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

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	**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%**	**(1,0%)**
Exchange Revenue															
Service charges - Electricity	26 092 265	26 112 589	6 932 913	26,6%	5 186 307	19,9%	4 825 819	18,5%	5 036 670	19,3%	21 981 708	84,2%	4 761 279	86,3%	5,8%
Service charges - Water	7 219 870	6 054 928	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%	(9,6%)
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%	(10,1%)
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%	20,0%
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%	29,0%
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%	(2,7%)
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%	(15,9%)
Dividends	-	-	-	-	-	-	-	-	69	-	69	-	62	-	11,3%
Rent on Land	-	-	0	-	9	-	12	-	26	-	48	-	-	-	(100,0%)
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%	(11,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	91,4%
Non-Exchange Revenue															
Property rates	8 921 125	9 576 125	2 325 378	26,1%	2 255 803	25,3%	2 132 781	22,3%	2 229 867	23,3%	8 943 828	93,4%	2 223 586	103,1%	,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	(95,5%)
Licences or permits	325 612	-	99 420	30,5%	86 054	26,4%	(185 419)	-	(24)	-	32	-	74 643	101,3%	(100,0%)
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%	162 955	2,5%	6 336 026	95,5%	250 811	96,2%	(35,0%)
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%	(15,9%)
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%	-	100,0%	-
Operational Revenue	-	731 109	192 658	-	183 289	-	201 525	27,6%	207 256	28,3%	784 728	107,3%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	532	-	286	-	1 433	-	2 251	-	1 486	-	(3,6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%**	**(22,0%)**
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%	2,3%
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%	4,0%
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%	(31,8%)
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%	72,7%
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%	(41,1%)
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%	(78,4%)
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%	(6,7%)
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%	6 578 187	87,4%	1 690 834	97,1%	19,5%
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%	(6,2%)
Irrecoverable debts written off	1 743	19 753	21 038	1 207,1%	10 561	605,9%	1 333	6,7%	38 193	193,4%	71 125	360,1%	21 470	490,0%	77,9%
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%	6,3%
Losses on disposal of Assets	-	-	6	-	1 984	-	89	-	1 940	-	4 018	-	603	-	221,9%
Other Losses	-	-	1	-	405	-	93	-	15 529	-	16 028	-	290 150	-	(94,6%)
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%	(110,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	(100,0%)
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

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	**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%	(62 448)	(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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	,9%	3 310	8,2%	3 855	9,6%	7 527	18,7%	2 670	70,8%	44,4%
Public Safety	30 000	40 000	-	-	5 268	17,6%	-	-	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	68,6%	(191 767)	(40,3%)	246 669	51,8%	72 307	64,2%	(365,2%)
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%	(10,5%)
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%	17 208	3,1%	297 996	56,1%	24 737	4,7%	347 879	65,5%	132 005	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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	
Cash Flow from Operating Activities															
Receipts	**61 011 169**	**61 363 449**	**16 205 023**	**26,6%**	**10 686 105**	**17,5%**	**10 924 210**	**17,8%**	**8 302 256**	**13,5%**	**46 117 595**	**75,2%**	**10 725 722**	**100,2%**	**(22,6%)**
Property rates	8 031 016	8 620 823	1 929 390	24,0%	2 065 075	25,7%	1 889 711	21,9%	2 162 461	25,1%	8 046 637	93,3%	1 867 326	95,2%	15,8%
Service charges	34 936 303	33 274 348	8 066 904	23,1%	7 881 839	22,6%	7 379 208	22,2%	7 907 846	23,8%	31 235 798	93,9%	6 574 759	87,3%	20,3%
Other revenue	8 123 386	9 249 064	2 579 235	31,8%	(21 205)	(,3%)	1 153 900	12,5%	(1 035 210)	(11,2%)	2 676 719	28,9%	2 219 389	201,2%	(146,6%)
Transfers and Subsidies - Operational	6 032 659	6 010 528	2 523 026	41,8%	2 043 954	33,9%	1 556 137	25,9%	106 588	1,8%	6 229 705	103,6%	20 218	97,5%	427,2%
Transfers and Subsidies - Capital	2 962 263	2 843 557	699 741	23,6%	433 277	14,6%	1 709 285	60,1%	6 219	,2%	2 848 522	100,2%	1 954	94,3%	218,3%
Interest	925 541	1 365 128	406 727	43,9%	(1 716 834)	(185,5%)	(2 764 031)	(202,5%)	(845 717)	(62,0%)	(4 919 855)	(360,4%)	42 013	131,3%	(2 113,0%)
Dividends	-	-	-	-	-	-	-	-	69	-	69	-	62	-	11,3%
Payments	**(56 859 217)**	**(57 569 877)**	**(12 574 670)**	**22,1%**	**(16 175 870)**	**28,4%**	**(16 674 375)**	**29,0%**	**(11 990 486)**	**20,8%**	**(57 415 400)**	**99,7%**	**(11 817 994)**	**119,5%**	**1,5%**
Suppliers and employees	(54 861 408)	(55 352 753)	(12 574 670)	22,9%	(16 175 870)	29,5%	(16 674 375)	30,1%	(11 990 486)	21,7%	(57 415 400)	103,7%	(11 817 994)	125,4%	1,5%
Finance charges	(1 215 996)	(1 185 996)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(781 814)	(1 031 129)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	4 151 952	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)	,6%	(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/refinancing	-	-	-	-	(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	49,7%	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

	0 - 30 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	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%	1 839 770	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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	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 Lerutla	011 999 1542

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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	**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	3 606	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	180,1%	(27,6%)
Contracted services	7 507 848	7 313 278	1 390 236	18,5%	1 719 843	22,9%	1 323 097	18,1%	1 517 505	20,7%	5 950 680	81,4%	1 893 314	81,3%	(19,8%)
Transfers and subsidies	135 387	99 747	1 319 131	974,3%	1 948 757	1 439,4%	1 206 878	1 209,9%	1 098 359	1 101,1%	5 573 127	5 587,3%	1 434 586	7 579,4%	(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)	(183,9%)	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		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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	**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 Age	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**	**60,9%**	**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**	**36,1%**	**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**	**49,6%**	**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%	6 471	25,5%	13 511	53,3%	2 960	54,6%	118,6%
Public Safety	46 344	39 924	-	-	(4 613)	(10,0%)	33 234	83,2%	5 433	13,6%	34 054	85,3%	(18 790)	5,6%	(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	50,1%	159,9%
Health	57 928	59 328	-	-	21 745	37,5%	9 523	16,1%	16 340	27,5%	47 608	80,2%	17 539	24,3%	(6,8%)
Economic and Environmental Services	**1 611 305**	**1 481 178**	**109 338**	**6,8%**	**295 940**	**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	18 952	10,5%	91 543	50,6%	56 669	23,7%	87 745	36,7%	254 909	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**	**93,5%**	**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	106,6%	459 280	102,3%	79,7%
Water Management	859 726	912 954	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	36,7%	99 699	26,7%	407 172	109,2%	115 804	100,7%	(13,9%)
Waste Management	254 994	227 766	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**	**32,9%**	**42 529**	**51,4%**	**86 511**	**104,5%**	**12 972**	**92,9%**	**227,9%**

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		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**73 592 912**	**73 671 474**	**27 026 780**	**36,7%**	**18 661 723**	**25,4%**	**25 914 569**	**35,2%**	**16 239 849**	**22,0%**	**87 842 920**	**119,2%**	**16 562 592**	**120,5%**	**(1,9%)**
Property rates	18 165 892	16 604 182	3 871 401	21,3%	3 717 105	20,5%	3 676 428	22,1%	3 608 068	21,7%	14 873 002	89,6%	3 438 460	94,2%	4,9%
Service charges	35 596 433	37 901 107	10 553 315	29,6%	9 916 532	27,9%	9 385 257	24,8%	9 715 625	25,6%	39 570 730	104,4%	9 026 112	106,9%	7,6%
Other revenue	7 347 486	6 985 287	7 149 038	97,3%	3 901 931	53,1%	4 320 079	61,8%	2 810 841	40,2%	18 181 889	260,3%	3 989 591	306,7%	(29,5%)
Transfers and Subsidies - Operational	8 593 891	8 418 990	4 952 130	57,6%	251 204	2,9%	7 707 202	91,5%	-	-	12 910 536	153,4%	-	91,2%	-
Transfers and Subsidies - Capital	3 694 726	3 570 794	438 850	11,9%	818 849	22,2%	783 189	21,9%	-	-	2 040 888	57,2%	-	70,2%	-
Interest	194 484	191 113	62 045	31,9%	56 102	28,8%	42 414	22,2%	105 314	55,1%	265 876	139,1%	108 429	-	(2,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(58 911 319)**	**(59 821 489)**	**(26 080 094)**	**44,3%**	**(19 548 003)**	**33,2%**	**(20 592 081)**	**34,4%**	**(16 192 388)**	**27,1%**	**(82 412 566)**	**137,8%**	**(19 042 832)**	**143,4%**	**(15,0%)**
Suppliers and employees	(56 252 619)	(57 193 065)	(25 947 610)	46,1%	(19 101 910)	34,0%	(19 743 386)	34,5%	(15 614 324)	27,3%	(80 407 230)	140,6%	(14 099 813)	138,3%	10,7%
Finance charges	(2 511 836)	(2 511 959)	(132 484)	5,3%	(446 093)	17,8%	(848 695)	33,8%	(578 065)	23,0%	(2 005 337)	79,8%	(4 943 019)	263,6%	(88,3%)
Transfers and grants	(146 864)	(116 465)	-	-	-	-	-	-	-	-	-	-	-	-	-

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%)**	**(758,8%)**

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	694 667	2,9%	503 936	2,1%	509 886	2,2%	21 953 044	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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	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 Brink	011 407 7333
Chief Financial Officer	Mr Tebogo Moraka	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
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%	(616 460)	(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	-	-	-	-	-	-	(268 710)	-	173 994	-	(94 715)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	558,2%	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%	280 468	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

R thousands	2024/25 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
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	1 948 915	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 Age	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)	(544,9%)	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%)	128 981	92,6%	139 308	100,0%	(17 332)	40,9%	(844,2%)
Health	27 500	8 476	-	-	376	1,4%	(376)	(4,4%)	8 476	100,0%	8 476	100,0%	(970)	34,3%	(973,9%)
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%	396 959	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%)**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**53 494 920**	**91 967 171**	**13 886 907**	**26,0%**	**28 398 752**	**53,1%**	**85 218 734**	**92,7%**	**(77 903 643)**	**(84,7%)**	**49 600 750**	**53,9%**	**(7 695 225)**	**17,5%**	**912,4%**
Property rates	11 624 880	18 823 864	2 083 262	17,9%	39 970 996	343,8%	(42 237 403)	(224,4%)	9 057 822	48,1%	8 874 677	47,1%	(3 890 016)	-	(332,8%)
Service charges	32 532 654	60 302 249	8 680 333	26,7%	(8 676 003)	(26,7%)	3 112	-	28 991 802	48,1%	28 999 244	48,1%	(15 426)	-	(188 045,4%)
Other revenue	1 940 823	3 027 655	-	-	57 071	2,9%	1 575 828	52,0%	2 840 737	93,8%	4 473 637	147,8%	(10 423 062)	-	(127,3%)
Transfers and Subsidies - Operational	5 348 268	6 251 422	2 506 580	46,9%	(2 336 579)	(43,7%)	124 454 670	1 990,8%	(119 236 452)	(1 907,3%)	5 388 219	86,2%	4 856 130	95,6%	(2 555,4%)
Transfers and Subsidies - Capital	1 977 766	1 916 804	571 450	28,9%	(571 450)	(28,9%)	1 422 525	74,2%	502 703	26,2%	1 925 229	100,4%	1 777 149	87,9%	(71,7%)
Interest	70 528	1 645 176	45 282	64,2%	(45 282)	(64,2%)	-	-	(60 256)	(3,7%)	(60 256)	(3,7%)	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 176 447)**	**(47 875 771)**	**-**	**-**	**(1 337 273)**	**2,8%**	**6 479 964**	**(13,5%)**	**(52 253 440)**	**109,1%**	**(47 110 749)**	**98,4%**	**3 559 209**	**-**	**(1 568,1%)**
Suppliers and employees	(46 428 024)	(44 162 155)	-	-	(1 337 273)	2,9%	6 479 964	(14,7%)	(52 253 440)	118,3%	(47 110 749)	106,7%	3 559 209	-	(1 568,1%)
Finance charges	(737 046)	(3 706 660)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 377)	(6 955)	-	-	-	-	-	-	-	-	-	-	-	-	-

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

	0 - 30 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	728 818	12,5%	182 392	3,1%	170 921	2,9%	4 729 167	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%	1 469 637	48,8%	-	-
Receivables from Non-exchange Transactions - Property Rates	854 454	18,5%	112 076	2,4%	94 487	2,0%	3 565 309	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 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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	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 4901
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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
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	959 965	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%	144 455	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	7,5%	1 745	76,3%	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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
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	27,1%	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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
Cash Flow from Operating Activities															
Receipts	**7 794 151**	**7 655 162**	**1 996 324**	**25,6%**	**2 063 307**	**26,5%**	**1 766 836**	**23,1%**	**1 257 882**	**16,4%**	**7 084 349**	**92,5%**	**1 231 075**	**62,0%**	**2,2%**
Property rates	1 145 110	1 145 110	223 147	19,5%	218 239	19,1%	236 954	20,7%	253 260	22,1%	931 599	81,4%	212 858	51,6%	19,0%
Service charges	5 482 066	5 175 355	956 917	17,5%	983 166	17,9%	806 380	15,6%	886 146	17,1%	3 632 609	70,2%	740 903	53,4%	19,6%
Other revenue	(180 566)	(126 735)	289 518	(160,3%)	369 828	(204,8%)	343 349	(270,9%)	95 018	(75,0%)	1 097 713	(866,1%)	265 124	(431,5%)	(64,2%)
Transfers and Subsidies - Operational	1 199 262	1 195 098	499 525	41,7%	384 235	32,0%	304 881	25,5%	6 093	,5%	1 194 734	100,0%	11 982	58,1%	(49,2%)
Transfers and Subsidies - Capital	142 104	143 482	15 178	10,7%	83 908	59,0%	50 302	35,1%	(5 907)	(4,1%)	143 482	100,0%	-	38,8%	(100,0%)
Interest	6 176	122 852	12 038	194,9%	23 931	387,5%	24 972	20,3%	23 272	18,9%	84 213	68,5%	208	(1 278,2%)	11 106,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 653 613)**	**(6 509 453)**	**(1 501 221)**	**22,6%**	**(2 455 119)**	**36,9%**	**(1 739 610)**	**26,7%**	**(1 175 113)**	**18,1%**	**(6 871 063)**	**105,6%**	**(1 685 954)**	**71,8%**	**(30,3%)**
Suppliers and employees	(6 653 613)	(6 509 453)	(1 501 221)	22,6%	(2 455 119)	36,9%	(1 739 610)	26,7%	(1 175 113)	18,1%	(6 871 063)	105,6%	(1 685 954)	71,8%	(30,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	1 140 538	1 145 709	495 103	43,4%	(391 812)	(34,4%)	27 227	2,4%	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

	0 - 30 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	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%	2 259 564	78,8%	2 865 823	24,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	96 283	6,3%	54 819	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%	24 396	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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	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 Mpfareleni 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		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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	**1 787 272**	**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	20,8%	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	99,1%	(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%	495	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	19,6%	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		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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	**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 Age	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**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 Social Services	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**	**85,3%**	**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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**1 654 959**	**1 657 559**	**1 609 453**	**97,3%**	**1 234 460**	**74,6%**	**1 269 700**	**76,6%**	**(1 956 326)**	**(118,0%)**	**2 157 287**	**130,1%**	**2 335 809**	**368,7%**	**(183,8%)**
Property rates	314 644	314 644	71 708	22,8%	71 114	22,6%	71 486	22,7%	72 130	22,9%	286 439	91,0%	68 846	85,1%	4,8%
Service charges	943 285	943 285	264 898	28,1%	241 559	25,6%	220 981	23,4%	220 837	23,4%	948 275	100,5%	217 986	86,9%	1,3%
Other revenue	19 718	19 718	1 154 918	5 857,1%	772 700	3 918,7%	885 241	4 489,5%	(2 270 246)	(11 513,5%)	542 613	2 751,8%	2 016 347	(18 711,8%)	(212,6%)
Transfers and Subsidies - Operational	206 570	206 570	73 892	35,8%	58 079	28,1%	43 497	21,1%	484	,2%	175 952	85,2%	211	86,3%	129,6%
Transfers and Subsidies - Capital	126 532	126 532	32 577	25,7%	85 225	67,4%	37 667	29,8%	1 095	,9%	156 565	123,7%	17 226	122,3%	(93,6%)
Interest	44 209	46 809	11 461	25,9%	5 782	13,1%	10 827	23,1%	19 373	41,4%	47 443	101,4%	15 193	95,6%	27,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 574 319)**	**(1 585 454)**	**(521 210)**	**33,1%**	**(440 433)**	**28,0%**	**(469 945)**	**29,6%**	**(583 327)**	**36,8%**	**(2 014 914)**	**127,1%**	**(426 075)**	**137,2%**	**36,9%**
Suppliers and employees	(1 550 552)	(1 560 797)	(521 210)	33,6%	(440 433)	28,4%	(469 945)	30,1%	(583 327)	37,4%	(2 014 914)	129,1%	(426 075)	139,3%	36,9%
Finance charges	(23 767)	(24 658)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

	0 - 30 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	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%	18 754	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 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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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 Ntando Mhlongo	016 360 7611

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
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		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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	24,0%	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	26,6%	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	249,9%	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	-	-	-	-	-	-	-	-	1	-	1	-	53	-	(98,7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	261 875	99,3%	61 867	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	100,2%	3 188	102,9%	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	-	298 944	-	-	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%	19 736	41,6%	63 372	133,7%	-	-	(100,0%)
Interest	13 497	20 304	2 055	15,2%	9 095	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	15 829	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

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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	**99 234**	**121 237**	**25 278**	**25,5%**	**21 476**	**21,6%**	**15 515**	**12,8%**	**14 124**	**11,6%**	**76 392**	**63,0%**	**47 082**	**103,0%**	**(70,0%)**
National Government	86 284	98 597	22 169	25,7%	17 038	19,7%	12 005	12,2%	12 791	13,0%	64 003	64,9%	38 066	105,0%	(66,4%)
Provincial Government	8 450	11 993	3 109	36,8%	3 889	46,0%	1 925	16,1%	-	-	8 924	74,4%	5 286	169,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**94 734**	**110 590**	**25 278**	**26,7%**	**20 928**	**22,1%**	**13 930**	**12,6%**	**12 791**	**11,6%**	**72 927**	**65,9%**	**43 353**	**109,1%**	**(70,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 500	10 647	-	-	548	12,2%	1 585	14,9%	1 333	12,5%	3 465	32,5%	3 729	56,1%	(64,3%)
Capital Expenditure Functional	**108 734**	**121 237**	**25 857**	**23,8%**	**21 704**	**20,0%**	**14 708**	**12,1%**	**14 124**	**11,6%**	**76 392**	**63,0%**	**52 638**	**104,8%**	**(73,2%)**
Municipal governance and administration	**6 200**	**5 297**	**578**	**9,3%**	**228**	**3,7%**	**14**	**,3%**	**635**	**12,0%**	**1 456**	**27,5%**	**2 728**	**56,3%**	**(76,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 200	5 297	578	9,3%	228	3,7%	14	,3%	635	12,0%	1 456	27,5%	2 728	56,3%	(76,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 750**	**22 293**	**3 109**	**16,6%**	**4 297**	**22,9%**	**4 007**	**18,0%**	**4 656**	**20,9%**	**16 068**	**72,1%**	**5 596**	**117,5%**	**(16,8%)**
Community and Social Services	4 550	8 093	3 109	68,3%	2 794	61,4%	1 925	23,8%	-	-	7 828	96,7%	3 704	138,8%	(100,0%)
Sport And Recreation	10 000	10 000	-	-	407	4,1%	2 081	20,8%	4 656	46,6%	7 144	71,4%	312	14,2%	1 392,3%
Public Safety	4 200	4 200	-	-	1 096	26,1%	-	-	-	-	1 096	26,1%	1 580	175,2%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 211**	**42 686**	**14 343**	**46,0%**	**7 470**	**23,9%**	**2 801**	**6,6%**	**2 872**	**6,7%**	**27 486**	**64,4%**	**20 072**	**136,4%**	**(85,7%)**
Planning and Development	4 500	16 894	433	9,6%	-	-	2 801	16,6%	2 418	14,3%	5 651	33,5%	-	-	(100,0%)
Road Transport	26 711	25 792	13 911	52,1%	7 470	28,0%	-	-	454	1,8%	21 835	84,7%	20 072	136,4%	(97,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**52 573**	**50 961**	**7 826**	**14,9%**	**9 709**	**18,5%**	**7 887**	**15,5%**	**5 961**	**11,7%**	**31 383**	**61,6%**	**24 241**	**94,3%**	**(75,4%)**
Energy sources	33 219	28 619	7 826	23,6%	6 605	19,9%	5 946	20,8%	2 084	7,3%	22 461	78,5%	18 923	102,0%	(89,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	5 318	79,6%	(100,0%)
Waste Water Management	19 354	22 342	-	-	3 104	16,0%	1 941	8,7%	3 877	17,4%	8 922	39,9%	-	-	(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		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**1 349 789**	**1 135 251**	**365 762**	**27,1%**	**331 458**	**24,6%**	**291 559**	**25,7%**	**245 761**	**21,6%**	**1 234 539**	**108,7%**	**180 231**	**(1 112,9%)**	**36,4%**
Property rates	215 914	164 827	39 383	18,2%	45 823	21,2%	50 666	30,7%	84 831	51,5%	220 704	133,9%	34 387	(92,4%)	146,7%
Service charges	810 692	557 928	155 578	19,2%	168 346	20,8%	141 321	25,3%	141 455	25,4%	606 700	108,7%	155 068	(319,3%)	(8,8%)
Other revenue	16 679	18 321	12 897	77,3%	13 079	78,4%	12 275	67,0%	16 165	88,2%	54 416	297,0%	(9 226)	(716,9%)	(275,2%)
Transfers and Subsidies - Operational	200 450	233 817	102 858	51,3%	74 745	37,3%	55 907	23,9%	2 411	1,0%	235 922	100,9%	2	152,1%	160 619,2%
Transfers and Subsidies - Capital	104 304	120 643	55 046	52,8%	27 689	26,5%	30 734	25,5%	-	-	113 469	94,1%	-	166,6%	-
Interest	1 751	39 716	-	-	1 775	101,4%	655	1,6%	899	2,3%	3 329	8,4%	1	6,0%	131 737,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 338 372)**	**(1 070 335)**	**(206 010)**	**15,4%**	**(140 270)**	**10,5%**	**(48 350)**	**4,5%**	**(30 182)**	**2,8%**	**(424 812)**	**39,7%**	**(110 487)**	**47,3%**	**(72,7%)**
Suppliers and employees	(1 396 459)	(1 050 032)	(206 010)	14,8%	(140 270)	10,0%	(48 350)	4,6%	(30 182)	2,9%	(424 812)	40,5%	(110 487)	47,2%	(72,7%)
Finance charges	58 087	(20 304)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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%)**	**(49,8%)**
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

	0 - 30 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	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%	10 353	2,0%	450 766	88,3%	510 230	28,6%	(21 588)	(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 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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	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.

GAUTENG: SEDIBENG (DC42)
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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
Operating Revenue and Expenditure															
Operating Revenue	**415 672**	**528 080**	**149 605**	**36,0%**	**230 036**	**55,3%**	**104 545**	**19,8%**	**29 515**	**5,6%**	**513 701**	**97,3%**	**34 270**	**99,2%**	**(13,9%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	233	187	47	20,4%	46	19,7%	45	23,8%	45	23,9%	183	97,5%	48	86,7%	(7,6%)
Agency services	74 446	86 820	15 068	20,2%	21 551	28,9%	21 896	25,2%	16 029	18,5%	74 544	85,9%	23 899	99,2%	(32,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 915	4 940	1 422	36,3%	1 218	31,1%	1 161	23,5%	1 794	36,3%	5 595	113,3%	1 187	140,6%	51,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	604	636	58	9,6%	260	43,0%	41	6,4%	138	21,6%	496	78,0%	43	81,9%	223,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 977	6 393	197	4,0%	99 665	2 002,5%	(97 684)	(1 528,1%)	2 025	31,7%	4 203	65,7%	509	60,3%	298,1%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 500	1 500	22	1,5%	150	10,0%	77	5,1%	15	1,0%	264	17,6%	55	13,1%	(72,7%)
Transfer and subsidies - Operational	329 936	329 552	132 791	40,2%	107 146	32,5%	80 889	24,5%	9 384	2,8%	330 211	100,2%	8 529	99,8%	10,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	60	-	-	-	-	-	67	-	87	-	154	-	-	76,2%	(100,0%)
Other Gains	-	98 052	-	-	-	-	98 052	100,0%	-	-	98 052	100,0%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**437 388**	**429 176**	**99 199**	**22,7%**	**109 820**	**25,1%**	**98 429**	**22,9%**	**115 178**	**26,8%**	**422 626**	**98,5%**	**106 311**	**97,1%**	**8,3%**
Employee related costs	320 292	316 714	76 687	23,9%	81 218	25,4%	79 800	25,2%	77 653	24,5%	315 358	99,6%	76 426	99,6%	1,6%
Remuneration of councillors	14 794	15 638	3 546	24,0%	4 379	29,6%	3 297	21,1%	3 712	23,7%	14 935	95,5%	3 594	100,0%	3,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 793	3 735	959	25,3%	1 091	28,8%	689	18,4%	771	20,6%	3 510	94,0%	804	99,4%	(4,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	8 504	4 782	-	-	2 410	28,3%	1 185	24,8%	1 181	24,7%	4 777	99,9%	2 147	100,2%	(45,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	41 530	40 902	3 664	8,8%	9 036	21,8%	3 993	9,8%	18 890	46,2%	35 583	87,0%	11 827	77,3%	59,7%
Transfers and subsidies	13 136	12 986	2 970	22,6%	3 120	23,7%	2 815	21,7%	5 792	44,6%	14 697	113,2%	4 683	97,8%	23,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	35 278	34 418	11 373	32,2%	8 567	24,3%	6 650	19,3%	7 178	20,9%	33 767	98,1%	6 832	96,1%	5,1%
Losses on disposal of Assets	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(21 716)**	**98 904**	**50 406**	**-**	**120 216**	**-**	**6 116**	**-**	**(85 663)**	**-**	**91 075**	**-**	**(72 041)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	5 000	5 384	-	-	1 615	32,3%	1 541	28,6%	(2 784)	(51,7%)	372	6,9%	91	36,1%	(3 148,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(16 716)**	**104 288**	**50 406**		**121 831**		**7 656**		**(88 446)**		**91 447**		**(71 950)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(16 716)**	**104 288**	**50 406**		**121 831**		**7 656**		**(88 446)**		**91 447**		**(71 950)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(16 716)**	**104 288**	**50 406**		**121 831**		**7 656**		**(88 446)**		**91 447**		**(71 950)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(16 716)**	**104 288**	**50 406**		**121 831**		**7 656**		**(88 446)**		**91 447**		**(71 950)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
Capital Revenue and Expenditure															
Source of Finance	**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%)**
National Government	5 000	5 294	-	-	1 615	32,3%	1 541	29,1%	(3 471)	(65,6%)	(315)	(6,0%)	10	36,1%	(34 970,3%)
Provincial Government	-	90	-	-	-	-	-	-	78	87,0%	78	87,0%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**5 000**	**5 384**	**-**	**-**	**1 615**	**32,3%**	**1 541**	**28,6%**	**(3 392)**	**(63,0%)**	**(237)**	**(4,4%)**	**10**	**36,1%**	**(34 184,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 700	2 326	269	15,8%	732	43,1%	86	3,7%	840	36,1%	1 927	82,9%	185	45,3%	354,2%
Capital Expenditure Functional	**6 820**	**7 829**	**269**	**3,9%**	**2 347**	**34,4%**	**1 626**	**20,8%**	**(2 552)**	**(32,6%)**	**1 690**	**21,6%**	**300**	**46,0%**	**(950,7%)**
Municipal governance and administration	**6 820**	**7 536**	**269**	**3,9%**	**2 054**	**30,1%**	**1 626**	**21,6%**	**(2 552)**	**(33,9%)**	**1 397**	**18,5%**	**290**	**47,9%**	**(979,9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 820	7 536	269	3,9%	2 054	30,1%	1 626	21,6%	(2 552)	(33,9%)	1 397	18,5%	290	47,9%	(979,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**294**	**-**	**-**	**294**	**-**	**-**	**-**	**-**	**-**	**294**	**100,0%**	**10**	**36,1%**	**(100,0%)**
Planning and Development	-	294	-	-	294	-	-	-	-	-	294	100,0%	10	36,1%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
Cash Flow from Operating Activities															
Receipts	**775 282**	**786 156**	**254 582**	**32,8%**	**223 210**	**28,8%**	**175 575**	**22,3%**	**102 240**	**13,0%**	**755 606**	**96,1%**	**83 002**	**97,9%**	**23,2%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	436 430	454 403	110 879	25,4%	116 695	26,7%	93 373	20,5%	100 446	22,1%	421 393	92,7%	81 786	95,8%	22,8%
Transfers and Subsidies - Operational	329 936	321 814	140 581	42,6%	103 797	31,5%	79 241	24,6%	-	-	323 619	100,6%	29	100,0%	(100,0%)
Transfers and Subsidies - Capital	5 000	5 000	1 700	34,0%	1 500	30,0%	1 800	36,0%	-	-	5 000	100,0%	-	-	-
Interest	3 915	4 940	1 422	36,3%	1 218	31,1%	1 161	23,5%	1 794	36,3%	5 595	113,3%	1 187	140,6%	51,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(776 515)**	**(790 856)**	**(219 516)**	**28,3%**	**(217 122)**	**28,0%**	**(134 507)**	**17,0%**	**(153 240)**	**19,4%**	**(724 386)**	**91,6%**	**(131 178)**	**97,5%**	**16,8%**
Suppliers and employees	(776 515)	(790 856)	(219 516)	28,3%	(217 122)	28,0%	(134 507)	17,0%	(153 240)	19,4%	(724 386)	91,6%	(131 178)	97,5%	16,8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

	0 - 30 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
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 Mathapelo 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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
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	,6%	6	,5%	2 245	221,7%	4	,4%	2 262	223,3%	11	91,0%	(62,1%)
Transfer and subsidies - Operational	681 777	681 502	5 435	,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	6 937	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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	4 386	-	-	-	-	1 131	25,8%	289	6,6%	1 420	32,4%	-	-	(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%**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
Cash Flow from Operating Activities															
Receipts	**4 307 023**	**4 550 851**	**631 033**	**14,7%**	**1 710 361**	**39,7%**	**1 401 317**	**30,8%**	**888 817**	**19,5%**	**4 631 528**	**101,8%**	**775 550**	**38,6%**	**14,6%**
Property rates	606 256	637 918	243 359	40,1%	420 677	69,4%	215 342	33,8%	191 568	30,0%	1 070 947	167,9%	281 649	(415,1%)	(32,0%)
Service charges	2 262 765	2 585 728	203 696	9,0%	775 167	34,3%	599 008	23,2%	634 505	24,5%	2 212 375	85,6%	247 192	12,6%	156,7%
Other revenue	425 164	180 074	173 701	40,9%	9 130	2,1%	60 538	33,6%	43 226	24,0%	286 596	159,2%	235 269	83,1%	(81,6%)
Transfers and Subsidies - Operational	681 777	681 502	7 188	1,1%	345 789	50,7%	461 401	67,7%	7 334	1,1%	821 712	120,6%	6 859	36,0%	6,9%
Transfers and Subsidies - Capital	314 253	315 050	3 070	1,0%	152 652	48,6%	55 931	17,8%	-	-	211 653	67,2%	-	31,4%	-
Interest	16 808	150 580	18	,1%	6 945	41,3%	9 098	6,0%	12 183	8,1%	28 244	18,8%	4 580	39,3%	166,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 027 888)**	**(4 103 837)**	**(247 812)**	**6,2%**	**(1 613 368)**	**40,1%**	**(747 905)**	**18,2%**	**(989 135)**	**24,1%**	**(3 598 220)**	**87,7%**	**(646 736)**	**19,1%**	**52,9%**
Suppliers and employees	(3 995 499)	(4 070 576)	(246 407)	6,2%	(1 611 332)	40,3%	(746 606)	18,3%	(989 129)	24,3%	(3 593 473)	88,3%	(645 251)	19,2%	53,3%
Finance charges	(23 660)	(23 660)	(1 406)	5,9%	(2 036)	8,6%	(1 299)	5,5%	(6)	-	(4 747)	20,1%	(1 485)	6,3%	(99,6%)
Transfers and grants	(8 728)	(9 601)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**279 136**	**447 014**	**383 221**	**137,3%**	**96 993**	**34,7%**	**653 412**	**146,2%**	**(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**	**(209,8%)**	**(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

	0 - 30 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	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	193 922	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 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%	75 878	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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	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 Msezana Makhosana	011 951 2037
Chief Financial Officer	Ms Binang Monkwe	011 951 2092

Source Local Government Database

1. All figures in this report are unaudited.

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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
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%	131 266	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%	44 837	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%	(666,0%)
Agency services	-	18 500	-	-	-	-	-	-	-	-	-	-	-	-	-
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	14,5%	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%)	-	-	(9 379)	(3,9%)	-	-	-
Depreciation and amortisation	171 600	165 983	-	-	47	-	80 669	48,6%	-	-	80 716	48,6%	20	-	(100,0%)
Interest	153 118	166 190	15 879	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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%**	**(33,6%)**
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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
Cash Flow from Operating Activities															
Receipts	**2 212 373**	**2 142 581**	**(264 667)**	**(12,0%)**	**574 245**	**26,0%**	**687 143**	**32,1%**	**330 080**	**15,4%**	**1 326 801**	**61,9%**	**530 484**	**36,1%**	**(37,8%)**
Property rates	526 258	385 274	48 636	9,2%	116 478	22,1%	(36 312)	(9,4%)	163 954	42,6%	292 756	76,0%	-	-	(100,0%)
Service charges	599 883	1 124 389	6 989	1,2%	124 272	20,7%	47 170	4,2%	63 989	5,7%	242 419	21,6%	(20 420)	-	(413,4%)
Other revenue	32 765	130 418	(392 204)	(1 197,0%)	128 495	392,2%	209 907	160,9%	55 097	42,2%	1 295	1,0%	550 904	1 224,5%	(90,0%)
Transfers and Subsidies - Operational	337 435	342 207	308	,1%	154 264	45,7%	376 358	110,0%	-	-	530 930	155,1%	-	-	-
Transfers and Subsidies - Capital	166 295	160 294	-	-	34 093	20,5%	54 204	33,8%	-	-	88 297	55,1%	-	-	-
Interest	549 738	-	71 604	13,0%	16 643	3,0%	35 817	-	47 039	-	171 104	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 528 529)**	**(2 206 333)**	**1 140 032**	**(74,6%)**	**(349 118)**	**22,8%**	**(375 535)**	**17,0%**	**57 314**	**(2,6%)**	**472 693**	**(21,4%)**	**(914 084)**	**79,4%**	**(106,3%)**
Suppliers and employees	(1 374 308)	(1 891 538)	1 139 230	(82,9%)	(349 118)	25,4%	(375 535)	19,9%	57 314	(3,0%)	471 891	(24,9%)	(914 084)	83,1%	(106,3%)
Finance charges	(153 118)	(314 232)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 102)	(563)	802	(72,7%)	-	-	-	-	-	-	802	(142,5%)	-	-	-

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

	0 - 30 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	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 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)	-	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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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 Mabuza (Municipal Man	018 788 9639
Chief Financial Officer	Ms Palesa Mikateko 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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
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	11 112	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%	7 548	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	25,2%	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%	233 583	84,6%	71 184	129,1%	,4%
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)**	**-**	**(499 066)**	**-**	**(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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
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%	18 355	24,4%	(69,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	19,4%	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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
Cash Flow from Operating Activities															
Receipts	**2 855 322**	**3 172 293**	**784 777**	**27,5%**	**769 677**	**27,0%**	**628 997**	**19,8%**	**563 544**	**17,8%**	**2 746 995**	**86,6%**	**4 611 100**	**255,5%**	**(87,8%)**
Property rates	350 984	350 984	74 026	21,1%	109 856	31,3%	93 294	26,6%	97 374	27,7%	374 551	106,7%	76 857	118,1%	26,7%
Service charges	1 557 676	1 557 855	345 273	22,2%	374 456	24,0%	302 427	19,4%	238 143	15,3%	1 260 300	80,9%	2 278 153	218,0%	(89,5%)
Other revenue	161 267	129 276	54 153	33,6%	21 554	13,4%	65 449	50,6%	180 626	139,7%	321 782	248,9%	2 065 133	7 003,6%	(91,3%)
Transfers and Subsidies - Operational	514 753	514 950	228 325	44,4%	159 912	31,1%	79 230	15,4%	36	-	467 502	90,8%	131 511	106,7%	(100,0%)
Transfers and Subsidies - Capital	270 641	619 227	82 954	30,7%	103 883	38,4%	88 596	14,3%	47 366	7,6%	322 799	52,1%	54 265	90,7%	(12,7%)
Interest	-	-	45	-	16	-	-	-	-	-	61	-	5 182	128,3%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 485 358)**	**(2 485 358)**	**(267 468)**	**10,8%**	**(233 108)**	**9,4%**	**(242 539)**	**9,8%**	**(1 375 833)**	**55,4%**	**(2 118 948)**	**85,3%**	**(280 885)**	**77,8%**	**389,8%**
Suppliers and employees	(2 485 358)	(2 485 358)	(267 468)	10,8%	(233 108)	9,4%	(242 539)	9,8%	(1 375 833)	55,4%	(2 118 948)	85,3%	(280 885)	77,8%	389,8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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	545,8%	338 762	147,7%	338 762	147,7%	4 619 419	(7 754,2%)	(92,7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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 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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
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	305 817	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%	40 605	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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
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%)**	**(266,0%)**
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

	0 - 30 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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

AGGREGRATED INFORMATION FOR GAUTENG
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		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
Operating Revenue and Expenditure															
Operating Revenue	**207 700 738**	**209 428 634**	**57 017 967**	**27,5%**	**55 728 993**	**26,8%**	**51 828 845**	**24,7%**	**46 443 910**	**22,2%**	**211 019 714**	**100,8%**	**36 223 771**	**100,2%**	**28,2%**
Exchange Revenue															
Service charges - Electricity	73 541 500	75 185 239	20 192 982	27,5%	16 991 423	23,1%	15 602 378	20,8%	15 502 460	20,6%	68 289 243	90,8%	13 806 652	92,8%	12,3%
Service charges - Water	26 987 629	25 951 556	6 395 394	23,7%	6 763 255	25,1%	6 289 215	24,2%	5 880 352	22,7%	25 328 215	97,6%	5 011 715	98,8%	17,3%
Service charges - Waste Water Management	15 439 208	14 616 982	3 603 339	23,3%	3 667 611	23,8%	3 561 364	24,4%	3 500 064	23,9%	14 332 378	98,1%	3 316 208	98,0%	5,5%
Service charges - Waste Management	7 543 154	7 565 245	1 801 962	23,9%	1 808 975	24,0%	1 911 924	25,3%	1 917 026	25,3%	7 439 887	98,3%	1 566 636	98,3%	22,4%
Sale of Goods and Rendering of Services	1 942 354	1 599 329	328 788	16,9%	516 612	26,6%	491 836	30,8%	1 153 806	72,1%	2 491 041	155,8%	1 003 277	189,7%	15,0%
Agency services	531 831	933 238	125 096	23,5%	91 028	17,1%	420 487	45,1%	189 723	20,3%	826 334	88,5%	123 404	96,6%	53,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 072 077	3 614 761	1 581 817	51,5%	758 877	24,7%	2 984 025	82,6%	1 305 210	36,1%	6 629 929	183,4%	2 090 551	221,3%	(37,6%)
Interest earned from Current and Non Current Assets	523 152	611 542	153 204	29,3%	174 895	33,4%	200 337	32,8%	202 696	33,1%	731 132	119,6%	154 017	129,1%	31,6%
Dividends	-	-	-	-	-	-	-	-	69	-	69	-	13 288	-	(99,5%)
Rent on Land	383	-	6 369	1 663,8%	5 283	1 380,0%	27 315	-	16 241	-	55 208	-	192 312	52 765,1%	(91,6%)
Rental from Fixed Assets	836 544	842 159	156 812	18,7%	160 170	19,1%	224 800	26,7%	217 435	25,8%	759 216	90,2%	179 759	60,6%	21,0%
Licence and permits	58 703	42 961	7 784	13,3%	9 839	16,8%	11 154	26,0%	12 440	29,0%	41 218	95,9%	444	15,8%	2 701,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 768 543	1 864 047	538 697	30,5%	304 552	17,2%	672 292	36,1%	759 258	40,7%	2 274 799	122,0%	661 703	115,4%	14,7%
Non-Exchange Revenue															
Property rates	39 652 234	40 712 864	10 215 536	25,8%	10 132 295	25,6%	9 740 715	23,9%	10 657 142	26,2%	40 745 688	100,1%	8 691 905	102,9%	22,6%
Surcharges and Taxes	375 092	358 845	93 068	24,8%	84 362	22,5%	87 403	24,4%	82 305	22,9%	347 137	96,7%	72 336	93,4%	13,8%
Fines, penalties and forfeits	1 567 214	1 528 388	266 277	17,0%	204 498	13,0%	448 768	29,4%	245 934	16,1%	1 165 476	76,3%	617 647	82,4%	(60,2%)
Licences or permits	331 738	6 338	100 633	30,3%	87 899	26,5%	(182 585)	(2 881,0%)	378	6,0%	6 325	99,8%	84 680	101,3%	(99,6%)
Transfer and subsidies - Operational	24 327 130	24 245 408	8 523 116	35,0%	11 099 110	45,6%	7 994 693	33,0%	2 799 614	11,5%	30 416 534	125,5%	(1 806 090)	101,9%	(255,0%)
Interest	1 291 179	1 314 140	381 322	29,5%	1 016 087	78,7%	(855 673)	(65,1%)	234 435	17,8%	776 170	59,1%	(672 012)	43,5%	(134,9%)
Fuel Levy	7 589 413	7 589 413	2 185 837	28,8%	1 497 902	19,7%	2 529 804	33,3%	1 375 870	18,1%	7 589 413	100,0%	959 682	100,0%	43,4%
Operational Revenue	415 378	731 109	359 626	86,6%	353 749	85,2%	(136 542)	(18,7%)	207 434	28,4%	784 266	107,3%	159 024	144,6%	30,4%
Gains on disposal of Assets	8 568	4 754	175	2,0%	83	1,0%	(7 934)	(166,9%)	(6 984)	(146,9%)	(14 661)	(308,4%)	(5 691)	(41,8%)	22,7%
Other Gains	(102 286)	110 316	135	(,1%)	490	(,5%)	(186 931)	(169,4%)	191 003	173,1%	4 697	4,3%	2 324	(16,5%)	8 117,0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Operating Expenditure	**206 117 748**	**206 142 604**	**782 385 066**	**379,6%**	**(675 355 143)**	**(327,7%)**	**50 051 720**	**24,3%**	**54 350 554**	**26,4%**	**211 432 197**	**102,6%**	**45 008 999**	**101,3%**	**20,8%**
Employee related costs	50 624 116	50 108 514	741 182 680	1 464,1%	(716 535 830)	(1 415,4%)	11 610 692	23,2%	12 299 872	24,5%	48 557 415	96,9%	10 700 155	95,3%	15,0%
Remuneration of councillors	759 367	765 140	182 846	24,1%	177 741	23,4%	189 845	24,8%	164 544	21,5%	714 976	93,4%	162 085	93,6%	1,5%
Bulk purchases - electricity	57 468 491	58 291 868	18 631 564	32,4%	14 228 436	24,8%	11 699 057	20,1%	14 797 037	25,4%	59 356 094	101,8%	7 958 364	97,6%	85,9%
Inventory consumed	20 513 371	20 891 679	4 924 521	24,0%	5 218 547	25,4%	4 940 272	23,6%	5 777 702	27,7%	20 861 041	99,9%	4 122 583	105,7%	40,1%
Debt impairment	21 133 290	19 892 688	4 864 172	23,0%	3 639 683	17,2%	5 861 403	29,5%	5 482 709	27,6%	19 847 967	99,8%	2 191 665	96,7%	150,2%
Depreciation and amortisation	12 951 763	11 907 780	2 095 748	16,2%	2 777 717	21,4%	3 175 491	26,7%	2 531 700	21,3%	10 580 656	88,9%	6 021 884	83,5%	(58,0%)
Interest	6 258 809	6 140 347	1 491 219	23,8%	2 865 039	45,8%	1 920 687	31,3%	1 697 191	27,6%	7 974 137	129,9%	1 922 921	116,8%	(11,7%)
Contracted services	20 638 268	22 149 625	3 302 580	16,0%	5 335 627	25,9%	4 708 712	21,3%	6 219 373	28,1%	19 566 292	88,3%	5 311 959	89,7%	17,1%
Transfers and subsidies	969 607	1 267 030	1 459 351	150,5%	2 136 262	220,3%	1 526 783	120,5%	1 334 101	105,3%	6 456 497	509,6%	1 636 578	857,7%	(18,5%)
Irrecoverable debts written off	306 084	105 316	196 080	64,1%	721 415	235,7%	30 439	28,9%	169 653	161,1%	1 117 587	1 061,2%	238 419	147,0%	(28,8%)
Operational costs	11 493 026	11 464 971	3 134 761	27,3%	3 323 596	28,9%	3 648 360	31,8%	2 599 324	22,7%	12 706 040	110,8%	3 545 468	112,4%	(26,7%)
Losses on disposal of Assets	7 315	4 140	126 150	1 724,6%	(11 264)	(154,0%)	7 881	190,4%	285 823	6 903,9%	408 589	9 869,3%	4 209	151,9%	6 690,9%
Other Losses	2 994 241	3 153 506	793 395	26,5%	767 890	25,6%	732 098	23,2%	991 523	31,4%	3 284 907	104,2%	1 192 708	127,1%	(16,9%)
Surplus/(Deficit)	**1 582 990**	**3 286 030**	**(725 367 099)**	**-**	**731 084 136**	**-**	**1 777 125**	**-**	**(7 906 645)**	**-**	**(412 483)**	**-**	**(8 785 228)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	9 374 185	9 009 616	811 160	8,7%	1 332 414	14,2%	2 235 040	24,8%	2 018 005	22,4%	6 396 620	71,0%	355 859	47,0%	467,1%
Transfers and subsidies - capital (in-kind)	29 498	377 784	(7)	-	103 148	349,7%	65 378	17,3%	(4 725)	(1,3%)	163 794	43,4%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**10 986 673**	**12 673 430**	**(724 555 946)**		**732 519 699**		**4 077 543**		**(5 893 365)**		**6 147 931**		**(8 429 369)**		
Income Tax	44 036	44 461	3 610	8,2%	(1 713)	(3,9%)	-	-	544	1,2%	2 442	5,5%	466	1,1%	16,9%
Surplus/(Deficit) after income tax	**10 942 638**	**12 628 969**	**(724 559 556)**		**732 521 412**		**4 077 543**		**(5 893 909)**		**6 145 489**		**(8 429 835)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 942 638**	**12 628 969**	**(724 559 556)**		**732 521 412**		**4 077 543**		**(5 893 909)**		**6 145 489**		**(8 429 835)**		
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	**10 942 638**	**12 628 969**	**(724 300 786)**		**732 840 558**		**4 507 577**		**(5 553 329)**		**7 494 019**		**(8 144 974)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
Capital Revenue and Expenditure															
Source of Finance	**14 128 933**	**14 420 416**	**1 115 029**	**7,9%**	**2 057 516**	**14,6%**	**3 127 929**	**21,7%**	**6 444 484**	**44,7%**	**12 744 959**	**88,4%**	**5 101 438**	**84,9%**	**26,3%**
National Government	8 582 261	8 040 503	638 628	7,4%	1 101 667	12,8%	2 124 873	26,4%	2 086 760	26,0%	5 951 929	74,0%	1 549 089	67,4%	34,7%
Provincial Government	74 413	390 868	(8 046)	(10,8%)	94 357	126,8%	66 338	17,0%	15 002	3,8%	167 651	42,9%	132 023	70,4%	(88,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	637 880	689 295	115 342	18,1%	110 678	17,4%	252 059	36,6%	339 597	49,3%	817 676	118,6%	191 254	122,9%	77,6%
Transfers recognised - capital	**9 294 554**	**9 120 666**	**745 924**	**8,0%**	**1 306 701**	**14,1%**	**2 443 271**	**26,8%**	**2 441 359**	**26,8%**	**6 937 255**	**76,1%**	**1 872 366**	**70,5%**	**30,4%**
Borrowing	2 587 600	2 792 871	240 562	9,3%	379 382	14,7%	401 601	14,4%	1 205 595	43,2%	2 227 141	79,7%	847 565	81,0%	42,2%
Internally generated funds	2 246 778	2 506 879	128 543	5,7%	371 433	16,5%	283 058	11,3%	2 797 529	111,6%	3 580 563	142,8%	2 381 507	140,8%	17,5%
Capital Expenditure Functional	**14 139 853**	**14 416 220**	**1 046 594**	**7,4%**	**2 036 944**	**14,4%**	**71 328 504**	**494,8%**	**(61 591 415)**	**(427,2%)**	**12 820 627**	**88,9%**	**5 038 257**	**84,3%**	**(1 322,5%)**
Municipal governance and administration	**1 652 239**	**1 559 806**	**90 123**	**5,5%**	**226 779**	**13,7%**	**69 264 446**	**4 440,6%**	**(66 717 243)**	**(4 277,3%)**	**2 864 105**	**183,6%**	**1 888 105**	**205,3%**	**(3 633,6%)**
Executive and Council	68 204	73 185	9 839	14,4%	1 171	1,7%	19 454	26,6%	8 440	11,5%	38 905	53,2%	(4 171)	58,1%	(302,3%)
Finance and administration	1 581 084	1 481 886	80 283	5,1%	225 388	14,3%	69 243 861	4 672,7%	(66 726 033)	(4 502,8%)	2 823 499	190,5%	1 892 276	211,5%	(3 626,2%)
Internal audit	2 951	4 736	-	-	220	7,5%	1 131	23,9%	351	7,4%	1 702	35,9%	-	12,1%	(100,0%)
Community and Public Safety	**2 902 058**	**2 865 951**	**228 346**	**7,9%**	**411 173**	**14,2%**	**554 353**	**19,3%**	**983 109**	**34,3%**	**2 176 981**	**76,0%**	**530 488**	**55,4%**	**85,3%**
Community and Social Services	261 818	355 387	(28 197)	(10,8%)	96 440	36,8%	7 439	2,1%	180 338	50,7%	256 020	72,0%	107 329	69,6%	68,0%
Sport And Recreation	128 618	128 842	3 629	2,8%	19 499	15,2%	9 514	7,4%	36 897	28,6%	69 540	54,0%	12 336	101,1%	199,1%
Public Safety	94 504	101 712	(6 793)	(7,2%)	2 868	3,0%	41 929	41,2%	46 490	45,7%	84 494	83,1%	6 902	38,2%	573,6%
Housing	2 330 690	2 211 206	259 707	11,1%	270 245	11,6%	486 127	22,0%	694 568	31,4%	1 710 648	77,4%	384 355	53,6%	80,7%
Health	86 428	68 804	-	-	22 120	25,6%	9 344	13,6%	24 816	36,1%	56 281	81,8%	19 567	33,9%	26,8%
Economic and Environmental Services	**3 274 409**	**2 839 559**	**147 697**	**4,5%**	**505 851**	**15,4%**	**198 198**	**7,0%**	**952 698**	**33,6%**	**1 804 443**	**63,5%**	**709 691**	**68,2%**	**34,2%**
Planning and Development	426 124	438 833	56 578	13,3%	167 880	39,4%	14 923	3,4%	173 237	39,5%	412 618	94,0%	101 420	86,1%	70,8%
Road Transport	2 812 185	2 363 450	91 077	3,2%	336 805	12,0%	181 861	7,7%	776 086	32,8%	1 385 829	58,6%	596 476	65,7%	30,1%
Environmental Protection	36 100	37 276	42	,1%	1 165	3,2%	1 413	3,8%	3 375	9,1%	5 995	16,1%	11 796	48,3%	(71,4%)
Trading Services	**6 233 260**	**7 063 204**	**577 333**	**9,3%**	**879 521**	**14,1%**	**1 284 242**	**18,2%**	**3 142 540**	**44,5%**	**5 883 636**	**83,3%**	**1 897 001**	**86,3%**	**65,7%**
Energy sources	2 777 552	2 983 906	270 442	9,7%	299 671	10,8%	666 067	22,3%	1 510 669	50,6%	2 746 849	92,1%	894 151	89,1%	69,0%
Water Management	1 935 225	2 133 661	110 341	5,7%	292 988	15,1%	289 635	13,6%	824 926	38,7%	1 517 890	71,1%	492 926	83,9%	67,4%
Waste Water Management	1 108 592	1 554 924	171 820	15,5%	238 974	21,6%	294 059	18,9%	679 712	43,7%	1 384 565	89,0%	387 339	86,0%	75,5%
Waste Management	411 891	390 713	24 731	6,0%	47 889	11,6%	34 481	8,8%	127 232	32,6%	234 332	60,0%	122 585	74,6%	3,8%
Other	**77 887**	**87 700**	**3 096**	**4,0%**	**13 620**	**17,5%**	**27 265**	**31,1%**	**47 481**	**54,1%**	**91 462**	**104,3%**	**12 972**	**93,0%**	**266,0%**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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
Cash Flow from Operating Activities															
Receipts	**209 396 922**	**248 402 208**	**62 845 001**	**30,0%**	**64 788 626**	**30,9%**	**128 404 925**	**51,7%**	**(51 869 775)**	**(20,9%)**	**204 168 777**	**82,2%**	**29 568 457**	**92,4%**	**(275,4%)**
Property rates	40 980 955	47 047 627	8 584 313	20,9%	46 735 363	114,0%	(36 039 833)	(76,6%)	15 691 469	33,4%	34 971 313	74,3%	2 090 367	67,9%	650,7%
Service charges	114 721 757	143 422 244	29 233 903	25,5%	11 789 334	10,3%	18 884 864	13,2%	48 800 348	34,0%	108 708 450	75,8%	19 204 329	76,8%	154,1%
Other revenue	18 348 568	20 097 570	11 133 337	60,7%	5 370 916	29,3%	8 723 770	43,4%	2 841 127	14,1%	28 069 151	139,7%	992 330	247,4%	186,3%
Transfers and Subsidies - Operational	23 768 608	24 446 347	11 352 595	47,8%	1 321 339	5,6%	135 185 157	553,0%	(119 113 505)	(487,2%)	28 745 586	117,6%	5 252 888	93,8%	(2 367,6%)
Transfers and Subsidies - Capital	9 763 884	9 821 383	1 929 687	19,8%	1 220 698	12,5%	4 289 107	43,7%	606 476	6,2%	8 045 968	81,9%	1 850 594	80,6%	(67,2%)
Interest	1 813 150	3 567 037	611 166	33,7%	(1 649 025)	(90,9%)	(2 638 141)	(74,0%)	(695 759)	(19,5%)	(4 371 760)	(122,6%)	177 887	50,7%	(491,1%)
Dividends	-	-	-	-	-	-	-	-	69	-	69	-	62	-	11,3%
Payments	**(181 697 822)**	**(184 355 495)**	**(40 554 504)**	**22,3%**	**(42 590 556)**	**23,4%**	**(34 623 196)**	**18,8%**	**(84 761 399)**	**46,0%**	**(202 529 655)**	**109,9%**	**(31 451 497)**	**177,4%**	**169,5%**
Suppliers and employees	(176 125 210)	(175 387 910)	(40 421 413)	23,0%	(42 142 427)	23,9%	(33 773 202)	19,3%	(84 183 328)	48,0%	(200 520 370)	114,3%	(26 506 993)	180,2%	217,6%
Finance charges	(4 609 920)	(7 790 066)	(133 892)	2,9%	(448 129)	9,7%	(849 994)	10,9%	(578 071)	7,4%	(2 010 086)	25,8%	(4 944 504)	157,5%	(88,3%)
Transfers and grants	(962 692)	(1 177 519)	802	(,1%)	-	-	-	-	-	-	802	(,1%)	-	-	-

Net Cash from/(used) Operating Activities	**27 699 100**	**64 046 713**	**22 290 497**	**80,5%**	**22 198 070**	**80,1%**	**93 781 729**	**146,4%**	**(136 631 174)**	**(213,3%)**	**1 639 122**	**2,6%**	**(1 883 040)**	**14,8%**	**7 155,9%**
Cash Flow from Investing Activities															
Receipts	**703 854**	**262 211**	**318**	**-**	**(3 935)**	**(,6%)**	**(14 339)**	**(5,5%)**	**(243 238)**	**(92,8%)**	**(261 194)**	**(99,6%)**	**9 586**	**(16,8%)**	**(2 637,5%)**
Proceeds on disposal of PPE	7 169	3 328	-	-	-	-	565	17,0%	87	2,6%	652	19,6%	5 193	18,4%	(98,3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 144)	(1 144)	583	(50,9%)	(3 285)	287,2%	(14 514)	1 268,8%	34 279	(2 996,5%)	17 062	(1 491,5%)	5 514	(268,5%)	521,7%
Decrease (increase) in non-current investments	697 829	260 027	(265)	-	(650)	(,1%)	(390)	(,1%)	(277 604)	(106,8%)	(278 908)	(107,3%)	(1 121)	(22,2%)	24 654,9%
Payments	**(11 867 805)**	**(12 594 336)**	**(304 072)**	**2,6%**	**(869 013)**	**7,3%**	**(1 301 506)**	**10,3%**	**(2 771 300)**	**22,0%**	**(5 245 891)**	**41,7%**	**(1 204 988)**	**22,0%**	**130,0%**
Capital assets	(11 867 805)	(12 594 336)	(304 072)	2,6%	(869 013)	7,3%	(1 301 506)	10,3%	(2 771 300)	22,0%	(5 245 891)	41,7%	(1 204 988)	22,0%	130,0%
Net Cash from/(used) Investing Activities	**(11 163 951)**	**(12 332 125)**	**(303 754)**	**2,7%**	**(872 948)**	**7,8%**	**(1 315 845)**	**10,7%**	**(3 014 538)**	**24,4%**	**(5 507 085)**	**44,7%**	**(1 195 403)**	**23,0%**	**152,2%**
Cash Flow from Financing Activities															
Receipts	**2 657 927**	**5 357 927**	**29 768**	**1,1%**	**44 001**	**1,7%**	**26 010**	**,5%**	**123 772**	**2,3%**	**223 551**	**4,2%**	**1 036 586**	**40,1%**	**(88,1%)**
Short term loans	74 251	74 251	(1 802)	(2,4%)	(1 809)	(2,4%)	1 089	1,5%	25 904	34,9%	23 382	31,5%	933 972	-	(97,2%)
Borrowing long term/refinancing	2 503 078	5 203 078	(485)	-	(1 329)	(,1%)	(1 000)	-	75 081	1,4%	72 267	1,4%	101 885	4,4%	(26,3%)
Increase (decrease) in consumer deposits	80 598	80 598	32 056	39,8%	47 138	58,5%	25 922	32,2%	22 788	28,3%	127 903	158,7%	729	-	3 024,7%
Payments	**(2 497 564)**	**(2 357 599)**	**(163 494)**	**6,5%**	**(1 429 191)**	**57,2%**	**(542 385)**	**23,0%**	**(2 269 222)**	**96,3%**	**(4 404 292)**	**186,8%**	**(2 467 120)**	**104,9%**	**(8,0%)**
Repayment of borrowing	(2 497 564)	(2 357 599)	(163 494)	6,5%	(1 429 191)	57,2%	(542 385)	23,0%	(2 269 222)	96,3%	(4 404 292)	186,8%	(2 467 120)	104,9%	(8,0%)
Net Cash from/(used) Financing Activities	**160 363**	**3 000 328**	**(133 726)**	**(83,4%)**	**(1 385 190)**	**(863,8%)**	**(516 375)**	**(17,2%)**	**(2 145 450)**	**(71,5%)**	**(4 180 741)**	**(139,3%)**	**(1 430 534)**	**212,9%**	**50,0%**
Net Increase/(Decrease) in cash held	**16 695 512**	**54 714 916**	**21 853 016**	**130,9%**	**19 939 932**	**119,4%**	**91 949 510**	**168,1%**	**(141 791 161)**	**(259,1%)**	**(8 048 704)**	**(14,7%)**	**(4 508 977)**	**9,2%**	**3 044,6%**
Cash/cash equivalents at the year begin:	4 233 961	4 176 930	2 941 995	69,5%	15 393 304	363,6%	35 313 107	845,4%	133 096 522	3 186,5%	2 941 995	70,4%	18 423 187	(19,5%)	622,4%
Cash/cash equivalents at the year end:	**20 929 473**	**58 891 846**	**23 656 282**	**113,0%**	**37 377 297**	**178,6%**	**141 517 064**	**240,3%**	**(816 500)**	**(1,4%)**	**(816 500)**	**(1,4%)**	**15 793 466**	**19,1%**	**(105,2%)**

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	2 592 099	5,4%	1 187 785	2,5%	1 150 949	2,4%	43 233 779	89,8%	48 164 612	31,4%	8 992 817	18,7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 405 905	16,1%	813 010	3,8%	700 026	3,3%	16 245 493	76,8%	21 164 435	13,8%	1 517 041	7,2%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 800 059	9,3%	1 009 780	3,3%	934 673	3,1%	25 429 011	84,3%	30 173 522	19,7%	2 513 282	8,3%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 099 889	6,2%	531 585	3,0%	499 071	2,8%	15 586 343	88,0%	17 716 888	11,6%	2 036 515	11,5%	-	-
Receivables from Exchange Transactions - Waste Management	661 267	5,1%	241 263	1,9%	287 343	2,2%	11 665 181	90,7%	12 855 053	8,4%	1 072 360	8,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	145 078	3,4%	58 448	1,4%	61 582	1,4%	4 034 000	93,8%	4 299 107	2,8%	105 045	2,4%	-	-
Interest on Arrear Debtor Accounts	531 658	3,6%	413 922	2,8%	380 007	2,6%	13 250 639	90,9%	14 576 226	9,5%	5 358 199	36,8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 079 615)	(25,6%)	(91 502)	(2,2%)	27 625	,7%	5 367 320	127,1%	4 223 828	2,8%	(15 326 905)	(362,9%)	25 106	,6%
Total By Income Source	**10 156 338**	**6,6%**	**4 164 290**	**2,7%**	**4 041 276**	**2,6%**	**134 811 766**	**88,0%**	**153 173 672**	**100,0%**	**6 268 355**	**4,1%**	**25 106**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	408 731	9,1%	169 351	3,8%	162 703	3,6%	3 770 596	83,6%	4 511 381	2,9%	(24)	-	25 106	,6%
Commercial	3 441 366	10,1%	1 014 617	3,0%	1 005 315	2,9%	28 633 285	84,0%	34 094 584	22,3%	2 022 422	5,9%	-	-
Households	6 261 405	5,5%	2 961 628	2,6%	2 858 955	2,5%	101 721 898	89,4%	113 803 885	74,3%	4 245 957	3,7%	-	-
Other	44 837	5,9%	18 694	2,4%	14 304	1,9%	685 988	89,8%	763 822	,5%	-	-	-	-
Total By Customer Group	**10 156 338**	**6,6%**	**4 164 290**	**2,7%**	**4 041 276**	**2,6%**	**134 811 766**	**88,0%**	**153 173 672**	**100,0%**	**6 268 355**	**4,1%**	**25 106**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	6 647 843	28,1%	834 514	3,5%	1 275 603	5,4%	14 861 642	62,9%	23 619 603	47,5%
Bulk Water	910 863	23,4%	170 264	4,4%	146 944	3,8%	2 667 142	68,5%	3 895 214	7,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 047 309	52,1%	1 395 739	6,6%	1 169 958	5,5%	7 596 961	35,8%	21 209 967	42,7%
Auditor-General	1 367	60,1%	-	-	-	-	909	39,9%	2 277	-
Other	382 113	40,2%	91 608	9,6%	32 133	3,4%	444 764	46,8%	950 618	1,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**18 989 496**	**38,2%**	**2 492 126**	**5,0%**	**2 624 638**	**5,3%**	**25 571 419**	**51,5%**	**49 677 679**	**100,0%**