86 144	15,3%	93 352	20,9%	48 146	10,8%	293 595	65,6%	152 274	64,6%	(68,4%)	
Surplus/(Deficit)	(387 290)	(148 976)	3 554 916	-	1 245 009	-	1 916 726	-	(786 908)	-	5 929 742	-	(1 301 338)	-	-	
Transfers and subsidies - capital (monetary allocations)	3 552 052	3 158 243	374 585	10,5%	567 685	16,0%	469 148	14,9%	553 467	17,5%	1 964 885	62,2%	460 330	72,2%	20,2%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	77	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	3 164 762	3 009 266	3 929 501	-	1 812 694	-	2 385 874	-	(233 441)	-	7 894 628	-	(840 931)	-	-	
Income Tax	3 094	16 400	4 007	129,5%	9 215	297,8%	8 486	51,7%	1 380	8,4%	23 087	140,8%	11 579	725,6%	(88,1%)	
Surplus/(Deficit) after income tax	3 161 668	2 992 866	3 925 494	-	1 803 480	-	2 377 388	-	(234 821)	-	7 871 541	-	(852 510)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	2 248	12 105	2 958	131,5%	6 801	302,5%	6 263	51,7%	1 018	8,4%	17 041	140,8%	8 547	725,6%	(88,1%)	
Surplus/(Deficit) attributable to municipality	3 163 916	3 004 971	3 928 452	-	1 810 281	-	2 383 651	-	(233 803)	-	7 888 582	-	(843 963)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 163 916	3 004 971	3 928 452	-	1 810 281	-	2 383 651	-	(233 803)	-	7 888 582	-	(843 963)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	12 073 295	11 454 063	1 389 403	11,5%	2 831 054	23,4%	1 707 311	14,9%	3 155 749	27,6%	9 083 517	79,3%	3 821 179	79,3%	(17,4%)
National Government	3 395 118	3 034 634	360 694	10,6%	549 200	16,2%	452 573	14,9%	1 013 506	33,4%	2 375 973	78,3%	756 050	83,8%	34,1%
Provincial Government	23 549	20 810	973	4,1%	816	3,5%	4 728	22,7%	7 791	37,4%	14 308	68,8%	18 955	99,7%	(58,9%)
District Municipality															
Transfers and subsidies - capital (monetary alloc)/Departm Agy	133 385	102 799	12 912	9,7%	17 675	13,3%	11 847	11,5%	17 400	16,9%	59 834	58,2%	13 812	69,3%	26,0%
Transfers recognised - capital	3 552 052	3 158 243	374 578	10,5%	567 692	16,0%	469 148	14,9%	1 038 697	32,9%	2 450 115	77,6%	788 818	83,5%	31,7%
Borrowing	7 279 730	6 309 925	719 066	9,9%	1 908 101	26,2%	954 404	15,1%	1 734 916	27,5%	5 316 487	84,3%	1 397 033	70,7%	24,2%
Internally generated funds	1 241 513	1 985 895	295 759	23,8%	355 261	28,6%	283 758	14,3%	382 136	19,2%	1 316 914	66,3%	1 635 328	83,0%	(76,6%)
Capital Expenditure Functional	12 073 295	11 454 063	1 389 403	11,5%	2 831 054	23,4%	1 707 311	14,9%	3 155 749	27,6%	9 083 517	79,3%	3 821 179	79,3%	(17,4%)
Municipal governance and administration	1 153 934	1 220 850	278 581	24,1%	312 066	27,0%	243 458	19,9%	300 789	24,6%	1 134 893	93,0%	698 686	89,2%	(56,9%)
Executive and Council	2 500	1 848	413	16,5%	512	20,5%	539	29,2%	642	34,7%	2 106	114,0%	414	80,5%	54,9%
Finance and administration	1 151 355	1 218 921	278 104	24,2%	311 554	27,1%	242 900	19,9%	300 147	24,6%	1 132 706	92,9%	697 434	89,2%	(57,0%)
Internal audit	79	82	64	80,3%	51	-	18	22,2%	-	-	82	100,0%	838	93,5%	(100,0%)
Community and Public Safety	1 543 209	1 674 336	194 286	12,6%	378 242	24,5%	315 327	18,8%	616 896	36,8%	1 504 752	89,9%	535 593	90,2%	15,2%
Community and Social Services	116 977	105 073	14 939	12,8%	24 703	21,1%	16 707	15,9%	35 670	33,9%	92 019	87,6%	21 984	71,7%	62,3%
Sport And Recreation	192 630	238 508	13 213	6,9%	75 978	39,4%	42 910	18,0%	67 680	28,4%	199 781	83,8%	123 544	73,3%	(45,2%)
Public Safety	198 642	201 276	25 190	12,7%	57 856	28,1%	39 117	19,4%	73 504	35,9%	195 667	97,2%	89 712	93,2%	(18,1%)
Housing	976 631	1 088 136	136 436	14,0%	212 741	21,8%	206 476	19,0%	425 335	39,1%	980 988	90,2%	291 911	96,4%	45,7%
Health	58 130	41 342	4 507	7,8%	6 964	12,0%	10 117	24,5%	14 707	35,8%	36 296	87,8%	8 442	75,5%	74,2%
Economic and Environmental Services	3 197 899	2 707 141	234 435	7,3%	632 861	19,8%	332 863	12,3%	723 161	26,7%	1 923 339	71,0%	577 235	74,4%	25,3%
Planning and Development	225 399	201 359	10 004	4,4%	28 945	12,8%	21 309	10,6%	82 347	40,9%	142 505	70,8%	61 822	70,8%	33,3%
Road Transport	2 716 756	2 301 126	204 447	7,5%	555 582	20,5%	285 853	12,6%	569 468	24,7%	1 615 351	70,2%	474 788	74,7%	19,9%
Environmental Protection	255 744	204 656	19 984	7,8%	48 434	18,9%	25 700	12,4%	71 366	34,9%	165 483	80,9%	40 626	74,8%	75,7%
Trading Services	6 124 868	5 793 146	672 924	11,0%	1 503 257	24,5%	804 256	13,9%	1 506 180	26,0%	4 486 617	77,4%	1 982 313	75,1%	(24,0%)
Energy sources	1 206 454	1 205 459	193 858	16,1%	240 886	20,0%	208 665	17,3%	403 839	33,5%	1 047 247	86,9%	359 229	89,7%	12,4%
Water Management	1 227 340	1 220 124	134 296	10,9%	344 264	28,0%	159 867	13,1%	278 277	22,8%	916 704	75,1%	331 864	68,3%	(16,1%)
Waste Water Management	3 587 992	3 186 312	322 306	9,0%	861 556	24,0%	402 144	12,6%	772 263	24,2%	2 358 269	74,0%	1 183 147	71,9%	(34,7%)
Waste Management	103 082	181 251	22 464	21,8%	56 552	54,9%	33 581	18,5%	51 801	28,6%	164 397	90,7%	108 073	75,8%	(52,1%)
Other	53 385	58 590	9 179	17,1%	4 627	8,7%	11 407	19,5%	8 702	14,9%	33 916	57,9%	27 350	85,3%	(68,2%)

Net Cash from/(used) Operating Activities	6 507 538	6 579 689	9 103 225	139.9%	(3 259 048)	(50.1%)	4 114 521	62.5%	74 152	1.1%	10 032 850	152.5%	(3 064)	123.5%	(2 520.2%)
Cash Flow from Investing Activities															
Receipts	726 825	1 864 232	(1 374 285)	(189.1%)	(1 946 909)	(267.9%)	(135 641)	(7.3%)	2 521 867	135.3%	(934 947)	(50.2%)	4 527 188	128.8%	(44.3%)
Proceeds on disposal of PPE	59 079	198 080	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 138	(193 184)	132	6.2%	126	5.9%	35	-	71	-	364	(2%)	(24)	34.4%	(397.0%)
Decrease (increase) in non-current investments	665 607	1 859 336	(1 374 397)	(206.5%)	(1 947 035)	(292.5%)	(135 675)	(7.3%)	2 521 796	135.6%	(935 312)	(50.3%)	4 527 212	139.6%	(44.3%)
Payments	(12 073 295)	(11 454 063)	(2 549 965)	21.1%	(2 517 843)	20.9%	(2 450 632)	21.4%	478 335	(4.2%)	(7 040 105)	61.5%	(1 558 186)	61.0%	(130.7%)
Capital assets	(12 073 295)	(11 454 063)	(2 549 965)	21.1%	(2 517 843)	20.9%	(2 450 632)	21.4%	478 335	(4.2%)	(7 040 105)	61.5%	(1 558 186)	61.0%	(130.7%)
Net Cash from/(used) Investing Activities	(11 346 470)	(9 589 831)	(3 924 230)	34.6%	(4 464 752)	39.3%	(2 586 273)	27.0%	3 000 202	(31.3%)	(7 975 052)	83.2%	2 969 002	44.1%	1.1%
Cash Flow from Financing Activities															
Receipts	7 303 293	7 073 458	28 215	.4%	1 528 898	20.9%	11 363	.2%	1 943 268	27.5%	3 511 742	49.6%	30 112	.4%	6 353.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 279 730	7 050 578	-	-	1 500 000	20.6%	-	-	1 907 400	27.1%	3 407 400	48.3%	-	-	(100.0%)
Increase (decrease) in consumer deposits	23 564	22 880	28 215	119.7%	28 898	122.6%	11 363	49.7%	35 868	156.8%	104 342	456.0%	30 112	52.1%	19.1%
Payments	(2 802 627)	(2 820 952)	-	-	79 481	(2.8%)	2 029 981	(72.0%)	(4 619 589)	163.8%	(2 510 128)	89.0%	-	21.1%	(100.0%)
Repayment of borrowing	(2 802 627)	(2 820 952)	-	-	79 481	(2.8%)	2 029 981	(72.0%)	(4 619 589)	163.8%	(2 510 128)	89.0%	-	21.1%	(100.0%)
Net Cash from/(used) Financing Activities	4 500 667	4 252 506	28 215	.6%	1 608 378	35.7%	2 041 343	48.0%	(2 676 322)	(62.9%)	1 001 614	23.6%	30 112	(20.4%)	(8 987.9%)
Net Increase/(Decrease) in cash held	(338 266)	1 242 364	5 207 210	(1 538.4%)	(6 115 422)	1 807.9%	3 569 592	287.3%	398 033	32.0%	3 059 412	246.3%	2 996 050	(212.0%)	(86.7%)
Cash/cash equivalents at the year begin:	11 223 716	12 705 770	-	-	17 912 979	159.6%	11 797 557	92.9%	15 367 149	120.9%	-	-	12 566 070	-	22.3%
Cash/cash equivalents at the year end:	10 885 450	13 948 133	17 912 979	164.6%	11 797 557	108.4%	15 367 149	110.2%	15 765 182	113.0%	15 765 182	113.0%	15 562 120	139.1%	1.3%

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	463 604	19.2%	79 401	3.3%	72 179	3.0%	1 800 591	74.5%	2 415 776	27.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 063 280	56.4%	44 578	2.4%	49 962	2.7%	719 231	38.5%	1 867 040	21.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	847 438	36.0%	83 134	3.5%	65 670	2.8%	1 357 747	57.7%	2 353 989	27.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	232 662	23.6%	33 392	3.4%	30 232	3.1%	689 478	69.9%	985 764	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	112 997	19.1%	18 355	3.1%	14 824	2.5%	446 291	75.3%	592 467	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11 223 716	14.0%	13 807	1.5%	12 507	1.3%	787 904	83.2%	947 091	10.9%	-	-	-	-
Interest on Arrear Debtor Accounts	24	.8%	6	.2%	8	.3%	3 128	98.8%	3 166	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(85 590)	17.1%	(64 316)	12.9%	(30 803)	6.2%	(319 111)	63.8%	(499 819)	(5.8%)	-	-	-	-
Total By Income Source	2 757 288	31.8%	208 359	2.4%	214 569	2.5%	5 485 259	63.3%	8 665 475	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	153 268	64.1%	31 146	13.0%	24 904	10.4%	29 876	12.5%	239 195	2.8%	-	-	-	-
Commercial	1 287 861	69.4%	42 891	2.3%	25 334	1.4%	499 932	26.9%	1 856 018	21.4%	-	-	-	-
Households	1 229 337	21.1%	173 891	3.0%	142 133	2.4%	4 271 110	73.4%	5 816 472	67.1%	-	-	-	-
Other	86 821	11.5%	(39 569)	(5.2%)	22 197	2.9%	684 342	90.8%	753 791	8.7%	-	-	-	-
Total By Customer Group	2 757 288	31.8%	208 359	2.4%	214 569	2.5%	5 485 259	63.3%	8 665 475	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(291)	96.3%	-	-	-	-	(11)	3.7%	(302)	.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(44 501)	100.0%	-	-	-	-	-	-	(44 501)	99.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(44 793)	100.0%	-	-	-	-	(11)	-	(44 804)	100.0%

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	562 393	570 149	141 080	25,1%	129 643	23,1%	162 727	28,5%	101 250	17,8%	534 701	93,8%	94 365	88,4%	7,3%
Exchange Revenue															
Service charges - Electricity	198 474	191 574	44 038	22,2%	43 865	22,1%	47 004	24,5%	43 105	22,5%	178 012	92,9%	38 955	91,8%	10,7%
Service charges - Water	44 251	44 530	8 243	18,6%	11 533	26,1%	13 032	29,3%	10 236	23,0%	43 045	96,7%	10 278	105,0%	(4,4%)
Service charges - Waste Water Management	31 885	33 320	8 339	26,2%	8 375	26,3%	8 300	24,9%	8 274	24,8%	33 289	99,9%	7 716	100,4%	7,2%
Service charges - Waste Management	37 619	39 892	10 027	26,7%	9 667	25,7%	10 070	25,2%	10 163	25,5%	39 926	100,1%	8 103	99,4%	25,4%
Sale of Goods and Rendering of Services	5 215	4 459	2 007	38,5%	558	10,7%	926	20,8%	642	14,4%	4 134	92,7%	547	84,6%	17,5%
Agency services	5 255	4 356	1 560	29,7%	1 097	20,9%	750	17,2%	886	20,3%	4 293	98,5%	728	87,3%	21,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 880	17 190	3 851	29,9%	4 185	32,5%	4 442	25,8%	4 547	26,5%	17 025	99,0%	3 494	100,0%	30,1%
Interest earned from Current and Non Current Assets	1 558	1 873	370	23,7%	382	24,5%	279	14,9%	316	16,8%	1 346	71,9%	447	100,7%	(29,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 145	2 036	507	23,6%	472	22,0%	448	22,0%	455	22,3%	1 882	92,4%	437	87,2%	4,1%
Licence and permits	44	78	10	22,5%	17	39,3%	26	33,1%	25	32,0%	78	99,7%	6	82,5%	345,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 416	7 076	231	2,8%	789	9,4%	136	1,9%	150	2,1%	1 306	18,5%	1 341	33,1%	(88,8%)
Non-Exchange Revenue															
Property rates	52 887	52 495	18 342	34,7%	11 367	21,5%	11 376	21,7%	11 392	21,7%	52 476	100,0%	11 155	99,6%	2,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 812	9 902	596	5,0%	578	4,9%	565	5,7%	402	4,1%	2 141	21,6%	771	21,1%	(47,8%)
Licences or permits	1 067	1 120	250	23,5%	319	29,9%	293	26,1%	231	18,1%	1 065	95,1%	231	97,3%	(12,0%)
Transfer and subsidies - Operational	105 677	112 292	38 213	36,2%	33 325	31,5%	25 268	22,5%	7 242	6,4%	104 048	92,7%	7 297	96,4%	(8,8%)
Interest	3 490	4 005	1 000	28,6%	1 003	28,7%	1 005	25,1%	1 010	29,2%	4 018	100,3%	953	100,1%	5,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 789	4 656	1 160	24,2%	1 169	24,4%	1 118	24,0%	1 231	26,4%	4 678	100,5%	1 094	99,2%	12,5%
Gains on disposal of Assets	1 400	472	2 326	166,1%	943	67,3%	24	5,1%	973	206,1%	4 266	903,7%	814	215,7%	19,5%
Other Gains	33 529	38 822	9	-	-	-	37 664	97,0%	-	-	37 673	97,0%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	534 568	554 416	103 690	19,4%	103 128	19,3%	95 053	17,1%	104 106	18,8%	405 977	73,2%	102 122	73,9%	1,9%
Employee related costs	193 283	185 340	40 213	20,8%	49 981	25,9%	42 480	22,9%	42 483	22,9%	175 157	94,5%	39 370	94,8%	7,9%
Remuneration of councillors	8 353	8 279	1 967	23,5%	2 233	26,7%	2 036	24,6%	1 978	23,9%	8 213	99,2%	1 989	95,8%	(6,6%)
Bulk purchases - electricity	134 216	146 427	46 134	34,4%	31 520	23,5%	34 153	23,3%	37 923	25,9%	149 730	102,3%	35 682	100,6%	6,3%
Inventory consumed	25 594	30 929	3 602	14,1%	5 683	22,2%	4 936	16,0%	6 539	21,1%	20 759	67,1%	6 626	81,3%	(1,3%)
Debt impairment	56 468	63 330	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 077	29 577	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15 826	21 650	439	2,8%	956	6,0%	169	8,9%	360	1,7%	1 924	8,9%	6 749	30,5%	(94,7%)
Contracted services	17 258	17 233	1 842	10,7%	2 331	13,5%	1 993	11,6%	5 003	29,0%	11 170	64,8%	2 099	61,8%	138,4%
Transfers and subsidies	2 230	2 443	419	18,8%	427	19,1%	534	21,8%	753	30,8%	2 133	87,3%	377	81,2%	99,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	51 263	46 617	9 075	17,7%	9 998	19,5%	8 751	18,8%	9 067	19,5%	36 891	79,1%	9 229	84,0%	(1,8%)
Losses on disposal of Assets	-	673	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 918	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 825	15 733	37 389	-	26 515	-	67 675	-	(2 856)	-	128 724	-	(7 757)	-	-
Transfers and subsidies - capital (monetary allocations)	44 319	85 566	7 350	16,6%	20 710	46,7%	25 464	29,8%	27 469	32,1%	80 994	94,7%	22 953	83,7%	19,7%
Transfers and subsidies - capital (n-kind)	-	52	-	-	-	-	-	-	-	-	-	-	11 710	98,3%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	72 145	101 351	44 740	-	47 226	-	93 139	-	24 614	-	209 718	-	26 906	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 145	101 351	44 740	-	47 226	-	93 139	-	24 614	-	209 718	-	26 906	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 145	101 351	44 740	-	47 226	-	93 139	-	24 614	-	209 718	-	26 906	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 145	101 351	44 740	-	47 226	-	93 139	-	24 614	-	209 718	-	26 906	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	49 101	90 099	7 350	15,0%	21 588	44,0%	26 086	29,0%	30 122	33,4%	85 147	94,5%	24 783	82,7%	21,5%
National Government	21 831	21 143	1 592	7,3%	6 950	31,8%	9 591	45,4%	2 675	12,7%	20 807	98,4%	14 605	88,3%	(81,7%)
Provincial Government	22 489	64 424	5 758	25,6%	13 761	61,2%	15 940	24,6%	24 826	38,5%	60 185	93,4%	8 335	71,4%	197,9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 319	85 566	7 350	16,6%	20 710	46,7%	25 431	29,7%	27 500	32,1%	80 992	94,7%	22 940	83,7%	19,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 781	4 533	-	-	878	18,4%	655	14,5%	2 622	57,8%	4 155	91,7%	1 843	76,5%	42,3%
Capital Expenditure Functional	49 101	90 151	7 350	15,0%	21 588	44,0%	26 086	28,9%	30 122	33,4%	85 147	94,4%	24 783	82,4%	21,5%
Municipal governance and administration	682	622	-	-	-	-	-	-	604	97,2%	604	97,2%	1 059	97,1%	(42,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	682	622	-	-	-	-	-	-	604	97,2%	604	97,2%	1 059	97,1%	(42,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 358	1 449	-	-	992	73,0%	28	1,9%	337	23,3%	1 357	93,7%	2 637	90,9%	(87,2%)
Community and Social Services	-	10	-	-	-	-	-	-	11	107,3%	11	107,3%	527	69,6%	(97,9%)
Sport And Recreation	1 358	1 389	-	-	992	73,0%	28	2,0%	326	23,5%	1 346	96,9%	2 110	92,4%	(84,6%)
Public Safety	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 436	23 988	6 720	20,1%	14 621	43,7%	7 117	29,7%	4 537	18,9%	32 994	137,5%	10 484	94,6%	(56,7%)
Planning and Development	100	60	-	-	-	-	1	2,4%	31	51,1%	32	53,5%	9	87,4%	251,0%
Road Transport	33 336	23 928	6 720	20,2%	14 621	43,9%	7 116	29,7%	4 506	18,8%	32 962	137,8%	10 476	94,6%	(57,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 622	64 090	630	4,6%	5 975	43,9%	18 942	29,6%	24 644	38,5%	50 192	78,3%	10 602	70,3%	132,4%
Energy sources	2 653	5 739	-	-	246	9,3%	1 764	30,7%	3 480	60,6%	5 489	95,7%	4 153	62,6%	(16,2%)
Water Management	2 328	17 595	630	27,1%	-	-	4 313	24,5%	7 184	40,8%	12 127	68,9%	6 197	74,8%	15,9%
Waste Water Management	2 554	27 437	-	-	1 245	48,8%	4 030	14,7%	13 981	51,0%	19 256	70,2%	252	78,7%	5 453,3%
Waste Management	6 087	13 320	-	-	4 484	73,7%	8 836	66,3%	-	-	13 320	100,0%	-	-	-
Other	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	75 663	95 046	(58 620)	(77.5%)	(28 762)	(38,0%)	(15 368)	(16,2%)	(42 538)	(44,8%)	(145 287)	(152,9%)	(27 624)	(354,3%)	54,0%
Cash Flow from Investing Activities															
Receipts	2 719	3 544	4	,2%	0	-	8	,2%	0	-	12	,3%	-	-	(100,0%)
Proceeds on disposal of PPE	2 719	3 701	4	,2%	0	-	8	,2%	0	-	12	,3%	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(157)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 101)	(90 151)	(27 349)	55,7%	(23 948)	48,8%	(23 352)	25,9%	(11 839)	13,1%	(86 487)	95,9%	(6 836)	71,6%	73,2%
Capital assets	(49 101)	(90 151)	(27 349)	55,7%	(23 948)	48,8%	(23 352)	25,9%	(11 839)	13,1%	(86 487)	95,9%	(6 836)	71,6%	73,2%
Net Cash from/(used) Investing Activities	(46 381)	(86 607)	(27 345)	59,0%	(23 948)	51,6%	(23 344)	27,0%	(11 838)	13,7%	(86 475)	99,8%	(6 836)	89,6%	73,2%
Cash Flow from Financing Activities															
Receipts	-	-	9	-	7	-	10	-	(4)	-	23	-	6	-	(161,4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	9	-	7	-	10	-	(4)	-	23	-	6	-	(161,4%)
Payments	(1 709)	(2 957)	(853)	49,9%	(693)	40,5%	-	-	(693)	23,4%	(2 239)	75,7%	(582)	62,0%	19,0%
Repayment of borrowing	(1 709)	(2 957)	(853)	49,9%	(693)	40,5%	-	-	(693)	23,4%	(2 239)	75,7%	(582)	62,0%	19,0%
Net Cash from/(used) Financing Activities	(1 709)	(2 957)	(844)	49,4%	(685)	40,1%	10	(,3%)	(696)	23,6%	(2 216)	74,9%	(576)	61,3%	20,9%
Net Increase/(Decrease) in cash held	27 573	5 482	(86 809)	(314,8%)	(53 395)	(193,6%)	(38 701)	(706,0%)	(55 073)	(1 004,7%)	(233 978)	(4 268,3%)	(35 036)	880,2%	57,2%
Cash/cash equivalents at the year begin:	62 904	2 427	2 427	3,9%	(84 383)	(134,1%)	(137 778)	(5 677,7%)	(176 479)	(7 272,5%)	2 427	100,0%	(108 004)	-	63,4%
Cash/cash equivalents at the year end:	90 477	7 908	(84 383)	(93,3%)	(137 778)	(152,3%)	(178 479)	(2 231,5%)	(231 552)	(2 927,9%)	(231 552)	(2 927,9%)	(143 040)	(88 621,7%)	61,9%

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	3 368	7,0%	2 478	5,2%	2 001	4,2%	40 087	83,6%	47 935	19,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 741	42,0%	2 597	10,2%	773	3,0%	11 458	44,8%	25 568	10,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 555	12,1%	1 364	4,7%	866	3,0%	23 485	80,2%	29 270	11,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 212	6,8%	2 070	4,4%	1 646	3,5%	40 577	85,4%	47 505	19,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 840	7,6%	2 280	4,5%	1 762	3,5%	42 976	84,5%	50 859	20,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	109	9,2%	43	3,6%	35	3,0%	991	84,2%	1 178	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 928	4,6%	1 891	4,5%	1 777	4,2%	36 764	86,8%	42 359	17,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 066)	(97,3%)	44	1,4%	415	13,2%	5 759	182,7%	3 152	1,3%	-	-	-	-
Total By Income Source	23 687	9,6%	12 767	5,2%	9 275	3,7%	202 097	81,5%	247 826	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(173)	(4,6%)	214	5,7%	172	4,6%	3 538	94,3%	3 751	1,5%	-	-	-	-
Commercial	7 726	46,8%	2 643	16,0%	621	3,8%	5 509	33,4%	16 499	6,7%	-	-	-	-
Households	13 669	7,1%	8 765	4,6%	7 176	3,8%	161 740	84,5%	191 350	77,2%	-	-	-	-
Other	2 465	6,8%	1 144	3,2%	1 306	3,6%	31 310	86,4%	36 225	14,6%	-	-	-	-
Total By Customer Group	23 687	9,6%	12 767	5,2%	9 275	3,7%	202 097	81,5%	247 826	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	21 068	21,9%	-	-	-	-	75 328	78,1%	96 397	67,5%
Bulk Water	662	100,0%	-	-	-	-	-	-	662	,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 140	48,7%	19 682	50,0%	409	1,0%	108	,3%	39 338	27,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 292	79,9%	1 079	20,1%	-	-	-	-	5 371	3,8%
Medical Aid deductions	1 087	100,0%	-	-	-	-	-	-	1 087	,8%
Total	46 249	32,4%	20 760	14,5%	409	,3%	75 436	52,8%	142 854	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	451 489	493 902	124 914	27,7%	116 001	25,7%	123 826	25,1%	136 338	27,6%	501 079	101,5%	108 864	88,2%	25,2%
Exchange Revenue															
Service charges - Electricity	135 874	149 631	39 769	29,3%	33 043	24,3%	35 307	23,6%	38 142	25,5%	146 262	97,7%	33 662	102,2%	13,3%
Service charges - Water	33 443	32 777	6 507	19,5%	8 544	25,5%	9 276	28,3%	7 811	23,8%	32 138	98,0%	7 891	102,0%	(1,0%)
Service charges - Waste Water Management	15 305	14 664	3 702	24,2%	3 680	24,0%	3 705	25,3%	3 723	25,4%	14 811	101,0%	3 577	101,7%	4,1%
Service charges - Waste Management	14 436	13 713	3 475	24,1%	3 456	23,9%	3 483	25,4%	3 555	25,7%	13 939	101,7%	3 118	100,7%	13,0%
Sale of Goods and Rendering of Services	4 926	4 611	1 237	25,1%	2 156	43,8%	888	19,3%	1 038	22,5%	5 318	115,3%	903	87,3%	15,0%
Agency services	4 465	3 995	1 026	23,0%	813	18,2%	1 256	31,4%	917	22,9%	4 012	100,4%	893	98,4%	2,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 698	9 119	1 660	24,8%	1 688	25,2%	1 807	19,8%	2 256	24,7%	7 411	81,3%	1 627	98,6%	38,7%
Interest earned from Current and Non Current Assets	1 150	7 486	1 879	163,4%	2 161	187,9%	2 559	34,2%	2 863	38,2%	9 461	126,4%	1 933	94,5%	48,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	784	748	164	21,0%	217	27,7%	163	21,7%	526	70,3%	1 070	143,0%	394	117,7%	33,4%
Licence and permits	12	2	-	-	-	-	2	118,5%	-	-	2	118,5%	0	92,2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	527	336	53	10,1%	455	86,4%	152	45,3%	(86)	(25,5%)	575	171,1%	(2 573)	192,8%	(96,7%)
Non-Exchange Revenue															
Property rates	75 998	74 729	25 234	33,2%	16 492	21,7%	16 540	22,1%	16 497	22,1%	74 764	100,0%	16 110	100,0%	2,4%
Surcharges and Taxes	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 907	45 587	1 920	5,5%	2 726	7,8%	22 102	48,5%	32 130	70,5%	58 879	129,2%	1 831	11,1%	1 655,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	94 462	113 478	35 008	37,1%	37 354	39,5%	23 244	20,5%	9 156	8,1%	104 762	92,3%	37 479	91,4%	(75,6%)
Interest	4 353	4 419	1 095	25,2%	1 044	24,0%	1 176	26,6%	1 068	26,8%	4 500	101,8%	1 125	99,9%	5,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 601	3 957	2 185	47,5%	2 172	47,2%	2 165	54,7%	2 135	53,9%	8 656	218,8%	893	99,6%	138,9%
Gains on disposal of Assets	-	400	-	-	-	-	-	-	2 331	582,8%	2 331	582,8%	-	(100,0%)	-
Other Gains	19 548	14 248	-	-	-	-	-	-	12 188	85,5%	12 188	85,5%	-	(100,0%)	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	451 159	491 367	103 520	22,9%	115 235	25,5%	107 446	21,9%	133 251	27,1%	459 452	93,5%	142 774	86,1%	(6,7%)
Employee related costs	149 110	142 683	31 108	20,9%	39 383	26,4%	33 679	23,6%	33 130	23,2%	137 300	96,2%	30 219	95,8%	9,6%
Remuneration of councillors	6 502	6 506	1 459	22,4%	1 815	27,9%	1 543	23,7%	1 581	24,3%	6 398	98,3%	1 444	98,2%	9,6%
Bulk purchases - electricity	113 900	126 850	33 279	29,2%	24 708	21,7%	26 631	21,0%	31 772	25,0%	116 391	91,8%	32 299	96,0%	(1,6%)
Inventory consumed	11 172	12 785	2 134	19,1%	3 096	27,7%	3 410	26,7%	3 944	30,8%	12 583	98,4%	2 883	71,7%	36,8%
Debt impairment	54 088	62 980	13 522	25,0%	13 522	25,0%	16 097	25,6%	36 216	57,5%	79 357	126,0%	24 258	100,0%	49,3%
Depreciation and amortisation	31 438	32 967	7 858	25,0%	7 858	25,0%	6 225	18,9%	6 021	18,3%	27 962	84,8%	6 991	65,6%	(13,9%)
Interest	11 926	12 792	2 901	24,3%	3 027	25,4%	2 222	17,4%	4 544	35,5%	12 694	99,2%	2 659	57,0%	70,9%
Contracted services	27 732	48 332	5 674	20,5%	13 192	47,6%	8 212	17,0%	9 953	20,6%	37 031	76,6%	36 679	72,6%	(72,9%)
Transfers and subsidies	220	220	5	2,3%	6	2,7%	10	4,7%	131	59,3%	152	68,9%	-	1,1%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	37 712	42 791	5 581	14,8%	8 627	22,9%	9 416	22,0%	5 959	13,9%	29 583	69,1%	5 342	83,6%	11,6%
Losses on disposal of Assets	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 360	2 060	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	330	2 535	21 394	-	766	-	16 380	-	3 087	-	41 627	-	(33 910)	-	-
Transfers and subsidies - capital (monetary allocations)	60 734	64 944	3 242	5,3%	4 772	7,9%	7 003	10,8%	22 021	33,9%	37 039	57,0%	878	66,2%	2 408,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	2 244	40,4%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	61 064	67 478	24 637	-	5 538	-	23 383	-	25 108	-	78 666	-	(30 788)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	61 064	67 478	24 637	-	5 538	-	23 383	-	25 108	-	78 666	-	(30 788)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 064	67 478	24 637	-	5 538	-	23 383	-	25 108	-	78 666	-	(30 788)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 064	67 478	24 637	-	5 538	-	23 383	-	25 108	-	78 666	-	(30 788)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	80 568	88 748	3 410	4,2%	5 192	6,4%	9 919	11,2%	34 040	38,4%	52 561	59,2%	11 246	74,5%	202,7%
National Government	47 842	46 837	2 997	6,3%	4 772	10,0%	3 214	6,9%	13 416	28,6%	24 398	52,1%	(2 429)	70,9%	(652,4%)
Provincial Government	12 893	16 106	246	1,9%	-	-	3 927	21,7%	8 467	46,8%	12 640	69,8%	2 188	53,1%	287,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 734	64 944	3 242	5,3%	4 772	7,9%	7 141	11,0%	21 883	33,7%	37 039	57,0%	(241)	64,7%	(9 192,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 834	23 805	168	0,8%	420	2,1%	2 778	11,7%	12 157	51,1%	15 523	65,2%	11 486	97,0%	5,8%
Capital Expenditure Functional	80 568	88 748	3 410	4,2%	5 192	6,4%	9 919	11,2%	34 040	38,4%	52 561	59,2%	11 246	75,3%	202,7%
Municipal governance and administration	1 471	1 630	-	-	265	18,0%	109	6,7%	1 014	62,2%	1 388	85,2%	1 240	95,4%	(18,2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 471	1 630	-	-	265	18,0%	109	6,7%	1 014	62,2%	1 388	85,2%	1 240	95,4%	(18,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 549	17 198	-	-	-	-	3 356	19,5%	6 444	37,5%	9 800	57,0%	98	80,6%	6 443,7%
Community and Social Services	10 153	7 469	-	-	-	-	-	-	4 935	66,1%	4 935	66,1%	56	99,5%	8 752,5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	43	71,6%	(100,0%)
Public Safety	460	2 446	-	-	-	-	-	-	1 509	61,7%	1 509	61,7%	-	-	(100,0%)
Housing	5 936	7 283	-	-	-	-	3 356	46,1%	-	-	3 356	46,1%	-	79,0%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 500	4 440	-	-	-	-	446	10,0%	2 260	50,9%	2 706	60,9%	948	79,4%	138,4%
Planning and Development	500	1 483	-	-	-	-	-	-	264	17,8%	264	17,8%	(246)	91,0%	(207,3%)
Road Transport	2 000	2 957	-	-	-	-	446	15,1%	1 996	67,5%	2 442	82,6%	1 194	62,5%	67,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	60 048	65 481	3 410	5,7%	4 927	8,2%	6 009	9,2%	24 321	37,1%	38 667	59,1%	8 959	73,2%	171,5%
Energy sources	15 432	9 728	1 301	8,4%	(1 301)	(8,4%)	568	5,8%	5 737	59,0%	6 305	64,8%	(10 887)	50,7%	(152,7%)
Water Management	20 389	25 277	414	2,0%	128	0,6%	625	2,5%	8 617	34,1%	9 785	38,7%	4 569	49,3%	88,6%
Waste Water Management	21 726	25 520	1 695	7,8%	6 100	28,1%	4 815	8,9%	6 956	27,3%	19 567	76,7%	5 535	25,7%	80,8%
Waste Management	2 500	4 955	-	-	-	-	-	-	3 011	60,8%	3 011	60,8%	9 742	100,0%	(69,1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	75 415	80 646	107 629	142,7%	96 692	128,2%	74 983	93,0%	48 267	59,8%	327 570	406,2%	30 326	339,6%	59,2%
Cash Flow from Investing Activities															
Receipts	-	-	362	-	222	-	330	-	(835)	-	79	-	(195)	-	328,1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	362	-	222	-	330	-	(835)	-	79	-	(195)	-	328,1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 568)	(88 748)	(8 650)	10,7%	(14 793)	18,4%	(11 183)	12,6%	(37 863)	42,7%	(72 490)	81,7%	(37 078)	131,6%	2,1%
Capital assets	(80 568)	(88 748)	(8 650)	10,7%	(14 793)	18,4%	(11 183)	12,6%	(37 863)	42,7%	(72 490)	81,7%	(37 078)	131,6%	2,1%
Net Cash from/(used) Investing Activities	(80 568)	(88 748)	(8 288)	10,3%	(14 572)	18,1%	(10 853)	12,2%	(38 698)	43,6%	(72 411)	81,6%	(37 273)	137,2%	3,8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 153)	(8 102)	99 340	(1 928,0%)	82 120	(1 593,8%)	64 130	(791,5%)	9 569	(118,1%)	255 159	(3 149,4%)	(6 947)	747,6%	(237,7%)
Cash/cash equivalents at the year begin:	(2 633)	61 258	60 858	(2 311,0%)	160 599	(6 098,5%)	242 719	396,2%	306 848	500,9%	60 858	99,3%	253 458	(167,5%)	21,1%
Cash/cash equivalents at the year end:	(7 786)	53 156	160 599	(2 062,7%)	242 719	(3 117,4%)	306 848	577,3%	316 417	595,3%	316 417	595,3%	246 510	2 071,4%	28,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 369	12,4%	1 316	4,9%	920	3,4%	21 529	79,3%	27 135	17,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 674	48,6%	2 426	10,1%	950	4,0%	8 984	37,4%	24 035	15,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 462	11,4%	2 104	4,4%	1 558	3,3%	38 700	80,9%	47 824	31,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 999	10,5%	810	4,2%	612	3,2%	15 699	82,1%	19 120	12,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 462	11,4%	685	5,3%	475	3,7%	10 249	79,6%	12 871	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	135	67,4%	-	-	-	-	65	32,6%	201	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 621	6,9%	944	4,0%	942	4,0%	20 020	85,1%	23 528	15,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 807)	132,7%	43	(2,0%)	48	(2,3%)	601	(28,4%)	(2 115)	(1,4%)	-	-	-	-
Total By Income Source	22 916	15,0%	8 329	5,5%	5 506	3,6%	115 847	75,9%	152 598	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 126	31,6%	1 010	15,0%	324	4,8%	3 266	48,5%	6 727	4,4%	-	-	-	-
Commercial	8 694	28,8%	1 732	5,7%	1 060	3,5%	18 750	62,0%	30 236	19,8%	-	-	-	-
Households	12 095	10,5%	5 587	4,8%	4 122	3,6%	93 832	81,1%	115 636	75,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 916	15,0%	8 329	5,5%	5 506	3,6%	115 847	75,9%	152 598	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	15 233	100,0%	-	-	-	-	-	-	15 233	89,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	200	100,0%	-	-	-	-	-	-	200	1,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	506	33,2%	-	-	-	-	1 020	66,8%	1 526	9,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 940	94,0%	-	-	-	-	1 020	6,0%	16 960	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	583 355	674 976	168 549	28,9%	147 491	25,3%	163 555	24,2%	184 952	27,4%	664 548	98,5%	106 803	97,5%	73,2%
Exchange Revenue															
Service charges - Electricity	155 913	181 089	52 301	33,5%	41 658	26,7%	47 190	26,1%	42 373	23,4%	183 523	101,3%	37 643	100,5%	12,6%
Service charges - Water	45 105	48 700	10 044	22,3%	13 159	29,2%	15 675	32,2%	11 818	24,3%	50 696	104,1%	10 807	108,0%	9,4%
Service charges - Waste Water Management	18 559	18 620	4 681	25,2%	4 587	24,7%	4 793	25,7%	4 657	25,0%	18 718	100,5%	4 414	99,1%	5,5%
Service charges - Waste Management	45 962	44 987	11 105	24,2%	11 180	24,3%	11 453	25,5%	11 185	24,9%	44 924	99,8%	9 302	106,7%	20,2%
Sale of Goods and Rendering of Services	10 280	9 467	2 287	22,2%	3 205	31,2%	3 112	32,9%	1 894	20,0%	10 498	110,9%	1 936	108,0%	(2,2%)
Agency services	5 253	4 933	1 382	26,3%	1 081	20,6%	1 105	22,4%	750	15,2%	4 318	87,5%	1 396	95,6%	(46,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 532	6 995	1 732	26,5%	1 696	26,0%	1 121	16,0%	830	11,9%	5 379	76,9%	1 721	108,1%	(51,8%)
Interest earned from Current and Non Current Assets	19 873	22 035	5 256	26,4%	5 180	26,1%	4 867	22,1%	4 997	22,7%	20 301	92,1%	4 809	102,4%	3,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 850	1 875	186	10,1%	893	48,3%	157	8,4%	233	12,4%	1 470	78,4%	70	78,0%	230,8%
Licence and permits	30	21	1	2,9%	2	5,6%	1	5,6%	2	10,4%	6	28,2%	1	36,5%	287,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 375	1 854	224	16,3%	241	17,6%	206	11,1%	363	19,6%	1 034	55,8%	205	50,7%	77,0%
Non-Exchange Revenue															
Property rates	118 480	117 892	36 315	30,7%	27 214	23,0%	27 348	23,2%	27 799	23,6%	118 676	100,7%	25 133	100,3%	10,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 947	22 124	7 457	29,9%	5 411	21,7%	5 429	24,5%	5 044	22,8%	23 341	105,5%	16	40,3%	31 594,0%
Licences or permits	10	10	-	-	-	-	-	-	-	-	-	-	2	-	(100,0%)
Transfer and subsidies - Operational	110 357	174 925	31 715	28,7%	28 137	25,5%	37 580	21,5%	69 634	39,8%	167 066	95,5%	5 737	99,1%	1 113,7%
Interest	3 733	4 074	937	25,1%	1 014	27,2%	742	18,2%	661	16,2%	3 353	82,3%	820	100,2%	(19,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 101	11 371	2 926	26,4%	2 834	25,5%	2 769	24,3%	2 711	23,8%	11 240	98,8%	2 792	85,9%	(2,9%)
Gains on disposal of Assets	1 069	1 069	-	-	-	-	7	,6%	-	-	7	,6%	-	61,2%	-
Other Gains	2 926	2 926	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	591 416	696 434	119 035	20,1%	144 999	24,5%	152 376	21,9%	233 303	33,5%	649 713	93,3%	147 305	94,5%	58,4%
Employee related costs	195 469	193 024	40 302	20,6%	53 780	27,5%	44 941	23,3%	45 043	23,3%	184 067	95,4%	40 781	94,8%	10,4%
Remuneration of councillors	7 618	7 755	1 792	23,5%	2 152	28,3%	1 894	24,4%	1 828	23,6%	7 667	98,9%	1 796	99,9%	1,8%
Bulk purchases - electricity	145 913	172 693	39 031	26,7%	37 373	25,6%	36 554	21,2%	54 485	31,6%	167 443	97,0%	39 072	98,0%	39,4%
Inventory consumed	25 731	27 368	3 843	14,9%	6 351	24,7%	6 530	23,9%	7 735	28,3%	24 459	89,4%	7 247	86,0%	6,7%
Debt impairment	32 363	43 467	8 091	25,0%	8 091	25,0%	12 532	28,8%	14 753	33,9%	43 467	100,0%	9 522	95,0%	54,9%
Depreciation and amortisation	30 174	26 723	7 543	25,0%	7 543	25,0%	6 163	23,1%	5 473	20,5%	26 723	100,0%	12 027	141,6%	(54,5%)
Interest	32 206	28 196	4 298	13,3%	4 298	13,3%	9 894	35,1%	9 704	34,4%	28 195	100,0%	9 848	102,5%	(1,5%)
Contracted services	63 208	137 483	3 765	6,0%	11 938	18,9%	24 183	17,6%	82 368	59,9%	122 253	88,9%	14 989	79,2%	449,5%
Transfers and subsidies	8 841	9 635	2 007	22,7%	3 296	37,3%	1 470	15,3%	1 861	19,3%	8 635	89,6%	1 930	90,2%	(3,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	46 963	47 159	8 436	18,0%	10 175	21,7%	8 213	17,4%	10 299	21,8%	37 123	78,7%	10 324	77,2%	(2,1%)
Losses on disposal of Assets	-	-	(73)	-	-	-	-	-	(246)	-	(319)	-	(231)	-	6,3%
Other Losses	2 931	2 931	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 062)	(21 457)	49 514	-	2 493	-	11 180	-	(48 351)	-	14 836	-	(40 502)	-	-
Transfers and subsidies - capital (monetary allocations)	23 723	41 130	5 495	23,2%	9 647	40,7%	7 087	17,2%	13 738	33,4%	35 967	87,4%	11 914	34,5%	15,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 662	19 673	55 009	-	12 140	-	18 266	-	(34 613)	-	50 803	-	(28 588)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 662	19 673	55 009	-	12 140	-	18 266	-	(34 613)	-	50 803	-	(28 588)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 662	19 673	55 009	-	12 140	-	18 266	-	(34 613)	-	50 803	-	(28 588)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 662	19 673	55 009	-	12 140	-	18 266	-	(34 613)	-	50 803	-	(28 588)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	75 594	89 652	6 823	9,0%	18 548	24,5%	13 945	15,6%	41 221	46,0%	80 538	89,8%	43 489	92,4%	(5,2%)
National Government	22 693	24 839	5 474	24,1%	9 639	42,5%	6 235	25,1%	3 382	13,6%	24 729	99,6%	10 446	89,2%	(67,6%)
Provincial Government	1 030	16 141	21	2,1%	8	,8%	1 481	9,2%	9 607	59,5%	11 118	68,9%	12 830	96,4%	(25,1%)
District Municipality	-	50	-	-	23	-	12	22,9%	7	14,6%	42	82,3%	506	97,7%	(98,5%)
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	100	-	-	-	-	-	-	41	40,5%	41	40,5%	90	85,1%	(55,1%)
Transfers recognised - capital	23 723	41 130	5 495	23,2%	9 670	40,8%	7 728	18,8%	13 036	31,7%	35 929	87,4%	23 872	94,0%	(45,4%)
Borrowing	23 775	24 861	410	1,7%	5 381	22,6%	4 381	17,6%	12 551	50,5%	22 722	91,4%	9 650	90,2%	30,1%
Internally generated funds	28 096	23 660	918	3,3%	3 498	12,4%	1 837	7,8%	15 634	66,1%	21 887	92,5%	9 966	92,0%	56,9%
Capital Expenditure Functional	75 594	89 652	6 823	9,0%	18 548	24,5%	13 945	15,6%	41 221	46,0%	80 538	89,8%	43 489	92,4%	(5,2%)
Municipal governance and administration	3 310	6 534	446	13,5%	682	20,6%	4 634	70,9%	711	10,9%	6 473	99,1%	1 845	96,9%	(61,5%)
Executive and Council	45	38	10	21,2%	13	29,9%	15	39,1%	-	-	38	100,0%	3	-	(100,0%)
Finance and administration	3 265	6 496	436	13,4%	668	20,5%	4 620	71,1%	711	10,9%	6 435	99,1%	1 842	96,9%	(61,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 395	5 275	332	5,2%	1 551	24,2%	815	15,1%	2 573	48,8%	5 272	99,9%	4 746	91,7%	(45,8%)
Community and Social Services	785	1 109	54	6,8%	69	8,8%	312	28,2%	674	60,8%	1 109	100,0%	605	93,2%	11,3%
Sport And Recreation	4 740	2 384	107	2,3%	366	7,7%	256	10,8%	1 655	69,4%	2 384	100,0%	1 148	70,4%	44,1%
Public Safety	870	1 139	172	19,7%	513	58,9%	207	18,2%	245	21,5%	1 136	99,7%	1 579	97,8%	(84,5%)
Housing	-	643	-	-	603	-	40	6,2%	-	-	643	100,0%	1 414	76,8%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 158	12 265	-	-	2 085	15,8%	875	7,1%	5 853	47,7%	8 814	71,9%	14 494	94,6%	(59,6%)
Planning and Development	4 403	3 115	-	-	197	4,5%	588	1,7%	1 276	41,0%	2 061	66,1%	13 646	94,8%	(90,6%)
Road Transport	8 755	9 150	-	-	1 889	21,6%	287	3,1%	4 577	50,0%	6 753	73,8%	848	93,1%	439,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	52 731	65 578	6 045	11,5%	14 230	27,0%	7 620	11,6%	32 084	48,9%	59 980	91,5%	22 403	92,3%	43,2%
Energy sources	25 545	37 102	49	,2%	1 725	6,8%	5 908	15,9%	26 047	70,2%	33 729	90,9%	3 685	84,6%	608,9%
Water Management	12 818	12 835	3 250	25,4%	5 915	46,1%	432	3,4%	2 003	15,6%	11 600	90,4%	8 469	94,6%	(76,4%)
Waste Water Management	12 703	14 356	2 741	21,6%	6 185	48,7%	1 051	7,3%	3 485	24,3%	13 463	93,8%	9 680	93,3%	(64,0%)
Waste Management	1 665	1 285	5	,3%	405	24,3%	229	17,8%	549	42,7%	1 188	92,4%	570	97,1%	(3,6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	57 090	67 769	(4 202)	(7,4%)	(46 873)	(82,1%)	(45 398)	(67,0%)	(170 128)	(251,0%)	(266 601)	(393,4%)	5 083	100,6%	(3 447,0%)
Cash Flow from Investing Activities															
Receipts	8 508	8 508	(1 034)	(12,2%)	1 484	17,4%	7 168	84,2%	(5 824)	(68,4%)	1 793	21,1%	289	100,2%	(2 117,5%)
Proceeds on disposal of PPE	1 069	1 069	-	-	-	-	8	,7%	-	-	8	,7%	-	70,3%	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7 439	7 439	(1 034)	(13,9%)	1 484	19,9%	7 161	96,3%	(5 824)	(78,3%)	1 786	24,0%	289	-	(2 117,5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 594)	(89 652)	(16 377)	21,7%	(21 115)	27,9%	(13 589)	15,2%	(44 476)	49,6%	(95 558)	106,6%	(40 377)	97,0%	10,2%
Capital assets	(75 594)	(89 652)	(16 377)	21,7%	(21 115)	27,9%	(13 589)	15,2%	(44 476)	49,6%	(95 558)	106,6%	(40 377)	97,0%	10,2%
Net Cash from/(used) Investing Activities	(67 086)	(81 143)	(17 412)	26,0%	(19 632)	29,3%	(6 421)	7,9%	(50 300)	62,0%	(93 764)	115,6%	(40 089)	97,0%	25,5%
Cash Flow from Financing Activities															
Receipts	23 775	24 861	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	23 775	24 861	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 464)	(14 434)	-	-	-	-	-	-	293	(2,0%)	293	(2,0%)	(2 383)	27,9%	(112,3%)
Repayment of borrowing	(13 464)	(14 434)	-	-	-	-	-	-	293	(2,0%)	293	(2,0%)	(2 383)	27,9%	(112,3%)
Net Cash from/(used) Financing Activities	10 311	10 427	-	-	-	-	-	-	293	2,8%	293	2,8%	(2 383)	(17,3%)	(112,3%)
Net Increase/(Decrease) in cash held	314	(2 947)	(21 614)	(6 875,3%)	(66 504)	(21 154,9%)	(51 819)	1 758,1%	(220 135)	7 468,8%	(360 071)	12 216,7%	(37 389)	205,9%	488,8%
Cash/cash equivalents at the year begin:	157 888	194 374	193 645	122,6%	172 822	109,5%	106 318	54,7%	54 438	28,0%	193 645	99,6%	168 606	100,1%	(67,7%)
Cash/cash equivalents at the year end:	158 202	191 427	172 822	109,2%	106 318	67,2%	54 499	28,5%	(165 697)	(86,6%)	(165 697)	(86,6%)	131 217	85,4%	(226,3%)

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	4 301	27,6%	1 945	12,5%	787	5,1%	8 547	54,9%	15 580	15,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 917	53,4%	1 733	11,7%	657	4,4%	4 520	30,5%	14 828	14,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 112	24,2%	2 579	6,8%	1 090	2,9%	24 908	66,1%	37 689	36,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 087	23,0%	915	10,1%	475	5,2%	5 603	61,7%	9 079	8,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 819	24,4%	2 035	10,3%	1 057	5,4%	11 812	59,9%	19 723	19,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	742	6,7%	599	5,4%	455	4,1%	9 259	83,7%	11 055	10,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 400)	154,8%	80	(1,9%)	41	(1,0%)	2 143	(51,8%)	(4 136)	(4,0%)	-	-	-	-
Total By Income Source	22 579	21,7%	9 886	9,5%	4 563	4,4%	66 791	64,3%	103 819	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	478	4,7%	649	6,4%	432	4,3%	8 529	84,5%	10 088	9,7%	-	-	-	-
Commercial	8 888	36,8%	2 048	8,5%	817	3,4%	12 375	51,3%	24 129	23,2%	-	-	-	-
Households	12 588	19,0%	7 165	10,8%	3 286	5,0%	43 258	65,2%	66 308	63,9%	-	-	-	-
Other	615	18,7%	24	,7%	27	,8%	2 628	79,8%	3 294	3,2%	-	-	-	-
Total By Customer Group	22 579	21,7%	9 886	9,5%	4 563	4,4%	66 791	64,3%	103 819	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	19 770	100,0%	-	-	-	-	-	-	19 770	78,9%
Bulk Water	808	100,0%	-	-	-	-	-	-	808	3,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 980	99,9%	2	,1%	-	-	-	-	1 983	7,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 489	100,0%	-	-	-	-	-	-	2 489	9,9%
Medical Aid deductions	0	100,0%	-	-	-	-	-	-	0	-
Total	25 048	100,0%	2	-	-	-	-	-	25 050	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 703 573	1 687 872	412 729	24,2%	412 861	24,2%	417 790	24,8%	396 674	23,5%	1 640 053	97,2%	363 165	97,2%	9,2%
Exchange Revenue															
Service charges - Electricity	567 146	559 883	126 259	22,3%	134 354	23,7%	131 399	23,5%	139 048	24,8%	531 059	94,9%	125 685	94,1%	10,6%
Service charges - Water	183 003	186 603	29 939	16,4%	50 321	27,5%	57 457	30,8%	51 786	27,8%	189 503	101,6%	48 780	101,0%	6,2%
Service charges - Waste Water Management	99 732	101 252	25 144	25,2%	24 661	24,7%	24 837	24,5%	23 991	23,7%	96 632	97,4%	22 919	98,9%	4,7%
Service charges - Waste Management	90 554	95 354	23 711	26,2%	23 973	26,5%	23 902	25,1%	24 085	25,3%	95 672	100,3%	22 281	101,6%	8,1%
Sale of Goods and Rendering of Services	57 426	27 688	2 671	4,7%	2 890	5,0%	2 311	8,3%	3 235	11,7%	11 108	40,1%	2 929	46,5%	10,5%
Agency services	10 527	10 527	2 373	22,5%	2 763	26,2%	2 146	20,4%	2 297	21,8%	9 579	91,0%	2 067	92,0%	11,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 223	13 223	3 064	23,2%	3 106	23,5%	3 319	25,1%	3 303	25,0%	12 793	96,7%	3 879	107,7%	(14,8%)
Interest earned from Current and Non Current Assets	72 243	77 243	19 336	26,8%	19 863	27,5%	19 354	25,1%	20 166	26,1%	78 720	101,9%	20 433	106,6%	(1,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	15 308	15 308	4 075	26,6%	4 088	26,7%	4 198	27,4%	2 697	17,6%	15 057	98,4%	2 446	95,7%	10,2%
Licence and permits	1 544	1 544	305	19,8%	289	18,7%	360	23,3%	314	20,4%	1 268	82,2%	307	88,2%	2,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 228	9 711	2 279	27,7%	3 000	36,5%	3 737	38,5%	6 938	71,4%	15 954	164,3%	10 410	82,3%	(33,4%)
Non-Exchange Revenue															
Property rates	352 787	357 387	96 955	27,5%	86 042	24,4%	86 555	24,2%	86 946	24,3%	356 498	99,8%	79 883	100,0%	8,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 666	26 666	2 915	10,9%	(2 996)	(11,2%)	9 081	34,1%	13 159	49,3%	22 160	83,1%	7 153	106,3%	84,0%
Licences or permits	5	5	1	16,3%	0	14,4%	0	10,3%	2	41,0%	2	41,0%	0	36,8%	(100,0%)
Transfer and subsidies - Operational	160 877	160 881	62 149	38,6%	50 803	31,6%	38 493	23,9%	4 653	2,9%	156 098	97,0%	4 373	96,8%	6,4%
Interest	6 855	8 893	2 356	34,4%	2 169	31,6%	2 235	25,1%	2 246	25,3%	9 006	101,3%	1 579	108,4%	42,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37 450	35 705	9 197	24,6%	7 534	20,1%	8 404	23,5%	8 320	23,3%	33 455	93,7%	7 895	95,4%	5,4%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	3 489	-	3 489	-	148	-	2 262,3%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 825 844	1 783 158	384 473	21,1%	379 833	20,8%	369 108	20,7%	423 577	23,8%	1 556 991	87,3%	367 267	87,8%	15,3%
Employee related costs	565 840	562 859	129 601	22,9%	129 242	22,8%	133 563	23,7%	133 782	23,8%	526 189	93,5%	126 420	95,7%	5,8%
Remuneration of councillors	16 097	16 097	3 359	20,9%	4 071	25,3%	3 461	21,5%	3 504	21,8%	14 395	89,4%	3 338	91,3%	5,0%
Bulk purchases - electricity	473 708	473 708	118 848	25,1%	97 635	20,6%	94 649	20,0%	101 087	21,3%	412 220	87,0%	87 819	86,0%	15,1%
Inventory consumed	147 581	142 372	26 623	18,0%	27 657	18,7%	32 201	22,6%	35 563	25,0%	122 044	85,7%	29 900	85,0%	18,9%
Debt impairment	2 155	2 155	(2 529)	(117,4%)	4 965	230,4%	(2 529)	(117,4%)	3 199	148,5%	3 107	144,2%	(725)	(223,0%)	(541,3%)
Depreciation and amortisation	195 597	195 597	43 624	22,3%	43 631	22,3%	42 679	21,8%	43 614	22,3%	173 547	88,7%	43 121	94,2%	1,1%
Interest	19 529	19 529	4 882	25,0%	4 882	25,0%	4 882	25,0%	4 882	25,0%	19 529	100,0%	6 004	99,8%	(18,7%)
Contracted services	245 713	214 518	19 483	7,9%	37 522	15,3%	35 072	16,3%	57 969	27,0%	150 056	70,0%	38 035	66,8%	52,4%
Transfers and subsidies	1 500	1 650	232	15,5%	10	0,6%	321	19,5%	38	2,3%	600	36,4%	481	80,4%	(92,2%)
Irrecoverable debts written off	33 611	29 344	3 706	11,0%	1 970	5,9%	3 913	13,3%	17 290	58,9%	26 880	91,6%	11 588	64,0%	49,2%
Operational costs	111 038	107 990	29 795	26,8%	24 253	21,8%	12 672	11,7%	17 959	16,6%	84 680	78,4%	16 107	84,1%	11,5%
Losses on disposal of Assets	-	78	-	-	78	-	69	89,0%	1 036	1 332,3%	1 183	1 521,2%	389	-	166,4%
Other Losses	13 474	17 261	6 838	50,7%	3 917	29,1%	8 154	47,2%	3 652	21,2%	22 560	130,7%	4 790	184,0%	(23,8%)
Surplus/(Deficit)	(122 271)	(95 286)	28 256	-	33 028	-	48 682	-	(26 903)	-	83 062	-	(4 102)	-	-
Transfers and subsidies - capital (monetary allocations)	87 649	64 058	4 104	4,7%	12 960	14,8%	8 994	14,0%	19 617	30,6%	45 676	71,3%	16 059	71,8%	22,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	20 504	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	(34 622)	(31 228)	32 360	-	45 988	-	57 676	-	(7 286)	-	128 737	-	32 461	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(34 622)	(31 228)	32 360	-	45 988	-	57 676	-	(7 286)	-	128 737	-	32 461	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(34 622)	(31 228)	32 360	-	45 988	-	57 676	-	(7 286)	-	128 737	-	32 461	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(34 622)	(31 228)	32 360	-	45 988	-	57 676	-	(7 286)	-	128 737	-	32 461	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	326 853	330 695	17 655	5,4%	68 473	20,9%	32 217	9,7%	79 884	24,2%	198 228	59,9%	86 717	59,7%	(7,9%)
National Government	44 381	39 025	2 539	5,7%	6 870	15,5%	5 444	14,0%	12 933	33,1%	27 786	71,2%	14 296	84,9%	(9,5%)
Provincial Government	43 268	25 033	1 370	3,2%	5 122	11,8%	2 793	11,2%	4 790	19,1%	14 075	56,2%	1 560	11,3%	207,1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	87 649	64 058	3 909	4,5%	11 992	13,7%	8 237	12,9%	17 723	27,7%	41 861	65,3%	15 855	66,1%	11,8%
Borrowing	-	4 911	-	-	-	-	-	-	17 723	26	26	5%	(2 910)	36,3%	(100,9%)
Internally generated funds	239 204	261 726	13 746	5,7%	56 481	23,6%	23 980	9,2%	62 134	23,7%	156 341	59,7%	73 772	59,2%	(15,8%)
Capital Expenditure Functional	326 853	330 695	17 655	5,4%	68 473	20,9%	32 217	9,7%	79 884	24,2%	198 228	59,9%	107 221	65,9%	(25,5%)
Municipal governance and administration	34 089	36 283	929	2,7%	3 507	10,3%	3 795	10,5%	12 472	34,4%	20 703	57,1%	8 213	56,4%	51,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	34 089	36 283	929	2,7%	3 507	10,3%	3 795	10,5%	12 472	34,4%	20 703	57,1%	8 213	56,5%	51,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 885	21 200	933	5,9%	2 745	17,3%	2 520	11,9%	7 665	36,2%	13 863	65,4%	4 538	58,3%	68,9%
Community and Social Services	3 590	4 104	-	-	343	9,6%	359	8,7%	2 814	68,6%	3 516	85,7%	1 942	80,5%	44,9%
Sport And Recreation	6 595	11 355	920	13,9%	1 719	26,1%	1 155	10,2%	4 607	40,6%	8 401	74,0%	2 247	53,1%	105,0%
Public Safety	5 150	5 447	14	3%	622	12,1%	966	17,7%	229	4,2%	1 831	33,6%	-	52,6%	(100,0%)
Housing	550	295	-	-	60	10,9%	39	13,4%	15	5,1%	114	38,8%	348	69,2%	(95,7%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 196	87 934	2 729	3,6%	21 493	28,2%	8 505	9,7%	15 478	17,6%	48 205	54,8%	23 058	59,9%	32,9%
Planning and Development	9 130	16 940	1 359	14,9%	117	1,3%	752	4,4%	5 440	32,1%	7 668	45,3%	3 525	72,7%	72,7%
Road Transport	67 056	70 234	1 370	2,0%	21 376	31,9%	7 621	10,9%	10 038	14,3%	40 405	57,5%	19 483	58,7%	(48,5%)
Environmental Protection	-	760	-	-	132	17,4%	132	17,4%	-	-	132	17,4%	51	24,0%	(100,0%)
Trading Services	200 692	185 098	13 064	6,5%	40 653	20,3%	17 397	9,4%	44 269	23,9%	115 383	62,3%	71 412	73,1%	(38,0%)
Energy sources	61 644	70 694	3 495	5,7%	11 805	19,2%	8 305	11,7%	17 046	24,1%	40 651	57,5%	31 463	85,0%	(45,8%)
Water Management	43 206	31 300	4 234	9,8%	15 259	35,3%	794	2,5%	4 764	15,2%	25 051	80,0%	19 493	75,6%	(75,6%)
Waste Water Management	88 913	57 516	4 294	4,8%	13 415	15,1%	6 525	11,3%	11 615	20,2%	35 849	62,3%	17 328	64,7%	(33,0%)
Waste Management	6 930	25 587	1 040	15,0%	174	2,5%	1 773	6,9%	10 845	42,4%	13 832	54,1%	3 127	42,5%	246,8%
Other	-	180	-	-	74	-	-	-	-	-	74	41,0%	-	-	-

Net Cash from/(used) Operating Activities	189 723	156 982	(65 760)	(34,7%)	67 659	35,7%	123 728	78,8%	30 739	19,6%	156 365	99,6%	37 219	128,3%	(17,4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	4 227	-	-	-	11	-	4 239	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	4 227	-	-	-	11	-	4 239	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(326 853)	(330 694)	(22 434)	6,9%	(73 171)	22,4%	(31 213)	9,4%	(74 875)	22,6%	(201 693)	61,0%	(81 294)	65,8%	(7,9%)
Capital assets	(326 853)	(330 694)	(22 434)	6,9%	(73 171)	22,4%	(31 213)	9,4%	(74 875)	22,6%	(201 693)	61,0%	(81 294)	65,8%	(7,9%)
Net Cash from/(used) Investing Activities	(326 853)	(330 694)	(22 434)	6,9%	(68 944)	21,1%	(31 213)	9,4%	(74 864)	22,6%	(197 455)	59,7%	(81 294)	65,7%	(7,9%)
Cash Flow from Financing Activities															
Receipts	3 540	3 540	1 141	32,2%	405	11,4%	767	21,7%	1 107	31,3%	3 420	96,6%	1 094	88,3%	1,2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 540	3 540	1 141	32,2%	405	11,4%	767	21,7%	1 107	31,3%	3 420	96,6%	1 094	88,3%	1,2%
Payments	(12 477)	(12 477)	-	-	(6 013)	48,2%	-	-	(6 465)	51,8%	(12 477)	100,0%	(5 814)	100,0%	11,2%
Repayment of borrowing	(12 477)	(12 477)	-	-	(6 013)	48,2%	-	-	(6 465)	51,8%	(12 477)	100,0%	(5 814)	100,0%	11,2%
Net Cash from/(used) Financing Activities	(8 937)	(8 937)	1 141	(12,8%)	(5 608)	62,7%	767	(8,6%)	(5 357)	59,9%	(9 057)	101,3%	(4 720)	105,2%	13,5%
Net Increase/(Decrease) in cash held	(146 067)	(182 649)	(87 053)	59,6%	(6 893)	4,7%	93 282	(51,1%)	(49 482)	27,1%	(50 146)	27,5%	(48 795)	(8,5%)	1,4%
Cash/cash equivalents at the year begin:	677 780	848 065	848 065	125,1%	761 011	112,3%	754 118	88,9%	847 400	99,9%	848 065	100,0%	843 495	100,0%	,5%
Cash/cash equivalents at the year end:	531 713	665 416	761 011	143,1%	754 118	141,8%	847 400	127,3%	797 918	119,9%	797 918	119,9%	794 700	126,6%	,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 942	19,1%	2 320	3,0%	1 687	2,2%	59 238	75,8%	78 188	21,7%	(4 784)	(6,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 271	81,7%	837	2,1%	403	1,0%	6 228	15,3%	40 739	11,3%	(377)	(5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	20 962	29,1%	2 783	3,9%	2 125	3,0%	46 054	64,0%	71 924	19,9%	(1 665)	(2,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 957	19,3%	1 297	3,1%	1 057	2,6%	31 015	75,0%	41 327	11,5%	(1 807)	(4,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 406	14,7%	1 513	3,0%	1 098	2,2%	40 366	80,1%	50 382	14,0%	(2 266)	(4,5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,1%	1	,2%	0	,1%	548	99,6%	550	,2%	(90)	(16,4%)	-	-
Interest on Arrear Debtor Accounts	1 863	2,5%	1 788	2,4%	1 724	2,3%	69 280	92,8%	74 655	20,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	410	14,1%	114	3,9%	38	1,3%	2 344	80,7%	2 906	8%	(782)	(26,9%)	-	-
Total By Income Source	86 812	24,1%	10 653	3,0%	8 133	2,3%	255 074	70,7%	360 672	100,0%	(11 772)	(3,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 169	30,3%	1 204	5,9%	911	4,5%	12 095	59,3%	20 379	5,7%	-	-	-	-
Commercial	38 008	50,8%	1 456	1,9%	1 010	1,3%	34 387	45,9%	74 862	20,8%	24	-	-	-
Households	42 634	16,1%	7 993	3,0%	6 212	2,3%	208 592	78,6%	265 430	73,6%	(11 796)	(4,4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	86 812	24,1%	10 653	3,0%	8 133	2,3%	255 074	70,7%	360 672	100,0%	(11 772)	(3,3%)	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 038	100,0%	0	-	-	-	-	-	31 038	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31 038	100,0%	0	-	-	-	-	-	31 038	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 212 935	1 237 783	318 518	26,3%	303 062	25,0%	303 003	24,5%	330 862	26,7%	1 255 444	101,4%	303 369	97,9%	9,1%
Exchange Revenue															
Service charges - Electricity	451 420	472 747	136 054	30,1%	124 603	27,6%	124 865	26,4%	127 605	27,0%	513 128	108,5%	113 323	109,9%	12,6%
Service charges - Water	97 940	98 216	19 765	20,2%	24 587	25,1%	32 903	33,5%	24 596	25,0%	101 851	103,7%	23 349	101,9%	5,3%
Service charges - Waste Water Management	57 022	57 625	14 971	26,3%	15 565	27,3%	16 350	28,4%	16 286	28,3%	63 172	109,6%	14 955	111,7%	8,9%
Service charges - Waste Management	38 087	38 064	9 535	25,0%	9 657	25,4%	9 753	25,6%	9 887	26,0%	38 832	102,0%	8 529	102,0%	15,9%
Sale of Goods and Rendering of Services	13 619	14 129	3 129	23,0%	4 922	36,1%	3 969	28,1%	3 124	22,1%	15 144	107,2%	3 029	104,8%	3,2%
Agency services	6 787	6 787	1 667	24,6%	1 548	22,8%	1 387	20,4%	1 057	15,6%	5 658	83,4%	916	83,5%	15,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 407	4 115	932	27,4%	1 001	29,4%	1 038	25,2%	1 094	26,6%	4 066	98,8%	977	115,2%	12,0%
Interest earned from Current and Non Current Assets	88 998	91 790	3 601	4,0%	3 236	3,6%	6 120	6,7%	82 942	90,4%	95 899	104,5%	43 687	62,2%	89,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 930	1 930	593	30,8%	400	20,7%	465	24,1%	404	21,0%	1 864	96,6%	398	86,0%	1,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 028	9 640	2 084	51,7%	1 807	44,9%	1 560	16,2%	7 108	73,7%	12 558	130,3%	47 719	133,9%	(85,1%)
Non-Exchange Revenue															
Property rates	199 371	201 371	50 128	25,1%	50 461	25,3%	52 082	25,9%	48 602	24,1%	201 274	100,0%	39 058	97,2%	24,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 991	31 213	76	,2%	58	,1%	72	,2%	2 628	8,4%	2 834	9,1%	131	1,1%	1 909,6%
Licences or permits	5 467	5 467	1 158	21,2%	1 252	22,9%	1 326	24,3%	1 101	20,1%	4 838	88,5%	1 208	97,8%	(8,8%)
Transfer and subsidies - Operational	190 028	188 794	71 468	37,6%	59 271	31,2%	47 457	25,1%	1 078	6%	179 273	95,0%	2 926	97,5%	(63,2%)
Interest	1 324	1 671	406	30,7%	437	33,0%	442	26,5%	498	29,8%	1 783	106,7%	400	105,8%	24,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 062	11 324	2 950	24,5%	2 880	23,9%	3 014	26,6%	2 736	24,2%	11 581	102,3%	2 645	72,0%	3,5%
Gains on disposal of Assets	2 453	2 930	-	-	1 376	56,1%	198	6,8%	115	3,9%	1 689	57,6%	119	49,5%	(4,1%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 189 046	1 210 971	238 085	20,0%	255 350	21,5%	229 663	19,0%	280 180	23,1%	1 003 278	82,8%	250 548	83,9%	11,8%
Employee related costs	341 481	344 723	72 769	21,3%	89 942	26,3%	78 035	22,6%	78 020	22,6%	318 766	92,5%	72 474	92,9%	7,7%
Remuneration of councillors	13 273	13 273	2 925	22,0%	3 526	26,6%	3 073	23,2%	3 073	23,2%	12 598	94,9%	2 902	96,7%	5,9%
Bulk purchases - electricity	384 927	405 920	105 642	27,4%	87 425	22,7%	83 766	20,6%	131 543	32,4%	408 376	100,6%	105 381	100,1%	24,8%
Inventory consumed	68 908	67 888	5 902	8,6%	8 180	11,9%	6 813	10,0%	6 432	9,5%	27 327	40,3%	5 420	39,1%	18,7%
Debt impairment	3 405	12 021	-	-	-	-	-	-	(3 410)	(28,4%)	(3 410)	(28,4%)	-	-	(100,0%)
Depreciation and amortisation	128 253	125 316	26 197	20,4%	26 771	20,9%	25 873	20,6%	26 154	20,9%	104 995	83,8%	26 284	81,3%	(5,%)
Interest	14 689	10 569	-	-	2 040	13,9%	-	-	1 831	17,3%	3 871	36,6%	2 125	53,1%	(13,8%)
Contracted services	83 092	83 319	12 901	15,5%	18 201	21,9%	15 427	18,5%	19 009	22,8%	65 538	78,7%	20 604	87,3%	(7,7%)
Transfers and subsidies	5 902	4 264	1 691	28,7%	1 450	24,6%	(515)	(12,1%)	840	19,7%	3 467	81,3%	102	81,5%	725,9%
Irrecoverable debts written off	45 024	43 829	-	-	-	-	9 474	21,6%	5 368	12,2%	14 841	33,9%	5 252	27,9%	2,2%
Operational costs	65 587	65 346	10 057	15,3%	16 375	25,0%	7 717	11,8%	11 253	17,2%	45 402	69,5%	10 053	73,6%	11,9%
Losses on disposal of Assets	22 793	22 793	-	-	1 439	6,3%	-	-	68	,3%	1 507	6,6%	(47)	18,8%	(244,0%)
Other Losses	11 710	11 710	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 889	26 812	80 432	-	47 712	-	73 340	-	50 681	-	252 166	-	52 821	-	-
Transfers and subsidies - capital (monetary allocations)	246 062	247 277	17 605	7,2%	70 375	28,6%	48 350	19,6%	56 420	22,8%	192 749	77,9%	32 958	78,8%	71,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	269 951	274 089	98 037	-	118 087	-	121 690	-	107 101	-	444 915	-	85 779	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	269 951	274 089	98 037	-	118 087	-	121 690	-	107 101	-	444 915	-	85 779	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	269 951	274 089	98 037	-	118 087	-	121 690	-	107 101	-	444 915	-	85 779	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	269 951	274 089	98 037	-	118 087	-	121 690	-	107 101	-	444 915	-	85 779	-	-

Part 2: Capital Revenue and Expenditure

		2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance		376 478	325 809	24 395	6,5%	88 609	23,5%	51 622	15,8%	132 985	40,8%	297 611	91,3%	159 016	101,4%	(16,4%)
National Government		52 150	60 945	2 627	5,0%	17 565	33,7%	21 885	35,9%	12 002	19,7%	54 078	88,7%	7 207	100,0%	66,5%
Provincial Government		174 809	166 190	11 639	6,7%	39 424	22,6%	15 961	9,6%	79 191	47,7%	146 216	88,0%	55 511	97,2%	42,7%
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy		19 033	19 113	1 199	6,3%	4 937	25,9%	3 623	19,0%	9 037	47,3%	18 795	98,3%	-	100,0%	(100,0%)
Transfers recognised - capital		245 992	246 248	15 464	6,3%	61 926	25,2%	41 469	16,8%	100 230	40,7%	219 089	89,0%	62 718	98,3%	59,8%
Borrowing		36 951	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		93 535	79 562	8 931	9,5%	26 683	28,5%	10 153	12,8%	32 755	41,2%	78 522	98,7%	96 298	104,2%	(66,0%)
Capital Expenditure Functional		376 478	325 809	24 395	6,5%	88 609	23,5%	51 622	15,8%	132 985	40,8%	297 611	91,3%	159 016	101,4%	(16,4%)
Municipal governance and administration		4 525	3 925	959	21,2%	1 355	29,9%	1 239	31,6%	1 128	28,7%	4 680	119,2%	3 082	98,6%	(63,4%)
Executive and Council		1 290	1 387	4	,3%	999	77,5%	(110)	(7,9%)	524	37,8%	1 417	102,2%	21	132,1%	2 434,8%
Finance and administration		3 236	2 538	955	29,5%	356	11,0%	1 349	53,1%	604	23,8%	3 263	128,6%	3 061	96,5%	(80,3%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		24 932	25 119	415	1,7%	12 618	50,6%	7 787	31,0%	3 783	15,1%	24 602	97,9%	17 981	112,9%	(79,0%)
Community and Social Services		1 130	895	6	,5%	6	,5%	416	46,5%	460	51,4%	888	99,2%	125	69,6%	266,6%
Sport And Recreation		20 920	21 169	130	,6%	11 430	54,6%	7 048	33,3%	2 102	9,9%	20 711	97,8%	10 154	92,1%	(79,3%)
Public Safety		2 882	3 055	278	9,7%	1 181	41,0%	323	10,6%	1 220	40,0%	3 003	98,3%	2 201	98,5%	(44,8%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	5 500	-	(100,0%)
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		156 971	142 180	6 398	4,1%	34 207	21,7%	14 897	10,5%	68 389	48,0%	123 692	87,0%	58 360	94,4%	17,2%
Planning and Development		24 829	25 530	1 258	5,1%	4 030	16,2%	2 489	9,8%	3 832	15,1%	11 610	45,5%	10 141	68,7%	67,7%
Road Transport		132 142	116 650	5 141	3,9%	29 977	22,7%	12 408	10,6%	64 557	55,3%	112 082	96,1%	48 219	102,3%	33,9%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		190 050	154 585	16 624	8,7%	40 628	21,4%	27 699	17,9%	59 686	38,6%	144 637	93,6%	79 594	105,2%	(25,0%)
Energy sources		67 741	40 731	9 394	13,9%	2 755	4,1%	15 857	38,9%	14 023	34,4%	42 029	103,2%	46 389	114,0%	(69,8%)
Water Management		49 869	45 551	2 995	6,0%	14 107	28,3%	3 632	8,0%	21 500	47,2%	42 233	92,7%	19 519	92,3%	10,1%
Waste Water Management		39 350	40 791	4 219	10,7%	9 304	23,6%	5 459	13,4%	14 390	35,3%	33 372	81,8%	12 682	97,1%	13,5%
Waste Management		33 090	27 511	16	-	14 462	43,7%	2 752	10,0%	9 773	35,5%	27 002	98,1%	1 003	88,4%	874,4%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	470 661	432 811	662 899	140,8%	244 184	51,9%	354 767	82,0%	656 086	151,6%	1 917 937	443,1%	529 697	366,3%	23,9%
Cash Flow from Investing Activities															
Receipts	2 453	2 930	-	-	1 376	56,1%	198	6,8%	(33 096)	(1 129,7%)	(31 521)	(1 075,9%)	97	90,6%	(34 274,7%)
Proceeds on disposal of PPE	2 453	2 930	-	-	1 376	56,1%	198	6,8%	115	3,9%	1 689	57,6%	97	48,9%	18,2%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(33 210)	-	(33 210)	-	-	90,1%	(100,0%)
Payments	(432 655)	(371 647)	(33 444)	7,7%	(82 303)	19,0%	(47 098)	12,7%	(103 486)	27,8%	(266 331)	71,7%	(104 396)	84,8%	(,9%)
Capital assets	(432 655)	(371 647)	(33 444)	7,7%	(82 303)	19,0%	(47 098)	12,7%	(103 486)	27,8%	(266 331)	71,7%	(104 396)	84,8%	(,9%)
Net Cash from/(used) Investing Activities	(430 201)	(368 718)	(33 444)	7,8%	(80 926)	18,8%	(46 900)	12,7%	(136 582)	37,0%	(287 852)	80,8%	(104 299)	88,3%	31,0%
Cash Flow from Financing Activities															
Receipts	40 500	500	557	1,4%	610	1,5%	376	75,1%	423	84,7%	1 967	393,4%	486	548,2%	(12,8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	500	557	111,5%	610	122,1%	376	75,1%	423	84,7%	1 967	393,4%	486	548,2%	(12,8%)
Payments	(11 318)	(5 456)	-	-	-	-	(2 634)	48,3%	(2 821)	51,7%	(5 456)	100,0%	(2 550)	100,0%	10,6%
Repayment of borrowing	(11 318)	(5 456)	-	-	-	-	(2 634)	48,3%	(2 821)	51,7%	(5 456)	100,0%	(2 550)	100,0%	10,6%
Net Cash from/(used) Financing Activities	29 182	(4 956)	557	1,9%	610	2,1%	(2 259)	45,6%	(2 398)	48,4%	(3 489)	70,4%	(2 064)	95,7%	16,2%
Net Increase/(Decrease) in cash held	69 641	59 138	630 013	904,7%	163 868	235,3%	305 609	516,8%	517 107	874,4%	1 616 596	2 733,6%	423 334	(137,6%)	22,2%
Cash/cash equivalents at the year begin:	394 543	470 491	470 491	119,2%	1 100 504	278,9%	1 264 372	268,7%	1 569 980	333,7%	470 491	100,0%	749 371	100,0%	109,5%
Cash/cash equivalents at the year end:	464 184	529 629	1 100 504	237,1%	1 264 372	272,4%	1 569 981	296,4%	2 087 087	394,1%	2 087 087	394,1%	1 172 705	297,2%	78,0%

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	8 505	33,3%	3 294	12,9%	1 209	4,7%	12 561	49,1%	25 569	20,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 093	84,0%	4 314	10,3%	201	,5%	2 167	5,2%	41 775	32,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 256	45,3%	2 481	7,4%	398	1,2%	15 531	46,1%	33 665	26,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 495	32,6%	1 661	12,0%	471	3,4%	7 159	51,9%	13 787	10,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 741	30,8%	1 307	10,7%	401	3,3%	6 709	55,2%	12 158	9,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	31,3%	24	22,6%	3	3,3%	45	42,8%	104	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 854)	(203,2%)	307	33,6%	91	10,0%	2 368	259,6%	912	,7%	-	-	-	-
Total By Income Source	65 269	51,0%	13 387	10,5%	2 775	2,2%	46 540	36,4%	127 972	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 401	28,9%	404	8,3%	122	2,5%	2 922	60,3%	4 849	3,8%	-	-	-	-
Commercial	31 550	87,4%	2 535	7,0%	230	,6%	1 780	4,9%	36 094	28,2%	-	-	-	-
Households	32 318	37,1%	10 449	12,0%	2 423	2,8%	41 838	48,1%	87 028	68,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	65 269	51,0%	13 387	10,5%	2 775	2,2%	46 540	36,4%	127 972	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 364	100,0%	-	-	-	-	-	-	2 364	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 364	100,0%	-	-	-	-	-	-	2 364	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	543 151	579 632	132 879	24,5%	165 835	30,5%	121 847	21,0%	118 251	20,4%	538 813	93,0%	85 763	92,0%	37,9%
Exchange Revenue															
Service charges - Electricity	1 295	1 295	508	39,3%	433	33,5%	376	29,0%	404	31,2%	1 722	133,0%	362	122,8%	11,5%
Service charges - Water	151 332	176 332	37 460	24,8%	45 353	30,0%	43 500	24,7%	41 139	23,3%	167 452	95,0%	37 996	102,0%	8,3%
Service charges - Waste Water Management	125	125	32	25,4%	32	25,5%	31	25,3%	30	24,4%	125	100,5%	29	96,9%	4,1%
Service charges - Waste Management	2 214	2 214	23	1,0%	23	1,0%	23	1,0%	22	1,0%	90	4,1%	21	98,0%	3,9%
Sale of Goods and Rendering of Services	30 723	37 283	4 975	16,2%	8 756	28,5%	17 493	46,9%	7 027	18,9%	38 252	102,6%	5 096	101,5%	37,9%
Agency services	192 636	198 636	35 024	18,2%	64 914	33,7%	22 898	11,5%	57 418	28,9%	180 253	90,7%	28 686	82,9%	100,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	178	178	52	29,0%	62	34,6%	84	47,0%	153	85,9%	350	196,6%	87	196,2%	76,1%
Interest earned from Current and Non Current Assets	15 442	15 442	5 650	36,6%	7 521	48,7%	6 850	44,4%	9 574	62,0%	29 995	191,7%	9 514	175,7%	,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 921	3 921	1 141	29,1%	1 147	29,3%	1 156	29,5%	920	23,5%	4 364	111,3%	987	108,7%	(6,8%)
Licence and permits	269	269	109	40,5%	205	76,1%	122	45,3%	107	39,9%	544	201,7%	115	171,4%	(6,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 772	15 772	373	2,4%	169	1,1%	103	,7%	83	,5%	728	4,6%	191	13,4%	(56,5%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	34 969	33 890	11 816	33,8%	16 426	47,0%	1 353	4,0%	1 141	3,4%	30 736	90,7%	2 628	97,5%	(56,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	84 274	84 274	35 701	42,4%	20 763	24,6%	27 810	33,0%	-	-	84 274	100,0%	-	100,0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	16	-	31	-	49	-	233	-	329	-	50	-	365,8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	542 288	599 520	94 913	17,5%	157 279	29,0%	136 268	22,7%	151 734	25,3%	540 194	90,1%	143 136	88,6%	6,0%
Employee related costs	269 277	257 399	54 146	20,1%	71 730	26,6%	56 522	22,0%	58 229	22,6%	240 628	93,5%	55 124	90,9%	5,6%
Remuneration of councillors	7 989	7 964	1 711	21,4%	2 118	26,5%	1 803	22,6%	1 797	22,6%	7 428	93,3%	1 726	93,5%	4,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	97 338	100 197	10 425	10,7%	29 244	30,0%	21 435	21,4%	23 978	23,9%	85 081	84,9%	20 551	87,6%	16,7%
Debt impairment	-	5 899	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 238	11 238	-	-	-	-	1 943	17,3%	11 008	98,0%	12 951	115,2%	11 356	101,1%	(3,1%)
Interest	12 000	12 000	-	-	4 579	38,2%	5 879	49,0%	10 458	87,2%	10 458	87,2%	-	-	(100,0%)
Contracted services	26 556	62 112	5 708	21,5%	19 416	73,1%	15 183	24,4%	17 017	27,4%	57 324	92,3%	13 887	83,8%	22,5%
Transfer and subsidies	768	669	109	14,1%	137	17,9%	22	3,2%	117	17,5%	384	57,5%	515	40,2%	(77,3%)
Irrecoverable debts written off	1 970	2 071	-	-	1 502	72,5%	1 502	72,5%	1 502	72,5%	1 502	72,5%	1 442	73,2%	4,2%
Operational costs	113 435	138 255	22 798	20,1%	30 054	26,5%	39 362	28,5%	31 907	23,1%	124 121	89,8%	38 428	96,6%	(17,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 717	1 717	16	,9%	-	-	-	-	301	17,5%	317	18,4%	107	6,2%	182,1%
Surplus/(Deficit)	864	(19 889)	37 966	-	8 556	-	(14 421)	-	(33 483)	-	(1 381)	-	(57 372)	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	864	(19 889)	37 966	-	8 556	-	(14 421)	-	(33 483)	-	(1 381)	-	(57 372)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	864	(19 889)	37 966	-	8 556	-	(14 421)	-	(33 483)	-	(1 381)	-	(57 372)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	864	(19 889)	37 966	-	8 556	-	(14 421)	-	(33 483)	-	(1 381)	-	(57 372)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	864	(19 889)	37 966	-	8 556	-	(14 421)	-	(33 483)	-	(1 381)	-	(57 372)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	10 500	68 800	10 567	100,6%	25 130	239,3%	7 314	10,6%	15 269	22,2%	58 280	84,7%	27 797	32,8%	(45,1%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	500	868	-	-	-	-	16	1,8%	65	7,4%	80	9,2%	633	15,0%	(89,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	500	868	-	-	-	-	16	1,8%	65	7,4%	80	9,2%	633	15,0%	(89,8%)
Borrowing	-	43 251	10 502	-	22 930	-	3 758	8,7%	9 283	21,5%	46 474	107,5%	22 764	38,0%	(59,2%)
Internally generated funds	10 000	24 681	65	,6%	2 200	22,0%	3 540	14,3%	5 921	24,0%	11 725	47,5%	4 400	23,5%	34,6%
Capital Expenditure Functional	10 500	68 800	10 567	100,6%	25 130	239,3%	7 314	10,6%	15 269	22,2%	58 280	84,7%	27 797	32,8%	(45,1%)
Municipal governance and administration	3 215	6 022	6	,2%	964	30,0%	403	6,7%	1 009	16,8%	2 382	39,6%	665	30,1%	51,7%
Executive and Council	1 100	1 361	5	,4%	4	,4%	19	1,4%	533	39,1%	560	41,1%	27	5,2%	1 884,2%
Finance and administration	2 115	4 661	1	-	961	45,4%	384	8,2%	477	10,2%	1 822	39,1%	638	32,8%	(25,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 650	7 310	4	,1%	683	18,7%	906	12,4%	2 236	30,6%	3 830	52,4%	1 824	35,7%	22,6%
Community and Social Services	1 050	1 421	-	-	32	3,0%	638	44,9%	272	19,2%	942	66,3%	439	69,1%	(37,9%)
Sport And Recreation	1 000	3 200	-	-	551	55,1%	43	1,4%	330	10,3%	924	28,9%	324	17,2%	1,7%
Public Safety	1 400	2 489	1	,1%	62	4,4%	80	3,2%	1 631	65,5%	1 774	71,3%	636	41,2%	156,6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	200	200	3	1,5%	39	19,5%	145	72,3%	3	1,6%	190	94,9%	425	45,5%	(99,3%)
Economic and Environmental Services	135	2 735	-	-	395	292,6%	229	8,4%	702	25,7%	1 326	48,5%	(75)	6,0%	(1 030,2%)
Planning and Development	135	2 735	-	-	395	292,6%	229	8,4%	702	25,7%	1 326	48,5%	(75)	6,0%	(1 030,2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 500	52 732	10 557	301,6%	23 088	659,7%	5 776	11,0%	11 321	21,5%	50 742	96,2%	25 384	41,3%	(55,4%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	3 500	4 300	54	1,6%	143	4,1%	2 018	46,9%	1 303	30,3%	3 519	81,8%	2 428	88,3%	(46,3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	48 432	10 502	-	22 945	-	3 758	7,8%	10 018	20,7%	47 223	97,5%	22 955	39,4%	(56,4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25		

Net Cash from/(used) Operating Activities	23 405	1 632	8 975	38,3%	(58 458)	(249,8%)	56 727	3 475,4%	(94 735)	(5 804,0%)	(87 491)	(5 360,2%)	(64 621)	(379,3%)	46,6%
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	(10 500)	(68 432)	(27 214)	259,2%	(31 224)	297,4%	(8 318)	12,2%	19 566	(28,6%)	(47 191)	69,0%	(11 906)	19,0%	(264,3%)
Capital assets	(10 500)	(68 432)	(27 214)	259,2%	(31 224)	297,4%	(8 318)	12,2%	19 566	(28,6%)	(47 191)	69,0%	(11 906)	19,0%	(264,3%)
Net Cash from/(used) Investing Activities	(10 500)	(68 432)	(27 214)	259,2%	(31 224)	297,4%	(8 318)	12,2%	19 566	(28,6%)	(47 191)	69,0%	(11 906)	19,0%	(264,3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	46 893	-	46 893	-	46 893	46,9%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	46 893	-	46 893	-	46 893	46,9%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	46 893	-	46 893	-	46 893	46,9%	-
Net Increase/(Decrease) in cash held	12 905	(66 800)	(18 239)	(141,3%)	(89 682)	(694,9%)	48 409	(72,5%)	(28 276)	42,3%	(87 789)	131,4%	(29 633)	386,2%	(4,6%)
Cash/cash equivalents at the year begin:	297 944	297 944	-	-	344 608	115,7%	254 926	85,6%	303 335	101,8%	-	-	284 053	-	6,8%
Cash/cash equivalents at the year end:	310 849	231 144	344 608	110,9%	254 926	82,0%	303 335	131,2%	275 059	119,0%	275 059	119,0%	254 419	76,9%	8,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 633	98,3%	181	1,2%	52	,3%	16	,1%	14 882	61,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	215	87,8%	28	11,5%	2	,7%	-	-	245	1,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15	86,9%	2	12,2%	0	,8%	-	-	18	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10	92,2%	1	6,7%	0	1,1%	-	-	11	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	471	47,5%	202	20,4%	42	4,2%	275	27,8%	990	4,1%	-	-	-	-
Interest on Arrear Debtor Accounts	9	2,9%	9	3,0%	2	,7%	274	93,5%	294	1,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 832	23,3%	412	5,2%	354	4,5%	5 258	66,9%	7 855	32,3%	-	-	-	-
Total By Income Source	17 184	70,7%	834	3,4%	452	1,9%	5 823	24,0%	24 294	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 267	80,3%	408	2,5%	356	2,2%	2 482	15,0%	16 513	68,0%	-	-	-	-
Commercial	688	94,9%	37	5,1%	-	-	-	-	724	3,0%	-	-	-	-
Households	2 703	44,0%	349	5,7%	55	,9%	3 040	49,5%	6 146	25,3%	-	-	-	-
Other	527	57,9%	41	4,5%	41	4,5%	301	33,1%	910	3,7%	-	-	-	-
Total By Customer Group	17 184	70,7%	834	3,4%	452	1,9%	5 823	24,0%	24 294	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 565	95,6%	115	4,3%	-	-	2	,1%	2 682	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 565	95,6%	115	4,3%	-	-	2	,1%	2 682	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	964 887	972 233	319 107	33,1%	193 340	20,0%	219 401	22,6%	190 852	19,6%	922 699	94,9%	163 250	90,5%	16,9%
Exchange Revenue															
Service charges - Electricity	432 200	431 223	109 487	25,3%	70 260	16,3%	98 221	22,8%	117 074	27,1%	395 042	91,6%	108 958	91,2%	7,4%
Service charges - Water	50 301	49 359	13 529	26,9%	10 308	20,5%	15 099	30,6%	12 544	25,4%	51 479	104,3%	12 508	91,8%	,3%
Service charges - Waste Water Management	51 315	50 932	42 261	82,4%	7 704	15,0%	(31)	(1,1%)	9 596	18,8%	59 530	116,9%	8 295	98,3%	15,7%
Service charges - Waste Management	33 774	33 774	8 868	26,3%	8 705	25,8%	8 832	26,2%	9 728	28,8%	36 133	107,0%	(7 446)	58,9%	(230,6%)
Sale of Goods and Rendering of Services	5 536	16 219	1 630	29,4%	8 052	145,5%	2 249	13,9%	3 500	21,6%	15 431	95,1%	1 134	97,5%	208,7%
Agency services	4 684	4 684	1 058	22,6%	1 526	32,6%	1 163	24,8%	1 196	25,5%	4 944	105,5%	946	106,2%	26,4%
Interest	11	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 549	23 549	8 592	36,5%	6 596	28,0%	4 673	19,8%	7 292	31,0%	27 153	115,3%	5 711	121,5%	27,7%
Interest earned from Current and Non Current Assets	22 444	22 444	5 694	25,4%	4 491	20,0%	4 266	19,0%	4 237	18,9%	18 689	83,3%	5 060	106,4%	(16,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	27	27	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 015	6 015	1 031	17,1%	1 446	24,0%	1 650	27,4%	1 495	24,8%	5 621	93,4%	340	91,1%	339,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 764	1 764	220	12,5%	265	15,0%	12 764	723,7%	848	48,1%	14 097	799,3%	72	50,6%	1 070,8%
Non-Exchange Revenue															
Property rates	113 495	113 495	56 216	49,5%	16 796	14,8%	17 075	15,0%	17 233	15,2%	107 320	94,6%	14 554	94,8%	18,4%
Surcharges and Taxes	5 501	10 360	521	9,5%	1 080	19,6%	2 219	21,4%	1 496	14,4%	5 315	51,3%	459	38,8%	225,9%
Fines, penalties and forfeits	11 254	11 254	3 801	33,8%	4 266	37,9%	5 422	48,2%	3 312	29,4%	16 801	149,3%	3 982	142,9%	(16,8%)
Licences or permits	2 444	2 444	268	11,0%	259	10,6%	275	11,2%	267	10,9%	1 068	43,7%	352	50,6%	(24,2%)
Transfer and subsidies - Operational	196 213	181 896	63 975	32,6%	49 878	25,4%	43 488	23,9%	(971)	(5,1%)	156 370	86,0%	6 542	81,2%	(114,8%)
Interest	3 566	3 566	1 130	31,7%	1 317	36,9%	1 222	34,3%	1 212	34,0%	4 881	136,9%	997	114,7%	21,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	794	3 095	826	104,0%	390	49,1%	815	26,3%	793	25,6%	2 824	91,3%	783	404,6%	1,3%
Gains on disposal of Assets	-	6 121	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	996 730	988 103	205 156	20,6%	145 463	14,6%	218 958	22,2%	274 170	27,7%	843 748	85,4%	387 349	92,8%	(29,2%)
Employee related costs	277 558	279 445	68 157	24,6%	65 591	23,6%	71 103	25,4%	67 098	24,0%	271 949	97,3%	60 335	92,3%	11,2%
Remuneration of councillors	12 311	12 311	2 853	23,2%	3 304	26,8%	2 736	22,2%	3 036	24,7%	11 928	96,9%	2 823	95,5%	7,5%
Bulk purchases - electricity	375 258	375 258	89 898	24,0%	44 527	11,9%	100 392	26,8%	76 269	20,3%	311 086	82,9%	94 811	79,4%	(19,6%)
Inventory consumed	25 929	25 471	4 409	17,0%	6 120	23,6%	5 742	22,5%	7 150	28,1%	23 421	92,0%	5 825	92,5%	22,8%
Debt impairment	62 758	62 758	14 553	23,2%	-	-	-	-	52 209	83,2%	66 763	106,4%	-	33,2%	(100,0%)
Depreciation and amortisation	54 219	54 219	-	-	21	-	(21)	-	34 494	63,6%	34 494	63,6%	31 728	58,4%	8,7%
Interest	10 233	10 233	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Contracted services	75 234	68 132	7 779	10,3%	10 641	14,1%	12 366	18,0%	17 218	25,3%	47 903	70,3%	23 723	88,7%	(27,4%)
Transfers and subsidies	37 116	34 361	5 533	14,9%	466	1,3%	10 105	28,4%	1 494	4,3%	17 698	51,2%	28 174	96,6%	(84,7%)
Irrecoverable debts written off	2 131	2 131	16	,7%	19	,9%	7 398	347,2%	111	5,2%	7 543	354,0%	128 877	(99,9%)	-
Operational costs	60 487	60 288	11 958	19,8%	14 775	24,4%	9 237	15,3%	14 625	24,3%	50 595	83,9%	11 048	79,7%	32,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	3 497	3 497	-	-	-	-	-	-	466	13,3%	466	13,3%	4	,1%	12 51,9%
Surplus/(Deficit)	(31 844)	(15 870)	113 951	-	47 876	-	443	-	(83 318)	-	78 952	-	(224 099)	-	-
Transfers and subsidies - capital (monetary allocations)	35 567	37 328	-	-	-	-	-	-	37 189	99,6%	37 189	99,6%	33 386	72,7%	11,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 713	21 457	113 951	-	47 876	-	443	-	(46 130)	-	116 140	-	(190 713)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 713	21 457	113 951	-	47 876	-	443	-	(46 130)	-	116 140	-	(190 713)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 713	21 457	113 951	-	47 876	-	443	-	(46 130)	-	116 140	-	(190 713)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 713	21 457	113 951	-	47 876	-	443	-	(46 130)	-	116 140	-	(190 713)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	85 365	84 919	6 092	7,1%	15 645	18,3%	14 166	16,7%	43 728	51,5%	79 632	93,8%	35 826	91,1%	22,1%
National Government	37 504	40 252	4 412	11,8%	5 104	13,6%	11 822	29,4%	18 814	46,7%	40 152	99,8%	6 300	105,3%	196,6%
Provincial Government	1 941	832	-	-	-	-	-	-	223	26,9%	223	26,9%	3 169	102,8%	(92,9%)
District Municipality	435	435	-	-	-	-	-	-	433	99,7%	433	99,7%	1 084	91,8%	(60,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	76	87,9%	(100,0%)
Transfers recognised - capital	39 880	41 519	4 412	11,1%	5 104	12,8%	11 822	28,5%	19 471	46,9%	40 809	98,3%	10 628	103,5%	83,2%
Borrowing	25 000	10 000	445	1,8%	110	,4%	-	-	7 773	77,7%	8 328	83,3%	(3 370)	-	(330,7%)
Internally generated funds	20 485	33 400	1 235	6,0%	10 432	50,9%	2 344	7,0%	16 484	49,4%	30 495	91,3%	28 567	104,5%	(42,3%)
Capital Expenditure Functional	85 365	84 919	6 092	7,1%	15 645	18,3%	14 166	16,7%	43 753	51,5%	79 657	93,8%	35 818	91,1%	22,2%
Municipal governance and administration	2 196	7 256	142	6,5%	147	6,7%	652	9,0%	8 266	113,9%	9 207	126,9%	4 002	97,8%	106,5%
Executive and Council	216	273	60	27,9%	19	8,9%	77	28,1%	187	68,7%	344	126,1%	67	95,0%	180,4%
Finance and administration	1 980	6 983	81	4,1%	128	6,5%	575	8,2%	8 019	115,7%	8 863	126,9%	3 936	97,9%	105,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 300	2 811	40	1,7%	72	3,1%	690	24,5%	708	25,2%	1 510	53,7%	2 445	97,4%	(71,0%)
Community and Social Services	1 100	1 100	-	-	-	-	496	45,1%	183	16,7%	680	61,8%	58	100,0%	219,0%
Sport And Recreation	650	1 161	23	3,6%	71	10,9%	187	16,1%	371	32,0%	652	56,2%	814	100,4%	(54,4%)
Public Safety	550	550	17	3,0%	1	,2%	6	1,2%	154	28,0%	178	32,4%	1 573	92,1%	(80,2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 367	10 546	26	,3%	8 666	117,6%	295	2,8%	2 599	24,6%	11 586	109,9%	13 556	92,5%	(80,8%)
Planning and Development	200	200	-	-	133	66,3%	-	-	-	-	133	66,3%	783	84,0%	(100,0%)
Road Transport	7 167	10 346	26	,4%	8 534	119,1%	295	2,9%	2 573	24,9%	11 428	110,5%	12 773	92,8%	(79,9%)
Environmental Protection	-	-	-	-	-	-	-	-	26	-	26	-	-	-	(100,0%)
Trading Services	73 501	64 306	5 884	8,0%	6 760	9,2%	12 530	19,5%	32 181	50,0%	57 355	89,2%	15 814	88,5%	103,5%
Energy sources	31 352	16 509	445	1,4%	1 207	3,9%	415	2,5%	9 273	56,2%	11 341	68,7%	7 227	71,1%	28,3%
Water Management	25 606	26 053	2 955	11,5%	2 937	11,5%	9 226	35,4%	12 260	47,1%	27 379	105,1%	2 130	99,8%	475,6%
Waste Water Management	16 343	20 734	2 207	13,5%	2 415	14,8%	2 756	13,3%	10 423	50,3%	17 081	85,9%	4 069	107,9%	156,2%
Waste Management	200	1 011	277	138,6%	201	100,6%	132	13,1%	223	22,1%	834	82,5%	2 388	92,5%	(90,6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	39 060	52 289	41 329	105,8%	97 459	249,5%	130 866	250,3%	37 651	72,0%	307 305	587,7%	160 596	2 451,0%	(76,6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	3 080	-	3 080	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	3 080	-	3 080	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(85 365)	(84 909)	(7 999)	9,4%	(16 848)	19,7%	(15 051)	17,7%	(35 148)	41,4%	(75 046)	88,4%	(35 702)	103,4%	(1,6%)
Capital assets	(85 365)	(84 909)	(7 999)	9,4%	(16 848)	19,7%	(15 051)	17,7%	(35 148)	41,4%	(75 046)	88,4%	(35 702)	103,4%	(1,6%)
Net Cash from/(used) Investing Activities	(85 365)	(84 909)	(7 999)	9,4%	(16 848)	19,7%	(15 051)	17,7%	(32 068)	37,8%	(71 965)	84,8%	(35 702)	103,4%	(10,2%)
Cash Flow from Financing Activities															
Receipts	25 000	25 000	554	2,2%	(23 273)	(93,1%)	23 719	94,9%	(37 892)	(151,6%)	(36 892)	(147,6%)	310	-	(12 339,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	554	-	(23 273)	-	23 719	-	(37 892)	-	(36 892)	-	310	-	(12 339,0%)
Payments	(4 012)	(4 012)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 012)	(4 012)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	20 988	20 988	554	2,6%	(23 273)	(110,9%)	23 719	113,0%	(37 892)	(180,5%)	(36 892)	(175,8%)	310	(30,3%)	(12 339,0%)
Net Increase/(Decrease) in cash held	(25 316)	(11 632)	33 884	(133,8%)	57 338	(226,5%)	139 533	(1 199,6%)	(32 308)	277,8%	198 447	(1 706,1%)	125 204	(915,1%)	(125,8%)
Cash/cash equivalents at the year begin:	217 594	187 245	188 992	86,9%	222 877	102,4%	280 215	149,7%	419 748	224,2%	188 992	100,9%	603 074	-	(30,4%)
Cash/cash equivalents at the year end:	192 278	175 613	222 877	115,9%	280 215	145,7%	419 748	239,0%	387 439	220,6%	387 439	220,6%	728 278	423,4%	(46,8%)

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	23 343	21,8%	1 960	1,8%	2 202	2,1%	79 492	74,3%	106 997	27,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 949	60,3%	807	2,0%	580	1,5%	14 407	36,2%	39 743	10,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 362	13,2%	984	2,0%	702	1,5%	40 151	83,3%	48 198	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 063	12,6%	1 441	2,3%	1 377	2,2%	53 000	83,0%	63 881	16,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 497	13,9%	1 544	2,5%	1 373	2,2%	49 635	81,3%	61 049	15,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	160	13,3%	14	1,2%	14	1,2%	1 010	84,3%	1 198	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 707	2,2%	143	,2%	188	,2%	74 464	97,3%	76 502	19,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 451)	148,7%	48	(1,1%)	45	(1,0%)	2 020	(46,6%)	(4 337)	(1,1%)	-	-	-	-
Total By Income Source	65 629	16,7%	6 941	1,8%	6 482	1,6%	314 179	79,9%	393 231	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 113	14,8%	689	4,8%	560	3,9%	10 874	76,4%	14 237	3,6%	-	-	-	-
Commercial	20 807	35,2%	534	,9%	389	,7%	37 464	63,3%	59 194	15,1%	-	-	-	-
Households	42 156	13,8%	5 517	1,8%	5 299	1,7%	251 773	82,6%	304 745	77,5%	-	-	-	-
Other	553	3,7%	200	1,3%	234	1,6%	14 068	93,4%	15 055	3,8%	-	-	-	-
Total By Customer Group	65 629	16,7%	6 941	1,8%	6 482	1,6%	314 179	79,9%	393 231	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 750	96,4%	586	3,6%	-	-	-	-	16 336	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 750	96,4%	586	3,6%	-	-	-	-	16 336	100,0%

Contact Details

Municipal Manager	Mr David Nesson	023 316 1877
Chief Financial Officer	Mr Mr Cobus Krizinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	3 331 201	3 443 397	892 997	26,8%	853 344	25,6%	839 002	24,4%	816 541	23,7%	3 401 885	98,8%	701 289	96,9%	16,4%
Exchange Revenue															
Service charges - Electricity	1 615 836	1 691 695	462 747	28,6%	399 352	24,7%	434 158	25,7%	443 144	26,2%	1 739 400	102,8%	392 189	98,9%	13,0%
Service charges - Water	246 125	246 125	45 828	18,6%	60 357	24,5%	81 830	33,2%	60 292	24,5%	248 307	100,9%	61 289	110,9%	(1,6%)
Service charges - Waste Water Management	166 674	172 722	41 193	24,7%	42 575	25,5%	41 577	24,1%	42 524	24,6%	167 869	97,2%	39 762	102,0%	6,9%
Service charges - Waste Management	185 037	186 910	46 513	25,1%	46 515	25,1%	46 987	25,1%	47 170	25,2%	187 195	100,1%	43 476	101,9%	8,5%
Sale of Goods and Rendering of Services	34 626	36 327	10 396	30,0%	12 287	35,5%	9 802	27,0%	4 954	13,6%	37 439	103,1%	3 603	37,5%	37,5%
Agency services	20 227	18 727	4 677	23,1%	4 244	21,0%	4 890	26,1%	4 511	24,1%	18 322	97,8%	3 178	86,8%	41,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 040	18 040	5 208	28,9%	4 997	27,7%	5 175	28,7%	5 247	29,1%	20 827	114,3%	5 303	113,3%	(1,1%)
Interest earned from Current and Non Current Assets	58 000	83 000	19 775	34,1%	20 466	35,3%	21 332	25,7%	30 215	36,4%	91 788	110,6%	24 430	108,3%	23,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	9	2	20,9%	2	20,9%	2	25,7%	2	23,3%	8	90,8%	2	94,3%	2,1%
Rental from Fixed Assets	6 266	6 913	2 090	33,3%	2 081	33,2%	1 804	26,1%	2 039	29,5%	8 013	115,9%	2 060	132,7%	(1,0%)
Licence and permits	3 614	3 993	962	26,6%	973	26,9%	1 080	27,0%	747	18,7%	3 761	94,2%	945	101,9%	(21,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 423	8 408	1 880	29,3%	2 367	36,9%	10 859	129,2%	11 568	137,6%	26 674	317,3%	6 962	298,6%	66,2%
Non-Exchange Revenue															
Property rates	488 621	502 094	153 071	31,3%	115 723	23,7%	117 071	23,3%	117 912	23,5%	503 777	100,3%	109 647	101,1%	7,5%
Surcharges and Taxes	92 016	64 447	-	-	21 696	23,6%	2 004	3,1%	37 875	58,8%	61 575	95,5%	-	-	(100,0%)
Fines, penalties and forfeits	120 212	124 426	1 117	,9%	38 766	32,2%	1 537	1,2%	909	,7%	42 329	34,0%	1 115	28,2%	(18,5%)
Licences or permits	2	11	17	760,7%	(9)	(392,8%)	0	3,6%	1	,9%	10	85,7%	(2)	39,8%	(147,7%)
Transfer and subsidies - Operational	247 115	254 692	96 702	39,1%	80 163	32,4%	58 125	22,8%	6 628	2,6%	241 616	94,9%	6 618	90,4%	,1%
Interest	3 158	3 158	820	26,0%	789	25,0%	770	24,4%	790	25,0%	3 168	100,3%	712	102,5%	11,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	64,7%	-
Other Gains	16 200	18 700	-	-	-	-	-	-	15	,1%	15	,1%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 328 779	3 432 265	901 412	27,1%	798 758	24,0%	692 520	20,2%	809 286	23,6%	3 201 977	93,3%	624 859	83,1%	29,5%
Employee related costs	895 619	885 046	187 842	21,0%	250 527	28,0%	188 530	21,3%	191 846	21,7%	818 744	92,5%	184 346	94,2%	4,1%
Remuneration of councillors	39 277	39 277	8 307	21,1%	9 094	23,2%	8 744	22,3%	8 698	22,1%	34 842	88,7%	8 369	93,0%	3,9%
Bulk purchases - electricity	1 219 243	1 298 444	444 309	36,4%	255 158	20,9%	281 559	21,7%	318 120	24,5%	1 299 147	100,1%	175 802	86,1%	81,0%
Inventory consumed	131 760	125 988	16 677	12,7%	23 724	18,0%	18 959	15,0%	40 173	31,9%	99 533	79,0%	41 582	80,1%	(3,4%)
Debt impairment	63 271	76 151	25 801	40,8%	57 936	91,6%	13 358	17,5%	7 136	9,4%	104 230	136,9%	(4 601)	130,4%	(255,1%)
Depreciation and amortisation	273 690	273 690	68 423	25,0%	68 423	25,0%	68 423	25,0%	68 423	25,0%	273 691	100,0%	0	50,0%	20 734 053,6%
Interest	158 991	158 648	39 639	24,9%	39 639	24,9%	40 784	25,7%	38 607	24,3%	158 670	100,0%	83 100	100,3%	(53,5%)
Contracted services	234 961	260 233	29 882	12,7%	56 574	24,1%	37 920	14,6%	84 254	32,4%	208 940	80,2%	84 871	83,8%	(7,7%)
Transfers and subsidies	36 690	38 863	30 404	82,9%	2 495	6,8%	1 350	3,5%	3 088	7,9%	37 337	96,1%	11 213	93,5%	(72,5%)
Irrecoverable debts written off	110 700	108 466	19 224	17,4%	4 840	4,4%	2 878	2,7%	8 062	7,4%	35 004	32,3%	-	-	(100,0%)
Operational costs	157 477	160 357	30 894	19,6%	30 348	19,3%	30 016	18,7%	40 479	25,2%	131 738	82,2%	40 177	88,2%	,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	7 100	-	-	-	-	-	-	403	5,7%	403	5,7%	-	-	(100,0%)
Surplus/(Deficit)	2 422	11 132	(8 415)	-	54 586	-	146 482	-	7 255	-	199 908	-	76 430	-	-
Transfers and subsidies - capital (monetary allocations)	664 439	473 230	18 165	2,7%	125 949	19,0%	23 062	4,9%	276 702	58,5%	443 877	93,8%	208 518	89,6%	32,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	666 861	484 362	9 750	-	180 535	-	169 544	-	283 957	-	643 785	-	284 948	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	666 861	484 362	9 750	-	180 535	-	169 544	-	283 957	-	643 785	-	284 948	-	-
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	-	283 957	-	643 785	-	284 948	-	-
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	-	283 957	-	643 785	-	284 948	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	766 225	583 586	36 423	4,8%	154 148	20,1%	71 286	12,2%	299 872	51,4%	561 729	96,3%	212 219	89,3%	41,3%	
National Government	603 613	421 059	21 475	3,6%	117 252	19,4%	41 613	9,9%	230 548	54,8%	410 889	97,6%	152 853	98,2%	50,8%	
Provincial Government	52 626	19 771	-	-	11 498	21,8%	(242)	(1,2%)	(981)	(5,0%)	10 275	52,0%	21 199	90,8%	(104,6%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	8 000	32 400	1 221	15,3%	5 475	68,4%	5 618	17,3%	18 883	58,3%	31 196	96,3%	565	19,1%	3 243,9%	
Transfers recognised - capital	664 439	473 230	22 696	3,4%	134 225	20,2%	46 989	9,9%	248 450	52,5%	452 360	95,6%	174 616	90,6%	42,3%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	101 786	110 356	13 727	13,5%	19 923	19,6%	24 297	22,0%	51 422	46,6%	109 369	99,1%	37 603	83,4%	36,8%	
Capital Expenditure Functional	766 225	583 586	36 423	4,8%	154 148	20,1%	71 286	12,2%	299 872	51,4%	561 729	96,3%	212 219	89,3%	41,3%	
Municipal governance and administration	23 575	37 427	2 029	8,6%	6 034	25,6%	9 029	24,1%	17 766	47,5%	34 858	93,1%	12 347	71,0%	43,9%	
Executive and Council	12	15	10	84,8%	-	-	-	-	-	-	10	66,1%	16	100,0%	(100,0%)	
Finance and administration	23 564	37 397	2 020	8,6%	6 034	25,6%	9 029	24,1%	17 764	47,5%	34 845	93,2%	12 302	71,0%	44,4%	
Internal audit	-	15	-	-	-	-	-	-	-	3	16,9%	3	16,9%	30	98,4%	(91,4%)
Community and Public Safety	88 300	43 004	345	4,4%	5 476	6,2%	1 904	4,4%	22 449	52,2%	30 174	70,2%	28 408	84,0%	(21,0%)	
Community and Social Services	4 300	4 340	56	1,3%	1 442	33,5%	160	3,7%	1 964	45,3%	3 622	83,5%	1 438	91,0%	36,6%	
Sport And Recreation	11 500	10 283	79	7,1%	1 768	15,4%	107	1,0%	7 611	74,0%	93,0%	2 687	183,3%	87,7%	183,3%	
Public Safety	8 500	14 490	81	9,9%	243	2,9%	1 339	9,1%	11 039	76,2%	12 702	87,7%	1 119	51,1%	886,2%	
Housing	64 000	13 891	129	2,2%	2 024	3,2%	298	2,1%	1 835	13,2%	4 286	30,9%	23 165	91,6%	(92,1%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	63 467	78 731	5 204	8,2%	42 941	67,7%	9 324	11,8%	21 332	27,1%	78 800	100,1%	7 218	83,8%	195,5%	
Planning and Development	301	369	44	14,5%	36	12,0%	207	56,0%	58	15,8%	345	93,5%	9	54,7%	1,1%	
Road Transport	63 166	78 362	5 160	8,2%	42 905	67,9%	9 117	11,6%	21 274	27,1%	78 456	100,1%	7 209	83,8%	195,1%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	590 884	424 425	28 845	4,9%	99 697	16,9%	51 030	12,0%	238 325	56,2%	417 897	98,5%	164 245	92,3%	45,1%	
Energy sources	35 762	64 825	13 492	37,7%	12 736	35,6%	15 008	23,2%	26 068	40,2%	67 303	103,8%	12 069	60,4%	116,0%	
Water Management	13 788	14 381	2 258	16,4%	5 910	42,9%	2 528	17,6%	3 804	26,5%	14 500	100,8%	11 881	100,6%	68,0%	
Waste Water Management	533 604	337 891	8 621	1,6%	79 084	14,8%	33 329	9,9%	206 785	61,2%	327 820	97,0%	135 542	100,2%	(52,0%)	
Waste Management	7 730	7 329	4 474	57,9%	1 968	25,5%	165	2,2%	1 668	22,8%	8 274	112,9%	4 753	96,3%	(64,9%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	890 955	734 519	395 259	44,4%	992 055	111,3%	1 219 850	166,1%	647 794	88,2%	3 254 958	443,1%	559 410	214,5%	15,8%
Cash Flow from Investing Activities															
Receipts	3 000	3 000	3	,1%	1	-	-	-	8	,3%	12	,4%	4	70,1%	85,0%
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	-	-	-	8	-	12	-	4	-	85,0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(766 225)	(583 586)	(36 423)	4,8%	(154 148)	20,1%	(71 286)	12,2%	(299 872)	51,4%	(561 729)	96,3%	(212 219)	89,3%	41,3%
Capital assets	(766 225)	(583 586)	(36 423)	4,8%	(154 148)	20,1%	(71 286)	12,2%	(299 872)	51,4%	(561 729)	96,3%	(212 219)	89,3%	41,3%
Net Cash from/(used) Investing Activities	(763 225)	(580 586)	(36 420)	4,8%	(154 148)	20,2%	(71 286)	12,3%	(299 864)	51,6%	(561 718)	96,6%	(212 215)	89,3%	41,3%
Cash Flow from Financing Activities															
Receipts	-	-	(34)	-	1 090	-	612	-	1 323	-	2 991	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	1 132	-	1 132	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	(34)	-	1 090	-	612	-	191	-	1 860	-	-	-	(100,0%)
Payments	(90 825)	(90 825)	-	-	-	-	-	-	(529)	,6%	(529)	,6%	-	-	(100,0%)
Repayment of borrowing	(90 825)	(90 825)	-	-	-	-	-	-	(529)	,6%	(529)	,6%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(90 825)	(90 825)	(34)	-	1 090	(1,2%)	612	(,7%)	794	(,9%)	2 463	(2,7%)	-	-	(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%	348 724	552,6%	2 695 703	4 271,5%	347 196	1 691,3%	,4%
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%	3 044 484	447,9%	697 523	102,6%	1 015 523	69,0%	199,8%
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%	3 393 209	456,8%	3 393 209	456,8%	1 362 719	194,8%	149,0%

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	20 879	16,5%	6 606	5,2%	4 565	3,6%	94 374	74,6%	126 425	22,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 900	65,3%	6 480	4,7%	2 963	2,2%	38 269	27,8%	137 612	24,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 993	46,1%	3 155	5,4%	1 763	3,0%	26 656	45,5%	58 566	10,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 441	19,2%	2 891	4,5%	2 136	3,3%	47 206	73,0%	64 674	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 209	14,7%	3 900	4,0%	2 972	3,1%	75 264	78,1%	96 346	16,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	534	6,0%	286	3,2%	268	3,0%	7 888	87,9%	8 976	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37 420	47,0%	3 784	4,8%	2 753	3,5%	35 652	44,8%	79 608	13,9%	-	-	-	-
Total By Income Source	202 377	35,4%	27 101	4,7%	17 420	3,0%	325 308	56,9%	572 206	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 843	43,4%	2 040	10,0%	1 900	9,3%	7 612	37,3%	20 394	3,6%	-	-	-	-
Commercial	87 436	67,3%	5 377	4,1%	2 386	1,8%	34 660	26,7%	129 859	22,7%	-	-	-	-
Households	71 952	20,0%	16 931	4,7%	11 504	3,2%	258 705	72,0%	359 092	62,8%	-	-	-	-
Other	34 145	54,3%	2 754	4,4%	1 630	2,6%	24 331	38,7%	62 861	11,0%	-	-	-	-
Total By Customer Group	202 377	35,4%	27 101	4,7%	17 420	3,0%	325 308	56,9%	572 206	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	120 107	100,0%	-	-	-	-	-	-	120 107	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	120 107	100,0%	-	-	-	-	-	-	120 107	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	2 532 153	2 585 948	734 687	29,0%	568 267	22,4%	688 345	26,6%	559 323	21,6%	2 550 622	98,6%	558 776	99,3%	,1%
Exchange Revenue															
Service charges - Electricity	1 029 705	1 079 705	306 437	29,8%	235 317	22,9%	225 189	20,9%	247 145	22,9%	1 014 089	93,9%	215 848	94,8%	14,5%
Service charges - Water	182 522	182 522	39 876	21,8%	49 404	27,1%	59 323	32,5%	62 489	34,2%	211 092	115,7%	53 100	114,6%	17,7%
Service charges - Waste Water Management	122 772	122 772	35 783	29,1%	30 300	24,7%	30 610	24,9%	30 913	25,2%	127 606	103,9%	27 829	100,0%	11,1%
Service charges - Waste Management	115 082	110 082	32 430	28,2%	23 168	20,1%	23 154	21,0%	22 736	20,7%	101 487	92,2%	21 980	89,5%	3,4%
Sale of Goods and Rendering of Services	24 654	24 654	7 081	28,7%	8 562	34,7%	4 874	19,8%	8 997	36,5%	29 515	119,7%	8 887	117,4%	3,6%
Agency services	3 794	3 794	818	21,6%	725	19,1%	937	24,7%	1 337	35,2%	3 817	100,6%	2 108	102,2%	(36,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 173	18 173	6 208	34,2%	6 323	34,8%	6 537	36,0%	5 288	29,1%	24 357	134,0%	5 785	125,1%	(8,6%)
Interest earned from Current and Non Current Assets	44 232	54 232	15 292	34,6%	15 707	35,5%	14 888	27,5%	15 762	29,1%	61 649	113,7%	14 624	129,8%	7,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 649	13 649	2 550	18,7%	2 318	17,0%	4 582	33,6%	2 283	16,7%	11 733	86,0%	2 176	82,0%	4,9%
Licence and permits	8 386	8 386	1 502	17,9%	1 845	22,0%	2 067	24,7%	2 482	29,6%	7 896	94,2%	3 289	101,9%	(24,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	47 692	47 692	12 447	26,1%	10 329	21,7%	9 092	19,1%	19 341	40,6%	51 209	107,4%	16 587	104,8%	16,6%
Non-Exchange Revenue															
Property rates	509 116	509 116	188 178	37,0%	114 075	22,4%	113 746	22,3%	114 582	22,5%	530 581	104,2%	103 444	102,3%	10,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	163 380	163 380	82	,1%	84	,1%	116 599	71,4%	20 423	12,5%	137 188	84,0%	62 570	95,7%	(67,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 638	244 433	84 945	34,6%	68 849	28,0%	74 468	30,5%	4 525	1,9%	232 787	95,2%	19 673	95,9%	(77,0%)
Interest	3 359	3 359	1 057	31,5%	1 260	37,5%	1 185	35,3%	1 020	30,4%	4 522	134,7%	1 076	128,7%	(5,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	1 093	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 511 734	2 522 843	336 996	13,4%	366 829	14,6%	827 529	32,8%	601 870	23,9%	2 133 224	84,6%	494 209	80,5%	21,8%
Employee related costs	656 455	655 857	-	-	819	,1%	472 128	72,0%	149 002	22,7%	621 950	94,8%	149 054	94,4%	-
Remuneration of councillors	23 422	23 422	-	-	-	-	17 402	74,3%	5 586	23,9%	22 989	98,1%	7 204	110,3%	(22,5%)
Bulk purchases - electricity	714 397	714 397	198 593	27,8%	161 834	22,7%	147 333	20,6%	166 965	23,4%	674 725	94,4%	83 237	87,0%	100,6%
Inventory consumed	112 641	109 512	13 096	11,6%	27 554	24,5%	21 827	19,9%	23 727	21,7%	86 204	78,7%	23 761	89,4%	(1,1%)
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%	41 784	19,0%	191 865	87,3%	90 913	90,6%	(54,0%)
Interest	71 259	83 481	-	-	29 982	42,1%	215	,3%	27 047	32,4%	57 244	68,6%	24 039	71,4%	12,5%
Contracted services	297 434	321 655	32 136	10,8%	65 873	22,1%	57 627	17,9%	80 731	25,1%	236 367	73,5%	68 968	78,8%	17,1%
Transfers and subsidies	20 739	21 639	5 087	24,6%	7 173	34,6%	3 273	15,1%	1 755	8,1%	17 297	79,9%	6 607	101,2%	(73,4%)
Irrecoverable debts written off	121 383	121 383	16 297	13,4%	294	,2%	16	,1%	58 142	47,9%	74 748	61,6%	309	,3%	18 702,4%
Operational costs	169 885	177 082	35 140	20,7%	37 855	22,3%	28 924	16,3%	46 831	26,4%	148 750	84,0%	40 104	74,4%	16,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	680	680	-	-	-	-	787	115,7%	300	44,1%	1 087	159,8%	13	-	2 220,5%
Surplus/(Deficit)	20 419	63 105	397 692	-	201 438	-	(139 184)	-	(42 547)	-	417 398	-	64 567	-	-
Transfers and subsidies - capital (monetary allocations)	99 123	135 215	3 799	3,8%	36 667	37,0%	23 134	17,1%	44 681	33,0%	108 282	80,1%	43 109	67,1%	3,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	119 542	198 320	401 491	-	238 105	-	(116 050)	-	2 134	-	525 680	-	107 676	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	119 542	198 320	401 491	-	238 105	-	(116 050)	-	2 134	-	525 680	-	107 676	-	-
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)	-	2 134	-	525 680	-	107 676	-	-
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)	-	2 134	-	525 680	-	107 676	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	599 345	524 513	27 343	4,6%	101 935	17,0%	76 591	14,6%	184 864	35,2%	390 733	74,5%	147 052	73,0%	25,7%
National Government	72 056	100 216	567	.8%	29 292	40,7%	21 080	21,0%	36 598	36,5%	87 537	87,3%	29 847	70,5%	22,6%
Provincial Government	27 067	35 000	3 273	12,1%	7 375	27,2%	3 194	9,1%	7 007	20,0%	20 849	59,6%	7 984	54,4%	(12,2%)
District Municipality															
Transfers and subsidies - capital (monetary alloc)/Departm Agy	38 428	35 800	5 088	13,2%	11 491	29,9%	4 498	12,6%	13 081	36,5%	34 158	95,4%	7 376	62,0%	77,3%
Transfers recognised - capital	137 551	171 015	8 928	6,5%	48 158	35,0%	28 771	16,8%	56 687	33,1%	142 544	83,4%	45 207	66,4%	25,4%
Borrowing	200 000	118 846	8 323	4,2%	22 875	11,4%	17 423	14,7%	46 341	39,0%	94 961	79,9%	46 699	84,4%	(,8%)
Internally generated funds	261 795	234 652	10 092	3,9%	30 902	11,8%	30 397	13,0%	81 837	34,9%	153 228	65,3%	55 146	69,6%	48,4%
Capital Expenditure Functional	599 345	524 513	27 343	4,6%	101 935	17,0%	76 591	14,6%	184 864	35,2%	390 733	74,5%	147 052	73,0%	25,7%
Municipal governance and administration	57 860	52 797	137	.2%	4 784	8,3%	7 808	14,8%	23 149	43,8%	35 878	68,0%	10 079	77,9%	129,7%
Executive and Council	40	40	7	18,7%	28	71,2%	-	-	3	7,4%	39	97,3%	5	99,8%	(35,0%)
Finance and administration	57 820	52 757	129	.2%	4 756	8,2%	7 808	14,8%	23 146	43,9%	35 839	67,9%	10 075	77,9%	129,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	82 931	94 504	1 852	2,2%	4 072	4,9%	15 899	16,8%	34 653	36,7%	56 475	59,8%	16 974	65,3%	104,2%
Community and Social Services	39 069	35 181	505	1,3%	230	.6%	4 082	11,6%	13 475	38,3%	18 292	52,0%	5 467	52,0%	146,5%
Sport And Recreation	13 800	17 314	160	1,2%	2 179	15,8%	2 681	15,5%	4 422	25,5%	9 443	54,5%	3 445	56,2%	28,3%
Public Safety	11 943	11 050	687	5,8%	396	3,3%	2 275	20,6%	2 155	19,5%	5 513	49,9%	5 979	96,6%	(64,0%)
Housing	18 119	30 958	499	2,8%	1 267	7,0%	6 860	22,2%	14 601	47,2%	23 227	75,0%	2 082	96,0%	601,3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	106 734	117 155	12 142	11,4%	39 622	37,1%	10 935	9,3%	43 806	37,4%	106 505	90,9%	30 163	61,0%	45,2%
Planning and Development	18 131	27 522	3 279	18,1%	10 526	58,1%	2 926	10,6%	7 085	25,7%	23 816	86,5%	3 587	47,3%	97,5%
Road Transport	85 953	86 947	8 841	10,3%	29 034	33,8%	7 974	9,2%	34 230	39,4%	80 079	92,1%	26 466	64,7%	29,3%
Environmental Protection	2 650	2 686	23	.9%	62	2,3%	35	1,3%	2 491	92,7%	2 610	97,2%	110	45,8%	2 168,7%
Trading Services	351 820	280 057	13 212	3,8%	53 457	15,2%	41 949	16,1%	83 256	32,0%	191 875	73,8%	89 836	78,4%	(7,3%)
Energy sources	87 035	76 553	4 010	4,6%	13 696	15,7%	12 979	17,0%	33 543	43,8%	64 228	83,9%	38 056	88,3%	(11,9%)
Water Management	156 882	83 851	4 850	3,1%	9 492	6,1%	13 643	16,3%	29 507	35,2%	57 491	68,6%	28 905	88,6%	2,1%
Waste Water Management	77 504	71 512	886	1,1%	21 983	28,4%	9 277	13,0%	16 513	23,1%	48 659	68,0%	5 542	40,5%	197,9%
Waste Management	30 400	28 141	3 465	11,4%	8 286	27,3%	6 050	21,5%	3 695	13,1%	21 496	76,4%	17 333	71,8%	(78,7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	461 634	604 922	260 433	56,4%	301 901	65,4%	797 268	131,8%	321 149	53,1%	1 680 751	277,8%	223 052	394,4%	44,0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(689 247)	(603 189)	(94 795)	13,8%	(111 453)	16,2%	(79 732)	13,2%	(202 435)	33,6%	(488 415)	81,0%	(160 702)	75,4%	26,0%
Capital assets	(689 247)	(603 189)	(94 795)	13,8%	(111 453)	16,2%	(79 732)	13,2%	(202 435)	33,6%	(488 415)	81,0%	(160 702)	75,4%	26,0%
Net Cash from/(used) Investing Activities	(689 247)	(603 189)	(94 795)	13,8%	(111 453)	16,2%	(79 732)	13,2%	(202 435)	33,6%	(488 415)	81,0%	(160 702)	75,4%	26,0%
Cash Flow from Financing Activities															
Receipts	200 000	118 846	-	-	-	-	-	-	-	-	-	-	137 446	68,7%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	118 846	-	-	-	-	-	-	-	-	-	-	137 446	68,7%	(100,0%)
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	-	-	-	-	-	-	-	-	-	-	137 446	95,2%	(100,0%)
Net Increase/(Decrease) in cash held	(91 533)	56 658	165 638	(181,0%)	190 448	(208,1%)	717 536	1 266,4%	118 714	209,5%	1 192 336	2 104,4%	199 797	3 706,7%	(40,6%)
Cash/cash equivalents at the year begin:	621 473	621 473	615 785	99,1%	775 056	124,7%	962 481	154,9%	1 621 814	261,0%	615 785	99,1%	1 906 617	-	(14,9%)
Cash/cash equivalents at the year end:	529 941	678 132	775 056	146,3%	962 481	181,6%	1 621 814	239,2%	1 740 529	256,7%	1 740 529	256,7%	2 106 410	338,9%	(17,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 971	15,9%	3 892	2,7%	3 702	2,6%	114 252	78,9%	144 817	30,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 596	75,1%	4 395	5,3%	3 212	3,9%	12 886	15,6%	82 428	17,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 011	49,8%	1 422	2,6%	1 074	2,0%	24 694	45,6%	54 201	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 272	24,7%	588	1,4%	592	1,4%	30 134	72,5%	41 587	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 301	14,1%	889	1,7%	892	1,7%	42 757	82,5%	51 840	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 065	6,4%	232	1,4%	233	1,4%	15 100	90,8%	16 629	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	127	2%	129	2%	176	2%	83 059	99,5%	83 492	17,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 563)	517,2%	83	(2,3%)	375	(10,4%)	14 516	(404,5%)	(3 589)	(8%)	-	-	-	-
Total By Income Source	112 121	23,8%	11 631	2,5%	10 254	2,2%	337 398	71,6%	471 405	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 886	36,9%	596	3,2%	353	1,9%	10 851	58,1%	18 686	4,0%	-	-	-	-
Commercial	42 301	45,8%	4 526	4,9%	3 417	3,7%	42 042	45,6%	92 286	19,6%	-	-	-	-
Households	54 427	16,1%	6 156	1,8%	6 076	1,8%	270 625	80,2%	337 285	71,5%	-	-	-	-
Other	8 507	36,8%	353	1,5%	409	1,8%	13 879	60,0%	23 149	4,9%	-	-	-	-
Total By Customer Group	112 121	23,8%	11 631	2,5%	10 254	2,2%	337 398	71,6%	471 405	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	30 436	100,0%	-	-	-	-	-	-	30 436	74,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 217	100,0%	-	-	-	-	-	-	10 217	25,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	40 653	100,0%	-	-	-	-	-	-	40 653	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 609 689	1 628 958	381 547	23,7%	340 834	21,2%	336 611	20,7%	375 390	23,0%	1 434 381	88,1%	271 403	92,1%	38,3%
Exchange Revenue															
Service charges - Electricity	612 204	623 822	137 963	22,5%	147 477	24,1%	147 282	23,6%	193 439	31,0%	626 160	100,4%	138 957	93,9%	39,2%
Service charges - Water	115 599	117 264	18 037	15,6%	27 925	24,2%	36 686	31,3%	40 248	34,3%	122 896	104,8%	28 821	94,2%	39,6%
Service charges - Waste Water Management	92 642	101 541	28 694	31,0%	27 136	29,3%	26 069	25,7%	24 501	24,1%	106 401	104,8%	25 006	109,2%	(2,0%)
Service charges - Waste Management	50 190	56 500	16 654	33,2%	14 141	28,2%	14 079	24,9%	13 944	24,7%	58 819	104,1%	13 380	110,1%	4,2%
Sale of Goods and Rendering of Services	6 164	5 741	1 051	17,0%	1 471	23,9%	2 294	39,8%	3 717	64,8%	8 523	148,5%	1 339	87,8%	177,6%
Agency services	9 391	9 391	2 430	25,9%	2 153	22,9%	2 568	27,3%	2 231	23,8%	9 382	99,9%	2 127	111,2%	4,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 030	16 030	3 857	24,1%	3 755	23,4%	4 055	25,3%	4 403	27,5%	16 071	100,3%	3 868	101,4%	13,8%
Interest earned from Current and Non Current Assets	19 522	19 522	4 112	21,1%	4 635	23,7%	4 646	23,8%	4 683	24,0%	18 075	92,6%	4 981	106,5%	(6,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 109	9 109	3 091	33,9%	2 197	24,1%	2 770	30,4%	2 499	27,4%	10 556	115,9%	2 437	120,4%	2,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 700	6 914	1 570	20,4%	1 492	19,4%	698	10,1%	546	7,9%	4 306	62,3%	1 477	92,9%	(63,0%)
Non-Exchange Revenue															
Property rates	200 977	207 468	83 455	41,5%	42 442	21,1%	42 084	20,3%	41 538	20,0%	209 520	101,0%	40 419	103,5%	2,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	253 897	242 897	25	-	83	-	35	-	37 162	15,3%	37 306	15,4%	49	34,5%	75 863,3%
Licences or permits	4 468	3 485	878	19,7%	702	15,7%	1 049	30,1%	798	22,9%	3 427	98,3%	747	68,0%	6,8%
Transfer and subsidies - Operational	198 836	196 144	76 828	38,6%	62 237	31,3%	49 318	25,1%	2 607	1,3%	190 989	97,4%	5 004	93,6%	(47,9%)
Interest	3 643	3 643	826	22,7%	909	25,0%	951	26,1%	875	24,0%	3 561	97,8%	892	98,9%	(1,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 763	7 932	2 074	26,7%	2 078	26,8%	2 037	25,7%	1 990	25,1%	8 180	103,1%	1 900	103,1%	4,8%
Gains on disposal of Assets	1 555	1 555	-	-	-	-	-	-	-	-	-	-	-	-	15,8%
Other Gains	(0)	(0)	-	-	-	-	-	-	208	(52 090,0%)	208	(52 090,0%)	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 617 631	1 625 131	307 262	19,0%	306 241	18,9%	446 522	27,5%	325 823	20,0%	1 385 847	85,3%	350 851	80,0%	(7,1%)
Employee related costs	456 828	431 824	91 497	20,0%	96 610	21,1%	95 433	22,1%	96 563	22,4%	380 103	88,0%	97 991	93,1%	(1,5%)
Remuneration of councillors	21 757	21 757	4 931	22,7%	5 964	27,4%	5 157	23,7%	5 178	23,8%	21 230	97,6%	4 930	94,2%	5,0%
Bulk purchases - electricity	487 184	522 184	132 558	27,2%	111 389	22,9%	109 544	21,0%	116 749	22,4%	470 238	90,1%	102 435	92,8%	14,0%
Inventory consumed	46 872	47 880	10 145	21,6%	12 815	27,3%	10 252	21,4%	14 389	30,1%	47 602	99,4%	13 786	87,9%	4,4%
Debt impairment	220 011	121 511	6 213	2,8%	-	-	84 920	69,9%	-	-	91 133	75,0%	-	-	-
Depreciation and amortisation	105 208	105 208	-	-	-	-	83 722	79,6%	27 749	26,4%	111 471	106,0%	64 924	97,6%	(57,3%)
Interest	39 842	39 842	9 840	24,7%	9 224	23,2%	8 668	21,8%	9 260	23,2%	36 993	92,8%	7 418	81,6%	24,8%
Contracted services	127 383	125 899	12 919	10,1%	33 008	25,9%	22 999	18,3%	37 593	29,7%	106 318	84,4%	34 897	85,9%	7,8%
Transfers and subsidies	7 711	7 815	1 164	15,1%	557	7,2%	869	11,1%	565	7,2%	3 154	40,4%	748	29,0%	(24,5%)
Irrecoverable debts written off	19	87 519	13 798	71 124,6%	9 220	47 527,5%	9 280	10,6%	914	1,0%	32 312	37,9%	-	-	(100,0%)
Operational costs	100 614	109 500	24 198	24,1%	27 454	27,3%	15 677	14,3%	16 909	15,4%	84 238	76,9%	23 816	82,5%	(29,0%)
Losses on disposal of Assets	4 125	4 125	-	-	-	-	-	-	1	-	1	-	108	21,4%	(99,1%)
Other Losses	67	67	-	-	-	-	-	-	153	230,6%	153	230,6%	-	-	(100,0%)
Surplus/(Deficit)	(7 942)	3 827	74 285	-	34 593	-	(109 911)	-	49 567	-	48 533	-	(79 448)	-	-
Transfers and subsidies - capital (monetary allocations)	54 410	84 160	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 468	87 988	74 285	-	34 593	-	(109 911)	-	49 567	-	48 533	-	(79 448)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	46 468	87 988	74 285	-	34 593	-	(109 911)	-	49 567	-	48 533	-	(79 448)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 468	87 988	74 285	-	34 593	-	(109 911)	-	49 567	-	48 533	-	(79 448)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 468	87 988	74 285	-	34 593	-	(109 911)	-	49 567	-	48 533	-	(79 448)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	187 437	218 460	27 290	14,6%	49 379	26,3%	37 300	17,1%	55 153	25,2%	169 122	77,4%	80 044	78,8%	(31,1%)	
National Government	54 410	54 323	8 988	16,5%	12 695	23,3%	6 429	11,8%	13 368	24,6%	41 480	76,4%	32 894	89,7%	(59,4%)	
Provincial Government	-	29 337	-	-	-	-	6 076	20,7%	16 696	56,9%	22 772	77,8%	9 020	94,4%	85,1%	
District Municipality	-	500	-	-	-	-	-	-	491	98,1%	491	98,1%	-	-	(100,0%)	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	54 410	84 160	8 988	16,5%	12 695	23,3%	12 505	14,9%	30 555	36,3%	64 743	76,9%	41 914	91,3%	(27,1%)	
Borrowing	48 706	45 047	5 839	12,0%	8 114	16,7%	6 515	14,5%	13 417	29,8%	33 885	75,2%	10 475	75,9%	28,1%	
Internally generated funds	84 321	89 252	12 463	14,8%	28 570	33,9%	18 281	20,5%	11 181	12,5%	70 495	79,0%	27 655	68,8%	(59,6%)	
Capital Expenditure Functional	187 437	218 460	27 290	14,6%	49 379	26,3%	37 300	17,1%	55 153	25,2%	169 122	77,4%	80 044	78,8%	(31,1%)	
Municipal governance and administration	5 785	15 072	16	,3%	1 378	23,8%	5 653	37,5%	495	3,3%	7 541	50,0%	2 275	54,2%	(78,3%)	
Executive and Council	10	10	-	-	-	-	-	-	2	23,3%	2	23,3%	(5)	46,0%	(145,7%)	
Finance and administration	5 775	15 062	16	,3%	1 378	23,9%	5 653	37,5%	492	3,3%	7 538	50,0%	2 280	54,7%	(78,4%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	31 460	29 004	7 165	22,8%	3 701	11,8%	264	,9%	5 216	18,0%	16 347	56,4%	2 199	57,3%	137,1%	
Community and Social Services	888	1 775	3	,3%	85	9,6%	26	1,4%	1 208	68,0%	1 322	74,4%	250	60,0%	383,0%	
Sport And Recreation	14 543	21 945	7 162	49,3%	3 616	24,9%	1 773	8,1%	12 721	58,0%	1 382	58,0%	1 382	58,0%	28,2%	
Public Safety	10 030	2 884	-	-	-	-	7	,2%	1 907	66,1%	1 913	66,4%	151	89,7%	1 166,8%	
Housing	6 000	2 400	-	-	-	-	62	2,6%	328	13,7%	391	16,3%	417	41,5%	(21,2%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	41 613	64 442	11 457	27,5%	23 177	55,7%	17 433	27,1%	22 306	34,6%	74 373	115,4%	7 870	65,9%	183,4%	
Planning and Development	5	5	-	-	-	-	-	-	-	-	-	-	57	71,1%	(100,0%)	
Road Transport	41 608	64 437	11 457	27,5%	23 177	55,7%	17 433	27,1%	22 306	34,6%	74 373	115,4%	7 813	65,9%	185,5%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	108 579	109 941	8 652	8,0%	21 123	19,5%	13 950	12,7%	27 136	24,7%	70 862	64,5%	67 699	84,5%	(59,9%)	
Energy sources	48 245	40 669	251	,5%	5 673	11,8%	2 822	6,9%	11 953	29,4%	20 698	50,9%	35 136	89,2%	66,0%	
Water Management	14 619	14 806	4 325	29,6%	5 279	36,1%	2 001	13,5%	1 924	13,0%	13 529	91,4%	3 964	78,1%	(51,5%)	
Waste Water Management	44 715	53 067	4 077	9,1%	9 606	21,5%	9 127	17,2%	13 048	24,6%	35 868	67,6%	28 264	82,3%	(53,8%)	
Waste Management	1 000	1 400	-	-	565	56,5%	-	-	211	15,1%	776	55,4%	336	72,6%	(37,1%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	92 061	133 787	107 080	116.3%	183 182	199.0%	144 562	108.1%	119 578	89.4%	554 401	414.4%	111 263	1 212.0%	7.5%
Cash Flow from Investing Activities															
Receipts	100	100	-	-	-	-	-	-	-	-	-	-	112	(28.5%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	100	100	-	-	-	-	-	-	-	-	-	-	112	(28.5%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(187 437)	(217 460)	(34 528)	18.4%	(56 106)	29.9%	(43 872)	20.2%	(62 733)	28.8%	(197 239)	90.7%	(89 822)	111.4%	(30.2%)
Capital assets	(187 437)	(217 460)	(34 528)	18.4%	(56 106)	29.9%	(43 872)	20.2%	(62 733)	28.8%	(197 239)	90.7%	(89 822)	111.4%	(30.2%)
Net Cash from/(used) Investing Activities	(187 337)	(217 360)	(34 528)	18.4%	(56 106)	29.9%	(43 872)	20.2%	(62 733)	28.9%	(197 239)	90.7%	(89 710)	111.2%	(30.1%)
Cash Flow from Financing Activities															
Receipts	48 356	48 356	77	.2%	55	.1%	11	-	(18)	-	126	.3%	(86)	(.1%)	(79.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	48 206	48 206	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	150	150	77	51.4%	55	36.8%	11	7.4%	(18)	(11.7%)	126	84.0%	(86)	(39.4%)	(79.7%)
Payments	(23 011)	(27 097)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(23 011)	(27 097)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25 346	21 260	77	.3%	55	.2%	11	.1%	(18)	(.1%)	126	.6%	(86)	(.5%)	(79.7%)
Net Increase/(Decrease) in cash held	(69 931)	(62 313)	72 629	(103.9%)	127 131	(181.8%)	100 701	(161.6%)	56 827	(91.2%)	357 288	(573.4%)	21 466	(210.0%)	164.7%
Cash/cash equivalents at the year begin:	135 013	218 545	196 673	145.7%	291 315	215.8%	418 446	191.5%	519 147	237.5%	196 673	90.0%	516 125	-	.6%
Cash/cash equivalents at the year end:	65 082	156 231	291 315	447.8%	418 446	642.9%	519 147	332.3%	575 974	368.7%	575 974	368.7%	537 592	(298.2%)	7.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 885	18.3%	3 039	4.7%	3 902	6.0%	46 084	71.0%	64 910	19.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 397	81.5%	596	2.3%	270	1.0%	3 976	15.2%	26 238	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 097	23.8%	1 134	2.7%	961	2.3%	30 228	71.3%	42 420	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 917	17.6%	2 104	3.4%	1 899	3.1%	47 025	75.9%	61 946	18.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 642	17.6%	1 220	3.2%	1 152	3.0%	28 817	76.2%	37 831	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 592	11.9%	433	3.2%	608	4.6%	10 699	80.2%	13 332	4.0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 326	2.3%	96	.2%	174	.3%	54 926	97.2%	56 523	17.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 048)	(19.3%)	586	2.2%	556	2.1%	30 000	115.0%	26 094	7.9%	-	-	-	-
Total By Income Source	58 808	17.9%	9 208	2.8%	9 523	2.9%	251 755	76.5%	329 294	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 092	37.6%	379	6.8%	330	5.9%	2 754	49.6%	5 556	1.7%	-	-	-	-
Commercial	5 568	60.5%	374	4.1%	96	1.0%	3 163	34.4%	9 201	2.8%	-	-	-	-
Households	44 428	15.2%	8 039	2.7%	8 766	3.0%	231 925	79.1%	293 158	89.0%	-	-	-	-
Other	6 720	31.4%	415	1.9%	330	1.5%	13 913	65.1%	21 379	6.5%	-	-	-	-
Total By Customer Group	58 808	17.9%	9 208	2.8%	9 523	2.9%	251 755	76.5%	329 294	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGE BERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 078 943	1 097 916	242 957	22,5%	292 253	27,1%	318 258	29,0%	285 601	26,0%	1 139 069	103,7%	208 854	94,5%	36,7%
Exchange Revenue															
Service charges - Electricity	621 222	610 572	118 181	19,0%	161 738	26,0%	181 829	29,8%	192 652	31,6%	654 400	107,2%	142 446	93,2%	35,2%
Service charges - Water	65 636	65 636	15 322	23,3%	20 147	30,7%	24 765	37,7%	17 654	26,9%	77 888	118,7%	14 811	111,8%	19,2%
Service charges - Waste Water Management	31 096	31 096	10 331	33,2%	9 495	30,5%	9 478	30,5%	9 846	31,7%	39 149	125,9%	7 986	99,4%	23,3%
Service charges - Waste Management	30 907	39 143	10 320	33,4%	9 481	30,7%	9 373	23,9%	9 381	24,0%	38 555	98,5%	7 814	100,1%	20,0%
Sale of Goods and Rendering of Services	4 307	4 925	790	18,3%	1 670	38,8%	1 437	29,2%	1 379	28,0%	5 277	107,2%	1 335	108,3%	3,3%
Agency services	7 129	5 761	1 193	16,7%	1 752	24,6%	1 394	24,2%	1 765	30,6%	6 104	106,0%	1 880	102,9%	(6,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 091	4 091	-	-	1	-	1 028	25,1%	3 866	94,5%	4 895	119,7%	1 161	111,0%	233,0%
Interest earned from Current and Non Current Assets	33 690	33 690	6 889	20,4%	5 586	16,6%	5 766	17,1%	4 879	14,5%	23 120	68,6%	8 248	96,9%	(40,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 928	3 928	441	11,2%	827	21,1%	799	20,3%	855	21,8%	2 921	74,4%	950	98,5%	(10,1%)
Licence and permits	692	2 372	41	5,9%	109	15,8%	39	1,7%	26	1,1%	215	9,0%	193	103,7%	(86,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 248	7 248	571	7,9%	247	3,4%	3 059	42,2%	4 837	66,7%	8 714	120,2%	404	60,1%	1 096,6%
Non-Exchange Revenue															
Property rates	100 742	100 742	28 099	27,9%	26 860	26,7%	26 771	26,6%	26 738	26,5%	108 467	107,7%	150	100,5%	17 709,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 313	12 069	377	28,7%	734	55,9%	1 343	11,1%	1 152	9,5%	3 606	29,9%	459	124,2%	150,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	164 857	174 558	50 403	30,6%	53 607	32,5%	48 067	27,5%	7 958	4,6%	160 034	91,7%	20 493	87,7%	(61,2%)
Interest	2 086	2 086	-	-	-	-	3 110	149,1%	2 614	125,3%	5 724	274,4%	530	106,6%	392,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	(8)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 109 354	1 145 317	251 257	22,6%	285 519	25,7%	304 300	26,6%	272 363	23,8%	1 113 439	97,2%	204 468	88,2%	33,2%
Employee related costs	289 472	282 942	62 486	21,6%	81 162	28,0%	68 397	24,2%	69 332	24,5%	281 377	99,4%	65 247	92,1%	6,3%
Remuneration of councillors	12 939	12 939	2 803	21,7%	3 285	25,4%	2 971	23,0%	3 290	25,4%	12 349	95,4%	2 839	91,5%	15,9%
Bulk purchases - electricity	528 620	528 620	150 412	28,5%	130 004	24,6%	164 156	31,1%	141 103	26,7%	585 676	110,8%	71 073	93,8%	98,5%
Inventory consumed	49 531	43 839	3 631	7,3%	7 376	14,9%	7 154	16,3%	11 346	25,9%	29 506	67,3%	13 689	83,4%	(17,1%)
Debt impairment	2 000	14 623	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 936	52 355	5	-	23 137	50,4%	11 470	21,9%	11 316	21,6%	45 928	87,7%	10 777	98,9%	5,0%
Interest	2 919	2 919	636	21,8%	621	21,3%	577	19,8%	584	20,0%	2 418	82,8%	710	31,8%	(17,7%)
Contracted services	106 516	114 391	5 269	4,9%	23 682	22,2%	35 376	30,9%	20 118	17,6%	84 445	73,8%	27 325	71,9%	(26,4%)
Transfers and subsidies	5 240	5 116	77	1,5%	2 139	40,8%	1 660	32,5%	172	3,4%	4 048	79,1%	539	78,7%	(68,2%)
Irrecoverable debts written off	7 923	16 514	11 510	145,3%	3 026	38,2%	1 977	12,0%	799	4,8%	17 311	104,8%	2 315	59,3%	(65,5%)
Operational costs	58 258	71 058	14 427	24,8%	11 087	19,0%	10 563	14,9%	14 340	20,2%	50 417	71,0%	9 952	64,0%	44,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	(36)	-	(36)	-	1	-	(7 132,7%)
Surplus/(Deficit)	(30 412)	(47 401)	(8 300)	-	6 734	-	13 958	-	13 238	-	25 631	-	4 386	-	-
Transfers and subsidies - capital (monetary allocations)	29 021	49 931	14 341	49,4%	23 399	80,6%	3 027	6,1%	7 995	16,0%	48 762	97,7%	6 190	51,8%	29,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 391)	2 530	6 041	-	30 133	-	16 985	-	21 233	-	74 393	-	10 576	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 391)	2 530	6 041	-	30 133	-	16 985	-	21 233	-	74 393	-	10 576	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 391)	2 530	6 041	-	30 133	-	16 985	-	21 233	-	74 393	-	10 576	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 391)	2 530	6 041	-	30 133	-	16 985	-	21 233	-	74 393	-	10 576	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	118 427	173 284	21 740	18,4%	37 219	31,4%	16 076	9,3%	51 618	29,8%	126 653	73,1%	40 580	70,8%	27,2%
National Government	25 236	42 461	15 372	60,9%	15 707	62,2%	2 605	6,1%	5 723	13,5%	39 406	92,8%	4 261	94,8%	34,3%
Provincial Government	-	870	435	-	-	-	435	50,0%	-	-	869	100,0%	-	92,4%	-
District Municipality	-	87	-	-	-	-	-	-	66	75,8%	66	75,8%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 236	43 418	15 807	62,6%	15 707	62,2%	3 039	7,0%	5 788	13,3%	40 342	92,9%	4 261	93,5%	35,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93 191	129 866	5 933	6,4%	21 512	23,1%	13 037	10,0%	45 829	35,3%	86 311	66,5%	36 319	66,3%	26,2%
Capital Expenditure Functional	118 427	173 284	22 877	19,3%	37 513	31,7%	16 076	9,3%	51 618	29,8%	128 084	73,9%	40 832	72,4%	26,4%
Municipal governance and administration	12 485	14 740	76	,6%	2 938	23,5%	942	6,4%	11 376	77,2%	15 331	104,0%	3 152	103,8%	260,9%
Executive and Council	191	241	-	-	-	-	34	14,0%	167	69,5%	201	83,5%	387	94,6%	(56,8%)
Finance and administration	12 294	14 499	76	,6%	2 938	23,9%	908	6,3%	11 208	77,3%	15 130	104,4%	2 765	104,2%	305,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 446	16 411	905	7,9%	1 131	9,9%	4 255	25,9%	8 845	53,9%	15 136	92,2%	3 176	61,6%	178,5%
Community and Social Services	740	1 316	-	-	426	57,5%	228	17,4%	448	34,0%	1 102	83,7%	128	18,4%	249,5%
Sport And Recreation	4 050	6 714	261	6,4%	242	6,0%	358	5,3%	4 380	65,2%	5 241	78,1%	2 064	42,8%	112,2%
Public Safety	6 656	8 381	644	9,7%	464	7,0%	3 668	43,8%	4 017	47,9%	8 793	104,9%	984	70,3%	308,4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 912	46 748	6 817	38,1%	13 190	73,6%	790	1,7%	5 933	12,7%	26 730	57,2%	16 193	73,0%	(63,4%)
Planning and Development	120	476	-	-	1	,7%	351	73,8%	168	35,4%	520	109,4%	1 245	36,4%	(86,5%)
Road Transport	17 792	46 273	6 817	38,3%	13 190	74,1%	439	,9%	5 764	12,5%	26 210	56,6%	14 948	74,8%	(61,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	76 583	95 385	15 079	19,7%	20 253	26,4%	10 089	10,6%	25 465	26,7%	70 887	74,3%	18 310	71,0%	39,1%
Energy sources	5 243	17 889	3 849	73,4%	3 307	63,1%	1 724	9,6%	6 875	38,4%	15 756	88,1%	4 304	36,4%	59,8%
Water Management	27 400	30 193	19	,1%	6 352	23,3%	921	3,1%	5 107	16,9%	12 439	41,2%	978	30,8%	422,1%
Waste Water Management	38 640	42 003	11 211	29,0%	10 994	27,3%	4 889	11,6%	11 587	27,6%	38 241	91,0%	10 310	97,4%	12,4%
Waste Management	5 300	5 300	-	-	-	-	2 555	48,2%	1 895	35,8%	4 450	84,0%	2 719	93,4%	(30,3%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	76 786	106 665	(22 275)	(29,0%)	(61 657)	(80,3%)	(30 115)	(28,2%)	3 524	3,3%	(110 522)	(103,6%)	(14 673)	60,0%	(124,0%)
Cash Flow from Investing Activities															
Receipts	(2 358)	-	-	-	458	(19,4%)	909	-	580	-	1 947	-	-	-	(100,0%)
Proceeds on disposal of PPE	(2 358)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	458	-	909	-	580	-	1 947	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(136 191)	(199 277)	(20 194)	14,8%	(40 461)	29,7%	(18 148)	9,1%	(54 788)	27,5%	(133 591)	67,0%	(39 892)	60,9%	37,3%
Capital assets	(136 191)	(199 277)	(20 194)	14,8%	(40 461)	29,7%	(18 148)	9,1%	(54 788)	27,5%	(133 591)	67,0%	(39 892)	60,9%	37,3%
Net Cash from/(used) Investing Activities	(138 548)	(199 277)	(20 194)	14,6%	(40 003)	28,9%	(17 239)	8,7%	(54 208)	27,2%	(131 643)	66,1%	(39 892)	59,7%	35,9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	(86)	-	(86)	-	-	(,4%)	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	(,4%)	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	(86)	-	(86)	-	-	-	(100,0%)
Payments	-	(910)	(5 889)	-	(280)	-	(155)	17,1%	(278)	30,6%	(6 603)	726,0%	-	-	(100,0%)
Repayment of borrowing	-	(910)	(5 889)	-	(280)	-	(155)	17,1%	(278)	30,6%	(6 603)	726,0%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	(910)	(5 889)	-	(280)	-	(155)	17,1%	(365)	40,1%	(6 690)	735,5%	-	(,4%)	(100,0%)
Net Increase/(Decrease) in cash held	(61 762)	(93 522)	(48 358)	78,3%	(101 941)	165,1%	(47 508)	50,8%	(51 049)	54,6%	(248 856)	266,1%	(54 565)	(24,4%)	(6,4%)
Cash/cash equivalents at the year begin:	366 113	366 113	298 799	81,6%	250 442	68,4%	148 501	40,6%	100 992	27,6%	298 799	81,6%	416 645	101,8%	(75,8%)
Cash/cash equivalents at the year end:	304 351	272 591	250 442	82,3%	148 501	48,8%	100 992	37,0%	49 944	18,3%	49 944	18,3%	363 153	98,0%	(86,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 858	15,8%	(1 035)	(1,3%)	6 778	8,3%	63 005	77,2%	81 606	27,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87 635	19,0%	(5 085)	(1,1%)	69 969	15,1%	309 477	67,0%	462 016	154,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 960	16,0%	(318)	(,4%)	5 003	5,7%	68 682	78,6%	87 328	29,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 707	13,5%	(269)	(,6%)	2 124	5,0%	34 731	82,1%	42 294	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 655	15,1%	(270)	(,7%)	2 119	5,7%	29 930	80,0%	37 435	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(6)	43,7%	-	-	0	(2,9%)	(8)	59,2%	(14)	-	-	-	-	-
Interest on Arrear Debtor Accounts	(69)	18,2%	(58)	15,2%	(106)	28,0%	(147)	38,6%	(380)	(,1%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(36 189)	8,8%	(48 595)	11,8%	(65 316)	15,9%	(260 781)	63,5%	(410 880)	(137,2%)	-	-	-	-
Total By Income Source	89 552	29,9%	(55 608)	(18,6%)	20 573	6,9%	244 890	81,8%	299 407	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24 210	37,5%	(17 631)	(27,3%)	(1 532)	(2,4%)	59 454	92,2%	64 500	21,5%	-	-	-	-
Commercial	34 490	42,8%	(27 716)	(34,4%)	18 647	23,2%	55 079	68,4%	80 499	26,9%	-	-	-	-
Households	25 853	19,1%	(7 222)	(5,3%)	2 633	1,9%	114 255	84,3%	135 520	45,3%	-	-	-	-
Other	5 000	26,5%	(3 039)	(16,1%)	824	4,4%	16 102	85,3%	18 867	6,3%	-	-	-	-
Total By Customer Group	89 552	29,9%	(55 608)	(18,6%)	20 573	6,9%	244 890	81,8%	299 407	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	516 409	509 212	131 309	25,4%	161 274	31,2%	140 016	27,5%	59 111	11,6%	491 710	96,6%	99 398	92,2%	(40,5%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	13 341	13 491	3 290	24,7%	2 195	16,4%	4 408	32,7%	3 132	23,2%	13 025	96,5%	3 125	90,3%	2%
Agency services	133 650	133 304	6 259	4,7%	34 005	25,4%	45 130	33,9%	31 110	23,3%	116 503	87,4%	24 867	74,1%	25,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	80 000	85 000	10 882	13,6%	34 301	42,9%	21 415	25,2%	21 445	25,2%	88 043	103,6%	67 933	123,1%	(68,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	240	69	28,9%	70	29,3%	71	29,4%	70	29,4%	281	117,0%	67	110,3%	4,6%
Licence and permits	653	653	176	27,0%	178	27,3%	180	27,6%	264	40,4%	799	122,3%	341	125,3%	(22,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 425	1 425	302	21,2%	87	6,1%	485	34,0%	167	11,7%	1 041	73,0%	211	48,6%	(20,6%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	274 545	274 744	110 330	40,2%	90 437	32,9%	68 300	24,9%	2 922	1,1%	271 990	99,0%	2 853	97,6%	2,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	12 555	355	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	28	-	-	-	28	-	-	-	-
Operating Expenditure	516 409	509 212	93 358	18,1%	135 844	26,3%	122 420	24,0%	104 225	20,5%	455 847	89,5%	114 978	84,3%	(9,4%)
Employee related costs	286 665	271 833	61 225	21,4%	66 970	23,4%	66 558	24,5%	57 760	21,2%	252 513	92,9%	52 141	86,8%	10,8%
Remuneration of councillors	15 946	15 627	3 489	21,9%	4 058	25,4%	3 926	25,1%	3 779	24,2%	15 252	97,6%	3 527	96,2%	7,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	21 298	32 742	5 425	25,5%	12 778	60,0%	9 304	28,4%	3 443	10,5%	30 950	94,5%	9 762	92,3%	(64,7%)
Debt impairment	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 812	11 499	-	-	5 956	60,7%	3 175	27,6%	2 561	22,3%	11 693	101,7%	3 230	122,4%	(20,7%)
Interest	1 763	4 462	616	34,9%	205	11,6%	1 836	41,1%	1 166	26,1%	3 822	85,7%	-	-	(100,0%)
Contracted services	72 055	62 317	5 309	7,4%	14 087	19,6%	15 890	25,5%	15 445	24,8%	50 731	81,4%	16 956	72,3%	(8,9%)
Transfers and subsidies	20 389	15 750	3 694	18,1%	4 005	19,6%	3 549	22,5%	2 362	15,0%	13 611	86,4%	4 865	67,5%	(51,5%)
Irrecoverable debts written off	500	400	-	-	-	-	-	-	4	1,1%	4	1,1%	-	-	(100,0%)
Operational costs	87 815	88 946	13 600	15,5%	27 777	31,6%	18 114	20,4%	17 618	19,8%	77 108	86,7%	24 368	82,8%	(27,7%)
Losses on disposal of Assets	11	16	-	-	7	64,3%	69	431,4%	0	1,0%	76	476,9%	10	19 678,9%	(98,5%)
Other Losses	55	5 519	-	-	-	-	-	-	86	1,6%	86	1,6%	117	212,2%	(26,5%)
Surplus/(Deficit)	-	0	37 951	-	25 430	-	17 596	-	(45 114)	-	35 863	-	(15 580)	-	-
Transfers and subsidies - capital (monetary allocations)	1 546	3 292	-	-	5	.3%	-	-	294	8,9%	299	9,1%	1 210	51,6%	(75,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 546	3 292	37 951	-	25 435	-	17 596	-	(44 820)	-	36 162	-	(14 369)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 546	3 292	37 951	-	25 435	-	17 596	-	(44 820)	-	36 162	-	(14 369)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 546	3 292	37 951	-	25 435	-	17 596	-	(44 820)	-	36 162	-	(14 369)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 546	3 292	37 951	-	25 435	-	17 596	-	(44 820)	-	36 162	-	(14 369)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	127 179	135 413	14 994	11,8%	26 114	20,5%	21 127	15,6%	33 408	24,7%	95 643	70,6%	15 778	55,6%	111,7%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	1 546	3 292	93	6,0%	154	9,9%	147	4,5%	387	11,7%	781	23,7%	1 583	66,5%	(75,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 546	3 292	93	6,0%	154	9,9%	147	4,5%	387	11,7%	781	23,7%	1 583	66,5%	(75,6%)
Borrowing	91 000	91 000	13 011	14,3%	24 803	27,3%	19 243	21,1%	26 254	28,9%	83 311	91,6%	-	-	(100,0%)
Internally generated funds	34 633	41 121	1 890	5,5%	1 156	3,3%	1 738	4,2%	6 767	16,5%	11 551	28,1%	14 196	55,2%	(52,3%)
Capital Expenditure Functional	127 179	135 413	14 994	11,8%	26 114	20,5%	21 127	15,6%	33 408	24,7%	95 643	70,6%	15 778	55,6%	111,7%
Municipal governance and administration	8 273	7 543	664	8,0%	-	-	62	.8%	3 324	44,1%	4 049	53,7%	4 384	89,5%	(24,2%)
Executive and Council	1 011	133	-	-	-	-	-	-	60	45,2%	60	45,2%	9	69,6%	540,8%
Finance and administration	6 216	7 380	664	10,7%	-	-	62	.8%	3 238	43,9%	3 964	53,7%	4 216	89,5%	(23,2%)
Internal audit	1 046	30	-	-	-	-	-	-	25	84,2%	25	84,2%	159	92,8%	(84,1%)
Community and Public Safety	18 315	14 381	739	4,0%	1 015	5,5%	1 651	11,5%	2 286	15,9%	5 690	39,6%	10 510	91,6%	(78,3%)
Community and Social Services	11 426	6 534	28	.2%	1 006	8,8%	20	.3%	454	6,9%	1 507	23,1%	1 539	64,2%	(70,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 871	7 814	711	10,3%	9	.1%	1 631	20,9%	1 832	23,4%	4 183	53,5%	8 920	94,4%	(79,5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	18	33	-	-	-	-	-	-	-	-	-	-	51	87,0%	(100,0%)
Economic and Environmental Services	9 591	6 489	581	6,1%	295	3,1%	172	2,7%	1 544	23,8%	2 592	39,9%	884	3,6%	74,6%
Planning and Development	8 545	5 497	487	5,7%	151	1,8%	155	2,8%	1 517	27,6%	2 309	42,0%	584	2,6%	159,9%
Road Transport	1 046	992	93	8,9%	144	13,8%	17	1,8%	27	2,8%	283	28,5%	301	29,8%	(90,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	91 000	107 000	13 011	14,3%	24 803	27,3%	19 243	18,0%	26 254	24,5%	83 311	77,9%	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	91 000	107 000	13 011	14,3%	24 803	27,3%	19 243	18,0%	26 254	24,5%	83 311	77,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	498 184	532 131	147 826	29.7%	123 262	24.7%	134 959	25.4%	28 499	5.4%	434 545	81.7%	37 453	73.2%	(23.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	176 239	211 606	20 153	11.4%	22 644	12.8%	56 192	26.6%	15 609	7.4%	114 597	54.2%	25 122	34.3%	(37.9%)
Transfers and Subsidies - Operational	274 545	271 142	114 461	41.7%	88 455	32.2%	70 039	25.8%	3	-	272 959	100.7%	-	98.2%	(100.0%)
Transfers and Subsidies - Capital	1 546	3 292	500	32.3%	-	-	600	18.2%	-	-	1 100	33.4%	-	32.2%	-
Interest	45 854	46 092	12 712	27.7%	12 162	26.5%	8 128	17.6%	12 887	28.0%	45 889	99.6%	12 331	110.9%	4.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(528 366)	(514 268)	(132 524)	25.1%	(163 091)	30.9%	(142 813)	27.8%	(189 113)	36.8%	(627 542)	122.0%	(140 564)	102.3%	34.5%
Suppliers and employees	(507 977)	(496 519)	(132 524)	26.1%	(163 091)	32.1%	(142 813)	28.8%	(189 113)	38.1%	(627 542)	126.4%	(140 564)	105.9%	34.5%
Finance charges	-	(2 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 389)	(15 750)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(30 182)	17 863	15 302	(50,7%)	(39 829)	132,0%	(7 854)	(44,0%)	(160 615)	(89,1%)	(192 996)	(1 080,4%)	(103 111)	823,6%	55,8%
Cash Flow from Investing Activities															
Receipts	-	-	(40 000)	-	-	-	(29 972)	-	40 000	-	(29 972)	-	-	91,7%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	28	-	-	-	28	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(40 000)	-	-	-	(30 000)	-	40 000	-	(30 000)	-	-	91,7%	(100,0%)
Payments	(129 972)	(139 240)	(15 536)	12,0%	(20 356)	15,7%	(15 080)	10,8%	(34 109)	24,5%	(85 081)	61,1%	(17 983)	62,9%	89,7%
Capital assets	(129 972)	(139 240)	(15 536)	12,0%	(20 356)	15,7%	(15 080)	10,8%	(34 109)	24,5%	(85 081)	61,1%	(17 983)	62,9%	89,7%
Net Cash from/(used) Investing Activities	(129 972)	(139 240)	(55 536)	42,7%	(20 356)	15,7%	(45 052)	32,4%	5 891	(4,2%)	(115 053)	82,6%	(17 983)	84,7%	(132,8%)
Cash Flow from Financing Activities															
Receipts	-	91 000	-	-	-	-	7 024	7,7%	53 387	58,7%	60 411	66,4%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	91 000	-	-	-	-	7 024	7,7%	53 387	58,7%	60 411	66,4%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(7 261)	-	-	-	-	(4 469)	61,5%	(2 793)	38,5%	(7 261)	100,0%	-	-	(100,0%)
Repayment of borrowing	-	(7 261)	-	-	-	-	(4 469)	61,5%	(2 793)	38,5%	(7 261)	100,0%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	83 739	-	-	-	-	2 555	3,1%	50 594	60,4%	53 150	63,5%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(160 154)	(37 638)	(40 235)	25,1%	(60 185)	37,6%	(50 350)	133,8%	(104 129)	276,7%	(254 899)	677,2%	(121 094)	137,1%	(14,0%)
Cash/cash equivalents at the year begin:	344 347	424 247	424 247	123,2%	384 013	111,5%	323 828	76,3%	273 477	64,5%	424 247	100,0%	339 508	97,3%	(19,4%)
Cash/cash equivalents at the year end:	184 193	386 609	384 013	208,5%	323 828	175,8%	273 477	70,7%	169 348	43,8%	169 348	43,8%	218 414	82,2%	(22,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	472	38,4%	4	,4%	320	26,1%	431	35,1%	1 227	100,0%	-	-	-	-
Total By Income Source	472	38,4%	4	,4%	320	26,1%	431	35,1%	1 227	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	472	38,4%	4	,4%	320	26,1%	431	35,1%	1 227	100,0%	-	-	-	-
Total By Customer Group	472	38,4%	4	,4%	320	26,1%	431	35,1%	1 227	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 494	100,0%	-	-	-	-	-	-	7 494	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 494	100,0%	-	-	-	-	-	-	7 494	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	107 756	(2 212)	58 245	54,1%	73 477	68,2%	102 761	(4 646,4%)	99 897	(4 516,9%)	334 380	(15 119,2%)	97 841	(422,2%)	2,1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	1 449	-	1 449	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	1 449	-	1 449	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(219 675)	(181 964)	(29 628)	13,5%	(14 887)	6,8%	(4 881)	2,7%	(11 182)	6,1%	(60 578)	33,3%	(14 187)	39,3%	(21,2%)
Capital assets	(219 675)	(181 964)	(29 628)	13,5%	(14 887)	6,8%	(4 881)	2,7%	(11 182)	6,1%	(60 578)	33,3%	(14 187)	39,3%	(21,2%)
Net Cash from/(used) Investing Activities	(219 675)	(181 964)	(29 628)	13,5%	(14 887)	6,8%	(4 881)	2,7%	(9 733)	5,3%	(59 128)	32,5%	(14 187)	39,5%	(31,4%)
Cash Flow from Financing Activities															
Receipts	53 753	0	118	2,1%	181	3,1%	246	24 583 800,0%	174	17 371 400,0%	718	71 830 100,0%	357	1,2%	(51,4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	53 753	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	118	-	181	-	246	-	174	-	718	-	357	-	(51,4%)
Payments	(21 368)	(26 862)	(2 860)	13,4%	(13 135)	61,5%	(3 010)	11,2%	(12 234)	45,5%	(31 239)	116,3%	(7 779)	99,3%	57,3%
Repayment of borrowing	(21 368)	(26 862)	(2 860)	13,4%	(13 135)	61,5%	(3 010)	11,2%	(12 234)	45,5%	(31 239)	116,3%	(7 779)	99,3%	57,3%
Net Cash from/(used) Financing Activities	32 384	(26 862)	(2 742)	(8,5%)	(12 954)	(40,0%)	(2 764)	10,3%	(12 060)	44,9%	(30 521)	113,6%	(7 422)	(63,5%)	62,5%
Net Increase/(Decrease) in cash held	(79 534)	(211 037)	25 875	(32,5%)	45 635	(57,4%)	95 116	(45,1%)	78 104	(37,0%)	244 730	(116,0%)	76 232	(114,1%)	2,5%
Cash/cash equivalents at the year begin:	(128 151)	31 009	16 383	(12,8%)	56 885	(44,4%)	102 520	330,6%	197 636	637,3%	16 383	52,8%	337 350	99,9%	(41,4%)
Cash/cash equivalents at the year end:	(207 685)	(180 028)	56 885	(27,4%)	102 520	(49,4%)	197 636	(109,8%)	275 740	(153,2%)	275 740	(153,2%)	413 582	(205,4%)	(33,3%)

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	9 469	11,9%	3 937	4,9%	2 614	3,3%	63 646	79,9%	79 666	20,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 832	68,0%	1 647	11,4%	258	1,9%	2 730	18,9%	14 466	3,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 364	24,5%	4 759	10,3%	1 448	3,1%	28 774	62,1%	46 345	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 304	6,1%	2 230	3,2%	1 411	2,0%	62 075	88,7%	70 020	18,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 849	6,1%	2 668	3,4%	1 616	2,0%	70 048	88,5%	79 181	20,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	95	10,8%	50	5,7%	42	4,8%	688	78,7%	874	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 090	3,1%	4 072	4,0%	2 357	2,3%	91 212	90,6%	100 731	25,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 601)	303,9%	501	(20,0%)	176	(7,1%)	4 423	(176,9%)	(2 501)	(6,1%)	-	-	-	-
Total By Income Source	35 391	9,1%	19 863	5,1%	9 921	2,6%	323 598	83,2%	388 772	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 524	19,1%	695	8,7%	229	2,9%	5 536	69,3%	7 983	2,1%	-	-	-	-
Commercial	14 085	35,7%	6 053	15,4%	1 017	2,6%	18 259	46,3%	39 414	10,1%	-	-	-	-
Households	14 903	4,9%	12 285	4,1%	8 211	2,7%	267 453	88,3%	302 853	77,9%	-	-	-	-
Other	4 879	12,7%	630	2,2%	463	1,2%	32 350	84,0%	38 522	9,9%	-	-	-	-
Total By Customer Group	35 391	9,1%	19 863	5,1%	9 921	2,6%	323 598	83,2%	388 772	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	3 345	33,4%	6 655	66,6%	-	-	-	-	10 000	14,3%
Bulk Water	2 071	67,7%	59	1,9%	563	18,4%	369	12,1%	3 062	4,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	802	100,0%	-	-	-	-	-	-	802	1,1%
Trade Creditors	24 019	53,6%	9 976	22,3%	3 208	7,2%	7 597	17,0%	44 801	64,2%
Auditor-General	-	-	-	-	-	-	9 217	100,0%	9 217	13,2%
Other	1 439	74,6%	179	9,3%	203	10,5%	108	5,6%	1 928	2,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31 676	45,4%	16 869	24,2%	3 974	5,7%	17 290	24,8%	69 809	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 837 261	1 947 003	518 249	28,2%	499 191	27,2%	511 001	26,2%	308 583	15,8%	1 837 024	94,4%	408 382	102,8%	(24,4%)
Exchange Revenue															
Service charges - Electricity	636 747	679 000	180 688	28,4%	165 718	26,0%	165 284	24,3%	131 653	19,4%	643 343	94,7%	145 155	102,1%	(9,3%)
Service charges - Water	176 718	197 000	44 034	24,9%	48 237	27,3%	60 859	30,9%	32 730	16,6%	185 860	94,3%	45 264	109,8%	(27,7%)
Service charges - Waste Water Management	118 479	126 600	29 312	24,7%	31 357	26,5%	35 113	27,7%	21 233	16,8%	117 015	92,4%	28 845	109,1%	(26,4%)
Service charges - Waste Management	108 946	108 946	27 700	25,4%	26 945	24,7%	26 867	24,7%	17 857	16,4%	99 370	91,2%	24 264	100,3%	(26,4%)
Sale of Goods and Rendering of Services	102 760	97 788	30 502	29,7%	40 555	39,5%	16 226	16,6%	13 804	14,1%	101 088	103,4%	29 218	99,7%	(52,8%)
Agency services	7 103	7 103	1 821	25,6%	1 775	25,0%	1 803	25,4%	1 096	15,4%	6 495	91,4%	1 269	98,2%	(13,6%)
Interest	0	0	1 821	-	507	-	507	-	507	-	507	-	215	215	136,0%
Interest earned from Receivables	9 400	11 500	2 888	30,7%	3 018	32,1%	2 928	25,5%	3 002	26,1%	11 836	102,9%	2 834	104,0%	5,9%
Interest earned from Current and Non Current Assets	51 250	59 250	13 035	25,4%	9 551	18,6%	25 372	42,8%	6 366	10,7%	54 325	91,7%	22 915	142,4%	(72,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 889	1 889	223	11,8%	90	4,7%	368	19,5%	172	9,1%	853	45,1%	562	240,0%	(69,4%)
Rental from Fixed Assets	5 676	7 176	2 070	36,5%	1 938	34,1%	2 141	29,8%	1 458	20,3%	7 607	106,0%	1 566	98,8%	(6,9%)
Licence and permits	779	779	203	26,0%	258	33,1%	373	47,9%	251	32,2%	1 085	139,2%	287	106,9%	(12,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 539	8 544	2 502	29,3%	3 394	39,7%	5 483	64,2%	2 998	35,1%	14 377	168,3%	2 570	132,2%	16,7%
Non-Exchange Revenue															
Property rates	361 957	367 000	94 339	26,1%	90 651	25,0%	90 881	24,8%	60 863	16,6%	336 733	91,8%	83 997	99,7%	(27,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	44 889	52 460	11 275	25,1%	11 331	25,2%	17 427	33,2%	9 020	17,2%	49 053	93,5%	14 010	105,2%	(35,6%)
Licences or permits	2 000	2 000	483	24,2%	449	22,5%	507	25,3%	326	16,3%	1 765	88,2%	475	103,3%	(31,4%)
Transfer and subsidies - Operational	190 368	199 400	75 585	39,7%	62 720	32,9%	55 583	27,9%	3 662	1,8%	197 570	99,1%	3 731	95,7%	(1,3%)
Interest	2 110	2 110	559	26,5%	514	24,4%	519	24,6%	457	21,7%	2 049	97,1%	564	109,3%	(19,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	10 807	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	7 650	7 650	1 030	13,5%	692	9,0%	3 265	42,7%	1 105	14,4%	6 092	79,6%	641	43,5%	72,4%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 944 209	2 042 834	396 312	20,4%	515 972	26,5%	425 211	20,8%	358 226	17,5%	1 695 721	83,0%	474 342	93,8%	(24,5%)
Employee related costs	586 258	593 181	121 332	20,7%	148 041	25,3%	129 786	21,9%	88 925	15,0%	488 085	82,3%	124 591	95,6%	(28,6%)
Remuneration of councillors	13 912	13 506	3 183	22,9%	4 415	31,7%	2 487	18,4%	2 064	15,3%	12 148	89,9%	2 710	98,7%	(23,8%)
Bulk purchases - electricity	484 477	499 605	107 824	22,3%	105 193	21,7%	104 928	21,0%	108 762	21,8%	426 707	85,4%	102 069	91,3%	6,6%
Inventory consumed	61 092	64 555	9 545	15,6%	15 234	24,9%	9 490	14,7%	12 011	17,1%	20 465	87,6%	20 465	87,6%	(41,3%)
Debt impairment	53 394	67 400	13 349	25,0%	13 332	25,0%	23 869	35,4%	11 233	16,7%	61 783	91,7%	12 593	100,0%	(10,8%)
Depreciation and amortisation	158 441	158 441	39 613	25,0%	39 608	25,0%	39 610	25,0%	26 407	16,7%	145 238	91,7%	37 289	100,0%	(29,2%)
Interest	49 814	49 814	1 036	2,1%	22 955	46,1%	1 958	3,9%	521	1,0%	26 470	53,1%	20 897	94,1%	(97,5%)
Contracted services	316 348	342 294	43 795	13,8%	80 617	25,5%	77 789	22,7%	71 166	20,8%	273 368	79,9%	90 438	90,6%	(21,3%)
Transfers and subsidies	17 417	16 717	5 497	31,6%	3 707	21,3%	3 806	22,8%	2 471	14,8%	15 481	92,6%	3 883	99,6%	(36,4%)
Irrecoverable debts written off	10 709	47 709	-	-	31 206	291,4%	(145)	(3%)	11 414	23,9%	42 475	89,0%	14 170	212,8%	(19,4%)
Operational costs	192 347	189 612	51 139	26,6%	51 664	26,9%	31 632	16,7%	23 251	12,3%	157 686	83,2%	45 239	88,3%	(48,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(106 948)	(95 831)	121 938	-	(16 781)	-	85 790	-	(49 643)	-	141 303	-	(65 960)	-	-
Transfers and subsidies - capital (monetary allocations)	65 533	86 841	57	,1%	26 417	40,3%	12 980	14,9%	17 534	20,2%	56 988	65,6%	12 183	51,9%	43,9%
Transfers and subsidies - capital (in-kind)	-	3 658	-	-	-	-	-	-	3 658	100,0%	3 658	100,0%	90	110,1%	3 955,1%
Surplus/(Deficit) after capital transfers and contributions	(41 415)	(5 332)	121 995	-	9 637	-	98 770	-	(28 452)	-	201 949	-	(53 687)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(41 415)	(5 332)	121 995	-	9 637	-	98 770	-	(28 452)	-	201 949	-	(53 687)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 415)	(5 332)	121 995	-	9 637	-	98 770	-	(28 452)	-	201 949	-	(53 687)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 415)	(5 332)	121 995	-	9 637	-	98 770	-	(28 452)	-	201 949	-	(53 687)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	184 523	219 456	10 866	5,9%	46 395	25,1%	24 847	11,3%	43 224	19,7%	125 332	57,1%	97 112	81,0%	(55,5%)
National Government	52 299	54 176	57	,1%	20 331	38,9%	9 800	18,1%	11 785	21,8%	41 973	77,5%	26 628	95,7%	(55,7%)
Provincial Government	13 129	32 560	-	-	6 086	46,4%	3 180	9,8%	7 107	21,8%	16 374	50,3%	28 643	99,6%	(75,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 428	86 736	57	,1%	26 417	40,4%	12 980	15,0%	18 892	21,8%	58 347	67,3%	55 270	97,1%	(65,8%)
Borrowing	93 010	89 511	8 236	8,9%	17 948	19,3%	8 065	9,0%	16 042	17,9%	50 290	56,2%	37 596	68,4%	(57,3%)
Internally generated funds	26 085	43 209	2 574	9,9%	2 030	7,8%	3 802	8,8%	8 289	19,2%	16 095	38,6%	4 245	64,2%	95,3%
Capital Expenditure Functional	184 628	223 219	10 866	5,9%	46 395	25,1%	24 847	11,1%	46 987	21,0%	129 095	57,8%	97 205	81,1%	(51,7%)
Municipal governance and administration	3 490	3 455	2 278	65,3%	66	1,9%	194	5,6%	655	19,0%	3 193	92,4%	2 526	136,5%	(74,1%)
Executive and Council	520	70	-	-	-	-	-	-	-	-	-	-	2	145,4%	(100,0%)
Finance and administration	2 970	3 385	2 278	76,7%	66	2,2%	194	5,7%	655	19,4%	3 193	94,3%	2 524	136,5%	(74,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 711	56 954	65	,2%	10 531	32,2%	5 676	10,0%	16 062	28,2%	32 334	56,8%	31 579	93,0%	(48,1%)
Community and Social Services	2 235	1 351	-	-	44	1,9%	79	5,9%	406	30,1%	529	39,2%	337	82,2%	20,6%
Sport And Recreation	13 397	17 509	-	-	3 072	22,9%	1 993	11,4%	6 787	38,8%	11 852	67,7%	1 836	269,7%	-
Public Safety	3 950	6 650	65	1,6%	1 330	33,7%	423	6,4%	2 338	35,2%	4 156	62,5%	777	65,5%	200,7%
Housing	13 129	31 444	-	-	6 086	46,4%	3 180	10,1%	6 531	20,8%	15 797	50,2%	28 629	100,0%	(77,2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 277	7 475	108	3,3%	726	22,2%	2 104	28,2%	1 446	19,4%	4 385	58,7%	2 886	89,6%	(49,9%)
Planning and Development	975	2 875	108	11,0%	29	2,8%	4 139	4,8%	726	25,2%	1 001	34,8%	289	65,1%	169,8%
Road Transport	2 302	4 600	-	-	697	30,3%	1 965	42,7%	721	15,7%	3 383	73,5%	2 617	93,6%	(72,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	145 151	155 335	8 416	5,8%	35 071	24,2%	16 873	10,9%	28 823	18,6%	89 183	57,4%	60 213	75,8%	(52,1%)
Energy sources	53 461	51 031	1 433	2,7%	15 115	28,3%	2 668	5,2%	11 260	22,1%	30 476	59,7%	31 133	82,3%	(63,8%)
Water Management	43 575	40 700	57	,1%	5 380	12,3%	8 135	20,0%	9 162	22,5%	22 735	55,9%	10 972	93,5%	(16,5%)
Waste Water Management	46 534	58 723	6 926	15,2%	14 575	32,0%	6 048	6,714	11,4%	34 263	58,3%	17 993	62,7%	(62,7%)	
Waste Management	2 580	4 880	-	-	-	-	22	,5%	1 687	34,6%	1 710	35,0%	115	19,4%	1 364,2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	128 039	196 759	(284 364)	(229.9%)	(239 653)	(187.2%)	(216 823)	(110.2%)	(154 861)	(78.7%)	(905 701)	(460.3%)	(264 957)	122.3%	(41.6%)
Cash Flow from Investing Activities															
Receipts	(2 475)	43 156	(2 275)	91.9%	(1 937)	78.3%	476	1.1%	44 385	102.8%	40 650	94.2%	(1 886)	107.4%	(2 453.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 475)	43 156	(2 275)	91.9%	(1 937)	78.3%	476	1.1%	44 385	102.8%	40 650	94.2%	(1 886)	107.4%	(2 453.5%)
Payments	(184 628)	(219 561)	(12 708)	6.9%	(52 260)	28.3%	(29 098)	13.3%	(42 409)	19.3%	(136 474)	62.2%	(107 696)	89.6%	(60.6%)
Capital assets	(184 628)	(219 561)	(12 708)	6.9%	(52 260)	28.3%	(29 098)	13.3%	(42 409)	19.3%	(136 474)	62.2%	(107 696)	89.6%	(60.6%)
Net Cash from/(used) Investing Activities	(187 103)	(176 405)	(14 983)	8.0%	(54 197)	29.0%	(28 621)	16.2%	1 976	(1.1%)	(95 824)	54.3%	(109 582)	90.2%	(101.8%)
Cash Flow from Financing Activities															
Receipts	65 000	65 000	-	-	-	-	-	-	-	-	-	-	50 000	100.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	65 000	65 000	-	-	-	-	-	-	-	-	-	-	50 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 605)	(50 605)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(50 605)	(50 605)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	14 395	14 395	-	-	-	-	-	-	-	-	-	-	50 000	(597.0%)	(100.0%)
Net Increase/(Decrease) in cash held	(44 669)	34 749	(309 347)	692.5%	(293 850)	657.8%	(245 445)	(706.3%)	(152 884)	(440.0%)	(1 001 525)	(2 882.2%)	(324 538)	(263.3%)	(52.9%)
Cash/cash equivalents at the year begin:	692 294	663 104	-	-	367 311	53.1%	73 461	11.1%	(171 983)	(25.9%)	-	-	1 060 329	-	(116.2%)
Cash/cash equivalents at the year end:	647 625	697 853	367 311	56.7%	73 461	11.3%	(171 983)	(24.6%)	(324 867)	(46.6%)	(324 867)	(46.6%)	735 791	119.7%	(144.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	26 314	55.1%	1 308	2.7%	1 015	2.1%	19 137	40.1%	47 775	21.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 831	61.0%	2 122	3.3%	1 998	2.5%	21 072	33.1%	63 623	28.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 123	72.4%	727	1.7%	484	1.1%	10 627	24.7%	42 961	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 671	59.3%	739	3.0%	596	2.4%	8 755	35.4%	24 761	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 030	55.5%	732	3.1%	583	2.5%	9 153	39.0%	23 498	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	724	63.6%	23	2.0%	18	1.6%	373	32.8%	1 138	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 135	5.3%	150	.7%	190	.9%	20 077	93.2%	21 552	9.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17 687)	463.0%	621	(16.3%)	1 014	(26.5%)	12 232	(320.2%)	(3 820)	(1.7%)	-	-	-	-
Total By Income Source	108 141	48.8%	6 422	2.9%	5 498	2.5%	101 426	45.8%	221 487	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 544	29.0%	191	3.6%	97	1.8%	3 489	65.6%	5 321	2.4%	-	-	-	-
Commercial	9 674	71.2%	93	.7%	63	.5%	3 755	27.6%	13 585	6.1%	-	-	-	-
Households	98 917	48.4%	6 136	3.0%	5 337	2.6%	93 970	46.0%	204 361	92.3%	-	-	-	-
Other	(1 995)	112.1%	1	(1.1%)	1	-	213	(12.0%)	(1 780)	(.8%)	-	-	-	-
Total By Customer Group	108 141	48.8%	6 422	2.9%	5 498	2.5%	101 426	45.8%	221 487	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	6 117	100.0%	-	-	-	-	-	-	6 117	8.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64 455	100.0%	-	-	-	-	-	-	64 455	91.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	70 571	100.0%	-	-	-	-	-	-	70 571	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	497 399	505 604	151 320	30,4%	117 268	23,6%	114 180	22,6%	97 722	19,3%	480 491	95,0%	94 273	95,7%	3,7%	
Exchange Revenue																
Service charges - Electricity	189 182	189 432	50 775	26,8%	46 807	24,7%	47 177	24,9%	47 197	24,9%	191 956	101,3%	44 037	99,0%	7,2%	
Service charges - Water	43 944	44 294	9 211	21,0%	10 642	24,2%	13 980	31,6%	11 106	25,1%	44 938	101,5%	10 553	111,0%	5,2%	
Service charges - Waste Water Management	16 224	18 724	4 544	28,0%	4 605	28,4%	4 730	25,3%	4 201	22,4%	18 080	96,6%	3 772	104,1%	11,4%	
Service charges - Waste Management	23 874	26 874	7 035	29,5%	6 846	28,7%	7 157	26,6%	6 211	23,1%	27 248	101,4%	5 607	109,5%	10,8%	
Sale of Goods and Rendering of Services	13 494	13 494	3 821	28,3%	2 883	21,4%	1 771	13,1%	1 685	12,5%	10 159	75,3%	1 158	71,1%	45,5%	
Agency services	4 020	4 020	905	22,5%	1 163	28,9%	1 091	27,1%	996	24,8%	4 155	103,3%	941	92,7%	5,8%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 475	1 475	531	36,0%	(245)	(16,6%)	(72)	(4,9%)	0	-	214	14,5%	33	17,6%	(99,4%)	
Interest earned from Current and Non Current Assets	7 639	7 639	1 477	19,3%	1 369	17,9%	901	11,8%	2 054	26,9%	5 801	75,9%	2 653	124,8%	(22,6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 763	2 763	649	23,5%	555	20,1%	994	36,0%	253	9,1%	2 451	88,7%	216	78,3%	17,1%	
Licence and permits	45	45	-	-	39	86,0%	0	1,1%	13	28,5%	52	115,5%	-	-	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 736	2 736	397	14,5%	426	15,6%	1 447	52,9%	761	27,8%	3 031	110,8%	432	90,6%	75,9%	
Non-Exchange Revenue																
Property rates	105 379	105 379	47 976	45,5%	17 768	16,9%	17 826	16,9%	17 883	17,0%	101 452	96,3%	16 080	99,3%	11,2%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 137	3 137	223	19,6%	187	16,5%	425	13,6%	368	11,7%	1 203	38,4%	400	33,5%	(8,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	59 267	61 372	19 207	32,4%	18 911	31,9%	11 872	19,3%	330	5%	50 319	82,0%	3 951	85,8%	(91,7%)	
Interest	2 800	2 800	823	29,4%	1 632	58,3%	1 255	44,8%	1 036	37,0%	4 746	169,5%	1 023	379,4%	1,2%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	15 921	15 921	3 748	23,5%	3 680	23,1%	3 626	22,8%	3 630	22,8%	14 684	92,2%	3 390	86,7%	7,1%	
Gains on disposal of Assets	7 500	5 500	-	-	-	-	-	-	-	-	-	-	26	15,9%	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	501 231	488 330	104 684	20,9%	133 113	26,6%	96 261	19,7%	120 404	24,7%	454 462	93,1%	107 518	92,2%	12,0%	
Employee related costs	187 960	186 539	41 650	22,2%	51 247	27,3%	45 860	24,6%	42 885	23,0%	181 643	97,4%	43 026	99,5%	(3,3%)	
Remuneration of councillors	6 302	7 401	1 540	24,4%	1 947	30,9%	1 685	22,8%	1 663	22,5%	6 835	92,4%	1 229	93,6%	35,4%	
Bulk purchases - electricity	141 932	141 682	36 588	25,8%	45 838	32,3%	23 541	16,6%	34 975	24,7%	140 941	99,5%	32 809	105,0%	6,6%	
Inventory consumed	40 291	27 119	4 467	11,1%	6 971	17,3%	6 518	24,0%	9 206	33,9%	27 161	100,2%	8 682	71,7%	6,0%	
Debt impairment	14 204	14 154	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	12 442	12 442	3 108	25,0%	3 129	25,2%	2 068	16,6%	4 102	33,0%	12 407	99,7%	2 945	99,9%	39,3%	
Interest	7 246	7 274	-	-	3 109	42,9%	(24)	(3,3%)	2 826	38,9%	5 911	81,3%	2 343	85,9%	20,8%	
Contracted services	33 762	35 522	4 572	13,5%	5 987	17,7%	7 879	22,2%	12 248	34,5%	30 685	86,4%	7 601	74,6%	61,1%	
Transfer and subsidies	2 587	2 834	189	7,3%	760	29,4%	380	13,8%	711	25,1%	2 049	72,3%	690	91,0%	3,0%	
Irrecoverable debts written off	1 150	1 337	-	-	254	22,1%	1 412	105,6%	687	51,4%	2 353	176,0%	-	-	(100,0%)	
Operational costs	53 346	52 021	12 569	23,6%	13 872	26,0%	8 933	13,3%	11 050	21,2%	44 423	85,4%	8 195	79,7%	34,8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	9	5	-	-	-	-	-	-	52	1 055,9%	52	1 055,9%	-	-	(100,0%)	
Surplus/(Deficit)	(3 832)	17 274	46 637	-	(15 845)	-	17 919	-	(22 682)	-	26 029	-	(13 245)	-	-	
Transfers and subsidies - capital (monetary allocations)	27 266	23 609	-	-	2 150	7,9%	4 100	17,4%	10 020	42,4%	16 269	68,9%	2 094	51,5%	378,5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	23 434	40 882	46 637	-	(13 696)	-	22 020	-	(12 662)	-	42 298	-	(11 151)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	23 434	40 882	46 637	-	(13 696)	-	22 020	-	(12 662)	-	42 298	-	(11 151)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	23 434	40 882	46 637	-	(13 696)	-	22 020	-	(12 662)	-	42 298	-	(11 151)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	23 434	40 882	46 637	-	(13 696)	-	22 020	-	(12 662)	-	42 298	-	(11 151)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	72 876	58 609	1 472	2,0%	10 384	14,2%	16 508	28,2%	27 601	47,1%	55 965	95,5%	24 227	84,9%	13,9%	
National Government	24 956	16 473	456	1,8%	1 918	7,7%	7 824	47,5%	6 476	39,3%	16 674	101,2%	6 759	86,7%	(4,2%)	
Provincial Government	2 270	1 918	15	,7%	874	38,5%	455	23,7%	550	28,7%	1 894	98,8%	8	2,9%	6 503,0%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	27 266	18 391	471	1,7%	2 792	10,2%	8 280	45,0%	7 026	38,2%	18 568	101,0%	6 768	80,6%	3,8%	
Borrowing	21 175	21 157	249	1,2%	4 684	22,1%	5 532	26,1%	10 211	48,3%	20 676	97,7%	8 047	80,6%	26,9%	
Internally generated funds	24 435	19 060	752	3,1%	2 908	11,9%	2 697	14,2%	10 364	54,4%	16 721	87,7%	9 412	93,6%	10,1%	
Capital Expenditure Functional	72 876	58 609	1 472	2,0%	10 384	14,2%	16 508	28,2%	27 601	47,1%	55 965	95,5%	24 227	84,9%	13,9%	
Municipal governance and administration	1 987	2 134	55	2,8%	1 287	64,8%	255	12,0%	510	23,9%	2 108	98,8%	1 407	97,4%	(63,7%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	192	92,6%	
Finance and administration	1 987	2 134	55	2,8%	1 287	64,8%	255	12,0%	510	23,9%	2 108	98,8%	1 216	97,7%	(58,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	9 688	7 914	169	1,7%	1 080	11,1%	2 102	26,6%	3 425	43,3%	6 776	85,6%	1 715	65,0%	99,7%	
Community and Social Services	1 802	1 449	16	,9%	716	39,7%	417	28,8%	1	,1%	1 151	79,4%	12	41,1%	(90,5%)	
Sport And Recreation	7 681	6 086	152	2,0%	364	4,7%	1 598	26,3%	3 136	51,5%	5 249	86,3%	1 703	85,4%	84,1%	
Public Safety	205	379	-	-	-	-	88	23,2%	288	76,2%	376	99,4%	-	95,3%	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	24 862	21 106	432	1,7%	1 548	6,2%	6 730	31,9%	12 396	58,7%	21 105	100,0%	5 758	99,2%	115,3%	
Planning and Development	1 060	1 005	64	6,0%	288	27,1%	75	7,5%	555	55,2%	981	97,6%	4	71,8%	15 346,9%	
Road Transport	23 772	20 061	368	1,5%	1 260	5,3%	6 654	33,2%	11 802	58,8%	20 084	100,1%	5 423	99,5%	117,6%	
Environmental Protection	30	40	-	-	-	-	-	-	40	99,8%	99,8%	332	99,9%	(88,0%)		
Trading Services	36 339	27 455	816	2,2%	6 469	17,8%	7 421	27,0%	11 270	41,0%	25 976	94,6%	15 346	77,3%	(26,6%)	
Energy sources	6 648	6 606	-	-	942	14,2%	879	13,3%	4 201	63,6%	6 021	91,2%	1 224	74,5%	243,1%	
Water Management	14 750	5 697	367	2,5%	1 592	10,8%	1 106	19,4%	2 702	47,4%	5 767	101,2%	4 995	73,2%	(45,9%)	
Waste Water Management	5 941	6 564	201	3,4%	750	12,6%	2 573	39,2%	2 360	36,0%	5 884	89,6%	2 556	134,5%	(7,7%)	
Waste Management	9 000	8 588	249	2,8%	3 185	35,4%	2 863	33,3%	2 007	23,4%	8 304	96,7%	6 571	71,7%	(69,5%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	58 585	65 723	4 858	8,3%	(329)	(,6%)	21 437	32,6%	(17 202)	(26,2%)	8 764	13,3%	(12 669)	665,1%	35,8%
Cash Flow from Investing Activities															
Receipts	7 500	5 500	0	-	0	-	0	-	703	12,8%	704	12,8%	26	15,9%	2 563,1%
Proceeds on disposal of PPE	7 500	5 500	-	-	-	-	-	-	703	12,8%	703	12,8%	26	15,9%	2 602,1%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	0	-	0	-	0	-	0	-	2	-	0	-	14,3%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 808)	(58 609)	(4 812)	5,7%	(12 080)	14,4%	(12 665)	21,6%	(19 385)	33,1%	(48 943)	83,5%	(22 683)	107,6%	(14,5%)
Capital assets	(83 808)	(58 609)	(4 812)	5,7%	(12 080)	14,4%	(12 665)	21,6%	(19 385)	33,1%	(48 943)	83,5%	(22 683)	107,6%	(14,5%)
Net Cash from/(used) Investing Activities	(76 308)	(53 109)	(4 812)	6,3%	(12 079)	15,8%	(12 665)	23,8%	(18 682)	35,2%	(48 238)	90,6%	(22 657)	126,7%	(17,5%)
Cash Flow from Financing Activities															
Receipts	19 275	-	91	,5%	233	1,2%	202	-	146	-	671	-	120	6,8%	20,9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 275	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	91	-	233	-	202	-	146	-	671	-	120	-	20,9%
Payments	(8 400)	(8 400)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 400)	(8 400)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10 875	(8 400)	91	,8%	233	2,1%	202	(2,4%)	146	(1,7%)	671	(8,0%)	120	10,1%	20,9%
Net Increase/(Decrease) in cash held	(6 848)	4 214	137	(2,0%)	(12 176)	177,8%	8 974	212,9%	(35 738)	(848,0%)	(38 803)	(920,7%)	(35 206)	(1 319,2%)	1,5%
Cash/cash equivalents at the year begin:	143 512	63 299	67 332	46,9%	63 436	44,2%	51 260	81,0%	60 234	95,2%	67 332	106,4%	270 651	99,7%	(77,7%)
Cash/cash equivalents at the year end:	136 664	67 513	63 436	46,4%	51 260	37,5%	60 234	89,2%	24 496	36,3%	24 496	36,3%	235 446	212,5%	(89,6%)

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	4 560	19,7%	1 631	7,1%	1 060	4,6%	15 799	68,6%	23 040	24,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 666	61,8%	1 757	8,6%	768	3,7%	5 299	25,9%	20 491	22,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 684	28,5%	1 442	7,2%	736	3,7%	12 094	60,6%	19 957	21,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 781	17,0%	653	6,2%	449	4,3%	7 607	72,5%	10 490	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 790	19,5%	889	6,2%	555	3,9%	10 078	70,4%	14 312	15,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	60	3,1%	37	1,9%	39	2,0%	1 787	92,9%	1 924	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	381	5,6%	358	5,2%	321	4,7%	5 792	84,5%	6 852	7,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 144)	129,2%	139	(3,5%)	99	(2,5%)	926	(23,3%)	(3 980)	(4,3%)	-	-	-	-
Total By Income Source	22 768	24,5%	6 907	7,4%	4 026	4,3%	59 383	63,8%	93 083	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	239	3,8%	539	8,6%	416	6,6%	5 065	80,9%	6 258	6,7%	-	-	-	-
Commercial	7 114	62,6%	903	7,9%	241	2,1%	3 099	27,3%	11 356	12,2%	-	-	-	-
Households	15 414	20,5%	5 441	7,2%	3 368	4,5%	51 048	67,8%	75 271	80,9%	-	-	-	-
Other	1	,5%	25	12,6%	1	,4%	171	86,6%	197	,2%	-	-	-	-
Total By Customer Group	22 768	24,5%	6 907	7,4%	4 026	4,3%	59 383	63,8%	93 083	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 272	99,5%	11	,1%	75	,4%	-	-	18 358	94,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	206	18,7%	-	-	893	81,3%	-	-	1 099	5,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 478	95,0%	11	,1%	968	5,0%	-	-	19 457	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	498 080	583 461	118 650	23,8%	153 277	30,8%	146 151	25,0%	127 979	21,9%	546 056	93,6%	104 230	90,9%	22,8%	
Exchange Revenue																
Service charges - Electricity	127 465	139 916	36 645	28,7%	29 159	22,9%	36 480	26,1%	31 025	22,2%	133 310	95,3%	26 749	98,4%	16,0%	
Service charges - Water	26 567	26 529	5 970	22,5%	6 497	24,5%	8 054	30,4%	6 392	24,1%	26 914	101,4%	6 071	108,1%	5,3%	
Service charges - Waste Water Management	21 963	26 675	7 093	32,3%	7 321	33,3%	6 322	23,7%	6 435	24,1%	27 172	101,9%	5 682	106,8%	13,3%	
Service charges - Waste Management	16 275	16 706	4 150	25,5%	4 169	25,6%	4 194	25,1%	4 184	25,0%	16 697	99,9%	3 515	99,7%	19,0%	
Sale of Goods and Rendering of Services	3 082	129 744	823	26,7%	992	32,2%	87 155	67,2%	36 385	28,0%	125 355	96,6%	864	111,5%	4 113,2%	
Agency services	2 955	2 749	763	25,8%	643	21,8%	706	25,7%	599	21,8%	2 711	98,6%	585	95,3%	2,4%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 802	1 906	479	26,6%	471	26,2%	504	26,4%	392	20,6%	1 846	96,9%	361	97,4%	8,8%	
Interest earned from Current and Non Current Assets	10 000	16 400	4 203	42,0%	4 109	41,1%	4 303	26,2%	4 036	24,6%	16 651	101,5%	4 405	138,6%	(8,4%)	
Dividends	2	2	-	-	-	-	-	-	2	101,8%	2	101,8%	2	91,5%	11,3%	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	616	793	284	46,1%	183	29,8%	151	19,0%	166	20,9%	784	98,9%	116	66,7%	43,5%	
Licence and permits	1 173	1 409	400	34,1%	333	28,4%	341	24,2%	290	20,6%	1 363	96,8%	324	104,1%	(10,7%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 445	1 539	410	28,3%	318	22,0%	279	18,1%	776	50,4%	1 783	115,8%	475	140,7%	63,5%	
Non-Exchange Revenue																
Property rates	61 767	61 645	18 318	29,7%	14 371	23,3%	14 876	24,1%	14 191	23,0%	61 756	100,2%	13 433	100,4%	5,6%	
Surcharges and Taxes	1 443	1 443	354	24,5%	369	25,6%	376	26,0%	378	26,2%	1 476	102,3%	236	99,4%	60,3%	
Fines, penalties and forfeits	49 067	57 072	14 995	30,6%	14 762	30,1%	14 902	26,1%	12 609	22,1%	57 269	100,3%	12 219	102,7%	3,2%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	161 071	86 913	22 113	13,7%	68 507	42,5%	(33 558)	(38,6%)	6 186	7,1%	63 247	72,8%	25 887	71,8%	(76,1%)	
Interest	410	366	129	31,4%	51	12,4%	105	28,8%	69	18,8%	354	96,7%	91	101,4%	(23,9%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 754	3 730	934	24,9%	931	24,8%	959	25,7%	949	25,4%	3 774	101,2%	827	98,8%	14,7%	
Gains on disposal of Assets	-	700	588	-	89	-	-	-	2 915	416,4%	3 592	513,1%	443	50 182,1%	557,5%	
Other Gains	7 224	7 224	-	-	-	-	-	-	-	-	-	-	1 946	38,9%	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	522 617	592 772	89 407	17,1%	156 944	30,0%	127 430	21,5%	138 060	23,3%	511 841	86,3%	105 472	80,4%	30,9%	
Employee related costs	149 663	138 966	29 871	20,0%	36 289	24,2%	31 228	22,5%	32 162	23,1%	129 551	93,2%	29 062	85,7%	10,7%	
Remuneration of councillors	6 326	6 158	1 417	22,4%	1 664	26,3%	1 413	22,9%	1 490	24,2%	5 983	97,2%	1 417	92,4%	5,1%	
Bulk purchases - electricity	111 668	123 951	28 983	26,0%	27 143	24,3%	23 939	19,3%	24 791	20,0%	104 856	84,6%	21 840	88,9%	13,5%	
Inventory consumed	11 712	13 010	2 809	24,0%	2 702	23,1%	2 660	20,4%	2 403	18,5%	10 573	81,3%	4 493	83,7%	(46,5%)	
Debt impairment	16 021	23 165	3 413	21,3%	3 413	21,3%	3 413	14,7%	9 763	42,1%	20 000	86,3%	6 025	126,9%	62,0%	
Depreciation and amortisation	21 089	21 089	4 865	23,1%	4 865	23,1%	4 865	23,1%	4 865	23,1%	19 459	92,3%	4 720	92,3%	3,1%	
Interest	8 156	9 462	44	,5%	1 507	18,5%	63	,7%	241	2,5%	1 855	19,6%	53	34,9%	351,9%	
Contracted services	139 943	183 327	5 654	4,0%	64 191	46,0%	45 772	25,0%	47 364	25,8%	162 962	88,9%	29 379	72,8%	61,2%	
Transfers and subsidies	1 300	1 630	263	20,2%	446	34,3%	136	8,4%	16	1,0%	861	52,8%	422	83,1%	(96,3%)	
Irrecoverable debts written off	27 262	24 912	6 338	23,2%	6 338	23,2%	6 338	25,4%	9 866	39,6%	28 878	115,9%	3 250	52,7%	203,6%	
Operational costs	29 777	47 103	5 752	19,3%	8 387	28,2%	7 605	16,1%	5 100	10,8%	26 843	57,0%	4 811	61,5%	6,0%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(24 536)	(9 310)	29 243	-	(3 667)	-	18 720	-	(10 081)	-	34 215	-	(1 242)	-	-	
Transfers and subsidies - capital (monetary allocations)	44 666	33 426	1 786	4,0%	4 956	11,1%	1 884	5,6%	4 030	12,1%	12 657	37,9%	7 388	70,6%	(45,5%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	20 130	24 116	31 029	-	1 289	-	20 604	-	(6 050)	-	46 872	-	6 147	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	20 130	24 116	31 029	-	1 289	-	20 604	-	(6 050)	-	46 872	-	6 147	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	20 130	24 116	31 029	-	1 289	-	20 604	-	(6 050)	-	46 872	-	6 147	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	20 130	24 116	31 029	-	1 289	-	20 604	-	(6 050)	-	46 872	-	6 147	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	61 004	64 899	5 760	9,4%	10 831	17,8%	8 880	13,7%	13 940	21,5%	39 411	60,7%	18 492	67,6%	(24,6%)	
National Government	24 435	21 744	1 786	7,3%	3 960	16,2%	3 629	16,7%	3 584	16,5%	12 958	59,6%	4 075	92,7%	(12,1%)	
Provincial Government	20 191	11 642	-	-	997	4,9%	703	6,0%	1 684	14,5%	3 383	29,1%	7 386	66,3%	(77,2%)	
District Municipality	40	40	-	-	-	-	-	-	-	-	-	-	358	86,9%	(100,0%)	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	44 666	33 426	1 786	4,0%	4 956	11,1%	4 332	13,0%	5 267	15,8%	16 341	48,9%	11 820	80,6%	(55,4%)	
Borrowing	7 800	10 286	1 344	17,2%	989	12,7%	3 930	38,2%	104	1,0%	6 365	61,9%	2 026	61,0%	(94,9%)	
Internally generated funds	8 538	21 188	2 631	30,8%	4 886	57,2%	619	2,9%	8 569	40,4%	16 705	78,8%	4 646	39,8%	84,4%	
Capital Expenditure Functional	61 004	64 899	5 760	9,4%	10 831	17,8%	8 880	13,7%	13 940	21,5%	39 411	60,7%	18 492	63,2%	(24,6%)	
Municipal governance and administration	1 555	2 122	122	7,9%	645	41,5%	43	2,0%	708	33,3%	1 518	71,5%	519	74,0%	36,2%	
Executive and Council	165	165	-	-	-	-	-	-	11	6,9%	11	6,9%	-	75,9%	(100,0%)	
Finance and administration	1 390	1 957	122	8,8%	645	46,4%	43	2,2%	696	35,6%	1 507	77,0%	519	74,0%	34,0%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5 261	1 687	6	,1%	112	2,1%	336	19,9%	308	18,3%	762	45,2%	5 086	95,2%	(93,9%)	
Community and Social Services	105	226	2	1,5%	-	-	73	32,5%	106	46,8%	181	80,0%	338	79,5%	(68,8%)	
Sport And Recreation	4 861	1 167	-	-	112	2,3%	254	21,7%	112	9,6%	478	40,9%	49	93,2%	127,8%	
Public Safety	295	295	4	1,5%	-	-	9	2,9%	91	30,7%	104	35,1%	252	75,2%	(64,1%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	4 446	100,0%	(100,0%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	16 986	18 836	5 058	29,8%	5 774	34,0%	1 708	9,1%	5 182	27,5%	17 723	94,1%	699	29,5%	641,6%	
Planning and Development	609	889	-	-	52	8,6%	-	-	222	25,0%	274	30,9%	382	44,8%	(41,7%)	
Road Transport	16 377	17 947	5 058	30,9%	5 722	34,9%	1 708	9,5%	4 960	27,6%	17 448	97,2%	317	27,8%	1 464,2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	37 202	42 254	574	1,5%	4 299	11,6%	6 793	16,1%	7 742	18,3%	19 408	45,9%	12 188	64,8%	(36,5%)	
Energy sources	7 655	14 565	-	-	1 989	26,0%	1 827	12,5%	3 912	26,9%	7 728	53,1%	2 671	68,1%	46,5%	
Water Management	17 257	16 847	501	2,9%	1 570	9,1%	1 623	9,6%	831	4,9%	4 525	26,9%	7 917	80,9%	(89,5%)	
Waste Water Management	8 830	7 165	2	-	686	7,8%	212	3,0%	2 979	41,6%	3 879	54,1%	1 417	38,2%	110,2%	
Waste Management	3 460	3 678	71	2,1%	53	1,5%	3 131	85,1%	20	,6%	3 276	89,1%	183	8,5%	(88,9%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	34 628	41 555	136 548	394.3%	17 230	48.8%	23 863	57.4%	55 869	134.4%	233 511	561.9%	(9 990)	265.0%	(659.3%)
Cash Flow from Investing Activities															
Receipts	-	700	86	-	136	-	-	-	2 915	416.4%	3 137	448.2%	(48 479)	(928 258.3%)	(106.0%)
Proceeds on disposal of PPE	-	700	86	-	136	-	-	-	2 915	416.4%	3 137	448.2%	443	50 182.1%	557.5%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(48 921)	-	(100.0%)
Payments	(61 004)	(74 928)	(38 514)	63.1%	(11 146)	18.3%	(11 160)	14.9%	(15 520)	20.7%	(76 340)	101.9%	(22 115)	64.3%	(29.8%)
Capital assets	(61 004)	(74 928)	(38 514)	63.1%	(11 146)	18.3%	(11 160)	14.9%	(15 520)	20.7%	(76 340)	101.9%	(22 115)	64.3%	(29.8%)
Net Cash from/(used) Investing Activities	(61 004)	(74 228)	(38 427)	63.0%	(11 010)	18.0%	(11 160)	15.0%	(12 605)	17.0%	(73 202)	98.6%	(70 594)	126.5%	(82.1%)
Cash Flow from Financing Activities															
Receipts	7 800	7 500	-	-	-	-	-	-	4 500	60.0%	4 500	60.0%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 800	7 500	-	-	-	-	-	-	4 500	60.0%	4 500	60.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 790)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 790)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	4 010	7 500	-	-	-	-	-	-	4 500	60.0%	4 500	60.0%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(22 366)	(25 173)	98 121	(438.7%)	6 220	(27.8%)	12 704	(50.5%)	47 764	(189.7%)	164 809	(654.7%)	(80 583)	(27.4%)	(159.3%)
Cash/cash equivalents at the year begin:	88 607	178 516	107 614	121.4%	276 637	312.2%	282 857	158.4%	295 560	165.6%	107 614	60.3%	210 974	-	40.1%
Cash/cash equivalents at the year end:	66 242	153 343	276 637	417.6%	282 857	427.0%	295 560	192.7%	343 325	223.9%	343 325	223.9%	130 390	144.4%	163.3%

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	0	-	0	-	-	-	182	99.9%	182	4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 370	83.3%	70	9%	161	2.1%	1 045	13.7%	7 646	17.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 102	51.2%	479	3.0%	361	2.3%	6 869	43.4%	15 811	36.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 889	35.8%	279	3.5%	222	2.8%	4 670	57.9%	8 060	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 285	35.7%	236	3.7%	181	2.8%	3 694	57.8%	6 396	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(55)	(298.6%)	0	1.8%	-	-	73	396.7%	18	-	-	-	-	-
Interest on Arrear Debtor Accounts	164	3.9%	45	1.1%	106	2.5%	3 845	92.4%	4 160	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(535)	(32.8%)	94	5.7%	111	6.8%	1 959	120.3%	1 629	3.7%	-	-	-	-
Total By Income Source	19 221	43.8%	1 204	2.7%	1 141	2.6%	22 337	50.9%	43 903	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	654	71.2%	1	.1%	1	.1%	262	28.5%	919	2.1%	-	-	-	-
Commercial	4 736	88.9%	36	.7%	26	.5%	528	9.9%	5 325	12.1%	-	-	-	-
Households	13 195	36.5%	1 107	3.1%	1 064	2.9%	20 792	57.5%	36 159	82.4%	-	-	-	-
Other	635	42.3%	60	4.0%	50	3.3%	755	50.4%	1 500	3.4%	-	-	-	-
Total By Customer Group	19 221	43.8%	1 204	2.7%	1 141	2.6%	22 337	50.9%	43 903	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	301 668	310 768	80 956	26,8%	72 727	24,1%	88 323	28,4%	29 526	9,5%	271 532	87,4%	51 106	95,3%	(42,2%)
Exchange Revenue															
Service charges - Electricity	850	-	59	7,0%	178	20,9%	178	-	(355)	-	59	-	203	101,5%	(274,8%)
Service charges - Water	35	-	9	25,8%	12	33,5%	21	(37)	5	-	13	113,8%	13	113,8%	(392,7%)
Service charges - Waste Water Management	220	150	23	10,4%	37	16,8%	36	23,7%	25	16,7%	120	80,3%	175	73,3%	(85,7%)
Service charges - Waste Management	14 950	17 409	3 337	22,3%	5 385	36,0%	5 227	30,0%	4 668	26,8%	18 617	106,9%	3 956	104,4%	18,0%
Sale of Goods and Rendering of Services	9 619	146 622	30 124	313,2%	27 067	281,4%	53 233	36,3%	12 444	8,5%	122 868	83,8%	2 872	95,8%	333,2%
Agency services	13 853	13 825	3 459	25,0%	3 459	25,0%	3 459	25,0%	3 448	24,9%	13 825	100,0%	3 380	101,1%	2,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	300	300	68	22,8%	45	15,0%	60	20,0%	38	12,8%	212	70,6%	30	82,3%	26,9%
Interest earned from Current and Non Current Assets	7 600	8 600	1 496	19,7%	2 311	30,4%	1 936	22,5%	1 878	21,8%	7 621	88,6%	1 897	95,8%	(1,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 062	14 722	3 676	26,1%	3 667	26,1%	3 648	24,8%	3 686	25,0%	14 677	99,7%	2 395	107,5%	53,9%
Licence and permits	1 250	1 350	218	17,4%	422	33,8%	317	23,5%	294	21,8%	1 251	92,6%	234	101,1%	25,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	728	1 634	216	29,6%	531	73,0%	279	17,1%	216	13,2%	1 243	76,1%	1 684	99,1%	(87,2%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	229 719	96 256	38 271	16,7%	29 613	12,9%	19 930	20,7%	3 220	3,3%	91 035	94,6%	34 267	93,5%	(90,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	8 482	9 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	303 307	310 768	67 057	22,1%	126 192	41,6%	30 597	9,8%	70 484	22,7%	294 330	94,7%	67 369	96,3%	4,6%
Employee related costs	168 688	159 711	36 913	21,9%	44 412	26,3%	38 342	24,0%	39 164	24,5%	158 831	99,4%	35 903	102,0%	9,1%
Remuneration of councillors	6 796	6 796	1 557	22,9%	1 930	28,4%	1 705	25,1%	1 691	24,9%	6 883	101,3%	1 633	106,7%	3,6%
Bulk purchases - electricity	330	-	-	-	-	-	-	-	-	-	-	-	243	129,4%	(100,0%)
Inventory consumed	46 075	59 883	14 955	32,5%	25 255	54,8%	9 553	16,0%	8 750	14,6%	58 513	97,7%	10 520	94,7%	(16,8%)
Debt impairment	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 681	3 681	883	24,0%	883	24,0%	883	24,0%	883	24,0%	3 531	95,9%	913	100,0%	(3,4%)
Interest	2 422	2 401	390	16,1%	369	15,2%	179	7,4%	584	24,3%	1 522	63,4%	518	76,4%	12,8%
Contracted services	38 408	36 473	4 543	11,8%	7 147	18,6%	7 673	21,0%	7 019	19,2%	26 382	72,3%	8 562	82,1%	(18,0%)
Transfers and subsidies	1 000	4 000	-	-	-	-	74	1,8%	2 884	72,1%	2 958	73,9%	651	77,0%	343,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	35 631	37 724	7 817	21,9%	46 196	129,7%	(27 811)	(73,7%)	9 508	25,2%	35 710	94,7%	8 426	90,0%	12,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	276	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 639)	-	13 899	-	(53 465)	-	57 726	-	(40 958)	-	(22 798)	-	(16 263)	-	-
Transfers and subsidies - capital (monetary allocations)	2 700	3 800	1 200	44,4%	-	-	-	-	2 060	54,2%	3 260	85,8%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	2 461	-	2 461	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	1 061	3 800	15 099	-	(53 465)	-	57 726	-	(36 437)	-	(17 077)	-	(16 263)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 061	3 800	15 099	-	(53 465)	-	57 726	-	(36 437)	-	(17 077)	-	(16 263)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 061	3 800	15 099	-	(53 465)	-	57 726	-	(36 437)	-	(17 077)	-	(16 263)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 061	3 800	15 099	-	(53 465)	-	57 726	-	(36 437)	-	(17 077)	-	(16 263)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	11 505	13 287	331	2,9%	1 319	11,5%	3 153	23,7%	5 964	44,9%	10 767	81,0%	1 656	73,7%	260,2%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 700	3 840	-	-	-	-	549	14,3%	2 482	64,6%	3 031	78,9%	-	33,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 700	3 840	-	-	-	-	549	14,3%	2 482	64,6%	3 031	78,9%	-	33,1%	(100,0%)
Borrowing	1 500	1 500	-	-	464	30,9%	75	5,0%	959	64,0%	1 499	99,9%	634	89,9%	51,4%
Internally generated funds	7 305	7 947	331	4,5%	855	11,7%	2 529	31,8%	2 523	31,7%	6 237	78,5%	1 022	77,8%	146,8%
Capital Expenditure Functional	11 505	15 748	331	2,9%	1 319	11,5%	3 153	20,0%	8 426	53,5%	13 229	84,0%	1 656	73,7%	408,9%
Municipal governance and administration	2 064	1 839	312	15,1%	189	9,1%	444	24,1%	519	28,2%	1 464	79,6%	820	92,6%	(36,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 064	1 839	312	15,1%	189	9,1%	444	24,1%	519	28,2%	1 464	79,6%	820	92,6%	(36,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 445	11 918	19	,3%	660	8,9%	2 160	18,1%	6 941	58,2%	9 779	82,1%	202	58,0%	3 337,2%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 315	1 534	-	-	249	18,9%	626	40,8%	134	8,7%	1 008	65,7%	45	59,6%	200,2%
Public Safety	5 600	10 115	3	,1%	401	7,2%	1 445	14,3%	6 807	67,3%	8 656	85,6%	147	57,6%	4 519,9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	530	268	16	3,0%	10	1,9%	89	33,3%	-	-	115	42,8%	10	100,0%	(100,0%)
Economic and Environmental Services	496	492	-	-	6	1,3%	474	96,4%	7	1,3%	487	99,0%	-	100,0%	(100,0%)
Planning and Development	15	15	-	-	-	-	12	77,0%	1	4,9%	12	81,9%	-	100,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	481	477	-	-	6	1,3%	463	97,1%	6	1,2%	475	99,6%	-	99,9%	(100,0%)
Trading Services	1 500	1 500	-	-	464	30,9%	75	5,0%	959	64,0%	1 499	99,9%	634	89,9%	51,4%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	1 500	-	-	464	30,9%	75	5,0%	959	64,0%	1 499	99,9%	634	89,9%	51,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(7 357)	(344)	144 646	(1 966,0%)	179 352	(2 437,7%)	107 903	(31 357,5%)	151 237	(43 950,9%)	583 137	(169 465,4%)	110 414	1 405,9%	37,0%
Cash Flow from Investing Activities															
Receipts	7 414	8 832	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	8 482	9 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 068)	(1 068)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 505)	(16 217)	(380)	3,3%	(1 487)	12,9%	(3 543)	21,8%	(5 560)	34,3%	(10 971)	67,7%	(1 638)	48,8%	239,4%
Capital assets	(11 505)	(16 217)	(380)	3,3%	(1 487)	12,9%	(3 543)	21,8%	(5 560)	34,3%	(10 971)	67,7%	(1 638)	48,8%	239,4%
Net Cash from/(used) Investing Activities	(4 090)	(7 385)	(380)	9,3%	(1 487)	36,4%	(3 543)	48,0%	(5 560)	75,3%	(10 971)	148,6%	(1 638)	45,9%	239,4%
Cash Flow from Financing Activities															
Receipts	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 706)	(4 706)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 706)	(4 706)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 206)	(3 206)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 653)	(10 935)	144 265	(984,5%)	177 865	(1 213,8%)	104 359	(954,3%)	145 677	(1 332,2%)	572 166	(5 232,4%)	108 776	(693,7%)	33,9%
Cash/cash equivalents at the year begin:	71 525	71 525	-	-	165 775	231,8%	343 639	480,4%	447 999	626,3%	-	-	58 168	-	670,2%
Cash/cash equivalents at the year end:	56 872	60 590	165 775	291,5%	343 639	604,2%	447 999	739,4%	593 675	979,8%	593 675	979,8%	166 944	692,3%	255,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12	8,4%	6	4,3%	5	3,7%	119	83,6%	143	1,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	85	66,2%	13	9,8%	7	5,2%	24	18,8%	128	1,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	12	8,9%	1	,7%	120	90,4%	133	1,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 648	32,9%	2 869	35,7%	71	,9%	2 449	30,5%	8 037	95,2%	-	-	-	-
Total By Income Source	2 745	32,5%	2 899	34,3%	84	1,0%	2 713	32,1%	8 441	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 490	53,5%	1 203	43,2%	-	-	93	3,4%	2 787	33,0%	-	-	-	-
Commercial	118	7,0%	41	2,4%	4	,2%	1 528	90,4%	1 691	20,0%	-	-	-	-
Households	1 136	46,5%	148	6,1%	80	3,3%	1 078	44,1%	2 442	28,9%	-	-	-	-
Other	-	-	1 508	99,1%	-	-	14	,9%	1 521	18,0%	-	-	-	-
Total By Customer Group	2 745	32,5%	2 899	34,3%	84	1,0%	2 713	32,1%	8 441	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	251 773	251 773	35 320	14,0%	68 774	27,3%	53 142	21,1%	53 850	21,4%	211 086	83,8%	30 933	85,5%	74,1%
Exchange Revenue															
Service charges - Electricity	89 822	89 822	17 040	19,0%	19 878	22,1%	18 091	20,1%	23 801	26,5%	78 809	87,7%	12 412	88,4%	91,7%
Service charges - Water	24 044	24 044	3 780	15,7%	6 188	25,7%	7 477	31,1%	5 623	23,4%	23 068	95,9%	6 250	116,7%	(10,0%)
Service charges - Waste Water Management	10 415	10 415	1 745	16,8%	2 522	24,2%	2 515	24,2%	2 502	24,0%	9 284	89,1%	1 513	87,9%	65,4%
Service charges - Waste Management	10 078	10 078	1 710	17,0%	2 473	24,5%	2 447	24,3%	2 436	24,2%	9 067	90,0%	1 465	87,9%	66,3%
Sale of Goods and Rendering of Services	419	419	35	8,3%	160	38,2%	101	24,2%	166	39,7%	462	110,4%	74	115,0%	125,5%
Agency services	1 450	1 450	263	18,2%	336	23,2%	396	27,3%	241	16,7%	1 237	85,3%	139	84,8%	73,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 832	7 832	2 265	28,9%	2 403	30,7%	2 439	31,1%	2 635	33,6%	9 742	124,4%	1 469	132,1%	79,4%
Interest earned from Current and Non Current Assets	1 500	1 500	238	15,8%	384	25,6%	395	26,3%	384	25,6%	1 400	93,4%	477	173,8%	(19,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 148	1 148	109	9,5%	172	15,0%	184	16,0%	174	15,2%	638	55,6%	110	54,7%	57,7%
Licence and permits	663	663	33	5,0%	56	8,4%	52	7,8%	48	7,2%	189	28,5%	32	114,3%	47,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	66	66	58	87,9%	61	92,1%	77	116,6%	80	121,0%	276	417,6%	30	707,8%	165,5%
Non-Exchange Revenue															
Property rates	28 234	28 234	4 707	16,7%	7 103	25,2%	7 166	25,4%	7 132	25,3%	26 107	92,5%	4 598	95,4%	55,1%
Surcharges and Taxes	-	-	-	-	6 604	-	-	-	-	-	6 604	-	-	(60 316 220,0%)	-
Fines, penalties and forfeits	2 561	2 561	25	1,0%	37	1,4%	81	3,2%	86	3,3%	229	8,9%	60	9,7%	41,7%
Licences or permits	1 086	1 086	-	-	-	-	-	-	-	-	-	-	0	0	(100,0%)
Transfer and subsidies - Operational	65 516	65 516	2 385	3,6%	19 372	29,6%	10 675	16,3%	7 467	11,4%	39 899	60,9%	1 673	58,5%	346,3%
Interest	2 939	2 939	808	27,5%	949	28,9%	870	29,6%	894	30,4%	3 421	116,4%	511	105,5%	75,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	118	-	177	-	177	-	181	-	653	-	117	-	54,2%
Gains on disposal of Assets	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	250 576	250 576	40 852	16,3%	60 745	24,2%	52 734	21,0%	61 702	24,6%	216 034	86,2%	36 997	78,1%	66,8%
Employee related costs	88 441	88 441	16 799	19,0%	28 734	32,5%	25 713	21,1%	25 968	29,4%	97 215	109,9%	15 466	95,7%	67,9%
Remuneration of councillors	3 635	3 635	334	9,2%	1 393	38,3%	974	26,8%	929	25,6%	3 630	99,9%	680	94,3%	36,6%
Bulk purchases - electricity	60 529	60 529	15 699	25,9%	14 764	24,4%	10 900	18,0%	21 627	35,7%	62 990	104,1%	6 653	87,3%	225,1%
Inventory consumed	9 946	9 946	657	6,6%	1 327	13,3%	690	6,9%	639	6,4%	3 313	33,3%	721	51,4%	(11,4%)
Debt impairment	11 933	11 933	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 314	12 314	2 052	16,7%	2 052	16,7%	4 118	33,4%	3 079	25,0%	11 301	91,8%	1 960	90,7%	57,0%
Interest	1 300	1 300	17	1,3%	50	3,9%	50	3,8%	52	4,0%	168	13,0%	0	45,4%	36 852,1%
Contracted services	35 267	35 267	1 868	5,3%	8 415	23,9%	5 967	16,9%	5 463	15,5%	21 713	61,6%	9 000	33,1%	(36,3%)
Transfers and subsidies	400	400	-	-	253	63,2%	102	25,5%	234	58,6%	589	147,2%	80	51,9%	152,9%
Irrecoverable debts written off	-	-	321	-	393	-	33	-	9	-	756	-	778	-	(98,9%)
Operational costs	26 810	26 810	3 104	11,6%	3 362	12,5%	4 187	15,6%	3 702	13,8%	14 357	53,6%	1 660	46,5%	123,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 197	1 197	(5 532)	-	8 029	-	408	-	(7 853)	-	(4 948)	-	(6 065)	-	-
Transfers and subsidies - capital (monetary allocations)	22 282	22 282	2 624	11,8%	4 813	21,6%	4 564	20,5%	6 739	30,2%	18 739	84,1%	3 143	61,3%	114,4%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 479	23 479	(2 909)	-	12 842	-	4 971	-	(1 114)	-	13 791	-	(2 922)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 479	23 479	(2 909)	-	12 842	-	4 971	-	(1 114)	-	13 791	-	(2 922)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 479	23 479	(2 909)	-	12 842	-	4 971	-	(1 114)	-	13 791	-	(2 922)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 479	23 479	(2 909)	-	12 842	-	4 971	-	(1 114)	-	13 791	-	(2 922)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	32 938	32 938	2 447	7,4%	4 674	14,2%	3 931	11,9%	4 078	12,4%	15 130	45,9%	217	53,4%	1 782,1%
National Government	30 416	30 416	2 447	8,0%	4 674	15,4%	3 784	12,4%	3 445	11,3%	14 351	47,2%	(259)	64,0%	(1 432,4%)
Provincial Government	2 522	2 522	-	-	-	-	147	5,8%	633	25,1%	780	30,9%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 938	32 938	2 447	7,4%	4 674	14,2%	3 931	11,9%	4 078	12,4%	15 130	45,9%	(259)	52,6%	(1 677,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	475	71,9%	(100,0%)
Capital Expenditure Functional	32 938	32 938	2 447	7,4%	4 674	14,2%	3 931	11,9%	4 207	12,8%	15 259	46,3%	217	53,4%	1 841,4%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	128	-	128	-	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	128	-	128	-	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 938	32 938	2 447	7,4%	4 674	14,2%	3 931	11,9%	4 078	12,4%	15 130	45,9%	217	55,0%	1 782,1%
Energy sources	626	626	-	-	-	-	-	-	453	72,4%	453	72,4%	(1 171)	-	(138,7%)
Water Management	12 656	12 656	-	-	-	-	147	1,2%	180	1,4%	327	2,6%	876	27,5%	(79,5%)
Waste Water Management	17 956	17 956	803	4,5%	4 009	22,3%	3 784	21,1%	3 445	19,2%	12 041	67,1%	512	75,3%	572,6%
Waste Management	1 700	1 700	1 644	96,7%	665	39,1%	-	-	-	-	2 309	135,8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(17 206)	(17 206)	2 765	(16,1%)	42 274	(245,7%)	9 842	(57,2%)	38 021	(221,0%)	92 902	(540,0%)	(11 626)	1 127,5%	(427,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 282)	(22 282)	(426)	1,9%	(5 877)	26,4%	(5 969)	26,8%	(6 383)	28,6%	(18 655)	83,7%	(1 868)	59,0%	241,8%
Capital assets	(22 282)	(22 282)	(426)	1,9%	(5 877)	26,4%	(5 969)	26,8%	(6 383)	28,6%	(18 655)	83,7%	(1 868)	59,0%	241,8%
Net Cash from/(used) Investing Activities	(22 282)	(22 282)	(426)	1,9%	(5 877)	26,4%	(5 969)	26,8%	(6 383)	28,6%	(18 655)	83,7%	(1 868)	59,0%	241,8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 488)	(39 488)	2 339	(5,9%)	36 397	(92,2%)	3 873	(9,8%)	31 638	(80,1%)	74 247	(188,0%)	(13 493)	(714,4%)	(334,5%)
Cash/cash equivalents at the year begin:	90 188	90 188	-	-	391	,4%	36 788	40,8%	40 661	45,1%	-	-	100 638	-	(59,6%)
Cash/cash equivalents at the year end:	50 700	50 700	391	,8%	36 788	72,6%	40 661	80,2%	72 299	142,6%	72 299	142,6%	87 145	(937,3%)	(17,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 417	4,2%	919	2,7%	762	2,2%	31 003	90,9%	34 101	20,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 213	28,1%	402	9,3%	401	9,3%	2 306	53,3%	4 322	2,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 804	5,2%	888	2,6%	721	2,1%	31 271	90,2%	34 684	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	430	2,2%	409	2,0%	403	2,0%	18 751	93,8%	19 993	12,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	880	3,0%	677	2,3%	639	2,2%	27 086	92,5%	29 282	17,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	31	,1%	55	,1%	37 013	99,8%	37 099	22,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 743)	(68,3%)	286	7,1%	233	5,8%	6 238	155,4%	4 015	2,5%	-	-	-	-
Total By Income Source	3 001	1,8%	3 612	2,2%	3 214	2,0%	153 668	94,0%	163 496	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(283)	(28,2%)	404	40,2%	342	34,0%	541	53,9%	1 004	,6%	-	-	-	-
Commercial	587	6,8%	301	3,5%	214	2,5%	7 469	87,1%	8 571	5,2%	-	-	-	-
Households	2 857	2,0%	2 755	2,0%	2 533	1,8%	132 389	94,2%	140 534	86,0%	-	-	-	-
Other	(160)	(1,2%)	152	1,1%	126	,9%	13 269	99,1%	13 387	8,2%	-	-	-	-
Total By Customer Group	3 001	1,8%	3 612	2,2%	3 214	2,0%	153 668	94,0%	163 496	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	7 510	11,5%	6 051	9,2%	6 808	10,4%	45 149	68,9%	65 518	65,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	573	25,5%	103	4,6%	177	7,9%	1 395	62,1%	2 248	2,2%
Auditor-General	343	1,8%	435	2,3%	168	,9%	18 066	95,0%	19 012	18,9%
Other	638	4,6%	398	2,9%	86	,6%	12 660	91,9%	13 783	13,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 065	9,0%	6 986	6,9%	7 239	7,2%	77 272	76,8%	100 561	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	729 521	733 152	183 049	25,1%	158 318	21,7%	173 587	23,7%	191 961	26,2%	706 915	96,4%	118 969	94,1%	61,4%
Exchange Revenue															
Service charges - Electricity	228 265	228 265	52 635	23,1%	53 890	23,6%	58 475	25,6%	57 697	25,3%	222 697	97,6%	53 778	96,8%	7,3%
Service charges - Water	54 379	54 379	11 458	21,1%	13 513	24,9%	15 842	29,1%	14 838	27,3%	55 651	102,3%	13 015	101,9%	14,0%
Service charges - Waste Water Management	30 292	30 292	7 712	25,5%	7 849	25,9%	8 044	26,6%	8 235	27,2%	31 840	105,1%	7 235	101,5%	13,8%
Service charges - Waste Management	35 043	35 043	9 643	27,5%	9 267	26,4%	9 386	26,8%	9 597	27,4%	37 892	108,1%	8 147	103,9%	17,8%
Sale of Goods and Rendering of Services	32 570	54 952	5 532	17,0%	12 615	38,7%	16 421	29,9%	11 514	21,0%	46 082	83,9%	10 102	73,0%	14,0%
Agency services	3 506	3 506	816	23,3%	913	26,0%	750	21,4%	609	17,4%	3 088	88,1%	544	88,7%	11,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 848	2 848	830	29,1%	858	30,1%	863	30,3%	879	30,9%	3 429	120,4%	779	114,2%	12,8%
Interest earned from Current and Non Current Assets	24 409	37 409	11 467	47,0%	(4 601)	(18,8%)	10 028	26,8%	13 405	35,8%	30 298	81,0%	14 982	102,8%	(10,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 976	3 976	1 288	32,4%	1 125	28,3%	881	22,2%	1 123	28,3%	4 418	111,1%	933	103,1%	20,4%
Licence and permits	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 186	8 206	561	6,9%	1 658	20,3%	848	10,3%	2 090	25,5%	5 156	62,8%	2 352	130,1%	(11,1%)
Non-Exchange Revenue															
Property rates	137 207	138 707	45 165	32,9%	31 247	22,8%	31 486	22,7%	32 298	23,3%	140 195	101,1%	856	101,4%	3 672,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57 174	35 326	3 250	5,7%	2 043	3,6%	2 320	6,6%	35 656	100,9%	43 269	122,5%	2 874	69,7%	1 140,8%
Licences or permits	2 408	2 408	577	24,0%	572	23,8%	669	27,8%	470	19,5%	2 288	95,0%	566	92,3%	(17,0%)
Transfer and subsidies - Operational	80 886	69 463	28 047	34,7%	24 579	30,4%	13 689	19,7%	825	1,2%	67 140	96,7%	2 676	88,5%	(69,2%)
Interest	859	859	190	22,1%	247	28,8%	206	24,0%	194	22,5%	837	97,4%	191	104,8%	1,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 513	12 513	3 765	30,1%	2 541	20,3%	2 537	20,3%	2 531	20,2%	11 374	90,9%	(91)	93,4%	(2 875,0%)
Gains on disposal of Assets	15 000	15 000	114	,8%	2	-	1 141	7,6%	0	-	1 258	8,4%	30	85,3%	(98,8%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	737 167	735 864	118 503	16,1%	189 959	25,8%	139 807	19,0%	168 608	22,9%	616 877	83,8%	147 003	82,7%	14,7%
Employee related costs	246 637	246 340	33 650	13,6%	80 428	32,6%	54 158	22,0%	55 100	22,4%	223 337	90,7%	50 714	93,1%	8,6%
Remuneration of councillors	9 673	9 673	1 491	15,4%	3 198	33,1%	2 215	22,9%	2 229	23,0%	9 133	94,4%	2 118	90,9%	5,2%
Bulk purchases - electricity	192 615	190 615	52 945	27,5%	33 222	17,2%	37 329	19,6%	48 909	25,7%	172 404	90,4%	39 547	86,1%	23,7%
Inventory consumed	49 405	46 691	7 522	15,2%	12 453	25,2%	9 826	21,0%	9 898	21,2%	39 699	85,0%	10 274	89,6%	(3,7%)
Debt impairment	1 900	3 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	47 343	48 744	-	-	21 828	46,1%	11 023	22,6%	7 371	15,1%	40 221	82,5%	6 623	83,7%	11,3%
Interest	21 738	21 738	(5)	-	7 154	32,9%	-	-	6 450	29,7%	13 600	62,6%	7 617	75,8%	(15,3%)
Contracted services	67 722	85 031	11 028	16,3%	13 744	20,3%	17 278	20,3%	27 022	31,8%	69 069	81,2%	23 864	70,4%	14,2%
Transfers and subsidies	2 004	3 066	307	15,3%	990	49,4%	838	27,3%	373	12,2%	2 508	81,8%	175	107,9%	112,5%
Irrecoverable debts written off	53 345	35 163	3 216	6,0%	655	1,2%	1 877	5,3%	3 971	11,3%	9 719	27,6%	1 024	52,6%	287,9%
Operational costs	44 784	45 382	8 350	18,6%	16 163	36,1%	5 064	11,2%	7 033	15,5%	36 609	80,7%	5 155	72,0%	36,4%
Losses on disposal of Assets	-	-	-	-	124	-	200	-	254	-	578	-	90	-	180,8%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 647)	(2 712)	64 546	-	(31 641)	-	33 779	-	23 352	-	90 037	-	(28 034)	-	-
Transfers and subsidies - capital (monetary allocations)	97 969	161 307	-	-	15 417	15,7%	65 062	40,3%	78 676	48,8%	159 154	98,7%	12 013	33,2%	554,9%
Transfers and subsidies - capital (in-kind)	-	704	-	-	-	-	41	5,8%	535	76,0%	576	81,9%	371	122,3%	44,3%
Surplus/(Deficit) after capital transfers and contributions	90 322	159 299	64 546	-	(16 224)	-	98 882	-	102 563	-	249 768	-	(15 650)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 322	159 299	64 546	-	(16 224)	-	98 882	-	102 563	-	249 768	-	(15 650)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 322	159 299	64 546	-	(16 224)	-	98 882	-	102 563	-	249 768	-	(15 650)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 322	159 299	64 546	-	(16 224)	-	98 882	-	102 563	-	249 768	-	(15 650)	-	-

Part 2: Capital Revenue and Expenditure

		2024/25										2023/24				Q4 of 2023/24 to Q4 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																
Capital Revenue and Expenditure																
Source of Finance																
	194 773	240 915	7 323	3,8%	76 281	39,2%	41 938	17,4%	109 343	45,4%	234 885	97,5%	32 818	55,2%	233,2%	
National Government	18 646	19 192	3 984	21,4%	5 536	29,7%	5 953	31,0%	3 231	16,8%	18 704	97,5%	8 311	85,6%	(61,1%)	
Provincial Government	78 598	122 430	-	-	39 064	49,7%	24 993	20,4%	58 134	47,5%	122 191	99,8%	3 188	9,1%	1 723,3%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	725	1 957	-	-	737	101,7%	25	1,3%	1 108	56,6%	1 871	95,6%	23	15,5%	4 667,1%	
Transfers recognised - capital	97 969	143 579	3 984	4,1%	45 338	46,3%	30 971	21,6%	62 473	43,5%	142 768	99,4%	11 522	33,4%	442,2%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	96 804	97 337	3 339	3,4%	30 944	32,0%	10 967	11,3%	46 870	48,2%	92 119	94,6%	21 296	87,0%	120,1%	
Capital Expenditure Functional																
	194 773	241 619	7 323	3,8%	76 281	39,2%	41 979	17,4%	109 878	45,5%	235 461	97,5%	33 189	55,3%	231,1%	
Municipal governance and administration																
	2 450	2 183	318	13,0%	249	10,2%	842	38,6%	626	28,7%	2 036	93,3%	3 034	91,9%	(79,4%)	
Executive and Council	51	59	28	55,4%	9	16,9%	-	-	14	24,0%	51	86,5%	26	93,1%	(46,7%)	
Finance and administration	2 400	2 124	290	12,1%	241	10,0%	842	39,7%	612	28,8%	1 985	93,5%	3 007	91,8%	(79,6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,0%	
Community and Public Safety																
	16 377	11 087	826	5,0%	1 781	10,9%	1 740	15,7%	5 052	45,6%	9 398	84,8%	1 447	30,8%	249,2%	
Community and Social Services	409	564	74	18,1%	31	7,5%	76	13,4%	178	31,6%	358	63,5%	266	82,9%	(33,0%)	
Sport And Recreation	1 293	3 077	19	1,5%	723	56,0%	200	6,5%	1 923	62,5%	2 865	93,1%	1 017	82,9%	89,1%	
Public Safety	3 306	3 524	43	1,3%	1 025	31,0%	644	18,3%	1 164	33,0%	2 876	81,6%	165	64,5%	607,1%	
Housing	11 370	3 922	690	6,1%	2	-	820	20,9%	1 787	45,6%	3 299	84,1%	-	-	(100,0%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services																
	46 341	47 952	4 188	9,0%	27 808	60,0%	5 934	12,4%	9 361	19,5%	47 292	98,6%	7 924	94,5%	18,1%	
Planning and Development	68	66	44	64,8%	4	6,4%	18	26,6%	66	99,4%	66	99,9%	-	-	-	
Road Transport	46 044	47 677	4 102	8,9%	27 792	60,4%	5 901	12,4%	9 225	19,3%	47 020	98,6%	7 865	94,5%	17,3%	
Environmental Protection	43	209	43	18,7%	11	4,9%	16	7,6%	136	64,8%	206	98,3%	60	96,2%	127,6%	
Trading Services																
	129 604	179 897	1 991	1,5%	46 443	35,8%	33 463	18,6%	94 387	52,5%	176 283	98,0%	20 784	41,5%	354,1%	
Energy sources	100 246	150 969	-	-	41 291	41,2%	25 169	16,7%	84 012	56,6%	150 472	99,7%	11 078	24,5%	658,4%	
Water Management	13 400	14 216	1 947	14,5%	4 721	35,2%	2 528	17,8%	4 483	31,5%	13 679	96,2%	3 616	89,3%	24,0%	
Waste Water Management	10 470	10 078	44	4%	432	4,1%	1 711	17,0%	5 433	53,9%	7 619	75,6%	6 079	75,6%	(10,6%)	
Waste Management	5 488	4 635	-	-	-	-	4 055	87,5%	459	9,9%	4 514	97,4%	11	88,4%	4 088,4%	
Other	-	500	-	-	-	-	-	-	452	90,4%	452	90,4%	-	-	(100,0%)	

Net Cash from/(used) Operating Activities	135 033	133 651	305 526	226,3%	290 336	215,0%	285 362	213,5%	404 526	302,7%	1 285 750	962,0%	231 398	695,4%	74,8%
Cash Flow from Investing Activities															
Receipts	15 000	15 000	114	,8%	2	-	1 141	7,6%	0	-	1 258	8,4%	30	85,3%	(98,8%)
Proceeds on disposal of PPE	15 000	15 000	114	,8%	2	-	1 141	7,6%	0	-	1 258	8,4%	30	85,3%	(98,8%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(194 773)	(241 619)	(7 323)	3,8%	(76 281)	39,2%	(41 979)	17,4%	(109 878)	45,5%	(235 461)	97,5%	(33 189)	55,3%	231,1%
Capital assets	(194 773)	(241 619)	(7 323)	3,8%	(76 281)	39,2%	(41 979)	17,4%	(109 878)	45,5%	(235 461)	97,5%	(33 189)	55,3%	231,1%
Net Cash from/(used) Investing Activities	(179 773)	(226 619)	(7 209)	4,0%	(76 279)	42,4%	(40 838)	18,0%	(109 878)	48,5%	(234 203)	103,3%	(33 159)	55,2%	231,4%
Cash Flow from Financing Activities															
Receipts	1 504	1 504	202	13,4%	373	24,8%	331	22,0%	317	21,0%	1 223	81,3%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 504	1 504	202	13,4%	373	24,8%	331	22,0%	317	21,0%	1 223	81,3%	-	-	(100,0%)
Payments	(21 945)	(21 945)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(21 945)	(21 945)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(20 440)	(20 440)	202	(1,0%)	373	(1,8%)	331	(1,6%)	317	(1,5%)	1 223	(6,0%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(65 180)	(113 408)	298 519	(458,0%)	214 430	(329,0%)	244 855	(215,9%)	294 965	(260,1%)	1 052 770	(928,3%)	198 239	(547,8%)	48,8%
Cash/cash equivalents at the year begin:	448 107	487 521	487 521	108,8%	786 040	175,4%	1 000 471	205,2%	1 245 325	255,4%	487 521	100,0%	863 151	76,9%	44,3%
Cash/cash equivalents at the year end:	382 927	374 113	786 040	205,3%	1 000 471	261,3%	1 245 325	332,9%	1 540 291	411,7%	1 540 291	411,7%	1 061 390	260,9%	45,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 964	24,4%	1 063	6,5%	720	4,4%	10 499	64,7%	16 236	20,3%	3 158	19,4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 863	64,5%	860	5,6%	409	2,7%	4 153	27,2%	15 275	19,1%	389	2,5%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 904	48,9%	1 133	8,0%	336	2,4%	5 746	40,7%	14 119	17,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 421	19,5%	742	6,0%	490	3,9%	8 773	70,6%	12 425	15,5%	1 099	8,8%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 684	23,7%	783	6,9%	514	4,5%	7 341	64,8%	11 323	14,1%	1 186	10,5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	322	4,6%	311	4,5%	275	4,0%	6 014	86,9%	6 923	8,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	777	20,1%	166	4,3%	60	1,6%	2 855	74,0%	3 857	4,8%	688	17,8%	-	-
Total By Income Source	26 914	33,6%	5 059	6,3%	2 804	3,5%	45 381	56,6%	80 158	100,0%	6 520	8,1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	762	48,9%	63	4,0%	51	3,3%	682	43,8%	1 559	1,9%	-	-	-	-
Commercial	7 026	49,0%	801	5,6%	439	3,1%	6 086	42,4%	14 352	17,9%	-	-	-	-
Households	19 126	29,8%	4 196	6,5%	2 314	3,6%	38 612	60,1%	64 247	80,2%	6 520	10,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 914	33,6%	5 059	6,3%	2 804	3,5%	45 381	56,6%	80 158	100,0%	6 520	8,1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	18 170	100,0%	-	-	-	-	-	-	18 170	31,2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 941	100,0%	-	-	-	-	-	-	4 941	8,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	35 152	100,0%	-	-	-	-	-	-	35 152	60,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	58 264	100,0%	-	-	-	-	-	-	58 264	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 695 346	1 734 466	465 746	27,5%	427 355	25,2%	426 317	24,6%	393 320	22,7%	1 712 738	98,7%	368 693	99,5%	6,7%
Exchange Revenue															
Service charges - Electricity	675 835	709 310	175 263	25,9%	175 561	26,0%	175 105	24,7%	178 573	25,2%	704 502	99,3%	162 106	101,0%	10,2%
Service charges - Water	172 087	164 764	29 838	17,3%	40 151	23,3%	51 363	23,3%	42 256	25,6%	163 608	99,3%	43 844	106,6%	(3,6%)
Service charges - Waste Water Management	96 508	94 969	23 276	24,1%	23 898	24,8%	24 099	25,4%	24 001	25,3%	95 274	100,3%	22 049	105,4%	8,8%
Service charges - Waste Management	102 731	97 968	24 047	23,4%	24 433	23,8%	24 381	24,9%	24 305	24,8%	97 167	99,2%	22 307	99,2%	9,0%
Sale of Goods and Rendering of Services	19 963	23 660	5 794	29,0%	5 651	28,3%	5 057	21,4%	13 061	55,2%	29 564	125,0%	9 521	133,8%	37,2%
Agency services	9 151	8 686	2 343	25,6%	2 127	23,2%	2 209	25,4%	1 871	21,5%	8 550	98,4%	1 966	94,3%	(4,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 389	14 298	3 119	25,2%	3 163	25,5%	3 561	24,9%	3 548	24,8%	13 391	93,7%	3 450	98,2%	2,8%
Interest earned from Current and Non Current Assets	54 591	67 942	17 939	32,9%	15 814	29,0%	14 770	21,7%	14 462	21,3%	62 984	92,7%	16 159	128,9%	(10,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10 096	11 482	6 010	59,5%	2 927	29,0%	3 377	29,4%	2 439	21,2%	14 753	128,5%	2 211	100,2%	10,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	41 684	32 012	(143)	(,3%)	7 062	16,9%	8 080	25,2%	11 566	36,1%	26 566	83,0%	11 018	109,7%	5,0%
Non-Exchange Revenue															
Property rates	256 924	268 437	67 081	26,1%	61 501	23,9%	61 910	23,1%	62 335	23,2%	252 828	94,2%	54 246	99,5%	14,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 533	17 541	14 305	258,5%	2 750	49,7%	3 506	20,0%	3 608	20,6%	24 169	137,8%	2 756	62,2%	30,9%
Licences or permits	1 417	1 400	327	23,1%	319	22,5%	338	24,2%	338	24,2%	1 407	100,5%	346	101,4%	(2,1%)
Transfer and subsidies - Operational	205 404	196 204	76 521	37,3%	55 198	26,9%	42 053	21,4%	4 663	2,4%	178 435	90,9%	5 789	82,0%	(19,4%)
Interest	1 408	1 138	214	15,2%	321	22,8%	332	29,2%	311	27,3%	1 177	103,5%	289	91,1%	7,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	29 673	24 688	6 436	21,7%	6 329	21,3%	6 091	24,7%	5 974	24,2%	24 830	100,6%	6 623	50,8%	(9,8%)
Gains on disposal of Assets	(47)	(32)	-	-	149	(320,4%)	-	-	10	(31,0%)	159	(504,3%)	4 012	900,3%	(99,8%)
Other Gains	-	-	13 376	-	-	-	-	-	-	-	13 376	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 723 454	1 815 063	635 486	36,9%	383 900	22,3%	359 638	19,8%	386 695	21,3%	1 765 719	97,3%	352 165	81,6%	9,8%
Employee related costs	444 992	446 782	128 220	28,8%	106 489	23,9%	105 380	23,6%	107 392	24,0%	447 481	100,2%	97 273	91,1%	10,4%
Remuneration of councillors	15 435	16 553	3 478	22,5%	4 932	32,0%	3 781	22,8%	3 680	22,2%	15 871	95,9%	3 461	96,9%	6,3%
Bulk purchases - electricity	570 300	636 147	220 099	38,6%	130 664	22,9%	129 801	20,4%	132 177	20,8%	612 741	96,3%	115 765	89,0%	14,2%
Inventory consumed	111 063	119 325	70 427	63,4%	13 372	12,0%	11 925	10,0%	12 204	10,2%	107 928	90,4%	11 523	44,0%	5,9%
Debt impairment	28 377	41 340	56 070	197,6%	-	-	-	-	-	-	56 070	135,6%	-	-	-
Depreciation and amortisation	157 678	157 932	47 742	30,3%	38 361	24,3%	37 730	23,9%	31 221	19,8%	155 054	98,2%	28 732	89,7%	8,7%
Interest	36 346	37 129	8 595	23,6%	12 692	34,9%	-	-	11 136	30,0%	32 423	87,3%	18 047	64,5%	(38,3%)
Contracted services	216 393	221 599	50 382	23,3%	51 549	23,8%	48 062	21,7%	63 945	28,9%	213 938	96,5%	48 076	74,8%	33,0%
Transfer and subsidies	10 223	11 946	4 521	44,2%	353	3,5%	4 032	33,8%	2 543	21,3%	11 450	95,8%	516	89,4%	39,2%
Irrecoverable debts written off	26 492	27 690	6 491	24,5%	4 201	15,9%	2 112	7,6%	3 840	13,9%	16 644	60,1%	8 185	60,8%	(53,1%)
Operational costs	105 215	97 582	26 177	24,9%	19 870	18,9%	16 778	17,2%	17 718	18,2%	80 543	82,5%	18 261	84,1%	(3,0%)
Losses on disposal of Assets	939	1 037	2 194	233,6%	1 416	150,8%	37	3,6%	782	75,4%	4 430	427,0%	2 326	143,4%	(66,4%)
Other Losses	-	-	11 088	-	-	-	-	-	57	-	11 145	-	-	12,1%	(100,0%)
Surplus/(Deficit)	(28 108)	(80 597)	(169 740)	-	43 455	-	66 679	-	6 625	-	(52 980)	-	16 527	-	-
Transfers and subsidies - capital (monetary allocations)	42 443	47 452	7 290	17,2%	14 795	34,9%	11 039	23,3%	17 394	36,7%	50 519	106,5%	16 315	80,8%	6,6%
Transfers and subsidies - capital (in-kind)	-	-	79 985	-	198	-	247	-	1 585	-	82 014	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	14 335	(33 144)	(82 465)	-	58 448	-	77 965	-	25 605	-	79 553	-	32 842	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 335	(33 144)	(82 465)	-	58 448	-	77 965	-	25 605	-	79 553	-	32 842	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 335	(33 144)	(82 465)	-	58 448	-	77 965	-	25 605	-	79 553	-	32 842	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 335	(33 144)	(82 465)	-	58 448	-	77 965	-	25 605	-	79 553	-	32 842	-	-

Part 2: Capital Revenue and Expenditure

		2024/25										2023/24				Q4 of 2023/24 to Q4 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																
Capital Revenue and Expenditure																
Source of Finance		437 965	415 974	56 050	12,8%	69 485	15,9%	51 626	12,4%	141 424	34,0%	318 585	76,6%	115 227	77,8%	22,7%
National Government		22 837	26 753	9 549	41,8%	6 162	27,0%	4 964	18,6%	10 379	38,8%	31 053	116,1%	5 356	104,1%	93,8%
Provincial Government		14 070	19 298	(2 896)	(20,6%)	6 555	46,6%	4 769	24,7%	4 545	23,6%	12 972	67,2%	8 329	64,5%	(45,4%)
District Municipality		100	379	77	76,5%	149	149,4%	-	-	200	52,8%	426	112,5%	234	71,2%	(14,3%)
Transfers and subsidies - capital (monetary alloc)/Departm Agy		-	-	-	-	-	-	-	-	-	-	-	-	784	7,4%	(100,0%)
Transfers recognised - capital		37 007	46 430	6 729	18,2%	12 866	34,8%	9 733	21,0%	15 124	32,6%	44 452	95,7%	14 702	72,9%	2,9%
Borrowing		193 660	132 255	11 149	5,8%	17 103	8,8%	14 015	10,6%	70 406	53,2%	112 673	85,2%	39 192	96,6%	79,6%
Internally generated funds		207 298	237 289	38 172	18,4%	39 517	19,1%	27 877	11,7%	55 894	23,6%	161 460	68,0%	61 333	71,3%	(8,9%)
Capital Expenditure Functional		437 965	417 477	344 992	78,8%	71 697	16,4%	59 717	14,3%	198 683	47,6%	675 089	161,7%	146 789	70,6%	35,4%
Municipal governance and administration		46 041	61 610	237 314	515,4%	6 629	14,4%	10 320	16,8%	61 618	100,0%	315 881	512,7%	37 381	129,5%	64,8%
Executive and Council		34	137	11	34,1%	-	-	49	35,9%	22	16,3%	83	60,5%	19	58,3%	18,0%
Finance and administration		46 008	61 468	237 302	515,8%	6 629	14,4%	10 271	16,7%	61 590	100,2%	315 792	513,8%	37 362	129,7%	64,8%
Internal audit		-	5	-	-	-	-	-	-	6	129,6%	6	129,6%	-	-	(100,0%)
Community and Public Safety		35 078	50 079	80 645	226,0%	16 631	46,6%	12 127	24,2%	13 103	26,2%	122 506	244,6%	15 201	23,7%	(13,8%)
Community and Social Services		5 603	7 611	301	5,4%	2 192	39,1%	2 796	36,7%	2 277	29,9%	7 567	99,4%	151	33,7%	1 407,2%
Sport And Recreation		10 704	18 191	4 239	39,6%	6 383	59,6%	2 885	19,0%	5 273	29,0%	18 780	103,2%	2 827	44,4%	86,6%
Public Safety		6 167	5 956	163	2,6%	1 573	25,5%	1 526	25,6%	2 313	38,8%	5 575	93,6%	3 164	105,8%	(26,9%)
Housing		13 204	18 321	-	575,1%	6 483	49,1%	4 919	26,8%	3 240	17,7%	90 584	494,4%	9 060	16,6%	(64,2%)
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		23 851	28 575	6 432	27,0%	7 498	31,4%	4 433	15,5%	11 052	38,7%	29 415	102,9%	15 642	74,3%	(29,3%)
Planning and Development		3 374	4 706	2 070	61,3%	174	5,1%	1 272	27,0%	1 377	29,3%	4 893	104,0%	929	80,6%	48,2%
Road Transport		19 697	22 954	4 283	21,7%	7 027	35,7%	2 956	12,9%	8 945	39,0%	23 211	101,1%	14 302	71,0%	(37,5%)
Environmental Protection		780	915	79	10,1%	298	38,1%	204	29,7%	730	79,7%	1 310	143,1%	410	397,4%	78,0%
Trading Services		332 395	277 213	20 602	6,2%	40 939	12,3%	32 837	11,8%	112 909	40,7%	207 287	74,8%	78 565	89,6%	43,7%
Energy sources		190 303	127 352	9 998	5,3%	18 452	9,7%	19 369	15,2%	76 792	60,3%	124 611	97,8%	26 622	93,9%	188,5%
Water Management		47 910	43 638	10 404	21,7%	10 124	21,1%	2 991	6,9%	4 513	10,3%	28 032	64,2%	19 436	87,9%	(76,8%)
Waste Water Management		84 554	99 037	19 620	23,2%	11 117	13,1%	8 346	8,4%	31 115	31,4%	70 199	70,9%	32 121	88,6%	(3,1%)
Waste Management		9 628	7 186	(19 420)	(201,7%)	1 245	12,9%	2 131	29,7%	490	6,8%	(15 554)	(216,4%)	387	77,5%	26,6%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	1 651 595	1 667 387	342 499	20,7%	228 373	13,8%	217 934	13,1%	147 336	8,8%	936 142	56,1%	272 764	78,0%	(46,0%)
Cash Flow from Investing Activities															
Receipts	1 009	(26 522)	(11 306)	(1 120,9%)	(7 499)	(743,4%)	(7 499)	28,3%	(7 499)	28,3%	(33 802)	127,5%	(7 499)	113,1%	-
Proceeds on disposal of PPE	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 009	(22)	(3 806)	(76,0%)	1	-	1	(6,6%)	1	(6,4%)	(3 802)	17 683,6%	1	(40,4%)	(1,8%)
Decrease (increase) in non-current investments	(7 500)	(30 000)	(7 500)	100,0%	(7 500)	100,0%	(7 500)	25,0%	(7 500)	25,0%	(30 000)	100,0%	(7 500)	100,0%	-
Payments	-	-	(117 813)	-	(61 507)	-	(47 946)	-	(107 898)	-	(335 164)	-	(69 244)	-	55,8%
Capital assets	-	-	(117 813)	-	(61 507)	-	(47 946)	-	(107 898)	-	(335 164)	-	(69 244)	-	55,8%
Net Cash from/(used) Investing Activities	1 009	(26 522)	(129 119)	(12 801,0%)	(69 006)	(6 841,3%)	(55 445)	209,1%	(115 396)	435,1%	(368 966)	1 391,2%	(76 742)	1 091,7%	50,4%
Cash Flow from Financing Activities															
Receipts	197 660	132 255	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	197 660	132 255	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	197 660	132 255	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 850 264	1 773 120	213 379	11,5%	159 367	8,6%	162 489	9,2%	31 940	1,8%	567 175	32,0%	196 021	56,2%	(83,7%)
Cash/cash equivalents at the year begin:	373 852	960 716	580 716	155,3%	794 095	212,4%	953 462	99,2%	1 115 951	116,2%	580 716	60,4%	1 296 645	100,0%	(13,9%)
Cash/cash equivalents at the year end:	2 224 116	2 733 836	794 095	35,7%	953 462	42,9%	1 115 951	40,8%	1 147 891	42,0%	1 147 891	42,0%	1 492 666	68,5%	(23,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 659	21,5%	3 623	5,7%	2 627	4,1%	43 699	68,7%	63 607	24,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 947	47,6%	9 189	11,2%	6 380	7,8%	27 327	33,4%	81 844	31,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 447	52,1%	1 581	5,3%	710	2,4%	11 888	40,1%	29 626	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 318	19,8%	1 668	4,5%	1 300	3,5%	26 679	72,2%	36 965	14,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 518	26,4%	1 406	4,9%	1 018	3,6%	18 590	65,2%	28 531	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	2,9%	7	3,0%	3	1,4%	208	92,7%	225	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 629	13,8%	963	5,1%	738	3,9%	14 682	77,2%	19 012	7,3%	-	-	-	-
Total By Income Source	85 524	32,9%	18 436	7,1%	12 777	4,9%	143 072	55,1%	259 810	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 701	41,7%	148	3,6%	95	2,3%	2 138	52,4%	4 083	1,6%	-	-	-	-
Commercial	29 091	42,0%	8 964	12,9%	6 251	9,0%	24 980	36,1%	69 286	26,7%	-	-	-	-
Households	50 798	28,9%	8 931	5,1%	6 233	3,5%	109 650	62,4%	175 612	67,6%	-	-	-	-
Other	3 934	36,3%	393	3,6%	198	1,8%	6 304	58,2%	10 830	4,2%	-	-	-	-
Total By Customer Group	85 524	32,9%	18 436	7,1%	12 777	4,9%	143 072	55,1%	259 810	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	52 087	100,0%	-	-	-	-	-	-	52 087	39,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	77 791	98,2%	1 408	1,8%	1	-	21	-	79 220	60,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	129 877	98,9%	1 408	1,1%	1	-	21	-	131 307	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	3 554 507	3 565 658	771 419	21,7%	872 631	24,5%	689 234	19,3%	800 302	22,4%	3 133 586	87,9%	726 452	87,6%	10,2%	
Exchange Revenue																
Service charges - Electricity	1 124 438	1 124 438	255 538	22,7%	271 667	24,2%	256 872	22,8%	281 850	25,1%	1 065 926	94,8%	239 537	96,7%	17,7%	
Service charges - Water	245 303	245 303	35 656	14,5%	51 257	20,9%	62 209	25,4%	58 862	24,0%	207 984	84,8%	57 293	94,4%	2,7%	
Service charges - Waste Water Management	171 381	171 381	45 534	26,6%	46 806	27,3%	49 290	28,8%	50 836	29,7%	192 467	112,3%	41 164	98,3%	23,5%	
Service charges - Waste Management	162 371	162 371	41 368	25,5%	42 209	26,0%	44 359	27,3%	46 514	28,6%	174 450	107,4%	38 417	100,1%	21,1%	
Sale of Goods and Rendering of Services	137 116	137 116	26 679	19,5%	39 521	28,8%	28 205	20,6%	27 556	20,1%	121 961	88,9%	25 791	106,9%	6,8%	
Agency services	20 721	20 721	4 187	20,2%	3 689	17,8%	3 484	16,8%	4 382	21,1%	15 743	76,0%	4 143	78,6%	5,8%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	22 255	22 255	6 064	27,2%	5 825	26,2%	6 158	27,7%	6 665	29,9%	24 713	111,0%	5 800	103,0%	14,9%	
Interest earned from Current and Non Current Assets	59 978	59 978	20 692	34,5%	31 590	52,7%	22 332	37,2%	28 682	47,8%	103 296	172,2%	31 070	150,6%	(7,7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	5 325	5 325	3 172	59,6%	688	12,9%	848	15,9%	696	13,1%	5 404	101,5%	880	86,3%	(20,9%)	
Licence and permits	781	781	297	38,0%	233	29,8%	447	57,3%	212	27,1%	1 188	152,2%	214	102,4%	(,8%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	59 924	59 924	13 464	22,5%	11 138	18,6%	12 539	20,9%	38 239	63,8%	75 380	125,8%	13 207	107,9%	189,5%	
Non-Exchange Revenue																
Property rates	480 506	480 506	137 008	28,5%	112 363	23,4%	114 631	23,9%	114 378	23,8%	478 380	99,6%	107 268	100,3%	6,6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	92 961	92 961	3 084	3,3%	2 485	2,7%	4 104	4,4%	6 236	6,7%	15 908	17,1%	2 938	15,1%	112,2%	
Licences or permits	4 369	4 369	538	12,3%	374	8,6%	352	8,1%	201	4,6%	1 465	33,5%	386	39,4%	(48,1%)	
Transfer and subsidies - Operational	697 179	708 331	171 025	24,5%	246 010	35,3%	76 801	10,8%	128 466	18,1%	622 302	87,9%	153 121	89,8%	(16,1%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	24 955	24 955	7 121	28,5%	6 766	27,1%	6 605	26,5%	6 527	26,2%	27 018	108,3%	5 211	98,1%	25,3%	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	244 945	244 945	(10)	-	10	-	-	-	-	-	-	-	12	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	3 501 713	3 512 895	587 597	16,8%	783 083	22,4%	655 398	18,7%	931 763	26,5%	2 957 841	84,2%	743 322	83,9%	25,4%	
Employee related costs	823 626	843 123	156 170	19,0%	196 956	23,9%	177 031	21,0%	180 851	21,5%	711 008	84,3%	163 429	94,4%	10,7%	
Remuneration of councillors	31 120	31 120	6 411	20,6%	7 716	24,8%	6 706	21,5%	6 868	22,1%	27 702	89,0%	6 408	85,4%	7,2%	
Bulk purchases - electricity	784 618	784 618	214 375	27,3%	182 042	23,2%	179 636	22,9%	185 972	23,7%	762 025	97,1%	161 493	90,4%	15,2%	
Inventory consumed	362 040	361 424	20 103	5,6%	27 922	7,7%	30 878	8,5%	42 846	11,9%	121 748	33,7%	36 438	38,4%	17,6%	
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%	110 929	54,0%	264 895	129,0%	84 728	120,3%	30,9%	
Interest	59 903	59 968	-	-	26 791	44,7%	(1)	-	24 669	41,1%	51 459	85,8%	25 673	105,5%	(3,9%)	
Contracted services	827 577	815 241	93 025	11,2%	221 233	26,7%	133 203	16,3%	277 948	34,1%	725 409	89,0%	204 844	84,9%	35,7%	
Transfers and subsidies	90 392	85 415	898	1,0%	24 621	27,2%	30 685	32,2%	42 455	46,8%	98 659	103,4%	20 718	82,8%	104,9%	
Irrecoverable debts written off	11 290	11 290	10 878	96,4%	9 849	87,2%	10 598	93,9%	18 960	167,9%	50 285	445,4%	6 510	168,6%	191,2%	
Operational costs	155 842	155 391	34 649	22,2%	34 430	22,1%	35 339	22,7%	40 348	26,0%	144 766	93,2%	32 255	78,9%	25,1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	50 114	50 114	(234)	(,5%)	202	,4%	-	-	(84)	(,2%)	(116)	(,2%)	825	,2%	(110,1%)	
Surplus/(Deficit)	52 794	52 764	183 822	-	89 548	-	33 836	-	(131 461)	-	175 745	-	(16 870)	-	-	
Transfers and subsidies - capital (monetary allocations)	387 489	986 031	161 408	41,7%	192 759	49,7%	187 905	19,1%	346 708	35,2%	888 781	90,1%	244 277	42,4%	41,9%	
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	440 282	1 038 795	345 230	-	282 307	-	221 741	-	215 247	-	1 064 526	-	227 407	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	440 282	1 038 795	345 230	-	282 307	-	221 741	-	215 247	-	1 064 526	-	227 407	-	-	
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	-	215 247	-	1 064 526	-	227 407	-	-	
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	-	215 247	-	1 064 526	-	227 407	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
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%	538 762	30,1%	1 361 070	76,1%	413 308	54,0%	30,4%	
National Government	340 354	918 213	115 567	34,0%	175 215	51,5%	195 830	21,3%	320 606	34,9%	807 218	87,9%	222 230	41,0%	44,3%	
Provincial Government	460	460	-	-	-	-	-	-	442	96,1%	442	96,1%	3 094	96,0%	(85,7%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	340 814	918 673	115 567	33,9%	175 215	51,4%	195 830	21,3%	321 048	34,9%	807 660	87,9%	225 324	41,6%	42,5%	
Borrowing	466 080	494 166	57 666	12,4%	97 746	21,0%	68 731	13,9%	112 409	22,7%	336 552	68,1%	110 020	84,6%	2,2%	
Internally generated funds	467 829	376 612	32 792	7,8%	81 915	19,6%	(3 153)	(,8%)	105 305	28,0%	216 859	57,6%	77 964	80,8%	35,1%	
Capital Expenditure Functional	1 224 724	1 789 451	206 025	16,8%	354 876	29,0%	261 408	14,6%	538 762	30,1%	1 361 070	76,1%	413 308	54,0%	30,4%	
Municipal governance and administration	17 025	17 473	747	4,4%	3 645	21,4%	1 835	10,5%	6 529	37,4%	12 756	73,0%	2 310	70,8%	182,6%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	16 965	17 463	747	4,4%	3 640	21,5%	1 830	10,5%	6 527	37,4%	12 744	73,0%	2 310	70,6%	182,5%	
Internal audit	60	10	-	-	5	8,3%	4	4,6%	2	22,7%	12	116,9%	-	95,5%	(100,0%)	
Community and Public Safety	95 571	99 552	10 519	11,0%	26 491	27,7%	9 597	9,6%	34 301	34,5%	80 908	81,3%	28 306	91,4%	21,2%	
Community and Social Services	11 103	16 998	187	1,7%	1 660	14,9%	2 262	13,3%	3 965	23,3%	8 074	47,5%	5 938	60,2%	(33,2%)	
Sport And Recreation	48 394	45 845	9 714	20,1%	18 962	39,2%	3 747	8,2%	11 031	24,1%	43 453	94,8%	9 759	102,0%	13,0%	
Public Safety	30 270	30 461	618	2,0%	5 748	19,0%	3 487	11,4%	16 088	52,8%	25 941	85,2%	11 344	99,3%	41,8%	
Housing	5 530	5 272	-	-	101	1,8%	78	1,5%	2 379	45,1%	2 558	48,5%	1 188	95,7%	100,2%	
Health	275	975	-	-	21	,7%	23	,2%	838	86,0%	882	90,4%	76	48,2%	1 000,6%	
Economic and Environmental Services	349 001	738 437	47 549	13,6%	145 466	41,7%	91 412	12,4%	234 274	31,7%	518 700	70,2%	104 658	25,6%	123,8%	
Planning and Development	33 619	38 936	3 475	10,3%	13 253	39,4%	7 271	18,7%	11 886	30,5%	35 886	92,2%	11 943	72,9%	(,5%)	
Road Transport	315 382	699 502	44 074	14,0%	132 212	41,9%	84 140	12,0%	223 337	31,8%	482 814	69,0%	92 715	24,2%	139,9%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	762 627	933 489	147 211	19,3%	179 273	23,5%	158 537	17,0%	263 317	28,2%	748 337	80,2%	277 870	73,9%	(5,2%)	
Energy sources	194 600	210 002	10 983	5,6%	16 390	8,4%	17 010	8,1%	42 156	20,1%	86 540	41,2%	71 525	77,1%	(41,1%)	
Water Management	290 145	393 421	103 058	35,5%	114 872	39,6%	94 818	24,1%	132 973	33,8%	445 721	113,3%	138 565	77,3%	4,0%	
Waste Water Management	255 167	307 412	32 752	12,8%	38 629	15,1%	40 916	13,3%	83 056	27,0%	195 354	63,5%	67 056	62,3%	(23,9%)	
Waste Management	22 715	22 653	417	1,8%	9 381	41,3%	5 792	25,6%	5 132	22,7%	20 723	91,5%	724	99,0%	609,3%	
Other	500	500	-	-	-	-	29	5,8%	341	68,3%	370	74,0%	164	96,2%	107,9%	

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%	1 283 942	249,6%	6 716 526	1 305,7%	1 737 477	635,6%	(26,1%)
Cash Flow from Investing Activities															
Receipts	-	-	65 918	-	(943)	-	(445)	-	(60)	-	64 469	-	1 130	1 314,6%	(105,3%)
Proceeds on disposal of PPE	-	-	115	-	18	-	40	-	10	-	163	-	1 574	92,4%	(99,4%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	65 803	-	(961)	-	(486)	-	(70)	-	64 287	-	(444)	-	(84,1%)
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%	(602 384)	33,7%	(1 533 128)	85,7%	(464 506)	60,3%	29,7%
Capital assets	(1 224 724)	(1 789 451)	(234 784)	19,2%	(402 547)	32,9%	(293 413)	16,4%	(602 384)	33,7%	(1 533 128)	85,7%	(464 506)	60,3%	29,7%
Net Cash from/(used) Investing Activities	(1 224 724)	(1 789 451)	(168 866)	13,8%	(403 489)	32,9%	(293 859)	16,4%	(602 444)	33,7%	(1 468 658)	82,1%	(463 375)	56,8%	30,0%
Cash Flow from Financing Activities															
Receipts	465 980	465 980	-	-	-	-	(228)	-	345 662	74,2%	345 434	74,1%	5 339	2,0%	6 374,8%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	460 980	460 980	-	-	-	-	-	-	345 645	75,0%	345 645	75,0%	5 332	2,0%	6 382,2%
Increase (decrease) in consumer deposits	5 000	5 000	-	-	-	-	(228)	(4,6%)	18	4%	(211)	(4,2%)	6	-	175,0%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(31 596)	-	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(31 596)	-	(100,0%)
Net Cash from/(used) Financing Activities	465 980	465 980	-	-	-	-	(228)	-	345 662	74,2%	345 434	74,1%	(26 258)	(18,4%)	(1 416,4%)
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%)	1 027 160	(127,0%)	5 593 302	(691,3%)	1 247 844	(1 546,6%)	(17,7%)
Cash/cash equivalents at the year begin:	289 209	289 209	-	-	3 360 484	1 162,0%	4 385 931	1 516,5%	5 923 161	2 048,1%	-	-	4 590 057	-	29,0%
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%)	6 950 321	(1 337,0%)	6 950 321	(1 337,0%)	5 837 901	2 714,6%	19,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 417	20,6%	6 418	4,0%	5 993	3,7%	116 315	71,7%	162 143	27,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	63 648	61,5%	3 251	3,1%	2 682	2,6%	33 920	32,8%	103 501	17,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 356	51,2%	1 822	3,0%	1 417	2,3%	26 653	43,5%	61 248	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	24 206	24,0%	4 126	4,1%	3 492	3,5%	69 020	68,4%	100 843	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	23 409	24,1%	4 120	4,2%	3 594	3,7%	65 923	67,9%	97 047	16,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	62	21,7%	26	9,1%	18	6,2%	181	63,0%	287	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 419	3,0%	278	,6%	354	,8%	45 039	95,6%	47 090	7,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 703)	(85,4%)	881	4,0%	1 129	5,2%	38 597	176,2%	21 904	3,7%	-	-	-	-
Total By Income Source	158 813	26,7%	20 922	3,5%	18 680	3,1%	395 648	66,6%	594 063	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 845	37,6%	1 787	8,6%	1 537	7,4%	9 718	46,5%	20 887	3,5%	-	-	-	-
Commercial	43 882	54,4%	1 502	1,9%	1 190	1,5%	34 050	42,2%	80 624	13,6%	-	-	-	-
Households	106 341	21,8%	17 392	3,6%	15 899	3,3%	349 126	71,4%	488 757	82,3%	-	-	-	-
Other	747	19,7%	241	6,4%	54	1,4%	2 753	72,6%	3 795	,8%	-	-	-	-
Total By Customer Group	158 813	26,7%	20 922	3,5%	18 680	3,1%	395 648	66,6%	594 063	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	72 841	100,0%	-	-	-	-	-	-	72 841	55,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 313	100,0%	-	-	-	-	-	-	9 313	7,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 279	94,4%	2 264	4,6%	340	,7%	152	,3%	49 036	37,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	128 434	97,9%	2 264	1,7%	340	,3%	152	,1%	131 190	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	938 353	975 310	423 385	45,1%	165 948	17,7%	160 469	16,5%	135 759	13,9%	885 561	90,8%	137 380	91,2%	(1,2%)	
Exchange Revenue																
Service charges - Electricity	342 449	370 349	97 393	28,4%	87 559	25,6%	88 057	23,8%	89 950	24,3%	362 960	98,0%	79 851	101,1%	12,6%	
Service charges - Water	83 268	76 268	16 809	20,2%	18 040	21,7%	23 110	30,3%	18 715	24,5%	76 674	100,5%	17 370	91,8%	7,7%	
Service charges - Waste Water Management	50 210	47 750	45 455	90,5%	1 052	2,1%	275	6%	2 987	6,3%	49 769	104,2%	566	92,7%	427,9%	
Service charges - Waste Management	35 936	40 936	40 509	112,7%	334	,9%	64	,2%	165	,4%	41 072	100,3%	61	118,0%	171,7%	
Sale of Goods and Rendering of Services	29 572	29 040	6 035	20,4%	9 655	32,6%	8 376	28,8%	6 558	22,6%	30 623	105,5%	4 577	87,9%	43,3%	
Agency services	7 901	7 901	2 904	36,8%	883	11,2%	1 302	16,5%	1 045	13,2%	6 133	77,6%	1 906	92,4%	(45,2%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	9 801	10 451	2 265	23,1%	2 512	25,6%	2 648	25,3%	2 660	25,4%	10 085	96,5%	2 587	105,4%	2,8%	
Interest earned from Current and Non Current Assets	11 827	14 532	2 877	24,3%	4 261	36,0%	3 449	23,7%	4 688	32,3%	15 276	105,1%	4 884	128,1%	(4,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 860	4 299	951	33,2%	943	33,0%	902	21,0%	812	18,9%	3 608	83,9%	856	106,1%	(5,1%)	
Licence and permits	471	521	134	28,4%	118	25,1%	123	23,6%	74	14,2%	449	86,2%	104	102,1%	(29,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 413	1 525	638	45,2%	412	29,2%	386	25,3%	453	29,7%	1 889	123,9%	309	101,0%	46,6%	
Non-Exchange Revenue																
Property rates	165 700	165 800	161 589	97,5%	983	,6%	(274)	(2%)	(582)	(4%)	161 715	97,5%	92	100,6%	(732,3%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	14 955	20 323	954	6,4%	1 066	7,1%	1 426	7,0%	1 202	5,9%	4 648	22,9%	1 144	27,9%	5,1%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	116 843	118 595	44 676	38,2%	38 129	32,6%	30 626	25,8%	5 264	4,4%	118 696	100,1%	22 300	91,8%	(76,4%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	195	-	-	-	-	-	1 769	-	1 964	-	-	-	(100,0%)	
Other Gains	65 147	67 020	-	-	-	-	-	-	-	-	-	-	774	10,0%	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	956 301	1 001 436	200 389	21,0%	218 441	22,8%	189 225	18,9%	211 982	21,2%	820 037	81,9%	206 249	82,9%	2,8%	
Employee related costs	345 441	349 679	63 729	18,4%	87 467	25,3%	77 878	22,3%	74 352	21,3%	303 426	86,8%	66 330	85,6%	12,1%	
Remuneration of councillors	13 234	14 668	2 984	22,5%	4 131	31,2%	3 460	23,6%	3 250	22,2%	13 825	94,3%	3 060	100,8%	6,2%	
Bulk purchases - electricity	267 218	283 218	74 723	28,0%	60 699	22,7%	60 699	21,4%	61 824	21,8%	257 946	91,1%	54 526	92,4%	13,4%	
Inventory consumed	85 175	88 736	6 770	7,9%	9 659	11,3%	10 238	11,5%	8 437	9,5%	35 103	39,6%	29 986	58,4%	(71,9%)	
Debt impairment	14 881	15 022	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	54 514	54 514	13 629	25,0%	13 629	25,0%	6 815	12,5%	20 442	37,5%	54 514	100,0%	14 822	100,0%	37,9%	
Interest	7 782	21 834	832	10,7%	8 425	108,3%	5 935	27,2%	10 636	48,7%	25 828	118,3%	6 514	218,7%	63,3%	
Contracted services	42 985	44 413	9 352	21,8%	9 926	23,1%	8 843	19,9%	10 204	23,0%	38 325	86,3%	6 313	82,5%	22,7%	
Transfers and subsidies	3 643	3 643	119	3,3%	906	24,9%	820	22,5%	864	23,7%	2 709	74,4%	1 375	58,2%	(37,2%)	
Irrecoverable debts written off	25 285	29 174	12 552	49,6%	2 451	9,7%	2 822	9,7%	5 623	19,3%	23 448	80,4%	5 721	69,7%	(1,7%)	
Operational costs	81 227	81 390	15 700	19,3%	21 148	26,0%	11 714	14,4%	15 947	19,6%	64 509	79,3%	15 496	74,4%	2,9%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	14 919	15 145	-	-	-	-	-	-	404	2,7%	404	2,7%	107	5,9%	276,2%	
Surplus/(Deficit)	(17 948)	(26 126)	222 995	-	(52 493)	-	(28 756)	-	(76 223)	-	65 524	-	(68 869)	-	-	
Transfers and subsidies - capital (monetary allocations)	38 096	39 299	2 070	5,4%	11 384	29,9%	4 390	11,2%	15 601	39,7%	33 445	85,1%	12 303	95,6%	26,8%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	20 148	13 173	225 066	-	(41 109)	-	(24 366)	-	(60 622)	-	98 969	-	(56 566)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	20 148	13 173	225 066	-	(41 109)	-	(24 366)	-	(60 622)	-	98 969	-	(56 566)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	20 148	13 173	225 066	-	(41 109)	-	(24 366)	-	(60 622)	-	98 969	-	(56 566)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	20 148	13 173	225 066	-	(41 109)	-	(24 366)	-	(60 622)	-	98 969	-	(56 566)	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	67 627	74 126	(48 721)	(72,0%)	18 152	26,8%	10 718	14,5%	25 381	34,2%	5 530	7,5%	20 489	89,2%	23,9%	
National Government	30 866	30 811	(24 569)	(79,6%)	8 353	27,1%	3 698	12,0%	12 039	39,1%	(479)	(1,6%)	9 131	95,3%	31,9%	
Provincial Government	2 261	3 354	(4 924)	(217,8%)	1 600	70,8%	-	-	1 482	44,2%	(1 842)	(54,9%)	1 386	98,1%	7,0%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	200	-	-	197	-	-	-	-	-	197	98,4%	-	-	-	
Transfers recognised - capital	33 127	34 365	(29 493)	(89,0%)	10 149	30,6%	3 698	10,8%	13 521	39,3%	(2 124)	(6,2%)	10 516	95,2%	28,6%	
Borrowing	23 500	25 375	(7 035)	(29,9%)	4 926	21,0%	5 259	20,7%	6 602	26,0%	9 752	38,4%	3 310	89,5%	99,4%	
Internally generated funds	11 000	14 387	(12 193)	(110,8%)	3 076	28,0%	1 762	12,2%	5 257	36,5%	(2 098)	(14,6%)	6 662	77,8%	(21,1%)	
Capital Expenditure Functional	67 627	74 126	(48 721)	(72,0%)	18 152	26,8%	10 718	14,5%	25 590	34,5%	5 739	7,7%	20 489	89,2%	24,9%	
Municipal governance and administration	3 510	4 067	(1 821)	(51,9%)	1 224	34,9%	680	16,7%	932	22,9%	1 015	25,0%	1 147	73,1%	(18,7%)	
Executive and Council	1 050	1 534	(73)	(7,0%)	-	-	146	9,5%	716	46,7%	788	51,4%	55	12,9%	1 211,1%	
Finance and administration	2 460	2 534	(1 747)	(71,0%)	1 224	49,7%	534	21,1%	217	8,6%	227	9,0%	1 093	87,9%	(80,2%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5 385	10 275	(10 298)	(191,2%)	2 236	41,5%	2 407	23,4%	3 106	30,2%	(2 549)	(24,8%)	5 787	72,6%	(46,3%)	
Community and Social Services	1 990	2 070	(12)	(,6%)	197	9,9%	1 596	77,1%	232	11,2%	2 013	97,3%	12	5,6%	1 866,5%	
Sport And Recreation	3 395	5 165	(6 985)	(205,7%)	1 388	40,9%	189	3,7%	1 574	30,5%	(3 833)	(74,2%)	5 240	83,2%	(70,0%)	
Public Safety	-	2 606	(3 301)	-	651	-	622	23,9%	865	33,2%	(1 164)	(44,6%)	534	55,1%	61,9%	
Housing	-	435	-	-	-	-	-	-	435	100,0%	435	100,0%	-	-	(100,0%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	13 339	13 899	(18 462)	(138,4%)	5 516	41,3%	3 271	23,5%	4 145	29,8%	(5 531)	(39,8%)	7 773	99,0%	(46,7%)	
Planning and Development	-	560	(649)	-	-	-	-	-	510	91,2%	(139)	(24,9%)	471	83,3%	8,4%	
Road Transport	13 339	13 339	(17 813)	(133,5%)	5 516	41,3%	3 271	24,5%	3 635	27,3%	(5 392)	(40,4%)	7 302	99,6%	(50,2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	45 393	45 885	(18 140)	(40,0%)	9 177	20,2%	4 361	9,5%	17 406	37,9%	12 804	27,9%	5 782	94,3%	201,0%	
Energy sources	12 522	12 591	5 775	46,1%	1 012	8,1%	1 126	8,9%	1 261	10,0%	9 174	72,9%	2 115	72,0%	(40,4%)	
Water Management	30 371	30 571	(23 529)	(77,5%)	6 592	21,7%	2 787	9,1%	15 906	52,0%	1 756	5,7%	3 541	98,1%	349,2%	
Waste Water Management	500	500	(386)	(77,3%)	38	7,7%	13	2,7%	5	,9%	(330)	(66,0%)	126	99,4%	(96,3%)	
Waste Management	2 000	2 224	-	-	1 535	76,7%	434	19,5%	235	10,6%	2 204	99,1%	-	-	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	90 126	83 900	8 071	9,0%	(27 340)	(30,3%)	(7 533)	(9,0%)	(18 052)	(21,5%)	(44 853)	(53,5%)	(72 309)	(176,6%)	(75,0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 771)	(85 245)	(12 219)	15,7%	(16 774)	21,6%	(8 761)	10,3%	(25 469)	29,9%	(63 222)	74,2%	(19 743)	84,9%	29,0%
Capital assets	(77 771)	(85 245)	(12 219)	15,7%	(16 774)	21,6%	(8 761)	10,3%	(25 469)	29,9%	(63 222)	74,2%	(19 743)	84,9%	29,0%
Net Cash from/(used) Investing Activities	(77 771)	(85 245)	(12 219)	15,7%	(16 774)	21,6%	(8 761)	10,3%	(25 469)	29,9%	(63 222)	74,2%	(19 743)	84,9%	29,0%
Cash Flow from Financing Activities															
Receipts	23 500	23 500	-	-	-	-	-	-	-	-	-	-	17 200	100,0%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	23 500	23 500	-	-	-	-	-	-	-	-	-	-	17 200	100,0%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 500)	(20 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	(20 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5 000	3 500	-	-	-	-	-	-	-	-	-	-	17 200	(1 323,1%)	(100,0%)
Net Increase/(Decrease) in cash held	17 355	2 154	(4 148)	(23,9%)	(44 114)	(254,2%)	(16 293)	(756,3%)	(43 521)	(2 020,2%)	(108 076)	(5 016,7%)	(74 852)	286,5%	(41,9%)
Cash/cash equivalents at the year begin:	94 077	143 889	77 403	82,3%	73 264	77,9%	29 151	20,3%	12 857	8,9%	77 403	53,8%	82 653	100,0%	(84,4%)
Cash/cash equivalents at the year end:	111 432	146 043	73 264	65,7%	29 151	26,2%	12 857	8,8%	(30 664)	(21,0%)	(30 664)	(21,0%)	7 801	8,3%	(493,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 154	21,0%	2 296	7,8%	1 700	5,8%	19 138	65,3%	29 288	17,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 767	52,1%	2 579	6,8%	1 310	3,9%	14 260	37,6%	37 917	22,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 527	19,8%	3 189	6,0%	2 289	4,3%	37 199	69,9%	53 205	31,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 677	16,2%	1 245	5,5%	927	4,1%	16 802	74,2%	22 651	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 378	17,1%	1 159	5,9%	864	4,4%	14 406	72,7%	19 808	11,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	830	16,5%	162	3,2%	115	2,3%	3 937	78,0%	5 045	3,0%	-	-	-	-
Total By Income Source	44 335	26,4%	10 630	6,3%	7 205	4,3%	105 744	63,0%	167 913	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 547	67,9%	808	12,1%	240	3,6%	1 105	16,5%	6 700	4,0%	-	-	-	-
Commercial	15 264	48,5%	1 366	4,3%	939	3,0%	13 905	44,2%	31 473	18,7%	-	-	-	-
Households	23 889	19,2%	8 193	6,6%	5 841	4,7%	86 280	69,5%	124 203	74,0%	-	-	-	-
Other	634	11,4%	264	4,8%	185	3,3%	4 454	80,4%	5 537	3,3%	-	-	-	-
Total By Customer Group	44 335	26,4%	10 630	6,3%	7 205	4,3%	105 744	63,0%	167 913	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	973 266	987 511	255 925	26,3%	193 180	19,8%	257 242	26,0%	259 689	26,3%	966 035	97,8%	192 017	95,6%	35,2%	
Exchange Revenue																
Service charges - Electricity	262 129	259 136	65 158	24,9%	60 554	23,1%	67 318	26,0%	61 471	23,7%	254 501	98,2%	58 552	98,1%	5,0%	
Service charges - Water	90 492	92 029	21 215	23,4%	23 336	25,8%	26 493	28,8%	21 958	23,9%	93 002	101,1%	21 828	103,1%	,6%	
Service charges - Waste Water Management	80 372	79 624	17 482	21,8%	18 952	23,6%	19 396	24,4%	23 970	30,1%	79 800	100,2%	13 825	100,7%	73,4%	
Service charges - Waste Management	53 852	50 983	11 633	21,6%	11 592	21,5%	12 009	23,6%	15 128	29,7%	50 362	98,8%	10 057	96,1%	50,4%	
Sale of Goods and Rendering of Services	9 687	10 072	1 629	16,8%	2 401	24,8%	1 617	16,1%	1 675	16,6%	7 322	72,7%	1 373	63,9%	22,0%	
Agency services	2 840	2 840	482	17,0%	430	15,2%	917	32,3%	583	20,5%	2 411	84,9%	519	83,6%	12,3%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	13 870	12 458	1 831	13,2%	2 846	20,5%	3 877	31,1%	2 592	20,8%	11 146	89,5%	2 545	85,5%	1,8%	
Interest earned from Current and Non Current Assets	12 448	12 448	2 959	23,8%	1 856	14,9%	2 540	20,4%	10 563	84,9%	17 917	143,9%	5 247	107,4%	101,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 210	1 610	404	18,3%	400	18,1%	264	16,4%	486	30,2%	1 554	96,6%	402	121,2%	20,8%	
Licence and permits	565	661	410	72,5%	319	56,4%	309	46,7%	274	41,4%	1 311	198,4%	268	112,5%	2,0%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 800	9 667	856	30,6%	5 155	184,1%	2 271	23,5%	9 651	99,8%	17 933	185,5%	2 950	82,1%	227,2%	
Non-Exchange Revenue																
Property rates	191 257	193 250	51 490	26,9%	46 417	24,3%	45 948	23,8%	50 479	26,1%	194 334	100,6%	44 324	99,1%	13,9%	
Surcharges and Taxes	1 589	1 441	365	23,0%	999	62,8%	1 639	113,8%	358	24,8%	3 361	233,3%	357	102,5%	,1%	
Fines, penalties and forfeits	50 836	52 397	8 161	16,1%	12 777	25,1%	12 251	23,4%	10 346	19,7%	43 535	83,1%	9 621	82,6%	7,5%	
Licences or permits	796	796	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	176 893	187 596	66 782	37,8%	1 099	,6%	57 414	30,5%	46 442	24,7%	171 737	91,4%	10 743	92,1%	332,3%	
Interest	1 844	2 202	1 539	83,4%	619	33,6%	(503)	(22,8%)	341	15,5%	1 997	90,7%	511	107,8%	(33,2%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	14 835	13 953	3 530	23,8%	3 428	23,1%	3 482	25,0%	3 373	24,2%	13 813	99,0%	8 895	90,2%	(62,1%)	
Gains on disposal of Assets	3 950	3 950	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	970 877	985 578	173 590	17,9%	181 498	18,7%	209 543	21,3%	283 970	28,8%	848 601	86,1%	211 098	85,0%	34,5%	
Employee related costs	370 938	378 617	78 963	21,3%	72 049	19,4%	72 795	19,2%	145 211	38,4%	369 018	97,5%	83 941	100,6%	73,0%	
Remuneration of councillors	7 879	7 879	1 773	22,5%	2 050	26,0%	1 881	23,9%	3 632	46,1%	9 336	118,5%	1 747	95,1%	107,9%	
Bulk purchases - electricity	231 959	224 959	54 723	23,6%	45 705	19,7%	51 941	23,1%	52 843	23,5%	205 212	91,2%	43 942	87,4%	20,3%	
Inventory consumed	18 699	20 461	2 142	11,5%	4 341	23,2%	4 663	22,8%	5 342	26,1%	16 488	80,6%	5 149	78,6%	3,8%	
Debt impairment	19 001	19 001	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	40 002	41 388	6 667	16,7%	10 001	25,0%	13 999	33,8%	10 625	25,7%	41 291	99,8%	7 385	93,4%	43,9%	
Interest	14 063	13 917	45	,3%	22	,2%	7 231	52,0%	6 548	47,1%	13 846	99,5%	5 046	80,1%	29,8%	
Contracted services	103 758	115 806	11 403	11,0%	15 983	15,4%	21 593	18,6%	22 788	19,7%	71 757	61,9%	30 265	61,1%	(24,7%)	
Transfers and subsidies	12 283	11 071	2 064	16,8%	2 993	21,1%	3 574	32,3%	927	8,4%	9 158	82,7%	3 446	72,6%	(73,1%)	
Irrecoverable debts written off	61 150	61 150	6 107	10,0%	1 894	3,1%	14 207	23,2%	16 582	27,1%	38 790	63,4%	7 849	70,8%	111,3%	
Operational costs	91 144	91 229	9 702	10,6%	26 860	29,5%	17 671	19,4%	19 472	21,3%	73 705	80,8%	22 328	76,2%	(12,8%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2 389	1 934	82 334	-	11 682	-	47 699	-	(24 281)	-	117 434	-	(19 081)	-	-	
Transfers and subsidies - capital (monetary allocations)	130 854	88 638	1 432	1,1%	5 728	4,4%	40 939	46,2%	38 488	43,4%	86 587	97,7%	19 286	49,7%	99,6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	133 243	90 571	83 767	-	17 410	-	88 638	-	14 206	-	204 021	-	204	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	133 243	90 571	83 767	-	17 410	-	88 638	-	14 206	-	204 021	-	204	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	133 243	90 571	83 767	-	17 410	-	88 638	-	14 206	-	204 021	-	204	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	133 243	90 571	83 767	-	17 410	-	88 638	-	14 206	-	204 021	-	204	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	183 160	148 541	4 937	2,7%	33 674	18,4%	39 645	26,7%	46 669	31,4%	124 925	84,1%	60 079	79,6%	(22,3%)	
National Government	29 331	26 792	3 586	12,2%	6 491	22,1%	6 839	25,5%	9 579	35,8%	26 495	98,9%	13 866	97,4%	(30,9%)	
Provincial Government	78 285	57 782	1 238	1,6%	18 995	24,3%	18 650	32,3%	12 962	22,4%	51 844	89,7%	12 475	52,9%	3,9%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	107 616	84 573	4 823	4,5%	25 486	23,7%	25 488	30,1%	22 541	26,7%	78 338	92,6%	26 341	75,5%	(14,4%)	
Borrowing	50 033	35 125	19	-	3 422	6,8%	7 548	21,5%	11 699	33,3%	22 687	64,6%	17 506	90,4%	(33,2%)	
Internally generated funds	25 511	28 843	95	,4%	4 767	18,7%	6 609	22,9%	12 429	43,1%	23 899	82,9%	16 232	74,0%	(23,4%)	
Capital Expenditure Functional	183 160	148 541	4 937	2,7%	33 674	18,4%	39 645	26,7%	46 669	31,4%	124 925	84,1%	60 079	79,6%	(22,3%)	
Municipal governance and administration	9 350	10 440	81	,9%	1 975	21,1%	5 247	50,3%	2 409	23,0%	9 712	93,0%	3 688	89,0%	(34,7%)	
Executive and Council	-	492	-	-	-	-	37	7,6%	320	65,0%	358	72,6%	146	119,3%	-	
Finance and administration	9 350	9 948	81	,9%	1 975	21,1%	5 210	52,4%	2 089	21,0%	9 355	94,0%	3 542	92,4%	(41,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	6 302	7 253	1 208	19,2%	1 559	24,7%	899	12,4%	1 833	25,3%	5 498	75,8%	3 670	86,8%	(50,1%)	
Community and Social Services	304	1 798	-	-	-	-	470	26,1%	59	3,3%	530	29,5%	3 607	88,3%	(98,4%)	
Sport And Recreation	4 455	4 455	1 208	27,1%	1 478	33,2%	428	9,6%	1 197	26,9%	4 311	96,8%	-	-	(100,0%)	
Public Safety	1 542	1 000	-	-	81	5,3%	-	-	576	57,6%	657	65,7%	63	70,5%	811,3%	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	47 401	43 636	-	-	10 321	21,8%	13 224	30,3%	9 426	21,6%	32 971	75,6%	7 226	66,0%	30,4%	
Planning and Development	-	110	-	-	-	-	97	88,1%	97	88,1%	97	88,1%	146	65,2%	(33,7%)	
Road Transport	47 401	43 527	-	-	10 321	21,8%	13 224	30,4%	9 329	21,4%	32 874	75,5%	7 080	66,0%	31,8%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	120 108	87 211	3 649	3,0%	19 819	16,5%	20 275	23,2%	33 001	37,8%	76 744	88,0%	45 494	80,0%	(27,5%)	
Energy sources	26 065	14 658	-	-	535	2,1%	2 763	18,8%	7 345	50,1%	10 643	72,6%	15 840	78,9%	(53,6%)	
Water Management	45 070	32 315	1 643	3,6%	8 061	17,9%	7 202	22,3%	13 375	41,4%	30 282	93,7%	16 571	83,7%	(19,3%)	
Waste Water Management	46 673	39 488	2 005	4,3%	11 146	23,9%	10 212	21,5%	11 828	30,0%	35 191	89,1%	13 057	74,8%	(9,4%)	
Waste Management	2 300	750	-	-	77	3,4%	98	13,0%	453	60,4%	628	83,8%	27	53,6%	1 591,7%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	151 894	114 858	(302 358)	(199,1%)	(126 610)	(83,4%)	(335 630)	(292,2%)	(245 203)	(213,5%)	(1 009 801)	(879,2%)	(596 540)	(607,2%)	(58,9%)
Cash Flow from Investing Activities															
Receipts	3 950	3 950	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 950	3 950	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(183 160)	(153 541)	(23 871)	13,0%	(27 628)	15,1%	(54 479)	35,5%	(46 049)	30,0%	(152 028)	99,0%	(51 293)	92,7%	(10,2%)
Capital assets	(183 160)	(153 541)	(23 871)	13,0%	(27 628)	15,1%	(54 479)	35,5%	(46 049)	30,0%	(152 028)	99,0%	(51 293)	92,7%	(10,2%)
Net Cash from/(used) Investing Activities	(179 210)	(149 591)	(23 871)	13,3%	(27 628)	15,4%	(54 479)	36,4%	(46 049)	30,8%	(152 028)	101,6%	(51 293)	101,8%	(10,2%)
Cash Flow from Financing Activities															
Receipts	50 033	40 545	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 033	40 545	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 372)	(20 404)	(129)	,6%	(263)	1,3%	(541)	2,7%	(419)	2,1%	(1 352)	6,6%	-	-	(100,0%)
Repayment of borrowing	(20 372)	(20 404)	(129)	,6%	(263)	1,3%	(541)	2,7%	(419)	2,1%	(1 352)	6,6%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	29 662	20 141	(129)	(,4%)	(263)	(,9%)	(541)	(2,7%)	(419)	(2,1%)	(1 352)	(6,7%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	2 346	(14 592)	(326 358)	(13 910,5%)	(154 501)	(6 585,4%)	(390 651)	2 677,2%	(291 671)	1 998,8%	(1 163 181)	7 971,4%	(647 834)	(19 800,6%)	(55,0%)
Cash/cash equivalents at the year begin:	59 740	165 432	184 421	308,7%	(160 926)	(269,4%)	(315 427)	(190,7%)	(706 077)	(426,8%)	184 421	111,5%	42 028	-	(1 780,0%)
Cash/cash equivalents at the year end:	62 086	150 840	(169 926)	(259,2%)	(315 427)	(508,0%)	(706 077)	(468,1%)	(997 749)	(661,5%)	(997 749)	(661,5%)	(605 805)	(614,3%)	64,7%

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	8 099	7,5%	3 699	3,4%	2 321	2,1%	93 888	86,9%	108 006	27,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 884	39,6%	2 626	7,0%	1 181	3,1%	18 937	50,3%	37 628	9,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 074	23,0%	2 303	3,5%	1 485	2,3%	46 604	71,2%	65 465	16,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 191	5,9%	1 719	2,4%	1 449	2,0%	64 188	89,7%	71 547	18,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 733	5,7%	3 144	2,7%	2 316	2,0%	106 335	89,7%	118 529	30,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(22 190)	185,1%	89	(,7%)	77	(,6%)	10 036	(83,7%)	(11 988)	(3,1%)	-	-	-	-
Total By Income Source	26 790	6,9%	13 579	3,5%	8 829	2,3%	339 988	87,4%	389 187	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	107	2,3%	526	11,5%	395	8,6%	3 562	77,6%	4 589	1,2%	-	-	-	-
Commercial	2 259	6,2%	1 916	5,2%	973	2,7%	31 430	85,9%	36 578	9,4%	-	-	-	-
Households	24 424	7,0%	11 137	3,2%	7 461	2,1%	304 997	87,6%	348 019	89,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 790	6,9%	13 579	3,5%	8 829	2,3%	339 988	87,4%	389 187	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 207	99,5%	-	-	0	-	22	,5%	4 230	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 207	99,5%	-	-	0	-	22	,5%	4 230	100,0%

Contact Details

Municipal Manager	Mr Mbululo Memeani	044 501 3172
Chief Financial Officer	Mr Felix Martin Lotter	044 501 3024

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 253 644	1 278 190	411 041	32,8%	288 869	23,0%	279 828	21,9%	263 482	20,6%	1 243 220	97,3%	214 459	96,7%	22,9%
Exchange Revenue															
Service charges - Electricity	412 332	406 172	114 118	27,7%	94 876	23,0%	85 486	21,0%	114 367	28,2%	408 848	100,7%	84 068	97,0%	36,0%
Service charges - Water	94 868	84 136	37 163	39,2%	13 544	14,3%	22 764	27,1%	25 355	30,1%	98 826	117,5%	24 864	109,7%	2,0%
Service charges - Waste Water Management	34 281	30 696	14 038	41,0%	5 818	17,0%	5 826	19,0%	6 026	19,6%	31 708	103,3%	5 655	94,9%	6,6%
Service charges - Waste Management	35 004	38 843	16 702	47,7%	6 970	19,9%	7 057	18,2%	7 131	18,4%	37 860	97,5%	5 494	98,1%	29,8%
Sale of Goods and Rendering of Services	28 291	30 334	5 089	18,0%	9 493	33,6%	7 145	23,6%	6 863	22,6%	28 590	94,3%	7 572	85,0%	(9,4%)
Agency services	4 387	3 860	922	21,0%	958	21,0%	979	25,4%	804	20,8%	3 663	94,9%	768	98,9%	4,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 044	30 072	6 966	33,1%	7 816	37,1%	7 237	24,1%	7 501	24,9%	29 520	98,2%	6 943	128,1%	8,0%
Interest earned from Current and Non Current Assets	1 916	3 077	764	39,9%	985	51,4%	1 177	38,2%	1 713	55,7%	4 639	150,8%	582	116,7%	194,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 746	8 119	2 463	31,8%	1 894	24,4%	1 662	20,5%	1 542	19,0%	7 561	93,1%	1 651	93,6%	(6,6%)
Licence and permits	100	368	73	72,5%	182	181,0%	43	11,7%	22	6,0%	320	86,7%	37	139,2%	(39,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 092	2 896	976	89,4%	807	73,9%	2 077	71,7%	1 264	43,7%	5 125	177,0%	454	65,5%	178,5%
Non-Exchange Revenue															
Property rates	336 225	344 356	143 048	42,5%	67 862	20,2%	67 521	19,6%	68 764	20,0%	347 194	100,8%	60 309	99,2%	14,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 644	98 669	5 331	5,4%	20 132	20,4%	26 641	27,0%	16 896	17,1%	68 999	69,9%	6 402	76,7%	163,9%
Licences or permits	1 526	1 393	383	25,1%	396	26,0%	381	27,3%	318	22,8%	1 478	106,1%	328	80,3%	(3,2%)
Transfer and subsidies - Operational	164 365	167 159	60 392	36,7%	53 269	32,4%	40 731	24,4%	1 905	1,1%	156 298	93,5%	6 613	96,1%	(71,2%)
Interest	10 823	11 523	2 518	23,3%	3 049	28,2%	2 825	24,5%	2 701	23,4%	11 093	96,3%	2 717	100,8%	(6,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	15 600	-	-	-	-	-	-	-	-	-	-	-	7,8%	-
Other Gains	-	916	96	-	820	-	276	30,1%	310	33,8%	1 501	163,9%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 228 729	1 177 155	306 912	25,0%	279 311	22,7%	189 052	16,1%	284 490	24,2%	1 059 765	90,0%	276 244	86,4%	3,0%
Employee related costs	325 142	328 497	70 578	21,7%	89 253	27,5%	76 532	23,3%	77 005	23,4%	313 968	95,4%	75 205	96,2%	2,4%
Remuneration of councillors	11 003	10 585	2 489	22,6%	2 482	22,6%	2 412	22,8%	2 301	21,7%	9 684	91,5%	2 489	93,9%	(7,6%)
Bulk purchases - electricity	318 560	320 781	83 059	26,1%	68 764	21,6%	68 744	21,4%	69 600	21,7%	290 168	90,5%	62 337	89,0%	11,7%
Inventory consumed	59 983	46 506	6 618	11,0%	8 882	14,8%	10 966	23,6%	10 125	21,8%	36 591	78,7%	7 487	86,4%	35,2%
Debt impairment	165 601	129 607	94 837	57,3%	-	-	(32 998)	(25,5%)	33 326	25,7%	95 165	73,4%	37 050	50,4%	(10,1%)
Depreciation and amortisation	58 383	58 383	11 982	20,5%	11 967	20,5%	11 684	20,0%	11 580	19,8%	47 213	80,9%	21 064	85,6%	(45,0%)
Interest	34 931	38 529	4 556	13,0%	17 092	48,9%	15 102	39,2%	37 748	98,0%	16 671	103,5%	16 671	103,5%	(9,4%)
Contracted services	170 938	144 071	16 398	9,6%	46 331	27,1%	36 420	25,3%	44 482	30,9%	143 631	99,7%	34 562	89,4%	28,7%
Transfers and subsidies	1 123	12 224	41	3,6%	671	59,8%	321	2,6%	352	2,9%	1 384	11,3%	616	52,1%	(42,9%)
Irrecoverable debts written off	1 299	-	982	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	81 766	79 296	17 908	21,9%	24 619	30,1%	13 973	17,6%	18 562	23,4%	75 063	94,7%	18 763	101,1%	(1,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	7 694	(1 555)	-	9 249	-	-	-	2 054	26,7%	9 748	126,7%	-	-	(100,0%)
Surplus/(Deficit)	24 915	101 034	104 129	-	9 558	-	90 776	-	(21 008)	-	183 455	-	(61 785)	-	-
Transfers and subsidies - capital (monetary allocations)	65 522	68 395	7 629	11,6%	14 012	21,4%	5 984	8,7%	13 519	19,8%	41 144	60,2%	31 520	77,0%	(57,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 437	169 429	111 758	-	23 570	-	96 759	-	(7 489)	-	224 599	-	(30 266)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 437	169 429	111 758	-	23 570	-	96 759	-	(7 489)	-	224 599	-	(30 266)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 437	169 429	111 758	-	23 570	-	96 759	-	(7 489)	-	224 599	-	(30 266)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 437	169 429	111 758	-	23 570	-	96 759	-	(7 489)	-	224 599	-	(30 266)	-	-

Part 2: Capital Revenue and Expenditure

		2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance																
	88 819	99 106	12 293	13,8%	19 244	21,7%	10 399	10,5%	16 916	17,1%	58 852	59,4%	39 480	149,8%	(57,2%)	
National Government	55 122	56 317	9 202	16,7%	13 593	24,7%	6 484	11,5%	12 121	21,5%	41 401	73,5%	30 299	126,2%	(60,0%)	
Provincial Government	10 400	9 308	63	,6%	924	8,9%	236	2,5%	1 410	15,1%	2 633	28,3%	862	76,8%	63,7%	
District Municipality	-	232	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	65 522	65 857	9 265	14,1%	14 517	22,2%	6 720	10,2%	13 531	20,5%	44 034	66,9%	31 161	124,1%	(56,6%)	
Borrowing	-	3 653	2 407	-	1 281	-	443	12,1%	444	12,1%	4 575	125,2%	6 225	224,8%	(92,9%)	
Internally generated funds	23 297	29 596	621	2,7%	3 446	14,8%	3 237	10,9%	2 941	9,9%	10 244	34,6%	2 094	163,3%	40,4%	
Capital Expenditure Functional	88 819	99 106	12 145	13,7%	19 096	21,5%	10 254	10,3%	16 817	17,0%	58 313	58,8%	39 480	149,8%	(57,4%)	
Municipal governance and administration	3 036	2 143	205	6,8%	(32)	(1,0%)	(93)	(4,3%)	239	11,1%	319	14,9%	402	394,7%	(40,6%)	
Executive and Council	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	3 026	2 133	205	6,8%	(32)	(1,0%)	(93)	(4,4%)	239	11,2%	319	15,0%	402	393,7%	(40,6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	23 516	14 688	2 010	8,5%	4 105	17,5%	1 549	10,5%	3 135	21,3%	10 800	73,5%	2 278	58,2%	37,6%	
Community and Social Services	300	851	208	69,2%	219	73,1%	50	5,9%	194	22,8%	671	78,9%	73	217,4%	166,7%	
Sport And Recreation	8 016	8 016	1 654	20,6%	2 374	29,6%	1 209	15,1%	1 335	16,7%	6 573	82,0%	1 379	37,5%	(3,1%)	
Public Safety	4 300	2 921	86	2,0%	175	4,1%	54	1,8%	196	6,7%	510	17,5%	-	56,3%	(100,0%)	
Housing	10 900	2 900	63	,6%	1 337	12,3%	236	8,1%	1 410	48,6%	3 046	105,0%	827	61,4%	70,6%	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	24 217	25 883	8 074	33,3%	10 047	41,5%	2 742	10,6%	10 036	38,8%	30 898	119,4%	10 710	297,5%	(6,3%)	
Planning and Development	300	265	4	1,3%	67	22,2%	29	10,9%	96	26,4%	198	73,9%	80	258,2%	19,9%	
Road Transport	23 917	23 553	8 055	33,7%	9 980	41,7%	2 626	11,1%	7 969	33,8%	28 630	121,6%	10 629	207,2%	(25,0%)	
Environmental Protection	-	2 065	15	-	87	4,2%	1 970	96,4%	2 072	100,3%	-	-	-	-	(100,0%)	
Trading Services	38 049	56 392	1 856	4,9%	4 975	13,1%	6 056	10,7%	3 408	6,0%	16 296	28,9%	26 090	140,1%	(86,9%)	
Energy sources	17 704	19 965	1 384	7,8%	254	1,4%	563	2,8%	71	1,4%	2 272	11,4%	23 760	134,1%	(99,7%)	
Water Management	15 424	25 948	412	2,7%	3 697	24,0%	3 574	13,8%	2 735	10,5%	10 418	40,1%	803	100,9%	240,7%	
Waste Water Management	4 921	7 479	61	1,2%	1 025	20,8%	1 919	25,7%	601	8,0%	3 606	48,2%	61	228,1%	893,2%	
Waste Management	-	3 000	-	-	-	-	-	-	-	-	-	-	1 467	459,6%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Net Cash from/(used) Operating Activities	131 239	(1 102 003)	52 962	40,4%	(53 868)	(41,0%)	49 930	(4,5%)	(50 774)	4,6%	(1 750)	,2%	(20 746)	149,4%	144,7%
Cash Flow from Investing Activities															
Receipts	1 000	-	(64)	(6,4%)	(63)	(6,3%)	(60)	-	(60)	-	(248)	-	(63)	(41,5%)	(3,8%)
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-	-	-	-	7,8%	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(64)	-	(63)	-	(60)	-	(60)	-	(248)	-	(63)	-	(3,8%)
Payments	(88 819)	-	(15 933)	17,9%	(19 467)	21,9%	(10 599)	-	(13 839)	-	(59 838)	-	(37 699)	73,3%	(63,3%)
Capital assets	(88 819)	-	(15 933)	17,9%	(19 467)	21,9%	(10 599)	-	(13 839)	-	(59 838)	-	(37 699)	73,3%	(63,3%)
Net Cash from/(used) Investing Activities	(87 819)	-	(15 997)	18,2%	(19 529)	22,2%	(10 659)	-	(13 900)	-	(60 085)	-	(37 762)	73,8%	(63,2%)
Cash Flow from Financing Activities															
Receipts	-	-	6	-	25	-	(81)	-	2	-	(47)	-	25 012	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	25 005	-	(100,0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	6	-	25	-	(81)	-	2	-	(47)	-	7	-	(66,4%)
Payments	(50 503)	(22 246)	(7 767)	15,4%	(13 318)	26,4%	(2 610)	11,7%	(13 894)	62,5%	(37 590)	169,0%	(16 198)	72,5%	(14,2%)
Repayment of borrowing	(50 503)	(22 246)	(7 767)	15,4%	(13 318)	26,4%	(2 610)	11,7%	(13 894)	62,5%	(37 590)	169,0%	(16 198)	72,5%	(14,2%)
Net Cash from/(used) Financing Activities	(50 503)	(22 246)	(7 761)	15,4%	(13 293)	26,3%	(2 691)	12,1%	(13 892)	62,4%	(37 637)	169,2%	8 814	18,8%	(257,6%)
Net Increase/(Decrease) in cash held	(7 083)	(1 124 248)	29 203	(412,3%)	(86 691)	1 223,9%	36 581	(3,3%)	(78 565)	7,0%	(99 472)	8,8%	(49 694)	(405,9%)	58,1%
Cash/cash equivalents at the year begin:	20 358	23 609	22 546	110,7%	51 749	254,2%	(33 879)	(143,5%)	2 702	11,4%	22 546	95,5%	179 887	50,2%	(98,5%)
Cash/cash equivalents at the year end:	13 274	(1 100 640)	51 749	389,8%	(33 879)	(255,2%)	2 702	(2%)	(75 863)	6,9%	(75 863)	6,9%	130 193	967,0%	(158,3%)

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	9 849	10,4%	4 736	5,0%	2 483	2,6%	77 765	82,0%	94 833	18,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 587	17,3%	8 185	6,6%	4 441	3,6%	90 622	72,6%	124 835	24,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 314	16,8%	8 228	5,7%	5 045	3,5%	107 060	74,0%	144 647	28,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 781	3,7%	1 493	2,0%	1 196	1,6%	70 718	92,8%	76 187	14,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 210	4,9%	1 523	2,3%	1 182	1,8%	59 847	91,0%	65 762	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	465	5,2%	148	1,7%	68	,8%	8 278	92,4%	8 959	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	176	(4,6%)	228	(6,0%)	119	(3,1%)	(4 314)	113,8%	(3 790)	(7%)	-	-	-	-
Total By Income Source	62 383	12,2%	24 542	4,8%	14 533	2,8%	409 977	80,2%	511 434	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 683	25,2%	1 737	11,9%	615	4,2%	8 597	58,8%	14 631	2,9%	-	-	-	-
Commercial	21 230	11,7%	8 397	4,6%	5 372	3,0%	146 970	80,8%	181 969	35,6%	-	-	-	-
Households	37 470	11,9%	14 407	4,6%	8 547	2,7%	254 410	80,8%	314 834	61,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	62 383	12,2%	24 542	4,8%	14 533	2,8%	409 977	80,2%	511 434	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 069	80,8%	1 890	10,9%	674	3,9%	784	4,5%	17 417	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14 069	80,8%	1 890	10,9%	674	3,9%	784	4,5%	17 417	100,0%

Contact Details

Municipal Manager	Mr Mr Omali Phineas Setolea	044 302 6590
Chief Financial Officer	Mr Mr Clifford Julius	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	476 418	503 142	131 785	27,7%	130 696	27,4%	118 840	23,6%	92 029	18,3%	473 351	94,1%	47 891	93,2%	92,2%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	13 051	-	-	-	-	-	-	14 884	114,0%	14 084	114,0%	-	-	(100,0%)
Sale of Goods and Rendering of Services	16 875	19 797	1 202	7,1%	4 273	25,3%	4 420	22,3%	3 622	18,3%	13 518	68,3%	3 192	74,9%	13,5%
Agency services	24 214	24 214	4 585	18,9%	4 585	18,9%	3 200	13,2%	6 489	26,8%	18 860	77,9%	4 585	90,5%	41,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 224	8 277	1 268	20,4%	1 232	19,8%	1 245	15,0%	1 634	19,7%	5 379	65,0%	1 558	92,4%	4,9%
Interest earned from Current and Non Current Assets	12 017	18 263	2 436	20,3%	3 262	27,1%	3 949	21,6%	5 952	32,6%	15 999	85,4%	3 456	111,1%	72,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	495	559	144	29,0%	136	27,4%	232	41,4%	154	27,6%	665	118,9%	112	109,6%	38,1%
Rental from Fixed Assets	1 763	1 892	532	30,2%	429	24,3%	436	23,1%	378	20,0%	1 775	93,8%	394	101,4%	(4,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	201 316	201 732	45 651	22,7%	50 952	25,3%	55 916	27,7%	47 280	23,4%	199 799	99,0%	32 973	96,3%	43,4%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	71	642	40	56,0%	228	321,1%	-	-	108	-	108	-	16	100,2%	(100,0%)
Transfer and subsidies - Operational	214 786	213 116	75 927	35,4%	65 600	30,5%	49 442	23,2%	11 486	5,4%	202 455	95,0%	1 578	90,8%	627,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(623)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 343)	2 221	-	-	-	-	-	-	-	-	-	-	26	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	476 268	501 990	104 053	21,8%	122 615	25,7%	121 970	24,3%	124 241	24,7%	472 879	94,2%	116 206	96,6%	6,9%
Employee related costs	299 649	309 943	69 206	23,1%	83 521	27,9%	75 042	24,2%	74 368	24,0%	302 137	97,5%	70 692	102,1%	5,2%
Remuneration of councillors	14 054	14 525	3 366	24,0%	3 964	28,2%	3 465	23,9%	3 480	24,0%	14 276	98,3%	2 640	90,6%	31,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 467	44 632	9 648	21,7%	10 759	24,2%	16 804	37,7%	10 440	23,4%	47 651	106,8%	13 153	106,2%	(20,6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 960	9 283	1 354	22,7%	1 354	22,7%	1 354	14,6%	4 252	45,8%	8 313	89,6%	902	83,3%	371,2%
Interest	75	138	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	45 667	43 128	5 270	11,5%	5 849	12,8%	7 863	18,2%	11 396	26,4%	30 378	70,4%	8 863	66,0%	28,6%
Transfers and subsidies	1 211	2 530	86	7,1%	92	7,6%	163	6,5%	2 061	81,5%	2 402	95,0%	787	94,2%	161,8%
Irrecoverable debts written off	1 000	1 650	1 400	140,0%	-	-	214	13,0%	-	-	1 614	97,8%	-	-	7,7%
Operational costs	64 156	75 969	13 793	21,5%	17 103	26,7%	17 134	22,6%	18 309	24,1%	66 339	87,3%	19 306	93,7%	(5,2%)
Losses on disposal of Assets	-	402	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	28	(209)	(69)	(245,5%)	(26)	(93,2%)	(70)	33,6%	(65)	31,0%	(230)	110,4%	(138)	(644,3%)	(53,1%)
Surplus/(Deficit)	150	1 152	27 732	-	8 081	-	(3 129)	-	(32 211)	-	472	-	(68 315)	-	-
Transfers and subsidies - capital (monetary allocations)	4 200	4 913	-	-	1 233	29,4%	540	11,0%	885	18,0%	2 658	54,1%	-	51,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	52	-	52	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	4 350	6 065	27 732	-	9 314	-	(2 590)	-	(31 275)	-	3 181	-	(68 315)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 350	6 065	27 732	-	9 314	-	(2 590)	-	(31 275)	-	3 181	-	(68 315)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 350	6 065	27 732	-	9 314	-	(2 590)	-	(31 275)	-	3 181	-	(68 315)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	81	-	(100,0%)
Surplus/(Deficit) for the year	4 350	6 065	27 732	-	9 314	-	(2 590)	-	(31 275)	-	3 181	-	(68 234)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	224 926	188 619	7 084	3,1%	16 732	7,4%	15 867	8,4%	6 371	3,4%	46 053	24,4%	17 652	88,2%	(63,9%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	1 705	86,0%	(100,0%)
Provincial Government	4 200	4 913	-	-	1 233	29,4%	540	11,0%	885	18,0%	2 658	54,1%	5 154	112,8%	(82,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 200	4 913	-	-	1 233	29,4%	540	11,0%	885	18,0%	2 658	54,1%	6 859	105,2%	(87,1%)
Borrowing	220 576	182 554	7 078	3,2%	15 482	7,0%	15 618	8,6%	4 725	2,6%	42 903	23,5%	9 556	80,3%	(50,5%)
Internally generated funds	150	1 152	6	3,9%	17	11,2%	(291)	(25,2%)	761	66,0%	493	42,8%	1 237	94,2%	(38,5%)
Capital Expenditure Functional	224 926	188 619	7 084	3,1%	16 732	7,4%	15 867	8,4%	6 371	3,4%	46 053	24,4%	17 652	88,2%	(63,9%)
Municipal governance and administration	150	1 007	-	-	17	11,2%	(73)	(7,2%)	541	53,7%	485	48,2%	1 769	95,9%	(69,4%)
Executive and Council	-	83	-	-	-	-	-	-	57	68,8%	57	68,8%	281	35,2%	(79,7%)
Finance and administration	150	925	-	-	17	11,2%	(73)	(7,8%)	484	52,4%	428	46,3%	1 488	100,8%	(67,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 200	4 921	6	,1%	1 233	29,4%	322	6,5%	1 104	22,4%	2 665	54,2%	4 622	119,3%	(76,1%)
Community and Social Services	-	3 100	-	-	-	-	(220)	(7,1%)	507	16,4%	288	9,3%	327	104,6%	55,0%
Sport And Recreation	-	6	6	-	-	-	-	-	-	-	6	97,6%	65	76,8%	(100,0%)
Public Safety	4 200	1 813	-	-	1 233	29,4%	540	29,8%	597	32,9%	2 370	130,7%	4 230	138,4%	(85,9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	2	-	-	-	-	2	80,0%	-	-	2	80,0%	-	-	-
Economic and Environmental Services	-	137	-	-	-	-	-	-	-	-	-	-	1 705	86,0%	(100,0%)
Planning and Development	-	137	-	-	-	-	-	-	-	-	-	-	1 705	86,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	220 576	182 554	7 078	3,2%	15 482	7,0%	15 618	8,6%	4 725	2,6%	42 903	23,5%	9 556	80,2%	(50,5%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	220 576	182 554	7 078	3,2%	15 482	7,0%	15 618	8,6%	4 725	2,6%	42 903	23,5%	9 556	80,2%	(50,5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	471 803	495 710	93 642	19,8%	72 129	15,3%	107 106	21,6%	68 571	13,8%	341 448	68,9%	11 405	53,1%	501,3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	23 817	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	44 883	44 215	8 656	19,3%	8 918	19,9%	45 785	103,5%	58 504	133,3%	122 283	276,6%	8 627	16,2%	583,0%
Transfers and Subsidies - Operational	411 646	410 803	80 231	19,5%	62 818	15,3%	60 721	14,8%	9 416	2,3%	213 186	51,9%	892	92,9%	955,6%
Transfers and Subsidies - Capital	4 200	4 913	4 754	113,2%	393	9,4%	600	12,2%	231	4,7%	5 979	121,7%	83	65,7%	179,6%
Interest	11 074	11 962	-	-	-	-	-	-	-	-	-	-	1 803	62,0%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(388 329)	(488 327)	(77 769)	20,0%	(81 028)	20,9%	(78 761)	16,1%	(70 674)	14,5%	(308 233)	63,1%	5 319	70,9%	(1 428,6%)
Suppliers and employees	(388 254)	(488 189)	(77 769)	20,0%	(81 028)	20,9%	(78 761)	16,1%	(70 674)	14,5%	(308 233)	63,1%	5 319	71,1%	(1 428,6%)
Finance charges	(75)	(138)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	83 473	7 383	15 873	19,0%	(8 899)	(10,7%)	28 344	383,9%	(2 103)	(28,5%)	33 215	449,9%	16 724	(11 405,8%)	(112,6%)
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	(224 926)	(188 619)	(13 863)	6,2%	(19 230)	8,5%	(6 642)	3,5%	(3 663)	1,9%	(43 397)	23,0%	(12 575)	88,8%	(70,9%)
Capital assets	(224 926)	(188 619)	(13 863)	6,2%	(19 230)	8,5%	(6 642)	3,5%	(3 663)	1,9%	(43 397)	23,0%	(12 575)	88,8%	(70,9%)
Net Cash from/(used) Investing Activities	(224 926)	(188 619)	(13 863)	6,2%	(19 230)	8,5%	(6 642)	3,5%	(3 663)	1,9%	(43 397)	23,0%	(12 575)	88,8%	(70,9%)
Cash Flow from Financing Activities															
Receipts	220 576	84 965	63 000	28,6%	-	-	-	-	-	-	63 000	74,1%	54 000	334,0%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	220 576	84 965	63 000	28,6%	-	-	-	-	-	-	63 000	74,1%	54 000	334,0%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 235)	(8 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 235)	(8 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	204 341	76 965	63 000	30,8%	-	-	-	-	-	-	63 000	81,9%	54 000	334,0%	(100,0%)
Net Increase/(Decrease) in cash held	62 888	(104 272)	65 010	103,4%	(28 129)	(44,7%)	21 703	(20,8%)	(5 765)	5,5%	52 818	(50,7%)	58 150	76,5%	(109,9%)
Cash/cash equivalents at the year begin:	121 183	156 816	156 448	129,1%	221 826	183,1%	193 696	123,5%	215 399	137,4%	156 448	99,8%	69 719	71,8%	209,0%
Cash/cash equivalents at the year end:	184 071	52 544	221 826	120,5%	193 696	105,2%	215 399	409,9%	209 634	399,0%	209 634	399,0%	127 869	106,5%	63,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 117	100,0%	-	-	-	-	-	-	17 117	14,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	11	100,0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	437	2,3%	431	2,2%	420	2,2%	17 884	93,3%	19 172	16,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 405	23,0%	15 787	19,7%	7 957	9,9%	37 951	47,4%	80 100	68,8%	-	-	-	-
Total By Income Source	35 959	30,9%	16 218	13,9%	8 377	7,2%	55 846	48,0%	116 400	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2)	-	162	3,1%	53	1,0%	4 968	95,9%	5 181	4,5%	-	-	-	-
Commercial	18 765	21,8%	15 954	18,5%	6 013	7,0%	45 521	52,8%	86 254	74,1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 196	68,9%	102	,4%	2 311	9,3%	5 357	21,5%	24 966	21,4%	-	-	-	-
Total By Customer Group	35 959	30,9%	16 218	13,9%	8 377	7,2%	55 846	48,0%	116 400	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 027	70,8%	1 159	16,3%	144	2,0%	770	10,8%	7 100	99,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	69	100,0%	-	-	-	-	-	-	69	1,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 096	71,1%	1 159	16,2%	144	2,0%	770	10,7%	7 169	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	106 648	111 391	34 616	32,5%	27 591	25,9%	23 846	21,4%	17 424	15,6%	103 476	92,9%	21 981	91,4%	(20,7%)	
Exchange Revenue																
Service charges - Electricity	19 977	22 943	5 909	29,6%	5 542	27,7%	5 229	22,8%	5 354	23,3%	22 034	96,0%	4 901	99,0%	9,3%	
Service charges - Water	5 566	4 534	1 035	18,6%	1 188	21,3%	1 163	25,6%	1 058	23,3%	4 444	98,0%	1 049	89,6%	,9%	
Service charges - Waste Water Management	2 432	3 642	905	37,2%	970	39,9%	975	24,0%	927	25,5%	3 677	101,0%	931	96,8%	(4%)	
Service charges - Waste Management	2 990	3 837	893	29,9%	1 040	34,8%	919	23,9%	928	24,2%	3 779	98,5%	863	94,5%	7,5%	
Sale of Goods and Rendering of Services	365	368	95	26,1%	88	24,2%	89	18,7%	69	24,0%	341	92,6%	59	85,4%	49,6%	
Agency services	234	200	54	22,9%	62	26,3%	46	23,0%	35	17,7%	197	98,5%	40	85,9%	(10,7%)	
Interest	-	-	-	-	-	-	-	-	-	-	146	-	-	-	(100,0%)	
Interest earned from Receivables	621	900	187	30,2%	214	34,5%	239	26,5%	256	28,4%	896	99,6%	152	101,4%	68,2%	
Interest earned from Current and Non Current Assets	938	1 390	346	36,9%	376	40,1%	373	26,8%	490	35,2%	1 585	114,0%	497	143,3%	(1,4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	89	26	6	7,2%	7	7,4%	7	25,6%	7	26,5%	27	101,7%	50	122,1%	(86,1%)	
Rental from Fixed Assets	1 710	1 914	372	21,7%	437	25,5%	415	21,7%	422	22,0%	1 645	85,9%	432	98,9%	(2,4%)	
Licence and permits	301	232	54	17,8%	57	18,9%	61	26,4%	55	23,7%	227	97,9%	58	90,2%	(5,3%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	44	78	8	18,2%	36	80,7%	11	14,5%	15	18,8%	69	89,2%	10	60,4%	39,7%	
Non-Exchange Revenue																
Property rates	5 947	5 648	5 596	94,1%	21	4%	20	4%	20	3%	5 657	100,2%	24	101,0%	(18,1%)	
Surcharges and Taxes	3 501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	31 318	32 422	7 913	25,3%	7 873	25,1%	7 859	24,2%	5 230	16,1%	28 875	89,1%	7 080	99,7%	(26,1%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	29 737	30 457	10 195	34,3%	8 801	29,6%	6 405	21,0%	1 723	5,7%	27 123	89,1%	5 184	83,9%	(66,8%)	
Interest	295	490	97	32,8%	120	40,8%	129	26,4%	120	24,5%	466	95,2%	102	156,9%	17,3%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	326	320	-	-	-	-	27	8,3%	80	24,9%	106	33,1%	-	-	(100,0%)	
Gains on disposal of Assets	256	1 990	950	371,1%	760	296,9%	-	-	470	23,6%	2 180	109,5%	548	8 613,6%	(14,2%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	109 747	126 860	25 035	22,8%	25 358	23,1%	24 235	19,1%	31 797	25,1%	106 425	83,9%	24 664	94,5%	28,9%	
Employee related costs	35 894	36 131	8 049	22,4%	9 989	27,8%	8 233	22,8%	7 885	21,8%	34 156	94,5%	8 186	96,6%	(3,7%)	
Remuneration of councillors	3 605	4 016	858	23,8%	1 015	28,2%	902	22,4%	902	22,4%	3 677	91,5%	858	102,9%	5,0%	
Bulk purchases - electricity	14 328	14 900	5 379	37,5%	2 969	20,7%	3 014	20,2%	3 457	23,2%	14 819	99,5%	3 012	93,4%	14,8%	
Inventory consumed	831	1 597	(121)	(14,5%)	97	11,7%	315	19,7%	207	12,9%	498	31,2%	774	71,3%	(73,3%)	
Debt impairment	25 513	28 366	6 132	24,0%	6 132	24,0%	6 132	21,6%	4 088	14,4%	22 485	79,3%	-	-	(100,0%)	
Depreciation and amortisation	5 994	13 473	1 498	25,0%	1 498	25,0%	1 498	11,1%	999	7,4%	5 494	40,8%	1 480	99,8%	(32,5%)	
Interest	1 004	2 717	-	-	-	-	0	-	1 337	49,2%	1 337	49,2%	-	-	(100,0%)	
Contracted services	6 649	9 910	1 822	27,4%	1 123	16,9%	1 287	13,0%	5 511	55,6%	9 743	98,3%	1 150	92,8%	379,2%	
Transfer and subsidies	1	-	-	-	87	7 937,0%	34	10	10	10	131	316	316	162,4%	(96,8%)	
Irrecoverable debts written off	3 632	904	-	-	-	-	547	60,6%	71	7,9%	619	68,5%	5 953	165,4%	(98,8%)	
Operational costs	12 297	14 845	1 417	11,5%	2 447	19,9%	2 273	15,3%	7 330	49,4%	13 467	90,7%	2 935	48,2%	149,7%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(3 100)	(15 469)	9 581	-	2 232	-	(390)	-	(14 372)	-	(2 949)	-	(2 683)	-	-	
Transfers and subsidies - capital (monetary allocations)	23 670	28 419	460	1,9%	10 717	45,3%	2 897	10,2%	5 355	18,8%	19 429	68,4%	20 265	78,5%	(73,6%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	20 570	12 950	10 041	-	12 949	-	2 507	-	(9 017)	-	16 481	-	17 582	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	20 570	12 950	10 041	-	12 949	-	2 507	-	(9 017)	-	16 481	-	17 582	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	20 570	12 950	10 041	-	12 949	-	2 507	-	(9 017)	-	16 481	-	17 582	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	20 570	12 950	10 041	-	12 949	-	2 507	-	(9 017)	-	16 481	-	17 582	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	22 782	40 084	7 815	34,3%	10 717	47,0%	2 897	7,2%	5 355	13,4%	26 784	66,8%	20 440	117,8%	(73,8%)	
National Government	20 782	32 608	2 767	13,3%	10 059	48,4%	2 803	8,6%	4 929	15,1%	20 559	63,0%	19 786	121,3%	(75,1%)	
Provincial Government	2 000	7 477	5 048	252,4%	657	32,9%	94	1,3%	426	5,7%	6 225	83,3%	654	55,3%	(34,9%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	22 782	40 084	7 815	34,3%	10 717	47,0%	2 897	7,2%	5 355	13,4%	26 784	66,8%	20 440	116,7%	(73,8%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	22 782	28 259	(3 836)	(16,8%)	10 717	47,0%	2 897	10,3%	5 355	19,0%	15 133	53,6%	20 440	117,8%	(73,8%)	
Municipal governance and administration	-	-	175	-	-	-	-	-	-	-	175	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	175	-	-	-	-	-	-	-	175	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	6 883	(117)	-	3 096	-	1 246	18,1%	850	12,3%	5 075	73,7%	6 754	89,1%	(87,4%)	
Community and Social Services	-	870	6 719	-	-	-	-	-	-	-	6 719	772,7%	175	75,9%	(100,0%)	
Sport And Recreation	-	5 813	(6 836)	-	3 096	-	1 246	21,4%	850	14,6%	(1 644)	(28,3%)	6 580	89,5%	(87,1%)	
Public Safety	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	6 573	760	295	4,5%	51	,8%	-	-	240	31,6%	586	77,1%	238	98,2%	,9%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	6 573	760	295	4,5%	51	,8%	-	-	240	31,6%	586	77,1%	238	98,2%	,9%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	16 209	20 616	(4 188)	(25,8%)	7 570	46,7%	1 650	8,0%	4 265	20,7%	9 297	45,1%	13 447	128,9%	(68,3%)	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	7 340	6 657	(4 660)	(63,5%)	712	9,7%	94	1,4%	426	6,4%	(3 428)	(51,5%)	2 022	30,9%	(78,9%)	
Waste Water Management	8 869	13 959	472	5,3%	6 857	77,3%	1 557	11,2%	3 839	27,5%	12 725	91,2%	11 426	211,1%	(66,4%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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	116 441	122 305	159 483	137.0%	30 906	26.5%	27 682	22.6%	18 694	15.3%	236 766	193.6%	13 614	149.6%	37.3%
Property rates	5 770	4 615	2 635	45.7%	984	17.1%	976	21.1%	749	16.2%	5 343	115.8%	1 819	181.6%	(58.8)%
Service charges	31 078	36 930	5 784	18.6%	8 498	27.3%	8 563	23.2%	8 335	21.7%	31 179	84.4%	7 806	98.6%	6.8%
Other revenue	24 415	19 664	4 750	19.5%	4 466	18.3%	4 023	20.5%	4 148	21.1%	17 386	88.4%	2 403	291.4%	72.7%
Transfers and Subsidies - Operational	30 569	31 287	16 110	52.7%	8 668	28.4%	6 595	21.1%	4 496	14.4%	35 869	114.6%	-	105.2%	(100.0)%
Transfers and Subsidies - Capital	23 670	28 419	128 599	543.3%	7 924	33.5%	7 162	25.2%	486	1.7%	144 171	507.3%	1 099	95.4%	(55.8)%
Interest	938	1 390	1 605	171.2%	366	39.1%	364	26.2%	481	34.6%	2 817	202.7%	488	183.2%	(1.4)%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 954)	(95 023)	(149 717)	176.2%	(24 020)	28.3%	(20 108)	21.2%	(22 361)	23.5%	(216 207)	227.5%	(29 213)	122.1%	(23.5)%
Suppliers and employees	(83 950)	(92 306)	(149 717)	178.3%	(24 020)	28.6%	(20 108)	21.8%	(22 351)	24.2%	(216 207)	234.2%	(29 213)	123.7%	(23.5)%
Finance charges	(1 004)	(2 717)	(0)	-	-	-	(0)	-	(0)	-	(0)	-	-	-	(100.0)%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	31 487	27 282	9 766	31,0%	6 886	21,9%	7 573	27,8%	(3 667)	(13,4%)	20 559	75,4%	(15 598)	182,0%	(76,5%)
Cash Flow from Investing Activities															
Receipts	(269)	1 503	932	(345,8%)	760	(282,1%)	-	-	470	31,3%	2 162	143,9%	-	3,5%	(100,0%)
Proceeds on disposal of PPE	256	1 990	950	371,1%	760	296,9%	-	-	470	23,6%	2 180	109,5%	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(525)	(487)	(18)	3,5%	-	-	-	-	-	-	(18)	3,7%	-	3,5%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 782)	(32 497)	(881)	3,9%	(12 324)	54,1%	(3 331)	10,3%	(6 159)	19,0%	(22 696)	69,8%	(20 440)	73,8%	(69,9%)
Capital assets	(22 782)	(32 497)	(881)	3,9%	(12 324)	54,1%	(3 331)	10,3%	(6 159)	19,0%	(22 696)	69,8%	(20 440)	73,8%	(69,9%)
Net Cash from/(used) Investing Activities	(23 051)	(30 995)	50	(,2%)	(11 564)	50,2%	(3 331)	10,7%	(5 689)	18,4%	(20 534)	66,2%	(20 440)	73,0%	(72,2%)
Cash Flow from Financing Activities															
Receipts	-	-	51	-	1	-	12	-	12	-	75	-	15	-	(20,6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	51	-	1	-	12	-	12	-	75	-	15	-	(20,6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	51	-	1	-	12	-	12	-	75	-	15	-	(20,6%)
Net Increase/(Decrease) in cash held	8 435	(3 713)	9 868	117,0%	(4 677)	(55,5%)	4 254	(114,6%)	(9 344)	251,7%	100	(2,7%)	(36 023)	528,8%	(74,1%)
Cash/cash equivalents at the year begin:	2 477	6 710	2 479	100,1%	12 381	499,8%	7 704	114,8%	11 958	178,2%	2 479	36,9%	119 892	100,0%	(90,0%)
Cash/cash equivalents at the year end:	10 912	2 998	12 381	113,5%	7 704	70,6%	11 958	398,9%	2 614	87,2%	2 614	87,2%	83 868	469,4%	(96,9%)

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	323	9,9%	186	5,7%	165	5,0%	2 595	79,4%	3 269	18,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 394	52,4%	165	6,2%	124	4,6%	980	36,8%	2 663	15,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42	9%	76	1,6%	65	1,4%	4 553	96,1%	4 737	27,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	250	9,0%	128	4,6%	128	4,6%	2 287	81,9%	2 793	16,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	288	13,3%	121	5,6%	115	5,3%	1 639	75,8%	2 163	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	123	8,1%	70	4,6%	53	3,5%	1 261	83,7%	1 506	8,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32	13,6%	5	2,1%	6	2,3%	194	82,0%	237	1,4%	-	-	-	-
Total By Income Source	2 453	14,1%	751	4,3%	655	3,8%	13 508	77,8%	17 367	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	264	21,5%	114	9,3%	68	5,6%	779	63,6%	1 225	7,1%	-	-	-	-
Commercial	1 094	20,1%	124	2,3%	86	1,6%	4 125	76,0%	5 428	31,3%	-	-	-	-
Households	1 095	10,2%	513	4,8%	501	4,7%	8 605	80,3%	10 714	61,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 453	14,1%	751	4,3%	655	3,8%	13 508	77,8%	17 367	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 649	100,0%	-	-	-	-	-	-	1 649	26,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 163	69,9%	1 104	24,4%	47	1,0%	214	4,7%	4 527	73,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 812	77,9%	1 104	17,9%	47	,8%	214	3,5%	6 176	100,0%

Contact Details

Municipal Manager	Mr. Jafsa Booysan	023 551 1019
Chief Financial Officer	Mrs A S Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	105 328	103 869	31 164	29,6%	27 191	25,8%	18 798	18,1%	16 032	15,4%	93 184	89,7%	14 192	101,0%	13,0%
Exchange Revenue															
Service charges - Electricity	19 655	19 407	4 327	22,0%	4 438	22,6%	4 414	22,7%	4 605	23,7%	17 784	91,6%	4 506	101,6%	2,2%
Service charges - Water	6 333	4 416	963	15,2%	1 055	16,7%	1 348	30,5%	1 048	23,7%	4 414	100,0%	1 406	112,3%	(25,5%)
Service charges - Waste Water Management	7 238	7 240	1 764	24,4%	1 835	25,4%	1 827	25,2%	1 799	24,8%	7 225	99,8%	1 608	98,8%	11,9%
Service charges - Waste Management	3 863	3 570	888	23,0%	892	23,1%	889	24,9%	854	23,9%	3 523	98,7%	706	99,0%	21,0%
Sale of Goods and Rendering of Services	569	393	106	18,6%	107	18,8%	82	21,0%	107	27,3%	403	102,4%	104	125,8%	3,7%
Agency services	220	220	-	-	-	-	-	-	305	138,4%	305	138,4%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 594	2 080	468	29,4%	554	34,7%	590	28,4%	607	29,2%	2 219	106,7%	505	122,6%	20,0%
Interest earned from Current and Non Current Assets	5 063	5 225	1 510	29,8%	1 349	26,6%	1 269	24,3%	1 284	24,6%	5 412	103,6%	1 616	134,9%	(20,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	65	61	15	23,5%	15	23,5%	15	25,0%	15	25,0%	61	100,0%	15	100,0%	(2%)
Rental from Fixed Assets	564	771	255	45,1%	176	31,2%	169	21,9%	177	22,9%	776	100,6%	238	107,2%	(25,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	115	1 822	11	9,5%	2	2,1%	-	-	233	12,8%	246	13,5%	17	342,8%	1 286,3%
Non-Exchange Revenue															
Property rates	6 250	5 900	2 487	39,8%	1 152	18,4%	1 149	19,5%	1 153	19,5%	5 941	100,7%	1 009	102,8%	14,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	546	8 003	162	29,7%	126	23,1%	148	1,8%	147	1,8%	583	7,3%	163	125,8%	(9,8%)
Licences or permits	95	100	24	25,3%	37	39,3%	28	28,5%	22	21,8%	112	111,6%	25	97,8%	(14,2%)
Transfer and subsidies - Operational	44 710	37 057	16 543	37,0%	13 753	30,8%	5 190	14,0%	1 964	5,3%	37 449	101,1%	1 257	94,1%	56,2%
Interest	266	380	91	34,3%	122	46,0%	122	32,1%	122	32,1%	458	120,4%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 257	6 224	1 549	24,8%	1 576	25,2%	1 558	25,0%	1 591	25,6%	6 275	100,8%	1 016	96,1%	56,6%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 926	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 607	113 570	24 793	24,9%	22 125	22,2%	21 297	18,8%	19 933	17,6%	88 148	77,6%	17 886	95,4%	11,4%
Employee related costs	39 906	40 753	8 129	20,4%	8 822	22,1%	8 478	20,8%	8 748	21,5%	34 176	83,9%	7 821	98,1%	11,9%
Remuneration of councillors	3 689	3 689	839	22,7%	884	24,0%	920	24,9%	881	23,9%	3 525	95,5%	718	96,4%	22,7%
Bulk purchases - electricity	20 907	20 950	6 660	31,9%	4 180	20,0%	4 313	20,6%	3 734	17,8%	18 886	90,2%	4 175	88,2%	(10,6%)
Inventory consumed	649	718	157	24,2%	120	18,4%	228	31,8%	42	5,8%	547	76,2%	311	85,7%	(86,5%)
Debt impairment	3 699	(44 086)	925	25,0%	925	25,0%	925	25,0%	616	(1,4%)	3 391	(7,7%)	293	94,2%	110,3%
Depreciation and amortisation	6 150	6 150	1 537	25,0%	1 537	25,0%	1 537	25,0%	1 025	16,7%	5 637	91,7%	958	91,7%	7,0%
Interest	373	2 591	18	4,7%	26	7,0%	26	1,0%	-	-	-	-	(33)	4,1%	(100,0%)
Contracted services	9 858	10 074	1 927	19,5%	1 463	14,8%	1 390	13,8%	2 825	28,0%	7 604	75,5%	1 240	72,1%	127,7%
Transfers and subsidies	128	528	68	76,6%	30	23,4%	-	-	41	7,7%	169	32,0%	137	168,6%	(70,4%)
Irrecoverable debts written off	1 177	58 053	2 159	183,4%	140	11,9%	685	1,2%	200	3%	3 184	5,5%	303	370,7%	(34,2%)
Operational costs	13 070	13 150	2 344	17,9%	3 997	30,6%	2 795	21,3%	1 821	13,8%	10 958	83,3%	1 961	94,1%	(7,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 722	(9 701)	6 370	-	5 067	-	(2 499)	-	(3 901)	-	5 037	-	(3 693)	-	-
Transfers and subsidies - capital (monetary allocations)	17 630	24 287	1 189	6,7%	2 337	13,3%	6 844	28,2%	6 910	28,5%	17 279	71,1%	9 927	59,4%	(30,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 352	14 587	7 559	-	7 403	-	4 345	-	3 009	-	22 316	-	6 234	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 352	14 587	7 559	-	7 403	-	4 345	-	3 009	-	22 316	-	6 234	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 352	14 587	7 559	-	7 403	-	4 345	-	3 009	-	22 316	-	6 234	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 352	14 587	7 559	-	7 403	-	4 345	-	3 009	-	22 316	-	6 234	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	29 989	32 091	5 108	17,0%	6 134	20,5%	2 782	8,7%	7 778	24,2%	21 801	67,9%	10 275	51,9%	(24,3%)
National Government	21 240	20 426	3 140	14,8%	3 967	18,7%	425	2,1%	5 263	25,8%	12 795	62,6%	7 372	64,2%	(28,6%)
Provincial Government	2 548	4 034	-	-	260	10,2%	1 994	49,4%	871	21,6%	3 125	77,5%	244	99,6%	257,6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	1 412	76,9%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 788	24 460	3 140	13,2%	4 227	17,8%	2 420	9,9%	6 134	25,1%	15 920	65,1%	9 027	66,4%	(32,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 201	7 631	1 968	31,7%	1 908	30,8%	362	4,7%	1 644	21,5%	5 881	77,1%	1 248	26,3%	31,7%
Capital Expenditure Functional	29 989	32 091	5 108	17,0%	6 134	20,5%	2 782	8,7%	7 778	24,2%	21 801	67,9%	10 788	53,6%	(27,9%)
Municipal governance and administration	435	435	-	-	363	83,5%	16	3,7%	29	6,6%	408	93,9%	616	63,4%	(95,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	435	435	-	-	363	83,5%	16	3,7%	29	6,6%	408	93,9%	616	63,4%	(95,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 287	3 674	8	,4%	476	20,8%	754	20,5%	1 123	30,6%	2 361	64,3%	598	16,4%	(87,7%)
Community and Social Services	1 461	2 538	8	,6%	91	6,3%	754	29,7%	975	38,4%	1 829	72,1%	116	26,8%	739,5%
Sport And Recreation	826	1 136	-	-	384	46,5%	-	-	148	13,0%	532	46,8%	232	8,2%	(36,1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	250	95,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 539	6 562	1 999	35,4%	1 445	26,1%	302	4,6%	2 175	33,1%	5 881	89,6%	2 277	63,1%	(4,5%)
Planning and Development	586	29	3	,5%	-	-	7	25,9%	18	63,2%	29	100,0%	-	-	(100,0%)
Road Transport	4 953	6 533	1 956	39,5%	1 445	29,2%	295	4,5%	2 156	33,0%	5 852	89,6%	2 277	63,1%	(5,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 728	21 420	3 140	14,5%	3 851	17,7%	1 709	8,0%	4 451	20,8%	13 151	61,4%	7 297	56,6%	(39,0%)
Energy sources	6 677	4 619	2 106	31,5%	1 819	27,2%	247	5,4%	247	,5%	4 196	90,8%	1 169	42,2%	(98,0%)
Water Management	15 051	16 801	1 034	6,9%	2 032	13,5%	1 462	8,7%	4 428	26,4%	8 955	53,3%	6 043	54,3%	(26,7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	86	89,8%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	48,8%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	27 415	27 162	91 425	333,5%	(31 147 467)	(113 615,9%)	35 280	129,9%	31 193 974	114 842,5%	173 212	637,7%	22 321	522,3%	139 654,4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 989)	(32 091)	(5 870)	19,6%	(7 043)	23,5%	(2 215)	6,9%	(9 723)	30,3%	(24 851)	77,4%	(12 048)	59,4%	(19,3%)
Capital assets	(29 989)	(32 091)	(5 870)	19,6%	(7 043)	23,5%	(2 215)	6,9%	(9 723)	30,3%	(24 851)	77,4%	(12 048)	59,4%	(19,3%)
Net Cash from/(used) Investing Activities	(29 989)	(32 091)	(5 870)	19,6%	(7 043)	23,5%	(2 215)	6,9%	(9 723)	30,3%	(24 851)	77,4%	(12 048)	59,4%	(19,3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(106)	(106)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(106)	(106)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(106)	(106)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 679)	(5 034)	85 555	(3 193,1%)	(31 154 510)	1 162 735,1%	33 066	(656,8%)	31 184 251	(619 431,5%)	148 361	(2 947,0%)	10 273	(8 539,4%)	303 455,4%
Cash/cash equivalents at the year begin:	50 731	58 268	58 268	114,9%	143 824	283,5%	(31 010 687)	(53 220,7%)	(30 977 621)	(53 163,9%)	58 268	100,0%	203 979	100,0%	(15 286,7%)
Cash/cash equivalents at the year end:	48 051	53 234	143 824	299,3%	(31 010 687)	(64 536,9%)	(30 977 621)	(58 191,7%)	206 630	388,2%	206 630	388,2%	214 252	424,3%	(3,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	415	4,9%	449	5,3%	438	5,1%	7 254	84,8%	8 557	25,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	857	48,5%	332	18,8%	88	5,0%	491	27,8%	1 767	5,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	277	8,7%	110	3,5%	79	2,5%	2 718	85,4%	3 184	9,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	518	7,7%	305	4,5%	253	3,8%	5 630	83,9%	6 706	20,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	275	6,1%	200	4,4%	163	3,6%	3 890	85,9%	4 528	13,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	3,9%	17	2,1%	15	1,8%	751	92,2%	815	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	226	3,5%	257	4,0%	243	3,8%	5 740	88,8%	6 465	19,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(744)	(57,6%)	15	1,2%	7	,6%	2 013	155,8%	1 292	3,9%	-	-	-	-
Total By Income Source	1 857	5,6%	1 686	5,1%	1 285	3,9%	28 486	85,5%	33 314	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	56	4,8%	96	8,1%	43	3,6%	983	83,5%	1 178	3,5%	-	-	-	-
Commercial	508	10,4%	332	6,8%	187	3,8%	3 847	78,9%	4 874	14,6%	-	-	-	-
Households	1 293	4,7%	1 258	4,6%	1 055	3,9%	23 653	86,8%	27 259	81,8%	-	-	-	-
Other	0	1,0%	0	1,0%	0	1,0%	2	97,1%	3	-	-	-	-	-
Total By Customer Group	1 857	5,6%	1 686	5,1%	1 285	3,9%	28 486	85,5%	33 314	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Thys Gliomee	023 541 1320
Chief Financial Officer	Mr Bjorn Henrique Clayton Metembo	023 541 1668

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	499 429	479 142	111 266	22,3%	105 519	21,1%	93 323	19,5%	105 400	22,0%	415 509	86,7%	125 224	94,8%	(15,8%)
Exchange Revenue															
Service charges - Electricity	120 473	124 071	29 309	24,3%	27 404	22,7%	41 105	33,1%	34 792	28,0%	132 610	106,9%	16 224	80,4%	114,4%
Service charges - Water	20 853	29 405	2 410	11,6%	3 211	15,4%	16 339	55,6%	6 510	22,1%	28 470	96,8%	(265)	84,4%	(2 552,1%)
Service charges - Waste Water Management	24 740	21 644	5 507	22,3%	5 143	20,8%	4 676	21,6%	4 900	22,6%	20 225	93,4%	4 418	86,1%	10,9%
Service charges - Waste Management	16 399	12 120	3 056	18,6%	2 794	17,0%	2 722	22,5%	2 722	22,5%	11 294	93,2%	2 429	73,3%	12,0%
Sale of Goods and Rendering of Services	942	942	137	14,6%	198	21,1%	244	25,9%	198	21,0%	777	82,5%	133	84,9%	49,0%
Agency services	1 766	1 601	347	19,6%	1 281	72,6%	(351)	(22,0%)	790	49,3%	2 066	129,1%	722	156,9%	9,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 992	10 222	2 344	19,5%	2 100	17,5%	2 328	22,8%	2 382	23,3%	9 154	89,6%	2 332	82,0%	2,1%
Interest earned from Current and Non Current Assets	2 221	2 650	856	38,6%	686	30,9%	684	25,8%	832	31,4%	3 059	115,5%	777	126,9%	7,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 022	1 801	415	20,5%	(25)	(1,2%)	400	22,2%	376	20,9%	1 166	64,7%	362	85,6%	4,0%
Licence and permits	316	248	52	16,3%	56	17,8%	29	11,9%	16	6,4%	153	61,7%	52	71,9%	(69,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 351	1 764	422	31,3%	510	37,8%	199	11,3%	483	27,4%	1 614	91,5%	561	200,0%	(13,9%)
Non-Exchange Revenue															
Property rates	55 152	54 691	12 432	22,5%	14 105	25,6%	14 064	25,7%	14 818	27,1%	55 418	101,3%	9 404	96,7%	57,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	73 189	79 486	4 393	6,0%	4 172	5,7%	2 440	3,1%	2 467	3,1%	13 471	16,9%	62 427	106,8%	(96,0%)
Licences or permits	203	188	46	22,5%	42	20,6%	30	15,9%	34	18,0%	151	80,5%	43	88,9%	(21,6%)
Transfer and subsidies - Operational	102 942	108 146	40 121	39,0%	34 052	33,1%	24 684	22,8%	6 989	6,5%	105 847	97,9%	6 202	98,0%	12,7%
Interest	3 449	3 449	674	19,6%	784	22,7%	799	23,2%	765	22,2%	3 022	87,6%	743	98,6%	2,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	35 832	1 128	8 745	24,4%	9 005	25,1%	(17 068)	(1 512,8%)	688	61,0%	1 370	121,4%	18 597	119,9%	(96,3%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	25 587	25 587	-	-	-	-	-	-	25 641	100,2%	25 641	100,2%	64	-	40 274,5%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	449 398	468 084	75 310	16,8%	101 684	22,6%	86 097	18,4%	110 016	23,5%	373 107	79,7%	154 933	97,9%	(29,0%)
Employee related costs	138 817	134 446	30 122	21,7%	36 741	26,5%	30 972	23,0%	32 692	24,3%	130 528	97,1%	28 891	95,7%	13,2%
Remuneration of councillors	7 133	6 892	1 598	22,4%	1 585	22,2%	1 615	23,4%	1 802	26,1%	6 599	95,7%	1 298	88,4%	38,9%
Bulk purchases - electricity	105 318	108 170	14 053	13,3%	22 432	21,3%	22 955	21,2%	33 443	30,9%	92 883	85,9%	29 717	96,4%	12,5%
Inventory consumed	25 503	30 146	2 849	11,2%	4 274	16,8%	5 069	16,8%	8 125	27,0%	20 318	67,4%	5 536	73,4%	46,8%
Debt impairment	75 382	22 671	-	-	2 398	3,2%	(21 063)	(92,9%)	-	-	(18 665)	(82,3%)	44 674	103,0%	(100,0%)
Depreciation and amortisation	29 266	29 266	7 316	25,0%	7 316	25,0%	7 317	25,0%	7 316	25,0%	29 266	100,0%	6 701	100,0%	9,2%
Interest	1 847	2 606	238	12,9%	436	23,6%	163	6,3%	213	8,2%	1 051	40,3%	(263)	71,8%	(181,2%)
Contracted services	27 528	34 025	6 267	22,8%	7 393	26,9%	4 634	13,6%	6 036	17,7%	24 330	71,5%	9 692	83,9%	(37,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	60 660	-	-	-	-	22 030	36,3%	2 597	4,3%	24 628	40,6%	20 034	100,3%	(87,0%)
Operational costs	38 604	39 202	12 865	33,3%	19 109	49,5%	12 404	31,6%	17 732	45,2%	62 110	158,4%	8 572	126,6%	106,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	59	-	59	-	80	-	(26,1%)
Surplus/(Deficit)	50 031	11 058	35 956	-	3 835	-	7 227	-	(4 616)	-	42 402	-	(29 709)	-	-
Transfers and subsidies - capital (monetary allocations)	26 171	29 645	12 239	46,8%	5 961	22,8%	1 866	6,3%	7 767	26,2%	27 834	93,9%	8 866	98,6%	(12,4%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	76 202	40 704	48 195	-	9 796	-	9 093	-	3 151	-	70 235	-	(20 844)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	76 202	40 704	48 195	-	9 796	-	9 093	-	3 151	-	70 235	-	(20 844)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76 202	40 704	48 195	-	9 796	-	9 093	-	3 151	-	70 235	-	(20 844)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76 202	40 704	48 195	-	9 796	-	9 093	-	3 151	-	70 235	-	(20 844)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	25 575	31 757	12 876	50,3%	5 183	20,3%	2 167	6,8%	8 894	28,0%	29 120	91,7%	8 056	93,7%	10,4%
National Government	19 279	20 805	10 643	55,2%	4 584	23,8%	1 222	,6%	5 455	26,2%	20 803	100,0%	7 040	108,2%	(22,5%)
Provincial Government	3 478	4 974	1	-	599	17,2%	1 501	30,2%	1 436	28,9%	3 537	71,1%	1 768	95,7%	(18,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 757	25 779	10 644	46,8%	5 183	22,8%	1 623	6,3%	6 891	26,7%	24 340	94,4%	8 808	106,5%	(21,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 818	5 979	2 232	79,2%	-	-	544	9,1%	2 003	33,5%	4 779	79,9%	(752)	(4,5%)	(366,5%)
Capital Expenditure Functional	25 575	31 757	12 876	50,3%	5 183	20,3%	2 167	6,8%	8 894	28,0%	29 120	91,7%	8 056	86,6%	10,4%
Municipal governance and administration	500	781	13 692	2 738,3%	4 612	922,3%	1 792	229,3%	127	16,2%	20 221	2 588,2%	9 124	367,6%	(98,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	500	781	13 692	2 738,3%	4 612	922,3%	1 792	229,3%	127	16,2%	20 221	2 588,2%	9 124	367,6%	(98,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 971	9 131	778	13,0%	1 000	16,8%	-	-	3 120	34,2%	4 899	53,7%	(93)	64,8%	(3 448,1%)
Community and Social Services	1 304	1 541	-	-	-	-	-	-	1 059	68,7%	1 059	68,7%	(7)	(8,9%)	(15 577,0%)
Sport And Recreation	4 666	7 590	778	16,7%	1 000	21,4%	-	-	2 061	27,2%	3 840	50,6%	(86)	67,1%	(2 487,6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	726	-	-	-	-	-	-	606	83,4%	606	83,4%	(768)	(10,2%)	(178,9%)
Planning and Development	-	300	-	-	-	-	-	-	180	60,0%	180	60,0%	11	37,6%	1 567,4%
Road Transport	-	426	-	-	-	-	-	-	426	99,9%	426	99,9%	(779)	(11,5%)	(154,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 104	21 119	(1 594)	(8,3%)	(429)	(2,2%)	375	1,8%	5 041	23,9%	3 393	16,1%	(206)	73,3%	(2 546,5%)
Energy sources	6 480	6 838	-	-	(339)	(5,2%)	70	1,0%	3 692	54,0%	3 424	50,1%	16	23 538,9%	-
Water Management	2 174	3 348	-	-	(90)	(4,1%)	305	9,1%	1 160	34,6%	1 375	41,1%	(156)	(11,8%)	(841,2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	(65)	23,2%	(100,0%)
Waste Management	10 451	10 933	(1 594)	(15,3%)	-	-	-	-	189	1,7%	(1 405)	(12,9%)	-	100,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	62 645	36 050	19 108	30,5%	13 478	21,5%	17 890	49,6%	(32 687)	(90,7%)	17 788	49,3%	(46 593)	193,1%	(29,8%)
Cash Flow from Investing Activities															
Receipts	-	-	(7)	-	(2)	-	(51)	-	949	-	889	-	498	-	90,6%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(7)	-	(2)	-	(51)	-	949	-	889	-	498	-	90,6%
Payments	(25 575)	(31 757)	(13 003)	50,8%	(7 586)	29,7%	(1 809)	5,7%	-	-	(22 397)	70,5%	(2 772)	400,5%	(100,0%)
Capital assets	(25 575)	(31 757)	(13 003)	50,8%	(7 586)	29,7%	(1 809)	5,7%	-	-	(22 397)	70,5%	(2 772)	400,5%	(100,0%)
Net Cash from/(used) Investing Activities	(25 575)	(31 757)	(13 010)	50,9%	(7 588)	29,7%	(1 859)	5,9%	949	(3,0%)	(21 508)	67,7%	(2 274)	389,0%	(141,7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 102)	(1 181)	-	-	(392)	35,6%	-	-	(710)	60,1%	(1 102)	93,3%	(377)	65,6%	88,5%
Repayment of borrowing	(1 102)	(1 181)	-	-	(392)	35,6%	-	-	(710)	60,1%	(1 102)	93,3%	(377)	65,6%	88,5%
Net Cash from/(used) Financing Activities	(1 102)	(1 181)	-	-	(392)	35,6%	-	-	(710)	60,1%	(1 102)	93,3%	(377)	65,6%	88,5%
Net Increase/(Decrease) in cash held	35 968	3 111	6 098	17,0%	5 498	15,3%	16 031	515,3%	(32 448)	(1 043,0%)	(4 822)	(155,0%)	(49 244)	(55,9%)	(34,1%)
Cash/cash equivalents at the year begin:	19 938	15 844	-	-	24 274	121,7%	29 766	187,9%	45 796	289,0%	-	-	57 693	-	(20,6%)
Cash/cash equivalents at the year end:	55 906	18 955	24 274	43,4%	29 772	53,3%	45 796	241,6%	13 348	70,4%	13 348	70,4%	8 449	31,3%	58,0%

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	5 446	13,9%	1 462	3,7%	2 384	6,1%	29 909	76,3%	39 200	18,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 933	58,5%	284	2,4%	264	2,2%	4 364	36,8%	11 845	5,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 550	12,2%	1 247	2,3%	1 173	2,2%	44 924	83,4%	53 894	25,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 281	7,3%	911	2,0%	868	1,9%	39 929	88,8%	44 989	21,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 825	6,8%	544	2,0%	516	1,9%	23 851	89,2%	26 736	12,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	85,9%	0	2,2%	0	4,6%	0	7,3%	4	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	-	-	-	-	643	100,0%	643	,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	548	1,6%	160	,5%	178	,5%	33 048	97,4%	33 935	16,1%	-	-	-	-
Total By Income Source	24 586	11,6%	4 609	2,2%	5 383	2,5%	176 669	83,6%	211 247	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 695	24,1%	318	2,8%	276	2,5%	7 902	70,6%	11 190	5,3%	-	-	-	-
Commercial	4 983	17,5%	682	2,4%	707	2,5%	22 128	77,6%	28 500	13,5%	-	-	-	-
Households	16 267	9,9%	3 504	2,1%	4 291	2,6%	140 885	85,4%	164 946	78,1%	-	-	-	-
Other	641	9,7%	105	1,6%	109	1,7%	5 755	87,1%	6 610	,3,1%	-	-	-	-
Total By Customer Group	24 586	11,6%	4 609	2,2%	5 383	2,5%	176 669	83,6%	211 247	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	21 202	22,0%	5	-	-	-	75 139	78,0%	96 346	66,5%
Bulk Water	791	7,2%	-	-	-	-	10 154	92,8%	10 945	7,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 309	16,3%	14	,1%	45	,2%	16 889	83,4%	20 258	14,0%
Auditor-General	513	3,0%	-	-	-	-	16 631	97,0%	17 144	11,8%
Other	131	90,8%	-	-	10	7,1%	3	2,2%	144	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	25 946	17,9%	19	-	55	-	118 816	82,0%	144 837	100,0%

Contact Details

Municipal Manager	Mr Amos Makendiana	023 414 8104
Chief Financial Officer	Mr Mr Bradley Jacobs	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Net Cash from/(used) Operating Activities	4 356	10 425	23 731	544,8%	17 127	393,2%	26 786	256,9%	12 944	124,2%	80 588	773,0%	139 097	15 579,1%	(90,7%)
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	(3 180)	(6 064)	(880)	27,7%	(460)	14,5%	(2 379)	39,2%	(643)	10,6%	(4 362)	71,9%	(339)	11,9%	89,7%
Capital assets	(3 180)	(6 064)	(880)	27,7%	(460)	14,5%	(2 379)	39,2%	(643)	10,6%	(4 362)	71,9%	(339)	11,9%	89,7%
Net Cash from/(used) Investing Activities	(3 180)	(6 064)	(880)	27,7%	(460)	14,5%	(2 379)	39,2%	(643)	10,6%	(4 362)	71,9%	(339)	11,9%	89,7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 176	4 361	22 851	1 942,8%	16 667	1 417,0%	24 407	559,7%	12 301	282,1%	76 226	1 747,9%	138 758	2 988 709,2%	(91,1%)
Cash/cash equivalents at the year begin:	11 330	12 687	-	-	35 538	313,7%	52 205	411,5%	76 612	603,9%	-	-	493 933	-	(84,5%)
Cash/cash equivalents at the year end:	12 506	17 048	22 851	182,7%	52 205	417,4%	76 612	449,4%	88 913	521,6%	88 913	521,6%	632 748	5 584,8%	(85,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	65	15,7%	7	1,6%	0	-	343	82,6%	415	100,0%	-	-	-	-
Total By Income Source	65	15,7%	7	1,6%	0	-	343	82,6%	415	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	51	90,2%	6	9,8%	-	-	-	-	57	13,7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	3,9%	1	,3%	0	-	343	95,8%	358	86,3%	-	-	-	-
Total By Customer Group	65	15,7%	7	1,6%	0	-	343	82,6%	415	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 399	70,7%	15	,8%	10	,5%	555	28,0%	1 980	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 399	70,7%	15	,8%	10	,5%	555	28,0%	1 980	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25														2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	575 037 984	583 863 456	163 419 560	28,4%	148 445 726	25,8%	139 929 620	24,0%	114 923 744	19,7%	566 718 650	97,1%	99 753 216	95,6%	15,2%		
Operating Revenue																	
Exchange Revenue																	
Service charges - Electricity	179 508 052	182 002 001	47 746 478	26,6%	41 070 103	22,9%	39 242 767	21,6%	41 940 766	23,0%	170 000 114	93,4%	35 221 341	90,3%	19,1%		
Service charges - Water	63 226 949	62 212 943	14 063 229	22,2%	15 605 623	24,7%	14 976 628	24,1%	14 556 389	23,4%	59 201 870	95,2%	13 319 184	92,6%	9,3%		
Service charges - Waste Water Management	28 316 751	27 731 808	6 526 212	23,0%	6 630 585	23,4%	6 699 756	24,2%	6 764 364	24,4%	26 620 917	96,0%	6 319 396	97,1%	7,0%		
Service charges - Waste Management	17 241 816	17 386 942	4 252 389	24,7%	4 123 942	24,1%	4 223 208	24,3%	4 268 165	24,5%	16 867 704	97,0%	3 623 196	96,0%	17,8%		
Sale of Goods and Rendering of Services	5 402 592	5 357 339	981 034	18,2%	1 343 547	24,9%	1 281 185	23,9%	1 894 451	35,4%	5 500 217	102,7%	1 678 320	107,4%	12,9%		
Agency services	2 051 899	2 459 111	411 206	20,0%	425 007	20,7%	709 840	28,9%	556 587	22,6%	2 102 910	85,5%	424 174	83,0%	31,3%		
Interest	42 534	46 703	14 547	34,2%	9 218	21,7%	9 400	20,1%	8 982	19,2%	42 147	90,2%	20 711	126,7%	(56,6%)		
Interest earned from Receivables	12 810 172	14 553 132	4 656 878	36,4%	3 872 148	30,2%	6 135 829	42,2%	4 465 441	30,7%	19 130 296	131,5%	5 134 661	151,3%	(13,0%)		
Interest earned from Current and Non Current Assets	5 810 151	6 333 601	1 643 974	28,3%	1 521 514	26,2%	1 640 830	25,9%	1 674 955	26,4%	6 481 273	102,3%	1 916 735	111,5%	(12,6%)		
Dividends	44 636	66 626	2 175	4,9%	33 194	74,4%	17 958	31,7%	4 444	7,8%	57 771	102,0%	13 639	132,5%	(87,4%)		
Rent on Land	42 258	37 374	15 172	35,9%	13 526	32,0%	37 387	100,0%	25 545	68,3%	91 630	245,2%	200 732	604,7%	(87,3%)		
Rental from Fixed Assets	3 440 474	3 525 017	772 209	22,4%	791 883	23,0%	556 660	15,8%	835 077	23,7%	2 955 829	83,9%	762 395	82,0%	9,5%		
Licence and permits	417 896	426 615	80 246	19,2%	85 850	20,5%	84 357	20,0%	78 853	18,5%	329 305	77,2%	66 092	74,9%	19,3%		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	5 730 588	6 573 522	1 076 065	18,8%	1 010 500	17,6%	1 526 089	23,2%	1 726 138	26,3%	5 338 791	81,2%	1 475 934	76,4%	17,0%		
Non-Exchange Revenue																	
Property rates	98 507 278	99 808 572	29 986 029	30,4%	23 773 903	24,1%	23 213 262	23,3%	23 979 698	24,0%	100 952 891	101,1%	20 719 885	101,1%	15,7%		
Surcharges and Taxes	1 535 256	1 503 242	337 935	22,0%	404 732	26,4%	395 153	26,3%	306 757	20,4%	1 444 577	96,1%	260 237	91,1%	17,9%		
Fines, penalties and forfeits	5 963 653	5 833 412	995 515	16,7%	947 131	15,9%	1 736 728	29,8%	1 113 881	19,1%	4 793 055	82,2%	1 570 209	88,1%	(29,1%)		
Licences or permits	676 264	330 095	168 994	25,0%	161 959	23,9%	(110 432)	(33,5%)	76 079	23,0%	296 599	89,9%	149 825	91,1%	(49,2%)		
Transfer and subsidies - Operational	114 889 067	115 813 630	41 761 513	36,3%	38 868 879	33,8%	30 288 123	26,2%	5 214 338	4,5%	116 070 653	100,2%	1 544 280	95,2%	237,7%		
Interest	4 141 244	4 629 689	1 231 083	29,7%	1 891 337	45,7%	206 652	4,5%	1 178 618	25,3%	4 507 690	97,4%	(21 310)	91,8%	(5 630,8%)		
Fuel Levy	17 133 157	17 640 047	5 158 230	30,1%	3 956 357	23,1%	5 575 680	31,6%	2 285 800	13,0%	16 976 067	96,2%	1 811 030	96,9%	26,2%		
Operational Revenue	755 717	1 162 494	481 035	63,7%	453 562	60,0%	(67 177)	(5,8%)	299 161	25,7%	1 166 580	100,4%	255 111	128,1%	17,3%		
Gains on disposal of Assets	293 392	495 854	19 268	6,6%	45 391	15,5%	31 439	6,3%	78 463	15,8%	174 561	35,2%	73 089	59,1%	7,4%		
Other Gains	7 015 118	7 896 258	1 038 132	14,8%	1 465 144	20,9%	1 514 081	19,2%	1 590 587	20,1%	5 607 944	71,0%	3 240 026	85,2%	(50,9%)		
Discontinued Operations	41 068	48 028	12	-	2 691	6,6%	4 219	8,8%	137	3%	7 059	14,7%	(29 647)	(29,4%)	(100,5%)		
Operating Expenditure	572 476 884	585 448 542	863 672 933	150,9%	(590 438 763)	(103,1%)	132 561 235	22,6%	139 291 606	23,8%	545 087 012	93,1%	128 186 257	92,4%	8,7%		
Employee related costs	157 269 425	155 822 940	764 137 508	485,9%	(689 953 350)	(438,7%)	36 267 718	23,3%	36 934 622	23,7%	147 386 498	94,6%	33 662 571	93,4%	9,7%		
Remuneration of councillors	5 369 678	5 405 573	1 158 077	21,6%	1 329 116	24,8%	1 306 564	24,2%	1 199 700	22,2%	4 993 457	92,4%	1 141 187	92,7%	5,1%		
Bulk purchases - electricity	144 283 804	146 759 537	43 686 753	30,3%	33 902 913	23,5%	30 797 577	21,0%	36 949 900	25,2%	145 337 143	99,0%	26 928 218	94,6%	37,2%		
Inventory consumed	46 759 872	48 408 548	9 835 864	21,0%	11 214 591	24,0%	11 658 991	24,1%	10 707 159	22,1%	43 416 605	89,7%	12 220 251	93,6%	(12,4%)		
Debt impairment	47 777 746	44 690 379	8 412 988	17,6%	5 960 404	12,5%	10 326 319	23,1%	2 647 021	5,9%	27 346 732	61,2%	3 740 165	64,4%	(29,2%)		
Depreciation and amortisation	39 639 079	39 159 215	7 352 413	18,5%	8 730 149	22,0%	9 406 797	24,0%	8 541 831	21,8%	34 031 190	86,9%	11 417 129	98,0%	(25,2%)		
Interest	11 770 287	12 031 933	2 502 256	21,3%	4 147 302	35,2%	3 373 837	28,0%	3 556 065	29,6%	13 579 459	112,9%	2 908 458	98,6%	22,3%		
Contracted services	66 262 354	79 915 369	11 278 634	17,0%	17 842 315	26,9%	15 099 871	20,4%	20 182 045	27,3%	64 402 865	87,1%	16 456 360	88,7%	9,4%		
Transfers and subsidies	4 471 107	5 632 162	2 256 273	50,5%	3 029 079	67,7%	2 022 490	35,9%	2 219 863	39,4%	9 527 705	169,2%	2 726 669	218,8%	(18,6%)		
Irrecoverable debts written off	3 637 507	6 433 581	2 108 221	58,0%	1 232 546	33,9%	1 056 557	16,4%	4 985 794	77,5%	9 383 119	145,8%	2 996 132	198,6%	66,4%		
Operational costs	38 128 776	39 870 958	9 036 952	23,7%	10 278 345	27,0%	9 164 691	23,0%	8 852 611	22,2%	37 323 599	93,6%	9 834 855	95,6%	(10,0%)		
Losses on disposal of Assets	108 951	209 354	129 447	118,8%	(20 691)	(19,0%)	81 255	38,8%	375 467	179,3%	565 478	270,1%	16 875	7,9%	2 125,0%		
Other Losses	6 998 298	7 108 994	1 777 546	25,4%	1 868 518	26,7%	1 998 570	28,1%	2 139 527	30,1%	7 784 162	109,5%	2 137 429	101,1%	1,1%		
Surplus/(Deficit)	2 561 100	(1 585 086)	(700 253 372)	-	738 884 489	-	7 368 385	-	(24 367 863)	-	21 633 638	-	(28 433 040)	-	-		
Transfers and subsidies - capital (monetary allocations)	48 324 768	50 283 234	6 563 871	13,6%	9 715 689	20,1%	8 342 682	16,6%	11 513 671	22,5%	35 935 514	71,5%	10 375 738	69,7%	9,0%		
Transfers and subsidies - capital (in-kind)	361 328	857 505	94 211	26,1%	(393 511)	(108,9%)	146 607	17,1%	23 750	2,8%	(128 943)	(15,0%)	123 995	77,4%	(80,8%)		
Surplus/(Deficit) after capital transfers and contributions	51 247 196	49 555 653	(693 595 289)	-	748 206 667	-	15 857 674	-	(13 030 442)	-	57 438 609	-	(17 933 307)	-	-		
Income Tax	40 702	54 434	7 617	18,7%	7 502	18,4%	8 486	15,6%	1 924	3,5%	25 529	46,9%	12 045	31,8%	(84,0%)		
Surplus/(Deficit) after income tax	51 206 494	49 501 219	(693 602 907)	-	748 199 165	-	15 849 188	-	(13 032 366)	-	57 413 080	-	(17 945 352)	-	-		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	2 248	12 105	2 958	131,5%	6 801	302,5%	6 263	51,7%	1 018	8,4%	17 041	140,8%	8 547	725,6%	(88,1%)		
Surplus/(Deficit) attributable to municipality	51 208 742	49 513 324	(693 599 949)	-	748 205 966	-	15 855 451	-	(13 031 348)	-	57 430 121	-	(17 936 805)	-	-		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	681 514	703 612	425 980	62,5%	469 329	68,9%	501 747	71,3%	487 783	69,3%	1 884 839	267,9%	369 209	257,8%	32,1%		
Surplus/(Deficit) for the year	51 890 256	50 216 936	(693 173 969)	-	748 675 295	-	16 357 199	-	(12 543 565)	-	59 314 959	-	(17 567 596)	-	-		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25														2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	77 234 588	79 636 984	8 901 227	11.5%	4 748 109	6.1%	12 580 066	15.8%	24 370 797	30.6%	50 600 199	63.5%	22 176 502	76.4%	9.9%		
National Government	44 033 092	45 316 787	5 500 630	12.5%	8 554 505	19.4%	7 474 398	16.5%	12 091 386	26.7%	33 620 919	74.2%	10 440 930	76.8%	15.8%		
Provincial Government	2 137 578	2 599 043	96 098	4.5%	387 191	18.1%	284 645	11.0%	439 809	16.9%	1 207 744	46.5%	562 703	54.3%	(21.8%)		
District Municipality	110 254	135 837	30 067	27.3%	110 118	99.9%	36 103	26.6%	109 471	79.9%	284 760	209.6%	13 141	60.0%	72.5%		
Transfers and subsidies - capital (monetary alloc)/Departm Agy	912 013	1 007 250	144 935	15.9%	176 976	19.4%	290 474	28.8%	429 095	42.6%	1 041 481	103.4%	261 175	87.7%	64.3%		
Transfers recognised - capital	47 192 937	49 058 916	5 771 731	12.2%	9 228 790	19.6%	8 065 620	16.5%	13 068 762	26.6%	36 154 904	73.7%	11 277 949	75.1%	15.9%		
Borrowing	14 006 271	12 824 743	1 225 306	8.7%	2 994 877	21.4%	1 750 961	13.7%	4 181 493	32.6%	10 152 636	79.2%	3 778 357	77.8%	10.7%		
Internally generated funds	16 035 380	17 753 326	1 904 190	11.9%	(7 475 559)	(46.6%)	2 743 485	15.5%	7 120 543	40.1%	4 292 659	24.2%	7 120 197	77.8%			
Capital Expenditure Functional	77 410 772	79 948 976	9 226 567	11.9%	5 045 160	6.5%	81 122 507	101.5%	(43 260 317)	(54.1%)	52 133 917	65.2%	22 633 249	77.2%	(291.1%)		
Municipal governance and administration	6 660 445	6 912 988	1 492 804	22.4%	(6 588 352)	(128.9%)	70 149 144	1 144.4%	(1 058 536)	(1 824 769)	(29.8%)	3 682 841	95.8%	(1 861 787)			
Executive and Council	905 337	369 975	(2 954)	(3.3%)	(8 656 783)	(978.3%)	61 226	163 905	44.3%	(3 684 606)	(2 333.8%)	131 653	58.7%	24.5%			
Finance and administration	5 746 383	5 749 398	1 497 284	26.1%	21 859 511	4.7%	70 086 580	1 219.0%	(66 046 525)	(1 131.4%)	8 606 930	118.4%	3 549 603	99.4%	(1 932 514)		
Internal audit	8 725	10 215	(1 525)	(17.5%)	840	9.6%	1 337	2 255	22.1%	2 907	28.5%	1 585	57.8%	40.3%			
Community and Public Safety	9 792 728	10 023 307	639 644	6.5%	1 728 249	17.6%	1 586 789	15.8%	3 021 059	30.1%	6 975 742	69.6%	2 318 334	64.9%	30.3%		
Community and Social Services	1 496 727	1 625 851	(153 970)	(10.3%)	328 397	21.9%	239 407	14.7%	648 143	39.9%	1 061 977	65.3%	441 419	75.1%	16.0%		
Sport And Recreation	1 668 019	1 907 032	148 919	8.9%	374 534	22.5%	329 595	17.3%	550 075	28.8%	1 403 122	73.6%	509 177	81.1%	48.8%		
Public Safety	910 400	988 477	26 106	2.9%	108 373	11.9%	133 686	13.4%	285 492	28.9%	553 657	56.0%	242 436	69.7%	17.8%		
Housing	5 416 085	5 227 484	609 606	11.3%	788 099	16.2%	886 251	16.5%	1 478 122	28.3%	3 922 077	73.1%	1 006 417	58.1%	36.1%		
Health	300 098	274 664	9 863	3.0%	38 846	12.9%	27 851	10.1%	69 228	21.6%	134 908	49.2%	38 865	44.0%	52.3%		
Economic and Environmental Services	21 130 520	22 254 737	2 131 160	10.1%	4 430 575	21.0%	3 163 613	14.3%	5 953 312	26.8%	15 707 659	70.6%	5 336 244	72.6%	61.6%		
Planning and Development	4 550 944	4 697 443	328 313	7.2%	756 188	16.0%	644 147	13.7%	1 341 601	28.6%	3 070 249	65.4%	1 035 924	73.6%	21.9%		
Road Transport	16 238 543	17 264 204	1 781 277	11.0%	3 625 746	22.3%	2 502 154	14.5%	4 516 375	26.2%	12 425 552	72.0%	4 238 620	72.3%	6.6%		
Environmental Protection	341 033	293 090	21 569	6.3%	57 641	16.9%	37 312	12.7%	95 336	32.5%	211 858	72.3%	61 699	68.3%	54.5%		
Trading Services	39 528 770	41 253 907	4 948 622	12.5%	7 434 717	18.6%	6 153 600	14.9%	12 544 244	30.4%	31 081 183	75.3%	11 221 789	80.0%	11.8%		
Energy sources	8 427 827	9 115 390	899 010	10.7%	1 466 560	17.4%	1 649 212	18.1%	3 338 890	36.6%	7 353 673	80.7%	2 587 852	79.2%	29.0%		
Water Management	18 588 229	19 087 283	2 622 452	14.1%	3 733 773	20.1%	2 701 600	14.2%	5 589 281	29.3%	14 647 106	76.7%	4 650 126	83.1%	22.8%		
Waste Water Management	10 510 303	11 112 145	1 309 727	12.5%	1 785 961	17.0%	1 523 616	13.7%	3 196 123	28.8%	7 815 426	70.3%	3 543 325	78.5%	(9.8%)		
Waste Management	2 002 412	1 939 089	117 433	5.8%	448 423	22.4%	279 172	14.4%	419 950	21.7%	1 264 978	65.2%	540 486	63.9%	(22.3%)		
Other	298 309	287 436	14 337	4.9%	28 971	9.7%	49 361	17.2%	101 433	35.3%	194 103	67.5%	74 041	80.3%	37.0%		

Net Cash from/(used) Operating Activities	95 938 381	125 435 811	64 570 833	67,3%	32 380 112	33,8%	141 164 000	112,5%	(93 874 802)	(74,8%)	144 240 143	115,0%	15 186 388	88,1%	(718,2%)
Cash Flow from Investing Activities															
Receipts	1 174 912	2 016 006	(1 554 306)	(132,3%)	(1 836 973)	(156,3%)	1 419	,1%	1 776 164	88,1%	(1 613 695)	(80,0%)	4 502 812	134,4%	(60,6%)
Proceeds on disposal of PPE	284 462	461 600	(33 936)	(11,9%)	92 302	32,4%	81 296	17,6%	92 510	20,0%	232 172	50,3%	49 609	31,1%	86,5%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(421 833)	(576 150)	(14 476)	3,4%	(117 535)	27,9%	110 691	(19,2%)	(166 917)	29,0%	(188 236)	32,7%	(79 821)	4,0%	109,1%
Decrease (increase) in non-current investments	1 312 282	2 130 556	(1 505 893)	(114,8%)	(1 811 740)	(138,1%)	(190 569)	(8,9%)	1 850 571	86,9%	(1 657 631)	(77,8%)	4 533 024	139,7%	(59,2%)
Payments	(73 267 489)	(75 680 899)	(9 030 502)	12,3%	(12 646 609)	17,3%	(9 463 603)	12,5%	(11 345 635)	15,0%	(42 486 349)	56,1%	(10 891 300)	49,5%	4,2%
Capital assets	(73 267 489)	(75 680 899)	(9 030 502)	12,3%	(12 646 609)	17,3%	(9 463 603)	12,5%	(11 345 635)	15,0%	(42 486 349)	56,1%	(10 891 300)	49,5%	4,2%
Net Cash from/(used) Investing Activities	(72 092 577)	(73 664 893)	(10 584 808)	14,7%	(14 483 582)	20,1%	(9 462 184)	12,8%	(9 569 470)	13,0%	(44 100 044)	59,9%	(6 388 488)	47,3%	49,8%
Cash Flow from Financing Activities															
Receipts	13 848 930	16 038 416	317 429	2,3%	1 540 537	11,1%	235 383	1,5%	2 590 155	16,1%	4 683 504	29,2%	1 644 135	22,4%	57,5%
Short term loans	179 841	161 618	2 799	1,6%	(4 032)	(2,2%)	(3 132)	(1,9%)	21 538	13,3%	17 174	10,6%	958 977	471,9%	(97,8%)
Borrowing long term/refinancing	13 420 295	15 628 115	249 375	1,9%	1 484 881	11,1%	172 816	1,1%	2 524 822	16,2%	4 431 894	28,4%	650 246	12,4%	288,3%
Increase (decrease) in consumer deposits	248 794	248 683	65 254	26,2%	59 687	24,0%	65 700	26,4%	43 795	17,6%	234 436	94,3%	34 912	65,5%	25,4%
Payments	(7 872 191)	(7 676 186)	(248 446)	3,2%	(1 692 931)	21,5%	1 449 622	(18,9%)	(7 200 797)	93,8%	(7 692 552)	100,2%	(2 779 341)	68,5%	159,1%
Repayment of borrowing	(7 872 191)	(7 676 186)	(248 446)	3,2%	(1 692 931)	21,5%	1 449 622	(18,9%)	(7 200 797)	93,8%	(7 692 552)	100,2%	(2 779 341)	68,5%	159,1%
Net Cash from/(used) Financing Activities	5 976 738	8 362 230	68 983	1,2%	(152 395)	(2,5%)	1 685 005	20,2%	(4 610 642)	(55,1%)	(3 009 048)	(36,0%)	(1 135 206)	(238,0%)	306,2%
Net Increase/(Decrease) in cash held	29 822 543	60 133 148	54 055 008	181,3%	17 744 135	59,5%	133 386 822	221,8%	(108 054 914)	(179,7%)	97 131 051	161,5%	7 662 694	119,6%	(1 510,1%)
Cash/cash equivalents at the year begin:	56 141 135	64 149 000	24 528 876	43,7%	91 097 375	162,3%	109 730 514	171,1%	248 987 669	388,1%	24 528 876	38,2%	144 346 557	33,7%	72,5%
Cash/cash equivalents at the year end:	85 963 677	124 282 148	98 374 870	114,4%	111 982 789	130,3%	257 331 840	207,1%	149 288 500	120,1%	149 288 500	120,1%	153 324 542	106,5%	(2,8%)

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	7 417 454	5,4%	3 215 251	2,3%	3 280 051	2,4%	123 505 611	89,9%	137 418 367	32,1%	12 302 110	9,0%	116 075 354	84,5%
Trade and Other Receivables from Exchange Transactions - Electricity	9 865 327	20,1%	2 009 313	4,1%	1 892 333	3,9%	35 245 873	71,9%	49 012 846	11,5%	1 707 626	3,5%	15 734 566	32,1%
Receivables from Non-exchange Transactions - Property Rates	7 270 982	8,8%	2 355 394	2,9%	2 188 531	2,7%	70 387 524	85,6%	82 202 430	19,2%	2 855 501	3,5%	44 377 227	54,0%
Receivables from Exchange Transactions - Waste Water Management	2 389 795	5,9%	1 055 172	2,6%	988 823	2,4%	36 418 188	89,2%	40 848 977	9,6%	2 688 709	6,6%	21 681 813	53,1%
Receivables from Exchange Transactions - Waste Management	1 584 849	4,8%	636 662	1,9%	669 195	2,0%	30 182 514	91,3%	33 073 220	7,7%	1 490 693	4,5%	11 852 504	35,8%
Receivables from Exchange Transactions - Property Rental Debtors	349 182	5,0%	106 372	1,5%	104 069	1,5%	6 359 619	91,9%	6 919 241	1,6%	107 535	1,6%	1 846 798	26,7%
Interest on Arrear Debtor Accounts	1 888 669	3,0%	1 409 308	2,2%	1 390 906	2,2%	58 933 177	92,6%	63 622 061	14,9%	5 824 382	9,2%	11 753 838	18,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	580	2,7%	350	1,6%	176	,8%	20 394	94,9%	21 500	-	(66 631)	(309,9%)	-	-
Other	(680 323)	(4,7%)	150 733	1,0%	52 879	,4%	15 009 922	103,3%	14 533 211	3,4%	(15 132 391)	(104,1%)	3 933 307	27,1%
Total By Income Source	30 086 514	7,0%	10 938 555	2,6%	10 563 963	2,5%	376 062 822	87,9%	427 651 854	100,0%	11 777 533	2,8%	227 255 347	53,1%
Debtors Age Analysis By Customer Group														
Organs of State	2 223 453	9,0%	834 875	3,4%	742 778	3,0%	20 914 685	84,6%	24 715 790	5,8%	(44 495)	(2%)	2 067 634	8,4%
Commercial	10 719 042	12,5%	2 528 926	3,0%	2 497 454	2,9%	69 771 840	81,6%	85 517 262	20,0%	1 962 942	2,3%	11 634 879	13,6%
Households	16 269 024	5,3%	7 512 258	2,4%	7 124 597	2,3%	276 575 353	89,9%	307 481 233	71,9%	9 861 874	3,2%	213 454 947	69,4%
Other	874 995	8,8%	62 496	,8%	199 134	2,0%	8 800 943	88,6%	9 537 588	2,3%	(2 788)	-	97 887	1,0%
Total By Customer Group	30 086 514	7,0%	10 938 555	2,6%	10 563 963	2,5%	376 062 822	87,9%	427 651 854	100,0%	11 777 533	2,8%	227 255 347	53,1%

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	12 641 766	15,8%	2 460 261	3,1%	2 835 029	3,5%	62 290 945	77,6%	80 228 001	51,4%
Bulk Water	1 826 032	8,7%	417 257	2,0%	516 129	2,5%	18 258 350	86,9%	21 017 768	13,5%
PAYE deductions	350 212	81,0%	9 020	2,1%	30 520	7,1%	42 563	9,8%	432 316	,3%
VAT (output less input)	(20 655)	123,3%	1 597	(9,5%)	518	(3,1%)	1 792	(10,7%)	(16 748)	-
Pensions / Retirement deductions	314 093	50,5%	4 938	,8%	27 633	4,4%	274 801	44,2%	621 464	,4%
Loan repayments	1 371	,8%	222	,1%	1 251	,7%	166 023	98,3%	168 867	,1%
Trade Creditors	15 691 890	34,4%	2 277 115	5,0%	1 568 574	3,4%	26 098 809	57,2%	45 651 053	29,2%
Auditor-General	15 303	5,2%	2 189	,7%	4 820	1,6%	271 890	92,4%	294 202	,2%
Other	1 371 013	18,2%	162 313	2,2%	(157 669)	(2,1%)	6 166 041	81,8%	7 541 697	4,8%
Medical Aid deductions	132 932	98,1%	1 112	,8%	-	-	1 524	1,1%	135 568	,1%
Total	32 323 956	20,7%	5 336 023	3,4%	4 826 805	3,1%	113 587 404	72,8%	156 074 189	100,0%
