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

Part1: Operating Revenue and Expenditure

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	**10 134 811**	**10 301 759**	**2 921 539**	**28,8%**	**2 458 745**	**24,3%**	**2 615 269**	**25,4%**	**1 998 076**	**19,4%**	**9 993 630**	**97,0%**	**1 687 078**	**96,1%**	**18,4%**
Exchange Revenue															
Service charges - Electricity	2 835 814	2 835 814	804 473	28,4%	788 629	27,8%	612 520	21,6%	788 022	27,8%	2 993 644	105,6%	553 098	93,6%	42,5%
Service charges - Water	911 568	911 568	211 741	23,2%	232 055	25,5%	192 913	21,2%	192 505	21,1%	829 214	91,0%	208 375	96,9%	(7,6%)
Service charges - Waste Water Management	603 379	603 379	150 726	25,0%	139 418	23,1%	137 502	22,8%	141 529	23,5%	569 176	94,3%	150 660	99,5%	(6,1%)
Service charges - Waste Management	535 777	535 777	119 067	22,2%	119 080	22,2%	119 630	22,3%	121 035	22,6%	478 812	89,4%	118 930	96,8%	1,8%
Sale of Goods and Rendering of Services	153 110	153 110	30 664	20,0%	31 133	20,3%	30 396	19,9%	31 374	20,5%	123 567	80,7%	31 748	87,5%	(1,2%)
Agency services	28 177	28 177	12 687	45,0%	6 083	21,6%	(3 084)	(10,9%)	18 121	64,3%	33 807	120,0%	11 538	82,0%	57,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	222 299	222 299	91 137	41,0%	88 706	39,9%	87 982	39,6%	96 551	43,4%	364 377	163,9%	84 747	176,9%	13,9%
Interest earned from Current and Non Current Assets	25 656	71 136	20 646	80,5%	12 659	49,3%	17 191	24,2%	22 624	31,8%	73 121	102,8%	14 083	114,1%	60,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	24 263	24 263	6 763	27,9%	11 656	48,0%	7 810	32,2%	6 087	25,1%	32 315	133,2%	5 522	98,7%	10,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	88 261	88 261	11 360	12,9%	31 293	35,5%	13 090	14,8%	12 655	14,3%	68 398	77,5%	12 429	68,0%	1,8%
Non-Exchange Revenue															
Property rates	2 269 497	2 269 497	656 519	28,9%	502 749	22,2%	500 805	22,1%	486 946	21,5%	2 147 019	94,6%	453 210	94,5%	7,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 691	9 691	3 661	37,8%	3 817	39,4%	2 060	21,3%	2 458	25,4%	11 996	123,8%	2 975	115,6%	(17,4%)
Licences or permits	14 022	14 022	3 156	22,5%	5 510	39,3%	3 936	28,1%	3 812	27,2%	16 414	117,1%	3 919	103,3%	(2,7%)
Transfer and subsidies - Operational	1 636 167	1 757 634	523 547	32,0%	470 171	28,7%	359 486	20,5%	48 888	2,8%	1 402 091	79,8%	35 684	89,1%	37,0%
Interest	-	-	1 345	-	1 552	-	1 577	-	1 852	-	6 326	-	-	-	(100,0%)
Fuel Levy	777 132	777 132	259 044	33,3%	-	-	518 088	66,7%	-	-	777 132	100,0%	-	100,0%	-
Operational Revenue	-	-	14 705	-	13 411	-	13 276	-	14 664	-	56 056	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	297	-	823	-	92	-	-	-	1 211	-	-	2 112,0%	-
Other Gains	-	-	-	-	-	-	-	-	8 954	-	8 954	-	160	-	5 486,8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**10 129 615**	**10 296 563**	**2 899 297**	**28,6%**	**2 793 264**	**27,6%**	**2 745 137**	**26,7%**	**2 750 222**	**26,7%**	**11 187 920**	**108,7%**	**2 645 050**	**106,0%**	**4,0%**
Employee related costs	2 937 654	2 707 570	649 523	22,1%	762 921	26,0%	681 073	25,2%	634 161	23,4%	2 727 677	100,7%	672 437	97,7%	(5,7%)
Remuneration of councillors	77 686	77 686	16 710	21,5%	20 104	25,9%	17 746	22,8%	17 746	22,8%	72 305	93,1%	17 074	103,6%	3,9%
Bulk purchases - electricity	2 832 586	2 832 586	953 018	33,6%	614 876	21,7%	534 956	18,9%	547 784	19,3%	2 650 633	93,6%	616 950	100,2%	(11,2%)
Inventory consumed	280 004	275 945	58 134	20,8%	86 233	30,8%	68 762	24,9%	88 631	32,1%	301 759	109,4%	84 764	101,2%	4,6%
Debt impairment	1 681 728	1 754 847	403 062	24,0%	403 062	24,0%	429 614	24,5%	516 705	29,4%	1 752 443	99,9%	488 108	110,9%	5,9%
Depreciation and amortisation	567 615	577 827	490 782	86,5%	476 815	84,0%	521 544	90,3%	497 423	86,1%	1 986 564	343,8%	420 458	277,1%	18,3%
Interest	8 966	8 966	2 560	28,6%	2 262	25,2%	2 213	24,7%	1 928	21,5%	8 964	100,0%	1 707	24,3%	13,0%
Contracted services	954 237	1 173 162	95 179	10,0%	215 774	22,6%	267 812	22,8%	252 409	21,5%	831 175	70,8%	184 226	75,2%	37,0%
Transfers and subsidies	142 581	143 149	28 853	20,2%	35 361	24,8%	21 697	15,2%	14 808	10,3%	100 719	70,4%	15 372	99,3%	(3,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	(491)	-	(100,0%)
Operational costs	531 559	629 827	177 952	33,5%	150 882	28,4%	174 675	27,7%	145 970	23,2%	649 479	103,1%	121 433	88,2%	20,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	(24)	-	(100,0%)
Other Losses	114 999	114 999	23 524	20,5%	24 974	21,7%	25 046	21,8%	32 658	28,4%	106 202	92,4%	23 035	74,9%	41,8%
Surplus/(Deficit)	**5 196**	**5 196**	**22 242**	**-**	**(334 519)**	**-**	**(129 868)**	**-**	**(752 146)**	**-**	**(1 194 291)**	**-**	**(957 972)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	788 813	915 392	66 741	8,5%	79 347	10,1%	191 629	20,9%	188 147	20,6%	525 864	57,4%	240 132	75,9%	(21,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**794 009**	**920 588**	**88 982**		**(255 172)**		**61 761**		**(563 999)**		**(668 427)**		**(717 840)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**794 009**	**920 588**	**88 982**		**(255 172)**		**61 761**		**(563 999)**		**(668 427)**		**(717 840)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**794 009**	**920 588**	**88 982**		**(255 172)**		**61 761**		**(563 999)**		**(668 427)**		**(717 840)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	18 498	-	19 889	-	-	-	2 957	-	41 344	-	-	-	(100,0%)
Surplus/(Deficit) for the year	**794 009**	**920 588**	**107 481**		**(235 282)**		**61 761**		**(561 042)**		**(627 083)**		**(717 840)**		

Part 2: Capital Revenue and Expenditure

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	**1 231 115**	**1 426 183**	**92 808**	**7,5%**	**312 929**	**25,4%**	**197 304**	**13,8%**	**312 862**	**21,9%**	**915 902**	**64,2%**	**328 415**	**72,3%**	**(4,7%)**
National Government	788 448	915 115	68 532	8,7%	181 138	23,0%	115 975	12,7%	196 026	21,4%	561 671	61,4%	289 448	78,2%	(32,3%)
Provincial Government	115	27	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	2	-	-	-	18	-	20	-	127	-	(86,1%)
Transfers recognised - capital	**788 563**	**915 142**	**68 532**	**8,7%**	**181 140**	**23,0%**	**115 975**	**12,7%**	**196 043**	**21,4%**	**561 691**	**61,4%**	**289 575**	**78,2%**	**(32,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	442 552	511 041	24 275	5,5%	131 789	29,8%	81 329	15,9%	116 818	22,9%	354 212	69,3%	38 840	62,2%	200,8%
Capital Expenditure Functional	**1 231 115**	**1 426 183**	**92 808**	**7,5%**	**312 929**	**25,4%**	**197 304**	**13,8%**	**312 862**	**21,9%**	**915 902**	**64,2%**	**328 415**	**72,3%**	**(4,7%)**
Municipal governance and administration	**180 208**	**172 080**	**9 324**	**5,2%**	**46 864**	**26,0%**	**9 833**	**5,7%**	**19 249**	**11,2%**	**85 269**	**49,6%**	**9 509**	**37,1%**	**102,4%**
Executive and Council	10 150	17 690	-	-	4 396	43,3%	1 869	10,6%	2 215	12,5%	8 479	47,9%	233	31,7%	849,6%
Finance and administration	170 058	152 965	9 324	5,5%	42 468	25,0%	7 964	5,2%	17 034	11,1%	76 790	50,2%	9 276	37,2%	83,6%
Internal audit	-	1 426	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**284 497**	**304 364**	**33 619**	**11,8%**	**58 584**	**20,6%**	**37 304**	**12,3%**	**72 398**	**23,8%**	**201 905**	**66,3%**	**76 956**	**70,1%**	**(5,9%)**
Community and Social Services	16 750	11 722	2 721	16,2%	1 810	10,8%	919	7,8%	1 692	14,4%	7 141	60,9%	7 731	75,9%	(78,1%)
Sport And Recreation	23 320	35 448	2 319	9,9%	3 414	14,6%	5 668	16,0%	3 469	9,8%	14 870	41,9%	10 882	76,4%	(68,1%)
Public Safety	11 500	41 647	-	-	3 232	28,1%	2 241	5,4%	5 531	13,3%	11 003	26,4%	6 167	27,2%	(10,3%)
Housing	225 927	205 548	27 872	12,3%	47 854	21,2%	27 974	13,6%	58 973	28,7%	162 673	79,1%	51 826	76,5%	13,8%
Health	7 000	10 000	707	10,1%	2 275	32,5%	502	5,0%	2 734	27,3%	6 218	62,2%	350	26,4%	681,1%
Economic and Environmental Services	**218 944**	**377 287**	**26 205**	**12,0%**	**81 558**	**37,3%**	**38 932**	**10,3%**	**58 652**	**15,5%**	**205 347**	**54,4%**	**151 408**	**79,6%**	**(61,3%)**
Planning and Development	66 858	74 678	6 252	9,4%	14 418	21,6%	13 861	18,6%	20 898	28,0%	55 429	74,2%	14 309	72,1%	46,0%
Road Transport	152 087	302 609	19 952	13,1%	67 140	44,1%	25 071	8,3%	37 755	12,5%	149 918	49,5%	137 099	81,4%	(72,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**504 577**	**540 598**	**18 710**	**3,7%**	**124 974**	**24,8%**	**106 578**	**19,7%**	**150 582**	**27,9%**	**400 844**	**74,1%**	**82 011**	**79,7%**	**83,6%**
Energy sources	158 388	207 538	13 899	8,8%	48 984	30,9%	59 694	28,8%	72 646	35,0%	195 223	94,1%	46 414	86,5%	56,5%
Water Management	169 528	166 114	2 183	1,3%	19 964	11,8%	32 283	19,4%	45 976	27,7%	100 406	60,4%	29 521	82,2%	55,7%
Waste Water Management	110 861	124 826	2 578	2,3%	41 524	37,5%	12 644	10,1%	31 555	25,3%	88 302	70,7%	(13 064)	73,1%	(341,5%)
Waste Management	65 800	42 121	49	,1%	14 502	22,0%	1 957	4,6%	405	1,0%	16 913	40,2%	19 140	65,2%	(97,9%)
Other	**42 889**	**31 853**	**4 950**	**11,5%**	**950**	**2,2%**	**4 657**	**14,6%**	**11 980**	**37,6%**	**22 537**	**70,8%**	**8 531**	**60,3%**	**40,4%**

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	**9 000 286**	**9 344 399**	**3 970 279**	**44,1%**	**3 246 862**	**36,1%**	**3 962 243**	**42,4%**	**2 767 398**	**29,6%**	**13 946 781**	**149,3%**	**2 379 442**	**129,6%**	**16,3%**
Property rates	1 772 612	1 772 612	404 939	22,8%	396 157	22,3%	379 974	21,4%	368 219	20,8%	1 549 289	87,4%	413 349	85,5%	(10,9%)
Service charges	3 822 072	3 822 072	936 981	24,5%	967 759	25,3%	975 226	25,5%	1 032 821	27,0%	3 912 787	102,4%	924 731	91,8%	11,7%
Other revenue	879 984	919 640	1 790 500	203,5%	1 128 783	128,3%	1 918 461	208,6%	1 200 585	130,5%	6 038 330	656,6%	931 874	471,9%	28,8%
Transfers and Subsidies - Operational	1 549 052	1 715 031	520 807	33,6%	445 817	28,8%	374 077	21,8%	63 621	3,7%	1 404 323	81,9%	10 786	84,1%	489,8%
Transfers and Subsidies - Capital	788 698	870 515	287 154	36,4%	279 547	35,4%	283 362	32,6%	65 052	7,5%	915 115	105,1%	83 461	100,8%	(22,1%)
Interest	187 868	244 529	29 897	15,9%	28 798	15,3%	31 142	12,7%	37 100	15,2%	126 938	51,9%	15 241	143,3%	143,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 675 197)**	**(7 756 868)**	**(2 158 995)**	**28,1%**	**(1 947 199)**	**25,4%**	**(2 312 739)**	**29,8%**	**(1 960 737)**	**25,3%**	**(8 379 670)**	**108,0%**	**(1 675 014)**	**104,8%**	**17,1%**
Suppliers and employees	(7 518 710)	(7 614 036)	(2 129 806)	28,3%	(1 914 788)	25,5%	(2 291 556)	30,1%	(1 948 691)	25,6%	(8 284 840)	108,8%	(1 662 173)	105,4%	17,2%
Finance charges	(13 906)	(13 906)	(5 102)	36,7%	-	-	(4 475)	32,2%	-	-	(9 577)	68,9%	-	26,2%	-
Transfers and grants	(142 581)	(128 926)	(24 087)	16,9%	(32 412)	22,7%	(16 708)	13,0%	(12 047)	9,3%	(85 253)	66,1%	(12 840)	100,2%	(6,2%)

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	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	372 833	100,0%	-	-	-	-	-	-	372 833	32,8%
Bulk Water	27 754	100,0%	-	-	-	-	-	-	27 754	2,4%
PAYE deductions	37 542	100,0%	-	-	-	-	-	-	37 542	3,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	44 124	100,0%	-	-	-	-	-	-	44 124	3,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	107 251	38,8%	168 883	61,2%	-	-	-	-	276 134	24,3%
Auditor-General	381	100,0%	-	-	-	-	-	-	381	-
Other	378 246	100,0%	-	-	-	-	-	-	378 246	33,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**968 132**	**85,1%**	**168 883**	**14,9%**	**-**	**-**	**-**	**-**	**1 137 014**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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		Q4 of 2023/24 to Q4 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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	**18 117 063**	**18 028 291**	**7 053 752**	**38,9%**	**3 549 277**	**19,6%**	**3 462 823**	**19,2%**	**3 066 407**	**17,0%**	**17 132 259**	**95,0%**	**2 976 718**	**93,4%**	**3,0%**
Exchange Revenue															
Service charges - Electricity	5 828 780	5 730 806	1 680 570	28,8%	1 370 210	23,5%	1 194 925	20,9%	1 538 491	26,8%	5 784 196	100,9%	1 286 306	96,3%	19,6%
Service charges - Water	2 937 779	2 911 480	572 844	19,5%	827 932	28,2%	586 340	20,1%	582 112	20,0%	2 569 228	88,2%	781 475	80,7%	(25,5%)
Service charges - Waste Water Management	920 511	881 062	197 836	21,5%	191 710	20,8%	226 429	25,7%	216 344	24,6%	832 319	94,5%	204 150	90,8%	6,0%
Service charges - Waste Management	330 539	308 648	77 311	23,4%	71 750	21,7%	77 367	25,1%	78 015	25,3%	304 444	98,6%	73 179	93,4%	6,6%
Sale of Goods and Rendering of Services	117 432	121 418	25 829	22,0%	28 790	24,5%	20 709	17,1%	29 967	24,7%	105 295	86,7%	24 737	46,8%	21,1%
Agency services	4 064	4 064	964	23,7%	989	24,3%	1 004	24,7%	1 011	24,9%	3 968	97,6%	944	100,8%	7,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	990 740	1 070 802	356 823	36,0%	342 904	34,6%	354 584	33,1%	327 770	30,6%	1 382 080	129,1%	326 225	136,7%	,5%
Interest earned from Current and Non Current Assets	226 156	276 855	9 932	4,4%	67 013	29,6%	55 400	20,0%	161 926	58,5%	294 270	106,3%	173 482	154,2%	(6,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	38 567	42 037	15 062	39,1%	7 380	19,1%	9 147	21,8%	9 828	23,4%	41 416	98,5%	7 984	103,3%	23,1%
Licence and permits	20 137	22 193	5 493	27,3%	7 456	37,0%	5 003	22,5%	4 476	20,2%	22 428	101,1%	4 868	118,1%	(8,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	32 550	33 657	6 747	20,7%	4 830	14,8%	14 258	42,4%	4 096	12,2%	29 931	88,9%	8 320	103,6%	(50,8%)
Non-Exchange Revenue															
Property rates	3 142 251	3 142 251	3 173 007	101,0%	(26 801)	(,9%)	(40 372)	(1,3%)	(36 451)	(1,2%)	3 069 384	97,7%	(36 027)	97,9%	1,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	64 223	59 084	7 760	12,1%	6 742	10,5%	8 388	14,2%	15 554	26,3%	38 445	65,1%	1 640	74,0%	848,2%
Licences or permits	1	1	-	-	0	33,7%	-	-	0	33,7%	1	67,4%	0	70,8%	-
Transfer and subsidies - Operational	2 639 328	2 450 902	648 889	24,6%	648 371	24,6%	928 384	37,9%	(484 280)	(19,8%)	1 741 365	71,0%	118 153	99,2%	(509,9%)
Interest	-	149 009	-	-	-	-	21 257	14,3%	67 597	45,4%	88 854	59,6%	-	-	(100,0%)
Fuel Levy	824 005	824 005	274 668	33,3%	-	-	-	-	549 337	66,7%	824 005	100,0%	-	33,3%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	17	17	-	-	-	-	-	614	3 675,3%	630	3 775,3%	1 282	-	(52,1%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**18 116 061**	**18 028 291**	**3 659 130**	**20,2%**	**3 073 284**	**17,0%**	**3 556 841**	**19,7%**	**3 315 451**	**18,4%**	**13 604 706**	**75,5%**	**3 093 293**	**93,4%**	**7,2%**
Employee related costs	4 752 685	4 586 235	907 024	19,1%	1 095 738	23,1%	973 689	21,2%	969 745	21,1%	3 946 197	86,0%	938 459	86,5%	3,3%
Remuneration of councillors	94 452	94 675	20 225	21,4%	23 777	25,2%	21 106	22,3%	20 825	22,0%	85 933	90,8%	20 127	93,7%	3,5%
Bulk purchases - electricity	6 338 216	6 457 166	2 132 455	33,6%	1 330 200	21,0%	1 329 371	20,6%	1 704 521	26,4%	6 496 547	100,6%	1 494 113	99,9%	14,1%
Inventory consumed	355 361	381 872	74 838	21,1%	75 193	21,2%	60 747	15,9%	94 321	24,7%	305 099	79,9%	66 436	66,2%	42,0%
Debt impairment	1 836 239	1 836 323	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 049 902	1 018 442	-	-	-	-	574 404	56,4%	-	-	574 404	56,4%	-	60,3%	-
Interest	111 217	111 217	10 396	9,3%	15 241	13,7%	37 809	34,0%	16 035	14,4%	79 482	71,5%	15 223	69,2%	5,3%
Contracted services	1 751 625	1 630 699	169 457	9,7%	251 759	14,4%	222 472	13,6%	208 018	12,8%	851 705	52,2%	249 873	51,3%	(16,8%)
Transfers and subsidies	84 452	91 972	40 684	48,2%	41 150	48,7%	66 167	71,9%	39 378	42,8%	187 379	203,7%	46 222	213,4%	(14,8%)
Irrecoverable debts written off	582 995	652 995	123 278	21,1%	67 039	11,5%	121 155	18,6%	105 131	16,1%	416 602	63,8%	98 754	654,9%	6,5%
Operational costs	905 934	913 711	180 774	20,0%	173 186	19,1%	148 076	16,2%	157 091	17,2%	659 127	72,1%	164 086	70,7%	(4,3%)
Losses on disposal of Assets	-	-	-	-	-	-	1 845	-	387	-	2 233	-	-	-	(100,0%)
Other Losses	252 982	252 982	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 001**	**(0)**	**3 394 622**	**-**	**475 993**	**-**	**(94 018)**	**-**	**(249 044)**	**-**	**3 527 553**	**-**	**(116 574)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	1 159 095	1 287 956	-	-	6 254	,5%	12 952	1,0%	241 161	18,7%	260 367	20,2%	313 588	46,5%	(23,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 160 097**	**1 287 956**	**3 394 622**		**482 247**		**(81 066)**		**(7 883)**		**3 787 919**		**197 013**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 160 097**	**1 287 956**	**3 394 622**		**482 247**		**(81 066)**		**(7 883)**		**3 787 919**		**197 013**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 160 097**	**1 287 956**	**3 394 622**		**482 247**		**(81 066)**		**(7 883)**		**3 787 919**		**197 013**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 160 097**	**1 287 956**	**3 394 622**		**482 247**		**(81 066)**		**(7 883)**		**3 787 919**		**197 013**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2023/24 to Q4 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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	**1 909 285**	**1 800 759**	**86 805**	**4,5%**	**316 078**	**16,6%**	**223 198**	**12,4%**	**409 154**	**22,7%**	**1 035 235**	**57,5%**	**410 706**	**58,5%**	**(,4%)**
National Government	1 111 574	1 167 565	51 384	4,6%	217 778	19,6%	154 023	13,2%	240 678	20,6%	663 862	56,9%	294 069	63,0%	(18,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	43 000	41 500	9 746	22,7%	7 057	16,4%	(4 175)	(10,1%)	7 853	18,9%	20 481	49,4%	13 015	78,9%	(39,7%)
Transfers recognised - capital	**1 154 574**	**1 209 065**	**61 130**	**5,3%**	**224 835**	**19,5%**	**149 847**	**12,4%**	**248 531**	**20,6%**	**684 343**	**56,6%**	**307 084**	**63,7%**	**(19,1%)**
Borrowing	130 229	69 165	-	-	7 900	6,1%	8 767	12,7%	17 764	25,7%	34 431	49,8%	19 577	76,5%	(9,3%)
Internally generated funds	624 483	522 529	25 675	4,1%	83 344	13,3%	64 584	12,4%	142 859	27,3%	316 461	60,6%	84 045	43,7%	70,0%
Capital Expenditure Functional	**1 965 324**	**1 938 192**	**93 096**	**4,7%**	**316 078**	**16,1%**	**219 641**	**11,3%**	**401 402**	**20,7%**	**1 030 216**	**53,2%**	**410 240**	**60,7%**	**(2,2%)**
Municipal governance and administration	**216 622**	**159 736**	**9 413**	**4,3%**	**11 605**	**5,4%**	**18 682**	**11,7%**	**27 750**	**17,4%**	**67 450**	**42,2%**	**20 925**	**37,8%**	**32,6%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	216 622	159 736	9 413	4,3%	11 605	5,4%	18 682	11,7%	27 750	17,4%	67 450	42,2%	20 925	37,8%	32,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**168 724**	**118 219**	**648**	**,4%**	**41 964**	**24,9%**	**12 414**	**10,5%**	**21 267**	**18,0%**	**76 293**	**64,5%**	**24 686**	**58,9%**	**(13,8%)**
Community and Social Services	48 328	34 256	648	1,3%	6 513	13,5%	4 364	12,7%	3 858	11,3%	15 384	44,9%	5 079	45,9%	(24,0%)
Sport And Recreation	55 561	48 022	-	-	24 375	43,9%	3 911	8,1%	11 124	23,2%	39 410	82,1%	11 866	68,6%	(6,3%)
Public Safety	62 235	31 341	-	-	11 075	17,8%	3 940	12,6%	6 188	19,7%	21 203	67,7%	7 587	55,7%	(18,4%)
Housing	1 200	1 200	-	-	-	-	-	-	97	8,1%	97	8,1%	-	92,0%	(100,0%)
Health	1 400	3 400	-	-	-	-	199	5,8%	-	-	199	5,8%	154	(81,4%)	(100,0%)
Economic and Environmental Services	**506 098**	**553 225**	**36 501**	**7,2%**	**122 600**	**24,2%**	**51 189**	**9,3%**	**121 864**	**22,0%**	**332 153**	**60,0%**	**114 860**	**67,4%**	**6,1%**
Planning and Development	56 040	56 040	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	449 058	497 185	36 501	8,1%	122 600	27,3%	51 189	10,3%	121 864	24,5%	332 153	66,8%	114 860	75,7%	6,1%
Environmental Protection	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 071 881**	**1 105 012**	**46 534**	**4,3%**	**139 909**	**13,1%**	**137 356**	**12,4%**	**230 521**	**20,9%**	**554 320**	**50,2%**	**249 769**	**61,5%**	**(7,7%)**
Energy sources	246 698	234 973	34 354	13,9%	55 179	22,4%	16 187	6,9%	46 986	20,0%	152 707	65,0%	83 566	80,7%	(43,8%)
Water Management	457 824	461 013	963	,2%	46 347	10,1%	76 473	16,6%	131 877	28,6%	255 660	55,5%	112 688	55,4%	17,0%
Waste Water Management	331 360	373 026	11 216	3,4%	27 203	8,2%	29 789	8,0%	49 913	13,4%	118 121	31,7%	53 514	49,6%	(6,7%)
Waste Management	36 000	36 000	-	-	11 180	31,1%	14 907	41,4%	1 744	4,8%	27 831	77,3%	-	-	(100,0%)
Other	**2 000**	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2023/24 to Q4 of 2024/25
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	**17 671 492**	**16 485 344**	**252 424**	**1,4%**	**(420 575)**	**(2,4%)**	**1 085 632**	**6,6%**	**(501 234)**	**(3,0%)**	**416 246**	**2,5%**	**(957 584)**	**(4,9%)**	**(47,7%)**
Property rates	3 093 256	2 994 691	223 717	7,2%	(420 575)	(13,6%)	1 083 668	36,2%	(496 504)	(16,6%)	390 307	13,0%	(903 965)	(123,6%)	(45,1%)
Service charges	8 293 524	1 536 727	28 706	,3%	-	-	-	-	-	-	28 706	1,9%	(53 619)	85,6%	(100,0%)
Other revenue	2 200 281	2 193 374	-	-	-	-	1 964	,1%	(4 731)	(,2%)	(2 767)	(,1%)	-	-	(100,0%)
Transfers and Subsidies - Operational	2 138 293	8 006 657	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	728 691	627 765	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 217 446	1 126 129	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(13 957 330)**	**(13 893 629)**	**(177 214)**	**1,3%**	**(118 826)**	**,9%**	**64 233**	**(,5%)**	**361 014**	**(2,6%)**	**129 207**	**(,9%)**	**224 382**	**1,8%**	**60,9%**
Suppliers and employees	(13 957 330)	(13 893 629)	(177 214)	1,3%	(118 826)	,9%	64 233	(,5%)	361 014	(2,6%)	129 207	(,9%)	224 382	1,8%	60,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Part 4: Debtor Age Analysis

	0 - 30 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	904 943	8,9%	284 831	2,8%	282 594	2,8%	8 722 603	85,6%	10 194 971	49,9%	255 634	2,5%	88 416 040	867,3%
Trade and Other Receivables from Exchange Transactions - Electricity	416 569	32,6%	70 389	5,5%	115 657	9,1%	673 658	52,8%	1 276 273	6,2%	4 329	,3%	9 326 402	730,8%
Receivables from Non-exchange Transactions - Property Rates	273 742	13,0%	49 100	2,3%	19 639	,9%	1 764 996	83,7%	2 107 477	10,3%	46 461	2,2%	28 038 901	1 330,4%
Receivables from Exchange Transactions - Waste Water Management	106 481	6,6%	59 094	3,7%	48 260	3,0%	1 404 133	86,8%	1 617 968	7,9%	52 804	3,3%	16 089 012	994,4%
Receivables from Exchange Transactions - Waste Management	47 764	6,0%	24 172	3,1%	16 256	2,1%	702 453	88,8%	790 645	3,9%	26 746	3,4%	8 925 434	1 128,9%
Receivables from Exchange Transactions - Property Rental Debtors	2 261	3,7%	2 727	4,5%	1 249	2,1%	54 476	89,7%	60 714	,3%	-	-	827 774	1 363,4%
Interest on Arrear Debtor Accounts	138 608	3,5%	146 306	3,7%	121 650	3,1%	3 535 908	89,7%	3 942 472	19,3%	58 893	1,5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 501	4,3%	5 999	1,3%	6 260	1,4%	425 024	93,0%	456 784	2,2%	9 202	2,0%	-	-
Total By Income Source	**1 909 870**	**9,3%**	**642 618**	**3,1%**	**611 566**	**3,0%**	**17 283 250**	**84,5%**	**20 447 305**	**100,0%**	**454 069**	**2,2%**	**151 623 562**	**741,5%**
Debtors Age Analysis By Customer Group														
Organs of State	33 161	13,8%	13 683	5,7%	9 044	3,8%	185 218	76,8%	241 106	1,2%	-	-	-	-
Commercial	552 211	19,3%	124 250	4,3%	137 883	4,8%	2 051 173	71,6%	2 865 516	14,0%	-	-	-	-
Households	1 324 499	7,6%	504 685	2,9%	464 640	2,7%	15 046 859	86,8%	17 340 682	84,8%	454 069	2,6%	151 623 562	874,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 909 870**	**9,3%**	**642 618**	**3,1%**	**611 566**	**3,0%**	**17 283 250**	**84,5%**	**20 447 305**	**100,0%**	**454 069**	**2,2%**	**151 623 562**	**741,5%**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**10 660 125**	**11 042 350**	**2 791 335**	**26,2%**	**2 717 099**	**25,5%**	**2 636 329**	**23,9%**	**2 143 559**	**19,4%**	**10 288 322**	**93,2%**	**2 148 807**	**101,2%**	**(,2%)**
Exchange Revenue															
Service charges - Electricity	4 145 552	4 277 512	1 125 611	27,2%	729 221	17,6%	842 028	19,7%	794 513	18,6%	3 491 373	81,6%	775 684	91,5%	2,4%
Service charges - Water	1 439 110	1 439 110	370 013	25,7%	353 518	24,6%	428 016	29,7%	353 955	24,6%	1 505 502	104,6%	445 423	97,9%	(20,5%)
Service charges - Waste Water Management	558 604	558 604	103 055	18,4%	156 812	28,1%	157 513	28,2%	112 113	20,1%	529 493	94,8%	121 783	96,0%	(7,9%)
Service charges - Waste Management	197 710	197 710	47 480	24,0%	47 570	24,1%	48 007	24,3%	47 385	24,0%	190 443	96,3%	45 027	97,7%	5,2%
Sale of Goods and Rendering of Services	67 527	70 464	13 815	20,5%	11 529	17,1%	16 761	23,8%	13 122	18,6%	55 228	78,4%	9 499	53,7%	38,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	514 053	595 131	150 915	29,4%	159 809	31,1%	168 245	28,3%	165 722	27,8%	644 690	108,3%	152 815	220,1%	8,4%
Interest earned from Current and Non Current Assets	78 241	78 241	16 299	20,8%	23 783	30,4%	30 388	38,8%	28 648	36,6%	99 118	126,7%	20 545	299,9%	39,4%
Dividends	12	12	6	48,0%	1	6,1%	-	-	3	20,7%	9	74,8%	-	317,4%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	48 414	48 414	11 118	23,0%	10 578	21,8%	9 885	20,4%	12 898	26,6%	44 480	91,9%	12 566	88,8%	2,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	42 268	55 018	8 787	20,8%	9 329	22,1%	7 495	13,6%	11 792	21,4%	37 403	68,0%	8 850	83,3%	33,2%
Non-Exchange Revenue															
Property rates	1 654 053	1 654 053	264 851	16,0%	607 108	36,7%	413 127	25,0%	507 268	30,7%	1 792 355	108,4%	388 893	104,4%	30,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 250	32 250	3 395	10,5%	8 322	25,8%	5 780	17,9%	7 508	23,3%	25 006	77,5%	7 499	145,9%	,1%
Licences or permits	1 507	1 507	429	28,5%	483	32,0%	409	27,2%	407	27,0%	1 728	114,7%	338	231,1%	20,5%
Transfer and subsidies - Operational	1 275 488	1 300 047	479 773	37,6%	401 022	31,4%	306 047	23,5%	19 796	1,5%	1 206 639	92,8%	105 076	94,6%	(81,2%)
Interest	150 408	150 408	47 821	31,8%	50 132	33,3%	54 790	36,4%	54 135	36,0%	206 878	137,5%	46 980	326,2%	15,2%
Fuel Levy	443 643	443 643	147 881	33,3%	147 881	33,3%	147 881	33,3%	-	-	443 643	100,0%	-	100,0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 900	9 900	-	-	-	-	-	-	1 723	17,4%	1 723	17,4%	2 844	29,0%	(39,4%)
Other Gains	1 385	130 325	86	6,2%	-	-	(43)	-	12 569	9,6%	12 612	9,7%	4 985	1 295,6%	152,1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**9 754 653**	**10 594 054**	**3 132 832**	**32,1%**	**2 534 973**	**26,0%**	**3 288 368**	**31,0%**	**2 128 650**	**20,1%**	**11 084 823**	**104,6%**	**2 963 858**	**114,4%**	**(28,2%)**
Employee related costs	2 513 360	2 495 954	645 247	25,7%	648 158	25,8%	678 018	27,2%	669 593	26,8%	2 641 016	105,8%	577 939	104,1%	15,9%
Remuneration of councillors	79 728	78 428	17 647	22,1%	21 742	27,3%	19 386	24,7%	19 030	24,3%	77 805	99,2%	18 054	97,5%	5,4%
Bulk purchases - electricity	2 569 190	2 802 190	920 857	35,8%	775 106	30,2%	599 412	21,4%	640 556	22,9%	2 935 931	104,8%	1 112 710	137,8%	(42,4%)
Inventory consumed	642 068	687 708	429 426	66,9%	16 467	2,6%	935 558	136,0%	(312 864)	(45,5%)	1 068 588	155,4%	387 187	132,2%	(180,8%)
Debt impairment	1 917 562	2 117 562	479 391	25,0%	479 391	25,0%	523 100	24,7%	610 520	28,8%	2 092 401	98,8%	345 648	100,0%	76,6%
Depreciation and amortisation	420 694	674 788	128 513	30,5%	261 852	62,2%	206 485	30,6%	202 353	30,0%	799 203	118,4%	184 963	215,1%	9,4%
Interest	27 072	27 072	4 344	16,0%	16 332	60,3%	13 100	48,4%	23 677	87,5%	57 454	212,2%	20 094	150,3%	17,8%
Contracted services	620 042	771 372	65 290	10,5%	166 862	26,9%	169 559	22,0%	160 954	20,9%	562 665	72,9%	208 743	77,5%	(22,9%)
Transfers and subsidies	361	361	-	-	-	-	-	-	-	-	-	-	-	270,7%	-
Irrecoverable debts written off	-	-	338 440	-	17 758	-	30 623	-	(5 327)	-	381 494	-	(20 430)	-	(73,9%)
Operational costs	592 875	566 918	103 671	17,5%	131 305	22,1%	113 878	20,1%	114 235	20,2%	463 089	81,7%	123 947	78,5%	(7,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	371 700	371 700	6	-	-	-	(751)	(,2%)	5 921	1,6%	5 177	1,4%	5 005	1,3%	18,3%
Surplus/(Deficit)	**905 472**	**448 297**	**(341 497)**	**-**	**182 126**	**-**	**(652 039)**	**-**	**14 909**	**-**	**(796 500)**	**-**	**(815 051)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	1 034 842	787 369	65 238	6,3%	149 286	14,4%	148 543	18,9%	90 430	11,5%	453 497	57,6%	176 618	66,5%	(48,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 940 314**	**1 235 666**	**(276 259)**		**331 412**		**(503 496)**		**105 340**		**(343 003)**		**(638 434)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 940 314**	**1 235 666**	**(276 259)**		**331 412**		**(503 496)**		**105 340**		**(343 003)**		**(638 434)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 940 314**	**1 235 666**	**(276 259)**		**331 412**		**(503 496)**		**105 340**		**(343 003)**		**(638 434)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	120 000	120 000	30 000	25,0%	30 000	25,0%	30 000	25,0%	30 000	25,0%	120 000	100,0%	30 000	100,0%	-
Surplus/(Deficit) for the year	**2 060 314**	**1 355 666**	**(246 259)**		**361 412**		**(473 496)**		**135 340**		**(223 003)**		**(608 434)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**1 339 880**	**1 140 830**	**49 782**	**3,7%**	**226 400**	**16,9%**	**110 318**	**9,7%**	**248 337**	**21,8%**	**634 838**	**55,6%**	**250 924**	**57,4%**	**(1,0%)**
National Government	1 019 284	771 811	31 014	3,0%	158 792	15,6%	73 262	9,5%	162 522	21,1%	425 589	55,1%	204 384	59,8%	(20,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	815	1,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	14 000	14 000	790	5,6%	1 507	10,8%	1 923	13,7%	4 422	31,6%	8 642	61,7%	3 128	81,7%	41,4%
Transfers recognised - capital	**1 033 284**	**785 811**	**31 804**	**3,1%**	**160 299**	**15,5%**	**75 185**	**9,6%**	**166 943**	**21,2%**	**434 231**	**55,3%**	**208 328**	**56,1%**	**(19,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	306 597	355 019	17 979	5,9%	66 102	21,6%	35 133	9,9%	81 394	22,9%	200 607	56,5%	42 596	64,4%	91,1%
Capital Expenditure Functional	**1 339 880**	**1 140 830**	**49 782**	**3,7%**	**226 400**	**16,9%**	**110 318**	**9,7%**	**248 337**	**21,8%**	**634 838**	**55,6%**	**250 924**	**57,4%**	**(1,0%)**
Municipal governance and administration	**54 371**	**54 007**	**506**	**,9%**	**2 484**	**4,6%**	**2 287**	**4,2%**	**29 604**	**54,8%**	**34 881**	**64,6%**	**50 419**	**63,5%**	**(41,3%)**
Executive and Council	4 700	6 400	-	-	226	4,8%	461	7,2%	1 456	22,7%	2 143	33,5%	2 687	44,3%	(45,8%)
Finance and administration	49 671	47 607	506	1,0%	2 258	4,5%	1 826	3,8%	28 148	59,1%	32 738	68,8%	47 732	65,0%	(41,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**327 050**	**216 510**	**(6 137)**	**(1,9%)**	**19 421**	**5,9%**	**13 017**	**6,0%**	**13 256**	**6,1%**	**39 557**	**18,3%**	**22 125**	**33,2%**	**(40,1%)**
Community and Social Services	7 500	9 823	-	-	5 664	75,5%	486	4,9%	264	2,7%	6 413	65,3%	926	86,9%	(71,5%)
Sport And Recreation	30 953	32 925	368	1,2%	700	2,3%	454	1,4%	1 240	3,8%	2 762	8,4%	3 467	41,4%	(64,2%)
Public Safety	21 130	17 130	-	-	56	,3%	4 929	28,8%	534	3,1%	5 519	32,2%	665	22,1%	(19,6%)
Housing	266 966	156 232	(6 504)	(2,4%)	13 001	4,9%	6 821	4,4%	11 218	7,2%	24 536	15,7%	17 067	32,3%	(34,3%)
Health	500	400	-	-	-	-	328	81,9%	-	-	328	81,9%	-	-	-
Economic and Environmental Services	**390 743**	**229 962**	**2 727**	**,7%**	**23 021**	**5,9%**	**15 435**	**6,7%**	**46 873**	**20,4%**	**88 056**	**38,3%**	**20 979**	**39,2%**	**123,4%**
Planning and Development	57 003	56 457	890	1,6%	12 636	22,2%	5 887	10,4%	25 432	45,0%	44 845	79,4%	10 248	42,8%	148,2%
Road Transport	333 740	173 506	1 837	,6%	10 385	3,1%	9 548	5,5%	21 441	12,4%	43 211	24,9%	10 731	38,3%	99,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**564 217**	**640 350**	**52 686**	**9,3%**	**181 475**	**32,2%**	**79 579**	**12,4%**	**158 605**	**24,8%**	**472 344**	**73,8%**	**157 401**	**86,3%**	**,8%**
Energy sources	278 845	343 645	19 584	7,0%	91 530	32,8%	34 665	10,1%	113 874	33,1%	259 653	75,6%	84 762	93,1%	34,3%
Water Management	138 715	139 775	6 195	4,5%	42 760	30,8%	17 677	12,6%	30 239	21,6%	96 871	69,3%	27 052	55,8%	11,8%
Waste Water Management	97 985	137 300	26 906	27,5%	43 479	44,4%	24 899	18,1%	12 689	9,2%	107 973	78,6%	41 855	115,6%	(69,7%)
Waste Management	48 672	19 630	-	-	3 706	7,6%	2 338	11,9%	1 802	9,2%	7 846	40,0%	3 731	55,6%	(51,7%)
Other	**3 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**10 077 664**	**10 077 664**	**4 910 525**	**48,7%**	**4 654 462**	**46,2%**	**4 700 499**	**46,6%**	**3 578 669**	**35,5%**	**17 844 155**	**177,1%**	**3 036 004**	**156,3%**	**17,9%**
Property rates	1 286 853	1 286 853	233 067	18,1%	239 314	18,6%	256 357	19,9%	263 436	20,5%	992 173	77,1%	226 759	65,7%	16,2%
Service charges	5 283 339	5 283 339	1 261 889	23,9%	959 645	18,2%	1 094 964	20,7%	1 022 941	19,4%	4 339 440	82,1%	1 036 486	104,0%	(1,3%)
Other revenue	609 573	609 573	2 582 566	423,7%	2 916 920	478,5%	2 580 102	423,3%	2 233 193	366,4%	10 312 781	1 691,8%	1 658 914	364,8%	34,6%
Transfers and Subsidies - Operational	1 275 488	1 275 488	486 751	38,2%	392 959	30,8%	303 655	23,8%	88 874	7,0%	1 272 239	99,7%	(70 675)	97,4%	(225,7%)
Transfers and Subsidies - Capital	1 034 842	1 034 842	324 744	31,4%	115 701	11,2%	411 723	39,8%	(82 826)	(8,0%)	769 342	74,3%	163 976	74,6%	(150,5%)
Interest	587 556	587 556	21 503	3,7%	29 921	5,1%	53 699	9,1%	53 048	9,0%	158 171	26,9%	20 545	300,6%	158,2%
Dividends	12	12	6	48,0%	1	6,1%	-	-	3	20,7%	9	74,8%	-	317,4%	(100,0%)
Payments	**(7 978 163)**	**(7 978 163)**	**(1 746 957)**	**21,9%**	**(2 094 023)**	**26,2%**	**(1 893 177)**	**23,7%**	**(1 606 922)**	**20,1%**	**(7 341 079)**	**92,0%**	**(2 329 609)**	**108,4%**	**(31,0%)**
Suppliers and employees	(7 977 802)	(7 977 802)	(1 746 957)	21,9%	(2 094 023)	26,2%	(1 893 177)	23,7%	(1 606 922)	20,1%	(7 341 079)	92,0%	(2 329 609)	108,5%	(31,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(361)	(361)	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	317 479	7,2%	101 414	2,3%	97 603	2,2%	3 887 801	88,3%	4 404 297	35,4%	309 735	7,0%	858 414	19,5%
Trade and Other Receivables from Exchange Transactions - Electricity	42 974	14,2%	9 487	3,1%	8 948	3,0%	240 552	79,7%	301 961	2,4%	1 046	,3%	291 099	96,4%
Receivables from Non-exchange Transactions - Property Rates	178 785	8,2%	61 748	2,8%	50 438	2,3%	1 888 226	86,6%	2 179 197	17,5%	63 314	2,9%	532 911	24,5%
Receivables from Exchange Transactions - Waste Water Management	65 780	5,6%	22 173	1,9%	20 610	1,8%	1 059 530	90,7%	1 168 093	9,4%	31 443	2,7%	219 740	18,8%
Receivables from Exchange Transactions - Waste Management	25 513	4,7%	9 650	1,8%	9 055	1,7%	499 230	91,9%	543 448	4,4%	14 546	2,7%	115 671	21,3%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	162 881	4,7%	73 319	2,1%	71 560	2,1%	3 132 246	91,1%	3 440 006	27,6%	-	-	7 171	,2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25 512	6,3%	7 571	1,9%	5 105	1,3%	369 459	90,6%	407 647	3,3%	1 712	,4%	39 945	9,8%
Total By Income Source	**818 924**	**6,6%**	**285 362**	**2,3%**	**263 320**	**2,1%**	**11 077 045**	**89,0%**	**12 444 650**	**100,0%**	**421 796**	**3,4%**	**2 064 952**	**16,6%**
Debtors Age Analysis By Customer Group														
Organs of State	134 364	6,5%	59 875	2,9%	53 632	2,6%	1 834 165	88,1%	2 082 036	16,7%	0	-	1 973	,1%
Commercial	209 537	8,4%	57 931	2,3%	54 605	2,2%	2 179 948	87,1%	2 502 022	20,1%	-	-	-	-
Households	475 023	6,0%	167 556	2,1%	155 083	2,0%	7 062 931	89,9%	7 860 593	63,2%	421 796	5,4%	2 062 979	26,2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**818 924**	**6,6%**	**285 362**	**2,3%**	**263 320**	**2,1%**	**11 077 045**	**89,0%**	**12 444 650**	**100,0%**	**421 796**	**3,4%**	**2 064 952**	**16,6%**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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

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	**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

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	**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

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	**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

	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	**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

	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	**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

	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	**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.

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

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	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	**56 060 883**	**56 177 019**	**15 776 742**	**28,1%**	**14 875 072**	**26,5%**	**14 291 419**	**25,4%**	**12 002 043**	**21,4%**	**56 945 276**	**101,4%**	**11 971 903**	**101,4%**	**,3%**
Exchange Revenue															
Service charges - Electricity	19 640 028	19 640 028	5 145 974	26,2%	4 808 663	24,5%	4 595 659	23,4%	4 768 464	24,3%	19 318 761	98,4%	4 237 721	93,3%	12,5%
Service charges - Water	7 803 002	7 803 002	1 488 226	19,1%	1 929 975	24,7%	1 975 533	25,3%	2 043 501	26,2%	7 437 235	95,3%	2 491 613	97,7%	(18,0%)
Service charges - Waste Water Management	1 756 874	1 756 874	296 969	16,9%	336 516	19,2%	393 733	22,4%	512 577	29,2%	1 539 795	87,6%	607 845	111,0%	(15,7%)
Service charges - Waste Management	1 062 829	1 062 829	256 360	24,1%	271 308	25,5%	260 575	24,5%	264 227	24,9%	1 052 470	99,0%	249 497	99,1%	5,9%
Sale of Goods and Rendering of Services	370 154	373 993	59 480	16,1%	89 797	24,3%	75 174	20,1%	64 280	17,2%	288 731	77,2%	54 353	81,0%	18,3%
Agency services	33 681	33 681	5 952	17,7%	9 327	27,7%	5 711	17,0%	8 282	24,6%	29 272	86,9%	2 050	80,2%	304,0%
Interest	1 080	1 080	1	,1%	975	90,3%	870	80,6%	514	47,6%	2 361	218,6%	1 828	233,5%	(71,9%)
Interest earned from Receivables	765 552	1 065 552	387 079	50,6%	400 592	52,3%	412 312	38,7%	413 297	38,8%	1 613 280	151,4%	382 241	253,9%	8,1%
Interest earned from Current and Non Current Assets	823 283	818 531	185 992	22,6%	187 081	22,7%	86 095	10,5%	128 632	15,7%	587 800	71,8%	218 427	98,3%	(41,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	600	600	139	23,1%	20	3,3%	40	6,6%	602	100,3%	800	133,3%	557	115,7%	8,1%
Rental from Fixed Assets	1 107 521	1 135 019	237 733	21,5%	252 378	22,8%	(25 231)	(2,2%)	216 547	19,1%	681 428	60,0%	259 986	90,6%	(16,7%)
Licence and permits	8 133	8 133	875	10,8%	887	10,9%	999	12,3%	1 171	14,4%	3 931	48,3%	957	51,4%	22,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	234 308	245 115	68 561	29,3%	128 368	54,8%	150 323	61,3%	124 933	51,0%	472 185	192,6%	91 785	133,7%	36,1%
Non-Exchange Revenue															
Property rates	11 820 097	11 820 097	4 022 015	34,0%	3 257 076	27,6%	3 292 421	27,9%	3 246 964	27,5%	13 818 476	116,9%	3 091 176	114,2%	5,0%
Surcharges and Taxes	451 583	451 583	80 941	17,9%	73 747	16,3%	110 263	24,4%	39 933	8,8%	304 883	67,5%	63 932	92,6%	(37,5%)
Fines, penalties and forfeits	11 920	11 920	3 715	31,2%	11 276	94,6%	31 220	261,9%	(123 589)	(1 036,8%)	(77 377)	(649,1%)	(118 764)	(263,2%)	4,1%
Licences or permits	47 600	47 600	12 940	27,2%	13 138	27,6%	14 132	29,7%	12 725	26,7%	52 935	111,2%	9 809	93,7%	29,7%
Transfer and subsidies - Operational	5 835 342	5 614 087	2 087 765	35,8%	1 661 216	28,5%	1 484 297	26,4%	104 192	1,9%	5 337 471	95,1%	189 837	93,5%	(45,1%)
Interest	465 000	465 000	167 047	35,9%	183 257	39,4%	176 731	38,0%	164 914	35,5%	691 949	148,8%	161 955	193,9%	1,8%
Fuel Levy	3 742 866	3 742 866	1 247 622	33,3%	1 247 622	33,3%	1 247 622	33,3%	-	-	3 742 866	100,0%	-	100,0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	11 000	11 000	21 116	192,0%	11 726	106,6%	389	3,5%	9 759	88,7%	42 990	390,8%	8 238	214,3%	18,5%
Other Gains	68 428	68 428	240	,4%	126	,2%	2 550	3,7%	117	,2%	3 033	4,4%	1 631	9,1%	(92,8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	(34 771)	-	(100,0%)
Operating Expenditure	**55 640 744**	**56 546 568**	**14 490 559**	**26,0%**	**13 340 550**	**24,0%**	**12 081 258**	**21,4%**	**8 803 511**	**15,6%**	**48 715 877**	**86,2%**	**11 430 567**	**89,2%**	**(23,0%)**
Employee related costs	14 274 799	13 894 629	2 960 644	20,7%	3 785 427	26,5%	3 140 958	22,6%	3 065 529	22,1%	12 952 559	93,2%	3 012 943	91,2%	1,7%
Remuneration of councillors	152 543	155 689	35 020	23,0%	40 361	26,5%	36 802	23,6%	36 585	23,5%	148 768	95,6%	35 324	101,0%	3,6%
Bulk purchases - electricity	16 583 698	16 583 336	5 177 855	31,2%	3 638 249	21,9%	3 701 589	22,3%	3 755 539	22,6%	16 273 232	98,1%	3 821 597	99,4%	(1,7%)
Inventory consumed	4 881 452	4 994 606	902 079	18,5%	849 064	17,4%	977 205	19,6%	578 147	11,6%	3 306 495	66,2%	886 333	74,1%	(34,8%)
Debt impairment	3 008 982	3 008 982	1 695 125	56,3%	430 397	14,3%	286 817	9,5%	(2 991 909)	(99,4%)	(579 571)	(19,3%)	(107 230)	64,2%	2 690,2%
Depreciation and amortisation	3 112 950	3 104 416	731 940	23,5%	732 714	23,5%	753 888	24,3%	769 290	24,8%	2 987 832	96,2%	696 963	90,1%	10,4%
Interest	1 138 363	1 139 185	263 074	23,1%	263 529	23,1%	243 567	21,4%	300 854	26,4%	1 071 025	94,0%	126 821	90,4%	137,2%
Contracted services	6 963 782	7 788 310	1 270 222	18,2%	1 843 276	26,5%	1 561 934	20,1%	1 869 534	24,0%	6 544 966	84,0%	1 670 504	83,6%	11,9%
Transfers and subsidies	775 687	789 086	123 998	16,0%	165 203	21,3%	(86 960)	(11,0%)	65 802	8,3%	268 043	34,0%	151 650	78,1%	(56,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	33	-	33	-	11	3,6%	204,3%
Operational costs	3 054 693	3 394 535	638 888	20,9%	811 567	26,6%	733 909	21,6%	491 536	14,5%	2 675 900	78,8%	659 884	80,2%	(25,5%)
Losses on disposal of Assets	441	441	46	10,3%	(42)	(9,4%)	526	119,2%	26 831	6 084,2%	27 361	6 204,3%	100	143,6%	26 723,9%
Other Losses	1 693 353	1 693 353	691 668	40,8%	780 803	46,1%	731 023	43,2%	835 742	49,4%	3 039 236	179,5%	475 666	123,8%	75,7%
Surplus/(Deficit)	**420 139**	**(369 549)**	**1 286 183**	**-**	**1 534 522**	**-**	**2 210 161**	**-**	**3 198 532**	**-**	**8 229 399**	**-**	**541 337**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 458 901	3 307 071	334 421	9,7%	539 045	15,6%	529 017	16,0%	759 683	23,0%	2 162 167	65,4%	1 674 073	87,7%	(54,6%)
Transfers and subsidies - capital (in-kind)	-	212	71	-	385	-	-	-	8 394	3 959,4%	8 850	4 174,5%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 879 040**	**2 937 734**	**1 620 675**		**2 073 953**		**2 739 178**		**3 966 609**		**10 400 415**		**2 215 410**		
Income Tax	(6 428)	(6 428)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 885 468**	**2 944 161**	**1 620 675**		**2 073 953**		**2 739 178**		**3 966 609**		**10 400 415**		**2 215 410**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 885 468**	**2 944 161**	**1 620 675**		**2 073 953**		**2 739 178**		**3 966 609**		**10 400 415**		**2 215 410**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	245 890	267 988	36 536	14,9%	35 599	14,5%	43 096	16,1%	57 135	21,3%	172 367	64,3%	54 344	93,1%	5,1%
Surplus/(Deficit) for the year	**4 131 358**	**3 212 149**	**1 657 212**		**2 109 552**		**2 782 274**		**4 023 744**		**10 572 782**		**2 269 754**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**7 680 538**	**7 689 534**	**600 527**	**7,8%**	**1 145 070**	**14,9%**	**1 240 294**	**16,1%**	**2 267 055**	**29,5%**	**5 252 946**	**68,3%**	**3 187 811**	**75,5%**	**(28,9%)**
National Government	2 924 122	2 760 887	419 010	14,3%	587 871	20,1%	484 524	17,5%	698 034	25,3%	2 189 438	79,3%	1 426 744	86,2%	(51,1%)
Provincial Government	527 237	547 684	3 255	,6%	31 729	6,0%	16 569	3,0%	43 686	8,0%	95 240	17,4%	32 603	13,0%	34,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	7 542	-	-	-	-	-	-	-	-	-	-	-	276	12,1%	(100,0%)
Transfers recognised - capital	**3 458 901**	**3 308 571**	**422 265**	**12,2%**	**619 600**	**17,9%**	**501 093**	**15,1%**	**741 719**	**22,4%**	**2 284 677**	**69,1%**	**1 459 623**	**77,6%**	**(49,2%)**
Borrowing	1 500 000	1 500 000	55 989	3,7%	240 197	16,0%	162 540	10,8%	726 065	48,4%	1 184 791	79,0%	1 051 564	94,7%	(31,0%)
Internally generated funds	2 721 637	2 880 963	122 273	4,5%	285 273	10,5%	576 661	20,0%	799 271	27,7%	1 783 478	61,9%	676 625	54,0%	18,1%
Capital Expenditure Functional	**7 680 538**	**7 689 746**	**600 527**	**7,8%**	**1 145 070**	**14,9%**	**1 240 294**	**16,1%**	**2 275 543**	**29,6%**	**5 261 435**	**68,4%**	**3 189 335**	**75,5%**	**(28,7%)**
Municipal governance and administration	**806 413**	**634 052**	**18 975**	**2,4%**	**42 783**	**5,3%**	**53 866**	**8,5%**	**203 983**	**32,2%**	**319 607**	**50,4%**	**426 348**	**68,7%**	**(52,2%)**
Executive and Council	360 749	91 878	1 381	,4%	4 837	1,3%	9 285	10,1%	52 035	56,6%	67 538	73,5%	29 896	17,7%	74,1%
Finance and administration	445 285	541 795	17 594	4,0%	37 721	8,5%	44 475	8,2%	151 910	28,0%	251 700	46,5%	396 258	97,7%	(61,7%)
Internal audit	379	379	-	-	226	59,6%	106	28,0%	38	10,0%	370	97,6%	195	38,1%	(80,5%)
Community and Public Safety	**1 555 470**	**1 815 402**	**105 084**	**6,8%**	**265 909**	**17,1%**	**164 513**	**9,1%**	**382 903**	**21,1%**	**918 409**	**50,6%**	**375 813**	**56,5%**	**1,9%**
Community and Social Services	215 857	209 780	9 614	4,5%	28 036	13,0%	18 254	8,7%	56 052	26,7%	111 956	53,4%	61 359	93,4%	(8,6%)
Sport And Recreation	333 765	443 311	21 556	6,5%	35 585	10,7%	94 948	21,4%	127 999	28,9%	280 088	63,2%	118 642	94,3%	7,9%
Public Safety	146 150	199 750	732	,5%	6 088	4,2%	2 668	1,3%	27 477	13,8%	36 964	18,5%	36 881	86,6%	(25,5%)
Housing	825 562	924 003	73 155	8,9%	192 716	23,3%	45 557	4,9%	158 934	17,2%	470 363	50,9%	152 192	40,6%	4,4%
Health	34 136	38 558	27	,1%	3 484	10,2%	3 087	8,0%	12 441	32,3%	19 038	49,4%	6 739	55,9%	84,6%
Economic and Environmental Services	**1 915 653**	**1 758 147**	**188 893**	**9,9%**	**209 972**	**11,0%**	**382 386**	**21,7%**	**345 449**	**19,6%**	**1 126 700**	**64,1%**	**849 122**	**80,3%**	**(59,3%)**
Planning and Development	481 747	451 298	77 865	16,2%	72 426	15,0%	92 529	20,5%	80 620	17,9%	323 439	71,7%	193 688	99,3%	(58,4%)
Road Transport	1 413 966	1 281 858	108 944	7,7%	131 166	9,3%	289 216	22,6%	258 794	20,2%	788 120	61,5%	652 737	75,0%	(60,4%)
Environmental Protection	19 940	24 990	2 085	10,5%	6 380	32,0%	642	2,6%	6 035	24,1%	15 141	60,6%	2 698	53,4%	123,7%
Trading Services	**3 329 801**	**3 421 788**	**286 062**	**8,6%**	**625 051**	**18,8%**	**639 221**	**18,7%**	**1 321 621**	**38,6%**	**2 871 954**	**83,9%**	**1 534 268**	**81,7%**	**(13,9%)**
Energy sources	604 185	579 348	89 200	14,8%	138 294	22,9%	178 680	30,8%	159 609	27,5%	565 782	97,7%	171 153	67,8%	(6,7%)
Water Management	1 473 926	1 311 120	64 136	4,4%	248 941	16,9%	198 794	15,2%	538 870	41,1%	1 050 742	80,1%	488 410	98,0%	10,3%
Waste Water Management	913 013	1 318 704	117 748	12,9%	199 061	21,8%	228 533	17,3%	574 045	43,5%	1 119 387	84,9%	785 869	81,7%	(27,0%)
Waste Management	338 677	212 616	14 977	4,4%	38 755	11,4%	33 214	15,6%	49 096	23,1%	136 043	64,0%	88 836	58,4%	(44,7%)
Other	**73 201**	**60 358**	**1 514**	**2,1%**	**1 354**	**1,8%**	**308**	**,5%**	**21 588**	**35,8%**	**24 764**	**41,0%**	**3 783**	**58,7%**	**470,6%**

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	**55 430 453**	**55 430 453**	**3 255 547**	**5,9%**	**3 118 155**	**5,6%**	**502 546**	**,9%**	**(219 278)**	**(,4%)**	**6 656 970**	**12,0%**	**2 042 239**	**15,6%**	**(110,7%)**
Property rates	10 992 690	10 992 690	3 290 790	29,9%	2 987 706	27,2%	637 799	5,8%	206 043	1,9%	7 122 339	64,8%	1 770 116	82,3%	(88,4%)
Service charges	28 144 342	28 144 342	(37 107)	(,1%)	99 076	,4%	(73 021)	(,3%)	(352 004)	(1,3%)	(363 057)	(1,3%)	259 376	(,3%)	(235,7%)
Other revenue	5 856 925	5 856 925	1 864	-	31 372	,5%	(62 232)	(1,1%)	(73 317)	(1,3%)	(102 312)	(1,7%)	12 748	1,0%	(675,1%)
Transfers and Subsidies - Operational	5 835 342	5 835 342	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 458 901	3 458 901	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 142 252	1 142 252	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 570 823)**	**(47 570 823)**	**3 416**	**-**	**(5 685)**	**-**	**(119 714)**	**,3%**	**(35 006)**	**,1%**	**(156 989)**	**,3%**	**1 664**	**17,9%**	**(2 203,7%)**
Suppliers and employees	(45 656 773)	(45 656 773)	3 416	-	(5 685)	-	(119 714)	,3%	(35 006)	,1%	(156 989)	,3%	1 664	18,3%	(2 203,7%)
Finance charges	(1 138 363)	(1 138 363)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(775 687)	(775 687)	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Part 4: Debtor Age Analysis

	0 - 30 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	1 025 773	6,3%	547 656	3,4%	590 690	3,6%	14 114 232	86,7%	16 278 352	40,3%	(17 021)	(,1%)	9 915 451	60,9%
Trade and Other Receivables from Exchange Transactions - Electricity	1 393 604	22,7%	337 315	5,5%	268 953	4,4%	4 131 607	67,4%	6 131 479	15,2%	(63 478)	(1,0%)	3 560 204	58,1%
Receivables from Non-exchange Transactions - Property Rates	870 992	9,5%	334 097	3,6%	268 899	2,9%	7 730 533	84,0%	9 204 520	22,8%	(22 992)	(,2%)	6 474 129	70,3%
Receivables from Exchange Transactions - Waste Water Management	176 341	6,4%	97 892	3,5%	88 516	3,2%	2 404 049	86,9%	2 766 797	6,9%	4 092	,1%	1 674 340	60,5%
Receivables from Exchange Transactions - Waste Management	89 311	7,9%	36 685	3,2%	33 244	2,9%	970 871	85,9%	1 130 111	2,8%	(8 849)	(,8%)	705 375	62,4%
Receivables from Exchange Transactions - Property Rental Debtors	38 165	6,8%	14 914	2,7%	13 078	2,3%	491 634	88,1%	557 791	1,4%	(127)	-	334 528	60,0%
Interest on Arrear Debtor Accounts	31 165	4,5%	6 199	,9%	3 993	,6%	650 867	94,0%	692 225	1,7%	28 518	4,1%	536 426	77,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	(66 631)	-	-	-
Other	582 999	16,1%	289 136	8,0%	39 373	1,1%	2 706 156	74,8%	3 617 664	9,0%	-	-	1 892 386	52,3%
Total By Income Source	**4 208 350**	**10,4%**	**1 663 894**	**4,1%**	**1 306 746**	**3,2%**	**33 199 949**	**82,2%**	**40 378 940**	**100,0%**	**(146 488)**	**(,4%)**	**25 092 838**	**62,1%**
Debtors Age Analysis By Customer Group														
Organs of State	388 293	22,0%	171 102	9,7%	83 826	4,8%	1 121 070	63,5%	1 764 291	4,4%	(125 404)	(7,1%)	1 335 739	75,7%
Commercial	1 513 326	17,6%	328 270	3,8%	281 499	3,3%	6 464 230	75,3%	8 587 325	21,3%	(358 845)	(4,2%)	5 597 430	65,2%
Households	1 867 376	6,3%	1 159 677	3,9%	928 243	3,2%	25 511 921	86,6%	29 467 217	73,0%	340 708	1,2%	18 059 218	61,3%
Other	439 355	78,4%	4 846	,9%	13 178	2,4%	102 728	18,3%	560 108	1,4%	(2 948)	(,5%)	100 451	17,9%
Total By Customer Group	**4 208 350**	**10,4%**	**1 663 894**	**4,1%**	**1 306 746**	**3,2%**	**33 199 949**	**82,2%**	**40 378 940**	**100,0%**	**(146 488)**	**(,4%)**	**25 092 838**	**62,1%**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**64 280 886**	**65 627 824**	**17 375 482**	**27,0%**	**16 873 684**	**26,2%**	**16 924 933**	**25,8%**	**16 679 233**	**25,4%**	**67 853 333**	**103,4%**	**15 636 004**	**100,5%**	**6,7%**
Exchange Revenue															
Service charges - Electricity	21 283 722	21 994 676	6 506 808	30,6%	5 339 894	25,1%	5 088 895	23,1%	7 053 911	32,1%	23 989 508	109,1%	4 914 132	100,0%	43,5%
Service charges - Water	4 995 557	5 094 228	1 132 971	22,7%	1 292 118	25,9%	1 427 463	28,0%	1 648 253	32,4%	5 500 805	108,0%	1 227 084	104,8%	34,3%
Service charges - Waste Water Management	2 547 558	2 587 547	559 467	22,0%	663 060	26,0%	740 651	28,6%	831 439	32,1%	2 794 617	108,0%	615 212	103,7%	35,1%
Service charges - Waste Management	1 516 500	1 549 837	368 451	24,3%	378 351	24,9%	363 993	23,5%	474 684	30,6%	1 585 478	102,3%	338 620	96,7%	40,2%
Sale of Goods and Rendering of Services	675 155	661 418	195 336	28,9%	210 712	31,2%	186 251	28,2%	195 733	29,6%	788 032	119,1%	196 186	117,5%	(,2%)
Agency services	295 891	295 891	69 030	23,3%	73 764	24,9%	75 101	25,4%	88 555	29,9%	306 451	103,6%	66 263	97,1%	33,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	317 698	324 270	86 147	27,1%	90 757	28,6%	98 210	30,3%	84 465	26,0%	359 580	110,9%	77 966	110,3%	8,3%
Interest earned from Current and Non Current Assets	1 084 122	1 089 143	408 176	37,7%	386 452	35,6%	403 816	37,1%	323 693	29,7%	1 522 137	139,8%	363 146	113,7%	(10,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	673 045	708 994	198 828	29,5%	208 062	30,9%	168 114	23,7%	221 111	31,2%	796 116	112,3%	175 172	105,2%	26,2%
Licence and permits	196	196	260	132,3%	687	350,3%	228	116,1%	358	182,4%	1 533	781,1%	228	292,9%	57,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	594 600	646 784	162 774	27,4%	175 522	29,5%	170 932	26,4%	194 663	30,1%	703 890	108,8%	152 295	127,8%	27,8%
Non-Exchange Revenue															
Property rates	12 706 624	12 706 582	3 146 975	24,8%	3 185 683	25,1%	3 178 999	25,0%	3 213 166	25,3%	12 724 823	100,1%	3 050 498	101,0%	5,3%
Surcharges and Taxes	429 894	431 181	105 387	24,5%	110 862	25,8%	111 861	25,9%	147 817	34,3%	475 927	110,4%	95 840	102,7%	54,2%
Fines, penalties and forfeits	1 888 192	1 916 612	465 080	24,6%	427 498	22,6%	744 162	38,8%	544 496	28,4%	2 181 236	113,8%	626 678	128,0%	(13,1%)
Licences or permits	56 610	48 135	12 478	22,0%	10 924	19,3%	11 455	23,8%	14 731	30,6%	49 589	103,0%	12 790	69,8%	15,2%
Transfer and subsidies - Operational	6 919 169	7 069 217	2 163 224	31,3%	2 045 178	29,6%	1 709 186	24,2%	476 101	6,7%	6 393 689	90,4%	491 364	90,7%	(3,1%)
Interest	94 426	94 426	38 165	40,4%	32 908	34,9%	38 163	40,4%	35 362	37,4%	144 598	153,1%	34 043	154,7%	3,9%
Fuel Levy	2 749 549	2 749 549	916 516	33,3%	916 516	33,3%	916 517	33,3%	-	-	2 749 549	100,0%	-	100,0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	59 079	198 080	-	-	13 593	23,0%	24 453	12,3%	7 878	4,0%	45 924	23,2%	-	11,8%	(100,0%)
Other Gains	5 393 297	5 461 056	839 408	15,6%	1 311 142	24,3%	1 466 483	26,9%	1 122 817	20,6%	4 739 850	86,8%	3 198 487	93,2%	(64,9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**64 668 176**	**65 776 800**	**13 820 566**	**21,4%**	**15 628 675**	**24,2%**	**15 008 207**	**22,8%**	**17 466 142**	**26,6%**	**61 923 590**	**94,1%**	**16 937 342**	**92,5%**	**3,1%**
Employee related costs	19 414 334	19 322 056	4 117 502	21,2%	5 028 701	25,9%	4 415 411	22,9%	4 440 891	23,0%	18 002 505	93,2%	4 138 424	93,3%	7,3%
Remuneration of councillors	200 324	188 313	44 108	22,0%	48 580	24,3%	46 613	24,8%	46 532	24,7%	185 833	98,7%	43 996	93,3%	5,8%
Bulk purchases - electricity	15 472 230	15 974 700	4 116 202	26,6%	3 639 931	23,5%	3 321 221	20,8%	5 255 679	32,9%	16 333 033	102,2%	3 054 200	87,8%	72,1%
Inventory consumed	7 136 784	7 232 947	1 190 677	16,7%	1 707 062	23,9%	1 898 404	26,2%	1 427 548	19,7%	6 223 691	86,0%	3 623 117	94,0%	(60,6%)
Debt impairment	2 856 164	2 823 023	336 713	11,8%	190 384	6,7%	946 396	33,5%	(896 708)	(31,8%)	576 785	20,4%	444 051	72,8%	(301,9%)
Depreciation and amortisation	3 849 498	3 830 937	937 161	24,3%	948 677	24,6%	953 341	24,9%	961 851	25,1%	3 801 030	99,2%	892 932	97,9%	7,7%
Interest	1 214 301	1 089 467	215 019	17,7%	214 969	17,7%	214 925	19,7%	158 580	14,6%	803 494	73,8%	198 270	87,3%	(20,0%)
Contracted services	9 879 651	10 492 656	1 461 218	14,8%	2 647 014	26,8%	2 115 871	20,2%	3 185 196	30,4%	9 409 299	89,7%	2 959 825	93,9%	7,6%
Transfers and subsidies	317 832	378 900	74 259	23,4%	68 243	21,5%	80 056	21,1%	119 620	31,6%	342 179	90,3%	91 007	83,9%	31,4%
Irrecoverable debts written off	188 482	242 379	269 754	143,1%	217 641	115,5%	183 278	75,6%	1 822 890	752,1%	2 493 562	1 028,8%	498 201	488,0%	265,9%
Operational costs	3 572 424	3 751 483	991 970	27,8%	828 101	23,2%	736 450	19,6%	887 251	23,7%	3 443 771	91,8%	840 716	93,9%	5,5%
Losses on disposal of Assets	2 244	2 630	31	1,4%	3 227	143,8%	2 889	109,8%	8 666	329,5%	14 813	563,1%	327	227,6%	2 547,0%
Other Losses	563 907	447 309	65 953	11,7%	86 144	15,3%	93 352	20,9%	48 146	10,8%	293 595	65,6%	152 274	64,6%	(68,4%)
Surplus/(Deficit)	**(387 290)**	**(148 976)**	**3 554 916**	**-**	**1 245 009**	**-**	**1 916 726**	**-**	**(786 908)**	**-**	**5 929 742**	**-**	**(1 301 338)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 552 052	3 158 243	374 585	10,5%	567 685	16,0%	469 148	14,9%	553 467	17,5%	1 964 885	62,2%	460 330	72,2%	20,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	77	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 164 762**	**3 009 266**	**3 929 501**		**1 812 694**		**2 385 874**		**(233 441)**		**7 894 628**		**(840 931)**		
Income Tax	3 094	16 400	4 007	129,5%	9 215	297,8%	8 486	51,7%	1 380	8,4%	23 087	140,8%	11 579	725,6%	(88,1%)
Surplus/(Deficit) after income tax	**3 161 668**	**2 992 866**	**3 925 494**		**1 803 480**		**2 377 388**		**(234 821)**		**7 871 541**		**(852 510)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	2 248	12 105	2 958	131,5%	6 801	302,5%	6 263	51,7%	1 018	8,4%	17 041	140,8%	8 547	725,6%	(88,1%)
Surplus/(Deficit) attributable to municipality	**3 163 916**	**3 004 971**	**3 928 452**		**1 810 281**		**2 383 651**		**(233 803)**		**7 888 582**		**(843 963)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 163 916**	**3 004 971**	**3 928 452**		**1 810 281**		**2 383 651**		**(233 803)**		**7 888 582**		**(843 963)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**12 073 295**	**11 454 063**	**1 389 403**	**11,5%**	**2 831 054**	**23,4%**	**1 707 311**	**14,9%**	**3 155 749**	**27,6%**	**9 083 517**	**79,3%**	**3 821 179**	**79,3%**	**(17,4%)**
National Government	3 395 118	3 034 634	360 694	10,6%	549 200	16,2%	452 573	14,9%	1 013 506	33,4%	2 375 973	78,3%	756 050	83,8%	34,1%
Provincial Government	23 549	20 810	973	4,1%	816	3,5%	4 728	22,7%	7 791	37,4%	14 308	68,8%	18 955	99,7%	(58,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	133 385	102 799	12 912	9,7%	17 675	13,3%	11 847	11,5%	17 400	16,9%	59 834	58,2%	13 812	69,3%	26,0%
Transfers recognised - capital	**3 552 052**	**3 158 243**	**374 578**	**10,5%**	**567 692**	**16,0%**	**469 148**	**14,9%**	**1 038 697**	**32,9%**	**2 450 115**	**77,6%**	**788 818**	**83,5%**	**31,7%**
Borrowing	7 279 730	6 309 925	719 066	9,9%	1 908 101	26,2%	954 404	15,1%	1 734 916	27,5%	5 316 487	84,3%	1 397 033	70,7%	24,2%
Internally generated funds	1 241 513	1 985 895	295 759	23,8%	355 261	28,6%	283 758	14,3%	382 136	19,2%	1 316 914	66,3%	1 635 328	83,0%	(76,6%)
Capital Expenditure Functional	**12 073 295**	**11 454 063**	**1 389 403**	**11,5%**	**2 831 054**	**23,4%**	**1 707 311**	**14,9%**	**3 155 749**	**27,6%**	**9 083 517**	**79,3%**	**3 821 179**	**79,3%**	**(17,4%)**
Municipal governance and administration	**1 153 934**	**1 220 850**	**278 581**	**24,1%**	**312 066**	**27,0%**	**243 458**	**19,9%**	**300 789**	**24,6%**	**1 134 893**	**93,0%**	**698 686**	**89,2%**	**(56,9%)**
Executive and Council	2 500	1 848	413	16,5%	512	20,5%	539	29,2%	642	34,7%	2 106	114,0%	414	80,5%	54,9%
Finance and administration	1 151 355	1 218 921	278 104	24,2%	311 554	27,1%	242 900	19,9%	300 147	24,6%	1 132 706	92,9%	697 434	89,2%	(57,0%)
Internal audit	79	82	64	80,3%	-	-	18	22,2%	-	-	82	100,0%	838	93,5%	(100,0%)
Community and Public Safety	**1 543 209**	**1 674 336**	**194 286**	**12,6%**	**378 242**	**24,5%**	**315 327**	**18,8%**	**616 896**	**36,8%**	**1 504 752**	**89,9%**	**535 593**	**90,2%**	**15,2%**
Community and Social Services	116 977	105 073	14 939	12,8%	24 703	21,1%	16 707	15,9%	35 670	33,9%	92 019	87,6%	21 984	71,7%	62,3%
Sport And Recreation	192 630	238 508	13 213	6,9%	75 978	39,4%	42 910	18,0%	67 680	28,4%	199 781	83,8%	123 544	73,3%	(45,2%)
Public Safety	198 642	201 276	25 190	12,7%	57 856	29,1%	39 117	19,4%	73 504	36,5%	195 667	97,2%	89 712	93,2%	(18,1%)
Housing	976 831	1 088 136	136 436	14,0%	212 741	21,8%	206 476	19,0%	425 335	39,1%	980 988	90,2%	291 911	96,4%	45,7%
Health	58 130	41 342	4 507	7,8%	6 964	12,0%	10 117	24,5%	14 707	35,6%	36 296	87,8%	8 442	75,5%	74,2%
Economic and Environmental Services	**3 197 899**	**2 707 141**	**234 435**	**7,3%**	**632 861**	**19,8%**	**332 863**	**12,3%**	**723 181**	**26,7%**	**1 923 339**	**71,0%**	**577 235**	**74,4%**	**25,3%**
Planning and Development	225 399	201 359	10 004	4,4%	28 845	12,8%	21 309	10,6%	82 347	40,9%	142 505	70,8%	61 822	70,8%	33,2%
Road Transport	2 716 756	2 301 126	204 447	7,5%	555 582	20,5%	285 853	12,4%	569 468	24,7%	1 615 351	70,2%	474 788	74,7%	19,9%
Environmental Protection	255 744	204 656	19 984	7,8%	48 434	18,9%	25 700	12,6%	71 366	34,9%	165 483	80,9%	40 626	74,8%	75,7%
Trading Services	**6 124 868**	**5 793 146**	**672 924**	**11,0%**	**1 503 257**	**24,5%**	**804 256**	**13,9%**	**1 506 180**	**26,0%**	**4 486 617**	**77,4%**	**1 982 313**	**75,1%**	**(24,0%)**
Energy sources	1 206 454	1 205 459	193 858	16,1%	240 886	20,0%	208 665	17,3%	403 839	33,5%	1 047 247	86,9%	359 229	89,7%	12,4%
Water Management	1 227 340	1 220 124	134 296	10,9%	344 264	28,0%	159 867	13,1%	278 277	22,8%	916 704	75,1%	331 864	68,3%	(16,1%)
Waste Water Management	3 587 992	3 186 312	322 306	9,0%	861 556	24,0%	402 144	12,6%	772 263	24,2%	2 358 269	74,0%	1 183 147	71,9%	(34,7%)
Waste Management	103 082	181 251	22 464	21,8%	56 552	54,9%	33 581	18,5%	51 801	28,6%	164 397	90,7%	108 073	75,8%	(52,1%)
Other	**53 385**	**58 590**	**9 179**	**17,2%**	**4 627**	**8,7%**	**11 407**	**19,5%**	**8 702**	**14,9%**	**33 916**	**57,9%**	**27 350**	**85,3%**	**(68,2%)**

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	**58 923 708**	**59 642 749**	**18 061 718**	**30,7%**	**16 742 523**	**28,4%**	**15 938 731**	**26,7%**	**12 724 265**	**21,3%**	**63 467 236**	**106,4%**	**7 596 406**	**96,5%**	**67,5%**
Property rates	12 733 327	12 734 534	3 602 665	28,3%	3 178 515	25,0%	3 292 797	25,9%	3 179 745	25,0%	13 253 722	104,1%	2 013 268	95,3%	57,9%
Service charges	29 426 543	30 288 779	8 071 630	27,4%	7 868 338	26,7%	7 384 052	24,4%	7 647 052	25,2%	30 971 072	102,3%	4 746 113	92,9%	61,1%
Other revenue	5 208 706	5 303 432	2 161 770	41,5%	2 312 566	44,4%	1 988 007	37,5%	1 380 417	26,0%	7 842 760	147,9%	491 571	126,3%	180,8%
Transfers and Subsidies - Operational	6 919 169	7 069 217	3 582 306	51,8%	3 079 886	44,5%	2 671 036	37,8%	256 342	3,6%	9 589 571	135,7%	190 673	125,5%	34,4%
Transfers and Subsidies - Capital	3 552 052	3 158 243	235 710	6,6%	47 552	1,3%	63 139	2,0%	-	-	346 401	11,0%	-	14,5%	-
Interest	1 083 910	1 088 545	407 636	37,6%	255 665	23,6%	539 700	49,6%	260 710	24,0%	1 463 711	134,5%	154 782	97,8%	68,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 416 170)**	**(53 063 061)**	**(8 958 492)**	**17,1%**	**(20 001 571)**	**38,2%**	**(11 824 209)**	**22,3%**	**(12 650 113)**	**23,8%**	**(53 434 386)**	**100,7%**	**(7 599 470)**	**93,2%**	**66,5%**
Suppliers and employees	(52 416 170)	(53 063 061)	(8 958 492)	17,1%	(20 001 571)	38,2%	(11 824 209)	22,3%	(12 650 113)	23,8%	(53 434 386)	100,7%	(7 599 470)	93,2%	66,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**6 507 538**	**6 579 689**	**9 103 225**	**139,9%**	**(3 259 048)**	**(50,1%)**	**4 114 521**	**62,5%**	**74 152**	**1,1%**	**10 032 850**	**152,5%**	**(3 064)**	**123,5%**	**(2 520,2%)**
Cash Flow from Investing Activities															
Receipts	**726 825**	**1 864 232**	**(1 374 265)**	**(189,1%)**	**(1 946 909)**	**(267,9%)**	**(135 641)**	**(7,3%)**	**2 521 867**	**135,3%**	**(934 947)**	**(50,2%)**	**4 527 188**	**128,8%**	**(44,3%)**
Proceeds on disposal of PPE	59 079	198 080	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 138	(193 184)	132	6,2%	126	5,9%	35	-	71	-	364	(,2%)	(24)	34,4%	(397,0%)
Decrease (increase) in non-current investments	665 607	1 859 336	(1 374 397)	(206,5%)	(1 947 035)	(292,5%)	(135 675)	(7,3%)	2 521 796	135,6%	(935 312)	(50,3%)	4 527 212	139,6%	(44,3%)
Payments	**(12 073 295)**	**(11 454 063)**	**(2 549 965)**	**21,1%**	**(2 517 843)**	**20,9%**	**(2 450 632)**	**21,4%**	**478 335**	**(4,2%)**	**(7 040 105)**	**61,5%**	**(1 558 186)**	**61,0%**	**(130,7%)**
Capital assets	(12 073 295)	(11 454 063)	(2 549 965)	21,1%	(2 517 843)	20,9%	(2 450 632)	21,4%	478 335	(4,2%)	(7 040 105)	61,5%	(1 558 186)	61,0%	(130,7%)
Net Cash from/(used) Investing Activities	**(11 346 470)**	**(9 589 831)**	**(3 924 230)**	**34,6%**	**(4 464 752)**	**39,3%**	**(2 586 273)**	**27,0%**	**3 000 202**	**(31,3%)**	**(7 975 052)**	**83,2%**	**2 969 002**	**44,1%**	**1,1%**
Cash Flow from Financing Activities															
Receipts	**7 303 293**	**7 073 458**	**28 215**	**,4%**	**1 528 898**	**20,9%**	**11 363**	**,2%**	**1 943 268**	**27,5%**	**3 511 742**	**49,6%**	**30 112**	**,4%**	**6 353,5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 279 730	7 050 578	-	-	1 500 000	20,6%	-	-	1 907 400	27,1%	3 407 400	48,3%	-	-	(100,0%)
Increase (decrease) in consumer deposits	23 564	22 880	28 215	119,7%	28 898	122,6%	11 363	49,7%	35 868	156,8%	104 342	456,0%	30 112	52,1%	19,1%
Payments	**(2 802 627)**	**(2 820 952)**	**-**	**-**	**79 481**	**(2,8%)**	**2 029 981**	**(72,0%)**	**(4 619 589)**	**163,8%**	**(2 510 128)**	**89,0%**	**-**	**21,1%**	**(100,0%)**
Repayment of borrowing	(2 802 627)	(2 820 952)	-	-	79 481	(2,8%)	2 029 981	(72,0%)	(4 619 589)	163,8%	(2 510 128)	89,0%	-	21,1%	(100,0%)
Net Cash from/(used) Financing Activities	**4 500 667**	**4 252 506**	**28 215**	**,6%**	**1 608 378**	**35,7%**	**2 041 343**	**48,0%**	**(2 676 322)**	**(62,9%)**	**1 001 614**	**23,6%**	**30 112**	**(20,4%)**	**(8 987,9%)**
Net Increase/(Decrease) in cash held	**(338 266)**	**1 242 364**	**5 207 210**	**(1 539,4%)**	**(6 115 422)**	**1 807,9%**	**3 569 592**	**287,3%**	**398 033**	**32,0%**	**3 059 412**	**246,3%**	**2 996 050**	**(212,0%)**	**(86,7%)**
Cash/cash equivalents at the year begin:	11 223 716	12 705 770	-	-	17 912 979	159,6%	11 797 557	92,9%	15 367 149	120,9%	-	-	12 566 070	-	22,3%
Cash/cash equivalents at the year end:	**10 885 450**	**13 948 133**	**17 912 979**	**164,6%**	**11 797 557**	**108,4%**	**15 367 149**	**110,2%**	**15 765 182**	**113,0%**	**15 765 182**	**113,0%**	**15 562 120**	**139,1%**	**1,3%**

Part 4: Debtor Age Analysis

	0 - 30 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	463 604	19,2%	79 401	3,3%	72 179	3,0%	1 800 591	74,5%	2 415 776	27,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 053 280	56,4%	44 578	2,4%	49 952	2,7%	719 231	38,5%	1 867 040	21,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	847 438	36,0%	83 134	3,5%	65 670	2,8%	1 357 747	57,7%	2 353 989	27,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	232 662	23,6%	33 392	3,4%	30 232	3,1%	689 478	69,9%	985 764	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	112 997	19,1%	18 355	3,1%	14 824	2,5%	446 291	75,3%	592 467	6,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	132 873	14,0%	13 807	1,5%	12 507	1,3%	787 904	83,2%	947 091	10,9%	-	-	-	-
Interest on Arrear Debtor Accounts	24	,8%	6	,2%	8	,3%	3 128	98,8%	3 166	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(85 590)	17,1%	(64 316)	12,9%	(30 803)	6,2%	(319 111)	63,8%	(499 819)	(5,8%)	-	-	-	-
Total By Income Source	**2 757 288**	**31,8%**	**208 359**	**2,4%**	**214 569**	**2,5%**	**5 485 259**	**63,3%**	**8 665 475**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	153 268	64,1%	31 146	13,0%	24 904	10,4%	29 876	12,5%	239 195	2,8%	-	-	-	-
Commercial	1 287 861	69,4%	42 891	2,3%	25 334	1,4%	499 932	26,9%	1 856 018	21,4%	-	-	-	-
Households	1 229 337	21,1%	173 891	3,0%	142 133	2,4%	4 271 110	73,4%	5 816 472	67,1%	-	-	-	-
Other	86 821	11,5%	(39 569)	(5,2%)	22 197	2,9%	684 342	90,8%	753 791	8,7%	-	-	-	-
Total By Customer Group	**2 757 288**	**31,8%**	**208 359**	**2,4%**	**214 569**	**2,5%**	**5 485 259**	**63,3%**	**8 665 475**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	(291)	96,3%	-	-	-	-	(11)	3,7%	(302)	,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(44 501)	100,0%	-	-	-	-	-	-	(44 501)	99,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(44 793)**	**100,0%**	**-**	**-**	**-**	**-**	**(11)**	**-**	**(44 804)**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR METROS
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	**344 769 858**	**348 263 992**	**97 321 714**	**28,2%**	**90 286 396**	**26,2%**	**86 088 808**	**24,7%**	**78 042 038**	**22,4%**	**351 738 956**	**101,0%**	**66 498 184**	**100,6%**	**17,4%**
Exchange Revenue															
Service charges - Electricity	119 726 408	121 765 223	33 543 848	28,0%	28 114 943	23,5%	25 944 939	21,3%	29 035 806	23,8%	116 639 535	95,8%	24 040 686	94,8%	20,8%
Service charges - Water	41 867 917	40 935 892	9 556 763	22,8%	10 668 336	25,5%	9 908 181	24,2%	10 051 977	24,6%	40 185 258	98,2%	10 200 604	100,0%	(1,5%)
Service charges - Waste Water Management	20 771 332	19 916 625	4 683 362	22,5%	4 871 165	23,5%	4 969 263	25,0%	5 055 382	25,4%	19 579 172	98,3%	4 734 517	99,1%	6,8%
Service charges - Waste Management	10 455 399	10 481 226	2 507 284	24,0%	2 510 799	24,0%	2 605 231	24,9%	2 722 944	26,0%	10 346 258	98,7%	2 204 534	98,2%	23,5%
Sale of Goods and Rendering of Services	3 239 894	2 882 270	630 421	19,5%	856 695	26,4%	796 065	27,6%	1 452 385	50,4%	3 735 565	129,6%	1 285 638	145,6%	13,0%
Agency services	751 134	1 099 415	184 113	24,5%	140 735	18,7%	460 219	41,9%	272 451	24,8%	1 057 518	96,2%	161 951	95,9%	68,2%
Interest	1 080	1 080	1	,1%	975	90,3%	870	80,6%	514	47,6%	2 361	218,6%	1 828	233,5%	(71,9%)
Interest earned from Receivables	5 252 659	6 232 392	2 535 380	48,3%	1 699 963	32,4%	3 892 030	62,4%	2 242 491	36,0%	10 369 864	166,4%	3 142 488	219,1%	(28,6%)
Interest earned from Current and Non Current Assets	2 647 749	2 815 377	765 756	28,9%	806 637	30,5%	760 957	27,0%	839 979	29,8%	3 173 328	112,7%	900 612	116,0%	(6,7%)
Dividends	12	12	6	48,0%	1	6,1%	-	-	72	581,0%	79	635,1%	62	25 509,7%	15,4%
Rent on Land	600	600	139	23,2%	29	4,8%	38 206	6 367,7%	15 886	2 647,7%	54 261	9 043,4%	557	115,7%	2 753,5%
Rental from Fixed Assets	2 687 476	2 756 711	617 323	23,0%	638 409	23,8%	383 575	13,9%	671 403	24,4%	2 310 709	83,8%	629 652	83,8%	6,6%
Licence and permits	72 086	70 942	14 253	19,8%	18 715	26,0%	17 124	24,1%	18 385	25,9%	68 477	96,5%	6 956	105,5%	164,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 644 420	2 807 642	769 703	29,1%	502 115	19,0%	1 093 409	38,9%	1 062 662	37,8%	3 427 889	122,1%	894 728	120,3%	18,8%
Non-Exchange Revenue															
Property rates	67 610 925	68 680 856	20 552 037	30,4%	16 846 378	24,9%	16 438 273	23,9%	16 807 008	24,5%	70 643 696	102,9%	14 418 305	103,9%	16,6%
Surcharges and Taxes	1 198 923	1 200 210	279 387	23,3%	268 953	22,4%	309 471	25,8%	269 996	22,5%	1 127 806	94,0%	239 482	99,2%	12,7%
Fines, penalties and forfeits	3 286 328	3 238 592	661 780	20,1%	570 707	17,4%	1 145 711	35,4%	647 943	20,0%	3 026 141	93,4%	1 000 114	100,3%	(35,2%)
Licences or permits	448 957	115 081	129 595	28,9%	117 781	26,2%	(155 000)	(134,7%)	32 015	27,8%	124 392	108,1%	111 453	96,6%	(71,3%)
Transfer and subsidies - Operational	38 753 250	38 585 821	13 175 200	34,0%	15 055 440	38,8%	11 412 362	29,6%	2 869 342	7,4%	42 512 344	110,2%	(1 198 110)	98,1%	(339,5%)
Interest	1 676 531	1 938 173	615 031	36,7%	1 253 028	74,7%	(707 682)	(36,5%)	488 238	25,2%	1 648 616	85,1%	(416 339)	100,3%	(217,3%)
Fuel Levy	16 126 608	16 126 608	5 031 568	31,2%	3 809 921	23,6%	5 359 912	33,2%	1 925 207	11,9%	16 126 608	100,0%	959 682	96,6%	100,6%
Operational Revenue	-	731 109	207 363	-	196 700	-	214 800	29,4%	221 920	30,4%	840 784	115,0%	-	-	(100,0%)
Gains on disposal of Assets	87 061	222 325	21 604	24,8%	26 225	30,1%	16 932	7,6%	17 242	7,8%	82 003	36,9%	6 673	22,1%	158,4%
Other Gains	5 463 110	5 659 809	839 798	15,4%	1 311 748	24,0%	1 183 960	20,9%	1 320 789	23,3%	4 656 294	82,3%	3 206 883	92,5%	(58,8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	(34 771)	-	(100,0%)
Operating Expenditure	**342 367 796**	**345 323 566**	**815 615 712**	**238,2%**	**(643 931 730)**	**(188,1%)**	**81 259 627**	**23,5%**	**81 699 735**	**23,7%**	**334 643 345**	**96,9%**	**76 718 579**	**98,1%**	**6,5%**
Employee related costs	89 514 661	88 301 788	749 381 247	837,2%	(706 390 790)	(789,1%)	20 396 054	23,1%	20 623 427	23,4%	84 009 938	95,1%	18 860 217	94,2%	9,3%
Remuneration of councillors	1 129 994	1 120 406	249 215	22,1%	271 683	24,0%	276 768	24,7%	261 371	23,3%	1 059 037	94,5%	239 402	95,6%	9,2%
Bulk purchases - electricity	94 977 788	96 331 845	30 489 690	32,1%	22 244 060	23,4%	19 700 400	20,5%	24 808 562	25,8%	97 242 712	100,9%	16 605 430	97,8%	49,4%
Inventory consumed	31 056 651	31 522 777	6 934 730	22,3%	7 218 469	23,2%	8 046 877	25,5%	6 896 903	21,9%	29 096 979	92,3%	8 228 903	96,4%	(16,2%)
Debt impairment	29 868 852	29 218 657	7 224 431	24,2%	4 621 227	15,5%	7 534 746	25,8%	1 434 298	4,9%	20 814 702	71,2%	3 038 015	87,9%	(52,8%)
Depreciation and amortisation	20 548 177	19 824 877	4 177 888	20,3%	4 910 083	23,9%	5 887 285	29,7%	4 698 918	23,7%	19 674 175	99,2%	7 984 139	96,2%	(41,1%)
Interest	8 477 715	8 184 413	1 912 629	22,6%	3 145 742	37,1%	2 151 474	26,3%	1 922 195	23,5%	9 132 040	111,6%	2 363 199	107,1%	(18,7%)
Contracted services	38 703 743	41 795 946	6 037 175	15,6%	9 983 292	25,8%	8 508 907	20,4%	11 212 034	26,8%	35 741 408	85,5%	9 830 265	86,4%	14,1%
Transfers and subsidies	2 248 007	2 626 938	1 716 077	76,3%	2 440 635	108,6%	1 598 423	60,8%	1 561 674	59,4%	7 316 809	278,5%	1 930 908	391,3%	(19,1%)
Irrecoverable debts written off	773 221	915 127	806 397	104,3%	853 168	110,3%	361 132	39,5%	1 988 939	217,3%	4 009 636	438,2%	625 334	434,2%	218,1%
Operational costs	19 117 866	19 611 247	4 999 649	26,2%	5 140 906	26,9%	5 222 635	26,6%	4 109 663	21,0%	19 472 853	99,3%	5 139 958	100,2%	(20,0%)
Losses on disposal of Assets	9 940	7 211	126 226	1 269,9%	(8 079)	(81,3%)	8 936	123,9%	321 708	4 461,1%	448 791	6 223,3%	10 089	7,0%	3 088,6%
Other Losses	5 941 181	5 862 334	1 560 357	26,3%	1 637 875	27,6%	1 565 988	26,7%	1 860 044	31,7%	6 624 264	113,0%	1 862 721	105,5%	(,1%)
Surplus/(Deficit)	**2 402 063**	**2 940 426**	**(718 293 999)**	**-**	**734 218 126**	**-**	**4 829 182**	**-**	**(3 657 697)**	**-**	**17 095 611**	**-**	**(10 220 395)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	18 260 658	17 338 554	1 482 258	8,1%	2 391 728	13,1%	3 322 110	19,2%	3 538 083	20,4%	10 734 178	61,9%	2 556 634	59,1%	38,4%
Transfers and subsidies - capital (in-kind)	-	212	71	-	385	-	8 689	4 098,7%	(295)	(139,3%)	8 850	4 174,5%	77	-	(482,1%)
Surplus/(Deficit) after capital transfers and contributions	**20 662 721**	**20 279 193**	**(716 811 670)**		**736 610 238**		**8 159 981**		**(119 910)**		**27 838 640**		**(7 663 684)**		
Income Tax	40 702	54 434	7 617	18,7%	7 502	18,4%	8 486	15,6%	1 924	3,5%	25 529	46,9%	12 045	31,8%	(84,0%)
Surplus/(Deficit) after income tax	**20 622 018**	**20 224 759**	**(716 819 287)**		**736 602 736**		**8 151 495**		**(121 834)**		**27 813 111**		**(7 675 728)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	2 248	12 105	2 958	131,5%	6 801	302,5%	6 263	51,7%	1 018	8,4%	17 041	140,8%	8 547	725,6%	(88,1%)
Surplus/(Deficit) attributable to municipality	**20 624 267**	**20 236 864**	**(716 816 329)**		**736 609 538**		**8 157 759**		**(120 815)**		**27 830 152**		**(7 667 182)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	365 890	387 988	343 804	94,0%	404 636	110,6%	503 129	129,7%	430 672	111,0%	1 682 241	433,6%	369 204	581,6%	16,6%
Surplus/(Deficit) for the year	**20 990 157**	**20 624 853**	**(716 472 525)**		**737 014 173**		**8 660 888**		**309 856**		**29 512 393**		**(7 297 978)**		

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	**36 836 805**	**36 007 487**	**3 381 928**	**9,2%**	**6 445 822**	**17,5%**	**6 376 841**	**17,7%**	**12 308 510**	**34,2%**	**28 513 102**	**79,2%**	**12 462 541**	**78,4%**	**(1,2%)**
National Government	16 795 724	15 653 678	1 592 609	9,5%	2 498 630	14,9%	3 330 746	21,3%	4 134 816	26,4%	11 556 801	73,8%	4 234 597	72,8%	(2,4%)
Provincial Government	574 946	597 002	4 228	,7%	32 815	5,7%	22 893	3,8%	52 667	8,8%	112 603	18,9%	53 410	17,5%	(1,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	829 807	841 594	138 789	16,7%	134 873	16,3%	260 331	30,9%	366 833	43,6%	900 826	107,0%	221 263	109,6%	65,8%
Transfers recognised - capital	**18 200 477**	**17 092 274**	**1 735 627**	**9,5%**	**2 666 317**	**14,6%**	**3 613 970**	**21,1%**	**4 554 316**	**26,6%**	**12 570 230**	**73,5%**	**4 509 270**	**72,2%**	**1,0%**
Borrowing	11 409 958	10 579 090	1 015 061	8,9%	2 520 298	22,1%	1 506 897	14,2%	3 639 606	34,4%	8 681 862	82,1%	3 248 145	78,7%	12,1%
Internally generated funds	7 226 370	8 336 123	631 240	8,7%	1 259 207	17,4%	1 255 975	15,1%	4 114 588	49,4%	7 261 010	87,1%	4 705 127	89,3%	(12,6%)
Capital Expenditure Functional	**36 892 844**	**36 145 132**	**3 319 177**	**9,0%**	**6 417 994**	**17,4%**	**74 573 925**	**206,3%**	**(55 767 995)**	**(154,3%)**	**28 543 101**	**79,0%**	**12 377 564**	**78,3%**	**(550,6%)**
Municipal governance and administration	**3 971 828**	**3 707 984**	**418 594**	**10,5%**	**621 591**	**15,6%**	**69 570 959**	**1 876,2%**	**(66 198 390)**	**(1 785,3%)**	**4 412 755**	**119,0%**	**3 055 091**	**111,6%**	**(2 266,8%)**
Executive and Council	443 777	187 448	11 633	2,6%	11 122	2,5%	31 608	16,9%	64 675	34,5%	119 038	63,5%	28 780	23,8%	124,7%
Finance and administration	3 526 793	3 518 299	406 898	11,5%	610 023	17,3%	69 539 227	1 976,5%	(66 263 165)	(1 883,4%)	4 292 983	122,0%	3 025 277	119,5%	(2 290,3%)
Internal audit	1 258	2 236	64	5,1%	446	35,4%	124	5,6%	100	4,5%	734	32,8%	1 033	81,6%	(90,3%)
Community and Public Safety	**6 631 352**	**6 850 387**	**563 819**	**8,5%**	**1 143 092**	**17,2%**	**1 072 073**	**15,6%**	**2 035 318**	**29,7%**	**4 814 301**	**70,3%**	**1 480 476**	**61,9%**	**37,5%**
Community and Social Services	642 002	698 734	17 439	2,7%	158 586	24,7%	43 268	6,2%	265 650	38,0%	484 943	69,4%	190 695	72,7%	39,3%
Sport And Recreation	703 849	864 215	38 113	5,4%	144 721	20,6%	153 277	17,7%	222 333	25,7%	558 444	64,6%	272 406	79,1%	(18,4%)
Public Safety	521 001	578 871	25 922	5,0%	78 961	15,2%	86 128	14,9%	156 459	27,0%	347 470	60,0%	127 788	71,8%	22,4%
Housing	4 576 906	4 546 062	477 103	10,4%	725 980	15,9%	765 824	16,8%	1 336 177	29,4%	3 305 085	72,7%	854 336	58,1%	56,4%
Health	187 594	162 505	5 241	2,8%	34 844	18,6%	23 576	14,5%	54 698	33,7%	118 359	72,8%	35 251	38,9%	55,2%
Economic and Environmental Services	**9 107 562**	**8 152 144**	**632 256**	**6,9%**	**1 454 590**	**16,0%**	**1 094 732**	**13,4%**	**2 169 976**	**26,6%**	**5 351 554**	**65,6%**	**2 246 849**	**71,0%**	**(3,4%)**
Planning and Development	1 103 378	1 162 580	113 963	10,3%	226 955	20,6%	198 917	17,1%	347 729	29,9%	887 565	76,3%	319 716	77,2%	8,8%
Road Transport	7 692 400	6 724 818	496 183	6,5%	1 171 655	15,2%	868 059	12,9%	1 743 132	25,9%	4 279 029	63,6%	1 872 393	70,0%	(6,9%)
Environmental Protection	311 784	264 746	22 110	7,1%	55 979	18,0%	27 755	10,5%	79 116	29,9%	184 960	69,9%	54 740	71,0%	44,5%
Trading Services	**16 929 240**	**17 194 116**	**1 685 769**	**10,0%**	**3 178 169**	**18,8%**	**2 792 524**	**16,2%**	**6 135 350**	**35,7%**	**13 791 811**	**80,2%**	**5 542 512**	**80,7%**	**10,7%**
Energy sources	4 925 351	5 240 176	636 289	12,9%	829 243	16,8%	1 110 797	21,2%	2 232 818	42,6%	4 809 148	91,8%	1 460 523	87,5%	52,9%
Water Management	5 198 174	5 162 532	351 817	6,8%	945 048	18,2%	746 702	14,5%	1 737 069	33,6%	3 780 636	73,2%	1 393 920	77,9%	24,6%
Waste Water Management	5 871 990	5 980 526	640 416	10,9%	1 245 789	21,2%	822 543	13,8%	1 948 826	32,6%	4 657 573	77,9%	2 366 783	77,8%	(17,7%)
Waste Management	933 725	810 883	57 246	6,1%	158 090	16,9%	112 482	13,9%	216 637	26,7%	544 455	67,1%	321 286	75,7%	(32,6%)
Other	**252 862**	**240 501**	**18 739**	**7,4%**	**20 552**	**8,1%**	**43 638**	**18,1%**	**89 751**	**37,3%**	**172 679**	**71,8%**	**52 636**	**79,0%**	**70,5%**

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	**339 202 603**	**377 982 702**	**87 569 202**	**25,8%**	**85 088 007**	**25,1%**	**148 247 164**	**39,2%**	**(35 011 718)**	**(9,3%)**	**285 892 655**	**75,6%**	**33 689 596**	**75,0%**	**(203,9%)**
Property rates	67 700 529	73 830 251	15 639 231	23,1%	52 134 293	77,0%	(31 020 668)	(42,0%)	18 349 290	24,9%	55 102 146	74,6%	4 935 297	57,4%	271,8%
Service charges	178 035 210	200 552 963	37 562 652	21,1%	19 017 187	10,7%	26 148 798	13,0%	55 966 084	27,9%	138 694 720	69,2%	22 498 531	67,5%	148,8%
Other revenue	32 167 164	34 144 950	16 264 974	50,6%	10 327 438	32,1%	13 476 109	39,5%	9 352 516	27,4%	49 421 037	144,7%	(1 118 976)	151,5%	(935,8%)
Transfers and Subsidies - Operational	37 692 163	44 582 675	14 571 600	38,7%	3 877 242	10,3%	137 066 777	307,4%	(118 721 027)	(266,3%)	36 794 591	82,5%	5 007 132	82,7%	(2 471,0%)
Transfers and Subsidies - Capital	18 197 940	17 481 422	2 557 649	14,1%	1 123 476	6,2%	4 673 224	26,7%	491 148	2,8%	8 845 497	50,6%	2 026 539	51,1%	(75,8%)
Interest	5 409 584	7 390 428	973 091	18,0%	(1 391 630)	(25,7%)	(2 097 075)	(28,4%)	(449 801)	(6,1%)	(2 965 415)	(40,1%)	341 010	57,8%	(231,9%)
Dividends	12	12	6	48,0%	1	6,1%	-	-	72	581,0%	79	635,1%	62	3 787,7%	15,4%
Payments	**(292 544 667)**	**(295 529 681)**	**(51 693 007)**	**17,7%**	**(61 228 451)**	**20,9%**	**(46 872 097)**	**15,9%**	**(96 328 078)**	**32,6%**	**(256 121 632)**	**86,7%**	**(38 679 664)**	**109,6%**	**149,0%**
Suppliers and employees	(285 068 837)	(284 913 273)	(51 531 334)	18,1%	(60 749 946)	21,3%	(46 002 219)	16,1%	(95 737 967)	33,6%	(254 021 465)	89,2%	(33 723 805)	109,6%	183,9%
Finance charges	(5 617 147)	(8 556 885)	(137 586)	2,4%	(446 093)	7,9%	(853 170)	10,0%	(578 065)	6,8%	(2 014 914)	23,5%	(4 943 019)	128,1%	(88,3%)
Transfers and grants	(1 858 684)	(2 059 524)	(24 087)	1,3%	(32 412)	1,7%	(16 708)	,8%	(12 047)	,6%	(85 253)	4,1%	(12 840)	13,6%	(6,2%)

Net Cash from/(used) Operating Activities	46 657 936	82 453 021	35 876 195	76,9%	23 859 556	51,1%	101 375 067	122,9%	(131 339 796)	(159,3%)	29 771 023	36,1%	(4 990 069)	18,8%	2 532,0%
Cash Flow from Investing Activities															
Receipts	**1 304 798**	**2 045 831**	**(1 445 235)**	**(110,8%)**	**(2 049 909)**	**(157,1%)**	**(37 462)**	**(1,8%)**	**2 086 337**	**102,0%**	**(1 446 270)**	**(70,7%)**	**4 449 587**	**117,2%**	**(53,1%)**
Proceeds on disposal of PPE	98 502	233 749	308	,3%	18 249	18,5%	92	-	1 723	,7%	20 373	8,7%	2 844	2,8%	(39,4%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(157 140)	(307 281)	(71 147)	45,3%	(120 591)	76,7%	98 407	(32,0%)	(159 829)	52,0%	(253 160)	82,4%	(79 544)	41,5%	100,9%
Decrease (increase) in non-current investments	1 363 436	2 119 363	(1 374 397)	(100,8%)	(1 947 567)	(142,8%)	(135 961)	(6,4%)	2 244 443	105,9%	(1 213 482)	(57,3%)	4 526 287	121,2%	(50,4%)
Payments	**(32 649 967)**	**(32 361 236)**	**(2 730 632)**	**8,4%**	**(3 391 771)**	**10,4%**	**(3 728 648)**	**11,5%**	**(2 426 183)**	**7,5%**	**(12 277 234)**	**37,9%**	**(2 864 719)**	**31,3%**	**(15,3%)**
Capital assets	(32 649 967)	(32 361 236)	(2 730 632)	8,4%	(3 391 771)	10,4%	(3 728 648)	11,5%	(2 426 183)	7,5%	(12 277 234)	37,9%	(2 864 719)	31,3%	(15,3%)
Net Cash from/(used) Investing Activities	(31 345 169)	(30 315 404)	(4 175 868)	13,3%	(5 441 680)	17,4%	(3 766 111)	12,4%	(339 845)	1,1%	(13 723 504)	45,3%	1 584 868	24,5%	(121,4%)
Cash Flow from Financing Activities															
Receipts	**11 585 826**	**14 055 990**	**55 011**	**,5%**	**1 573 718**	**13,6%**	**31 496**	**,2%**	**1 962 677**	**14,0%**	**3 622 902**	**25,8%**	**964 084**	**12,6%**	**103,6%**
Short term loans	84 570	84 570	-	-	-	-	-	-	-	-	-	-	933 972	-	(100,0%)
Borrowing long term/refinancing	11 279 730	13 750 578	-	-	1 499 215	13,3%	(411)	-	1 906 977	13,9%	3 405 781	24,8%	-	-	(100,0%)
Increase (decrease) in consumer deposits	221 526	220 842	55 011	24,8%	74 503	33,6%	31 907	14,4%	55 701	25,2%	217 121	98,3%	30 112	52,1%	85,0%
Payments	**(6 639 716)**	**(6 518 076)**	**(174 497)**	**2,6%**	**(1 404 677)**	**21,2%**	**1 479 496**	**(22,7%)**	**(6 928 647)**	**106,3%**	**(7 028 325)**	**107,8%**	**(2 524 057)**	**70,7%**	**174,5%**
Repayment of borrowing	(6 639 716)	(6 518 076)	(174 497)	2,6%	(1 404 677)	21,2%	1 479 496	(22,7%)	(6 928 647)	106,3%	(7 028 325)	107,8%	(2 524 057)	70,7%	174,5%
Net Cash from/(used) Financing Activities	4 946 110	7 537 914	(119 486)	(2,4%)	169 041	3,4%	1 510 991	20,0%	(4 965 969)	(65,9%)	(3 405 423)	(45,2%)	(1 559 974)	(723,5%)	218,3%
Net Increase/(Decrease) in cash held	**20 258 876**	**59 675 530**	**31 580 842**	**155,9%**	**18 586 917**	**91,7%**	**99 119 948**	**166,1%**	**(136 645 610)**	**(229,0%)**	**12 642 096**	**21,2%**	**(4 965 174)**	**11,8%**	**2 652,1%**
Cash/cash equivalents at the year begin:	25 832 218	30 966 258	2 709 846	10,5%	42 125 716	163,1%	60 698 588	196,0%	165 652 505	534,9%	2 709 846	8,8%	39 315 081	(1,3%)	321,3%
Cash/cash equivalents at the year end:	**46 091 094**	**90 641 788**	**50 455 112**	**109,5%**	**62 756 695**	**136,2%**	**174 073 047**	**192,0%**	**36 887 139**	**40,7%**	**36 887 139**	**40,7%**	**36 325 820**	**31,8%**	**1,5%**

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	5 054 125	6,6%	2 084 807	2,7%	2 089 179	2,7%	67 253 945	87,9%	76 482 057	35,2%	9 852 823	12,9%	99 405 759	130,0%
Trade and Other Receivables from Exchange Transactions - Electricity	5 892 563	21,4%	1 146 282	4,2%	1 041 773	3,8%	19 500 493	70,7%	27 581 111	12,7%	1 489 113	5,4%	13 800 675	50,0%
Receivables from Non-exchange Transactions - Property Rates	4 833 100	11,0%	1 477 904	3,4%	1 271 237	2,9%	36 384 914	82,8%	43 967 155	20,3%	2 708 235	6,2%	35 506 736	80,8%
Receivables from Exchange Transactions - Waste Water Management	1 606 800	7,1%	716 954	3,1%	657 666	2,9%	19 790 535	86,9%	22 771 956	10,5%	2 185 348	9,6%	18 127 570	79,6%
Receivables from Exchange Transactions - Waste Management	904 210	6,1%	315 238	2,1%	345 508	2,3%	13 304 735	89,5%	14 869 690	6,8%	1 185 276	8,0%	9 877 904	66,4%
Receivables from Exchange Transactions - Property Rental Debtors	317 536	5,5%	89 562	1,5%	87 843	1,5%	5 319 636	91,5%	5 814 577	2,7%	107 493	1,8%	1 294 463	22,3%
Interest on Arrear Debtor Accounts	798 383	3,9%	563 393	2,7%	527 847	2,6%	18 734 587	90,8%	20 624 209	9,5%	5 448 886	26,4%	543 597	2,6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	(66 631)	-	-	-
Other	(590 987)	(11,9%)	133 823	2,7%	26 415	,5%	5 398 525	108,7%	4 967 776	2,3%	(14 945 297)	(300,8%)	1 977 090	39,8%
Total By Income Source	**18 815 730**	**8,7%**	**6 527 964**	**3,0%**	**6 047 466**	**2,8%**	**185 687 370**	**85,5%**	**217 078 530**	**100,0%**	**7 965 245**	**3,7%**	**180 533 795**	**83,2%**
Debtors Age Analysis By Customer Group														
Organs of State	1 066 046	13,1%	428 449	5,3%	302 173	3,7%	6 323 250	77,9%	8 119 919	3,7%	(125 404)	(1,5%)	1 337 712	16,5%
Commercial	6 500 136	15,2%	1 344 200	3,1%	1 311 795	3,1%	33 700 066	78,6%	42 856 197	19,7%	1 607 356	3,8%	5 597 430	13,1%
Households	10 712 934	6,5%	4 782 131	2,9%	4 390 391	2,7%	144 481 167	87,9%	164 366 622	75,7%	6 486 241	3,9%	173 498 202	105,6%
Other	536 613	30,9%	(26 816)	(1,5%)	43 108	2,5%	1 182 887	68,1%	1 735 792	,8%	(2 948)	(,2%)	100 451	5,8%
Total By Customer Group	**18 815 730**	**8,7%**	**6 527 964**	**3,0%**	**6 047 466**	**2,8%**	**185 687 370**	**85,5%**	**217 078 530**	**100,0%**	**7 965 245**	**3,7%**	**180 533 795**	**83,2%**

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	7 020 409	54,0%	430 316	3,3%	1 132 495	8,7%	4 413 783	34,0%	12 997 004	36,0%
Bulk Water	858 580	97,8%	-	-	19 654	2,2%	-	-	878 234	2,4%
PAYE deductions	213 529	100,0%	-	-	-	-	-	-	213 529	,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	211 585	100,0%	-	-	-	-	-	-	211 585	,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 019 040	55,3%	1 472 215	7,4%	1 136 707	5,7%	6 270 811	31,5%	19 913 438	55,1%
Auditor-General	1 688	99,3%	-	-	-	-	12	,7%	1 700	-
Other	718 804	40,0%	73 191	4,1%	16 617	,9%	988 105	55,0%	1 796 716	5,0%
Medical Aid deductions	113 960	100,0%	-	-	-	-	-	-	113 960	,3%
Total	**20 157 595**	**55,8%**	**1 975 722**	**5,5%**	**2 305 473**	**6,4%**	**11 687 376**	**32,4%**	**36 126 166**	**100,0%**