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

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**4 171 877**	**4 071 877**	**1 061 575**	**25,4%**	**952 473**	**22,8%**	**929 177**	**22,8%**	**689 142**	**16,9%**	**3 632 367**	**89,2%**	**663 771**	**83,3%**	**3,8%**
Exchange Revenue															
Service charges - Electricity	817 184	817 184	248 913	30,5%	193 581	23,7%	210 660	25,8%	180 317	22,1%	833 470	102,0%	164 783	67,8%	9,4%
Service charges - Water	581 364	481 364	122 381	21,1%	132 224	22,7%	131 439	27,3%	115 727	24,0%	501 771	104,2%	131 464	98,5%	(12,0%)
Service charges - Waste Water Management	236 216	236 216	62 051	26,3%	60 697	25,7%	59 165	25,0%	59 241	25,1%	241 155	102,1%	57 676	110,9%	2,7%
Service charges - Waste Management	153 221	153 221	38 384	25,1%	37 055	24,2%	36 668	23,9%	35 983	23,5%	148 090	96,7%	34 978	101,9%	2,9%
Sale of Goods and Rendering of Services	35 942	35 942	1 087	3,0%	2 730	7,6%	1 189	3,3%	1 706	4,7%	6 713	18,7%	1 819	47,3%	(6,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	402 383	402 383	126 077	31,3%	131 440	32,7%	135 098	33,6%	135 058	33,6%	527 673	131,1%	127 624	189,6%	5,8%
Interest earned from Current and Non Current Assets	5 162	5 162	286	5,5%	386	7,5%	165	3,2%	4 078	79,0%	4 914	95,2%	347	88,7%	1 074,4%
Dividends	40	40	32	80,1%	17	43,1%	7	18,5%	-	-	57	141,7%	-	130,6%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 874	29 874	6 038	20,2%	5 999	20,1%	5 861	19,6%	6 289	21,1%	24 187	81,0%	5 501	78,3%	14,3%
Licence and permits	231	231	87	37,6%	447	193,9%	293	127,1%	187	81,2%	1 014	439,8%	80	149,3%	134,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	529 166	529 166	1 548	,3%	1 991	,4%	645	,1%	1 358	,3%	5 542	1,0%	582	,7%	133,3%
Non-Exchange Revenue															
Property rates	494 592	494 592	127 102	25,7%	126 537	25,6%	126 120	25,5%	125 692	25,4%	505 450	102,2%	119 616	102,4%	5,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 981	29 981	338	1,1%	308	1,0%	864	2,9%	829	2,8%	2 340	7,8%	245	5,5%	239,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	737 537	737 537	306 669	41,6%	238 273	32,3%	195 266	26,5%	671	,1%	740 880	100,5%	(874)	97,1%	(176,8%)
Interest	55 383	55 383	20 581	37,2%	20 786	37,5%	21 381	38,6%	22 007	39,7%	84 756	153,0%	19 894	370,8%	10,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	63 600	63 600	-	-	-	-	4 355	6,8%	-	-	4 355	6,8%	37	,1%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 423 313**	**4 062 257**	**105 129**	**3,1%**	**1 087 142**	**31,8%**	**450 216**	**11,1%**	**1 818 585**	**44,8%**	**3 461 072**	**85,2%**	**746 001**	**65,4%**	**143,8%**
Employee related costs	999 676	1 023 290	270 021	27,0%	249 142	24,9%	252 901	24,7%	268 182	26,2%	1 040 245	101,7%	254 621	99,8%	5,3%
Remuneration of councillors	41 291	17 646	2 276	5,5%	2 301	5,6%	2 354	13,3%	2 386	13,5%	9 316	52,8%	2 372	24,6%	,6%
Bulk purchases - electricity	752 663	752 663	(157 390)	(20,9%)	453 657	60,3%	6 790	,9%	447 095	59,4%	750 152	99,7%	61 115	84,5%	631,6%
Inventory consumed	217 179	910 580	(63 708)	(29,3%)	264 484	121,8%	105 365	11,6%	53 615	5,9%	359 756	39,5%	142 903	68,7%	(62,5%)
Debt impairment	485 266	485 266	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	263 567	263 567	-	-	-	-	-	-	39 191	14,9%	39 191	14,9%	-	-	(100,0%)
Interest	194 917	178 986	44	-	61	-	88	-	121 831	68,1%	122 024	68,2%	749	,6%	16 167,5%
Contracted services	103 091	131 944	20 450	19,8%	47 140	45,7%	34 585	26,2%	28 240	21,4%	130 415	98,8%	36 058	91,6%	(21,7%)
Transfers and subsidies	1 330	654	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	100 000	100 000	3 754	3,8%	19 499	19,5%	12 663	12,7%	821 545	821,5%	857 461	857,5%	209 595	109,9%	292,0%
Operational costs	264 333	197 660	29 681	11,2%	50 859	19,2%	35 471	17,9%	36 500	18,5%	152 512	77,2%	38 589	59,1%	(5,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**748 564**	**9 621**	**956 446**	**-**	**(134 669)**	**-**	**478 962**	**-**	**(1 129 443)**	**-**	**171 296**	**-**	**(82 230)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	183 574	183 574	31 662	17,2%	87 991	47,9%	32 337	17,6%	33 074	18,0%	185 064	100,8%	76 804	85,7%	(56,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**932 138**	**193 195**	**988 108**		**(46 678)**		**511 298**		**(1 096 369)**		**356 359**		**(5 425)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**932 138**	**193 195**	**988 108**		**(46 678)**		**511 298**		**(1 096 369)**		**356 359**		**(5 425)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**932 138**	**193 195**	**988 108**		**(46 678)**		**511 298**		**(1 096 369)**		**356 359**		**(5 425)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**932 138**	**193 195**	**988 108**		**(46 678)**		**511 298**		**(1 096 369)**		**356 359**		**(5 425)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**200 574**	**244 701**	**27 680**	**13,8%**	**83 119**	**41,4%**	**29 301**	**12,0%**	**45 984**	**18,8%**	**186 085**	**76,0%**	**71 157**	**57,9%**	**(35,4%)**
National Government	183 574	183 823	23 138	12,6%	79 268	43,2%	27 560	15,0%	41 887	22,8%	171 853	93,5%	65 736	68,0%	(36,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**183 574**	**183 823**	**23 138**	**12,6%**	**79 268**	**43,2%**	**27 560**	**15,0%**	**41 887**	**22,8%**	**171 853**	**93,5%**	**65 736**	**68,0%**	**(36,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	60 878	4 543	26,7%	3 851	22,7%	1 741	2,9%	4 096	6,7%	14 231	23,4%	5 420	34,0%	(24,4%)
Capital Expenditure Functional	**200 574**	**244 701**	**27 680**	**13,8%**	**83 119**	**41,4%**	**29 301**	**12,0%**	**45 984**	**18,8%**	**186 085**	**76,0%**	**71 157**	**57,9%**	**(35,4%)**
Municipal governance and administration	**10 000**	**19 914**	**3 172**	**31,7%**	**1 966**	**19,7%**	**578**	**2,9%**	**1 652**	**8,3%**	**7 368**	**37,0%**	**4 148**	**97,1%**	**(60,2%)**
Executive and Council	10 000	10 059	3 067	30,7%	35	,3%	-	-	-	-	3 102	30,8%	3 617	99,1%	(100,0%)
Finance and administration	-	9 855	105	-	1 931	-	578	5,9%	1 652	16,8%	4 266	43,3%	531	76,0%	211,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 527**	**12 650**	**1 211**	**34,3%**	**5 070**	**143,7%**	**1 715**	**13,6%**	**595**	**4,7%**	**8 591**	**67,9%**	**24**	**21,7%**	**2 391,2%**
Community and Social Services	-	6 990	1 191	-	4 705	-	1 540	22,0%	(243)	(3,5%)	7 193	102,9%	-	,8%	(100,0%)
Sport And Recreation	3 527	5 295	20	,6%	-	-	175	3,3%	(25)	(,5%)	171	3,2%	24	87,7%	(204,3%)
Public Safety	-	365	-	-	365	-	-	-	863	236,6%	1 228	336,6%	-	8,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 188**	**64 422**	**12 049**	**37,4%**	**35 750**	**111,1%**	**9 960**	**15,5%**	**9 681**	**15,0%**	**67 439**	**104,7%**	**13 250**	**43,1%**	**(26,9%)**
Planning and Development	-	-	-	-	-	-	-	-	122	-	122	-	-	-	(100,0%)
Road Transport	32 188	64 422	12 049	37,4%	35 750	111,1%	9 960	15,5%	9 559	14,8%	67 317	104,5%	13 250	43,2%	(27,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**154 859**	**147 715**	**11 249**	**7,3%**	**40 334**	**26,0%**	**17 049**	**11,5%**	**33 704**	**22,8%**	**102 334**	**69,3%**	**53 637**	**73,6%**	**(37,2%)**
Energy sources	28 092	32 331	4 950	17,6%	12 491	44,5%	2 013	6,2%	16 354	50,6%	35 808	110,8%	13 325	60,4%	22,7%
Water Management	2 000	33 005	2 538	126,9%	12 509	625,4%	11 229	34,0%	15 242	46,2%	41 519	125,8%	352	106,4%	4 230,2%
Waste Water Management	124 767	82 380	3 760	3,0%	15 334	12,3%	3 806	4,6%	2 107	2,6%	25 007	30,4%	39 960	83,8%	(94,7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**352**	**-**	**352**	**-**	**98**	**24,6%**	**260,5%**

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	**3 445 736**	**2 419 306**	**315 638**	**9,2%**	**374 604**	**10,9%**	**513 748**	**21,2%**	**72 383**	**3,0%**	**1 276 373**	**52,8%**	**265 500**	**44,7%**	**(72,7%)**
Property rates	494 592	494 592	56 075	11,3%	71 540	14,5%	60 988	12,3%	67 934	13,7%	256 536	51,9%	60 080	55,3%	13,1%
Service charges	1 983 707	1 983 707	222 660	11,2%	241 206	12,2%	218 278	11,0%	224 769	11,3%	906 913	45,7%	209 108	44,9%	7,5%
Other revenue	41 123	(985 306)	(298 962)	(727,0%)	(252 383)	(613,7%)	(18 720)	1,9%	(255 433)	25,9%	(825 498)	83,8%	(27 995)	(47,5%)	812,4%
Transfers and Subsidies - Operational	737 537	737 537	308 375	41,8%	237 065	32,1%	184 221	25,0%	570	,1%	730 232	99,0%	2 118	97,2%	(73,1%)
Transfers and Subsidies - Capital	183 574	183 574	24 072	13,1%	74 417	40,5%	66 964	36,5%	25 470	13,9%	190 923	104,0%	21 842	108,0%	16,6%
Interest	5 162	5 162	3 386	65,6%	2 742	53,1%	2 010	38,9%	9 072	175,7%	17 210	333,4%	347	88,7%	2 512,9%
Dividends	40	40	32	80,1%	17	43,1%	7	18,5%	-	-	57	141,7%	-	130,6%	-
Payments	**(3 259 062)**	**(3 453 815)**	**(326 419)**	**10,0%**	**(1 034 058)**	**31,7%**	**(565 421)**	**16,4%**	**(543 830)**	**15,7%**	**(2 469 728)**	**71,5%**	**(584 615)**	**88,6%**	**(7,0%)**
Suppliers and employees	(3 064 145)	(3 258 898)	(326 419)	10,7%	(1 034 058)	33,7%	(565 421)	17,4%	(543 830)	16,7%	(2 469 728)	75,8%	(584 615)	94,6%	(7,0%)
Finance charges	(194 917)	(194 917)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	186 675	(1 034 508)	(10 781)	(5,8%)	(659 454)	(353,3%)	(51 673)	5,0%	(471 448)	45,6%	(1 193 355)	115,4%	(319 115)	(133,2%)	47,7%
Cash Flow from Investing Activities															
Receipts	(211 713)	(211 713)	-	-	-	-	4 355	(2,1%)	-	-	4 355	(2,1%)	37	-	(100,0%)
Proceeds on disposal of PPE	63 600	63 600	-	-	-	-	4 355	6,8%	-	-	4 355	6,8%	37	,1%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(274 810)	(274 810)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(502)	(502)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(200 574)	(200 574)	(27 680)	13,8%	(83 119)	41,4%	(29 301)	14,6%	(45 984)	22,9%	(186 085)	92,8%	(71 157)	-	(35,4%)
Capital assets	(200 574)	(200 574)	(27 680)	13,8%	(83 119)	41,4%	(29 301)	14,6%	(45 984)	22,9%	(186 085)	92,8%	(71 157)	-	(35,4%)
Net Cash from/(used) Investing Activities	(412 287)	(412 287)	(27 680)	6,7%	(83 119)	20,2%	(24 946)	6,1%	(45 984)	11,2%	(181 730)	44,1%	(71 120)	88,8%	(35,3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(225 612)	(1 446 795)	(38 461)	17,0%	(742 573)	329,1%	(76 619)	5,3%	(517 431)	35,8%	(1 375 084)	95,0%	(390 236)	(219,3%)	32,6%
Cash/cash equivalents at the year begin:	1 032 768	1 032 768	(354 058)	(34,3%)	6 166	,6%	(736 407)	(71,3%)	(812 912)	(78,7%)	(354 058)	(34,3%)	(608 344)	-	33,6%
Cash/cash equivalents at the year end:	807 156	(414 027)	6 166	,8%	(736 407)	(91,2%)	(812 912)	196,3%	(1 330 344)	321,3%	(1 330 344)	321,3%	(998 579)	(193,8%)	33,2%

Part 4: Debtor Age Analysis

	0 - 30 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	48 510	1,9%	39 006	1,6%	67 324	2,7%	2 333 333	93,8%	2 488 172	29,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65 515	9,6%	27 269	4,0%	20 864	3,1%	570 309	83,4%	683 957	8,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 012	3,7%	24 022	2,5%	22 534	2,4%	861 261	91,3%	942 828	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 276	1,8%	17 666	1,5%	17 274	1,5%	1 096 990	95,2%	1 152 206	13,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 510	1,8%	10 607	1,5%	10 346	1,5%	670 862	95,2%	704 325	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 693	1,0%	1 644	,9%	1 643	,9%	169 319	97,1%	174 299	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	47 207	2,2%	47 510	2,2%	47 192	2,2%	1 991 861	93,3%	2 133 770	25,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 433	3,1%	526	,7%	350	,4%	76 048	95,8%	79 357	,9%	-	-	-	-
Total By Income Source	**233 156**	**2,8%**	**168 250**	**2,0%**	**187 526**	**2,2%**	**7 769 983**	**93,0%**	**8 358 915**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 261	5,7%	11 380	4,6%	9 739	3,9%	212 971	85,8%	248 350	3,0%	-	-	-	-
Commercial	72 425	4,5%	32 502	2,0%	57 979	3,6%	1 447 506	89,9%	1 610 412	19,3%	-	-	-	-
Households	146 470	2,3%	124 367	1,9%	119 809	1,8%	6 109 506	94,0%	6 500 152	77,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**233 156**	**2,8%**	**168 250**	**2,0%**	**187 526**	**2,2%**	**7 769 983**	**93,0%**	**8 358 915**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	236 825	3,5%	86 467	1,3%	1 601	-	6 509 480	95,2%	6 834 372	44,8%
Bulk Water	90 491	1,1%	127 017	1,6%	127 704	1,6%	7 640 665	95,7%	7 985 876	52,4%
PAYE deductions	15 782	100,0%	-	-	-	-	-	-	15 782	,1%
VAT (output less input)	5 393	100,0%	-	-	-	-	-	-	5 393	-
Pensions / Retirement deductions	15 550	44,0%	9 809	27,7%	10 004	28,3%	-	-	35 363	,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 368	7,8%	10 336	2,9%	7 253	2,1%	307 534	87,2%	352 491	2,3%
Auditor-General	79	1,2%	933	14,7%	73	1,1%	5 271	82,9%	6 356	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	11 864	100,0%	-	-	-	-	-	-	11 864	,1%
Total	**403 351**	**2,6%**	**234 562**	**1,5%**	**146 634**	**1,0%**	**14 462 950**	**94,9%**	**15 247 497**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25

Operating Revenue and Expenditure															
Operating Revenue	**8 510 650**	**8 120 879**	**2 432 668**	**28,6%**	**2 081 767**	**24,5%**	**2 089 037**	**25,7%**	**1 575 940**	**19,4%**	**8 179 411**	**100,7%**	**1 586 442**	**94,9%**	**(,7%)**
Exchange Revenue															
Service charges - Electricity	3 610 723	3 610 723	1 069 025	29,6%	781 879	21,7%	764 279	21,2%	802 001	22,2%	3 417 184	94,6%	674 760	85,4%	18,9%
Service charges - Water	1 457 193	1 070 283	276 536	19,0%	301 194	20,7%	407 326	38,1%	204 800	19,1%	1 189 857	111,2%	261 474	98,9%	(21,7%)
Service charges - Waste Water Management	363 241	363 241	85 699	23,6%	86 658	23,9%	87 630	24,1%	70 610	19,4%	330 597	91,0%	81 719	99,2%	(13,6%)
Service charges - Waste Management	229 624	229 624	50 545	22,0%	51 044	22,2%	51 122	22,3%	50 574	22,0%	203 285	88,5%	48 291	84,2%	4,7%
Sale of Goods and Rendering of Services	37 681	37 681	12 116	32,2%	14 355	38,1%	15 383	40,8%	18 651	49,5%	60 506	160,6%	13 492	95,2%	38,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	110 121	110 121	38 006	34,5%	40 437	36,7%	42 498	38,6%	38 645	35,1%	159 587	144,9%	38 980	116,3%	(,9%)
Interest earned from Current and Non Current Assets	6 176	6 176	1 306	21,1%	1 464	23,7%	2 147	34,8%	2 498	40,4%	7 415	120,1%	627	8 006,1%	298,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17 615	17 615	4 348	24,7%	4 776	27,1%	4 755	27,0%	4 878	27,7%	18 757	106,5%	3 541	91,1%	37,7%
Licence and permits	429	429	109	25,5%	52	12,2%	33	7,7%	19	4,4%	214	49,8%	102	256,6%	(81,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 826	11 826	3 913	33,1%	3 655	30,9%	2 223	18,8%	9 967	84,3%	19 758	167,1%	9 216	378,4%	8,1%
Non-Exchange Revenue															
Property rates	1 271 216	1 271 216	326 650	25,7%	320 106	25,2%	324 716	25,5%	323 938	25,5%	1 295 409	101,9%	307 288	100,6%	5,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	137 834	137 834	69 808	50,6%	70 012	50,8%	70 486	51,1%	7 964	5,8%	218 270	158,4%	124 140	212,5%	(93,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 243 508	1 240 648	488 133	39,3%	398 993	32,1%	308 921	24,9%	26 280	2,1%	1 222 328	98,5%	15 991	98,6%	64,3%
Interest	13 464	13 464	6 474	48,1%	7 140	53,0%	7 516	55,8%	6 951	51,6%	28 081	208,6%	6 814	138,2%	2,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	8 165	-	8 165	-	5	-	150 707,0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**8 343 900**	**7 940 233**	**1 806 724**	**21,7%**	**2 646 649**	**31,7%**	**2 209 617**	**27,8%**	**2 953 723**	**37,2%**	**9 616 714**	**121,1%**	**1 720 177**	**97,5%**	**71,7%**
Employee related costs	1 549 011	1 441 782	325 381	21,0%	319 871	20,7%	321 540	22,3%	326 587	22,7%	1 293 378	89,7%	314 007	88,9%	4,0%
Remuneration of councillors	70 145	70 145	15 795	22,5%	18 445	26,3%	10 867	15,5%	21 657	30,9%	66 764	95,2%	15 854	93,1%	36,6%
Bulk purchases - electricity	2 616 461	2 616 461	396 745	15,2%	1 044 573	39,9%	637 728	24,4%	747 940	28,6%	2 826 986	108,0%	359 875	97,0%	107,8%
Inventory consumed	1 371 112	1 421 770	346 123	25,2%	288 326	21,0%	354 944	25,0%	460 088	32,4%	1 449 482	101,9%	389 236	120,7%	18,2%
Debt impairment	1 084 419	959 965	513 509	47,4%	513 509	47,4%	513 509	53,5%	913 691	95,2%	2 454 217	255,7%	297 023	80,1%	207,6%
Depreciation and amortisation	600 908	482 460	84 025	14,0%	93 844	15,6%	82 714	17,1%	86 544	17,9%	347 127	71,9%	92 105	61,3%	(6,0%)
Interest	-	-	36 134	-	118 960	-	110 018	-	91 744	-	356 856	-	(93 013)	-	(198,6%)
Contracted services	859 157	694 550	50 508	5,9%	196 643	22,9%	144 455	20,8%	217 127	31,3%	608 734	87,6%	231 621	133,2%	(6,3%)
Transfers and subsidies	2 200	2 288	177	8,1%	18	,8%	172	7,5%	1 745	76,3%	2 112	92,3%	2 831	124,3%	(38,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	190 486	250 811	38 328	20,1%	52 462	27,5%	33 670	13,4%	86 386	34,4%	210 845	84,1%	109 079	116,3%	(20,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	212	-	212	-	1 558	-	(86,4%)
Surplus/(Deficit)	**166 750**	**180 646**	**625 944**	**-**	**(564 883)**	**-**	**(120 581)**	**-**	**(1 377 783)**	**-**	**(1 437 303)**	**-**	**(133 735)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	142 104	144 482	-	-	38 147	26,8%	45 550	31,5%	57 297	39,7%	140 994	97,6%	33 287	28,3%	72,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**308 854**	**325 128**	**625 944**		**(526 736)**		**(75 030)**		**(1 320 486)**		**(1 296 308)**		**(100 448)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**308 854**	**325 128**	**625 944**		**(526 736)**		**(75 030)**		**(1 320 486)**		**(1 296 308)**		**(100 448)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**308 854**	**325 128**	**625 944**		**(526 736)**		**(75 030)**		**(1 320 486)**		**(1 296 308)**		**(100 448)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**308 854**	**325 128**	**625 944**		**(526 736)**		**(75 030)**		**(1 320 486)**		**(1 296 308)**		**(100 448)**		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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	**7 794 151**	**7 655 162**	**1 996 324**	**25,6%**	**2 063 307**	**26,5%**	**1 766 836**	**23,1%**	**1 257 882**	**16,4%**	**7 084 349**	**92,5%**	**1 231 075**	**62,0%**	**2,2%**
Property rates	1 145 110	1 145 110	223 147	19,5%	218 239	19,1%	236 954	20,7%	253 260	22,1%	931 599	81,4%	212 858	51,6%	19,0%
Service charges	5 482 066	5 175 355	956 917	17,5%	983 166	17,9%	806 380	15,6%	886 146	17,1%	3 632 609	70,2%	740 903	53,4%	19,6%
Other revenue	(180 566)	(126 735)	289 518	(160,3%)	369 828	(204,8%)	343 349	(270,9%)	95 018	(75,0%)	1 097 713	(866,1%)	265 124	(431,5%)	(64,2%)
Transfers and Subsidies - Operational	1 199 262	1 195 098	499 525	41,7%	384 235	32,0%	304 881	25,5%	6 093	,5%	1 194 734	100,0%	11 982	58,1%	(49,2%)
Transfers and Subsidies - Capital	142 104	143 482	15 178	10,7%	83 908	59,0%	50 302	35,1%	(5 907)	(4,1%)	143 482	100,0%	-	38,8%	(100,0%)
Interest	6 176	122 852	12 038	194,9%	23 931	387,5%	24 972	20,3%	23 272	18,9%	84 213	68,5%	208	(1 278,2%)	11 106,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 653 613)**	**(6 509 453)**	**(1 501 221)**	**22,6%**	**(2 455 119)**	**36,9%**	**(1 739 610)**	**26,7%**	**(1 175 113)**	**18,1%**	**(6 871 063)**	**105,6%**	**(1 685 954)**	**71,8%**	**(30,3%)**
Suppliers and employees	(6 653 613)	(6 509 453)	(1 501 221)	22,6%	(2 455 119)	36,9%	(1 739 610)	26,7%	(1 175 113)	18,1%	(6 871 063)	105,6%	(1 685 954)	71,8%	(30,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 140 538**	**1 145 709**	**495 103**	**43,4%**	**(391 812)**	**(34,4%)**	**27 227**	**2,4%**	**82 769**	**7,2%**	**213 286**	**18,6%**	**(454 879)**	**(2,9%)**	**(118,2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(308 854)**	**(325 378)**	**(17 767)**	**5,8%**	**(69 958)**	**22,7%**	**(48 378)**	**14,9%**	**(84 396)**	**25,9%**	**(220 499)**	**67,8%**	**(121 278)**	**43,0%**	**(30,4%)**
Capital assets	(308 854)	(325 378)	(17 767)	5,8%	(69 958)	22,7%	(48 378)	14,9%	(84 396)	25,9%	(220 499)	67,8%	(121 278)	43,0%	(30,4%)
Net Cash from/(used) Investing Activities	**(308 854)**	**(325 378)**	**(17 767)**	**5,8%**	**(69 958)**	**22,7%**	**(48 378)**	**14,9%**	**(84 396)**	**25,9%**	**(220 499)**	**67,8%**	**(121 278)**	**43,0%**	**(30,4%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**1 437**	**-**	**1 071**	**-**	**3 144**	**-**	**3 208**	**-**	**8 861**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 437	-	1 071	-	3 144	-	3 208	-	8 861	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**1 437**	**-**	**1 071**	**-**	**3 144**	**-**	**3 208**	**-**	**8 861**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**831 684**	**820 331**	**478 773**	**57,6%**	**(460 699)**	**(55,4%)**	**(18 007)**	**(2,2%)**	**1 581**	**,2%**	**1 648**	**,2%**	**(576 157)**	**(67,1%)**	**(100,3%)**
Cash/cash equivalents at the year begin:	394 383	3 720	3 720	,9%	482 493	122,3%	21 794	585,8%	3 787	101,8%	3 720	100,0%	427 312	119,0%	(99,1%)
Cash/cash equivalents at the year end:	**1 226 067**	**824 052**	**482 493**	**39,4%**	**21 794**	**1,8%**	**3 787**	**,5%**	**5 368**	**,7%**	**5 368**	**,7%**	**(63 687)**	**(14,7%)**	**(108,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%

Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	161 935	3,9%	100 192	2,4%	89 073	2,2%	3 764 067	91,5%	4 115 267	35,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	344 274	12,0%	142 526	5,0%	119 458	4,2%	2 259 564	78,8%	2 865 823	24,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	96 283	6,3%	54 819	3,6%	42 961	2,8%	1 346 224	87,4%	1 540 287	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	38 079	3,4%	24 954	2,2%	21 892	2,0%	1 030 374	92,4%	1 115 299	9,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 973	2,5%	13 928	2,0%	12 886	1,8%	663 307	93,7%	708 095	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 029	2,8%	15 447	2,9%	15 273	2,8%	494 681	91,5%	540 430	4,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 036	4,2%	24 396	3,4%	21 331	3,0%	645 103	89,5%	720 866	6,2%	-	-	-	-
Total By Income Source	**703 609**	**6,1%**	**376 262**	**3,2%**	**322 875**	**2,8%**	**10 203 320**	**87,9%**	**11 606 066**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	34 545	7,7%	14 341	3,2%	16 960	3,8%	381 828	85,3%	447 674	3,9%	-	-	-	-
Commercial	372 177	11,7%	172 989	5,4%	146 760	4,6%	2 495 631	78,3%	3 187 558	27,5%	-	-	-	-
Households	296 886	3,7%	188 932	2,4%	159 155	2,0%	7 325 861	91,9%	7 970 834	68,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**703 609**	**6,1%**	**376 262**	**3,2%**	**322 875**	**2,8%**	**10 203 320**	**87,9%**	**11 606 066**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%

Creditor Age Analysis										
Bulk Electricity	9 157	,1%	265 150	3,0%	70 319	,8%	8 508 804	96,1%	8 853 430	81,2%
Bulk Water	-	-	125 923	6,6%	82 940	4,4%	1 694 372	89,0%	1 903 235	17,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	103 959	72,0%	17 110	11,8%	1 411	1,0%	21 960	15,2%	144 440	1,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**113 115**	**1,0%**	**408 183**	**3,7%**	**154 670**	**1,4%**	**10 225 135**	**93,8%**	**10 901 104**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**4 212 754**	**4 685 500**	**671 535**	**15,9%**	**1 490 399**	**35,4%**	**1 352 302**	**28,9%**	**1 008 582**	**21,5%**	**4 522 817**	**96,5%**	**897 263**	**103,3%**	**12,4%**
Exchange Revenue															
Service charges - Electricity	1 560 275	1 762 738	306 302	19,6%	664 207	42,6%	509 594	28,9%	77 869	4,4%	1 557 972	88,4%	335 343	97,0%	(76,8%)
Service charges - Water	504 359	619 168	93 292	18,5%	170 723	33,8%	111 531	18,0%	136 669	22,1%	512 215	82,7%	138 953	109,7%	(1,6%)
Service charges - Waste Water Management	335 178	335 178	48 602	14,5%	102 863	30,7%	84 709	25,3%	102 049	30,4%	338 223	100,9%	85 745	109,3%	19,0%
Service charges - Waste Management	142 620	155 947	24 623	17,3%	47 823	33,5%	36 942	23,7%	37 582	24,1%	146 969	94,2%	34 888	101,2%	7,7%
Sale of Goods and Rendering of Services	16 969	24 969	5 195	30,6%	11 732	69,1%	3 896	15,6%	10 182	40,8%	31 004	124,2%	13 052	146,6%	(22,0%)
Agency services	40 564	62 467	8 337	20,6%	11 192	27,6%	11 281	18,1%	10 863	17,4%	41 673	66,7%	12 746	90,7%	(14,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	107 049	145 089	27 658	25,8%	49 047	45,8%	38 267	26,4%	35 877	24,7%	150 850	104,0%	35 035	176,8%	2,4%
Interest earned from Current and Non Current Assets	16 808	20 000	3 684	21,9%	8 391	49,9%	4 440	22,2%	6 451	32,3%	22 966	114,8%	4 612	104,5%	39,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	383	-	-	-	-	-	-	-	-	-	-	-	-	66,4%	-
Rental from Fixed Assets	4 366	5 321	873	20,0%	1 770	40,5%	2 061	38,7%	1 557	29,3%	6 261	117,7%	1 302	112,8%	19,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	42 616	42 616	20 141	47,3%	44 461	104,3%	27 188	63,8%	26 707	62,7%	118 498	278,1%	24 019	80,1%	11,2%
Non-Exchange Revenue															
Property rates	681 187	708 820	115 862	17,0%	72 820	10,7%	20 714	2,9%	519 405	73,3%	728 801	102,8%	163 868	100,1%	217,0%
Surcharges and Taxes	41 400	41 400	9	-	18	-	56	,1%	58	,1%	142	,3%	0	61,2%	16 691,7%
Fines, penalties and forfeits	36 190	36 190	1 861	5,1%	9 528	26,3%	6 648	18,4%	19 189	53,0%	37 227	102,9%	362	91,4%	5 196,5%
Licences or permits	1 013	1 013	6	,6%	6	,5%	2 245	221,7%	4	,4%	2 262	223,3%	11	91,0%	(62,1%)
Transfer and subsidies - Operational	681 777	681 502	5 435	,8%	276 659	40,6%	460 544	67,6%	8 665	1,3%	751 304	110,2%	34 081	104,3%	(74,6%)
Interest	-	43 002	9 583	-	19 150	-	32 137	74,7%	15 333	35,7%	76 203	177,2%	13 121	-	16,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	81	72	-	10	-	48	58,6%	120	147,6%	249	306,2%	126	-	(4,4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 103 137**	**4 515 990**	**647 949**	**15,8%**	**1 258 635**	**30,7%**	**894 800**	**19,8%**	**1 295 983**	**28,7%**	**4 097 367**	**90,7%**	**955 518**	**95,2%**	**35,6%**
Employee related costs	1 052 628	1 083 904	142 168	13,5%	350 170	33,3%	247 640	22,8%	493 924	45,6%	1 233 903	113,8%	244 269	92,4%	102,2%
Remuneration of councillors	45 063	48 130	23 132	51,3%	11 916	26,4%	12 756	26,5%	(8 022)	(16,7%)	39 783	82,7%	4 151	75,0%	(293,3%)
Bulk purchases - electricity	1 247 227	1 349 047	245 067	19,6%	408 857	32,8%	217 054	16,1%	409 346	30,3%	1 280 325	94,9%	296 734	100,3%	38,0%
Inventory consumed	523 651	610 821	95 848	18,3%	183 518	35,0%	134 413	22,0%	131 619	21,5%	545 398	89,3%	130 906	102,2%	,5%
Debt impairment	347 498	410 548	-	-	-	-	-	-	-	-	-	-	-	98,7%	-
Depreciation and amortisation	273 275	284 087	46 553	17,0%	95 490	34,9%	34 663	12,2%	84 931	29,9%	261 637	92,1%	70 510	100,3%	20,5%
Interest	23 660	23 660	2 437	10,3%	7 593	32,1%	5 382	22,7%	3 075	13,0%	18 487	78,1%	3 909	94,2%	(21,3%)
Contracted services	360 704	467 521	50 119	13,9%	132 473	36,7%	110 544	23,6%	120 562	25,8%	413 697	88,5%	119 567	82,6%	,8%
Transfers and subsidies	6 937	9 601	226	3,3%	1 395	20,1%	771	8,0%	1 848	19,2%	4 239	44,2%	1 049	19,1%	76,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	49 671	-	(100,0%)
Operational costs	222 495	228 651	42 235	19,0%	67 306	30,3%	131 489	57,5%	58 507	25,6%	299 538	131,0%	34 740	62,9%	68,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	20	163	-	(84)	-	88	440,2%	193	966,7%	360	1 798,7%	13	-	1 367,4%
Surplus/(Deficit)	**109 617**	**169 510**	**23 586**	**-**	**231 764**	**-**	**457 502**	**-**	**(287 401)**	**-**	**425 451**	**-**	**(58 255)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	314 253	315 050	64 568	20,5%	103 889	33,1%	(13 344)	(4,2%)	160 452	50,9%	315 566	100,2%	372 534	161,1%	(56,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**423 870**	**484 560**	**88 155**		**335 653**		**444 159**		**(126 949)**		**741 017**		**314 279**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**423 870**	**484 560**	**88 155**		**335 653**		**444 159**		**(126 949)**		**741 017**		**314 279**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**423 870**	**484 560**	**88 155**		**335 653**		**444 159**		**(126 949)**		**741 017**		**314 279**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**423 870**	**484 560**	**88 155**		**335 653**		**444 159**		**(126 949)**		**741 017**		**314 279**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**412 503**	**450 645**	**61 697**	**15,0%**	**99 746**	**24,2%**	**50 361**	**11,2%**	**150 058**	**33,3%**	**361 862**	**80,3%**	**195 285**	**145,7%**	**(23,2%)**
National Government	309 455	314 107	61 468	19,9%	87 742	28,4%	22 646	7,2%	103 385	32,9%	275 241	87,6%	78 934	174,3%	31,0%
Provincial Government	4 798	2 180	-	-	780	16,3%	2 068	94,8%	(1 569)	(72,0%)	1 278	58,6%	82 862	124,8%	(101,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**314 253**	**316 287**	**61 468**	**19,6%**	**88 523**	**28,2%**	**24 714**	**7,8%**	**101 815**	**32,2%**	**276 519**	**87,4%**	**161 797**	**155,3%**	**(37,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	98 251	134 358	230	,2%	11 223	11,4%	25 647	19,1%	48 243	35,9%	85 342	63,5%	33 488	103,1%	44,1%
Capital Expenditure Functional	**412 503**	**450 645**	**61 697**	**15,0%**	**99 746**	**24,2%**	**50 361**	**11,2%**	**150 058**	**33,3%**	**361 862**	**80,3%**	**195 285**	**145,7%**	**(23,2%)**
Municipal governance and administration	**33 250**	**28 821**	**1 828**	**5,5%**	**5 385**	**16,2%**	**5 252**	**18,2%**	**5 512**	**19,1%**	**17 977**	**62,4%**	**6 453**	**134,4%**	**(14,6%)**
Executive and Council	186	389	-	-	20	10,5%	-	-	113	29,1%	133	34,2%	215	85,9%	(47,3%)
Finance and administration	30 914	24 047	1 828	5,9%	5 366	17,4%	4 121	17,1%	5 111	21,3%	16 425	68,3%	6 238	135,5%	(18,1%)
Internal audit	2 151	4 386	-	-	-	-	1 131	25,8%	289	6,6%	1 420	32,4%	-	-	(100,0%)
Community and Public Safety	**67 707**	**61 003**	**13 562**	**20,0%**	**15 358**	**22,7%**	**8 059**	**13,2%**	**14 481**	**23,7%**	**51 461**	**84,4%**	**47 154**	**163,5%**	**(69,3%)**
Community and Social Services	4 704	2 152	-	-	932	19,8%	150	6,9%	466	21,7%	1 548	71,9%	1 671	110,7%	(72,1%)
Sport And Recreation	12 733	18 589	-	-	3 848	30,2%	778	4,2%	10 524	56,6%	15 150	81,5%	2 469	216,2%	326,2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	50 270	40 262	13 562	27,0%	10 578	21,0%	7 132	17,7%	3 491	8,7%	34 762	86,3%	43 014	145,6%	(91,9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**74 308**	**90 976**	**22 694**	**30,5%**	**17 749**	**23,9%**	**7 962**	**8,8%**	**30 179**	**33,2%**	**78 584**	**86,4%**	**40 692**	**243,7%**	**(25,8%)**
Planning and Development	72 269	88 785	22 694	31,4%	17 665	24,4%	7 962	9,0%	28 516	32,1%	76 838	86,5%	38 583	262,6%	(26,1%)
Road Transport	1 039	2 192	-	-	84	8,1%	-	-	1 662	75,8%	1 746	79,7%	1 728	72,3%	(3,8%)
Environmental Protection	1 000	-	-	-	-	-	-	-	-	-	-	-	381	414,8%	(100,0%)
Trading Services	**237 238**	**269 845**	**23 613**	**10,0%**	**61 253**	**25,8%**	**29 087**	**10,8%**	**99 886**	**37,0%**	**213 839**	**79,2%**	**100 986**	**126,2%**	**(1,1%)**
Energy sources	50 383	30 299	24	-	2 061	4,1%	1 205	4,0%	7 753	25,6%	11 044	36,4%	24 627	113,9%	(68,5%)
Water Management	94 640	94 463	14 270	15,1%	23 070	24,4%	2 961	3,1%	33 412	35,4%	73 712	78,0%	46 579	123,4%	(28,3%)
Waste Water Management	73 075	126 614	5 431	7,4%	33 909	46,4%	23 655	18,7%	54 393	43,0%	117 388	92,7%	17 292	170,6%	214,5%
Waste Management	19 140	18 468	3 888	20,3%	2 212	11,6%	1 267	6,9%	4 328	23,4%	11 696	63,3%	12 487	98,5%	(65,3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**153,8%**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**4 307 023**	**4 550 851**	**631 033**	**14,7%**	**1 710 361**	**39,7%**	**1 401 317**	**30,8%**	**888 817**	**19,5%**	**4 631 528**	**101,8%**	**775 550**	**38,6%**	**14,6%**
Property rates	606 256	637 918	243 359	40,1%	420 677	69,4%	215 342	33,8%	191 568	30,0%	1 070 947	167,9%	281 649	(415,1%)	(32,0%)
Service charges	2 262 765	2 585 728	203 696	9,0%	775 167	34,3%	599 008	23,2%	634 505	24,5%	2 212 375	85,6%	247 192	12,6%	156,7%
Other revenue	425 164	180 074	173 701	40,9%	9 130	2,1%	60 538	33,6%	43 226	24,0%	286 596	159,2%	235 269	83,1%	(81,6%)
Transfers and Subsidies - Operational	681 777	681 502	7 188	1,1%	345 789	50,7%	461 401	67,7%	7 334	1,1%	821 712	120,6%	6 859	36,0%	6,9%
Transfers and Subsidies - Capital	314 253	315 050	3 070	1,0%	152 652	48,6%	55 931	17,8%	-	-	211 653	67,2%	-	31,4%	-
Interest	16 808	150 580	18	,1%	6 945	41,3%	9 098	6,0%	12 183	8,1%	28 244	18,8%	4 580	39,3%	166,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 027 888)**	**(4 103 837)**	**(247 812)**	**6,2%**	**(1 613 368)**	**40,1%**	**(747 905)**	**18,2%**	**(989 135)**	**24,1%**	**(3 598 220)**	**87,7%**	**(646 736)**	**19,1%**	**52,9%**
Suppliers and employees	(3 995 499)	(4 070 576)	(246 407)	6,2%	(1 611 332)	40,3%	(746 606)	18,3%	(989 129)	24,3%	(3 593 473)	88,3%	(645 251)	19,2%	53,3%
Finance charges	(23 660)	(23 660)	(1 406)	5,9%	(2 036)	8,6%	(1 299)	5,5%	(6)	-	(4 747)	20,1%	(1 485)	6,3%	(99,6%)
Transfers and grants	(8 728)	(9 601)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**279 136**	**447 014**	**383 221**	**137,3%**	**96 993**	**34,7%**	**653 412**	**146,2%**	**(100 318)**	**(22,4%)**	**1 033 308**	**231,2%**	**128 814**	**(104,8%)**	**(177,9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(63)**	**-**	**5**	**-**	**40**	**-**	**(58)**	**-**	**(76)**	**-**	**(113)**	**-**	**(48,7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(63)	-	5	-	40	-	(58)	-	(76)	-	(113)	-	(48,7%)
Payments	**(412 503)**	**(449 408)**	**(95 372)**	**23,1%**	**(145 038)**	**35,2%**	**(51 404)**	**11,4%**	**(99 328)**	**22,1%**	**(391 142)**	**87,0%**	**(158 932)**	**40,7%**	**(37,5%)**
Capital assets	(412 503)	(449 408)	(95 372)	23,1%	(145 038)	35,2%	(51 404)	11,4%	(99 328)	22,1%	(391 142)	87,0%	(158 932)	40,7%	(37,5%)
Net Cash from/(used) Investing Activities	**(412 503)**	**(449 408)**	**(95 435)**	**23,1%**	**(145 033)**	**35,2%**	**(51 363)**	**11,4%**	**(99 386)**	**22,1%**	**(391 218)**	**87,1%**	**(159 044)**	**53,8%**	**(37,5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(7 951)**	**-**	**(15 905)**	**-**	**(11 714)**	**-**	**(11 634)**	**-**	**(47 204)**	**-**	**(12 057)**	**-**	**(3,5%)**
Repayment of borrowing	-	-	(7 951)	-	(15 905)	-	(11 714)	-	(11 634)	-	(47 204)	-	(12 057)	-	(3,5%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(7 951)**	**-**	**(15 905)**	**-**	**(11 714)**	**-**	**(11 634)**	**-**	**(47 204)**	**-**	**(12 057)**	**-**	**(3,5%)**
Net Increase/(Decrease) in cash held	**(133 367)**	**(2 394)**	**279 834**	**(209,8%)**	**(63 945)**	**47,9%**	**590 335**	**(24 655,2%)**	**(211 338)**	**8 826,5%**	**594 886**	**(24 845,3%)**	**(42 287)**	**(28,8%)**	**399,8%**
Cash/cash equivalents at the year begin:	144 508	149 608	-	-	229 208	158,6%	165 262	110,5%	755 598	505,1%	-	-	133 690	(39,5%)	465,2%
Cash/cash equivalents at the year end:	**11 141**	**147 213**	**162 790**	**1 461,2%**	**165 262**	**1 483,4%**	**755 598**	**513,3%**	**544 259**	**369,7%**	**544 259**	**369,7%**	**91 402**	**(10,6%)**	**495,5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	75 297	14,4%	15 703	3,0%	18 291	3,5%	414 291	79,1%	523 582	12,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	193 922	40,7%	24 039	5,0%	17 363	3,6%	241 621	50,7%	476 945	11,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	96 016	12,4%	21 745	2,8%	21 202	2,7%	634 532	82,0%	773 494	19,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	57 210	8,7%	16 186	2,5%	17 444	2,6%	567 464	86,2%	658 305	16,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	20 562	4,4%	6 844	1,5%	7 509	1,6%	435 675	92,6%	470 590	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	765	5,6%	299	2,2%	569	4,2%	12 015	88,0%	13 649	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	37 519	6,4%	19 041	3,3%	18 387	3,2%	508 529	87,2%	583 476	14,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60 703	10,8%	10 634	1,9%	7 589	1,4%	480 990	85,9%	559 915	13,8%	-	-	-	-
Total By Income Source	**541 994**	**13,3%**	**114 491**	**2,8%**	**108 354**	**2,7%**	**3 295 117**	**81,2%**	**4 059 956**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	32 182	29,4%	5 450	5,0%	6 729	6,1%	65 134	59,5%	109 495	2,7%	-	-	-	-
Commercial	201 974	24,8%	24 129	3,0%	23 592	2,9%	565 986	69,4%	815 682	20,1%	-	-	-	-
Households	274 388	9,5%	75 878	2,6%	72 695	2,5%	2 451 542	85,3%	2 874 502	70,8%	-	-	-	-
Other	33 450	12,9%	9 035	3,5%	5 338	2,1%	212 455	81,6%	260 277	6,4%	-	-	-	-
Total By Customer Group	**541 994**	**13,3%**	**114 491**	**2,8%**	**108 354**	**2,7%**	**3 295 117**	**81,2%**	**4 059 956**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**8 963 903**	**8 970 488**	**2 293 405**	**25,6%**	**2 124 977**	**23,7%**	**1 985 994**	**22,1%**	**1 818 722**	**20,3%**	**8 223 098**	**91,7%**	**1 194 887**	**79,5%**	**52,2%**
Exchange Revenue															
Service charges - Electricity	4 297 825	4 224 358	926 873	21,6%	837 038	19,5%	817 473	19,4%	855 935	20,3%	3 437 319	81,4%	448 588	66,6%	90,8%
Service charges - Water	1 009 760	1 009 760	308 058	30,5%	262 302	26,0%	254 690	25,2%	158 463	15,7%	983 512	97,4%	165 456	85,4%	(4,2%)
Service charges - Waste Water Management	220 725	220 725	74 303	33,7%	48 539	22,0%	61 263	27,8%	60 814	27,6%	244 918	111,0%	38 799	95,9%	56,7%
Service charges - Waste Management	155 391	155 391	36 423	23,4%	36 229	23,3%	44 532	28,7%	41 794	26,9%	158 977	102,3%	25 726	88,3%	62,5%
Sale of Goods and Rendering of Services	42 043	42 043	3 574	8,5%	4 782	11,4%	3 065	7,3%	3 632	8,6%	15 053	35,8%	3 808	34,3%	(4,6%)
Agency services	765	765	968	126,6%	526	68,7%	1 461	191,1%	458	59,9%	3 414	446,3%	1 138	482,9%	(59,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	230 682	230 682	64 316	27,9%	101 866	44,2%	105 290	45,6%	116 621	50,6%	388 094	168,2%	89 948	146,9%	29,7%
Interest earned from Current and Non Current Assets	19 135	19 135	8 195	42,8%	5 409	28,3%	6 010	31,4%	12 607	65,9%	32 221	168,4%	14 923	244,4%	(15,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	113 962	113 962	7 472	6,6%	7 910	6,9%	9 504	8,3%	8 163	7,2%	33 050	29,0%	8 971	33,2%	(9,0%)
Licence and permits	2 547	2 547	508	20,0%	608	23,9%	582	22,9%	429	16,8%	2 127	83,5%	368	82,0%	16,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	204 124	204 124	23 190	11,4%	12 232	6,0%	14 616	7,2%	4 181	2,0%	54 218	26,6%	1 097	27,5%	281,2%
Non-Exchange Revenue															
Property rates	1 649 353	1 649 352	448 827	27,2%	442 840	26,8%	382 841	23,2%	419 094	25,4%	1 693 601	102,7%	327 836	89,5%	27,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 687	11 687	3 674	31,4%	2 951	25,3%	8 934	76,4%	3 804	32,6%	19 364	165,7%	19 333	225,0%	(80,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	946 343	1 026 395	357 125	37,7%	332 782	35,2%	247 731	24,1%	80 204	7,8%	1 017 842	99,2%	21 272	96,4%	277,0%
Interest	59 562	59 562	29 898	50,2%	27 266	45,8%	32 982	55,4%	33 518	56,3%	123 665	207,6%	27 624	192,6%	21,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	1 697	-	(4 979)	-	8 469	-	5 187	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	10 536	-	10 536	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**8 380 271**	**7 870 440**	**2 060 248**	**24,6%**	**1 698 571**	**20,3%**	**1 709 647**	**21,7%**	**1 686 980**	**21,4%**	**7 155 446**	**90,9%**	**1 884 184**	**89,5%**	**(10,5%)**
Employee related costs	1 847 017	1 772 841	383 824	20,8%	444 507	24,1%	380 592	21,5%	388 558	21,9%	1 597 480	90,1%	374 129	90,9%	3,9%
Remuneration of councillors	66 462	66 462	14 263	21,5%	14 356	21,6%	16 586	25,0%	13 160	19,8%	58 365	87,8%	14 254	100,9%	(7,7%)
Bulk purchases - electricity	3 145 119	3 145 119	1 134 908	36,1%	531 744	16,9%	594 651	18,9%	449 665	14,3%	2 710 967	86,2%	720 856	100,0%	(37,6%)
Inventory consumed	993 409	755 385	278 453	28,0%	284 429	28,6%	290 692	38,5%	314 527	41,6%	1 168 102	154,6%	260 054	101,5%	20,9%
Debt impairment	636 000	636 000	-	-	-	-	6 736	1,1%	1 146	,2%	7 883	1,2%	3 377	2,4%	(66,1%)
Depreciation and amortisation	362 179	362 179	97 824	27,0%	98 728	27,3%	104 578	28,9%	32 909	9,1%	334 039	92,2%	109 619	82,8%	(70,0%)
Interest	42 825	37 825	5 184	12,1%	4 738	11,1%	32 737	86,5%	16 656	44,0%	59 316	156,8%	(86 741)	(73,2%)	(119,2%)
Contracted services	1 023 282	817 090	100 325	9,8%	262 078	25,6%	233 484	28,6%	358 460	43,9%	954 346	116,8%	376 215	103,6%	(4,7%)
Transfers and subsidies	69 670	69 670	13 000	18,7%	13 081	18,8%	13 781	19,8%	13 728	19,7%	53 589	76,9%	11 590	138,4%	18,4%
Irrecoverable debts written off	-	-	4 525	-	884	-	602	-	2 018	-	8 029	-	16 709	-	(87,9%)
Operational costs	194 308	207 870	28 616	14,7%	43 625	22,5%	35 097	16,9%	93 784	45,1%	201 122	96,8%	86 800	106,4%	8,0%
Losses on disposal of Assets	-	-	-	-	-	-	197	-	89	-	286	-	5 621	-	(98,4%)
Other Losses	-	-	(675)	-	402	-	(86)	-	2 281	-	1 923	-	(8 300)	-	(127,5%)
Surplus/(Deficit)	**583 632**	**1 100 048**	**233 157**	**-**	**426 405**	**-**	**276 347**	**-**	**131 742**	**-**	**1 067 652**	**-**	**(689 296)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	456 975	488 696	39 933	8,7%	121 407	26,6%	21 660	4,4%	174 325	35,7%	357 324	73,1%	76 888	72,6%	126,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	(509 383)	-	-	-	746	-	(508 637)	-	199	-	275,4%
Surplus/(Deficit) after capital transfers and contributions	**1 040 607**	**1 588 744**	**273 090**		**38 429**		**298 007**		**306 813**		**916 340**		**(612 210)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 040 607**	**1 588 744**	**273 090**		**38 429**		**298 007**		**306 813**		**916 340**		**(612 210)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 040 607**	**1 588 744**	**273 090**		**38 429**		**298 007**		**306 813**		**916 340**		**(612 210)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 040 607**	**1 588 744**	**273 090**		**38 429**		**298 007**		**306 813**		**916 340**		**(612 210)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
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	**823 982**	**797 049**	**34 932**	**4,2%**	**90 180**	**10,9%**	**(115 248)**	**(14,5%)**	**41 299**	**5,2%**	**51 163**	**6,4%**	**(172 717)**	**20,8%**	**(123,9%)**
National Government	325 817	345 980	22 823	7,0%	54 200	16,6%	(139 310)	(40,3%)	9 408	2,7%	(52 879)	(15,3%)	(213 597)	(12,6%)	(104,4%)
Provincial Government	131 158	131 946	7 113	5,4%	26 430	20,2%	20 532	15,6%	20 223	15,3%	74 297	56,3%	(34 106)	17,7%	(159,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**456 975**	**477 926**	**29 936**	**6,6%**	**80 630**	**17,6%**	**(118 778)**	**(24,9%)**	**29 631**	**6,2%**	**21 418**	**4,5%**	**(247 703)**	**1,0%**	**(112,0%)**
Borrowing	234 316	206 616	1 199	,5%	9 551	4,1%	3 530	1,7%	4 056	2,0%	18 336	8,9%	30 093	32,2%	(86,5%)
Internally generated funds	132 691	112 507	3 797	2,9%	-	-	-	-	7 612	6,8%	11 409	10,1%	44 893	82,8%	(83,0%)
Capital Expenditure Functional	**823 982**	**797 049**	**77 767**	**9,4%**	**205 039**	**24,9%**	**76 254**	**9,6%**	**298 622**	**37,5%**	**657 682**	**82,5%**	**152 738**	**70,1%**	**95,5%**
Municipal governance and administration	**310 625**	**32 448**	**2 505**	**,8%**	**38 667**	**12,4%**	**9 106**	**28,1%**	**55 324**	**170,5%**	**105 603**	**325,4%**	**93 044**	**201,9%**	**(40,5%)**
Executive and Council	270 625	7 650	1 557	,6%	16 832	6,2%	6 648	86,9%	48 983	640,3%	74 021	967,6%	79 487	567,9%	(38,4%)
Finance and administration	40 000	24 798	948	2,4%	21 901	54,8%	2 458	9,9%	6 341	25,6%	31 648	127,6%	13 571	65,9%	(53,3%)
Internal audit	-	-	-	-	(66)	-	(0)	-	-	-	(67)	-	(14)	-	(100,0%)
Community and Public Safety	**170 611**	**149 294**	**11 933**	**7,0%**	**33 825**	**19,8%**	**15 755**	**10,6%**	**74 288**	**49,8%**	**135 801**	**91,0%**	**62 735**	**70,4%**	**18,4%**
Community and Social Services	24 845	16 970	(13)	(,1%)	2 387	9,6%	(2 595)	(15,3%)	15 320	90,3%	15 099	89,0%	28 781	141,7%	(46,8%)
Sport And Recreation	11 933	12 166	2 222	18,6%	4 724	39,6%	843	6,9%	7 361	60,5%	15 150	124,5%	2 338	55,4%	214,9%
Public Safety	4 260	2 100	190	4,4%	21	,5%	(2 136)	(101,7%)	4 048	192,8%	2 123	101,1%	4 984	138,3%	(18,8%)
Housing	129 574	118 058	9 534	7,4%	26 692	20,6%	19 643	16,6%	47 559	40,3%	103 428	87,6%	26 632	51,5%	78,6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**124 414**	**183 682**	**37 941**	**30,5%**	**58 110**	**46,7%**	**53 876**	**29,3%**	**162 034**	**88,2%**	**311 962**	**169,8%**	**(55 867)**	**61,9%**	**(390,0%)**
Planning and Development	23 450	36 591	619	2,6%	9 455	40,3%	3 128	8,5%	7 745	21,2%	20 947	57,2%	(90 500)	(9,8%)	(108,6%)
Road Transport	100 964	147 091	37 322	37,0%	48 644	48,2%	50 702	34,5%	154 289	104,9%	290 956	197,8%	34 528	180,2%	346,9%
Environmental Protection	-	-	(0)	-	11	-	47	-	-	-	58	-	105	-	(100,0%)
Trading Services	**215 482**	**428 774**	**25 389**	**11,8%**	**74 446**	**34,5%**	**(1 918)**	**(,4%)**	**4 052**	**,9%**	**101 968**	**23,8%**	**43 214**	**45,8%**	**(90,6%)**
Energy sources	8 000	238 758	-	-	(1 443)	(18,0%)	(17)	-	-	-	(1 460)	(,6%)	-	5,6%	-
Water Management	100 375	80 258	14 178	14,1%	45 036	44,9%	(1 314)	(1,6%)	(26 186)	(32,6%)	31 714	39,5%	27 484	68,2%	(195,3%)
Waste Water Management	97 047	102 698	8 721	9,0%	26 163	27,0%	(207)	(,2%)	13 150	12,8%	47 827	46,6%	24 602	104,0%	(46,6%)
Waste Management	10 060	7 060	2 489	24,7%	4 689	46,6%	(380)	(5,4%)	17 089	242,0%	23 888	338,4%	(8 872)	(7,0%)	(292,6%)
Other	**2 850**	**2 850**	**(1)**	**-**	**(9)**	**(,3%)**	**(565)**	**(19,8%)**	**2 924**	**102,6%**	**2 350**	**82,4%**	**9 613**	**272,9%**	**(69,6%)**

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	**8 390 174**	**8 473 534**	**201 923**	**2,4%**	**(5 342 598)**	**(63,7%)**	**99 413**	**1,2%**	**(105 979)**	**(1,3%)**	**(5 147 241)**	**(60,7%)**	**(158 076)**	**(,5%)**	**(33,0%)**
Property rates	1 484 417	1 484 417	(36 511)	(2,5%)	84 232	5,7%	(6 360)	(,4%)	59 676	4,0%	101 037	6,8%	61 415	(4,7%)	(2,8%)
Service charges	4 717 472	4 717 472	1 070	-	5 221	,1%	1 248	-	(4 793)	(,1%)	2 745	,1%	(6 285)	-	(23,7%)
Other revenue	765 832	765 832	124 826	16,3%	715 918	93,5%	24 490	3,2%	(12 245)	(1,6%)	852 989	111,4%	(82 200)	(3,3%)	(85,1%)
Transfers and Subsidies - Operational	946 343	1 008 752	25 622	2,7%	11 596	1,2%	16 834	1,7%	(29 982)	(3,0%)	24 070	2,4%	(30 674)	1,3%	(2,3%)
Transfers and Subsidies - Capital	456 975	477 926	86 915	19,0%	(15 804)	(3,5%)	63 202	13,2%	(118 635)	(24,8%)	15 677	3,3%	(100 332)	9,7%	18,2%
Interest	19 135	19 135	-	-	(6 143 760)	(32 107,2%)	-	-	-	-	(6 143 760)	(32 107,2%)	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 822 091)**	**(7 697 094)**	**37 519**	**(,5%)**	**(6 553)**	**,1%**	**55 339**	**(,7%)**	**18 449**	**(,2%)**	**104 755**	**(1,4%)**	**18 382**	**(2,9%)**	**,4%**
Suppliers and employees	(7 709 596)	(7 584 599)	37 519	(,5%)	(6 553)	,1%	55 339	(,7%)	18 449	(,2%)	104 755	(1,4%)	18 382	(2,9%)	,4%
Finance charges	(42 825)	(42 825)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(69 670)	(69 670)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**568 083**	**776 440**	**239 442**	**42,1%**	**(5 349 151)**	**(941,6%)**	**154 752**	**19,9%**	**(87 529)**	**(11,3%)**	**(5 042 486)**	**(649,4%)**	**(139 694)**	**16,4%**	**(37,3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(355)**	**-**	**2 627**	**-**	**(1 115)**	**-**	**(1 157)**	**-**	**0**	**-**	**326**	**-**	**(454,8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(355)	-	2 627	-	(1 115)	-	(1 157)	-	0	-	326	-	(454,8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(824 011)**	**(824 011)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(824 011)	(824 011)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(824 011)**	**(824 011)**	**(355)**	**-**	**2 627**	**(,3%)**	**(1 115)**	**,1%**	**(1 157)**	**,1%**	**0**	**-**	**326**	**-**	**(454,8%)**
Cash Flow from Financing Activities															
Receipts	**234 316**	**234 316**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	234 316	234 316	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 000)**	**(50 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(90 000)	(50 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**144 316**	**184 316**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(111 612)**	**136 745**	**239 087**	**(214,2%)**	**(5 346 524)**	**4 790,3%**	**153 637**	**112,4%**	**(88 686)**	**(64,9%)**	**(5 042 486)**	**(3 687,5%)**	**(139 368)**	**56,6%**	**(36,4%)**
Cash/cash equivalents at the year begin:	301 783	495 993	-	-	239 087	79,2%	(5 107 437)	(1 029,7%)	(4 953 799)	(998,8%)	-	-	262 970	(8,7%)	(1 983,8%)
Cash/cash equivalents at the year end:	190 172	632 738	239 087	125,7%	(5 107 437)	(2 685,7%)	(4 953 799)	(782,9%)	(5 042 486)	(796,9%)	(5 042 486)	(796,9%)	123 602	15,3%	(4 179,6%)

Part 4: Debtor Age Analysis

	0 - 30 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	155 327	4,6%	47 873	1,4%	48 922	1,5%	3 099 678	92,5%	3 351 800	38,6%	-	-	24 209 316	722,3%
Trade and Other Receivables from Exchange Transactions - Electricity	397 667	44,5%	13 273	1,5%	12 683	1,4%	469 475	52,6%	893 098	10,3%	-	-	1 840 068	206,0%
Receivables from Non-exchange Transactions - Property Rates	169 614	11,7%	31 299	2,2%	31 193	2,2%	1 216 506	84,0%	1 448 612	16,7%	-	-	8 662 339	598,0%
Receivables from Exchange Transactions - Waste Water Management	32 410	6,6%	7 410	1,5%	7 409	1,5%	442 072	90,3%	489 301	5,6%	-	-	3 458 424	706,8%
Receivables from Exchange Transactions - Waste Management	18 518	6,9%	4 680	1,7%	4 569	1,7%	241 177	89,7%	268 945	3,1%	-	-	1 890 590	703,0%
Receivables from Exchange Transactions - Property Rental Debtors	3 796	5,4%	1 020	1,4%	1 116	1,6%	64 468	91,6%	70 400	,8%	-	-	546 336	776,0%
Interest on Arrear Debtor Accounts	110 962	5,6%	40 802	2,0%	43 681	2,2%	1 797 115	90,2%	1 992 560	23,0%	-	-	11 013 066	552,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	621	,4%	130	,1%	223	,1%	162 318	99,4%	163 292	1,9%	-	-	1 929 747	1 181,8%
Total By Income Source	**888 915**	**10,2%**	**146 487**	**1,7%**	**149 797**	**1,7%**	**7 492 809**	**86,3%**	**8 678 008**	**100,0%**	**-**	**-**	**53 549 886**	**617,1%**
Debtors Age Analysis By Customer Group														
Organs of State	97 593	38,4%	7 122	2,8%	7 780	3,1%	141 928	55,8%	254 423	2,9%	-	-	794 990	312,5%
Commercial	393 388	26,4%	27 631	1,9%	29 282	2,0%	1 037 075	69,7%	1 487 376	17,1%	-	-	6 354 633	427,2%
Households	397 933	5,7%	111 734	1,6%	112 735	1,6%	6 313 805	91,0%	6 936 208	79,9%	-	-	46 400 262	669,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**888 915**	**10,2%**	**146 487**	**1,7%**	**149 797**	**1,7%**	**7 492 809**	**86,3%**	**8 678 008**	**100,0%**	**-**	**-**	**53 549 886**	**617,1%**

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Simon Felani Mndebele	033 392 2002
Chief Financial Officer	Mrs Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**2 480 656**	**2 585 852**	**790 347**	**31,9%**	**706 974**	**28,5%**	**603 340**	**23,3%**	**498 356**	**19,3%**	**2 599 017**	**100,5%**	**462 110**	**96,8%**	**7,8%**
Exchange Revenue															
Service charges - Electricity	870 387	899 298	268 284	30,8%	219 699	25,2%	212 388	23,6%	215 423	24,0%	915 794	101,8%	194 029	93,8%	11,0%
Service charges - Water	237 040	237 166	59 430	25,1%	58 750	24,8%	59 068	24,9%	58 980	24,9%	236 228	99,6%	58 545	101,6%	,7%
Service charges - Waste Water Management	142 375	157 485	36 140	25,4%	35 682	25,1%	35 640	22,6%	35 349	22,4%	142 811	90,7%	33 820	87,4%	4,5%
Service charges - Waste Management	114 957	114 957	28 599	24,9%	27 949	24,3%	28 423	24,7%	28 279	24,6%	113 251	98,5%	25 238	97,1%	12,0%
Sale of Goods and Rendering of Services	14 166	4 757	1 449	10,2%	2 480	17,5%	2 141	45,0%	1 862	39,1%	7 932	166,7%	2 165	53,0%	(14,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	993	3 486	882	88,8%	714	71,9%	757	21,7%	897	25,7%	3 249	93,2%	961	414,8%	(6,7%)
Interest earned from Current and Non Current Assets	5 592	5 592	1 044	18,7%	1 211	21,7%	1 606	28,7%	2 909	52,0%	6 770	121,1%	1 413	55,3%	105,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	11 643	11 643	2 797	24,0%	2 578	22,1%	2 558	22,0%	5 550	47,7%	13 482	115,8%	1 375	85,0%	303,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 355	1 355	145	10,7%	235	17,4%	172	12,7%	1 004	74,1%	1 557	114,9%	107	61,7%	842,7%
Non-Exchange Revenue															
Property rates	389 490	429 565	115 444	29,6%	107 276	27,5%	107 430	25,0%	106 867	24,9%	437 018	101,7%	98 176	100,9%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 601	7 601	928	12,2%	1 242	16,3%	808	10,6%	24 649	324,3%	27 628	363,5%	6 172	157,9%	299,4%
Licences or permits	36	36	4	10,9%	7	19,4%	34	94,4%	21	59,2%	66	183,9%	7	117,0%	193,6%
Transfer and subsidies - Operational	676 118	704 007	274 097	40,5%	247 862	36,7%	150 789	21,4%	10 570	1,5%	683 318	97,1%	37 733	99,1%	(72,0%)
Interest	3 147	3 147	1 242	39,5%	1 291	41,0%	1 376	43,7%	1 430	45,4%	5 339	169,6%	1 218	151,9%	17,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 757	5 757	(138)	(2,4%)	(4)	(,1%)	149	2,6%	4 568	79,3%	4 575	79,5%	1 151	89,1%	296,8%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 617 460**	**2 675 259**	**642 167**	**24,5%**	**709 691**	**27,1%**	**622 931**	**23,3%**	**917 964**	**34,3%**	**2 892 753**	**108,1%**	**643 439**	**83,1%**	**42,7%**
Employee related costs	721 546	705 382	165 324	22,9%	187 323	26,0%	217 316	30,8%	166 763	23,6%	736 726	104,4%	175 484	93,7%	(5,0%)
Remuneration of councillors	27 443	28 443	7 061	25,7%	8 549	31,2%	7 406	26,0%	7 517	26,4%	30 534	107,4%	7 165	117,8%	4,9%
Bulk purchases - electricity	700 497	690 815	180 698	25,8%	160 553	22,9%	155 045	22,4%	204 122	29,5%	700 418	101,4%	142 981	85,5%	42,8%
Inventory consumed	138 267	139 344	53 747	38,9%	58 758	42,5%	56 063	40,2%	51 935	37,3%	220 502	158,2%	48 985	98,9%	6,0%
Debt impairment	200 548	210 548	-	-	4 444	2,2%	22 704	10,8%	(16 614)	(7,9%)	10 534	5,0%	-	-	(100,0%)
Depreciation and amortisation	352 716	350 716	97 539	27,7%	118 251	33,5%	78 477	22,4%	98 458	28,1%	392 725	112,0%	92 841	98,1%	6,1%
Interest	30 300	30 300	6 715	22,2%	6 324	20,9%	7 417	24,5%	78 600	259,4%	99 057	326,9%	4 490	90,5%	1 650,6%
Contracted services	202 112	290 940	77 260	38,2%	90 180	44,6%	78 646	27,0%	194 392	66,8%	440 479	151,4%	105 440	104,9%	84,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	85 659	12 871	13,7%	5 226	5,6%	8 963	10,5%	64 130	74,9%	91 191	106,5%	31 173	86,0%	105,7%
Operational costs	150 372	143 112	40 951	27,2%	70 083	46,6%	(9 107)	(6,4%)	68 575	47,9%	170 502	119,1%	34 706	76,7%	97,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	21	-	21	-	172	-	(88,0%)
Other Losses	-	-	-	-	-	-	1	-	64	-	65	-	2	-	3 148,6%
Surplus/(Deficit)	**(136 803)**	**(89 408)**	**148 180**	**-**	**(2 717)**	**-**	**(19 590)**	**-**	**(419 608)**	**-**	**(293 736)**	**-**	**(181 329)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	162 376	141 307	13 939	8,6%	39 596	24,4%	29 144	20,6%	35 245	24,9%	117 924	83,5%	89 604	87,8%	(60,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 573**	**51 900**	**162 119**		**36 879**		**9 554**		**(384 363)**		**(175 812)**		**(91 725)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 573**	**51 900**	**162 119**		**36 879**		**9 554**		**(384 363)**		**(175 812)**		**(91 725)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 573**	**51 900**	**162 119**		**36 879**		**9 554**		**(384 363)**		**(175 812)**		**(91 725)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 573**	**51 900**	**162 119**		**36 879**		**9 554**		**(384 363)**		**(175 812)**		**(91 725)**		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**2 467 034**	**2 480 949**	**1 523 137**	**61,7%**	**1 379 262**	**55,9%**	**881 162**	**35,5%**	**1 027 856**	**41,4%**	**4 811 418**	**193,9%**	**968 570**	**187,8%**	**6,1%**
Property rates	386 136	367 775	341 167	88,4%	344 801	89,3%	42 369	11,5%	69 378	18,9%	797 714	216,9%	267 176	188,1%	(74,0%)
Service charges	1 203 138	1 216 890	548 918	45,6%	602 056	50,0%	310 090	25,5%	288 817	23,7%	1 749 881	143,8%	304 133	104,4%	(5,0%)
Other revenue	43 675	31 273	210 759	482,6%	92 955	212,8%	332 246	1 062,4%	608 583	1 946,0%	1 244 542	3 979,6%	358 330	5 236,2%	69,8%
Transfers and Subsidies - Operational	666 118	718 113	320 601	48,1%	302 060	45,3%	171 090	23,8%	24 461	3,4%	818 213	113,9%	9 200	104,0%	165,9%
Transfers and Subsidies - Capital	162 376	141 307	99 939	61,5%	36 741	22,6%	24 534	17,4%	35 163	24,9%	196 377	139,0%	29 519	89,4%	19,1%
Interest	5 591	5 592	1 754	31,4%	648	11,6%	834	14,9%	1 455	26,0%	4 691	83,9%	213	15,9%	582,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 984 536)**	**(2 112 457)**	**(933 758)**	**47,1%**	**(733 745)**	**37,0%**	**(587 655)**	**27,8%**	**(567 007)**	**26,8%**	**(2 822 165)**	**133,6%**	**(441 752)**	**100,3%**	**28,4%**
Suppliers and employees	(1 954 236)	(2 082 157)	(916 959)	46,9%	(717 014)	36,7%	(587 655)	28,2%	(563 567)	27,1%	(2 785 195)	133,8%	(442 658)	100,3%	27,3%
Finance charges	(30 300)	(30 300)	(16 799)	55,4%	(16 731)	55,2%	-	-	(3 440)	11,4%	(36 970)	122,0%	906	102,7%	(479,7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	482 499	368 492	589 379	122,2%	645 518	133,8%	293 508	79,7%	460 849	125,1%	1 989 253	539,8%	526 818	723,1%	(12,5%)
Cash Flow from Investing Activities															
Receipts	10 000	20 000	5	-	10	,1%	4	-	5 404	27,0%	5 423	27,1%	328	40,2%	1 545,0%
Proceeds on disposal of PPE	10 000	20 000	5	-	10	,1%	4	-	5 404	27,0%	5 423	27,1%	328	40,2%	1 545,0%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173 486)	(157 452)	(36 196)	20,9%	(42 743)	24,6%	(28 849)	18,3%	(33 141)	21,0%	(140 929)	89,5%	(41 006)	84,7%	(19,2%)
Capital assets	(173 486)	(157 452)	(36 196)	20,9%	(42 743)	24,6%	(28 849)	18,3%	(33 141)	21,0%	(140 929)	89,5%	(41 006)	84,7%	(19,2%)
Net Cash from/(used) Investing Activities	(163 486)	(137 452)	(36 192)	22,1%	(42 733)	26,1%	(28 845)	21,0%	(27 737)	20,2%	(135 507)	98,6%	(40 677)	88,5%	(31,8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 986)	(32 986)	(14 392)	43,6%	(14 177)	43,0%	-	-	(5 856)	17,8%	(34 424)	104,4%	(906)	60,8%	546,3%
Repayment of borrowing	(32 986)	(32 986)	(14 392)	43,6%	(14 177)	43,0%	-	-	(5 856)	17,8%	(34 424)	104,4%	(906)	60,8%	546,3%
Net Cash from/(used) Financing Activities	(32 986)	(32 986)	(14 392)	43,6%	(14 177)	43,0%	-	-	(5 856)	17,8%	(34 424)	104,4%	(906)	60,8%	546,3%
Net Increase/(Decrease) in cash held	286 026	198 054	538 795	188,4%	588 608	205,8%	264 663	133,6%	427 256	215,7%	1 819 322	918,6%	485 235	3 523,8%	(11,9%)
Cash/cash equivalents at the year begin:	65 648	26 386	29 721	45,3%	564 834	860,4%	1 153 442	4 371,4%	1 418 104	5 374,5%	29 721	112,6%	1 654 636	99,1%	(14,3%)
Cash/cash equivalents at the year end:	351 674	224 440	564 834	160,6%	1 153 442	328,0%	1 418 104	631,8%	1 845 361	822,2%	1 845 361	822,2%	2 139 871	2 941,2%	(13,8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 551	2,8%	14 014	1,9%	11 980	1,6%	685 403	93,6%	731 947	33,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 529	61,5%	2 349	3,2%	1 368	1,9%	24 139	33,3%	72 384	3,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 257	8,5%	9 190	2,7%	8 531	2,5%	298 570	86,4%	345 548	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 411	1,8%	8 734	1,3%	8 385	1,2%	650 394	95,7%	679 924	30,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 651	2,7%	6 314	1,8%	6 184	1,7%	335 953	93,8%	358 102	16,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	557	7,0%	2 789	34,8%	197	2,5%	4 466	55,8%	8 009	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	791	2,7%	785	2,7%	753	2,6%	27 140	92,1%	29 469	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 934)	233,7%	1 380	(14,7%)	159	(1,7%)	11 009	(117,3%)	(9 386)	(,4%)	-	-	-	-
Total By Income Source	**95 812**	**4,3%**	**45 555**	**2,1%**	**37 556**	**1,7%**	**2 037 074**	**91,9%**	**2 215 997**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(1 831)	(10,7%)	2 001	11,7%	403	2,4%	16 589	96,7%	17 163	,8%	-	-	-	-
Commercial	37 177	24,1%	7 649	5,0%	3 781	2,5%	105 406	68,4%	154 013	7,0%	-	-	-	-
Households	60 449	3,0%	35 883	1,8%	33 350	1,6%	1 914 824	93,7%	2 044 506	92,3%	-	-	-	-
Other	18	5,6%	22	6,8%	21	6,6%	255	81,0%	315	-	-	-	-	-
Total By Customer Group	**95 812**	**4,3%**	**45 555**	**2,1%**	**37 556**	**1,7%**	**2 037 074**	**91,9%**	**2 215 997**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	161 453	29,0%	60 937	10,9%	60 727	10,9%	274 515	49,2%	557 632	56,6%
Bulk Water	26 483	8,2%	26 427	8,2%	18 270	5,7%	251 685	78,0%	322 865	32,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67 142	97,2%	1 943	2,8%	-	-	-	-	69 085	7,0%
Auditor-General	5 107	100,0%	-	-	-	-	-	-	5 107	,5%
Other	26 385	87,6%	-	-	-	-	3 730	12,4%	30 115	3,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**286 570**	**29,1%**	**89 307**	**9,1%**	**78 998**	**8,0%**	**529 929**	**53,8%**	**984 804**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**5 599 452**	**5 338 040**	**1 546 939**	**27,6%**	**1 294 058**	**23,1%**	**1 245 142**	**23,3%**	**1 138 088**	**21,3%**	**5 224 227**	**97,9%**	**1 103 802**	**97,8%**	**3,1%**
Exchange Revenue															
Service charges - Electricity	2 542 822	2 348 457	665 781	26,2%	537 047	21,1%	541 755	23,1%	532 119	22,7%	2 276 703	96,9%	488 375	88,5%	9,0%
Service charges - Water	643 500	572 907	135 196	21,0%	139 300	21,6%	145 410	25,4%	139 019	24,3%	558 924	97,6%	138 192	96,1%	,6%
Service charges - Waste Water Management	132 282	132 282	33 277	25,2%	33 702	25,5%	33 972	25,7%	33 909	25,6%	134 860	101,9%	30 944	101,0%	9,6%
Service charges - Waste Management	120 402	120 402	30 608	25,4%	31 763	26,4%	31 112	25,8%	31 234	25,9%	124 716	103,6%	29 344	102,3%	6,4%
Sale of Goods and Rendering of Services	75 526	76 627	14 924	19,8%	3 610	4,8%	4 619	6,0%	4 338	5,7%	27 492	35,9%	15 129	129,9%	(71,3%)
Agency services	8 365	8 365	1 437	17,2%	2 819	33,7%	2 655	31,7%	3 190	38,1%	10 102	120,8%	3 007	107,0%	6,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	29	0	,5%	1	5,1%	0	1,7%	2	8,2%	5	15,5%	1	5,0%	65,1%
Interest earned from Current and Non Current Assets	45 000	45 000	8 355	18,6%	9 981	22,2%	9 228	20,5%	10 384	23,1%	37 947	84,3%	12 047	85,8%	(13,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 912	2 812	321	16,8%	646	33,8%	511	18,2%	608	21,6%	2 086	74,2%	503	98,7%	20,8%
Rental from Fixed Assets	19 840	16 264	2 817	14,2%	3 538	17,8%	3 017	18,5%	3 165	19,5%	12 537	77,1%	6 701	103,5%	(52,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 627	15 736	4 940	42,5%	4 909	42,2%	4 295	27,3%	8 030	51,0%	22 175	140,9%	7 613	151,6%	5,5%
Non-Exchange Revenue															
Property rates	778 224	778 224	236 747	30,4%	171 752	22,1%	171 564	22,0%	174 330	22,4%	754 392	96,9%	156 560	94,7%	11,4%
Surcharges and Taxes	6 208	7 833	1 369	22,1%	1 330	21,4%	3 398	43,4%	3 336	42,6%	9 434	120,4%	2 265	158,6%	47,3%
Fines, penalties and forfeits	12 284	5 313	2 105	17,1%	877	7,1%	3 826	72,0%	9 147	172,1%	15 955	300,3%	3 703	48,0%	147,0%
Licences or permits	3 632	3 632	927	25,5%	885	24,4%	974	26,8%	872	24,0%	3 658	100,7%	1 072	97,8%	(18,7%)
Transfer and subsidies - Operational	587 345	592 697	235 386	40,1%	198 309	33,8%	143 446	24,2%	4 092	,7%	581 233	98,1%	10 486	99,1%	(61,0%)
Interest	870	1 870	639	73,5%	464	53,4%	324	17,3%	246	13,2%	1 674	89,5%	378	153,5%	(34,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	5 492	-	5 300	-	1 864	-	-	-	12 657	-	8 645	-	(100,0%)
Other Gains	609 585	609 590	166 615	27,3%	147 824	24,2%	143 170	23,5%	180 067	29,5%	637 676	104,6%	188 837	116,1%	(4,6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 589 918**	**5 623 917**	**1 501 904**	**26,9%**	**1 375 947**	**24,6%**	**1 276 349**	**22,7%**	**1 423 727**	**25,3%**	**5 577 926**	**99,2%**	**1 502 421**	**100,5%**	**(5,2%)**
Employee related costs	1 257 068	1 197 349	271 785	21,6%	299 070	23,8%	284 983	23,8%	284 592	23,8%	1 140 430	95,2%	276 103	95,9%	3,1%
Remuneration of councillors	35 203	38 433	7 847	22,3%	9 170	26,0%	8 426	21,9%	8 418	21,9%	33 861	88,1%	7 605	86,2%	10,7%
Bulk purchases - electricity	1 802 031	1 802 031	550 344	30,5%	399 692	22,2%	408 791	22,7%	426 482	23,7%	1 785 309	99,1%	385 582	93,9%	10,6%
Inventory consumed	492 834	485 981	121 893	24,7%	118 820	24,1%	105 708	21,8%	131 878	27,1%	478 299	98,4%	135 017	104,6%	(2,3%)
Debt impairment	274 733	202 712	57 408	20,9%	57 408	20,9%	49 403	24,4%	33 394	16,5%	197 614	97,5%	97 143	92,8%	(65,6%)
Depreciation and amortisation	305 950	352 759	87 836	28,7%	88 103	28,8%	86 064	24,4%	77 878	22,1%	339 881	96,3%	71 801	95,1%	8,5%
Interest	178 824	184 846	45 886	25,7%	49 071	27,4%	49 195	26,6%	45 498	24,6%	189 650	102,6%	47 237	100,1%	(3,7%)
Contracted services	475 795	584 436	130 567	27,4%	139 073	29,2%	88 347	15,1%	148 284	25,4%	506 272	86,6%	203 510	116,6%	(27,1%)
Transfers and subsidies	7 582	6 432	140	1,9%	139	1,8%	1 476	22,9%	825	12,8%	2 580	40,1%	3 973	89,6%	(79,2%)
Irrecoverable debts written off	-	(0)	2 640	-	2 742	-	2 282	(228 190 800,0%)	37 981	###############	45 645	###############	54 476	-	(30,3%)
Operational costs	389 896	398 934	94 180	24,2%	93 076	23,9%	82 361	20,6%	83 927	21,0%	353 545	88,6%	81 271	85,4%	3,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	997	-	997	-	-	-	(100,0%)
Other Losses	370 004	370 004	131 376	35,5%	119 583	32,3%	109 312	29,5%	143 573	38,8%	503 845	136,2%	138 703	125,0%	3,5%
Surplus/(Deficit)	**9 534**	**(285 878)**	**45 035**	**-**	**(81 889)**	**-**	**(31 206)**	**-**	**(285 639)**	**-**	**(353 699)**	**-**	**(398 619)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	219 003	227 008	91 018	41,6%	44 998	20,5%	9 228	4,1%	65 805	29,0%	211 048	93,0%	60 915	117,5%	8,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	88	-	88	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**(219 746)**		**(142 563)**		**(337 704)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**(219 746)**		**(142 563)**		**(337 704)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**(219 746)**		**(142 563)**		**(337 704)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**(219 746)**		**(142 563)**		**(337 704)**		

Part 2: Capital Revenue and Expenditure

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

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	**5 354 113**	**5 139 898**	**1 602 702**	**29,9%**	**1 364 880**	**25,5%**	**1 222 377**	**23,8%**	**1 038 673**	**20,2%**	**5 228 632**	**101,7%**	**1 014 457**	**98,2%**	**2,4%**
Property rates	754 886	734 112	150 258	19,9%	160 312	21,2%	158 588	21,6%	257 145	35,0%	726 303	98,9%	141 586	83,4%	81,6%
Service charges	3 678 017	3 470 490	835 208	22,7%	751 421	20,4%	714 701	20,6%	1 060 426	30,6%	3 361 755	96,9%	646 717	80,6%	64,0%
Other revenue	69 862	70 590	275 289	394,0%	178 668	255,7%	167 832	237,8%	(285 471)	(404,4%)	336 318	476,4%	137 143	1 176,8%	(308,2%)
Transfers and Subsidies - Operational	587 345	592 697	235 368	40,1%	200 011	34,1%	140 927	23,8%	500	,1%	576 806	97,3%	-	93,2%	(100,0%)
Transfers and Subsidies - Capital	219 003	227 008	101 789	46,5%	65 449	29,9%	37 210	16,4%	2	-	204 450	90,1%	82 579	110,9%	(100,0%)
Interest	45 000	45 000	4 790	10,6%	9 019	20,0%	3 119	6,9%	6 072	13,5%	23 000	51,1%	6 431	63,2%	(5,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 654 012)**	**(4 730 743)**	**(1 372 344)**	**29,5%**	**(1 261 235)**	**27,1%**	**(1 036 127)**	**21,9%**	**(1 191 724)**	**25,2%**	**(4 861 430)**	**102,8%**	**(1 206 345)**	**101,3%**	**(1,2%)**
Suppliers and employees	(4 467 607)	(4 539 464)	(1 372 344)	30,7%	(1 166 278)	26,1%	(1 036 127)	22,8%	(1 096 075)	24,1%	(4 670 823)	102,9%	(1 122 343)	101,5%	(2,3%)
Finance charges	(178 824)	(184 846)	-	-	(94 957)	53,1%	-	-	(95 649)	51,7%	(190 607)	103,1%	(84 002)	103,6%	13,9%
Transfers and grants	(7 582)	(6 432)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**700 101**	**409 155**	**230 357**	**32,9%**	**103 646**	**14,8%**	**186 250**	**45,5%**	**(153 051)**	**(37,4%)**	**367 202**	**89,7%**	**(191 888)**	**70,3%**	**(20,2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(702 643)**	**(721 976)**	**(196 062)**	**27,9%**	**(168 260)**	**23,9%**	**(94 714)**	**13,1%**	**(103 737)**	**14,4%**	**(562 773)**	**77,9%**	**(117 509)**	**97,3%**	**(11,7%)**
Capital assets	(702 643)	(721 976)	(196 062)	27,9%	(168 260)	23,9%	(94 714)	13,1%	(103 737)	14,4%	(562 773)	77,9%	(117 509)	97,3%	(11,7%)
Net Cash from/(used) Investing Activities	**(702 643)**	**(721 976)**	**(196 062)**	**27,9%**	**(168 260)**	**23,9%**	**(94 714)**	**13,1%**	**(103 737)**	**14,4%**	**(562 773)**	**77,9%**	**(117 509)**	**91,4%**	**(11,7%)**
Cash Flow from Financing Activities															
Receipts	**380 000**	**380 000**	**200 000**	**52,6%**	**-**	**-**	**180 000**	**47,4%**	**-**	**-**	**380 000**	**100,0%**	**200 000**	**100,0%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	380 000	380 000	200 000	52,6%	-	-	180 000	47,4%	-	-	380 000	100,0%	200 000	100,0%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(181 781)**	**(192 249)**	**-**	**-**	**(96 412)**	**53,0%**	**-**	**-**	**(106 412)**	**55,4%**	**(202 824)**	**105,5%**	**(86 127)**	**101,2%**	**23,6%**
Repayment of borrowing	(181 781)	(192 249)	-	-	(96 412)	53,0%	-	-	(106 412)	55,4%	(202 824)	105,5%	(86 127)	101,2%	23,6%
Net Cash from/(used) Financing Activities	**198 219**	**187 752**	**200 000**	**100,9%**	**(96 412)**	**(48,6%)**	**180 000**	**95,9%**	**(106 412)**	**(56,7%)**	**177 176**	**94,4%**	**113 873**	**99,3%**	**(193,4%)**
Net Increase/(Decrease) in cash held	**195 677**	**(125 069)**	**234 296**	**119,7%**	**(161 027)**	**(82,3%)**	**271 536**	**(217,1%)**	**(363 200)**	**290,4%**	**(18 395)**	**14,7%**	**(195 524)**	**136,6%**	**85,8%**
Cash/cash equivalents at the year begin:	310 148	272 467	239 715	77,3%	506 763	163,4%	345 736	126,9%	617 272	226,5%	239 715	88,0%	437 890	98,2%	41,0%
Cash/cash equivalents at the year end:	**505 825**	**147 397**	**506 763**	**100,2%**	**345 736**	**68,4%**	**617 272**	**418,8%**	**254 072**	**172,4%**	**254 072**	**172,4%**	**242 367**	**78,2%**	**4,8%**

Part 4: Debtor Age Analysis

	0 - 30 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	105 932	34,2%	5 090	1,6%	7 822	2,5%	190 470	61,6%	309 313	33,5%	36 351	11,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	222 836	87,5%	4 013	1,6%	5 740	2,3%	22 076	8,7%	254 666	27,6%	482	,2%	-	-
Receivables from Non-exchange Transactions - Property Rates	60 536	31,0%	4 877	2,5%	6 938	3,5%	123 097	63,0%	195 448	21,1%	98	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 051	34,8%	1 475	3,9%	1 673	4,5%	21 356	56,9%	37 555	4,1%	18	-	-	-
Receivables from Exchange Transactions - Waste Management	11 340	34,6%	932	2,8%	1 690	5,2%	18 830	57,4%	32 792	3,5%	31	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6 362	12,4%	822	1,6%	1 499	2,9%	42 713	83,1%	51 395	5,6%	131	,3%	-	-
Interest on Arrear Debtor Accounts	59	2,7%	36	1,6%	24	1,1%	2 092	94,6%	2 211	,2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 817	9,3%	1 342	3,3%	1 805	4,4%	33 989	83,0%	40 952	4,4%	113	,3%	-	-
Total By Income Source	**423 931**	**45,9%**	**18 587**	**2,0%**	**27 191**	**2,9%**	**454 623**	**49,2%**	**924 332**	**100,0%**	**37 224**	**4,0%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	166 734	57,7%	4 835	1,7%	7 771	2,7%	109 614	37,9%	288 954	31,3%	-	-	-	-
Commercial	189 892	56,2%	5 839	1,7%	7 537	2,2%	134 458	39,8%	337 725	36,5%	449	,1%	-	-
Households	66 273	23,3%	7 570	2,7%	11 405	4,0%	198 602	70,0%	283 849	30,7%	36 616	12,9%	-	-
Other	1 033	7,5%	343	2,5%	478	3,5%	11 949	86,6%	13 803	1,5%	160	1,2%	-	-
Total By Customer Group	**423 931**	**45,9%**	**18 587**	**2,0%**	**27 191**	**2,9%**	**454 623**	**49,2%**	**924 332**	**100,0%**	**37 224**	**4,0%**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**5 302 511**	**5 376 706**	**1 454 917**	**27,4%**	**1 347 716**	**25,4%**	**1 232 002**	**22,9%**	**870 522**	**16,2%**	**4 905 157**	**91,2%**	**872 518**	**89,4%**	**(,2%)**
Exchange Revenue															
Service charges - Electricity	1 984 455	1 975 102	363 548	18,3%	391 282	19,7%	387 892	19,6%	406 200	20,6%	1 548 922	78,4%	368 157	75,5%	10,3%
Service charges - Water	382 411	382 411	68 798	18,0%	60 596	15,8%	96 408	25,2%	44 800	11,7%	270 602	70,8%	80 919	75,3%	(44,6%)
Service charges - Waste Water Management	156 158	156 158	46 393	29,7%	44 785	28,7%	44 645	28,6%	47 964	30,7%	183 786	117,7%	43 964	110,2%	9,1%
Service charges - Waste Management	150 139	150 139	41 513	27,6%	40 095	26,7%	39 885	26,6%	39 515	26,3%	161 008	107,2%	36 344	100,3%	8,7%
Sale of Goods and Rendering of Services	14 902	21 028	9 503	63,8%	5 096	34,2%	5 619	26,7%	4 204	20,0%	24 423	116,1%	4 797	157,3%	(12,3%)
Agency services	33 467	33 467	6 028	18,0%	6 025	18,0%	5 345	16,0%	6 364	19,0%	23 761	71,0%	5 324	76,6%	19,5%
Interest	-	-	-	-	-	-	0	-	(0)	-	-	-	-	-	(100,0%)
Interest earned from Receivables	93 759	93 759	23 157	24,7%	20 300	21,7%	20 674	22,0%	19 017	20,3%	83 147	88,7%	28 948	152,6%	(34,3%)
Interest earned from Current and Non Current Assets	42 987	49 987	17 222	40,1%	17 370	40,4%	16 191	32,4%	19 022	38,1%	69 806	139,6%	15 898	117,7%	19,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 138	18 043	5 258	40,0%	10 116	77,0%	6 871	38,1%	10 050	55,7%	32 295	179,0%	6 792	157,5%	48,0%
Licence and permits	15 263	15 263	14 862	97,4%	2 173	14,2%	5 008	32,8%	2 381	15,6%	24 423	160,0%	4 046	169,0%	(41,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	40 993	24 212	1 360	3,3%	4 536	11,1%	6 405	26,5%	3 465	14,3%	15 766	65,1%	2 771	19,5%	25,0%
Non-Exchange Revenue															
Property rates	641 116	641 116	180 123	28,1%	174 497	27,2%	178 451	27,8%	171 067	26,7%	704 138	109,8%	160 224	96,7%	6,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	44 152	44 152	9 579	21,7%	7 396	16,8%	9 427	21,4%	10 047	22,8%	36 450	82,6%	11 528	95,1%	(12,8%)
Licences or permits	3	3	-	-	-	-	-	-	-	-	-	-	-	,1%	-
Transfer and subsidies - Operational	1 666 130	1 748 428	652 912	39,2%	548 765	32,9%	394 091	22,5%	71 904	4,1%	1 667 671	95,4%	93 314	99,3%	(22,9%)
Interest	23 440	23 440	14 525	62,0%	14 685	62,7%	15 089	64,4%	14 615	62,3%	58 914	251,3%	9 491	42,5%	54,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	44	-	44	-	-	-	(100,0%)
Other Gains	-	-	137	-	-	-	-	-	(137)	-	-	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 140 213**	**5 300 554**	**1 413 310**	**27,5%**	**1 283 567**	**25,0%**	**1 080 276**	**20,4%**	**1 342 825**	**25,3%**	**5 119 978**	**96,6%**	**1 483 098**	**115,0%**	**(9,5%)**
Employee related costs	1 341 147	1 202 374	261 616	19,5%	285 493	21,3%	268 109	22,3%	270 593	22,5%	1 085 812	90,3%	258 092	92,0%	4,8%
Remuneration of councillors	47 455	91 869	10 631	22,4%	41 468	87,4%	15 872	17,3%	15 740	17,1%	83 711	91,1%	10 608	97,7%	48,4%
Bulk purchases - electricity	1 303 666	1 303 666	379 185	29,1%	169 513	13,0%	335 509	25,7%	302 235	23,2%	1 186 443	91,0%	263 835	88,3%	14,6%
Inventory consumed	328 513	312 719	84 504	25,7%	59 502	18,1%	117 592	37,6%	44 181	14,1%	305 779	97,8%	60 726	70,5%	(27,2%)
Debt impairment	162 447	266 828	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	386 920	386 920	290 794	75,2%	292 605	75,6%	62 685	16,2%	315 808	81,6%	961 892	248,6%	236 823	470,4%	33,4%
Interest	42 724	44 124	3 209	7,5%	-	-	18 303	41,5%	14 289	32,4%	35 802	81,1%	20 109	98,3%	(28,9%)
Contracted services	978 409	1 256 148	246 956	25,2%	323 201	33,0%	270 092	21,5%	292 153	23,3%	1 132 402	90,1%	231 514	96,9%	26,2%
Transfers and subsidies	10 480	30 763	5 090	48,6%	4 999	47,7%	3 278	10,7%	3 113	10,1%	16 480	53,6%	2 912	96,6%	6,9%
Irrecoverable debts written off	124 473	18 381	33 795	27,2%	32 577	26,2%	(66 372)	(361,1%)	(21)	(,1%)	(21)	(,1%)	282 510	305,2%	(100,0%)
Operational costs	413 979	386 762	97 141	23,5%	74 095	17,9%	55 057	14,2%	85 332	22,1%	311 626	80,6%	116 007	87,6%	(26,4%)
Losses on disposal of Assets	-	-	(4)	-	-	-	150	-	(109)	-	37	-	(38)	-	183,2%
Other Losses	-	-	392	-	114	-	-	-	(490)	-	16	-	-	-	(100,0%)
Surplus/(Deficit)	**162 298**	**76 152**	**41 607**	**-**	**64 149**	**-**	**151 726**	**-**	**(472 303)**	**-**	**(214 821)**	**-**	**(610 581)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	708 358	625 726	93 296	13,2%	202 651	28,6%	88 768	14,2%	223 637	35,7%	608 352	97,2%	219 843	111,7%	1,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**870 656**	**701 878**	**134 903**		**266 800**		**240 494**		**(248 666)**		**393 530**		**(390 738)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**870 656**	**701 878**	**134 903**		**266 800**		**240 494**		**(248 666)**		**393 530**		**(390 738)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**870 656**	**701 878**	**134 903**		**266 800**		**240 494**		**(248 666)**		**393 530**		**(390 738)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**870 656**	**701 878**	**134 903**		**266 800**		**240 494**		**(248 666)**		**393 530**		**(390 738)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**820 142**	**779 489**	**131 566**	**16,0%**	**229 306**	**28,0%**	**90 392**	**11,6%**	**264 593**	**33,9%**	**715 857**	**91,8%**	**276 108**	**101,1%**	**(4,2%)**
National Government	615 963	543 501	81 892	13,3%	177 986	28,9%	78 084	14,4%	197 120	36,3%	535 081	98,5%	189 588	109,5%	4,0%
Provincial Government	-	609	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**615 963**	**544 109**	**81 892**	**13,3%**	**177 986**	**28,9%**	**78 084**	**14,4%**	**197 120**	**36,2%**	**535 081**	**98,3%**	**189 588**	**109,5%**	**4,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	204 178	235 380	49 673	24,3%	51 321	25,1%	12 308	5,2%	67 474	28,7%	180 776	76,8%	86 520	83,1%	(22,0%)
Capital Expenditure Functional	**820 142**	**779 489**	**131 566**	**16,0%**	**229 306**	**28,0%**	**90 392**	**11,6%**	**264 593**	**33,9%**	**715 857**	**91,8%**	**276 108**	**101,1%**	**(4,2%)**
Municipal governance and administration	**38 135**	**38 579**	**3 048**	**8,0%**	**7 605**	**19,9%**	**501**	**1,3%**	**24 367**	**63,2%**	**35 521**	**92,1%**	**9 365**	**67,4%**	**160,2%**
Executive and Council	-	1 400	-	-	-	-	-	-	1 217	87,0%	1 217	87,0%	-	-	(100,0%)
Finance and administration	38 135	37 179	3 048	8,0%	7 605	19,9%	501	1,3%	23 150	62,3%	34 304	92,3%	9 365	71,0%	147,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**94 763**	**90 841**	**9 331**	**9,8%**	**10 821**	**11,4%**	**14 533**	**16,0%**	**27 776**	**30,6%**	**62 461**	**68,8%**	**22 819**	**59,8%**	**21,7%**
Community and Social Services	21 985	16 255	-	-	481	2,2%	4 236	26,1%	2 183	13,4%	6 901	42,5%	2 072	42,5%	5,4%
Sport And Recreation	72 778	73 977	9 331	12,8%	10 339	14,2%	10 297	13,9%	25 593	34,6%	55 560	75,1%	20 747	61,3%	23,4%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	609	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**298 618**	**238 477**	**50 585**	**16,9%**	**107 877**	**36,1%**	**24 822**	**10,4%**	**62 485**	**26,2%**	**245 769**	**103,1%**	**99 631**	**95,0%**	**(37,3%)**
Planning and Development	17 539	15 565	-	-	8 277	47,2%	-	-	5 345	34,3%	13 622	87,5%	1 597	94,2%	234,7%
Road Transport	281 079	222 913	50 585	18,0%	99 600	35,4%	24 822	11,1%	57 140	25,6%	232 147	104,1%	98 034	95,1%	(41,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**388 626**	**411 592**	**68 602**	**17,7%**	**103 004**	**26,5%**	**50 535**	**12,3%**	**149 965**	**36,4%**	**372 106**	**90,4%**	**144 294**	**111,0%**	**3,9%**
Energy sources	55 155	49 065	877	1,6%	3 996	7,2%	10 261	20,9%	10 731	21,9%	25 865	52,7%	16 783	62,4%	(36,1%)
Water Management	246 872	264 389	54 681	22,1%	54 387	22,0%	28 062	10,6%	96 762	36,6%	233 892	88,5%	84 755	105,5%	14,2%
Waste Water Management	58 657	65 820	13 043	22,2%	41 918	71,5%	7 073	10,7%	22 102	33,6%	84 136	127,8%	36 620	166,0%	(39,6%)
Waste Management	27 942	32 317	-	-	2 702	9,7%	5 139	15,9%	20 371	63,0%	28 212	87,3%	6 137	34,2%	231,9%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**5 650 971**	**5 564 400**	**1 803 516**	**31,9%**	**1 705 642**	**30,2%**	**1 463 753**	**26,3%**	**883 063**	**15,9%**	**5 855 974**	**105,2%**	**756 993**	**98,6%**	**16,7%**
Property rates	557 771	557 771	139 984	25,1%	188 465	33,8%	161 492	29,0%	160 394	28,8%	650 336	116,6%	125 832	102,2%	27,5%
Service charges	2 325 651	2 313 964	588 286	25,3%	665 407	28,6%	614 671	26,6%	610 735	26,4%	2 479 098	107,1%	535 842	86,4%	14,0%
Other revenue	257 354	248 554	130 636	50,8%	40 107	15,6%	54 837	22,1%	69 985	28,2%	295 565	118,9%	71 529	132,7%	(2,2%)
Transfers and Subsidies - Operational	1 666 130	1 678 037	686 633	41,2%	536 194	32,2%	426 083	25,4%	3 706	,2%	1 652 616	98,5%	2 571	99,2%	44,2%
Transfers and Subsidies - Capital	708 358	621 428	234 933	33,2%	251 688	35,5%	172 948	27,8%	(1)	-	659 567	106,1%	1 816	113,9%	(100,1%)
Interest	135 707	144 647	23 044	17,0%	23 780	17,5%	33 722	23,3%	38 245	26,4%	118 791	82,1%	19 403	158,7%	97,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 823 920)**	**(4 985 971)**	**(1 183 976)**	**24,5%**	**(1 204 301)**	**25,0%**	**(1 036 580)**	**20,8%**	**(1 025 722)**	**20,6%**	**(4 450 579)**	**89,3%**	**(1 016 330)**	**89,1%**	**,9%**
Suppliers and employees	(4 773 376)	(4 913 744)	(1 144 451)	24,0%	(1 199 262)	25,1%	(1 014 998)	20,7%	(1 022 609)	20,8%	(4 381 321)	89,2%	(1 013 419)	89,5%	,9%
Finance charges	(40 588)	(41 988)	(34 475)	84,9%	-	-	(18 303)	43,6%	-	-	(52 778)	125,7%	-	51,3%	-
Transfers and grants	(9 956)	(30 239)	(5 050)	50,7%	(5 039)	50,6%	(3 278)	10,8%	(3 113)	10,3%	(16 480)	54,5%	(2 912)	69,4%	6,9%

Net Cash from/(used) Operating Activities	827 050	578 429	619 540	74,9%	501 341	60,6%	427 173	73,9%	(142 660)	(24,7%)	1 405 395	243,0%	(259 337)	140,4%	(45,0%)
Cash Flow from Investing Activities															
Receipts	5	205	-	-	3	60,5%	202	98,6%	(202)	(98,6%)	3	1,4%	1	97,6%	(15 721,2%)
Proceeds on disposal of PPE	5	205	-	-	3	60,5%	202	98,6%	(202)	(98,6%)	3	1,4%	1	97,6%	(15 721,2%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(779 135)	(738 004)	(179 036)	23,0%	(242 317)	31,1%	(114 578)	15,5%	(229 707)	31,1%	(765 638)	103,7%	(258 096)	96,3%	(11,0%)
Capital assets	(779 135)	(738 004)	(179 036)	23,0%	(242 317)	31,1%	(114 578)	15,5%	(229 707)	31,1%	(765 638)	103,7%	(258 096)	96,3%	(11,0%)
Net Cash from/(used) Investing Activities	(779 130)	(737 800)	(179 036)	23,0%	(242 314)	31,1%	(114 376)	15,5%	(229 908)	31,2%	(765 635)	103,8%	(258 095)	96,3%	(10,9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	47 920	(159 371)	440 504	919,2%	259 027	540,5%	312 797	(196,3%)	(372 568)	233,8%	639 759	(401,4%)	(517 432)	586,7%	(28,0%)
Cash/cash equivalents at the year begin:	184 371	343 279	343 278	186,2%	783 782	425,1%	1 042 809	303,8%	1 355 606	394,9%	343 278	100,0%	1 251 382	100,0%	8,3%
Cash/cash equivalents at the year end:	232 292	183 908	783 782	337,4%	1 042 809	448,9%	1 355 606	737,1%	983 038	534,5%	983 038	534,5%	733 950	264,0%	33,9%

Part 4: Debtor Age Analysis

	0 - 30 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	26 421	8,3%	8 972	2,8%	5 993	1,9%	278 741	87,1%	320 127	15,2%	(8 956)	(2,8%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	88 032	32,9%	21 460	8,0%	7 439	2,8%	150 739	56,3%	267 670	12,7%	(5 040)	(1,9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	56 199	10,2%	21 360	3,9%	14 684	2,7%	458 838	83,3%	551 081	26,2%	(7 344)	(1,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	19 040	12,4%	7 484	4,9%	6 254	4,1%	121 313	78,7%	154 091	7,3%	(5 035)	(3,3%)	-	-
Receivables from Exchange Transactions - Waste Management	15 691	8,9%	7 072	4,0%	5 323	3,0%	149 113	84,1%	177 200	8,4%	(4 559)	(2,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100,0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 861	2,6%	12 455	2,5%	12 127	2,4%	464 304	92,5%	501 748	23,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 658	3,7%	3 757	2,9%	3 065	2,4%	116 130	91,0%	127 610	6,1%	(6 335)	(5,0%)	-	-
Total By Income Source	**222 903**	**10,6%**	**82 560**	**3,9%**	**54 884**	**2,6%**	**1 739 282**	**82,8%**	**2 099 629**	**100,0%**	**(37 269)**	**(1,8%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	28 881	8,8%	11 212	3,4%	8 405	2,6%	278 476	85,2%	326 974	15,6%	(24)	-	-	-
Commercial	97 138	23,0%	25 058	5,9%	11 414	2,7%	288 243	68,3%	421 853	20,1%	113	-	-	-
Households	96 884	7,2%	46 290	3,4%	35 065	2,6%	1 172 562	86,8%	1 350 802	64,3%	(37 359)	(2,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**222 903**	**10,6%**	**82 560**	**3,9%**	**54 884**	**2,6%**	**1 739 282**	**82,8%**	**2 099 629**	**100,0%**	**(37 269)**	**(1,8%)**	**-**	**-**

Part 5: Creditor Age Analysis

	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	153 130	100,0%	-	-	-	-	-	-	153 130	47,5%
Bulk Water	31 079	100,0%	-	-	-	-	-	-	31 079	9,6%
PAYE deductions	90	100,0%	-	-	-	-	-	-	90	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	137 917	100,0%	-	-	-	-	-	-	137 917	42,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**322 216**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**322 216**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**4 464 919**	**5 155 668**	**1 289 582**	**28,9%**	**1 161 213**	**26,0%**	**1 054 738**	**20,5%**	**773 412**	**15,0%**	**4 278 946**	**83,0%**	**701 791**	**94,3%**	**10,2%**
Exchange Revenue															
Service charges - Electricity	1 654 533	1 784 533	446 746	27,0%	390 018	23,6%	400 675	22,5%	382 188	21,4%	1 619 628	90,8%	351 920	95,1%	8,6%
Service charges - Water	119 885	154 885	28 444	23,7%	29 853	24,9%	28 824	18,6%	35 295	22,8%	122 416	79,0%	29 940	89,0%	17,9%
Service charges - Waste Water Management	25 627	35 627	5 811	22,7%	6 956	27,1%	6 578	18,5%	6 546	18,4%	25 891	72,7%	7 409	102,3%	(11,7%)
Service charges - Waste Management	165 954	190 954	41 514	25,0%	41 466	25,0%	41 410	21,7%	41 614	21,8%	166 004	86,9%	38 793	97,9%	7,3%
Sale of Goods and Rendering of Services	14 931	21 931	3 367	22,5%	3 834	25,7%	2 581	11,8%	3 460	15,8%	13 243	60,4%	2 689	91,0%	28,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 674	34 488	6 254	11,4%	10 990	20,1%	15 843	45,9%	13 663	39,6%	46 749	135,6%	8 448	100,5%	61,7%
Interest earned from Current and Non Current Assets	10 407	10 407	2 689	25,8%	3 668	35,2%	2 723	26,2%	2 966	28,5%	12 045	115,7%	1 841	92,8%	61,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 832	26 832	1 460	25,0%	1 429	24,5%	1 404	5,2%	7 703	28,7%	11 996	44,7%	1 492	18,2%	416,4%
Licence and permits	158	2 758	46	29,3%	1 056	668,4%	169	6,1%	73	2,6%	1 345	48,8%	43	83,3%	71,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	178 228	200 894	12 657	7,1%	20 694	11,6%	11 733	5,8%	13 576	6,8%	58 660	29,2%	10 318	57,3%	31,6%
Non-Exchange Revenue															
Property rates	1 058 999	1 153 999	258 129	24,4%	260 195	24,6%	247 990	21,5%	253 051	21,9%	1 019 366	88,3%	238 673	97,0%	6,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 970	7 970	625	15,7%	846	21,3%	984	12,3%	1 091	13,7%	3 545	44,5%	853	99,3%	27,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 133 444	1 136 537	471 100	41,6%	379 022	33,4%	282 095	24,8%	855	,1%	1 133 072	99,7%	(2 644)	100,0%	(132,3%)
Interest	38 277	38 277	10 741	28,1%	11 185	29,2%	11 730	30,6%	11 333	29,6%	44 988	117,5%	12 016	99,6%	(5,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	355 577	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 248 686**	**4 337 198**	**1 061 805**	**25,0%**	**1 091 425**	**25,7%**	**1 092 404**	**25,2%**	**1 424 488**	**32,8%**	**4 670 122**	**107,7%**	**1 365 441**	**107,2%**	**4,3%**
Employee related costs	1 324 654	1 229 511	332 441	25,1%	330 102	24,9%	332 539	27,0%	339 908	27,6%	1 334 992	108,6%	325 401	101,6%	4,5%
Remuneration of councillors	74 777	62 777	15 657	20,9%	18 295	24,5%	16 315	26,0%	16 677	26,6%	66 944	106,6%	11 728	100,2%	42,2%
Bulk purchases - electricity	1 460 901	1 050 901	453 429	31,0%	358 850	24,6%	328 533	31,3%	392 570	37,4%	1 533 382	145,9%	344 070	105,0%	14,1%
Inventory consumed	86 246	311 929	15 342	17,8%	25 880	30,0%	30 904	9,9%	33 249	10,7%	105 375	33,8%	27 886	105,5%	19,2%
Debt impairment	161 406	237 923	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	565 840	891 273	138 490	24,5%	138 490	24,5%	138 490	15,5%	138 490	15,5%	553 959	62,2%	138 686	102,1%	(,1%)
Interest	74 684	35 457	9 927	13,3%	26 039	34,9%	42 082	118,7%	30 314	85,5%	108 363	305,6%	3	256,1%	1 159 151,2%
Contracted services	388 618	390 580	65 998	17,0%	130 418	33,6%	115 128	29,5%	288 732	73,9%	600 276	153,7%	220 420	109,4%	31,0%
Transfers and subsidies	860	24 871	-	-	196	22,8%	24 092	96,9%	(3 795)	(15,3%)	20 493	82,4%	26 954	2 232,9%	(114,1%)
Irrecoverable debts written off	15 395	-	422	2,7%	(1 373)	(8,9%)	5 859	-	64 593	-	69 501	-	193 163	1 063,0%	(66,6%)
Operational costs	95 307	101 976	30 099	31,6%	64 529	67,7%	58 461	57,3%	123 407	121,0%	276 495	271,1%	77 130	112,8%	60,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	343	-	343	-	-	-	(100,0%)
Surplus/(Deficit)	**216 233**	**818 471**	**227 777**	**-**	**69 789**	**-**	**(37 665)**	**-**	**(651 076)**	**-**	**(391 175)**	**-**	**(663 649)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	464 088	531 957	124 418	26,8%	183 435	39,5%	150 907	28,4%	22 721	4,3%	481 481	90,5%	13 895	82,2%	63,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	2 285	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**(628 355)**		**90 305**		**(647 468)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**(628 355)**		**90 305**		**(647 468)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**(628 355)**		**90 305**		**(647 468)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**(628 355)**		**90 305**		**(647 468)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**656 588**	**747 634**	**125 014**	**19,0%**	**191 314**	**29,1%**	**154 523**	**20,7%**	**115 910**	**15,5%**	**586 761**	**78,5%**	**37 307**	**76,0%**	**210,7%**
National Government	464 088	531 957	108 189	23,3%	162 779	35,1%	127 953	24,1%	33 860	6,4%	432 781	81,4%	11 136	74,5%	204,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	3 404	1 136	-	-	-	-	-	-	-	1 136	33,4%	(581)	(24,0%)	(100,0%)
Transfers recognised - capital	**464 088**	**535 361**	**109 325**	**23,6%**	**162 779**	**35,1%**	**127 953**	**23,9%**	**33 860**	**6,3%**	**433 917**	**81,1%**	**10 555**	**74,3%**	**220,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	192 500	212 273	15 690	8,2%	28 535	14,8%	26 570	12,5%	82 050	38,7%	152 844	72,0%	26 752	83,1%	206,7%
Capital Expenditure Functional	**656 588**	**747 634**	**125 014**	**19,0%**	**191 314**	**29,1%**	**154 523**	**20,7%**	**115 910**	**15,5%**	**586 761**	**78,5%**	**37 307**	**76,0%**	**210,7%**
Municipal governance and administration	**17 500**	**32 512**	**-**	**-**	**-**	**-**	**10 666**	**32,8%**	**31 382**	**96,5%**	**42 047**	**129,3%**	**13 685**	**79,9%**	**129,3%**
Executive and Council	-	850	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 500	31 662	-	-	-	-	10 666	33,7%	31 382	99,1%	42 047	132,8%	13 685	79,9%	129,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 800**	**25 550**	**-**	**-**	**-**	**-**	**3 444**	**13,5%**	**7 492**	**29,3%**	**10 935**	**42,8%**	**1 566**	**83,9%**	**378,4%**
Community and Social Services	17 000	18 500	-	-	-	-	651	3,5%	4 353	23,5%	5 004	27,0%	1 366	81,2%	218,6%
Sport And Recreation	6 000	6 000	-	-	-	-	2 793	46,6%	3 138	52,3%	5 932	98,9%	-	92,7%	(100,0%)
Public Safety	800	1 050	-	-	-	-	-	-	-	-	-	-	200	100,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**328 523**	**438 286**	**84 192**	**25,6%**	**129 159**	**39,3%**	**84 125**	**19,2%**	**30 843**	**7,0%**	**328 319**	**74,9%**	**2 665**	**68,6%**	**1 057,6%**
Planning and Development	-	79	-	-	-	-	-	-	-	-	-	-	1 070	1 356,4%	(100,0%)
Road Transport	328 523	438 207	84 192	25,6%	129 159	39,3%	84 125	19,2%	30 843	7,0%	328 319	74,9%	1 594	68,3%	1 834,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**285 765**	**250 285**	**40 822**	**14,3%**	**62 155**	**21,8%**	**56 288**	**22,5%**	**46 193**	**18,5%**	**205 459**	**82,1%**	**19 391**	**83,8%**	**138,2%**
Energy sources	68 765	68 819	12 731	18,5%	16 347	23,8%	16 716	24,3%	24 275	35,3%	70 069	101,8%	13 249	88,4%	83,2%
Water Management	120 700	55 917	7 723	6,4%	14 714	12,2%	11 687	20,9%	6 216	11,1%	40 339	72,1%	1 558	90,1%	299,0%
Waste Water Management	83 800	102 747	15 316	18,3%	29 571	35,3%	16 053	15,6%	13 490	13,1%	74 431	72,4%	4 584	63,7%	194,3%
Waste Management	12 500	22 802	5 053	40,4%	1 524	12,2%	11 832	51,9%	2 212	9,7%	20 620	90,4%	-	87,0%	(100,0%)
Other	**1 000**	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**4 761 916**	**5 723 381**	**3 400 745**	**71,4%**	**3 848 439**	**80,8%**	**2 155 003**	**37,7%**	**854 415**	**14,9%**	**10 258 603**	**179,2%**	**886 629**	**136,2%**	**(3,6%)**
Property rates	1 006 049	1 108 817	1 895 049	188,4%	2 119 622	210,7%	664 886	60,0%	196 508	17,7%	4 876 064	439,8%	212 721	116,3%	(7,6%)
Service charges	1 867 698	2 044 747	433 573	23,2%	431 130	23,1%	543 853	26,6%	438 558	21,4%	1 847 114	90,3%	458 960	92,8%	(4,4%)
Other revenue	187 279	797 965	328 318	175,3%	809 939	432,5%	578 090	72,4%	216 058	27,1%	1 932 405	242,2%	213 603	2 177,2%	1,1%
Transfers and Subsidies - Operational	1 133 444	1 136 537	472 049	41,6%	377 878	33,3%	283 517	24,9%	-	-	1 133 444	99,7%	85	100,1%	(100,0%)
Transfers and Subsidies - Capital	464 088	531 957	272 550	58,7%	106 177	22,9%	81 928	15,4%	411	,1%	461 067	86,7%	-	97,8%	(100,0%)
Interest	103 358	103 358	(793)	(,8%)	3 693	3,6%	2 729	2,6%	2 880	2,8%	8 509	8,2%	1 260	6,5%	128,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 979 292)**	**(3 692 931)**	**(3 121 790)**	**78,5%**	**(2 916 473)**	**73,3%**	**(1 724 508)**	**46,7%**	**(1 292 849)**	**35,0%**	**(9 055 620)**	**245,2%**	**(1 274 442)**	**207,2%**	**1,4%**
Suppliers and employees	(3 903 749)	(3 641 376)	(3 121 790)	80,0%	(2 916 473)	74,7%	(1 724 508)	47,4%	(1 292 849)	35,5%	(9 055 620)	248,7%	(1 274 442)	209,0%	1,4%
Finance charges	(74 684)	(26 684)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(860)	(24 871)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	782 625	2 030 450	278 955	35,6%	931 966	119,1%	430 495	21,2%	(438 433)	(21,6%)	1 202 983	59,2%	(387 813)	(178,8%)	13,1%
Cash Flow from Investing Activities															
Receipts	-	1 075	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1 075	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(656 588)	(747 634)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(115 910)	15,5%	(586 761)	78,5%	(37 307)	76,0%	210,7%
Capital assets	(656 588)	(747 634)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(115 910)	15,5%	(586 761)	78,5%	(37 307)	76,0%	210,7%
Net Cash from/(used) Investing Activities	(656 588)	(746 558)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(115 910)	15,5%	(586 761)	78,6%	(37 307)	76,0%	210,7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	(49)	-	(48)	-	(48)	-	(145)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(49)	-	(48)	-	(48)	-	(145)	-	-	-	(100,0%)
Payments	(16 653)	(26 076)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 653)	(26 076)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(16 653)	(26 076)	-	-	(49)	,3%	(48)	,2%	(48)	,2%	(145)	,6%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	109 383	1 257 816	153 941	140,7%	740 604	677,1%	275 924	21,9%	(554 391)	(44,1%)	616 077	49,0%	(425 120)	(1 697,0%)	30,4%
Cash/cash equivalents at the year begin:	205 310	140 091	(65 727)	(32,0%)	294 032	143,2%	1 034 636	738,5%	1 310 559	935,5%	(65 727)	(46,9%)	(1 347 157)	100,2%	(197,3%)
Cash/cash equivalents at the year end:	314 694	1 397 907	294 032	93,4%	1 034 636	328,8%	1 310 559	93,8%	756 168	54,1%	756 168	54,1%	(1 772 276)	(550,7%)	(142,7%)

Part 4: Debtor Age Analysis

	0 - 30 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	12 907	8,2%	14	-	9 952	6,3%	134 282	85,4%	157 155	11,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	77 654	30,2%	1 026	,4%	21 757	8,5%	156 392	60,9%	256 828	18,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	57 346	11,1%	463	,1%	24 650	4,8%	432 792	84,0%	515 251	37,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 719	9,2%	0	-	1 414	4,8%	25 379	86,0%	29 512	2,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 908	6,9%	73	-	6 601	3,8%	154 074	89,2%	172 656	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	138	3,5%	-	-	230	5,8%	3 599	90,7%	3 967	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	9 234	5,0%	5	-	8 711	4,7%	168 487	90,4%	186 437	13,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 635	6,4%	1 111	2,0%	6 293	11,1%	45 905	80,6%	56 944	4,1%	-	-	-	-
Total By Income Source	**175 541**	**12,7%**	**2 692**	**,2%**	**79 608**	**5,8%**	**1 120 910**	**81,3%**	**1 378 750**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	29 625	11,4%	5	-	22 796	8,8%	207 434	79,8%	259 861	18,8%	-	-	-	-
Commercial	66 706	21,6%	1 232	,4%	21 497	7,0%	219 542	71,1%	308 977	22,4%	-	-	-	-
Households	75 675	9,8%	1 453	,2%	32 471	4,2%	661 770	85,8%	771 369	55,9%	-	-	-	-
Other	3 534	9,2%	2	-	2 844	7,4%	32 163	83,4%	38 543	2,8%	-	-	-	-
Total By Customer Group	**175 541**	**12,7%**	**2 692**	**,2%**	**79 608**	**5,8%**	**1 120 910**	**81,3%**	**1 378 750**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	213 918	12,8%	129 735	7,8%	124 419	7,4%	1 203 442	72,0%	1 671 513	64,6%
Bulk Water	337	,1%	877	,3%	196	,1%	288 445	99,5%	289 856	11,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 030	3,9%	7 537	1,2%	25 058	4,0%	565 429	90,9%	622 054	24,0%
Auditor-General	-	-	-	-	-	-	4 213	100,0%	4 213	,2%
Other	178	11,5%	61	3,9%	4	,3%	1 306	84,3%	1 549	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**238 463**	**9,2%**	**138 210**	**5,3%**	**149 678**	**5,8%**	**2 062 835**	**79,7%**	**2 589 185**	**100,0%**

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Mr Sabelo Abednigo Dube	013 759 9024

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**4 923 133**	**5 297 980**	**1 260 487**	**25,6%**	**1 352 502**	**27,5%**	**1 203 381**	**22,7%**	**1 121 208**	**21,2%**	**4 937 578**	**93,2%**	**866 380**	**79,6%**	**29,4%**
Exchange Revenue															
Service charges - Electricity	1 857 884	2 057 884	469 924	25,3%	368 244	19,8%	380 858	18,5%	398 828	19,4%	1 617 854	78,6%	338 216	78,2%	17,9%
Service charges - Water	555 504	555 504	100 137	18,0%	108 933	19,6%	108 565	19,5%	98 559	17,7%	416 194	74,9%	92 659	73,3%	6,4%
Service charges - Waste Water Management	171 486	171 486	37 691	22,0%	38 157	22,3%	37 956	22,1%	35 678	20,8%	149 482	87,2%	33 419	85,8%	6,8%
Service charges - Waste Management	215 236	215 236	42 854	19,9%	47 125	21,9%	44 750	20,8%	46 006	21,4%	180 735	84,0%	39 144	74,3%	17,5%
Sale of Goods and Rendering of Services	17 097	20 751	5 353	31,3%	5 030	29,4%	5 133	24,7%	3 986	19,2%	19 503	94,0%	4 055	89,2%	(1,7%)
Agency services	3 033	3 033	-	-	-	-	-	-	-	-	-	-	310	79,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	370 781	366 366	91 585	24,7%	91 585	24,7%	97 273	26,6%	98 729	26,9%	379 172	103,5%	89 005	85,0%	10,9%
Interest earned from Current and Non Current Assets	9 475	9 475	-	-	-	-	-	-	2 406	25,4%	2 406	25,4%	1 986	84,8%	21,2%
Dividends	210	6 174	1 419	676,2%	1 563	745,2%	1 627	26,4%	1 363	22,1%	5 973	96,7%	-	20,7%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21 590	18 968	4 734	21,9%	4 754	22,0%	5 196	27,4%	4 899	25,8%	19 583	103,2%	4 376	90,6%	12,0%
Licence and permits	443	332	41	9,2%	125	28,3%	162	48,9%	43	12,9%	371	111,8%	51	74,9%	(15,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	62 157	53 388	3 077	5,0%	2 031	3,3%	134 635	252,2%	(126 787)	(237,5%)	12 955	24,3%	10 332	79,1%	(1 327,1%)
Non-Exchange Revenue															
Property rates	865 768	1 065 768	205 932	23,8%	441 912	51,0%	346 818	32,5%	347 518	32,6%	1 342 179	125,9%	191 956	88,5%	81,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 634	24 499	7 539	23,8%	4 645	14,7%	2 673	10,9%	1 443	5,9%	16 300	66,5%	8 006	91,1%	(82,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	651 104	638 844	268 523	41,2%	213 784	32,8%	9 517	1,5%	167 297	26,2%	659 120	103,2%	24 151	70,9%	592,7%
Interest	89 732	90 274	21 678	24,2%	23 459	26,1%	28 219	31,3%	31 949	35,4%	105 304	116,6%	18 578	80,3%	72,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	1 153	-	-	-	9 291	-	10 445	-	10 135	(1 013,5%)	(8,3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 110 124**	**5 456 554**	**1 056 264**	**20,7%**	**1 449 920**	**28,4%**	**886 040**	**16,2%**	**1 131 585**	**20,7%**	**4 523 808**	**82,9%**	**600 438**	**62,3%**	**88,5%**
Employee related costs	1 166 402	1 166 402	256 342	22,0%	281 617	24,1%	269 048	23,1%	270 075	23,2%	1 077 082	92,3%	258 258	89,1%	4,6%
Remuneration of councillors	35 836	35 836	7 769	21,7%	9 370	26,1%	9 258	25,8%	8 791	24,5%	35 188	98,2%	7 916	90,0%	11,1%
Bulk purchases - electricity	1 669 349	1 669 349	551 688	33,0%	522 226	31,3%	274 901	16,5%	641 754	38,4%	1 990 569	119,2%	478 619	90,9%	34,1%
Inventory consumed	271 695	255 285	36 637	13,5%	67 050	24,7%	77 442	30,3%	80 499	31,5%	261 628	102,5%	92 569	106,5%	(13,0%)
Debt impairment	768 470	768 470	-	-	-	-	-	-	-	-	-	-	(421 206)	(16,7%)	(100,0%)
Depreciation and amortisation	311 957	311 957	-	-	251 549	80,6%	-	-	(251 549)	(80,6%)	-	-	(134 688)	(45,3%)	86,8%
Interest	115 045	185 051	22 796	19,8%	81 355	70,7%	56 006	30,3%	100 889	54,5%	261 046	141,1%	28 746	44,8%	251,0%
Contracted services	424 828	728 856	118 918	28,0%	193 170	45,5%	171 227	23,5%	218 509	30,0%	701 825	96,3%	240 497	86,1%	(9,1%)
Transfers and subsidies	5 900	5 900	78	1,3%	-	-	169	2,9%	1 977	33,5%	2 223	37,7%	421	1,6%	370,1%
Irrecoverable debts written off	129 639	129 639	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	210 003	198 809	62 036	29,5%	43 516	20,7%	27 989	14,1%	45 064	22,7%	178 604	89,8%	43 519	63,8%	3,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	67	6,7%	0	-	15 577	1 557,7%	15 644	1 564,4%	5 787	-	169,2%
Surplus/(Deficit)	**(186 991)**	**(158 574)**	**204 223**	**-**	**(97 418)**	**-**	**317 341**	**-**	**(10 377)**	**-**	**413 769**	**-**	**265 942**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	204 378	202 978	46 034	22,5%	40 964	20,0%	14 130	7,0%	70 637	34,8%	171 766	84,6%	61 236	90,5%	15,4%
Transfers and subsidies - capital (in-kind)	10 000	10 000	-	-	371	3,7%	-	-	(6)	(,1%)	365	3,7%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**60 254**		**585 901**		**327 178**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**60 254**		**585 901**		**327 178**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**60 254**		**585 901**		**327 178**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**60 254**		**585 901**		**327 178**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**209 616**	**211 215**	**39 698**	**18,9%**	**38 211**	**18,2%**	**11 823**	**5,6%**	**67 936**	**32,2%**	**157 668**	**74,6%**	**63 258**	**72,6%**	**7,4%**
National Government	202 606	201 978	39 406	19,4%	34 485	17,0%	11 367	5,6%	61 137	30,3%	146 395	72,5%	52 406	76,6%	16,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**202 606**	**201 978**	**39 406**	**19,4%**	**34 485**	**17,0%**	**11 367**	**5,6%**	**61 137**	**30,3%**	**146 395**	**72,5%**	**52 406**	**76,6%**	**16,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 010	9 237	292	4,2%	3 726	53,1%	456	4,9%	6 799	73,6%	11 273	122,0%	10 852	44,1%	(37,3%)
Capital Expenditure Functional	**209 616**	**211 215**	**39 698**	**18,9%**	**38 211**	**18,2%**	**11 823**	**5,6%**	**67 936**	**32,2%**	**157 668**	**74,6%**	**63 258**	**72,6%**	**7,4%**
Municipal governance and administration	**6 470**	**6 970**	**145**	**2,2%**	**3 690**	**57,0%**	**266**	**3,8%**	**5 914**	**84,8%**	**10 014**	**143,7%**	**2 289**	**33,0%**	**158,3%**
Executive and Council	135	135	67	49,6%	40	29,8%	-	-	27	20,3%	134	99,6%	-	-	(100,0%)
Finance and administration	6 335	6 835	78	1,2%	3 650	57,6%	266	3,9%	5 887	86,1%	9 880	144,5%	2 289	33,0%	157,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**135**	**1 177**	**148**	**109,3%**	**-**	**-**	**-**	**-**	**776**	**66,0%**	**924**	**78,5%**	**37**	**38,9%**	**1 999,2%**
Community and Social Services	135	185	148	109,3%	-	-	-	-	15	8,1%	163	87,8%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	37	46,8%	(100,0%)
Public Safety	-	992	-	-	-	-	-	-	761	76,7%	761	76,7%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 104**	**26 789**	**721**	**2,3%**	**3 799**	**12,2%**	**1 485**	**5,5%**	**5 344**	**20,0%**	**11 350**	**42,4%**	**73**	**15,0%**	**7 209,0%**
Planning and Development	270	344	-	-	36	13,4%	112	32,6%	92	26,6%	240	69,7%	82	8,5%	11,9%
Road Transport	30 834	25 834	721	2,3%	3 763	12,2%	1 373	5,3%	5 098	19,7%	10 955	42,4%	-	-	(100,0%)
Environmental Protection	-	611	-	-	-	-	-	-	155	25,4%	155	25,4%	(9)	31,4%	(1 879,1%)
Trading Services	**171 907**	**176 279**	**38 685**	**22,5%**	**30 722**	**17,9%**	**10 072**	**5,7%**	**55 901**	**31,7%**	**135 380**	**76,8%**	**60 859**	**76,7%**	**(8,1%)**
Energy sources	26 026	26 026	3 744	14,4%	6 408	24,6%	111	,4%	15 121	58,1%	25 384	97,5%	28 846	73,8%	(47,6%)
Water Management	63 746	63 118	17 648	27,7%	10 041	15,8%	2 203	3,5%	14 595	23,1%	44 487	70,5%	28 594	92,8%	(49,0%)
Waste Water Management	82 000	87 000	17 293	21,1%	14 272	17,4%	7 680	8,8%	26 185	30,1%	65 431	75,2%	3 419	63,0%	666,0%
Waste Management	135	135	-	-	-	-	78	58,0%	-	-	78	58,0%	-	44,3%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**4 246 598**	**4 490 609**	**1 009 989**	**23,8%**	**905 394**	**21,3%**	**806 523**	**18,0%**	**636 477**	**14,2%**	**3 358 383**	**74,8%**	**562 628**	**67,9%**	**13,1%**
Property rates	692 614	799 326	131 385	19,0%	154 429	22,3%	129 378	16,2%	137 072	17,1%	552 264	69,1%	121 302	69,3%	13,0%
Service charges	2 612 844	2 250 083	449 008	17,2%	488 368	18,7%	411 575	18,3%	432 857	19,2%	1 781 809	79,2%	381 605	61,3%	13,4%
Other revenue	133 439	584 331	55 827	41,8%	(14 742)	(11,0%)	180 448	30,9%	(123 361)	(21,1%)	98 172	16,8%	39 069	120,5%	(415,8%)
Transfers and Subsidies - Operational	612 525	637 524	271 232	44,3%	226 144	36,9%	47 934	7,5%	187 291	29,4%	732 602	114,9%	20 649	77,8%	807,0%
Transfers and Subsidies - Capital	185 544	203 750	102 430	55,2%	51 054	27,5%	37 152	18,2%	(5)	-	190 631	93,6%	3	84,6%	(300,0%)
Interest	9 632	15 596	-	-	-	-	-	-	2 406	15,4%	2 406	15,4%	-	-	(100,0%)
Dividends	-	-	106	-	141	-	36	-	216	-	500	-	-	-	(100,0%)
Payments	**(4 058 136)**	**(4 246 488)**	**(799 180)**	**19,7%**	**(687 215)**	**16,9%**	**(586 616)**	**13,8%**	**(552 724)**	**13,0%**	**(2 625 736)**	**61,8%**	**(470 582)**	**64,0%**	**17,5%**
Suppliers and employees	(3 937 191)	(4 055 537)	(799 180)	20,3%	(687 215)	17,5%	(586 616)	14,5%	(552 724)	13,6%	(2 625 736)	64,7%	(470 582)	66,5%	17,5%
Finance charges	(115 045)	(185 051)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 900)	(5 900)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**188 462**	**244 121**	**210 809**	**111,9%**	**218 180**	**115,8%**	**219 906**	**90,1%**	**83 753**	**34,3%**	**732 647**	**300,1%**	**92 046**	**130,0%**	**(9,0%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(190 882)**	**(211 215)**	**(57 943)**	**30,4%**	**(39 308)**	**20,6%**	**(25 015)**	**11,8%**	**(42 607)**	**20,2%**	**(164 873)**	**78,1%**	**(55 086)**	**82,4%**	**(22,7%)**
Capital assets	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(42 607)	20,2%	(164 873)	78,1%	(55 086)	82,4%	(22,7%)
Net Cash from/(used) Investing Activities	**(190 882)**	**(211 215)**	**(57 943)**	**30,4%**	**(39 308)**	**20,6%**	**(25 015)**	**11,8%**	**(42 607)**	**20,2%**	**(164 873)**	**78,1%**	**(55 086)**	**82,4%**	**(22,7%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(2 420)**	**32 905**	**152 866**	**(6 315,5%)**	**178 871**	**(7 389,9%)**	**194 891**	**592,3%**	**41 146**	**125,0%**	**567 774**	**1 725,5%**	**36 960**	**20 480,0%**	**11,3%**
Cash/cash equivalents at the year begin:	17 554	15 134	48 130	274,2%	198 136	1 128,7%	377 008	2 491,1%	571 899	3 778,8%	48 130	318,0%	109 918	233,4%	420,3%
Cash/cash equivalents at the year end:	**15 134**	**48 039**	**198 136**	**1 309,2%**	**377 008**	**2 491,2%**	**571 899**	**1 190,5%**	**613 044**	**1 276,1%**	**613 044**	**1 276,1%**	**146 939**	**914,7%**	**317,2%**

Part 4: Debtor Age Analysis

	0 - 30 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	38 252	1,7%	28 504	1,3%	22 894	1,0%	2 126 477	96,0%	2 216 127	20,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	121 825	5,4%	65 207	2,9%	56 406	2,5%	2 008 301	89,2%	2 251 739	20,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	108 507	5,7%	79 021	4,2%	74 433	3,9%	1 639 555	86,2%	1 901 517	17,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 689	1,9%	9 897	1,3%	8 460	1,1%	753 209	95,8%	786 255	7,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 238	2,5%	12 135	1,9%	11 093	1,7%	615 522	94,0%	654 987	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	-	100	2,9%	-	-	3 279	97,0%	3 379	-	-	-	-	-
Interest on Arrear Debtor Accounts	46 342	3,1%	44 689	3,0%	43 802	2,9%	1 371 571	91,0%	1 506 403	13,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	644	-	1 274	,1%	182	-	1 627 796	99,9%	1 629 896	14,9%	-	-	-	-
Total By Income Source	**346 497**	**3,2%**	**240 826**	**2,2%**	**217 269**	**2,0%**	**10 145 710**	**92,7%**	**10 950 302**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 787	6,1%	5 609	3,2%	5 077	2,9%	154 942	87,8%	176 416	1,6%	-	-	-	-
Commercial	225 638	2,5%	185 301	2,0%	171 376	1,9%	8 525 270	93,6%	9 107 586	83,2%	-	-	-	-
Households	110 071	6,6%	49 916	3,0%	40 816	2,4%	1 465 497	87,9%	1 666 300	15,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**346 497**	**3,2%**	**240 826**	**2,2%**	**217 269**	**2,0%**	**10 145 710**	**92,7%**	**10 950 302**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	487 558	6,6%	154 342	2,1%	128 265	1,7%	6 659 990	89,6%	7 430 155	72,1%
Bulk Water	-	-	-	-	14	-	60 841	100,0%	60 855	,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	21 877	100,0%	-	-	-	-	0	-	21 877	,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	151 210	5,4%	33 132	1,2%	3 111	,1%	2 601 142	93,3%	2 788 595	27,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**660 645**	**6,4%**	**187 474**	**1,8%**	**131 390**	**1,3%**	**9 321 973**	**90,5%**	**10 301 483**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**3 300 378**	**3 306 726**	**777 492**	**23,6%**	**739 526**	**22,4%**	**707 885**	**21,4%**	**553 678**	**16,7%**	**2 778 582**	**84,0%**	**364 099**	**75,0%**	**52,1%**
Exchange Revenue															
Service charges - Electricity	994 107	994 107	195 623	19,7%	187 050	18,8%	232 923	23,4%	177 703	17,9%	793 300	79,8%	109 827	56,3%	61,8%
Service charges - Water	714 085	714 085	128 453	18,0%	124 091	17,4%	125 941	17,6%	96 149	13,5%	474 634	66,5%	84 892	61,5%	13,3%
Service charges - Waste Water Management	182 706	182 706	40 720	22,3%	40 726	22,3%	40 109	22,0%	39 667	21,7%	161 221	88,2%	26 108	78,2%	51,9%
Service charges - Waste Management	180 036	180 036	38 913	21,6%	38 945	21,6%	38 488	21,4%	39 226	21,8%	155 572	86,4%	24 923	76,5%	57,4%
Sale of Goods and Rendering of Services	6 455	7 289	1 280	19,8%	2 450	38,0%	1 239	17,0%	1 472	20,2%	6 441	88,4%	1 367	132,0%	7,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	213 599	213 599	63 953	29,9%	57 859	27,1%	56 976	26,7%	56 352	26,4%	235 140	110,1%	36 294	105,5%	55,3%
Interest earned from Current and Non Current Assets	16 375	16 375	1 650	10,1%	1 613	9,9%	61	,4%	469	2,9%	3 793	23,2%	1 753	92,9%	(73,2%)
Dividends	25	25	171	683,1%	-	-	(171)	(683,1%)	-	-	-	-	-	-	-
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 698	10 468	1 941	34,1%	2 152	37,8%	2 718	26,0%	2 207	21,1%	9 018	86,2%	1 020	111,3%	116,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 851	6 508	692	11,8%	295	5,0%	152	2,3%	3 219	49,5%	4 358	67,0%	136	13,6%	2 260,7%
Non-Exchange Revenue															
Property rates	445 250	445 250	96 861	21,8%	98 052	22,0%	90 267	20,3%	98 553	22,1%	383 734	86,2%	70 212	85,2%	40,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 836	18 730	2 268	11,4%	2 273	11,5%	1 899	10,1%	17 858	95,3%	24 298	129,7%	750	18,1%	2 281,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	492 163	493 357	196 342	39,9%	170 590	34,7%	109 629	22,2%	12 268	2,5%	488 829	99,1%	1 055	99,5%	1 063,1%
Interest	21 688	21 688	8 625	39,8%	8 364	38,6%	7 653	35,3%	8 428	38,9%	33 070	152,5%	5 763	111,6%	46,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	5 066	-	-	-	107	-	5 173	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 988 528**	**3 959 362**	**917 276**	**23,0%**	**712 512**	**17,9%**	**1 171 091**	**29,6%**	**1 214 558**	**30,7%**	**4 015 436**	**101,4%**	**460 252**	**91,8%**	**163,9%**
Employee related costs	787 368	787 368	169 598	21,5%	185 207	23,5%	192 444	24,4%	193 214	24,5%	740 463	94,0%	106 388	85,6%	81,6%
Remuneration of councillors	35 480	35 480	7 706	21,7%	8 996	25,4%	7 978	22,5%	8 706	24,5%	33 386	94,1%	5 183	98,5%	68,0%
Bulk purchases - electricity	853 967	1 101 613	435 823	51,0%	173 133	20,3%	217 788	19,8%	301 300	27,4%	1 128 044	102,4%	129 145	118,1%	133,3%
Inventory consumed	515 279	553 148	140 229	27,2%	106 372	20,6%	157 627	28,5%	120 821	21,8%	525 049	94,9%	98 589	97,0%	22,6%
Debt impairment	988 750	504 766	-	-	-	-	416 241	82,5%	-	-	416 241	82,5%	-	-	-
Depreciation and amortisation	165 837	145 837	32 522	19,6%	29 205	17,6%	30 114	20,6%	29 701	20,4%	121 541	83,3%	20 955	56,3%	41,7%
Interest	140 087	170 087	48 044	34,3%	43 410	31,0%	64 814	38,1%	80 424	47,3%	236 693	139,2%	15 892	194,2%	406,1%
Contracted services	329 863	456 579	55 895	16,9%	113 050	34,3%	49 347	10,8%	102 205	22,4%	320 498	70,2%	65 586	77,3%	55,8%
Transfers and subsidies	28 361	37 361	9 619	33,9%	9 109	32,1%	10 080	27,0%	10 723	28,7%	39 531	105,8%	6 221	96,7%	72,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	326 317	-	326 317	-	-	-	(100,0%)
Operational costs	143 537	167 125	17 841	12,4%	38 970	27,1%	24 658	14,8%	41 122	24,6%	122 590	73,4%	12 292	63,7%	234,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	5 059	-	-	-	24	-	5 083	-	-	-	(100,0%)
Surplus/(Deficit)	**(688 150)**	**(652 636)**	**(139 784)**	**-**	**27 015**	**-**	**(463 206)**	**-**	**(660 880)**	**-**	**(1 236 854)**	**-**	**(96 153)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	117 651	126 934	36 326	30,9%	55 803	47,4%	12 418	9,8%	16 184	12,7%	120 730	95,1%	2 415	93,9%	570,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(644 696)**		**(1 116 124)**		**(93 738)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(644 696)**		**(1 116 124)**		**(93 738)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(644 696)**		**(1 116 124)**		**(93 738)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(644 696)**		**(1 116 124)**		**(93 738)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**273 653**	**304 143**	**49 631**	**18,1%**	**71 607**	**26,2%**	**25 042**	**8,2%**	**71 331**	**23,5%**	**217 610**	**71,5%**	**12 907**	**74,2%**	**452,6%**
National Government	114 053	123 313	38 294	33,6%	41 200	36,1%	9 204	7,5%	17 097	13,9%	105 796	85,8%	(337)	89,8%	(5 180,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	(791)	57,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**114 053**	**123 313**	**38 294**	**33,6%**	**41 200**	**36,1%**	**9 204**	**7,5%**	**17 097**	**13,9%**	**105 796**	**85,8%**	**(1 127)**	**87,1%**	**(1 616,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	159 600	180 830	11 337	7,1%	30 407	19,1%	15 838	8,8%	54 233	30,0%	111 814	61,8%	14 035	52,3%	286,4%
Capital Expenditure Functional	**273 903**	**304 143**	**49 631**	**18,1%**	**71 607**	**26,1%**	**26 073**	**8,6%**	**71 331**	**23,5%**	**218 641**	**71,9%**	**14 857**	**75,1%**	**380,1%**
Municipal governance and administration	**37 050**	**29 380**	**447**	**1,2%**	**2 970**	**8,0%**	**5 825**	**19,8%**	**6 902**	**23,5%**	**16 144**	**54,9%**	**169**	**52,2%**	**3 985,4%**
Executive and Council	300	630	19	6,2%	15	4,8%	199	31,6%	40	6,4%	272	43,2%	140	70,0%	(71,2%)
Finance and administration	36 750	28 750	428	1,2%	2 955	8,0%	5 626	19,6%	6 862	23,9%	15 872	55,2%	29	50,5%	23 767,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 150**	**11 550**	**8**	**-**	**23**	**,1%**	**372**	**3,2%**	**29**	**,3%**	**431**	**3,7%**	**228**	**35,6%**	**(87,2%)**
Community and Social Services	10 150	8 000	8	,1%	23	,2%	(8)	(,1%)	29	,4%	52	,6%	-	68,8%	(100,0%)
Sport And Recreation	7 000	3 500	-	-	-	-	379	10,8%	-	-	379	10,8%	228	17,5%	(100,0%)
Public Safety	-	50	-	-	-	-	-	-	-	-	-	-	-	1,3%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**67 426**	**72 043**	**15 703**	**23,3%**	**19 366**	**28,7%**	**2 789**	**3,9%**	**17 572**	**24,4%**	**55 429**	**76,9%**	**11 271**	**87,1%**	**55,9%**
Planning and Development	57 276	56 893	15 703	27,4%	19 341	33,8%	2 434	4,3%	12 808	22,5%	50 286	88,4%	6 245	91,2%	105,1%
Road Transport	10 150	15 150	-	-	25	,2%	355	2,3%	4 764	31,4%	5 144	34,0%	5 026	100,3%	(5,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	6,9%	-
Trading Services	**152 277**	**191 171**	**33 473**	**22,0%**	**49 249**	**32,3%**	**17 087**	**8,9%**	**46 827**	**24,5%**	**146 636**	**76,7%**	**3 189**	**68,0%**	**1 368,5%**
Energy sources	67 390	101 390	23 099	34,3%	30 603	45,4%	10 672	10,5%	20 919	20,6%	85 293	84,1%	(791)	75,4%	(2 745,4%)
Water Management	30 000	31 000	-	-	78	,3%	6 497	21,0%	24 889	80,3%	31 464	101,5%	1 992	100,3%	1 149,4%
Waste Water Management	38 083	41 976	3 020	7,9%	8 667	22,8%	2 561	6,1%	1 020	2,4%	15 267	36,4%	1 988	31,7%	(48,7%)
Waste Management	16 804	16 804	7 354	43,8%	9 901	58,9%	(2 643)	(15,7%)	-	-	14 612	87,0%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**3 292 150**	**3 295 807**	**701 547**	**21,3%**	**653 116**	**19,8%**	**576 005**	**17,5%**	**472 265**	**14,3%**	**2 402 933**	**72,9%**	**283 181**	**73,8%**	**66,8%**
Property rates	421 981	424 301	81 382	19,3%	81 165	19,2%	83 332	19,6%	89 040	21,0%	334 919	78,9%	57 111	90,8%	55,9%
Service charges	2 206 114	2 206 114	351 102	15,9%	334 655	15,2%	336 100	15,2%	366 621	16,6%	1 388 478	62,9%	210 707	63,2%	74,0%
Other revenue	37 841	38 849	10 974	29,0%	21 956	58,0%	13 470	34,7%	10 092	26,0%	56 491	145,4%	13 303	112,3%	(24,1%)
Transfers and Subsidies - Operational	492 163	492 163	209 494	42,6%	153 817	31,3%	125 976	25,6%	1 357	,3%	490 644	99,7%	772	102,4%	75,7%
Transfers and Subsidies - Capital	117 651	117 541	46 587	39,6%	58 514	49,7%	14 440	12,3%	2	-	119 543	101,7%	-	62,6%	(100,0%)
Interest	16 375	16 814	2 008	12,3%	3 008	18,4%	2 687	16,0%	5 153	30,6%	12 857	76,5%	1 288	75,9%	300,2%
Dividends	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 796 944)**	**(3 268 549)**	**(406 245)**	**14,5%**	**(430 347)**	**15,4%**	**(302 826)**	**9,3%**	**(197 018)**	**6,0%**	**(1 336 436)**	**40,9%**	**(257 373)**	**49,7%**	**(23,5%)**
Suppliers and employees	(2 796 944)	(3 238 549)	(406 245)	14,5%	(430 347)	15,4%	(302 826)	9,4%	(197 018)	6,1%	(1 336 436)	41,3%	(257 373)	49,7%	(23,5%)
Finance charges	-	(30 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	495 206	27 258	295 302	59,6%	222 768	45,0%	273 179	1 002,2%	275 247	1 009,8%	1 066 497	3 912,7%	25 808	432,5%	966,5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(31 231)	14,0%	(164 945)	73,9%	(14 627)	88,4%	113,5%
Capital assets	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(31 231)	14,0%	(164 945)	73,9%	(14 627)	88,4%	113,5%
Net Cash from/(used) Investing Activities	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(31 231)	14,0%	(164 945)	73,9%	(14 627)	81,3%	113,5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	302 952	(195 869)	239 294	79,0%	177 815	58,7%	240 428	(122,7%)	244 015	(124,6%)	901 551	(460,3%)	11 181	(1 940,5%)	2 082,3%
Cash/cash equivalents at the year begin:	256 446	256 446	26 162	10,2%	265 053	103,4%	442 867	172,7%	683 295	266,4%	26 162	10,2%	707 187	67,9%	(3,4%)
Cash/cash equivalents at the year end:	559 398	60 577	265 053	47,4%	442 867	79,2%	683 295	1 128,0%	927 228	1 530,7%	927 228	1 530,7%	718 368	318,2%	29,1%

Part 4: Debtor Age Analysis

	0 - 30 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	41 521	3,5%	24 530	2,1%	21 742	1,8%	1 104 614	92,6%	1 192 407	29,8%	(134 588)	(11,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 533	8,3%	15 117	3,0%	12 277	2,5%	431 918	86,2%	500 846	12,5%	(41 021)	(8,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	29 658	7,7%	10 734	2,8%	9 629	2,5%	336 006	87,0%	386 027	9,6%	(15 486)	(4,0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 714	3,7%	10 144	2,3%	9 362	2,1%	411 354	91,9%	447 574	11,2%	(46 714)	(10,4%)	-	-
Receivables from Exchange Transactions - Waste Management	15 847	3,8%	9 431	2,3%	8 966	2,2%	380 483	91,7%	414 727	10,4%	(42 285)	(10,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	21 829	2,1%	21 980	2,1%	21 701	2,1%	958 322	93,6%	1 023 832	25,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 968	10,3%	552	1,4%	182	,5%	33 639	87,7%	38 342	1,0%	(46 224)	(120,6%)	-	-
Total By Income Source	**171 070**	**4,3%**	**92 488**	**2,3%**	**83 860**	**2,1%**	**3 656 336**	**91,3%**	**4 003 754**	**100,0%**	**(326 318)**	**(8,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 236	11,1%	2 676	5,7%	1 776	3,8%	37 431	79,4%	47 118	1,2%	-	-	-	-
Commercial	34 941	11,8%	8 100	2,7%	6 875	2,3%	246 842	83,2%	296 758	7,4%	(172)	(,1%)	-	-
Households	130 893	3,6%	81 713	2,2%	75 209	2,1%	3 372 064	92,1%	3 659 878	91,4%	(326 147)	(8,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**171 070**	**4,3%**	**92 488**	**2,3%**	**83 860**	**2,1%**	**3 656 336**	**91,3%**	**4 003 754**	**100,0%**	**(326 318)**	**(8,2%)**	**-**	**-**

Part 5: Creditor Age Analysis

	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	144 799	5,3%	242 304	8,8%	1 540	,1%	2 368 842	85,9%	2 757 485	40,2%
Bulk Water	2 195	1,2%	13 966	7,7%	5 163	2,8%	160 933	88,3%	182 257	2,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	192 335	4,9%	36 962	,9%	32 845	,8%	3 662 128	93,3%	3 924 270	57,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**339 330**	**4,9%**	**293 232**	**4,3%**	**39 548**	**,6%**	**6 191 902**	**90,2%**	**6 864 012**	**100,0%**

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Chief Financial Officer	Mrs Vukosi Nkhata	017 620 6274

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**2 514 956**	**2 520 257**	**698 682**	**27,8%**	**616 216**	**24,5%**	**508 094**	**20,2%**	**673 469**	**26,7%**	**2 496 460**	**99,1%**	**319 166**	**88,0%**	**111,0%**
Exchange Revenue															
Service charges - Electricity	876 349	936 349	271 659	31,0%	224 602	25,6%	216 395	23,1%	228 136	24,4%	940 792	100,5%	142 939	83,2%	59,6%
Service charges - Water	129 564	129 564	36 582	28,2%	29 979	23,1%	30 411	23,5%	27 096	20,9%	124 068	95,8%	17 106	73,9%	58,4%
Service charges - Waste Water Management	103 916	107 916	27 924	26,9%	26 906	25,9%	27 450	25,4%	27 544	25,5%	109 824	101,8%	16 993	95,0%	62,1%
Service charges - Waste Management	121 446	122 946	31 221	25,7%	31 249	25,7%	31 546	25,7%	31 573	25,7%	125 589	102,1%	19 416	93,2%	62,6%
Sale of Goods and Rendering of Services	8 695	8 538	2 987	34,3%	1 261	14,5%	1 584	18,6%	680	8,0%	6 512	76,3%	1 077	91,5%	(36,9%)
Agency services	30 000	-	-	-	-	-	-	-	-	-	-	-	-	48,5%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 831	12 311	3 427	43,8%	3 581	45,7%	3 556	28,9%	3 594	29,2%	14 158	115,0%	1 369	136,5%	162,6%
Interest earned from Current and Non Current Assets	29 177	5 177	1 194	4,1%	695	2,4%	673	13,0%	611	11,8%	3 173	61,3%	2 940	46,5%	(79,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	19 733	19 733	5 233	26,5%	4 852	24,6%	5 037	25,5%	4 874	24,7%	19 995	101,3%	3 091	96,7%	57,7%
Rental from Fixed Assets	1 576	1 576	615	39,0%	498	31,6%	665	42,2%	975	61,9%	2 754	174,7%	368	132,7%	164,8%
Licence and permits	8 812	500	22	,3%	43	,5%	84	16,7%	96	19,1%	245	49,0%	1 022	71,6%	(90,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100 004	100 171	2 375	2,4%	3 008	3,0%	15 401	15,4%	83 001	82,9%	103 785	103,6%	11 459	269,2%	624,3%
Non-Exchange Revenue															
Property rates	639 381	644 381	163 443	25,6%	163 416	25,6%	168 503	26,1%	171 511	26,6%	666 874	103,5%	83 235	92,4%	106,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 934	24 934	1 835	7,4%	5 389	21,6%	1 597	6,4%	2 004	8,0%	10 824	43,4%	1 106	42,0%	81,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	357 023	356 636	147 512	41,3%	117 858	33,0%	2 114	,6%	89 762	25,2%	357 246	100,2%	4 932	100,7%	1 719,9%
Interest	8 571	8 581	2 653	31,0%	2 872	33,5%	3 078	35,9%	2 013	23,5%	10 616	123,7%	1 530	93,1%	31,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 442	7 442	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	20 000	15 000	-	-	-	-	-	-	-	-	-	-	-	55,2%	-
Other Gains	20 500	18 500	0	-	5	-	-	-	-	-	5	-	10 583	67,8%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 625 444**	**2 721 045**	**667 380**	**25,4%**	**544 725**	**20,7%**	**648 782**	**23,8%**	**587 300**	**21,6%**	**2 448 187**	**90,0%**	**343 394**	**83,4%**	**71,0%**
Employee related costs	843 314	842 562	209 441	24,8%	209 139	24,8%	204 566	24,3%	210 440	25,0%	833 586	98,9%	136 742	92,4%	53,9%
Remuneration of councillors	32 215	32 851	7 077	22,0%	8 394	26,1%	7 477	22,8%	8 143	24,8%	31 091	94,6%	4 808	90,6%	69,4%
Bulk purchases - electricity	789 406	877 856	276 885	35,1%	158 505	20,1%	225 962	25,7%	177 878	20,3%	839 230	95,6%	69 274	81,9%	156,8%
Inventory consumed	76 931	74 064	21 355	27,8%	18 724	24,3%	14 694	19,8%	25 609	34,6%	80 383	108,5%	18 042	96,0%	41,9%
Debt impairment	21 164	50 829	1	-	-	-	-	-	-	-	1	-	-	-	-
Depreciation and amortisation	261 798	261 798	60 392	23,1%	60 392	23,1%	60 392	23,1%	60 392	23,1%	241 570	92,3%	38 104	82,3%	58,5%
Interest	126 436	126 436	14	-	2	-	48 917	38,7%	231	,2%	49 163	38,9%	-	81,8%	(100,0%)
Contracted services	252 519	242 769	42 169	16,7%	52 272	20,7%	58 822	24,2%	59 576	24,5%	212 839	87,7%	43 476	75,1%	37,0%
Transfers and subsidies	6 465	3 565	29	,4%	1 513	23,4%	519	14,6%	100	2,8%	2 161	60,6%	616	37,3%	(83,8%)
Irrecoverable debts written off	23 369	20 000	-	-	(0)	-	-	-	-	-	(0)	-	-	(,2%)	-
Operational costs	185 366	183 853	50 017	27,0%	35 765	19,3%	27 433	14,9%	44 930	24,4%	158 145	86,0%	22 399	82,4%	100,6%
Losses on disposal of Assets	4 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 461	2 461	-	-	18	,7%	-	-	-	-	18	,7%	9 932	190,8%	(100,0%)
Surplus/(Deficit)	**(110 488)**	**(200 788)**	**31 302**	**-**	**71 491**	**-**	**(140 688)**	**-**	**86 169**	**-**	**48 273**	**-**	**(24 229)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	170 149	162 284	13 364	7,9%	61 842	36,3%	7 228	4,5%	29 005	17,9%	111 440	68,7%	62 096	76,3%	(53,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	3 882	-	3 882	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**119 057**		**163 595**		**37 867**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**119 057**		**163 595**		**37 867**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**119 057**		**163 595**		**37 867**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**119 057**		**163 595**		**37 867**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**211 949**	**224 245**	**16 725**	**7,9%**	**67 540**	**31,9%**	**14 052**	**6,3%**	**48 895**	**21,8%**	**147 212**	**65,6%**	**59 453**	**68,8%**	**(17,8%)**
National Government	170 149	162 284	14 516	8,5%	60 691	35,7%	7 228	4,5%	29 748	18,3%	112 182	69,1%	54 522	74,5%	(45,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**170 149**	**162 284**	**14 516**	**8,5%**	**60 691**	**35,7%**	**7 228**	**4,5%**	**29 748**	**18,3%**	**112 182**	**69,1%**	**54 522**	**74,5%**	**(45,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	85,5%	-
Internally generated funds	41 800	61 961	2 209	5,3%	6 849	16,4%	6 824	11,0%	19 147	30,9%	35 030	56,5%	4 931	40,2%	288,3%
Capital Expenditure Functional	**211 949**	**224 245**	**16 725**	**7,9%**	**67 540**	**31,9%**	**14 052**	**6,3%**	**52 777**	**23,5%**	**151 094**	**67,4%**	**59 453**	**68,8%**	**(11,2%)**
Municipal governance and administration	**3 800**	**8 576**	**-**	**-**	**26**	**,7%**	**59**	**,7%**	**10 160**	**118,5%**	**10 245**	**119,5%**	**2 229**	**44,7%**	**355,8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 800	8 576	-	-	26	,7%	59	,7%	10 160	118,5%	10 245	119,5%	2 229	44,7%	355,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 000**	**13 187**	**2 970**	**16,5%**	**9 029**	**50,2%**	**-**	**-**	**5 816**	**44,1%**	**17 814**	**135,1%**	**5 138**	**54,5%**	**13,2%**
Community and Social Services	11 000	11 687	2 970	27,0%	7 944	72,2%	-	-	5 586	47,8%	16 500	141,2%	4 286	47,6%	30,3%
Sport And Recreation	7 000	1 500	-	-	1 085	15,5%	-	-	229	15,3%	1 315	87,6%	851	100,0%	(73,1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 000**	**17 000**	**3 998**	**21,0%**	**8 226**	**43,3%**	**717**	**4,2%**	**4 638**	**27,3%**	**17 578**	**103,4%**	**10 485**	**104,3%**	**(55,8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 000	17 000	3 998	21,0%	8 226	43,3%	717	4,2%	4 638	27,3%	17 578	103,4%	10 485	104,4%	(55,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	97,2%	-
Trading Services	**171 149**	**185 482**	**9 757**	**5,7%**	**50 259**	**29,4%**	**13 276**	**7,2%**	**32 164**	**17,3%**	**105 456**	**56,9%**	**41 602**	**65,6%**	**(22,7%)**
Energy sources	31 300	44 265	-	-	6 779	21,7%	7 046	15,9%	4 225	9,5%	18 050	40,8%	2 603	56,1%	62,3%
Water Management	96 500	96 500	7 839	8,1%	21 638	22,4%	3 429	3,6%	14 489	15,0%	47 395	49,1%	37 394	68,0%	(61,3%)
Waste Water Management	21 349	20 847	1 919	9,0%	9 566	44,8%	2 801	13,4%	2 027	9,7%	16 313	78,3%	1 604	86,9%	26,4%
Waste Management	22 000	23 870	-	-	12 276	55,8%	-	-	11 422	47,9%	23 698	99,3%	-	28,5%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**2 979 800**	**2 973 621**	**693 538**	**23,3%**	**537 693**	**18,0%**	**340 266**	**11,4%**	**378 748**	**12,7%**	**1 950 245**	**65,6%**	**206 534**	**63,6%**	**83,4%**
Property rates	607 412	612 162	62 614	10,3%	71 336	11,7%	73 364	12,0%	76 914	12,6%	284 227	46,4%	38 960	46,5%	97,4%
Service charges	1 609 274	1 702 930	196 840	12,2%	200 787	12,5%	179 421	10,5%	181 695	10,7%	758 742	44,6%	107 112	45,0%	69,6%
Other revenue	192 293	115 978	200 252	104,1%	46 822	24,3%	4 163	3,6%	(17 444)	(15,0%)	233 793	201,6%	35 427	106,2%	(149,2%)
Transfers and Subsidies - Operational	357 023	356 636	188 018	52,7%	163 360	45,8%	44 770	12,6%	132 031	37,0%	528 179	148,1%	22 095	136,5%	497,6%
Transfers and Subsidies - Capital	170 149	162 284	44 621	26,2%	54 692	32,1%	37 885	23,3%	4 957	3,1%	142 155	87,6%	-	89,1%	(100,0%)
Interest	43 648	23 631	1 193	2,7%	695	1,6%	664	2,8%	595	2,5%	3 148	13,3%	2 940	33,8%	(79,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 514 183)**	**(2 598 255)**	**(624 099)**	**24,8%**	**(426 872)**	**17,0%**	**(454 277)**	**17,5%**	**(407 842)**	**15,7%**	**(1 913 090)**	**73,6%**	**(219 854)**	**57,9%**	**85,5%**
Suppliers and employees	(2 392 128)	(2 477 100)	(624 099)	26,1%	(426 872)	17,8%	(454 277)	18,3%	(407 842)	16,5%	(1 913 090)	77,2%	(219 854)	60,6%	85,5%
Finance charges	(115 590)	(115 590)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 465)	(5 565)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**465 617**	**375 367**	**69 439**	**14,9%**	**110 821**	**23,8%**	**(114 011)**	**(30,4%)**	**(29 093)**	**(7,8%)**	**37 155**	**9,9%**	**(13 321)**	**79,3%**	**118,4%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(223 422)**	**(238 058)**	**(75 062)**	**33,6%**	**(62 051)**	**27,8%**	**(27 431)**	**11,5%**	**(39 071)**	**16,4%**	**(203 615)**	**85,5%**	**(46 575)**	**84,8%**	**(16,1%)**
Capital assets	(223 422)	(238 058)	(75 062)	33,6%	(62 051)	27,8%	(27 431)	11,5%	(39 071)	16,4%	(203 615)	85,5%	(46 575)	84,8%	(16,1%)
Net Cash from/(used) Investing Activities	**(223 422)**	**(238 058)**	**(75 062)**	**33,6%**	**(62 051)**	**27,8%**	**(27 431)**	**11,5%**	**(39 071)**	**16,4%**	**(203 615)**	**85,5%**	**(46 575)**	**87,8%**	**(16,1%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(134 443)**	**(134 443)**	**-**	**-**	**(67 221)**	**50,0%**	**48 932**	**(36,4%)**	**(67 221)**	**50,0%**	**(85 511)**	**63,6%**	**(69 373)**	**154,1%**	**(3,1%)**
Repayment of borrowing	(134 443)	(134 443)	-	-	(67 221)	50,0%	48 932	(36,4%)	(67 221)	50,0%	(85 511)	63,6%	(69 373)	154,1%	(3,1%)
Net Cash from/(used) Financing Activities	**(134 443)**	**(134 443)**	**-**	**-**	**(67 221)**	**50,0%**	**48 932**	**(36,4%)**	**(67 221)**	**50,0%**	**(85 511)**	**63,6%**	**(69 373)**	**154,1%**	**(3,1%)**
Net Increase/(Decrease) in cash held	**107 752**	**2 866**	**(5 623)**	**(5,2%)**	**(18 452)**	**(17,1%)**	**(92 510)**	**(3 228,0%)**	**(135 386)**	**(4 724,1%)**	**(251 971)**	**(8 792,3%)**	**(129 269)**	**61,1%**	**4,7%**
Cash/cash equivalents at the year begin:	126 238	126 238	4 672	3,7%	11 158	8,8%	(7 294)	(5,8%)	(98 803)	(78,3%)	4 672	3,7%	479 359	56,7%	(120,6%)
Cash/cash equivalents at the year end:	**233 990**	**129 104**	**11 158**	**4,8%**	**(7 294)**	**(3,1%)**	**(99 803)**	**(77,3%)**	**(234 189)**	**(181,4%)**	**(234 189)**	**(181,4%)**	**350 854**	**59,5%**	**(166,7%)**

Part 4: Debtor Age Analysis

	0 - 30 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	8 859	14,1%	3 562	5,7%	2 683	4,3%	47 507	75,9%	62 612	10,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 974	30,8%	5 546	5,3%	4 096	3,9%	62 225	59,9%	103 840	17,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50 621	25,3%	13 391	6,7%	9 490	4,7%	126 916	63,3%	200 419	34,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 562	16,9%	2 502	4,9%	2 000	3,9%	37 615	74,2%	50 678	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 110	16,3%	2 592	4,6%	2 128	3,8%	41 995	75,2%	55 825	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	4	15,1%	1	4,2%	21	80,7%	26	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 299	4,1%	2 186	3,9%	3 283	5,8%	48 591	86,2%	56 359	9,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 551	9,3%	2 311	4,7%	6 872	14,1%	35 170	71,9%	48 904	8,5%	-	-	-	-
Total By Income Source	**115 977**	**20,0%**	**32 094**	**5,5%**	**30 552**	**5,3%**	**400 040**	**69,1%**	**578 663**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 769	20,4%	3 645	11,0%	3 392	10,2%	19 360	58,4%	33 166	5,7%	-	-	-	-
Commercial	62 639	25,2%	14 744	5,9%	14 853	6,0%	156 034	62,8%	248 270	42,9%	-	-	-	-
Households	46 568	15,7%	13 704	4,6%	12 308	4,1%	224 647	75,6%	297 228	51,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**115 977**	**20,0%**	**32 094**	**5,5%**	**30 552**	**5,3%**	**400 040**	**69,1%**	**578 663**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	-	-	-	-	-	-	101	100,0%	101	,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 124	73,7%	4 843	7,6%	91	,1%	11 923	18,6%	63 981	99,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**47 124**	**73,5%**	**4 843**	**7,6%**	**91**	**,1%**	**12 024**	**18,8%**	**64 082**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**4 264 861**	**4 305 447**	**1 253 777**	**29,4%**	**1 074 107**	**25,2%**	**1 080 275**	**25,1%**	**590 081**	**13,7%**	**3 998 240**	**92,9%**	**820 733**	**99,0%**	**(28,1%)**
Exchange Revenue															
Service charges - Electricity	1 109 136	1 059 136	325 791	29,4%	238 485	21,5%	262 817	24,8%	164 328	15,5%	991 420	93,6%	228 580	90,8%	(28,1%)
Service charges - Water	845 005	845 005	191 743	22,7%	215 925	25,6%	232 795	27,5%	134 673	15,9%	775 137	91,7%	187 857	106,1%	(28,3%)
Service charges - Waste Water Management	176 453	176 453	37 262	21,1%	34 376	19,5%	36 880	20,9%	24 458	13,9%	132 976	75,4%	36 449	103,1%	(32,9%)
Service charges - Waste Management	219 500	219 500	50 506	23,0%	50 558	23,0%	48 933	22,3%	32 564	14,8%	182 561	83,2%	48 619	89,6%	(33,0%)
Sale of Goods and Rendering of Services	9 805	9 857	3 235	33,0%	2 931	29,9%	2 413	24,5%	1 542	15,6%	10 122	102,7%	3 293	114,3%	(53,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	508 205	686 130	170 227	33,5%	168 467	33,1%	167 516	24,4%	122 138	17,8%	628 348	91,6%	162 859	119,0%	(25,0%)
Interest earned from Current and Non Current Assets	10 239	10 239	1 631	15,9%	3 294	32,2%	3 096	30,2%	1 494	14,6%	9 516	92,9%	2 634	96,1%	(43,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 857	9 786	2 488	25,2%	1 668	16,9%	1 811	18,5%	932	9,5%	6 900	70,5%	2 103	99,3%	(55,7%)
Licence and permits	7 427	7 727	2 044	27,5%	2 027	27,3%	1 988	25,7%	1 028	13,3%	7 087	91,7%	1 841	105,7%	(44,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	51 084	52 347	9 292	18,2%	15 936	31,2%	10 871	20,8%	5 946	11,4%	42 045	80,3%	13 550	101,5%	(56,1%)
Non-Exchange Revenue															
Property rates	593 684	503 684	173 683	29,3%	120 726	20,3%	120 073	23,8%	80 694	16,0%	495 176	98,3%	113 120	92,9%	(28,7%)
Surcharges and Taxes	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 711	12 459	1 397	11,9%	4 584	39,1%	7 834	62,9%	6 677	53,6%	20 493	164,5%	1 266	125,4%	427,5%
Licences or permits	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	657 797	658 216	267 446	40,7%	203 360	30,9%	165 288	25,1%	1 839	,3%	637 934	96,9%	3 483	96,6%	(47,2%)
Interest	54 756	54 756	16 995	31,0%	11 770	21,5%	17 931	32,7%	11 765	21,5%	58 462	106,8%	15 078	96,4%	(22,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	36	-	-	-	29	-	-	-	65	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 262 641**	**5 121 636**	**547 838**	**12,9%**	**842 629**	**19,8%**	**1 718 393**	**33,6%**	**739 544**	**14,4%**	**3 848 405**	**75,1%**	**1 486 577**	**97,0%**	**(50,3%)**
Employee related costs	794 682	816 674	187 812	23,6%	195 757	24,6%	196 041	24,0%	128 868	15,8%	708 477	86,8%	193 685	100,4%	(33,5%)
Remuneration of councillors	46 107	46 107	9 045	19,6%	10 867	23,6%	9 818	21,3%	7 268	15,8%	36 998	80,2%	9 256	91,6%	(21,5%)
Bulk purchases - electricity	925 000	925 000	62 383	6,7%	193 679	20,9%	435 581	47,1%	163 329	17,7%	854 972	92,4%	222 231	61,4%	(26,5%)
Inventory consumed	434 301	596 585	135 121	31,1%	192 730	44,4%	127 309	21,3%	91 704	15,4%	546 863	91,7%	137 215	68,9%	(33,2%)
Debt impairment	1 030 323	-	-	-	-	-	772 742	-	171 720	-	944 462	-	-	-	(100,0%)
Depreciation and amortisation	411 098	401 098	81 874	19,9%	81 874	19,9%	54 583	13,6%	81 874	20,4%	300 205	74,8%	63 217	75,3%	29,5%
Interest	10 144	10 144	144	1,4%	148	1,5%	6 543	64,5%	37	,4%	6 872	67,7%	223	7,9%	(83,5%)
Contracted services	363 508	457 741	45 617	12,5%	109 181	30,0%	80 026	17,5%	63 432	13,9%	298 256	65,2%	87 683	63,3%	(27,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 617 760	820	-	1 139	-	469	-	1 326	,1%	3 754	,2%	723 675	-	(99,8%)
Operational costs	247 478	250 528	25 024	10,1%	57 254	23,1%	35 283	14,1%	29 985	12,0%	147 546	58,9%	49 391	67,7%	(39,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 220**	**(816 189)**	**705 938**	**-**	**231 478**	**-**	**(638 118)**	**-**	**(149 463)**	**-**	**149 835**	**-**	**(665 844)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	186 250	186 112	18 481	9,9%	40 394	21,7%	23 355	12,5%	14 417	7,7%	96 647	51,9%	28 148	70,3%	(48,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**188 470**	**(630 078)**	**724 419**		**271 872**		**(614 763)**		**(135 046)**		**246 482**		**(637 696)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**188 470**	**(630 078)**	**724 419**		**271 872**		**(614 763)**		**(135 046)**		**246 482**		**(637 696)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**188 470**	**(630 078)**	**724 419**		**271 872**		**(614 763)**		**(135 046)**		**246 482**		**(637 696)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**188 470**	**(630 078)**	**724 419**		**271 872**		**(614 763)**		**(135 046)**		**246 482**		**(637 696)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**236 250**	**235 525**	**26 031**	**11,0%**	**39 514**	**16,7%**	**35 077**	**14,9%**	**19 370**	**8,2%**	**119 992**	**50,9%**	**42 432**	**61,1%**	**(54,4%)**
National Government	186 250	186 112	26 002	14,0%	39 129	21,0%	29 741	16,0%	9 774	5,3%	104 646	56,2%	39 216	65,7%	(75,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**186 250**	**186 112**	**26 002**	**14,0%**	**39 129**	**21,0%**	**29 741**	**16,0%**	**9 774**	**5,3%**	**104 646**	**56,2%**	**39 216**	**65,8%**	**(75,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 000	49 413	29	,1%	386	,8%	5 336	10,8%	9 596	19,4%	15 347	31,1%	3 216	17,2%	198,4%
Capital Expenditure Functional	**236 250**	**235 525**	**26 031**	**11,0%**	**39 514**	**16,7%**	**35 077**	**14,9%**	**19 370**	**8,2%**	**119 992**	**50,9%**	**42 432**	**61,1%**	**(54,4%)**
Municipal governance and administration	**50 000**	**32 000**	**29**	**,1%**	**386**	**,8%**	**301**	**,9%**	**4 062**	**12,7%**	**4 778**	**14,9%**	**3 216**	**38,9%**	**26,3%**
Executive and Council	47 000	29 000	29	,1%	119	,3%	109	,4%	3 963	13,7%	4 219	14,5%	255	30,4%	1 455,0%
Finance and administration	3 000	3 000	-	-	267	8,9%	192	6,4%	99	3,3%	558	18,6%	2 961	40,2%	(96,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 094**	**6 376**	**-**	**-**	**1 053**	**7,0%**	**626**	**9,8%**	**80**	**1,3%**	**1 759**	**27,6%**	**500**	**57,6%**	**(83,9%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15 094	6 376	-	-	1 053	7,0%	626	9,8%	80	1,3%	1 759	27,6%	500	55,1%	(83,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 802**	**41 726**	**8 745**	**68,3%**	**2 987**	**23,3%**	**8 407**	**20,1%**	**3 137**	**7,5%**	**23 275**	**55,8%**	**4 361**	**66,6%**	**(28,1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 802	41 726	8 745	68,3%	2 987	23,3%	8 407	20,1%	3 137	7,5%	23 275	55,8%	4 361	66,6%	(28,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**153 367**	**152 944**	**17 257**	**11,3%**	**34 038**	**22,2%**	**24 875**	**16,3%**	**12 091**	**7,9%**	**88 262**	**57,7%**	**34 356**	**61,7%**	**(64,8%)**
Energy sources	5 113	22 526	533	10,4%	1 369	26,8%	-	-	5 104	22,7%	7 007	31,1%	2 522	31,3%	102,4%
Water Management	35 468	42 075	10 685	30,1%	6 621	18,7%	9 837	23,4%	1 386	3,3%	28 529	67,8%	13 983	69,0%	(90,1%)
Waste Water Management	74 012	60 423	5 861	7,9%	21 984	29,7%	(310)	(,5%)	4 601	7,6%	32 135	53,2%	7 390	37,5%	(37,7%)
Waste Management	38 774	27 920	178	,5%	4 063	10,5%	15 349	55,0%	1 001	3,6%	20 591	73,8%	10 461	80,7%	(90,4%)
Other	**4 988**	**2 479**	**-**	**-**	**1 050**	**21,1%**	**868**	**35,0%**	**-**	**-**	**1 918**	**77,4%**	**-**	**34,7%**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**2 952 163**	**2 909 157**	**1 523 076**	**51,6%**	**1 048 335**	**35,5%**	**1 356 430**	**46,6%**	**248 694**	**8,5%**	**4 176 535**	**143,6%**	**848 975**	**199,3%**	**(70,7%)**
Property rates	385 895	352 579	103 149	26,7%	135 551	35,1%	104 369	29,6%	66 395	18,8%	409 463	116,1%	100 492	130,3%	(33,9%)
Service charges	1 527 562	1 380 057	327 394	21,4%	357 658	23,4%	358 547	26,0%	223 989	16,2%	1 267 587	91,9%	283 742	87,4%	(21,1%)
Other revenue	82 780	220 313	754 273	911,2%	299 807	362,2%	662 888	300,9%	(45 146)	(20,5%)	1 671 822	758,8%	462 001	3 259,4%	(109,8%)
Transfers and Subsidies - Operational	657 797	658 216	273 248	41,5%	199 960	30,4%	164 822	25,0%	-	-	638 030	96,9%	331	97,5%	(100,0%)
Transfers and Subsidies - Capital	186 250	186 112	61 708	33,1%	52 308	28,1%	60 066	32,3%	-	-	174 082	93,5%	2 500	97,5%	(100,0%)
Interest	111 880	111 880	3 305	3,0%	3 052	2,7%	5 738	5,1%	3 456	3,1%	15 551	13,9%	(91)	(5,2%)	(3 916,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 071 220)**	**(3 381 962)**	**(222 761)**	**7,3%**	**(641 060)**	**20,9%**	**(900 338)**	**26,6%**	**(459 900)**	**13,6%**	**(2 224 058)**	**65,8%**	**(824 203)**	**113,3%**	**(44,2%)**
Suppliers and employees	(3 071 220)	(3 381 962)	(222 761)	7,3%	(641 060)	20,9%	(900 338)	26,6%	(459 900)	13,6%	(2 224 058)	65,8%	(824 203)	113,3%	(44,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(119 057)	(472 804)	1 300 315	(1 092,2%)	407 275	(342,1%)	456 093	(96,5%)	(211 207)	44,7%	1 952 477	(413,0%)	24 772	(19 168,6%)	(952,6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 250)	(235 525)	(26 031)	11,0%	(39 514)	16,7%	(35 077)	14,9%	(19 370)	8,2%	(119 992)	50,9%	(42 432)	61,1%	(54,4%)
Capital assets	(236 250)	(235 525)	(26 031)	11,0%	(39 514)	16,7%	(35 077)	14,9%	(19 370)	8,2%	(119 992)	50,9%	(42 432)	61,1%	(54,4%)
Net Cash from/(used) Investing Activities	(236 250)	(235 525)	(26 031)	11,0%	(39 514)	16,7%	(35 077)	14,9%	(19 370)	8,2%	(119 992)	50,9%	(42 432)	61,1%	(54,4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 800)	(1 200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 800)	(1 200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 800)	(1 200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(360 107)	(709 529)	1 274 285	(353,9%)	367 761	(102,1%)	421 016	(59,3%)	(230 577)	32,5%	1 832 484	(258,3%)	(17 661)	(851,2%)	1 205,6%
Cash/cash equivalents at the year begin:	92 679	92 679	64 359	69,4%	1 456 566	1 571,6%	1 823 761	1 967,8%	2 244 777	2 422,1%	64 359	69,4%	2 103 011	20,3%	6,7%
Cash/cash equivalents at the year end:	(267 428)	(616 850)	1 456 566	(544,7%)	1 824 044	(682,1%)	2 244 777	(363,9%)	2 014 200	(326,5%)	2 014 200	(326,5%)	2 085 350	2 856,7%	(3,4%)

Part 4: Debtor Age Analysis

	0 - 30 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	83 480	2,3%	73 931	2,1%	59 229	1,6%	3 389 500	94,0%	3 606 140	34,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	98 942	12,6%	30 658	3,9%	20 807	2,6%	637 686	80,9%	788 093	7,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39 927	6,7%	15 328	2,6%	12 063	2,0%	524 781	88,6%	592 098	5,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 901	2,2%	6 673	1,5%	6 283	1,4%	431 719	95,0%	454 576	4,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 866	1,9%	13 389	1,4%	12 601	1,4%	881 739	95,3%	925 595	8,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	68 889	1,9%	68 099	1,9%	67 143	1,8%	3 435 313	94,4%	3 639 444	34,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 673	2,3%	4 026	1,0%	5 176	1,2%	396 744	95,5%	415 620	4,0%	-	-	-	-
Total By Income Source	**328 678**	**3,2%**	**212 104**	**2,0%**	**183 302**	**1,8%**	**9 697 481**	**93,1%**	**10 421 566**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 281	8,7%	6 776	6,3%	2 772	2,6%	87 943	82,4%	106 772	1,0%	-	-	-	-
Commercial	97 793	11,3%	28 859	3,3%	21 383	2,5%	716 250	82,9%	864 285	8,3%	-	-	-	-
Households	221 604	2,3%	176 469	1,9%	159 148	1,7%	8 893 288	94,1%	9 450 509	90,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**328 678**	**3,2%**	**212 104**	**2,0%**	**183 302**	**1,8%**	**9 697 481**	**93,1%**	**10 421 566**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**2 231 214**	**2 219 102**	**709 900**	**31,8%**	**531 853**	**23,8%**	**452 606**	**20,4%**	**420 612**	**19,0%**	**2 114 971**	**95,3%**	**372 514**	**85,3%**	**12,9%**
Exchange Revenue															
Service charges - Electricity	970 614	1 033 095	326 035	33,6%	190 512	19,6%	190 996	18,5%	202 008	19,6%	909 552	88,0%	189 684	74,6%	6,5%
Service charges - Water	122 725	151 964	52 086	42,4%	30 415	24,8%	24 621	16,2%	57 511	37,8%	164 634	108,3%	34 239	106,3%	68,0%
Service charges - Waste Water Management	94 284	105 884	26 486	28,1%	26 457	28,1%	24 690	23,3%	15 458	14,6%	93 090	87,9%	25 828	110,1%	(40,1%)
Service charges - Waste Management	62 899	65 798	16 465	26,2%	16 434	26,1%	16 255	24,7%	16 255	24,7%	65 409	99,4%	15 481	94,7%	5,0%
Sale of Goods and Rendering of Services	5 508	3 318	801	14,5%	857	15,6%	1 292	38,9%	1 694	51,1%	4 645	140,0%	1 791	97,8%	(5,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	84 889	90 382	24 490	28,8%	20 701	24,4%	24 554	27,2%	17 554	19,4%	87 299	96,6%	22 199	79,3%	(20,9%)
Interest earned from Current and Non Current Assets	12 825	16 097	3 848	30,0%	4 201	32,8%	3 967	24,6%	5 037	31,3%	17 052	105,9%	3 878	90,9%	29,9%
Dividends	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 272	3 565	694	16,2%	811	19,0%	1 190	33,4%	909	25,5%	3 603	101,1%	713	71,1%	27,5%
Licence and permits	11	9	1	7,2%	4	36,2%	5	50,0%	3	33,4%	13	133,4%	-	66,9%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59	6	(9)	(15,1%)	(10)	(16,3%)	(6)	(96,9%)	(31)	(516,7%)	(55)	(926,2%)	(212)	(2 057,0%)	(85,6%)
Non-Exchange Revenue															
Property rates	404 060	286 845	71 481	17,7%	71 942	17,8%	70 223	24,5%	92 381	32,2%	306 026	106,7%	64 298	89,5%	43,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 074	6 916	1	-	3 457	31,2%	1 632	23,6%	103	1,5%	5 193	75,1%	121	55,6%	(15,1%)
Licences or permits	16 625	13 760	3 420	20,6%	3 460	20,8%	4 240	30,8%	4 952	36,0%	16 072	116,8%	4 507	97,1%	9,9%
Transfer and subsidies - Operational	421 661	415 641	177 769	42,2%	156 035	37,0%	82 434	19,8%	-	-	416 238	100,1%	3 131	98,2%	(100,0%)
Interest	19 704	25 802	6 321	32,1%	6 580	33,4%	6 527	25,3%	6 777	26,3%	26 205	101,6%	6 050	168,8%	12,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	18	12	-	(3)	-	(14)	(74,8%)	-	-	(5)	(24,8%)	807	-	(100,0%)
Operating Expenditure	**2 228 844**	**2 377 067**	**507 920**	**22,8%**	**538 794**	**24,2%**	**471 580**	**19,8%**	**491 468**	**20,7%**	**2 009 762**	**84,5%**	**507 224**	**95,7%**	**(3,1%)**
Employee related costs	601 100	601 290	154 041	25,6%	155 180	25,8%	143 387	23,8%	144 206	24,0%	596 814	99,3%	145 625	89,7%	(1,0%)
Remuneration of councillors	32 682	33 084	7 320	22,4%	7 479	22,9%	9 463	28,6%	7 484	22,6%	31 746	96,0%	7 331	86,9%	2,1%
Bulk purchases - electricity	862 013	948 304	258 456	30,0%	239 878	27,8%	213 762	22,5%	221 385	23,3%	933 482	98,4%	202 327	85,5%	9,4%
Inventory consumed	44 173	48 058	9 983	22,6%	11 623	26,3%	16 742	34,8%	13 711	28,5%	52 059	108,3%	30 581	103,8%	(55,2%)
Debt impairment	152 000	140 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	200 979	193 979	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	245 047	321 843	48 184	19,7%	96 772	39,5%	70 589	21,9%	81 395	25,3%	296 941	92,3%	88 120	102,4%	(7,6%)
Transfers and subsidies	1 900	2 368	260	13,7%	139	7,3%	465	19,6%	282	11,9%	1 146	48,4%	244	28,8%	15,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Operational costs	88 951	88 142	29 676	33,4%	27 722	31,2%	17 171	19,5%	22 318	25,3%	96 886	109,9%	32 726	561,2%	(31,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	687	-	687	-	270	-	154,0%
Surplus/(Deficit)	**2 370**	**(157 965)**	**201 981**	**-**	**(6 942)**	**-**	**(18 974)**	**-**	**(70 856)**	**-**	**105 209**	**-**	**(134 711)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	192 802	196 466	48 413	25,1%	41 555	21,6%	(12 588)	(6,4%)	-	-	77 380	39,4%	(54 323)	18,8%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	(20 984)	5,5%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**195 173**	**38 501**	**250 394**		**34 613**		**(31 562)**		**(70 856)**		**182 589**		**(210 018)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**195 173**	**38 501**	**250 394**		**34 613**		**(31 562)**		**(70 856)**		**182 589**		**(210 018)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**195 173**	**38 501**	**250 394**		**34 613**		**(31 562)**		**(70 856)**		**182 589**		**(210 018)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**195 173**	**38 501**	**250 394**		**34 613**		**(31 562)**		**(70 856)**		**182 589**		**(210 018)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**230 033**	**251 043**	**31 406**	**13,7%**	**54 430**	**23,7%**	**43 730**	**17,4%**	**80 758**	**32,2%**	**210 325**	**83,8%**	**36 736**	**67,1%**	**119,8%**
National Government	192 802	196 466	28 966	15,0%	48 413	25,1%	42 203	21,5%	71 911	36,6%	191 493	97,5%	27 026	94,3%	166,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**192 802**	**196 466**	**28 966**	**15,0%**	**48 413**	**25,1%**	**42 203**	**21,5%**	**71 911**	**36,6%**	**191 493**	**97,5%**	**27 026**	**94,3%**	**166,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 231	54 577	2 440	6,6%	6 017	16,2%	1 527	2,8%	8 847	16,2%	18 832	34,5%	9 711	32,9%	(8,9%)
Capital Expenditure Functional	**230 033**	**251 043**	**31 406**	**13,7%**	**54 430**	**23,7%**	**43 730**	**17,4%**	**80 758**	**32,2%**	**210 325**	**83,8%**	**38 332**	**68,6%**	**110,7%**
Municipal governance and administration	**-**	**3 551**	**18**	**-**	**36**	**-**	**42**	**1,2%**	**331**	**9,3%**	**427**	**12,0%**	**4 010**	**75,0%**	**(91,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	3 551	18	-	36	-	42	1,2%	331	9,3%	427	12,0%	4 010	75,0%	(91,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 725**	**3 692**	**-**	**-**	**-**	**-**	**3 064**	**83,0%**	**52**	**1,4%**	**3 116**	**84,4%**	**-**	**86,7%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	86,7%	-
Sport And Recreation	9 725	3 594	-	-	-	-	3 064	85,2%	(101)	(2,8%)	2 963	82,4%	-	-	(100,0%)
Public Safety	-	97	-	-	-	-	-	-	153	156,7%	153	156,7%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 189**	**12 980**	**994**	**8,9%**	**1 393**	**12,5%**	**1 250**	**9,6%**	**1 760**	**13,6%**	**5 397**	**41,6%**	**5 944**	**53,6%**	**(70,4%)**
Planning and Development	5 000	4 545	-	-	-	-	1 195	26,3%	1 318	29,0%	2 513	55,3%	1 935	49,2%	(31,9%)
Road Transport	6 189	8 435	994	16,1%	1 393	22,5%	55	,6%	442	5,2%	2 884	34,2%	4 009	55,1%	(89,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**209 120**	**230 821**	**30 394**	**14,5%**	**53 001**	**25,3%**	**39 376**	**17,1%**	**78 615**	**34,1%**	**201 385**	**87,2%**	**28 378**	**74,8%**	**177,0%**
Energy sources	29 887	27 560	2 214	7,4%	3 425	11,5%	6 101	22,1%	3 016	10,9%	14 756	53,5%	6 924	77,5%	(56,4%)
Water Management	90 743	99 746	8 186	9,0%	12 558	13,8%	17 723	17,8%	50 406	50,5%	88 873	89,1%	12 785	63,1%	294,3%
Waste Water Management	73 989	62 025	8 310	11,2%	22 936	31,0%	9 313	15,0%	19 720	31,8%	60 280	97,2%	5 662	99,6%	248,3%
Waste Management	14 500	41 489	11 683	80,6%	14 082	97,1%	6 238	15,0%	5 473	13,2%	37 476	90,3%	3 008	100,3%	81,9%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**2 050 339**	**2 070 230**	**715 584**	**34,9%**	**678 520**	**33,1%**	**1 180 421**	**57,0%**	**554 457**	**26,8%**	**3 128 982**	**151,1%**	**449 552**	**94,0%**	**23,3%**
Property rates	378 542	271 052	50 100	13,2%	54 585	14,4%	70 747	26,1%	63 505	23,4%	238 937	88,2%	53 443	66,3%	18,8%
Service charges	955 274	1 058 444	332 024	34,8%	322 835	33,8%	287 286	27,1%	296 989	28,1%	1 239 133	117,1%	263 284	75,1%	12,8%
Other revenue	(2 502)	12 440	100 521	(4 018,2%)	84 812	(3 390,2%)	695 496	5 590,9%	96 099	772,5%	976 928	7 853,3%	89 211	425,2%	7,7%
Transfers and Subsidies - Operational	421 661	415 641	177 769	42,2%	156 035	37,0%	112 162	27,0%	8 129	2,0%	454 094	109,3%	8 920	102,2%	(8,9%)
Transfers and Subsidies - Capital	192 802	196 466	48 413	25,1%	61 729	32,0%	6 428	3,3%	80 329	40,9%	196 899	100,2%	33 844	113,8%	137,3%
Interest	104 558	116 184	5 705	5,5%	(2 613)	(2,5%)	7 423	6,4%	8 528	7,3%	19 042	16,4%	-	-	(100,0%)
Dividends	3	3	1 052	31 637,3%	1 137	34 206,0%	879	26 445,7%	879	26 431,3%	3 947	118 720,2%	849	306 362,6%	3,5%
Payments	**(1 873 470)**	**(1 686 493)**	**(342 649)**	**18,3%**	**(535 902)**	**28,6%**	**(678 179)**	**40,2%**	**(405 576)**	**24,0%**	**(1 962 306)**	**116,4%**	**(422 192)**	**94,3%**	**(3,9%)**
Suppliers and employees	(1 873 920)	(1 685 995)	(342 649)	18,3%	(535 902)	28,6%	(678 179)	40,2%	(405 576)	24,1%	(1 962 306)	116,4%	(422 192)	94,3%	(3,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	450	(498)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**176 869**	**383 737**	**372 934**	**210,9%**	**142 618**	**80,6%**	**502 243**	**130,9%**	**148 880**	**38,8%**	**1 166 675**	**304,0%**	**27 359**	**91,7%**	**444,2%**
Cash Flow from Investing Activities															
Receipts	**(40 000)**	**10**	**(1 210)**	**3,0%**	**84 446**	**(211,1%)**	**(1 977)**	**(19 835,4%)**	**(2 076)**	**(20 829,8%)**	**79 183**	**794 448,1%**	**(1 919)**	**(15,4%)**	**8,2%**
Proceeds on disposal of PPE	-	10	118	-	64	-	31	310,8%	23	230,4%	236	2 365,5%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(40 000)	-	(1 328)	3,3%	84 381	(211,0%)	(2 008)	-	(2 099)	-	78 947	-	(1 919)	(15,4%)	9,4%
Payments	**(230 033)**	**(251 042)**	**(39 949)**	**17,4%**	**(65 406)**	**28,4%**	**(49 782)**	**19,8%**	**(81 862)**	**32,6%**	**(236 998)**	**94,4%**	**(44 039)**	**78,4%**	**85,9%**
Capital assets	(230 033)	(251 042)	(39 949)	17,4%	(65 406)	28,4%	(49 782)	19,8%	(81 862)	32,6%	(236 998)	94,4%	(44 039)	78,4%	85,9%
Net Cash from/(used) Investing Activities	**(270 033)**	**(251 032)**	**(41 159)**	**15,2%**	**19 040**	**(7,1%)**	**(51 759)**	**20,6%**	**(83 938)**	**33,4%**	**(157 815)**	**62,9%**	**(45 958)**	**98,7%**	**82,6%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**1 332**	**-**	**1 868**	**-**	**1 123**	**-**	**353**	**-**	**4 675**	**-**	**523**	**-**	**(32,6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 332	-	1 868	-	1 123	-	353	-	4 675	-	523	-	(32,6%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**1 332**	**-**	**1 868**	**-**	**1 123**	**-**	**353**	**-**	**4 675**	**-**	**523**	**-**	**(32,6%)**
Net Increase/(Decrease) in cash held	**(93 164)**	**132 705**	**333 107**	**(357,5%)**	**163 525**	**(175,5%)**	**451 607**	**340,3%**	**65 295**	**49,2%**	**1 013 535**	**763,8%**	**(18 075)**	**81,3%**	**(461,3%)**
Cash/cash equivalents at the year begin:	330 902	35 146	43 622	13,2%	368 253	111,3%	494 822	1 407,9%	946 483	2 693,0%	43 622	124,1%	201 985	159,8%	368,6%
Cash/cash equivalents at the year end:	**237 738**	**167 851**	**368 253**	**154,9%**	**494 822**	**208,1%**	**946 483**	**563,9%**	**1 011 810**	**602,8%**	**1 011 810**	**602,8%**	**183 938**	**89,5%**	**450,1%**

Part 4: Debtor Age Analysis

	0 - 30 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	28 895	13,8%	7 342	3,5%	5 103	2,4%	168 671	80,3%	210 011	13,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	66 842	20,0%	18 191	5,5%	9 846	3,0%	238 776	71,6%	333 656	21,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 439	3,2%	10 691	4,6%	18 820	8,1%	196 021	84,1%	232 971	15,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 877	4,2%	4 401	2,7%	3 235	2,0%	150 685	91,2%	165 197	10,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 796	3,4%	3 302	2,3%	2 435	1,7%	131 675	92,6%	142 208	9,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	4,9%	10	3,3%	6	1,9%	285	89,9%	317	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 252	2,5%	11 073	2,4%	10 735	2,4%	423 064	92,8%	456 124	29,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 456)	(557,4%)	495	11,3%	369	8,4%	27 979	637,7%	4 388	,3%	-	-	-	-
Total By Income Source	**101 662**	**6,6%**	**55 505**	**3,6%**	**50 549**	**3,3%**	**1 337 157**	**86,6%**	**1 544 872**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 840	2,5%	4 291	3,7%	14 781	12,9%	92 950	80,9%	114 862	7,4%	-	-	-	-
Commercial	62 497	12,8%	16 733	3,4%	11 469	2,3%	398 063	81,4%	488 762	31,6%	-	-	-	-
Households	35 418	3,9%	33 620	3,7%	23 532	2,6%	826 738	89,9%	919 308	59,5%	-	-	-	-
Other	906	4,1%	861	3,9%	767	3,5%	19 406	88,4%	21 940	1,4%	-	-	-	-
Total By Customer Group	**101 662**	**6,6%**	**55 505**	**3,6%**	**50 549**	**3,3%**	**1 337 157**	**86,6%**	**1 544 872**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	990	,2%	76 265	11,9%	76 568	12,0%	486 117	76,0%	639 940	90,7%
Bulk Water	303	,7%	2 865	6,7%	-	-	39 653	92,6%	42 821	6,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 001	85,4%	-	-	-	-	684	14,6%	4 685	,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 796	76,4%	-	-	-	-	4 257	23,6%	18 054	2,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**19 090**	**2,7%**	**79 130**	**11,2%**	**76 568**	**10,9%**	**530 711**	**75,2%**	**705 500**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)

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

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**2 785 760**	**2 945 602**	**898 788**	**32,3%**	**831 120**	**29,8%**	**725 184**	**24,6%**	**437 134**	**14,8%**	**2 892 226**	**98,2%**	**497 999**	**96,8%**	**(12,2%)**
Exchange Revenue															
Service charges - Electricity	757 422	725 922	179 221	23,7%	176 020	23,2%	168 173	23,2%	178 708	24,6%	702 122	96,7%	173 347	98,6%	3,1%
Service charges - Water	175 088	201 190	53 382	30,5%	48 280	27,6%	46 491	23,1%	37 322	18,6%	185 476	92,2%	44 064	70,9%	(15,3%)
Service charges - Waste Water Management	55 120	66 178	15 835	28,7%	17 673	32,1%	15 204	23,0%	12 065	18,2%	60 776	91,8%	12 867	71,9%	(6,2%)
Service charges - Waste Management	67 229	68 378	16 998	25,3%	17 272	25,7%	17 335	25,4%	16 154	23,6%	67 760	99,1%	16 073	100,4%	,5%
Sale of Goods and Rendering of Services	4 690	4 515	1 429	30,5%	966	20,6%	1 033	22,9%	1 780	39,4%	5 208	115,3%	1 151	77,2%	54,7%
Agency services	18 833	18 833	4 801	25,5%	2 738	14,5%	6 095	32,4%	3 916	20,8%	17 550	93,2%	16 121	115,1%	(75,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	69 171	138 242	20 988	30,3%	44 510	64,3%	46 050	33,3%	47 030	34,0%	158 577	114,7%	19 833	104,2%	137,1%
Interest earned from Current and Non Current Assets	17 920	17 086	5 921	33,0%	1 471	8,2%	4 001	23,4%	2 930	17,1%	14 323	83,8%	3 437	87,3%	(14,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	7	25	4	49,7%	7	99,5%	15	59,2%	8	30,0%	33	133,0%	-	-	(100,0%)
Rental from Fixed Assets	2 064	2 826	367	17,8%	1 388	67,3%	639	22,6%	1 821	64,4%	4 216	149,2%	360	97,5%	405,9%
Licence and permits	32	8 038	2 347	7 391,8%	1 233	3 884,0%	2 872	35,7%	1 999	24,9%	8 451	105,1%	3 939	10 714,4%	(49,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 237	10 143	100	8,1%	5 736	463,7%	86	,8%	87	,9%	6 009	59,2%	49	45,7%	77,8%
Non-Exchange Revenue															
Property rates	420 000	463 000	116 536	27,7%	113 901	27,1%	104 714	22,6%	107 365	23,2%	442 515	95,6%	90 496	94,2%	18,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 991	5 121	1	-	72	,8%	2 657	51,9%	1 027	20,0%	3 757	73,3%	3 141	125 642,8%	(67,3%)
Licences or permits	525	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 137 358	1 137 829	468 635	41,2%	377 189	33,2%	282 767	24,9%	839	,1%	1 129 431	99,3%	101 301	99,3%	(99,2%)
Interest	50 071	74 071	12 192	24,4%	22 663	45,3%	22 729	30,7%	23 175	31,3%	80 760	109,0%	11 275	134,2%	105,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	31	-	-	-	120	-	908	-	1 059	-	545	-	66,7%
Discontinued Operations	-	4 204	-	-	-	-	4 204	100,0%	-	-	4 204	100,0%	-	-	-
Operating Expenditure	**2 699 686**	**2 938 815**	**315 074**	**11,7%**	**928 303**	**34,4%**	**759 205**	**25,8%**	**802 729**	**27,3%**	**2 805 311**	**95,5%**	**748 572**	**95,0%**	**7,2%**
Employee related costs	730 202	733 620	180 403	24,7%	196 543	26,9%	187 562	25,6%	187 843	25,6%	752 352	102,6%	175 252	100,3%	7,2%
Remuneration of councillors	38 861	38 861	8 635	22,2%	10 019	25,8%	8 954	23,0%	8 912	22,9%	36 520	94,0%	8 384	94,4%	6,3%
Bulk purchases - electricity	665 720	671 470	29 096	4,4%	290 703	43,7%	249 818	37,2%	149 548	22,3%	719 165	107,1%	217 992	152,3%	(31,4%)
Inventory consumed	186 975	206 641	14 423	7,7%	54 562	29,2%	55 055	26,6%	61 966	30,0%	186 007	90,0%	58 131	86,1%	6,6%
Debt impairment	209 800	209 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	317 937	317 937	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	43 233	59 833	-	-	26 766	61,9%	31 217	52,2%	18 912	31,6%	76 895	128,5%	9 740	90,0%	94,2%
Contracted services	288 183	438 272	69 250	24,0%	201 209	69,8%	142 804	32,6%	195 558	44,6%	608 821	138,9%	171 557	142,9%	14,0%
Transfers and subsidies	7 343	7 343	-	-	14	,2%	-	-	-	-	14	,2%	890	112,3%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	38 174	-	38 174	-	-	-	(100,0%)
Operational costs	211 432	255 039	13 267	6,3%	148 485	70,2%	83 422	32,7%	141 380	55,4%	386 554	151,6%	106 196	123,1%	33,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	372	-	436	-	808	-	430	-	1,3%
Surplus/(Deficit)	**86 074**	**6 787**	**583 714**	**-**	**(97 183)**	**-**	**(34 021)**	**-**	**(365 596)**	**-**	**86 915**	**-**	**(250 572)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	346 202	351 100	37 620	10,9%	91 645	26,5%	64 746	18,4%	49 159	14,0%	243 169	69,3%	47 410	74,8%	3,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**432 276**	**357 887**	**621 334**		**(5 539)**		**30 725**		**(316 437)**		**330 084**		**(203 163)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**432 276**	**357 887**	**621 334**		**(5 539)**		**30 725**		**(316 437)**		**330 084**		**(203 163)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**432 276**	**357 887**	**621 334**		**(5 539)**		**30 725**		**(316 437)**		**330 084**		**(203 163)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**432 276**	**357 887**	**621 334**		**(5 539)**		**30 725**		**(316 437)**		**330 084**		**(203 163)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**346 202**	**427 259**	**48 752**	**14,1%**	**119 893**	**34,6%**	**112 300**	**26,3%**	**124 593**	**29,2%**	**405 538**	**94,9%**	**116 071**	**88,4%**	**7,3%**
National Government	346 202	351 100	47 695	13,8%	102 088	29,5%	67 469	19,2%	105 955	30,2%	323 207	92,1%	92 254	81,5%	14,9%
Provincial Government	-	624	-	-	42	-	380	60,9%	297	47,6%	719	115,2%	415	106,8%	(28,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**346 202**	**351 724**	**47 695**	**13,8%**	**102 130**	**29,5%**	**67 849**	**19,3%**	**106 252**	**30,2%**	**323 926**	**92,1%**	**92 668**	**81,5%**	**14,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	75 535	1 057	-	17 763	-	44 451	58,8%	18 341	24,3%	81 612	108,0%	23 402	201,2%	(21,6%)
Capital Expenditure Functional	**346 202**	**427 259**	**48 752**	**14,1%**	**119 893**	**34,6%**	**112 300**	**26,3%**	**124 593**	**29,2%**	**405 538**	**94,9%**	**116 071**	**88,4%**	**7,3%**
Municipal governance and administration	**-**	**46 232**	**657**	**-**	**8 318**	**-**	**38 785**	**83,9%**	**1 346**	**2,9%**	**49 106**	**106,2%**	**67**	**85,9%**	**1 908,4%**
Executive and Council	-	1 119	657	-	45	-	298	26,6%	-	-	1 001	89,4%	-	100,0%	-
Finance and administration	-	45 029	-	-	8 219	-	38 487	85,5%	1 316	2,9%	48 023	106,6%	67	85,9%	1 864,8%
Internal audit	-	84	-	-	54	-	-	-	29	35,0%	83	99,1%	-	-	(100,0%)
Community and Public Safety	**-**	**16 777**	**4 142**	**-**	**3 690**	**-**	**1 598**	**9,5%**	**20 036**	**119,4%**	**29 466**	**175,6%**	**11 613**	**95,2%**	**72,5%**
Community and Social Services	-	7 172	3 491	-	1 964	-	380	5,3%	17 500	244,0%	23 334	325,4%	7 028	117,2%	149,0%
Sport And Recreation	-	-	-	-	-	-	-	-	34	-	34	-	-	-	(100,0%)
Public Safety	-	9 605	651	-	1 726	-	1 218	12,7%	2 502	26,1%	6 097	63,5%	4 585	73,9%	(45,4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**169 518**	**193 043**	**30 071**	**17,7%**	**57 959**	**34,2%**	**25 182**	**13,0%**	**53 008**	**27,5%**	**166 221**	**86,1%**	**57 357**	**83,8%**	**(7,6%)**
Planning and Development	-	4 235	1 825	-	841	-	180	4,3%	-	-	2 846	67,2%	1 094	55,0%	(100,0%)
Road Transport	169 518	188 808	28 246	16,7%	57 118	33,7%	25 002	13,2%	53 008	28,1%	163 375	86,5%	56 262	85,0%	(5,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**176 684**	**171 208**	**13 882**	**7,9%**	**49 926**	**28,3%**	**46 735**	**27,3%**	**50 202**	**29,3%**	**160 745**	**93,9%**	**47 034**	**92,7%**	**6,7%**
Energy sources	29 684	52 055	5 068	17,1%	17 773	59,9%	17 677	34,0%	23 194	44,6%	63 712	122,4%	36 008	145,5%	(35,6%)
Water Management	104 000	68 000	-	-	19 298	18,6%	14 638	21,5%	13 025	19,2%	46 961	69,1%	7 908	79,6%	64,7%
Waste Water Management	40 000	49 562	8 814	22,0%	12 855	32,1%	14 360	29,0%	12 368	25,0%	48 397	97,6%	3 118	73,6%	296,7%
Waste Management	3 000	1 590	-	-	-	-	60	3,8%	1 615	101,6%	1 675	105,4%	-	86,9%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**2 828 013**	**2 887 977**	**1 362 448**	**48,2%**	**1 153 592**	**40,8%**	**1 062 976**	**36,8%**	**683 615**	**23,7%**	**4 262 630**	**147,6%**	**772 941**	**165,6%**	**(11,6%)**
Property rates	315 000	355 950	49 497	15,7%	56 872	18,1%	61 341	17,2%	54 679	15,4%	222 389	62,5%	57 900	71,4%	(5,6%)
Service charges	899 653	903 453	193 163	21,5%	208 553	23,2%	209 977	23,2%	195 582	21,6%	807 276	89,4%	191 519	103,7%	2,1%
Other revenue	22 447	32 763	530 237	2 362,1%	332 790	1 482,5%	409 601	1 250,2%	426 400	1 301,5%	1 699 029	5 185,8%	420 398	6 066,4%	1,4%
Transfers and Subsidies - Operational	1 129 358	1 134 256	469 917	41,6%	378 112	33,5%	282 280	24,9%	225	-	1 130 534	99,7%	100 146	100,1%	(99,8%)
Transfers and Subsidies - Capital	354 202	354 202	111 586	31,5%	172 857	48,8%	91 017	25,7%	-	-	375 460	106,0%	(459)	97,6%	(100,0%)
Interest	107 352	107 352	8 047	7,5%	4 408	4,1%	8 760	8,2%	6 729	6,3%	27 943	26,0%	3 437	104,9%	95,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 373 904)**	**(2 612 309)**	**(596 779)**	**25,1%**	**(899 830)**	**37,9%**	**(731 479)**	**28,0%**	**(554 289)**	**21,2%**	**(2 782 378)**	**106,5%**	**(844 618)**	**101,0%**	**(34,4%)**
Suppliers and employees	(2 373 904)	(2 612 309)	(596 779)	25,1%	(899 830)	37,9%	(731 479)	28,0%	(554 289)	21,2%	(2 782 378)	106,5%	(844 618)	101,0%	(34,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	454 109	275 668	765 668	168,6%	253 762	55,9%	331 496	120,3%	129 325	46,9%	1 480 252	537,0%	(71 677)	(182,9%)	(280,4%)
Cash Flow from Investing Activities															
Receipts	-	-	(111)	-	(60)	-	96	-	(21)	-	(96)	-	(171)	-	(88,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(111)	-	(60)	-	96	-	(21)	-	(96)	-	(171)	-	(88,0%)
Payments	(346 202)	(427 259)	(48 752)	14,1%	(119 893)	34,6%	(112 300)	26,3%	(124 593)	29,2%	(405 538)	94,9%	(116 071)	88,4%	7,3%
Capital assets	(346 202)	(427 259)	(48 752)	14,1%	(119 893)	34,6%	(112 300)	26,3%	(124 593)	29,2%	(405 538)	94,9%	(116 071)	88,4%	7,3%
Net Cash from/(used) Investing Activities	(346 202)	(427 259)	(48 863)	14,1%	(119 954)	34,6%	(112 204)	26,3%	(124 613)	29,2%	(405 634)	94,9%	(116 242)	88,5%	7,2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 602)	(47 602)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(47 602)	(47 602)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(47 602)	(47 602)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	60 305	(199 193)	716 806	1 188,6%	133 808	221,9%	219 292	(110,1%)	4 712	(2,4%)	1 074 618	(539,5%)	(187 919)	(77,0%)	(102,5%)
Cash/cash equivalents at the year begin:	102 840	102 840	(200 744)	(195,2%)	790 475	768,6%	924 283	898,8%	1 143 575	1 112,0%	(200 744)	(195,2%)	1 070 464	5 355,7%	6,8%
Cash/cash equivalents at the year end:	163 145	(96 353)	790 475	484,5%	924 283	566,5%	1 143 575	(1 186,9%)	1 148 287	(1 191,7%)	1 148 287	(1 191,7%)	882 440	(97,7%)	30,1%

Part 4: Debtor Age Analysis

	0 - 30 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	18 331	1,9%	15 991	1,6%	14 072	1,4%	925 296	95,0%	973 690	24,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	70 459	20,8%	16 919	5,0%	14 720	4,4%	236 110	69,8%	338 209	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 195	3,2%	21 013	2,1%	18 900	1,9%	923 321	92,8%	995 429	24,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 028	1,9%	4 983	1,6%	4 608	1,5%	296 231	95,0%	311 850	7,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 469	1,6%	4 414	1,3%	4 172	1,2%	320 810	95,8%	334 865	8,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	53	100,0%	53	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 990	2,4%	55 535	5,5%	22 610	2,2%	904 707	89,9%	1 006 842	24,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	988	1,0%	1 586	1,6%	758	,8%	96 634	96,7%	99 965	2,5%	-	-	-	-
Total By Income Source	**157 460**	**3,9%**	**120 440**	**3,0%**	**79 839**	**2,0%**	**3 703 163**	**91,2%**	**4 060 902**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 868	4,7%	5 267	2,1%	3 923	1,6%	230 371	91,6%	251 428	6,2%	-	-	-	-
Commercial	69 976	12,8%	21 976	4,0%	14 614	2,7%	438 173	80,4%	544 739	13,4%	-	-	-	-
Households	75 569	2,3%	93 129	2,9%	61 282	1,9%	3 030 930	92,9%	3 260 911	80,3%	-	-	-	-
Other	47	1,2%	69	1,8%	19	,5%	3 689	96,5%	3 824	,1%	-	-	-	-
Total By Customer Group	**157 460**	**3,9%**	**120 440**	**3,0%**	**79 839**	**2,0%**	**3 703 163**	**91,2%**	**4 060 902**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

	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	121 328	6,4%	79 714	4,2%	154 616	8,2%	1 538 157	81,2%	1 893 815	82,5%
Bulk Water	50 016	22,4%	24 760	11,1%	12 060	5,4%	136 509	61,1%	223 346	9,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	116 944	66,3%	24 423	13,8%	6 209	3,5%	28 800	16,3%	176 377	7,7%
Auditor-General	35	2,2%	244	15,4%	13	,8%	1 294	81,6%	1 587	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**288 324**	**12,6%**	**129 142**	**5,6%**	**172 898**	**7,5%**	**1 704 761**	**74,3%**	**2 295 124**	**100,0%**

Contact Details

Municipal Manager	Mr Quiet Kgatla	012 318 9220
Chief Financial Officer	Mr Siza Rikhotso	012 318 9223

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

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	**8 072 586**	**7 424 606**	**1 855 894**	**23,0%**	**1 152 638**	**14,3%**	**1 242 615**	**16,7%**	**1 809 929**	**24,4%**	**6 061 076**	**81,6%**	**1 581 070**	**72,7%**	**14,5%**
Exchange Revenue															
Service charges - Electricity	3 963 727	3 033 727	693 422	17,5%	488 587	12,3%	494 279	16,3%	549 352	18,1%	2 225 639	73,4%	479 409	45,8%	14,6%
Service charges - Water	653 909	623 909	168 248	25,7%	128 733	19,7%	154 794	24,8%	139 930	22,4%	591 706	94,8%	97 691	85,1%	43,2%
Service charges - Waste Water Management	480 629	480 629	55 368	11,5%	54 802	11,4%	58 875	12,2%	54 894	11,4%	223 940	46,6%	50 304	48,3%	9,1%
Service charges - Waste Management	190 415	190 415	47 845	25,1%	48 619	25,5%	48 495	25,5%	48 559	25,5%	193 518	101,6%	43 951	99,0%	10,5%
Sale of Goods and Rendering of Services	31 658	31 858	10 111	31,9%	9 719	30,7%	23 179	72,8%	16 810	52,8%	59 820	187,8%	15 046	293,2%	11,7%
Agency services	113 426	121 426	35 634	31,4%	27 972	24,7%	34 532	28,4%	51 949	42,8%	150 087	123,6%	33 434	107,5%	55,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	351 272	461 272	154 879	44,1%	161 284	45,9%	133 460	28,9%	147 714	32,0%	597 337	129,5%	199 556	134,6%	(26,0%)
Interest earned from Current and Non Current Assets	41 725	41 725	5 077	12,2%	4 915	11,8%	10 080	24,2%	17 604	42,2%	37 676	90,3%	18 107	110,4%	(2,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 622	14 565	1 954	13,4%	2 864	19,6%	17 139	117,7%	3 392	23,3%	25 349	174,0%	1 935	79,3%	75,3%
Licence and permits	12 662	12 662	14	,1%	15	,1%	41	,3%	14	,1%	85	,7%	28	,7%	(49,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	19 272	19 272	1 055	5,5%	1 202	6,2%	1 152	6,0%	3 007	15,6%	6 415	33,3%	1 233	36,3%	143,9%
Non-Exchange Revenue															
Property rates	590 738	590 738	140 176	23,7%	141 521	24,0%	143 315	24,3%	141 366	23,9%	566 378	95,9%	134 919	93,9%	4,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 057	10 057	20 251	201,4%	28 386	282,2%	28 378	282,2%	29 703	295,3%	106 719	1 061,1%	316	12,5%	9 293,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 391 289	1 649 534	521 749	37,5%	26 348	1,9%	71 744	4,3%	583 473	35,4%	1 203 314	72,9%	504 522	117,1%	15,6%
Interest	200 000	150 000	-	-	26 447	13,2%	23 069	15,4%	21 993	14,7%	71 509	47,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 184	(7 184)	109	1,5%	1 225	17,1%	81	(1,1%)	168	(2,3%)	1 584	(22,0%)	618	18,3%	(72,7%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**7 531 866**	**7 147 911**	**1 158 646**	**15,4%**	**1 198 310**	**15,9%**	**990 534**	**13,9%**	**1 306 683**	**18,3%**	**4 654 173**	**65,1%**	**1 309 050**	**62,6%**	**(,2%)**
Employee related costs	1 005 982	1 021 587	220 034	21,9%	218 348	21,7%	221 093	21,6%	237 458	23,2%	896 934	87,8%	210 116	89,4%	13,0%
Remuneration of councillors	74 787	74 787	17 594	23,5%	17 792	23,8%	17 504	23,4%	10 207	13,6%	63 097	84,4%	17 541	100,8%	(41,8%)
Bulk purchases - electricity	2 950 148	2 297 139	499 113	16,9%	444 699	15,1%	285 195	12,4%	300 705	13,1%	1 529 712	66,6%	395 469	55,3%	(24,0%)
Inventory consumed	671 401	635 098	94 274	14,0%	143 513	21,4%	103 565	16,3%	90 933	14,3%	432 286	68,1%	136 563	86,3%	(33,4%)
Debt impairment	849 157	849 157	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	522 778	522 778	92 727	17,7%	92 727	17,7%	92 727	17,7%	92 727	17,7%	370 908	70,9%	92 727	68,3%	-
Interest	59 917	59 917	-	-	11 923	19,9%	1 122	1,9%	10 825	18,1%	23 870	39,8%	13 141	43,6%	(17,6%)
Contracted services	1 044 242	1 303 652	171 434	16,4%	180 792	17,3%	199 748	15,3%	449 487	34,5%	1 001 461	76,8%	379 893	92,0%	18,3%
Transfers and subsidies	24 177	24 177	235	1,0%	55	,2%	235	1,0%	51	,2%	577	2,4%	110	2,8%	(53,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	329 276	359 618	63 234	19,2%	88 461	26,9%	69 343	19,3%	114 289	31,8%	335 327	93,2%	63 490	84,5%	80,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**540 720**	**276 695**	**697 247**	**-**	**(45 672)**	**-**	**252 081**	**-**	**503 247**	**-**	**1 406 903**	**-**	**272 020**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	405 898	422 383	56 532	13,9%	66 271	16,3%	46 988	11,1%	86 471	20,5%	256 261	60,7%	133 168	68,5%	(35,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**946 618**	**699 078**	**753 779**		**20 599**		**299 069**		**589 718**		**1 663 164**		**405 187**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**946 618**	**699 078**	**753 779**		**20 599**		**299 069**		**589 718**		**1 663 164**		**405 187**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**946 618**	**699 078**	**753 779**		**20 599**		**299 069**		**589 718**		**1 663 164**		**405 187**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**946 618**	**699 078**	**753 779**		**20 599**		**299 069**		**589 718**		**1 663 164**		**405 187**		

Part 2: Capital Revenue and Expenditure

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	**641 611**	**655 859**	**81 291**	**12,7%**	**91 048**	**14,2%**	**78 891**	**12,0%**	**80 765**	**12,3%**	**331 996**	**50,6%**	**141 345**	**54,3%**	**(42,9%)**
National Government	402 858	416 443	80 710	20,0%	88 349	21,9%	41 346	9,9%	77 146	18,5%	287 552	69,0%	128 655	65,0%	(40,0%)
Provincial Government	455	455	-	-	-	-	-	-	320	70,3%	320	70,3%	-	3,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**403 313**	**416 898**	**80 710**	**20,0%**	**88 349**	**21,9%**	**41 346**	**9,9%**	**77 466**	**18,6%**	**287 871**	**69,1%**	**128 655**	**64,9%**	**(39,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	238 298	238 961	581	,2%	2 699	1,1%	37 545	15,7%	3 299	1,4%	44 125	18,5%	12 690	16,8%	(74,0%)
Capital Expenditure Functional	**641 611**	**655 859**	**81 291**	**12,7%**	**91 048**	**14,2%**	**78 891**	**12,0%**	**80 765**	**12,3%**	**331 996**	**50,6%**	**141 345**	**54,3%**	**(42,9%)**
Municipal governance and administration	**95 760**	**104 810**	**-**	**-**	**1 958**	**2,0%**	**35 292**	**33,7%**	**2 407**	**2,3%**	**39 658**	**37,8%**	**2 391**	**12,7%**	**,7%**
Executive and Council	2 250	2 250	-	-	398	17,7%	206	9,2%	260	11,6%	864	38,4%	716	7,2%	(63,7%)
Finance and administration	93 335	102 385	-	-	1 560	1,7%	35 086	34,3%	2 147	2,1%	38 794	37,9%	1 675	16,2%	28,2%
Internal audit	175	175	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**40 835**	**30 550**	**1 503**	**3,7%**	**590**	**1,4%**	**1 050**	**3,4%**	**(756)**	**(2,5%)**	**2 388**	**7,8%**	**1 836**	**29,7%**	**(141,2%)**
Community and Social Services	10 168	9 683	69	,7%	424	4,2%	61	,6%	745	7,7%	1 298	13,4%	54	8,4%	1 277,0%
Sport And Recreation	2 280	2 280	1 434	62,9%	167	7,3%	990	43,4%	(1 523)	(66,8%)	1 067	46,8%	1 558	65,0%	(197,7%)
Public Safety	28 188	18 388	-	-	-	-	-	-	22	,1%	22	,1%	224	9,9%	(90,1%)
Housing	199	199	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**332 810**	**373 666**	**28 666**	**8,6%**	**11 725**	**3,5%**	**11 038**	**3,0%**	**66 875**	**17,9%**	**118 304**	**31,7%**	**54 797**	**67,0%**	**22,0%**
Planning and Development	281 047	324 951	12 586	4,5%	4 230	1,5%	9 856	3,0%	66 810	20,6%	93 482	28,8%	22 868	256,2%	192,2%
Road Transport	51 230	48 230	16 080	31,4%	7 495	14,6%	1 182	2,5%	65	,1%	24 822	51,5%	31 930	57,2%	(99,8%)
Environmental Protection	534	485	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**172 206**	**146 834**	**51 122**	**29,7%**	**76 775**	**44,6%**	**31 510**	**21,5%**	**12 239**	**8,3%**	**171 646**	**116,9%**	**82 321**	**54,0%**	**(85,1%)**
Energy sources	70 790	70 568	4 586	6,5%	3 860	5,5%	3 565	5,1%	1 281	1,8%	13 293	18,8%	7 712	19,3%	(83,4%)
Water Management	88 763	63 763	22 426	25,3%	19 199	21,6%	6 314	9,9%	10 972	17,2%	58 911	92,4%	8 400	73,2%	30,6%
Waste Water Management	10 670	10 520	24 110	226,0%	53 716	503,4%	21 631	205,6%	(14)	(,1%)	99 443	945,3%	66 209	83,1%	(100,0%)
Waste Management	1 984	1 984	-	-	-	-	-	-	-	-	-	-	-	18,0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**6 775 564**	**6 091 910**	**1 135 819**	**16,8%**	**1 306 999**	**19,3%**	**3 912 519**	**64,2%**	**2 808 272**	**46,1%**	**9 163 609**	**150,4%**	**1 240 617**	**139,6%**	**126,4%**
Property rates	514 956	509 735	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	4 219 886	3 342 782	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	191 809	198 600	1 135 819	592,2%	1 306 999	681,4%	3 912 519	1 970,0%	2 808 272	1 414,0%	9 163 609	4 614,1%	1 240 617	5 597,1%	126,4%
Transfers and Subsidies - Operational	1 401 289	1 576 684	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	405 898	422 383	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	41 725	41 725	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 126 309)**	**(5 911 570)**	**(31)**	**-**	**(220)**	**-**	**(376)**	**-**	**(25 830)**	**,4%**	**(26 457)**	**,4%**	**(115)**	**-**	**22 340,6%**
Suppliers and employees	(6 042 215)	(5 852 476)	(31)	-	(220)	-	(376)	-	(25 830)	,4%	(26 457)	,5%	(115)	-	22 340,6%
Finance charges	(59 917)	(34 917)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(24 177)	(24 177)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	649 255	180 340	1 135 788	174,9%	1 306 779	201,3%	3 912 143	2 169,3%	2 782 441	1 542,9%	9 137 152	5 066,6%	1 240 502	1 251,8%	124,3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(737 853)	(783 688)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(737 853)	(783 688)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(737 853)	(783 688)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(88 598)	(603 348)	1 135 788	(1 282,0%)	1 306 779	(1 474,9%)	3 912 143	(648,4%)	2 782 441	(461,2%)	9 137 152	(1 514,4%)	1 240 502	6 265,2%	124,3%
Cash/cash equivalents at the year begin:	-	444 933	-	-	1 135 788	-	2 442 568	549,0%	6 354 710	1 428,2%	-	-	8 867 724	-	(28,3%)
Cash/cash equivalents at the year end:	(88 598)	(158 415)	1 135 788	(1 282,0%)	2 442 568	(2 756,9%)	6 354 710	(4 011,4%)	9 137 152	(5 767,9%)	9 137 152	(5 767,9%)	10 108 226	6 265,2%	(9,6%)

Part 4: Debtor Age Analysis

	0 - 30 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	59 585	2,9%	47 707	2,4%	38 029	1,9%	1 877 001	92,8%	2 022 322	22,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	155 528	20,4%	68 306	8,9%	23 844	3,1%	516 585	67,6%	764 263	8,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	47 329	5,9%	27 549	3,4%	19 599	2,4%	713 286	88,3%	807 764	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 901	3,4%	15 664	2,6%	13 003	2,1%	558 222	91,8%	607 790	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 548	2,8%	14 054	2,1%	11 963	1,8%	625 172	93,3%	669 737	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	957	2,0%	767	1,6%	806	1,7%	44 921	94,7%	47 450	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	55 028	1,7%	53 900	1,6%	53 999	1,6%	3 165 774	95,1%	3 328 701	37,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 674	4,4%	17 425	2,5%	1 564	,2%	640 405	92,8%	690 068	7,7%	-	-	-	-
Total By Income Source	**388 551**	**4,3%**	**245 370**	**2,7%**	**162 807**	**1,8%**	**8 141 368**	**91,1%**	**8 938 096**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	13 655	9,9%	15 213	11,0%	6 545	4,7%	103 033	74,4%	138 446	1,5%	-	-	-	-
Commercial	152 810	25,2%	49 108	8,1%	9 175	1,5%	394 509	65,1%	605 601	6,8%	-	-	-	-
Households	167 395	2,4%	141 774	2,0%	118 994	1,7%	6 589 802	93,9%	7 017 965	78,5%	-	-	-	-
Other	54 691	4,7%	39 276	3,3%	28 093	2,4%	1 054 025	89,6%	1 176 084	13,2%	-	-	-	-
Total By Customer Group	**388 551**	**4,3%**	**245 370**	**2,7%**	**162 807**	**1,8%**	**8 141 368**	**91,1%**	**8 938 096**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	(10)	(1,0%)	19	2,0%	(8)	(,9%)	954	100,0%	954	,2%
Bulk Water	25 437	22,1%	22 059	19,2%	-	-	67 640	58,7%	115 137	19,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100,0%	643	,1%
Trade Creditors	389 724	84,9%	8 177	1,8%	8 954	2,0%	52 135	11,4%	458 990	76,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	128	,6%	(78)	(,3%)	(110)	(,5%)	22 490	100,3%	22 429	3,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**415 279**	**69,4%**	**30 176**	**5,0%**	**8 835**	**1,5%**	**143 862**	**24,1%**	**598 153**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**2 958 278**	**2 971 037**	**878 754**	**29,7%**	**710 040**	**24,0%**	**687 017**	**23,1%**	**617 272**	**20,8%**	**2 893 083**	**97,4%**	**584 094**	**98,5%**	**5,7%**
Exchange Revenue															
Service charges - Electricity	1 099 199	1 099 199	273 221	24,9%	209 082	19,0%	231 593	21,1%	228 855	20,8%	942 751	85,8%	230 726	89,0%	(,8%)
Service charges - Water	343 685	343 685	74 699	21,7%	95 513	27,8%	82 457	24,0%	69 643	20,3%	322 312	93,8%	64 521	95,7%	7,9%
Service charges - Waste Water Management	95 890	95 890	28 396	29,6%	28 068	29,3%	28 663	29,9%	28 640	29,9%	113 767	118,6%	24 317	107,6%	17,8%
Service charges - Waste Management	72 271	72 271	21 370	29,6%	21 103	29,2%	21 441	29,7%	21 497	29,7%	85 412	118,2%	19 478	118,1%	10,4%
Sale of Goods and Rendering of Services	15 955	16 455	6 626	41,5%	3 120	19,6%	3 678	22,4%	5 374	32,7%	18 797	114,2%	3 317	100,1%	62,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	120 030	120 030	39 496	32,9%	41 099	34,2%	40 346	33,6%	45 076	37,6%	166 017	138,3%	67 161	103,1%	(32,9%)
Interest earned from Current and Non Current Assets	9 000	9 000	1 455	16,2%	7 323	81,4%	5 640	62,7%	6 216	69,1%	20 635	229,3%	5 039	147,3%	23,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	27 740	27 740	7 604	27,4%	8 075	29,1%	7 953	28,7%	8 425	30,4%	32 057	115,6%	7 949	102,6%	6,0%
Licence and permits	1 200	1 200	181	15,1%	161	13,4%	169	14,1%	149	12,4%	660	55,0%	180	55,8%	(17,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 773	3 773	682	18,1%	688	18,2%	943	25,0%	839	22,2%	3 152	83,5%	(429)	102,2%	(295,7%)
Non-Exchange Revenue															
Property rates	687 320	687 320	259 359	37,7%	151 325	22,0%	150 160	21,8%	151 973	22,1%	712 817	103,7%	134 586	103,0%	12,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 143	32 143	5 464	17,0%	12 270	38,2%	4 720	14,7%	5 448	16,9%	27 902	86,8%	17 890	120,8%	(69,5%)
Licences or permits	8 000	8 000	2 871	35,9%	1 886	23,6%	2 145	26,8%	2 172	27,1%	9 074	113,4%	1 248	116,3%	74,0%
Transfer and subsidies - Operational	299 271	311 530	117 543	39,3%	95 575	31,9%	74 392	23,9%	11 857	3,8%	299 367	96,1%	18 970	99,2%	(37,5%)
Interest	91 900	91 900	24 736	26,9%	26 537	28,9%	26 344	28,7%	26 143	28,4%	103 759	112,9%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50 900	50 900	15 043	29,6%	6 803	13,4%	2 571	5,1%	2 905	5,7%	27 322	53,7%	(29 447)	110,3%	(109,9%)
Gains on disposal of Assets	-	-	6	-	1 279	-	3 785	-	2 060	-	7 131	-	18 553	1 782,9%	(88,9%)
Other Gains	-	-	-	-	133	-	17	-	-	-	151	-	34	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 928 505**	**3 196 465**	**664 058**	**22,7%**	**694 331**	**23,7%**	**774 374**	**24,2%**	**822 825**	**25,7%**	**2 955 589**	**92,5%**	**611 903**	**89,6%**	**34,5%**
Employee related costs	950 863	952 667	196 382	20,7%	228 878	24,1%	208 194	21,9%	212 027	22,3%	845 480	88,7%	211 062	95,0%	,5%
Remuneration of councillors	37 077	37 077	8 420	22,7%	7 929	21,4%	9 920	26,8%	8 283	22,3%	34 551	93,2%	8 412	98,3%	(1,5%)
Bulk purchases - electricity	897 300	910 118	239 998	26,7%	148 063	16,5%	213 874	23,5%	299 110	32,9%	901 045	99,0%	132 832	85,3%	125,2%
Inventory consumed	319 605	318 837	53 952	16,9%	94 864	29,7%	67 137	21,1%	62 130	19,5%	278 084	87,2%	84 721	89,6%	(26,7%)
Debt impairment	355 246	475 246	88 812	25,0%	88 812	25,0%	178 812	37,6%	118 812	25,0%	475 246	100,0%	79 375	100,0%	49,7%
Depreciation and amortisation	89 700	89 700	22 425	25,0%	22 425	25,0%	-	-	11 102	12,4%	55 952	62,4%	-	-	(100,0%)
Interest	17 774	78 195	1	-	9 181	51,7%	13 855	17,7%	14 326	18,3%	37 362	47,8%	481	52,3%	2 881,0%
Contracted services	40 731	66 516	11 163	27,4%	15 421	37,9%	12 940	19,5%	10 165	15,3%	49 689	74,7%	15 166	85,7%	(33,0%)
Transfers and subsidies	3 660	3 660	-	-	634	17,3%	1 258	34,4%	915	25,0%	2 807	76,7%	104	71,0%	778,6%
Irrecoverable debts written off	-	-	1	-	1	-	(1)	-	(1)	-	-	-	(0)	-	539,4%
Operational costs	151 549	172 511	42 904	28,3%	40 089	26,5%	46 809	27,1%	52 937	30,7%	182 740	105,9%	42 657	108,6%	24,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	65 000	91 938	-	-	38 036	58,5%	21 576	23,5%	33 021	35,9%	92 632	100,8%	37 093	98,5%	(11,0%)
Surplus/(Deficit)	**29 774**	**(225 428)**	**214 696**	**-**	**15 709**	**-**	**(87 358)**	**-**	**(205 553)**	**-**	**(62 506)**	**-**	**(27 809)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	572 229	570 097	36 892	6,4%	220 548	38,5%	113 660	19,9%	196 621	34,5%	567 720	99,6%	70 278	87,8%	179,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**602 003**	**344 669**	**251 587**		**236 257**		**26 303**		**(8 932)**		**505 215**		**42 469**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**602 003**	**344 669**	**251 587**		**236 257**		**26 303**		**(8 932)**		**505 215**		**42 469**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**602 003**	**344 669**	**251 587**		**236 257**		**26 303**		**(8 932)**		**505 215**		**42 469**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**602 003**	**344 669**	**251 587**		**236 257**		**26 303**		**(8 932)**		**505 215**		**42 469**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**613 729**	**621 518**	**41 783**	**6,8%**	**186 907**	**30,5%**	**109 834**	**17,7%**	**192 689**	**31,0%**	**531 212**	**85,5%**	**78 987**	**78,2%**	**143,9%**
National Government	572 229	570 097	36 892	6,4%	186 789	32,6%	97 655	17,1%	178 545	31,3%	499 881	87,7%	53 452	87,6%	234,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	3 000	100,0%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	7 469	90,6%	(100,0%)
Transfers recognised - capital	**572 229**	**570 097**	**36 892**	**6,4%**	**186 789**	**32,6%**	**97 655**	**17,1%**	**178 545**	**31,3%**	**499 881**	**87,7%**	**63 921**	**88,4%**	**179,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 500	51 421	4 891	11,8%	118	,3%	12 180	23,7%	14 143	27,5%	31 332	60,9%	15 066	48,3%	(6,1%)
Capital Expenditure Functional	**613 729**	**621 518**	**41 783**	**6,8%**	**186 907**	**30,5%**	**109 834**	**17,7%**	**192 689**	**31,0%**	**531 212**	**85,5%**	**78 987**	**78,2%**	**143,9%**
Municipal governance and administration	**24 500**	**22 741**	**85**	**,3%**	**5 056**	**20,6%**	**1 836**	**8,1%**	**12 522**	**55,1%**	**19 499**	**85,7%**	**7 633**	**48,2%**	**64,0%**
Executive and Council	24 500	22 741	85	,3%	5 056	20,6%	1 836	8,1%	12 522	55,1%	19 499	85,7%	7 633	48,2%	64,0%
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 210**	**5 710**	**525**	**7,3%**	**1 490**	**20,7%**	**91**	**1,6%**	**1 615**	**28,3%**	**3 721**	**65,2%**	**-**	**-**	**(100,0%)**
Community and Social Services	5 000	3 500	525	10,5%	-	-	-	-	1 182	33,8%	1 707	48,8%	-	-	(100,0%)
Sport And Recreation	2 210	2 210	-	-	1 490	67,4%	91	4,1%	433	19,6%	2 014	91,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**48 519**	**44 407**	**9 341**	**19,3%**	**12 614**	**26,0%**	**2 334**	**5,3%**	**13 356**	**30,1%**	**37 644**	**84,8%**	**22 204**	**93,7%**	**(39,8%)**
Planning and Development	5 849	3 761	25	,4%	224	3,8%	(106)	(2,8%)	758	20,2%	901	23,9%	10 791	83,1%	(93,0%)
Road Transport	42 670	40 646	9 316	21,8%	12 390	29,0%	2 440	6,0%	12 598	31,0%	36 744	90,4%	11 413	100,0%	10,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**532 000**	**547 910**	**31 831**	**6,0%**	**167 502**	**31,5%**	**105 573**	**19,3%**	**165 196**	**30,2%**	**470 103**	**85,8%**	**49 150**	**74,1%**	**236,1%**
Energy sources	6 000	6 000	-	-	1 953	32,5%	1 738	29,0%	2 692	44,9%	6 383	106,4%	11 879	71,4%	(77,3%)
Water Management	517 500	515 410	31 570	6,1%	165 549	32,0%	96 433	18,7%	151 164	29,3%	444 716	86,3%	37 271	90,1%	305,6%
Waste Water Management	8 500	26 500	261	3,1%	-	-	7 403	27,9%	11 340	42,8%	19 003	71,7%	-	23,6%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1 500**	**750**	**-**	**-**	**246**	**16,4%**	**-**	**-**	**-**	**-**	**246**	**32,8%**	**-**	**-**	**-**

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	**3 162 405**	**3 204 832**	**1 058 033**	**33,5%**	**1 138 320**	**36,0%**	**973 473**	**30,4%**	**550 974**	**17,2%**	**3 720 801**	**116,1%**	**563 915**	**111,3%**	**(2,3%)**
Property rates	676 122	676 122	117 828	17,4%	110 525	16,3%	124 641	18,4%	115 761	17,1%	468 755	69,3%	121 671	93,5%	(4,9%)
Service charges	1 513 446	1 543 246	310 834	20,5%	324 544	21,4%	316 209	20,5%	302 978	19,6%	1 254 565	81,3%	279 721	88,5%	8,3%
Other revenue	92 337	94 837	366 000	396,4%	323 997	350,9%	277 690	292,8%	117 096	123,5%	1 084 783	1 143,8%	144 373	429,2%	(18,9%)
Transfers and Subsidies - Operational	299 271	311 530	122 609	41,0%	95 085	31,8%	82 931	26,6%	7 791	2,5%	308 416	99,0%	11 913	100,1%	(34,6%)
Transfers and Subsidies - Capital	572 229	570 097	133 768	23,4%	275 196	48,1%	163 892	28,7%	1 741	,3%	574 597	100,8%	6 237	100,3%	(72,1%)
Interest	9 000	9 000	6 994	77,7%	8 974	99,7%	8 110	90,1%	5 607	62,3%	29 685	329,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 563 558)**	**(2 711 519)**	**(931 115)**	**36,3%**	**(879 109)**	**34,3%**	**(790 473)**	**29,2%**	**(613 466)**	**22,6%**	**(3 214 163)**	**118,5%**	**(717 230)**	**115,7%**	**(14,5%)**
Suppliers and employees	(2 545 784)	(2 633 324)	(933 235)	36,7%	(879 109)	34,5%	(790 473)	30,0%	(613 466)	23,3%	(3 216 284)	122,1%	(717 230)	116,8%	(14,5%)
Finance charges	(17 774)	(78 195)	2 121	(11,9%)	-	-	-	-	-	-	2 121	(2,7%)	-	(12,0%)	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	598 846	493 313	126 918	21,2%	259 212	43,3%	183 000	37,1%	(62 492)	(12,7%)	506 637	102,7%	(153 315)	45,9%	(59,2%)
Cash Flow from Investing Activities															
Receipts	-	-	6	-	1 279	-	3 785	-	2 060	-	7 131	-	18 553	1 782,9%	(88,9%)
Proceeds on disposal of PPE	-	-	6	-	1 279	-	3 785	-	2 060	-	7 131	-	18 553	1 782,9%	(88,9%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(613 729)	(621 518)	(41 783)	6,8%	(186 907)	30,5%	(109 834)	17,7%	(192 689)	31,0%	(531 212)	85,5%	(78 987)	78,2%	143,9%
Capital assets	(613 729)	(621 518)	(41 783)	6,8%	(186 907)	30,5%	(109 834)	17,7%	(192 689)	31,0%	(531 212)	85,5%	(78 987)	78,2%	143,9%
Net Cash from/(used) Investing Activities	(613 729)	(621 518)	(41 777)	6,8%	(185 627)	30,2%	(106 049)	17,1%	(190 629)	30,7%	(524 082)	84,3%	(60 434)	69,5%	215,4%
Cash Flow from Financing Activities															
Receipts	2 000	2 000	63	3,1%	20	1,0%	147	7,3%	345	17,2%	574	28,7%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 000	2 000	63	3,1%	20	1,0%	147	7,3%	345	17,2%	574	28,7%	-	-	(100,0%)
Payments	(14 788)	(14 788)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(14 788)	(14 788)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(12 788)	(12 788)	63	(,5%)	20	(,2%)	147	(1,1%)	345	(2,7%)	574	(4,5%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(27 670)	(140 992)	85 204	(307,9%)	73 604	(266,0%)	77 098	(54,7%)	(252 776)	179,3%	(16 870)	12,0%	(213 750)	109,3%	18,3%
Cash/cash equivalents at the year begin:	100 817	100 817	104 605	103,8%	198 931	197,3%	162 998	161,7%	349 632	346,8%	104 605	103,8%	246 178	(44,0%)	42,0%
Cash/cash equivalents at the year end:	73 147	(40 175)	198 931	272,0%	272 534	372,6%	349 632	(870,3%)	96 856	(241,1%)	96 856	(241,1%)	32 428	25,4%	198,7%

Part 4: Debtor Age Analysis

	0 - 30 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	28 117	3,4%	22 957	2,8%	21 335	2,6%	757 968	91,3%	830 377	19,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	55 855	16,6%	23 698	7,0%	18 223	5,4%	238 557	70,9%	336 334	7,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 853	4,8%	18 418	2,0%	15 592	1,7%	822 800	91,5%	899 663	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 186	3,0%	7 142	2,4%	6 657	2,2%	279 872	92,4%	302 856	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 603	3,3%	5 448	2,3%	4 985	2,1%	215 174	92,3%	233 210	5,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 992	1,9%	2 225	2,1%	1 880	1,8%	99 424	94,2%	105 522	2,5%	-	-	-	-
Interest on Arrear Debtor Accounts	23 679	2,1%	23 325	2,1%	21 911	2,0%	1 049 239	93,8%	1 118 155	26,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 724	2,3%	5 810	1,4%	4 621	1,1%	403 815	95,2%	423 971	10,0%	-	-	-	-
Total By Income Source	**179 010**	**4,2%**	**109 023**	**2,6%**	**95 205**	**2,2%**	**3 866 849**	**91,0%**	**4 250 087**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	26 959	3,4%	14 368	1,8%	11 074	1,4%	730 168	93,3%	782 569	18,4%	-	-	-	-
Commercial	63 272	8,9%	27 797	3,9%	22 997	3,2%	600 528	84,0%	714 593	16,8%	-	-	-	-
Households	86 065	3,3%	64 569	2,5%	58 784	2,2%	2 412 332	92,0%	2 621 750	61,7%	-	-	-	-
Other	2 714	2,1%	2 289	1,7%	2 351	1,8%	123 822	94,4%	131 175	3,1%	-	-	-	-
Total By Customer Group	**179 010**	**4,2%**	**109 023**	**2,6%**	**95 205**	**2,2%**	**3 866 849**	**91,0%**	**4 250 087**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	131 970	11,3%	37 292	3,2%	38 058	3,3%	960 909	82,3%	1 168 229	85,4%
Bulk Water	-	-	-	-	-	-	125 412	100,0%	125 412	9,2%
PAYE deductions	11 717	100,0%	-	-	-	-	-	-	11 717	,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 291	100,0%	-	-	-	-	-	-	8 291	,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 697	91,7%	1 965	6,8%	448	1,5%	-	-	29 110	2,1%
Auditor-General	32	100,0%	-	-	-	-	-	-	32	-
Other	841	3,4%	824	3,4%	904	3,7%	21 965	89,5%	24 534	1,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**179 548**	**13,1%**	**40 081**	**2,9%**	**39 410**	**2,9%**	**1 108 286**	**81,1%**	**1 367 326**	**100,0%**

Contact Details

Municipal Manager	Mr Bartholomew Serapelo Matlala	053 830 6100
Chief Financial Officer	Ms Euphonia Lehlohonolo Rapodile	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	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	**3 331 201**	**3 443 397**	**892 997**	**26,8%**	**853 344**	**25,6%**	**839 002**	**24,4%**	**816 541**	**23,7%**	**3 401 885**	**98,8%**	**701 289**	**96,9%**	**16,4%**
Exchange Revenue															
Service charges - Electricity	1 615 836	1 691 695	462 747	28,6%	399 352	24,7%	434 158	25,7%	443 144	26,2%	1 739 400	102,8%	392 189	98,9%	13,0%
Service charges - Water	246 125	246 125	45 828	18,6%	60 357	24,5%	81 830	33,2%	60 292	24,5%	248 307	100,9%	61 289	110,9%	(1,6%)
Service charges - Waste Water Management	166 674	172 722	41 193	24,7%	42 575	25,5%	41 577	24,1%	42 524	24,6%	167 869	97,2%	39 762	102,0%	6,9%
Service charges - Waste Management	185 037	186 910	46 513	25,1%	46 515	25,1%	46 987	25,1%	47 170	25,2%	187 186	100,1%	43 476	101,9%	8,5%
Sale of Goods and Rendering of Services	34 626	36 327	10 396	30,0%	12 287	35,5%	9 802	27,0%	4 954	13,6%	37 439	103,1%	3 603	86,5%	37,5%
Agency services	20 227	18 727	4 677	23,1%	4 244	21,0%	4 890	26,1%	4 511	24,1%	18 322	97,8%	3 178	86,8%	41,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 040	18 040	5 208	28,9%	4 997	27,7%	5 175	28,7%	5 247	29,1%	20 627	114,3%	5 303	113,3%	(1,1%)
Interest earned from Current and Non Current Assets	58 000	83 000	19 775	34,1%	20 466	35,3%	21 332	25,7%	30 215	36,4%	91 788	110,6%	24 430	108,3%	23,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	9	2	20,9%	2	20,9%	2	25,7%	2	23,3%	8	90,8%	2	94,3%	2,1%
Rental from Fixed Assets	6 266	6 913	2 090	33,3%	2 081	33,2%	1 804	26,1%	2 039	29,5%	8 013	115,9%	2 060	132,7%	(1,0%)
Licence and permits	3 614	3 993	962	26,6%	973	26,9%	1 080	27,0%	747	18,7%	3 761	94,2%	945	101,9%	(21,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 423	8 408	1 880	29,3%	2 367	36,9%	10 859	129,2%	11 568	137,6%	26 674	317,3%	6 962	298,6%	66,2%
Non-Exchange Revenue															
Property rates	488 621	502 094	153 071	31,3%	115 723	23,7%	117 071	23,3%	117 912	23,5%	503 777	100,3%	109 647	101,1%	7,5%
Surcharges and Taxes	92 016	64 447	-	-	21 696	23,6%	2 004	3,1%	37 875	58,8%	61 575	95,5%	-	-	(100,0%)
Fines, penalties and forfeits	120 212	124 426	1 117	,9%	38 766	32,2%	1 537	1,2%	909	,7%	42 329	34,0%	1 115	28,2%	(18,5%)
Licences or permits	2	11	17	760,7%	(9)	(392,8%)	0	3,6%	1	9,6%	10	85,7%	(2)	39,8%	(147,7%)
Transfer and subsidies - Operational	247 115	254 692	96 702	39,1%	80 163	32,4%	58 125	22,8%	6 628	2,6%	241 618	94,9%	6 618	90,4%	,1%
Interest	3 158	3 158	820	26,0%	789	25,0%	770	24,4%	790	25,0%	3 168	100,3%	712	102,5%	11,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	64,7%	-
Other Gains	16 200	18 700	-	-	-	-	-	-	15	,1%	15	,1%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 328 779**	**3 432 265**	**901 412**	**27,1%**	**798 758**	**24,0%**	**692 520**	**20,2%**	**809 286**	**23,6%**	**3 201 977**	**93,3%**	**624 859**	**83,1%**	**29,5%**
Employee related costs	895 619	885 046	187 842	21,0%	250 527	28,0%	188 530	21,3%	191 846	21,7%	818 744	92,5%	184 346	94,2%	4,1%
Remuneration of councillors	39 277	39 277	8 307	21,1%	9 094	23,2%	8 744	22,3%	8 698	22,1%	34 842	88,7%	8 369	93,0%	3,9%
Bulk purchases - electricity	1 219 243	1 298 444	444 309	36,4%	255 158	20,9%	281 559	21,7%	318 120	24,5%	1 299 147	100,1%	175 802	86,1%	81,0%
Inventory consumed	131 760	125 988	16 677	12,7%	23 724	18,0%	18 959	15,0%	40 173	31,9%	99 533	79,0%	41 582	80,1%	(3,4%)
Debt impairment	63 271	76 151	25 801	40,8%	57 936	91,6%	13 358	17,5%	7 136	9,4%	104 230	136,9%	(4 601)	130,4%	(255,1%)
Depreciation and amortisation	273 690	273 690	68 423	25,0%	68 423	25,0%	68 423	25,0%	68 423	25,0%	273 691	100,0%	0	50,0%	20 734 053,6%
Interest	158 991	158 648	39 639	24,9%	39 639	24,9%	40 784	25,7%	38 607	24,3%	158 670	100,0%	83 100	100,3%	(53,5%)
Contracted services	234 961	260 233	29 892	12,7%	56 574	24,1%	37 920	14,6%	84 254	32,4%	208 640	80,2%	84 871	82,8%	(,7%)
Transfers and subsidies	36 690	38 863	30 404	82,9%	2 495	6,8%	1 350	3,5%	3 088	7,9%	37 337	96,1%	11 213	93,5%	(72,5%)
Irrecoverable debts written off	110 700	108 466	19 224	17,4%	4 840	4,4%	2 878	2,7%	8 062	7,4%	35 004	32,3%	-	-	(100,0%)
Operational costs	157 477	160 357	30 894	19,6%	30 348	19,3%	30 016	18,7%	40 479	25,2%	131 738	82,2%	40 177	88,2%	,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	7 100	-	-	-	-	-	-	403	5,7%	403	5,7%	-	-	(100,0%)
Surplus/(Deficit)	**2 422**	**11 132**	**(8 415)**	**-**	**54 586**	**-**	**146 482**	**-**	**7 255**	**-**	**199 908**	**-**	**76 430**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	664 439	473 230	18 165	2,7%	125 949	19,0%	23 062	4,9%	276 702	58,5%	443 877	93,8%	208 518	89,6%	32,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**283 957**		**643 785**		**284 948**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**283 957**		**643 785**		**284 948**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**283 957**		**643 785**		**284 948**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**283 957**		**643 785**		**284 948**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	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	**766 225**	**583 586**	**36 423**	**4,8%**	**154 148**	**20,1%**	**71 286**	**12,2%**	**299 872**	**51,4%**	**561 729**	**96,3%**	**212 219**	**89,3%**	**41,3%**
National Government	603 613	421 059	21 475	3,6%	117 252	19,4%	41 613	9,9%	230 548	54,8%	410 889	97,6%	152 853	98,2%	50,8%
Provincial Government	52 826	19 771	-	-	11 498	21,8%	(242)	(1,2%)	(981)	(5,0%)	10 275	52,0%	21 199	90,8%	(104,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	8 000	32 400	1 221	15,3%	5 475	68,4%	5 618	17,3%	18 883	58,3%	31 196	96,3%	565	19,1%	3 243,9%
Transfers recognised - capital	**664 439**	**473 230**	**22 696**	**3,4%**	**134 225**	**20,2%**	**46 989**	**9,9%**	**248 450**	**52,5%**	**452 360**	**95,6%**	**174 616**	**90,6%**	**42,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 786	110 356	13 727	13,5%	19 923	19,6%	24 297	22,0%	51 422	46,6%	109 369	99,1%	37 603	83,4%	36,8%
Capital Expenditure Functional	**766 225**	**583 586**	**36 423**	**4,8%**	**154 148**	**20,1%**	**71 286**	**12,2%**	**299 872**	**51,4%**	**561 729**	**96,3%**	**212 219**	**89,3%**	**41,3%**
Municipal governance and administration	**23 575**	**37 427**	**2 029**	**8,6%**	**6 034**	**25,6%**	**9 029**	**24,1%**	**17 766**	**47,5%**	**34 858**	**93,1%**	**12 347**	**71,0%**	**43,9%**
Executive and Council	12	15	10	84,8%	-	-	-	-	-	-	10	66,1%	16	100,0%	(100,0%)
Finance and administration	23 564	37 397	2 020	8,6%	6 034	25,6%	9 029	24,1%	17 764	47,5%	34 845	93,2%	12 302	71,0%	44,4%
Internal audit	-	15	-	-	-	-	-	-	3	16,9%	3	16,9%	30	98,4%	(91,4%)
Community and Public Safety	**88 300**	**43 004**	**345**	**,4%**	**5 476**	**6,2%**	**1 904**	**4,4%**	**22 449**	**52,2%**	**30 174**	**70,2%**	**28 408**	**84,0%**	**(21,0%)**
Community and Social Services	4 300	4 340	56	1,3%	1 442	33,5%	160	3,7%	1 964	45,3%	3 622	83,5%	1 438	91,0%	36,6%
Sport And Recreation	11 500	10 283	79	,7%	1 768	15,4%	107	1,0%	7 611	74,0%	9 565	93,0%	2 687	87,7%	183,3%
Public Safety	8 500	14 490	81	,9%	243	2,9%	1 339	9,2%	11 039	76,2%	12 702	87,7%	1 119	51,1%	886,2%
Housing	64 000	13 891	129	,2%	2 024	3,2%	298	2,1%	1 835	13,2%	4 286	30,9%	23 165	91,6%	(92,1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**63 467**	**78 731**	**5 204**	**8,2%**	**42 941**	**67,7%**	**9 324**	**11,8%**	**21 332**	**27,1%**	**78 800**	**100,1%**	**7 218**	**83,8%**	**195,5%**
Planning and Development	301	369	44	14,5%	36	12,0%	207	56,0%	58	15,8%	345	93,5%	9	-	547,1%
Road Transport	63 166	78 362	5 160	8,2%	42 905	67,9%	9 117	11,6%	21 274	27,1%	78 456	100,1%	7 209	83,8%	195,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**590 884**	**424 425**	**28 845**	**4,9%**	**99 697**	**16,9%**	**51 030**	**12,0%**	**238 325**	**56,2%**	**417 897**	**98,5%**	**164 245**	**92,3%**	**45,1%**
Energy sources	35 762	64 825	13 492	37,7%	12 736	35,6%	15 008	23,2%	26 068	40,2%	67 303	103,8%	12 069	60,4%	116,0%
Water Management	13 788	14 381	2 258	16,4%	5 910	42,9%	2 528	17,6%	3 804	26,5%	14 500	100,8%	11 881	100,6%	(68,0%)
Waste Water Management	533 604	337 891	8 621	1,6%	79 084	14,8%	33 329	9,9%	206 785	61,2%	327 820	97,0%	135 542	100,2%	52,6%
Waste Management	7 730	7 329	4 474	57,9%	1 968	25,5%	165	2,2%	1 668	22,8%	8 274	112,9%	4 753	96,3%	(64,9%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**3 764 973**	**3 701 377**	**1 199 894**	**31,9%**	**998 890**	**26,5%**	**1 710 133**	**46,2%**	**1 199 946**	**32,4%**	**5 108 863**	**138,0%**	**1 237 542**	**129,9%**	**(3,0%)**
Property rates	472 234	487 031	127 827	27,1%	122 712	26,0%	106 431	21,9%	109 837	22,6%	466 808	95,8%	103 017	91,5%	6,6%
Service charges	2 125 126	2 228 530	557 769	26,2%	601 463	28,3%	624 701	28,0%	677 307	30,4%	2 461 239	110,4%	535 410	98,5%	26,5%
Other revenue	181 821	161 231	330 203	181,6%	66 161	36,4%	569 042	352,9%	331 930	205,9%	1 297 336	804,6%	566 072	1 224,0%	(41,4%)
Transfers and Subsidies - Operational	242 156	247 158	104 217	43,0%	73 554	30,4%	70 477	28,5%	(9 834)	(4,0%)	238 414	96,5%	(8 165)	95,4%	20,4%
Transfers and Subsidies - Capital	664 439	473 230	57 017	8,6%	118 211	17,8%	323 414	68,3%	55 830	11,8%	554 472	117,2%	16 778	93,4%	232,8%
Interest	79 198	104 198	22 862	28,9%	16 788	21,2%	16 067	15,4%	34 876	33,5%	90 594	86,9%	24 430	109,6%	42,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 874 018)**	**(2 966 858)**	**(804 635)**	**28,0%**	**(6 835)**	**,2%**	**(490 283)**	**16,5%**	**(552 153)**	**18,6%**	**(1 853 906)**	**62,5%**	**(678 131)**	**110,1%**	**(18,6%)**
Suppliers and employees	(2 678 337)	(2 769 346)	(804 635)	30,0%	117 855	(4,4%)	(490 283)	17,7%	(427 462)	15,4%	(1 604 524)	57,9%	(678 131)	118,0%	(37,0%)
Finance charges	(158 991)	(158 648)	-	-	(124 691)	78,4%	-	-	(124 691)	78,6%	(249 381)	157,2%	-	-	(100,0%)
Transfers and grants	(36 690)	(38 863)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	890 955	734 519	395 259	44,4%	992 055	111,3%	1 219 850	166,1%	647 794	88,2%	3 254 958	443,1%	559 410	214,5%	15,8%
Cash Flow from Investing Activities															
Receipts	3 000	3 000	3	,1%	1	-	-	-	8	,3%	12	,4%	4	70,1%	85,0%
Proceeds on disposal of PPE	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	64,7%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	3	-	1	-	-	-	8	-	12	-	4	-	85,0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(766 225)	(583 586)	(36 423)	4,8%	(154 148)	20,1%	(71 286)	12,2%	(299 872)	51,4%	(561 729)	96,3%	(212 219)	89,3%	41,3%
Capital assets	(766 225)	(583 586)	(36 423)	4,8%	(154 148)	20,1%	(71 286)	12,2%	(299 872)	51,4%	(561 729)	96,3%	(212 219)	89,3%	41,3%
Net Cash from/(used) Investing Activities	(763 225)	(580 586)	(36 420)	4,8%	(154 148)	20,2%	(71 286)	12,3%	(299 864)	51,6%	(561 718)	96,8%	(212 215)	89,3%	41,3%
Cash Flow from Financing Activities															
Receipts	-	-	(34)	-	1 090	-	612	-	1 323	-	2 991	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	1 132	-	1 132	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	(34)	-	1 090	-	612	-	191	-	1 860	-	-	-	(100,0%)
Payments	(90 825)	(90 825)	-	-	-	-	-	-	(529)	,6%	(529)	,6%	-	-	(100,0%)
Repayment of borrowing	(90 825)	(90 825)	-	-	-	-	-	-	(529)	,6%	(529)	,6%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(90 825)	(90 825)	(34)	-	1 090	(1,2%)	612	(,7%)	794	(,9%)	2 463	(2,7%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	36 905	63 109	358 805	972,2%	838 997	2 273,4%	1 149 176	1 821,0%	348 724	552,6%	2 695 703	4 271,5%	347 196	1 691,3%	,4%
Cash/cash equivalents at the year begin:	691 638	679 782	697 523	100,9%	1 056 311	152,7%	1 895 308	278,8%	3 044 484	447,9%	697 523	102,6%	1 015 523	69,0%	199,8%
Cash/cash equivalents at the year end:	728 543	742 891	1 056 311	145,0%	1 895 308	260,2%	3 044 484	409,8%	3 393 209	456,8%	3 393 209	456,8%	1 362 719	194,8%	149,0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 879	16,5%	6 606	5,2%	4 565	3,6%	94 374	74,6%	126 425	22,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 900	65,3%	6 480	4,7%	2 963	2,2%	38 269	27,8%	137 612	24,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 993	46,1%	3 155	5,4%	1 763	3,0%	26 656	45,5%	58 566	10,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 441	19,2%	2 891	4,5%	2 136	3,3%	47 206	73,0%	64 674	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 209	14,7%	3 900	4,0%	2 972	3,1%	75 264	78,1%	96 346	16,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	534	6,0%	286	3,2%	268	3,0%	7 888	87,9%	8 976	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37 420	47,0%	3 784	4,8%	2 753	3,5%	35 652	44,8%	79 608	13,9%	-	-	-	-
Total By Income Source	**202 377**	**35,4%**	**27 101**	**4,7%**	**17 420**	**3,0%**	**325 308**	**56,9%**	**572 206**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 843	43,4%	2 040	10,0%	1 900	9,3%	7 612	37,3%	20 394	3,6%	-	-	-	-
Commercial	87 436	67,3%	5 377	4,1%	2 386	1,8%	34 660	26,7%	129 859	22,7%	-	-	-	-
Households	71 952	20,0%	16 931	4,7%	11 504	3,2%	258 705	72,0%	359 092	62,8%	-	-	-	-
Other	34 145	54,3%	2 754	4,4%	1 630	2,6%	24 331	38,7%	62 861	11,0%	-	-	-	-
Total By Customer Group	**202 377**	**35,4%**	**27 101**	**4,7%**	**17 420**	**3,0%**	**325 308**	**56,9%**	**572 206**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	120 107	100,0%	-	-	-	-	-	-	120 107	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**120 107**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**120 107**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
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	**3 554 507**	**3 565 658**	**771 419**	**21,7%**	**872 631**	**24,5%**	**689 234**	**19,3%**	**800 302**	**22,4%**	**3 133 586**	**87,9%**	**726 452**	**87,6%**	**10,2%**
Exchange Revenue															
Service charges - Electricity	1 124 438	1 124 438	255 538	22,7%	271 667	24,2%	256 872	22,8%	281 850	25,1%	1 065 926	94,8%	239 537	96,7%	17,7%
Service charges - Water	245 303	245 303	35 656	14,5%	51 257	20,9%	62 209	25,4%	58 862	24,0%	207 984	84,8%	57 293	94,4%	2,7%
Service charges - Waste Water Management	171 381	171 381	45 534	26,6%	46 806	27,3%	49 290	28,8%	50 836	29,7%	192 467	112,3%	41 164	98,3%	23,5%
Service charges - Waste Management	162 371	162 371	41 368	25,5%	42 209	26,0%	44 359	27,3%	46 514	28,6%	174 450	107,4%	38 417	100,1%	21,1%
Sale of Goods and Rendering of Services	137 116	137 116	26 679	19,5%	39 521	28,8%	28 205	20,6%	27 556	20,1%	121 961	88,9%	25 791	106,9%	6,8%
Agency services	20 721	20 721	4 187	20,2%	3 689	17,8%	3 484	16,8%	4 382	21,1%	15 743	76,0%	4 143	78,6%	5,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 255	22 255	6 064	27,2%	5 825	26,2%	6 158	27,7%	6 665	29,9%	24 713	111,0%	5 800	103,0%	14,9%
Interest earned from Current and Non Current Assets	59 978	59 978	20 692	34,5%	31 590	52,7%	22 332	37,2%	28 682	47,8%	103 296	172,2%	31 070	150,6%	(7,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 325	5 325	3 172	59,6%	688	12,9%	848	15,9%	696	13,1%	5 404	101,5%	880	86,3%	(20,9%)
Licence and permits	781	781	297	38,0%	233	29,8%	447	57,3%	212	27,1%	1 188	152,2%	214	102,4%	(,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59 924	59 924	13 464	22,5%	11 138	18,6%	12 539	20,9%	38 239	63,8%	75 380	125,8%	13 207	107,9%	189,5%
Non-Exchange Revenue															
Property rates	480 506	480 506	137 008	28,5%	112 363	23,4%	114 631	23,9%	114 378	23,8%	478 380	99,6%	107 268	100,3%	6,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	92 961	92 961	3 084	3,3%	2 485	2,7%	4 104	4,4%	6 236	6,7%	15 908	17,1%	2 938	15,1%	112,2%
Licences or permits	4 369	4 369	538	12,3%	374	8,6%	352	8,1%	201	4,6%	1 465	33,5%	386	39,4%	(48,1%)
Transfer and subsidies - Operational	697 179	708 331	171 025	24,5%	246 010	35,3%	76 801	10,8%	128 466	18,1%	622 302	87,9%	153 121	89,8%	(16,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 955	24 955	7 121	28,5%	6 766	27,1%	6 605	26,5%	6 527	26,2%	27 018	108,3%	5 211	98,1%	25,3%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	244 945	244 945	(10)	-	10	-	-	-	-	-	-	-	12	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 501 713**	**3 512 895**	**587 597**	**16,8%**	**783 083**	**22,4%**	**655 398**	**18,7%**	**931 763**	**26,5%**	**2 957 841**	**84,2%**	**743 322**	**83,9%**	**25,4%**
Employee related costs	823 626	843 123	156 170	19,0%	196 956	23,9%	177 031	21,0%	180 851	21,5%	711 008	84,3%	163 429	94,4%	10,7%
Remuneration of councillors	31 120	31 120	6 411	20,6%	7 716	24,8%	6 706	21,5%	6 868	22,1%	27 702	89,0%	6 408	85,4%	7,2%
Bulk purchases - electricity	784 618	784 618	214 375	27,3%	182 042	23,2%	179 636	22,9%	185 972	23,7%	762 025	97,1%	161 493	90,4%	15,2%
Inventory consumed	362 040	361 424	20 103	5,6%	27 922	7,7%	30 878	8,5%	42 846	11,9%	121 748	33,7%	36 438	38,4%	17,6%
Debt impairment	99 903	99 903	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	205 288	205 288	51 322	25,0%	51 322	25,0%	51 322	25,0%	110 929	54,0%	264 895	129,0%	84 728	120,3%	30,9%
Interest	59 903	59 968	-	-	26 791	44,7%	(1)	-	24 669	41,1%	51 459	85,8%	25 673	105,5%	(3,9%)
Contracted services	827 577	815 241	93 025	11,2%	221 233	26,7%	133 203	16,3%	277 948	34,1%	725 409	89,0%	204 844	84,9%	35,7%
Transfers and subsidies	90 392	95 415	898	1,0%	24 621	27,2%	30 685	32,2%	42 455	44,5%	98 659	103,4%	20 718	82,6%	104,9%
Irrecoverable debts written off	11 290	11 290	10 878	96,4%	9 849	87,2%	10 598	93,9%	18 960	167,9%	50 285	445,4%	6 510	168,6%	191,2%
Operational costs	155 842	155 391	34 649	22,2%	34 430	22,1%	35 339	22,7%	40 348	26,0%	144 766	93,2%	32 255	78,9%	25,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	50 114	50 114	(234)	(,5%)	202	,4%	-	-	(84)	(,2%)	(116)	(,2%)	825	,2%	(110,1%)
Surplus/(Deficit)	**52 794**	**52 764**	**183 822**	**-**	**89 548**	**-**	**33 836**	**-**	**(131 461)**	**-**	**175 745**	**-**	**(16 870)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	387 489	986 031	161 408	41,7%	192 759	49,7%	187 905	19,1%	346 708	35,2%	888 781	90,1%	244 277	42,4%	41,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**215 247**		**1 064 526**		**227 407**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**215 247**		**1 064 526**		**227 407**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**215 247**		**1 064 526**		**227 407**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**215 247**		**1 064 526**		**227 407**		

Part 2: Capital Revenue and Expenditure

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	**1 224 724**	**1 789 451**	**206 025**	**16,8%**	**354 876**	**29,0%**	**261 408**	**14,6%**	**538 762**	**30,1%**	**1 361 070**	**76,1%**	**413 308**	**54,0%**	**30,4%**
National Government	340 354	918 213	115 567	34,0%	175 215	51,5%	195 830	21,3%	320 606	34,9%	807 218	87,9%	222 230	41,0%	44,3%
Provincial Government	460	460	-	-	-	-	-	-	442	96,1%	442	96,1%	3 094	96,0%	(85,7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**340 814**	**918 673**	**115 567**	**33,9%**	**175 215**	**51,4%**	**195 830**	**21,3%**	**321 048**	**34,9%**	**807 660**	**87,9%**	**225 324**	**41,6%**	**42,5%**
Borrowing	466 080	494 166	57 666	12,4%	97 746	21,0%	68 731	13,9%	112 409	22,7%	336 552	68,1%	110 020	84,6%	2,2%
Internally generated funds	417 829	376 612	32 792	7,8%	81 915	19,6%	(3 153)	(,8%)	105 305	28,0%	216 859	57,6%	77 964	80,8%	35,1%
Capital Expenditure Functional	**1 224 724**	**1 789 451**	**206 025**	**16,8%**	**354 876**	**29,0%**	**261 408**	**14,6%**	**538 762**	**30,1%**	**1 361 070**	**76,1%**	**413 308**	**54,0%**	**30,4%**
Municipal governance and administration	**17 025**	**17 473**	**747**	**4,4%**	**3 645**	**21,4%**	**1 835**	**10,5%**	**6 529**	**37,4%**	**12 756**	**73,0%**	**2 310**	**70,8%**	**182,6%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 965	17 463	747	4,4%	3 640	21,5%	1 830	10,5%	6 527	37,4%	12 744	73,0%	2 310	70,6%	182,5%
Internal audit	60	10	-	-	5	8,3%	4	44,6%	2	22,7%	12	116,9%	-	95,5%	(100,0%)
Community and Public Safety	**95 571**	**99 552**	**10 519**	**11,0%**	**26 491**	**27,7%**	**9 597**	**9,6%**	**34 301**	**34,5%**	**80 908**	**81,3%**	**28 306**	**91,4%**	**21,2%**
Community and Social Services	11 103	16 998	187	1,7%	1 660	14,9%	2 262	13,3%	3 965	23,3%	8 074	47,5%	5 938	60,2%	(33,2%)
Sport And Recreation	48 394	45 845	9 714	20,1%	18 962	39,2%	3 747	8,2%	11 031	24,1%	43 453	94,8%	9 759	102,0%	13,0%
Public Safety	30 270	30 461	618	2,0%	5 748	19,0%	3 487	11,4%	16 088	52,8%	25 941	85,2%	11 344	99,3%	41,8%
Housing	5 530	5 272	-	-	101	1,8%	78	1,5%	2 379	45,1%	2 558	48,5%	1 188	95,7%	100,2%
Health	275	975	-	-	21	7,5%	23	2,3%	838	86,0%	882	90,4%	76	48,2%	1 000,6%
Economic and Environmental Services	**349 001**	**738 437**	**47 549**	**13,6%**	**145 466**	**41,7%**	**91 412**	**12,4%**	**234 274**	**31,7%**	**518 700**	**70,2%**	**104 658**	**25,6%**	**123,8%**
Planning and Development	33 619	38 936	3 475	10,3%	13 253	39,4%	7 271	18,7%	11 886	30,5%	35 886	92,2%	11 943	72,9%	(,5%)
Road Transport	315 382	699 502	44 074	14,0%	132 212	41,9%	84 140	12,0%	222 387	31,8%	482 814	69,0%	92 715	24,2%	139,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**762 627**	**933 489**	**147 211**	**19,3%**	**179 273**	**23,5%**	**158 537**	**17,0%**	**263 317**	**28,2%**	**748 337**	**80,2%**	**277 870**	**73,9%**	**(5,2%)**
Energy sources	194 600	210 002	10 983	5,6%	16 390	8,4%	17 010	8,1%	42 156	20,1%	86 540	41,2%	71 525	77,1%	(41,1%)
Water Management	290 145	393 421	103 058	35,5%	114 872	39,6%	94 818	24,1%	132 973	33,8%	445 721	113,3%	138 565	77,3%	(4,0%)
Waste Water Management	255 167	307 412	32 752	12,8%	38 629	15,1%	40 916	13,3%	83 056	27,0%	195 354	63,5%	67 056	62,5%	23,9%
Waste Management	22 715	22 653	417	1,8%	9 381	41,3%	5 792	25,6%	5 132	22,7%	20 723	91,5%	724	99,0%	609,3%
Other	**500**	**500**	**-**	**-**	**-**	**-**	**29**	**5,7%**	**341**	**68,3%**	**370**	**74,0%**	**164**	**96,2%**	**107,9%**

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	**4 175 567**	**3 819 311**	**2 973 176**	**71,2%**	**1 967 226**	**47,1%**	**2 289 939**	**60,0%**	**2 940 242**	**77,0%**	**10 170 582**	**266,3%**	**2 238 135**	**256,0%**	**31,4%**
Property rates	465 982	465 982	2 435 235	522,6%	1 538 188	330,1%	1 341 176	287,8%	2 656 794	570,1%	7 971 393	1 710,7%	1 934 894	1 809,9%	37,3%
Service charges	1 671 675	1 671 675	156 978	9,4%	161 576	9,7%	142 597	8,5%	166 401	10,0%	627 552	37,5%	142 182	51,7%	17,0%
Other revenue	531 054	531 054	52 742	9,9%	50 102	9,4%	55 064	10,4%	55 503	10,5%	213 411	40,2%	39 115	98,7%	41,9%
Transfers and Subsidies - Operational	696 551	696 551	94 860	13,6%	95 561	13,7%	701 850	100,8%	61 084	8,8%	953 355	136,9%	121 944	56,5%	(49,9%)
Transfers and Subsidies - Capital	750 328	394 071	233 361	31,1%	121 799	16,2%	49 251	12,5%	460	,1%	404 871	102,7%	-	56,6%	(100,0%)
Interest	59 978	59 978	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 304 891)**	**(3 304 891)**	**(800 843)**	**24,2%**	**(538 292)**	**16,3%**	**(458 623)**	**13,9%**	**(1 656 299)**	**50,1%**	**(3 454 056)**	**104,5%**	**(500 658)**	**100,6%**	**230,8%**
Suppliers and employees	(3 235 642)	(3 235 642)	(800 843)	24,8%	(538 292)	16,6%	(458 623)	14,2%	(1 656 299)	51,2%	(3 454 056)	106,8%	(500 658)	102,0%	230,8%
Finance charges	(68 889)	(68 889)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(361)	(361)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	870 676	514 419	2 172 333	249,5%	1 428 934	164,1%	1 831 316	356,0%	1 283 942	249,6%	6 716 526	1 305,7%	1 737 477	635,6%	(26,1%)
Cash Flow from Investing Activities															
Receipts	-	-	65 918	-	(943)	-	(445)	-	(60)	-	64 469	-	1 130	1 314,6%	(105,3%)
Proceeds on disposal of PPE	-	-	115	-	18	-	40	-	10	-	183	-	1 574	92,4%	(99,4%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	65 803	-	(961)	-	(486)	-	(70)	-	64 287	-	(444)	-	(84,1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 224 724)	(1 789 451)	(234 784)	19,2%	(402 547)	32,9%	(293 413)	16,4%	(602 384)	33,7%	(1 533 128)	85,7%	(464 506)	60,3%	29,7%
Capital assets	(1 224 724)	(1 789 451)	(234 784)	19,2%	(402 547)	32,9%	(293 413)	16,4%	(602 384)	33,7%	(1 533 128)	85,7%	(464 506)	60,3%	29,7%
Net Cash from/(used) Investing Activities	(1 224 724)	(1 789 451)	(168 866)	13,8%	(403 489)	32,9%	(293 859)	16,4%	(602 444)	33,7%	(1 468 658)	82,1%	(463 375)	56,8%	30,0%
Cash Flow from Financing Activities															
Receipts	465 980	465 980	-	-	-	-	(228)	-	345 662	74,2%	345 434	74,1%	5 339	2,0%	6 374,8%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	460 980	460 980	-	-	-	-	-	-	345 645	75,0%	345 645	75,0%	5 332	2,0%	6 382,2%
Increase (decrease) in consumer deposits	5 000	5 000	-	-	-	-	(228)	(4,6%)	18	,4%	(211)	(4,2%)	6	-	175,0%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(31 596)	-	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(31 596)	-	(100,0%)
Net Cash from/(used) Financing Activities	465 980	465 980	-	-	-	-	(228)	-	345 662	74,2%	345 434	74,1%	(26 258)	(18,4%)	(1 416,4%)
Net Increase/(Decrease) in cash held	111 933	(809 052)	2 003 467	1 789,9%	1 025 445	916,1%	1 537 229	(190,0%)	1 027 160	(127,0%)	5 593 302	(691,3%)	1 247 844	(1 546,6%)	(17,7%)
Cash/cash equivalents at the year begin:	289 209	289 209	-	-	3 360 484	1 162,0%	4 385 931	1 516,5%	5 923 161	2 048,1%	-	-	4 590 057	-	29,0%
Cash/cash equivalents at the year end:	401 142	(519 843)	3 360 484	837,7%	4 385 931	1 093,4%	5 923 161	(1 139,4%)	6 950 321	(1 337,0%)	6 950 321	(1 337,0%)	5 837 901	2 714,6%	19,1%

Part 4: Debtor Age Analysis

	0 - 30 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	33 417	20,6%	6 418	4,0%	5 993	3,7%	116 315	71,7%	162 143	27,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	63 648	61,5%	3 251	3,1%	2 682	2,6%	33 920	32,8%	103 501	17,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 356	51,2%	1 822	3,0%	1 417	2,3%	26 653	43,5%	61 248	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	24 206	24,0%	4 126	4,1%	3 492	3,5%	69 020	68,4%	100 843	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	23 409	24,1%	4 120	4,2%	3 594	3,7%	65 923	67,9%	97 047	16,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	62	21,7%	26	9,1%	18	6,2%	181	63,0%	287	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 419	3,0%	278	,6%	354	,8%	45 039	95,6%	47 090	7,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 703)	(85,4%)	881	4,0%	1 129	5,2%	38 597	176,2%	21 904	3,7%	-	-	-	-
Total By Income Source	**158 813**	**26,7%**	**20 922**	**3,5%**	**18 680**	**3,1%**	**395 648**	**66,6%**	**594 063**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 845	37,6%	1 787	8,6%	1 537	7,4%	9 718	46,5%	20 887	3,5%	-	-	-	-
Commercial	43 882	54,4%	1 502	1,9%	1 190	1,5%	34 050	42,2%	80 624	13,6%	-	-	-	-
Households	106 341	21,8%	17 392	3,6%	15 899	3,3%	349 126	71,4%	488 757	82,3%	-	-	-	-
Other	747	19,7%	241	6,4%	54	1,4%	2 753	72,6%	3 795	,6%	-	-	-	-
Total By Customer Group	**158 813**	**26,7%**	**20 922**	**3,5%**	**18 680**	**3,1%**	**395 648**	**66,6%**	**594 063**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	72 841	100,0%	-	-	-	-	-	-	72 841	55,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 313	100,0%	-	-	-	-	-	-	9 313	7,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 279	94,4%	2 264	4,6%	340	,7%	152	,3%	49 036	37,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**128 434**	**97,9%**	**2 264**	**1,7%**	**340**	**,3%**	**152**	**,1%**	**131 190**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**2 532 153**	**2 585 948**	**734 687**	**29,0%**	**568 267**	**22,4%**	**688 345**	**26,6%**	**559 323**	**21,6%**	**2 550 622**	**98,6%**	**558 776**	**99,3%**	**,1%**
Exchange Revenue															
Service charges - Electricity	1 029 705	1 079 705	306 437	29,8%	235 317	22,9%	225 189	20,9%	247 145	22,9%	1 014 089	93,9%	215 848	94,8%	14,5%
Service charges - Water	182 522	182 522	39 876	21,8%	49 404	27,1%	59 323	32,5%	62 489	34,2%	211 092	115,7%	53 100	114,6%	17,7%
Service charges - Waste Water Management	122 772	122 772	35 783	29,1%	30 300	24,7%	30 610	24,9%	30 913	25,2%	127 606	103,9%	27 829	100,0%	11,1%
Service charges - Waste Management	115 082	110 082	32 430	28,2%	23 168	20,1%	23 154	21,0%	22 736	20,7%	101 487	92,2%	21 980	89,5%	3,4%
Sale of Goods and Rendering of Services	24 654	24 654	7 081	28,7%	8 562	34,7%	4 874	19,8%	8 997	36,5%	29 515	119,7%	8 687	117,4%	3,6%
Agency services	3 794	3 794	818	21,6%	725	19,1%	937	24,7%	1 337	35,2%	3 817	100,6%	2 108	102,2%	(36,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 173	18 173	6 208	34,2%	6 323	34,8%	6 537	36,0%	5 288	29,1%	24 357	134,0%	5 785	125,1%	(8,6%)
Interest earned from Current and Non Current Assets	44 232	54 232	15 292	34,6%	15 707	35,5%	14 888	27,5%	15 762	29,1%	61 649	113,7%	14 624	129,8%	7,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 649	13 649	2 550	18,7%	2 318	17,0%	4 582	33,6%	2 283	16,7%	11 733	86,0%	2 176	82,0%	4,9%
Licence and permits	8 386	8 386	1 502	17,9%	1 845	22,0%	2 067	24,7%	2 482	29,6%	7 896	94,2%	3 289	101,9%	(24,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	47 692	47 692	12 447	26,1%	10 329	21,7%	9 092	19,1%	19 341	40,6%	51 209	107,4%	16 587	104,8%	16,6%
Non-Exchange Revenue															
Property rates	509 116	509 116	188 178	37,0%	114 075	22,4%	113 746	22,3%	114 582	22,5%	530 581	104,2%	103 444	102,3%	10,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	163 380	163 380	82	,1%	84	,1%	116 599	71,4%	20 423	12,5%	137 188	84,0%	62 570	95,7%	(67,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 638	244 433	84 945	34,6%	68 849	28,0%	74 468	30,5%	4 525	1,9%	232 787	95,2%	19 673	95,9%	(77,0%)
Interest	3 359	3 359	1 057	31,5%	1 260	37,5%	1 185	35,3%	1 020	30,4%	4 522	134,7%	1 076	128,7%	(5,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	1 093	-	-	-	1 093	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 511 734**	**2 522 843**	**336 996**	**13,4%**	**366 829**	**14,6%**	**827 529**	**32,8%**	**601 870**	**23,9%**	**2 133 224**	**84,6%**	**494 209**	**80,5%**	**21,8%**
Employee related costs	656 455	655 857	-	-	819	,1%	472 128	72,0%	149 002	22,7%	621 950	94,8%	149 054	94,4%	-
Remuneration of councillors	23 422	23 422	-	-	-	-	17 402	74,3%	5 586	23,9%	22 989	98,1%	7 204	110,3%	(22,5%)
Bulk purchases - electricity	714 397	714 397	198 593	27,8%	161 834	22,7%	147 333	20,6%	166 965	23,4%	674 725	94,4%	83 237	87,0%	100,6%
Inventory consumed	112 641	109 512	13 096	11,6%	27 554	24,5%	21 827	19,9%	23 727	21,7%	86 204	78,7%	23 761	89,4%	(,1%)
Debt impairment	74 031	74 031	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	249 408	219 703	36 638	14,7%	35 446	14,2%	77 997	35,5%	41 784	19,0%	191 865	87,3%	90 913	90,6%	(54,0%)
Interest	71 259	83 481	-	-	29 982	42,1%	215	,3%	27 047	32,4%	57 244	68,6%	24 039	71,4%	12,5%
Contracted services	297 434	321 655	32 136	10,8%	65 873	22,1%	57 627	17,9%	80 731	25,1%	236 367	73,5%	68 968	78,8%	17,1%
Transfers and subsidies	20 739	21 639	5 097	24,6%	7 173	34,6%	3 273	15,1%	1 755	8,1%	17 297	79,9%	6 607	101,2%	(73,4%)
Irrecoverable debts written off	121 383	121 383	16 297	13,4%	294	,2%	16	-	58 142	47,9%	74 748	61,6%	309	,3%	18 702,4%
Operational costs	169 885	177 082	35 140	20,7%	37 855	22,3%	28 924	16,3%	46 831	26,4%	148 750	84,0%	40 104	74,4%	16,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	680	680	-	-	-	-	787	115,7%	300	44,1%	1 087	159,8%	13	-	2 220,5%
Surplus/(Deficit)	**20 419**	**63 105**	**397 692**	**-**	**201 438**	**-**	**(139 184)**	**-**	**(42 547)**	**-**	**417 398**	**-**	**64 567**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	99 123	135 215	3 799	3,8%	36 667	37,0%	23 134	17,1%	44 681	33,0%	108 282	80,1%	43 109	67,1%	3,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**2 134**		**525 680**		**107 676**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**2 134**		**525 680**		**107 676**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**2 134**		**525 680**		**107 676**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**2 134**		**525 680**		**107 676**		

Part 2: Capital Revenue and Expenditure

	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	**599 345**	**524 513**	**27 343**	**4,6%**	**101 935**	**17,0%**	**76 591**	**14,6%**	**184 864**	**35,2%**	**390 733**	**74,5%**	**147 052**	**73,0%**	**25,7%**
National Government	72 056	100 216	567	,8%	29 292	40,7%	21 080	21,0%	36 598	36,5%	87 537	87,3%	29 847	70,5%	22,6%
Provincial Government	27 067	35 000	3 273	12,1%	7 375	27,2%	3 194	9,1%	7 007	20,0%	20 849	59,6%	7 984	54,4%	(12,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	38 428	35 800	5 088	13,2%	11 491	29,9%	4 498	12,6%	13 081	36,5%	34 158	95,4%	7 376	62,0%	77,3%
Transfers recognised - capital	**137 551**	**171 015**	**8 928**	**6,5%**	**48 158**	**35,0%**	**28 771**	**16,8%**	**56 687**	**33,1%**	**142 544**	**83,4%**	**45 207**	**66,4%**	**25,4%**
Borrowing	200 000	118 846	8 323	4,2%	22 875	11,4%	17 423	14,7%	46 341	39,0%	94 961	79,9%	46 699	84,4%	(,8%)
Internally generated funds	261 795	234 652	10 092	3,9%	30 902	11,8%	30 397	13,0%	81 837	34,9%	153 228	65,3%	55 146	69,6%	48,4%
Capital Expenditure Functional	**599 345**	**524 513**	**27 343**	**4,6%**	**101 935**	**17,0%**	**76 591**	**14,6%**	**184 864**	**35,2%**	**390 733**	**74,5%**	**147 052**	**73,0%**	**25,7%**
Municipal governance and administration	**57 860**	**52 797**	**137**	**,2%**	**4 784**	**8,3%**	**7 808**	**14,8%**	**23 149**	**43,8%**	**35 878**	**68,0%**	**10 079**	**77,9%**	**129,7%**
Executive and Council	40	40	7	18,7%	28	71,2%	-	-	3	7,4%	39	97,3%	5	99,8%	(35,0%)
Finance and administration	57 820	52 757	129	,2%	4 756	8,2%	7 808	14,8%	23 146	43,9%	35 839	67,9%	10 075	77,9%	129,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**82 931**	**94 504**	**1 852**	**2,2%**	**4 072**	**4,9%**	**15 899**	**16,8%**	**34 653**	**36,7%**	**56 475**	**59,8%**	**16 974**	**65,3%**	**104,2%**
Community and Social Services	39 069	35 181	505	1,3%	230	,6%	4 082	11,6%	13 475	38,3%	18 292	52,0%	5 467	52,0%	146,5%
Sport And Recreation	13 800	17 314	160	1,2%	2 179	15,8%	2 681	15,5%	4 422	25,5%	9 443	54,5%	3 445	56,2%	28,3%
Public Safety	11 943	11 050	687	5,8%	396	3,3%	2 275	20,6%	2 155	19,5%	5 513	49,9%	5 979	96,6%	(64,0%)
Housing	18 119	30 958	499	2,8%	1 267	7,0%	6 860	22,2%	14 601	47,2%	23 227	75,0%	2 082	96,0%	601,3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**106 734**	**117 155**	**12 142**	**11,4%**	**39 622**	**37,1%**	**10 935**	**9,3%**	**43 806**	**37,4%**	**106 505**	**90,9%**	**30 163**	**61,0%**	**45,2%**
Planning and Development	18 131	27 522	3 279	18,1%	10 526	58,1%	2 926	10,6%	7 085	25,7%	23 816	86,5%	3 587	47,3%	97,5%
Road Transport	85 953	86 947	8 841	10,3%	29 034	33,8%	7 974	9,2%	34 230	39,4%	80 079	92,1%	26 466	64,7%	29,3%
Environmental Protection	2 650	2 686	23	,9%	62	2,3%	35	1,3%	2 491	92,7%	2 610	97,2%	110	45,8%	2 168,7%
Trading Services	**351 820**	**260 057**	**13 212**	**3,8%**	**53 457**	**15,2%**	**41 949**	**16,1%**	**83 256**	**32,0%**	**191 875**	**73,8%**	**89 836**	**78,4%**	**(7,3%)**
Energy sources	87 035	76 553	4 010	4,6%	13 696	15,7%	12 979	17,0%	33 543	43,8%	64 228	83,9%	38 056	88,3%	(11,9%)
Water Management	156 882	83 851	4 850	3,1%	9 492	6,1%	13 643	16,3%	29 507	35,2%	57 491	68,6%	28 905	88,6%	2,1%
Waste Water Management	77 504	71 512	886	1,1%	21 983	28,4%	9 277	13,0%	16 513	23,1%	48 659	68,0%	5 542	40,5%	197,9%
Waste Management	30 400	28 141	3 465	11,4%	8 286	27,3%	6 050	21,5%	3 695	13,1%	21 496	76,4%	17 333	71,8%	(78,7%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**2 696 225**	**2 854 984**	**733 302**	**27,2%**	**684 147**	**25,4%**	**615 113**	**21,5%**	**511 826**	**17,9%**	**2 544 388**	**89,1%**	**451 788**	**98,4%**	**13,3%**
Property rates	488 755	488 755	348 354	71,3%	317 689	65,0%	300 079	61,4%	183 414	37,5%	1 149 536	235,2%	167 128	273,3%	9,7%
Service charges	1 608 400	1 748 295	350 777	21,8%	339 598	21,1%	285 915	16,4%	293 939	16,8%	1 270 229	72,7%	260 024	73,0%	13,0%
Other revenue	210 077	210 077	30 571	14,6%	26 860	12,8%	23 114	11,0%	34 411	16,4%	114 956	54,7%	24 635	54,3%	39,7%
Transfers and Subsidies - Operational	245 638	244 433	1 600	,7%	-	-	4	-	62	-	1 666	,7%	0	,1%	39 516,0%
Transfers and Subsidies - Capital	99 123	109 192	2 000	2,0%	-	-	6 002	5,5%	-	-	8 002	7,3%	-	-	-
Interest	44 232	54 232	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 234 590)**	**(2 250 062)**	**(472 869)**	**21,2%**	**(382 246)**	**17,1%**	**182 155**	**(8,1%)**	**(190 677)**	**8,5%**	**(863 637)**	**38,4%**	**(228 736)**	**32,8%**	**(16,6%)**
Suppliers and employees	(2 156 820)	(2 159 319)	(472 869)	21,9%	(382 246)	17,7%	182 155	(8,4%)	(190 677)	8,8%	(863 637)	40,0%	(228 736)	33,9%	(16,6%)
Finance charges	(57 032)	(69 254)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 739)	(21 489)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**461 634**	**604 922**	**260 433**	**56,4%**	**301 901**	**65,4%**	**797 268**	**131,8%**	**321 149**	**53,1%**	**1 680 751**	**277,8%**	**223 052**	**394,4%**	**44,0%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(689 247)**	**(603 189)**	**(94 795)**	**13,8%**	**(111 453)**	**16,2%**	**(79 732)**	**13,2%**	**(202 435)**	**33,6%**	**(488 415)**	**81,0%**	**(160 702)**	**75,4%**	**26,0%**
Capital assets	(689 247)	(603 189)	(94 795)	13,8%	(111 453)	16,2%	(79 732)	13,2%	(202 435)	33,6%	(488 415)	81,0%	(160 702)	75,4%	26,0%
Net Cash from/(used) Investing Activities	**(689 247)**	**(603 189)**	**(94 795)**	**13,8%**	**(111 453)**	**16,2%**	**(79 732)**	**13,2%**	**(202 435)**	**33,6%**	**(488 415)**	**81,0%**	**(160 702)**	**75,4%**	**26,0%**
Cash Flow from Financing Activities															
Receipts	**200 000**	**118 846**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**137 446**	**68,7%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	118 846	-	-	-	-	-	-	-	-	-	-	137 446	68,7%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(63 920)**	**(63 920)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(63 920)	(63 920)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**136 080**	**54 926**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**137 446**	**95,2%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(91 533)**	**56 658**	**165 638**	**(181,0%)**	**190 448**	**(208,1%)**	**717 536**	**1 266,4%**	**118 714**	**209,5%**	**1 192 336**	**2 104,4%**	**199 797**	**3 706,7%**	**(40,6%)**
Cash/cash equivalents at the year begin:	621 473	621 473	615 785	99,1%	775 056	124,7%	962 481	154,9%	1 621 814	261,0%	615 785	99,1%	1 906 617	-	(14,9%)
Cash/cash equivalents at the year end:	**529 941**	**678 132**	**775 056**	**146,3%**	**962 481**	**181,6%**	**1 621 814**	**239,2%**	**1 740 529**	**256,7%**	**1 740 529**	**256,7%**	**2 106 410**	**338,9%**	**(17,4%)**

Part 4: Debtor Age Analysis

	0 - 30 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	22 971	15,9%	3 892	2,7%	3 702	2,6%	114 252	78,9%	144 817	30,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 936	75,1%	4 395	5,3%	3 212	3,9%	12 886	15,6%	82 428	17,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 011	49,8%	1 422	2,6%	1 074	2,0%	24 694	45,6%	54 201	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 272	24,7%	588	1,4%	592	1,4%	30 134	72,5%	41 587	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 301	14,1%	889	1,7%	892	1,7%	42 757	82,5%	51 840	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 065	6,4%	232	1,4%	233	1,4%	15 100	90,8%	16 629	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	127	,2%	129	,2%	176	,2%	83 059	99,5%	83 492	17,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 563)	517,2%	83	(2,3%)	375	(10,4%)	14 516	(404,5%)	(3 589)	(,8%)	-	-	-	-
Total By Income Source	**112 121**	**23,8%**	**11 631**	**2,5%**	**10 254**	**2,2%**	**337 398**	**71,6%**	**471 405**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 886	36,9%	596	3,2%	353	1,9%	10 851	58,1%	18 686	4,0%	-	-	-	-
Commercial	42 301	45,8%	4 526	4,9%	3 417	3,7%	42 042	45,6%	92 286	19,6%	-	-	-	-
Households	54 427	16,1%	6 156	1,8%	6 076	1,8%	270 625	80,2%	337 285	71,5%	-	-	-	-
Other	8 507	36,8%	353	1,5%	409	1,8%	13 879	60,0%	23 149	4,9%	-	-	-	-
Total By Customer Group	**112 121**	**23,8%**	**11 631**	**2,5%**	**10 254**	**2,2%**	**337 398**	**71,6%**	**471 405**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	30 436	100,0%	-	-	-	-	-	-	30 436	74,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 217	100,0%	-	-	-	-	-	-	10 217	25,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**40 653**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**40 653**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR SECONDARY CITIES
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	**84 175 749**	**84 890 772**	**22 273 846**	**26,5%**	**20 461 820**	**24,3%**	**19 315 371**	**22,8%**	**16 772 312**	**19,8%**	**78 823 349**	**92,9%**	**14 875 155**	**89,0%**	**12,8%**
Exchange Revenue															
Service charges - Electricity	32 736 621	32 257 650	8 055 091	24,6%	7 003 671	21,4%	6 938 969	21,5%	6 552 108	20,3%	28 549 838	88,5%	5 766 258	78,5%	13,6%
Service charges - Water	9 149 029	8 766 802	2 018 828	22,1%	2 097 830	22,9%	2 244 133	25,6%	1 736 278	19,8%	8 097 069	92,4%	1 799 656	91,0%	(3,5%)
Service charges - Waste Water Management	3 433 113	3 490 928	784 467	22,9%	806 727	23,5%	804 907	23,1%	779 159	22,3%	3 175 260	91,0%	715 115	92,2%	9,0%
Service charges - Waste Management	2 823 829	2 864 578	678 693	24,0%	696 621	24,7%	691 838	24,2%	674 828	23,6%	2 741 980	95,7%	604 559	93,5%	11,6%
Sale of Goods and Rendering of Services	548 421	565 657	127 195	23,2%	135 325	24,7%	120 927	21,4%	122 881	21,7%	506 327	89,5%	126 128	102,1%	(2,6%)
Agency services	293 194	291 598	66 888	22,8%	59 929	20,4%	70 681	24,2%	86 969	29,8%	284 468	97,6%	81 509	92,8%	6,7%
Interest	-	-	-	-	-	-	0	-	(0)	-	-	-	-	-	(100,0%)
Interest earned from Receivables	2 783 937	3 166 836	872 875	31,4%	961 028	34,5%	946 028	29,9%	915 167	28,9%	3 695 099	116,7%	945 109	124,0%	(3,2%)
Interest earned from Current and Non Current Assets	460 215	483 843	119 316	25,9%	139 154	30,2%	128 579	26,6%	172 342	35,6%	559 391	115,6%	161 606	114,5%	6,6%
Dividends	278	6 242	1 621	583,1%	1 581	568,4%	1 464	23,5%	1 363	21,8%	6 029	96,6%	-	34,2%	(100,0%)
Rent on Land	22 047	22 582	5 559	25,2%	5 507	25,0%	5 565	24,6%	5 491	24,3%	22 123	98,0%	3 596	96,3%	52,7%
Rental from Fixed Assets	328 930	354 935	59 272	18,0%	65 414	19,9%	80 576	22,7%	75 933	21,4%	281 195	79,2%	59 615	69,2%	27,4%
Licence and permits	61 994	64 854	23 023	37,1%	10 996	17,7%	15 000	23,1%	9 861	15,2%	58 880	90,8%	16 149	98,5%	(38,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 377 412	1 391 562	112 949	8,2%	145 433	10,6%	263 001	18,9%	106 717	7,7%	628 100	45,1%	128 596	41,5%	(17,0%)
Non-Exchange Revenue															
Property rates	13 088 621	13 305 586	3 514 610	26,9%	3 320 979	25,4%	3 099 345	23,3%	3 631 677	27,3%	13 566 611	102,0%	2 775 421	95,8%	30,9%
Surcharges and Taxes	139 773	113 829	1 378	1,0%	23 044	16,5%	5 458	4,8%	41 270	36,3%	71 150	62,5%	2 266	74,3%	1 721,4%
Fines, penalties and forfeits	810 633	796 356	131 956	16,3%	195 573	24,1%	275 608	34,6%	168 552	21,2%	771 689	96,9%	265 556	90,8%	(36,5%)
Licences or permits	34 254	30 823	7 784	22,7%	6 609	19,3%	9 990	32,4%	8 223	26,7%	32 607	105,8%	7 230	89,4%	13,7%
Transfer and subsidies - Operational	14 269 800	14 736 792	5 309 051	37,2%	4 376 425	30,7%	3 190 163	21,6%	1 210 195	8,2%	14 085 834	95,6%	1 050 317	98,8%	15,2%
Interest	737 082	761 733	188 762	25,6%	232 710	31,6%	260 038	34,1%	239 485	31,4%	920 995	120,9%	150 617	131,4%	59,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	83 296	83 296	22 164	26,6%	13 569	16,3%	9 175	11,0%	9 432	11,3%	54 340	65,2%	(24 236)	106,2%	(138,9%)
Gains on disposal of Assets	102 041	82 673	5 470	5,4%	9 498	9,3%	6 349	7,7%	15 309	18,5%	36 626	44,3%	29 003	152,7%	(47,2%)
Other Gains	891 230	1 247 393	166 881	18,7%	154 201	17,3%	143 384	11,5%	209 072	16,8%	673 539	54,0%	210 277	84,4%	(,6%)
Discontinued Operations	-	4 223	12	-	(3)	-	4 191	99,2%	-	-	4 200	99,5%	807	-	(100,0%)
Operating Expenditure	**82 564 760**	**84 712 706**	**16 899 698**	**20,5%**	**20 009 821**	**24,2%**	**18 931 684**	**22,3%**	**22 303 887**	**26,3%**	**78 145 090**	**92,2%**	**18 230 077**	**87,9%**	**22,3%**
Employee related costs	19 348 358	18 962 629	4 070 626	21,0%	4 584 650	23,7%	4 765 645	25,1%	4 644 935	24,5%	18 065 856	95,3%	4 156 063	93,6%	11,8%
Remuneration of councillors	834 701	851 806	184 947	22,2%	222 156	26,6%	203 805	23,9%	166 479	19,5%	777 387	91,3%	164 549	91,6%	1,2%
Bulk purchases - electricity	25 359 727	24 909 012	6 393 705	25,2%	6 297 359	24,8%	5 409 511	21,7%	6 305 521	25,3%	24 406 096	98,0%	4 843 468	88,8%	30,2%
Inventory consumed	7 278 011	8 233 168	1 488 053	20,4%	2 052 357	28,2%	1 886 914	22,9%	1 875 212	22,8%	7 302 536	88,7%	1 953 906	91,5%	(4,0%)
Debt impairment	7 964 431	6 658 142	685 530	8,6%	722 107	9,1%	1 973 504	29,6%	1 229 286	18,5%	4 610 428	69,2%	51 111	30,4%	2 305,1%
Depreciation and amortisation	6 121 824	6 317 727	1 289 384	21,1%	1 618 872	26,4%	1 023 230	16,2%	1 119 594	17,7%	5 051 079	80,0%	1 068 343	81,8%	4,8%
Interest	1 390 725	1 526 960	220 175	15,8%	481 983	34,7%	528 694	34,6%	717 976	47,0%	1 948 828	127,6%	97 776	95,0%	634,3%
Contracted services	8 740 061	10 046 564	1 459 869	16,7%	2 626 752	30,1%	2 089 535	20,8%	3 271 210	32,6%	9 447 366	94,0%	2 975 008	95,4%	10,0%
Transfers and subsidies	324 685	384 571	65 253	20,1%	65 579	20,2%	91 603	23,8%	78 810	20,5%	301 245	78,3%	96 452	88,9%	(18,3%)
Irrecoverable debts written off	729 908	2 212 577	105 227	14,4%	75 677	10,4%	(22 042)	(1,0%)	1 441 226	65,1%	1 600 087	72,3%	1 567 791	246,1%	(8,1%)
Operational costs	3 971 970	4 084 233	805 912	20,3%	1 098 931	27,7%	848 889	20,8%	1 256 100	30,8%	4 009 832	98,2%	1 063 528	95,3%	18,1%
Losses on disposal of Assets	4 000	2 000	(4)	(,1%)	-	-	347	17,3%	998	49,9%	1 340	67,0%	5 755	805,4%	(82,7%)
Other Losses	496 359	523 317	131 022	26,4%	163 396	32,9%	132 050	25,2%	196 540	37,6%	623 009	119,1%	186 326	115,1%	5,5%
Surplus/(Deficit)	**1 610 989**	**178 066**	**5 374 148**	**-**	**451 999**	**-**	**383 687**	**-**	**(5 531 574)**	**-**	**678 260**	**-**	**(3 354 922)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	5 997 341	6 470 630	935 867	15,6%	1 796 508	30,0%	868 289	13,4%	1 903 141	29,4%	5 503 806	85,1%	1 790 101	79,0%	6,3%
Transfers and subsidies - capital (in-kind)	10 000	10 000	-	-	(509 012)	(5 090,1%)	-	-	4 711	47,1%	(504 301)	(5 043,0%)	(18 500)	7,0%	(125,5%)
Surplus/(Deficit) after capital transfers and contributions	**7 618 330**	**6 658 696**	**6 310 016**		**1 739 495**		**1 251 976**		**(3 623 722)**		**5 677 765**		**(1 583 321)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 618 330**	**6 658 696**	**6 310 016**		**1 739 495**		**1 251 976**		**(3 623 722)**		**5 677 765**		**(1 583 321)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 618 330**	**6 658 696**	**6 310 016**		**1 739 495**		**1 251 976**		**(3 623 722)**		**5 677 765**		**(1 583 321)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 618 330**	**6 658 696**	**6 310 016**		**1 739 495**		**1 251 976**		**(3 623 722)**		**5 677 765**		**(1 583 321)**		

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	**9 360 461**	**9 958 510**	**1 153 904**	**12,3%**	**2 227 797**	**23,8%**	**1 219 060**	**12,2%**	**2 605 964**	**26,2%**	**7 206 725**	**72,4%**	**2 072 321**	**71,8%**	**25,8%**
National Government	5 614 258	6 074 235	855 695	15,2%	1 629 882	29,0%	750 647	12,4%	1 630 163	26,8%	4 866 387	80,1%	1 146 409	73,0%	42,2%
Provincial Government	228 060	196 255	3 669	1,6%	46 551	20,4%	34 597	17,6%	27 541	14,0%	112 358	57,3%	90 935	60,0%	(69,7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	3 000	100,0%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	46 428	71 603	7 445	16,0%	16 966	36,5%	10 115	14,1%	31 964	44,6%	66 490	92,9%	14 829	48,8%	115,6%
Transfers recognised - capital	**5 888 745**	**6 342 093**	**866 809**	**14,7%**	**1 693 399**	**28,8%**	**795 360**	**12,5%**	**1 689 668**	**26,6%**	**5 045 235**	**79,6%**	**1 255 173**	**71,7%**	**34,6%**
Borrowing	1 280 396	1 199 785	121 287	9,5%	224 630	17,5%	158 822	13,2%	234 941	19,6%	739 680	61,7%	235 053	81,6%	-
Internally generated funds	2 191 320	2 416 632	165 809	7,6%	309 769	14,1%	264 878	11,0%	681 355	28,2%	1 421 810	58,8%	582 095	67,7%	17,1%
Capital Expenditure Functional	**9 360 711**	**9 958 510**	**1 196 740**	**12,8%**	**2 342 656**	**25,0%**	**1 411 593**	**14,2%**	**2 867 258**	**28,8%**	**7 818 247**	**78,5%**	**2 401 322**	**76,0%**	**19,4%**
Municipal governance and administration	**797 837**	**595 739**	**15 310**	**1,9%**	**99 303**	**12,4%**	**148 170**	**24,9%**	**232 295**	**39,0%**	**495 077**	**83,1%**	**173 530**	**80,5%**	**33,9%**
Executive and Council	355 083	77 153	5 498	1,5%	22 597	6,4%	9 301	12,1%	71 929	93,2%	109 326	141,7%	83 115	173,9%	(13,5%)
Finance and administration	440 368	513 917	9 811	2,2%	76 713	17,4%	137 734	26,8%	160 043	31,1%	384 301	74,8%	90 399	61,3%	77,0%
Internal audit	2 385	4 669	-	-	(8)	(,3%)	1 135	24,3%	323	6,9%	1 450	31,1%	16	16,1%	1 956,3%
Community and Public Safety	**788 072**	**729 090**	**65 542**	**8,3%**	**121 989**	**15,5%**	**98 394**	**13,5%**	**277 988**	**38,1%**	**563 913**	**77,3%**	**268 447**	**82,6%**	**3,6%**
Community and Social Services	169 404	171 643	9 523	5,6%	22 389	13,2%	11 729	6,8%	70 945	41,3%	114 587	66,8%	71 375	76,3%	(,6%)
Sport And Recreation	262 368	252 080	36 890	14,1%	50 077	19,1%	39 547	15,7%	95 558	37,9%	222 072	88,1%	60 936	85,8%	56,8%
Public Safety	84 636	91 444	(4 596)	(5,4%)	8 573	10,1%	13 005	14,2%	39 349	43,0%	56 331	61,6%	39 806	82,6%	(1,1%)
Housing	271 389	212 948	23 724	8,7%	40 930	15,1%	34 090	16,0%	71 298	33,5%	170 042	79,9%	96 254	81,9%	(25,9%)
Health	275	975	-	-	21	7,5%	23	2,3%	838	86,0%	882	90,4%	76	556,1%	1 000,6%
Economic and Environmental Services	**2 358 002**	**2 958 284**	**419 655**	**17,8%**	**808 007**	**34,3%**	**319 727**	**10,8%**	**803 191**	**27,2%**	**2 350 580**	**79,5%**	**499 303**	**63,4%**	**60,9%**
Planning and Development	672 980	653 164	77 111	11,5%	135 669	20,2%	(21 189)	(3,2%)	156 083	23,9%	347 674	53,2%	35 043	69,0%	345,4%
Road Transport	1 680 760	2 299 083	342 522	20,4%	672 265	40,0%	340 834	14,8%	642 740	28,0%	1 998 361	86,9%	459 380	62,5%	39,9%
Environmental Protection	4 262	6 037	22	,5%	73	1,7%	81	1,3%	4 368	72,3%	4 545	75,3%	4 880	41,4%	(10,5%)
Trading Services	**5 387 564**	**5 650 919**	**695 885**	**12,9%**	**1 305 963**	**24,2%**	**840 356**	**14,9%**	**1 546 042**	**27,4%**	**4 388 246**	**77,7%**	**1 442 736**	**80,9%**	**7,2%**
Energy sources	1 048 817	1 355 266	99 670	9,5%	158 976	15,2%	152 949	11,3%	321 959	23,8%	733 554	54,1%	414 998	65,8%	(22,4%)
Water Management	2 350 621	2 310 793	363 109	15,4%	610 134	26,0%	371 511	16,1%	646 036	28,0%	1 990 789	86,2%	548 479	91,6%	17,8%
Waste Water Management	1 729 038	1 700 683	194 103	11,2%	454 188	26,3%	261 338	15,4%	503 862	29,6%	1 413 490	83,1%	431 975	90,1%	16,6%
Waste Management	259 088	284 178	39 003	15,1%	82 665	31,9%	54 559	19,2%	74 185	26,1%	250 412	88,1%	47 284	51,5%	56,9%
Other	**29 237**	**24 478**	**349**	**1,2%**	**7 394**	**25,3%**	**4 946**	**20,2%**	**7 743**	**31,6%**	**20 431**	**83,5%**	**17 306**	**113,9%**	**(55,3%)**

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	**81 094 915**	**80 307 297**	**24 581 423**	**30,3%**	**18 176 131**	**22,4%**	**24 327 408**	**30,3%**	**16 902 626**	**21,0%**	**83 987 588**	**104,6%**	**14 596 504**	**99,5%**	**15,8%**
Property rates	11 854 709	11 973 506	6 519 900	55,0%	6 250 941	52,7%	3 929 117	32,8%	4 809 273	40,2%	21 509 230	179,6%	4 119 233	155,3%	16,8%
Service charges	44 469 767	43 543 962	7 016 216	15,8%	7 794 810	17,5%	6 960 556	16,0%	7 277 518	16,7%	29 049 100	66,7%	5 791 878	53,6%	25,7%
Other revenue	3 283 119	3 182 719	4 801 506	146,2%	4 509 725	137,4%	8 346 155	262,2%	4 173 575	131,1%	21 830 960	685,9%	4 245 022	582,9%	(1,7%)
Transfers and Subsidies - Operational	14 173 387	14 519 065	4 468 326	31,5%	3 936 458	27,8%	3 622 160	24,9%	400 818	2,8%	12 427 761	85,6%	280 746	73,0%	42,8%
Transfers and Subsidies - Capital	6 349 346	5 831 059	1 679 937	26,5%	1 721 589	27,1%	1 342 566	23,0%	79 817	1,4%	4 823 908	82,7%	94 327	70,3%	(15,4%)
Interest	964 518	1 256 918	94 350	9,8%	(6 038 687)	(626,1%)	125 932	10,0%	160 530	12,8%	(5 657 876)	(450,1%)	64 448	44,2%	149,1%
Dividends	68	68	1 190	1 743,8%	1 295	1 898,0%	923	1 352,2%	1 095	1 604,7%	4 504	6 598,7%	849	4 205,7%	29,0%
Payments	**(70 995 637)**	**(72 225 258)**	**(14 651 007)**	**20,6%**	**(16 652 779)**	**23,5%**	**(12 593 780)**	**17,4%**	**(12 382 708)**	**17,1%**	**(56 280 274)**	**77,9%**	**(12 001 485)**	**70,6%**	**3,2%**
Suppliers and employees	(69 625 925)	(70 701 828)	(14 595 398)	21,0%	(16 409 326)	23,6%	(12 570 899)	17,8%	(12 155 808)	17,2%	(55 731 432)	78,8%	(11 913 992)	71,4%	2,0%
Finance charges	(1 179 036)	(1 285 764)	(50 559)	4,3%	(238 415)	20,2%	(19 602)	1,5%	(223 786)	17,4%	(532 363)	41,4%	(84 581)	22,3%	164,6%
Transfers and grants	(190 677)	(237 666)	(5 050)	2,6%	(5 039)	2,6%	(3 278)	1,4%	(3 113)	1,3%	(16 480)	6,9%	(2 912)	7,1%	6,9%

Net Cash from/(used) Operating Activities	**10 099 278**	**8 082 039**	**9 930 416**	**98,3%**	**1 523 352**	**15,1%**	**11 733 627**	**145,2%**	**4 519 918**	**55,9%**	**27 707 314**	**342,8%**	**2 595 019**	**319,5%**	**74,2%**
Cash Flow from Investing Activities															
Receipts	**(238 708)**	**(187 423)**	**64 192**	**(26,9%)**	**87 367**	**(36,6%)**	**4 945**	**(2,6%)**	**3 898**	**(2,1%)**	**160 403**	**(85,6%)**	**18 178**	**(74,5%)**	**(78,6%)**
Proceeds on disposal of PPE	76 605	86 815	243	,3%	1 375	1,8%	8 417	9,7%	7 295	8,4%	17 330	20,0%	20 493	93,7%	(64,4%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(274 810)	(273 735)	65 451	(23,8%)	1 667	(,6%)	(1 600)	,6%	(1 219)	,4%	64 298	(23,5%)	(113)	(22,7%)	976,0%
Decrease (increase) in non-current investments	(40 502)	(502)	(1 502)	3,7%	84 326	(208,2%)	(1 872)	372,5%	(2 177)	433,3%	78 775	(15 678,0%)	(2 202)	(135,4%)	(1,1%)
Payments	**(9 508 615)**	**(10 132 095)**	**(1 388 658)**	**14,6%**	**(2 168 932)**	**22,8%**	**(1 358 368)**	**13,4%**	**(2 348 315)**	**23,2%**	**(7 264 273)**	**71,7%**	**(2 040 527)**	**65,9%**	**15,1%**
Capital assets	(9 508 615)	(10 132 095)	(1 388 658)	14,6%	(2 168 932)	22,8%	(1 358 368)	13,4%	(2 348 315)	23,2%	(7 264 273)	71,7%	(2 040 527)	65,9%	15,1%
Net Cash from/(used) Investing Activities	**(9 747 323)**	**(10 319 518)**	**(1 324 466)**	**13,6%**	**(2 081 564)**	**21,4%**	**(1 353 423)**	**13,1%**	**(2 344 417)**	**22,7%**	**(7 103 870)**	**68,8%**	**(2 022 349)**	**64,1%**	**15,9%**
Cash Flow from Financing Activities															
Receipts	**1 282 296**	**1 201 142**	**202 797**	**15,8%**	**4 000**	**,3%**	**184 750**	**15,4%**	**350 843**	**29,2%**	**742 390**	**61,8%**	**343 308**	**55,8%**	**2,2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 275 296	1 194 142	200 000	15,7%	-	-	180 000	15,1%	346 776	29,0%	726 776	60,9%	342 778	55,7%	1,2%
Increase (decrease) in consumer deposits	7 000	7 000	2 797	40,0%	4 000	57,1%	4 750	67,9%	4 066	58,1%	15 614	223,1%	530	-	667,7%
Payments	**(677 797)**	**(654 088)**	**(22 343)**	**3,3%**	**(193 715)**	**28,6%**	**37 218**	**(5,7%)**	**(191 652)**	**29,3%**	**(370 492)**	**56,6%**	**(200 059)**	**77,0%**	**(4,2%)**
Repayment of borrowing	(677 797)	(654 088)	(22 343)	3,3%	(193 715)	28,6%	37 218	(5,7%)	(191 652)	29,3%	(370 492)	56,6%	(200 059)	77,0%	(4,2%)
Net Cash from/(used) Financing Activities	**604 499**	**547 054**	**180 454**	**29,9%**	**(189 715)**	**(31,4%)**	**221 968**	**40,6%**	**159 190**	**29,1%**	**371 898**	**68,0%**	**143 249**	**38,4%**	**11,1%**
Net Increase/(Decrease) in cash held	**956 454**	**(1 690 425)**	**8 786 405**	**918,6%**	**(747 927)**	**(78,2%)**	**10 602 173**	**(627,2%)**	**2 334 692**	**(138,1%)**	**20 975 342**	**(1 240,8%)**	**715 919**	**(3 381,5%)**	**226,1%**
Cash/cash equivalents at the year begin:	5 268 718	5 229 010	1 600 764	30,4%	12 722 574	241,5%	11 824 568	226,1%	22 479 242	429,9%	1 600 764	30,6%	23 510 402	47,7%	(4,4%)
Cash/cash equivalents at the year end:	**6 225 171**	**3 538 584**	**12 656 156**	**203,3%**	**11 934 387**	**191,7%**	**22 478 242**	**635,2%**	**24 813 883**	**701,2%**	**24 813 883**	**701,2%**	**24 312 224**	**621,9%**	**2,1%**

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	991 187	4,2%	472 304	2,0%	458 704	1,9%	21 622 241	91,8%	23 544 435	27,5%	(107 193)	(,5%)	24 209 316	102,8%
Trade and Other Receivables from Exchange Transactions - Electricity	2 292 871	19,9%	493 721	4,3%	375 749	3,3%	8 349 549	72,5%	11 511 891	13,4%	(45 579)	(,4%)	1 840 068	16,0%
Receivables from Non-exchange Transactions - Property Rates	1 044 151	8,4%	370 316	3,0%	355 473	2,8%	10 732 510	85,8%	12 502 450	14,6%	(22 733)	(,2%)	8 662 339	69,3%
Receivables from Exchange Transactions - Waste Water Management	334 971	4,4%	152 920	2,0%	141 573	1,9%	7 020 607	91,8%	7 650 072	8,9%	(51 731)	(,7%)	3 458 424	45,2%
Receivables from Exchange Transactions - Waste Management	258 551	3,9%	124 125	1,9%	120 908	1,8%	6 065 506	92,3%	6 569 091	7,7%	(46 813)	(,7%)	1 890 590	28,8%
Receivables from Exchange Transactions - Property Rental Debtors	17 938	3,6%	10 224	2,0%	8 465	1,7%	467 834	92,7%	504 460	,6%	131	-	546 336	108,3%
Interest on Arrear Debtor Accounts	488 516	2,7%	417 275	2,3%	391 863	2,1%	16 938 888	92,9%	18 236 542	21,3%	0	-	11 013 066	60,4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	119 890	2,3%	81 504	1,6%	64 793	1,2%	4 922 441	94,9%	5 188 628	6,1%	(52 446)	(1,0%)	1 929 747	37,2%
Total By Income Source	**5 548 076**	**6,5%**	**2 122 389**	**2,5%**	**1 917 528**	**2,2%**	**76 119 576**	**88,8%**	**85 707 569**	**100,0%**	**(326 364)**	**(,4%)**	**53 549 886**	**62,5%**
Debtors Age Analysis By Customer Group														
Organs of State	512 961	14,0%	118 613	3,2%	133 712	3,6%	2 898 352	79,1%	3 663 638	4,3%	(24)	-	794 990	21,7%
Commercial	2 374 064	11,0%	661 052	3,1%	581 576	2,7%	17 880 269	83,2%	21 496 961	25,1%	390	-	6 354 633	29,6%
Households	2 521 259	4,3%	1 287 480	2,2%	1 160 238	2,0%	53 842 227	91,6%	58 811 203	68,6%	(326 889)	(,6%)	46 400 262	78,9%
Other	139 792	8,1%	55 244	3,2%	42 003	2,4%	1 498 727	86,3%	1 735 767	2,0%	160	-	-	-
Total By Customer Group	**5 548 076**	**6,5%**	**2 122 389**	**2,5%**	**1 917 528**	**2,2%**	**76 119 576**	**88,8%**	**85 707 569**	**100,0%**	**(326 364)**	**(,4%)**	**53 549 886**	**62,5%**

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	3 047 457	8,8%	1 288 865	3,7%	883 561	2,6%	29 386 864	84,9%	34 606 747	61,0%
Bulk Water	557 428	4,5%	311 337	2,5%	257 188	2,1%	11 293 651	90,9%	12 419 604	21,9%
PAYE deductions	84 127	99,9%	8	-	8	-	61	,1%	84 203	,1%
VAT (output less input)	5 393	100,0%	-	-	-	-	-	-	5 393	-
Pensions / Retirement deductions	60 054	75,2%	9 809	12,3%	10 004	12,5%	0	-	79 867	,1%
Loan repayments	-	-	-	-	-	-	643	100,0%	643	-
Trade Creditors	1 878 009	20,0%	176 704	1,9%	87 387	,9%	7 262 277	77,2%	9 404 376	16,6%
Auditor-General	6 213	34,0%	1 177	6,4%	86	,5%	10 778	59,0%	18 254	-
Other	42 744	43,6%	806	,8%	799	,8%	53 748	54,8%	98 097	,2%
Medical Aid deductions	11 864	100,0%	-	-	-	-	-	-	11 864	-
Total	**5 693 289**	**10,0%**	**1 788 706**	**3,2%**	**1 239 032**	**2,2%**	**48 008 022**	**84,6%**	**56 729 049**	**100,0%**