# AGGREGRATED INFORMATION FOR KWAZULU-NATAL STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experionare					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	72 122 484	73 869 582	25 823 098	35.8%	18 642 283	25.8%	22 584 439	30.6%	67 049 820	90.8%	15 607 351	70.9%	
Property rates	14 453 309	14 426 275	5 411 996	37.4%	3 396 555	23.5%	4 197 064	29.1%	13 005 615	90.2%	2 965 730	72.0%	41.5%
Service charges - electricity revenue	21 529 409	21 673 777	7 359 615	34.2%	5 104 600	23.7%	6 769 541	31.2%	19 233 757	88.7%	4 548 392	60.9%	48.8%
Service charges - water revenue	8 518 774	8 421 058	2 588 631	30.4%	1 899 976	22.3%	2 715 183	32.2%	7 203 789	85.5%	1 851 118	63.5%	46.7%
Service charges - sanitation revenue	1 997 982	1 994 361	533 408	26.7%	351 790	17.6%	529 282	26.5%	1 414 481	70.9%	346 504	53.7%	52.7%
Service charges - refuse revenue	1 563 827	1 552 096	465 322	29.8%	368 051	23.5%	426 551	27.5%	1 259 924	81.2%	307 893	61.3%	38.5%
·	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 029 036	907 762	217 229	21.1%	182 944	17.8%	144 047	15.9%	544 219	60.0%	187 212	52.0%	(23.1%
Interest earned - external investments	734 298	634 165	137 748	18.8%	89 242	12.2%	122 563	19.3%	349 552	55.1%	169 423	58.5%	(27.7%)
Interest earned - outstanding debtors	1 214 999	922 606	453 010	37.3%	143 581	11.8%	389 077	42.2%	985 668	106.8%	268 536	97.4%	
Dividends received	-	-	357	-	277	-	135	-	769	-	304	-	(55.7%)
Fines, penalties and forfeits	352 702	312 350	34 859	9.9%	27 876	7.9%	24 739	7.9%	87 475	28.0%	39 541	27.4%	(37.4%)
Licences and permits	145 263	128 401	24 527	16.9%	29 322	20.2%	21 617	16.8%	75 465	58.8%	28 786	124.1%	(24.9%)
Agency services	54 827	58 652	12 406	22.6%	21 268	38.8%	14 994	25.6%	48 668	83.0%	14 353	54.6%	4.5%
Transfers and subsidies	16 250 986	18 680 610	7 382 105	45.4%	5 799 524	35.7%	5 989 728	32.1%	19 171 358	102.6%	3 736 736	90.7%	
Other revenue	4 229 379	4 128 999	1 126 547	26.6%	1 221 067	28.9%	1 143 752	27.7%	3 491 366	84.6%	1 139 715	81.2%	
Gains	47 693	28 470	75 338	158.0%	6 209	13.0%	96 167	337.8%	177 714	624.2%	3 109	65.9%	2 993.6%
Operating Expenditure	72 176 330	73 309 486	20 894 783	28.9%	16 899 870	23.4%	20 160 739	27.5%	57 955 392	79.1%	13 727 118	60.2%	46.9%
Employee related costs	20 812 092	21 336 118	5 942 872	28.6%	5 692 703	27.4%	5 782 844	27.1%	17 418 419	81.6%	4 536 774	61.8%	
Remuneration of councillors	894 136	878 481	235 109	26.3%	195 376	21.9%	256 083	29.2%	686 568	78.2%	187 558	65.5%	36.5%
Debt impairment	4 156 733	3 473 891	595 378	14.3%	202 843	4.9%	835 921	24.1%	1 634 142	47.0%	115 579	32.9%	623.2%
Depreciation and asset impairment	6 348 517	6 263 509	1 657 082	26.1%	1 183 761	18.6%	1 705 304	27.2%	4 546 147	72.6%	1 202 993	52.5%	
Finance charges	1 107 678	1 048 446	276 232	24.9%	323 613	29.2%	229 406	21.9%	829 250	79.1%	220 680	62.2%	4.0%
Bulk purchases	16 117 359	16 493 677	6 769 110	42.0%	3 573 585	22.2%	5 168 828	31.3%	15 511 524	94.0%	2 867 419	63.2%	80.3%
Other Materials	6 939 300	7 330 437	2 099 555	30.3%	1 726 916	24.9%	2 344 615	32.0%	6 171 086	84.2%	1 171 553	62.8%	100.1%
Contracted services	9 302 353	9 743 663	2 015 918	21.7%	2 444 849	26.3%	2 452 956	25.2%	6 913 723	71.0%	2 140 753	65.3%	14.6%
Transfers and subsidies	816 603	955 391	206 865	25.3%	151 664	18.6%	189 569	19.8%	548 098	57.4%	188 037	61.9%	
Other expenditure Losses	5 614 304 67 255	5 769 860 16 013	998 912 97 750	17.8% 145.3%	1 401 455 3 105	25.0% 4.6%	1 194 231 982	20.7%	3 594 598 101 837	62.3% 636.0%	1 125 763 (29 992)	53.4% (41.6%)	6.1%
				143.370		4.070		0.170		030.070		(41.070)	(103.370)
Surplus/(Deficit)	(53 846)	560 096 8 072 341	4 928 314 1 178 431	44.400	1 742 413 1 563 314	40.000	2 423 700 2 088 150	25.9%	9 094 428 4 829 895	50.000	1 880 234	00.70	110.2%
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	8 209 593			14.4%		19.0%				59.8%	993 325	32.7%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	71 089	63 177	86 997	122.4%	64 288	90.4%	77 600	122.8%	228 886	362.3%	9 345	56.2%	730.4%
Transfers and subsidies - capital (in-kind - all)	2 520	12 591	1 508	59.8%	10	.4%	-	-	1 518	12.1%	5 518	106.2%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	8 229 356	8 708 204	6 195 250		3 370 026		4 589 450		14 154 727		2 888 422		
Taxation	-	-	-	-	-		-	-		-	-	-	-
Surplus/(Deficit) after taxation	8 229 356	8 708 204	6 195 250		3 370 026		4 589 450		14 154 727		2 888 422		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 229 356	8 708 204	6 195 250		3 370 026		4 589 450		14 154 727		2 888 422		
Share of surplus/ (deficit) of associate	-	(15 000)	-	-	-	-		-		-	-	-	-
Surplus/(Deficit) for the year	8 229 356	8 693 204	6 195 250		3 370 026		4 589 450		14 154 727		2 888 422		

					202	0/21					201	19/20	1
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	10 790 522	15 759 786	1 351 988	12.5%	2 623 001	24.3%	2 306 888	14.6%	6 281 878	39.9%	1 793 963	172.5%	28.6%
National Government	6 897 772	9 778 324	1 748 141	25.3%	1 788 809	25.9%	1 534 834	15.7%	5 071 784	51.9%	1 373 906	133.7%	
Provincial Government	1 055 332	1 276 313	14 055	1.3%	54 841	5.2%	40 980	3.2%	109 875	8.6%	32 121	13.0%	
District Municipality	3 000	5 022	6 784	226.1%	34 041	3.270	878	17.5%	7 662	152.6%	32 121	13.070	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies.HH.	29 973	44 352	18 850	62.9%	8 789	29.3%	8 072	18.2%	35 711	80.5%	898	35.9%	
Transfers and subsidies - capital (monetary anocyclepanin Agencies, rin,)  Transfers recognised - capital	7 986 076	11 104 012	1 787 830	22.4%	1 852 438	23.2%	1 584 764	14.3%	5 225 032	47.1%	1 406 925	124.9%	
Borrowing	1 230 298	1 644 292	239 798	19.5%	109 158	8.9%	30 391	1.8%	379 347	23.1%	49 028	124.9%	
Internally generated funds	1 574 148	3 011 482	(675 640)	(42.9%)	661 405	42.0%	691 733	23.0%	677 499	22.5%	338 010	624.0%	
internally generated tonus	1 374 140	3 011 402	(075 040)	(42.770)		42.070	071733	23.070		22.570	330 010	024.070	104.070
Capital Expenditure Functional	11 021 103	15 811 107	1 628 943	14.8%	2 684 108	24.4%	2 296 048	14.5%	6 609 099	41.8%	2 184 986	146.4%	5.1%
Municipal governance and administration	977 888	1 232 907	(353 309)	(36.1%)	144 131	14.7%	120 235	9.8%	(88 943)	(7.2%)	185 430	537.5%	
Executive and Council	358 760	38 862	5 085	1.4%	18 106	5.0%	40 800	105.0%	63 991	164.7%	12 086	10.2%	
Finance and administration	618 946	1 193 302	(358 321)	(57.9%)	125 775	20.3%	77 479	6.5%	(155 067)	(13.0%)	173 315	620.6%	
Internal audit	182	742	(73)	(40.0%)	250	137.3%	1 956	263.6%	2 133	287.5%	29	58.9%	
Community and Public Safety	2 149 956	2 682 630	126 463	5.9%	376 866	17.5%	401 849	15.0%	905 177	33.7%	361 047	49.8%	
Community and Social Services	424 891	518 710	15 881	3.7%	202 118	47.6%	202 743	39.1%	420 741	81.1%	214 582	109.7%	
Sport And Recreation	330 034	448 281	10 694	3.2%	79 365	24.0%	84 341	18.8%	174 400	38.9%	38 579	43.7%	118.6%
Public Safety	96 695	90 584	2 245	2.3%	16 811	17.4%	11 791	13.0%	30 848	34.1%	15 606	51.5%	(24.4%)
Housing	1 285 323	1 608 330	97 488	7.6%	77 040	6.0%	102 086	6.3%	276 614	17.2%	90 556	19.9%	12.7%
Health	13 012	16 725	154	1.2%	1 532	11.8%	887	5.3%	2 574	15.4%	1 724	13.2%	(48.6%)
Economic and Environmental Services	3 111 846	3 702 760	1 029 688	33.1%	965 651	31.0%	675 088	18.2%	2 670 428	72.1%	782 495	71.0%	(13.7%)
Planning and Development	819 397	1 066 345	52 356	6.4%	197 650	24.1%	54 193	5.1%	304 199	28.5%	126 147	79.0%	(57.0%)
Road Transport	2 285 549	2 624 485	972 454	42.5%	765 398	33.5%	620 667	23.6%	2 358 519	89.9%	654 037	69.0%	(5.1%)
Environmental Protection	6 899	11 930	4 878	70.7%	2 604	37.7%	229	1.9%	7 710	64.6%	2 310	32.0%	(90.1%)
Trading Services	4 750 948	8 127 673	809 596	17.0%	1 190 098	25.0%	1 096 907	13.5%	3 096 601	38.1%	850 069	122.3%	
Energy sources	842 235	827 651	24 593	2.9%	132 817	15.8%	260 233	31.4%	417 643	50.5%	133 305	63.8%	
Water Management	2 933 600	5 271 514	704 344	24.0%	822 162	28.0%	572 327	10.9%	2 098 833	39.8%	481 500	122.6%	
Waste Water Management	777 235	1 866 063	37 729	4.9%	222 797	28.7%	234 997	12.6%	495 523	26.6%	202 868	183.6%	
Waste Management	197 878	162 446	42 930	21.7%	12 323	6.2%	29 350	18.1%	84 603	52.1%	32 396	59.8%	
Other	30 466	65 138	16 505	54.2%	7 362	24.2%	1 968	3.0%	25 836	39.7%	5 945	29.2%	(66.9%)

Part 3: Cash Receipts and Payments	Part 3:	Cash	Receipts	and Par	vments
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,					202	0/21					201	9/20	
	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	ĺ
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	21 720 906	31 684 290	13 875 528	63.9%	7 474 695	34.4%	7 441 668	23.5%	28 791 891	90.9%	2 982 861	102.3%	149.5%
Property rates	2 273 833	3 483 763	2 259 645	99.4%	769 708	33.9%	1 053 863	30.3%	4 083 216	117.2%	331 561	76.8%	
Service charges	3 724 024	7 385 092	2 013 317	54.1%	851 371	22.9%	1 691 839	22.9%	4 556 527	61.7%	666 419	45.3%	
Other revenue	3 551 993	3 601 030	6 321 844	178.0%	2 466 794	69.4%	2 155 732	59.9%	10 944 369	303.9%	81 527	315.6%	2 544.2%
Transfers and Subsidies - Operational	7 977 826	11 546 126	2 800 500	35.1%	2 739 939	34.3%	2 107 341	18.3%	7 647 780	66.2%	1 380 822	123.5%	
Transfers and Subsidies - Capital	4 117 132	5 522 850	476 577	11.6%	644 683	15.7%	427 262	7.7%	1 548 521	28.0%	520 147	72.8%	(17.9%)
Interest	76 098	144 893	3 646	4.8%	2 201	2.9%	5 632	3.9%	11 479	7.9%	2 385	65.6%	136.1%
Dividends	-	535	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 059 019)	(14 373 219)	(1 422 560)	20.2%	(2 182 453)	30.9%	(2 217 599)	15.4%	(5 822 612)	40.5%	(548 226)	55.3%	304.5%
Suppliers and employees	(6 968 270)	(14 208 408)	(1 421 444)	20.4%	(2 176 925)	31.2%	(2 212 806)	15.6%	(5 811 176)	40.9%	(551 805)	55.2%	301.0%
Finance charges	(52 653)	(52 805)	-	-	-	-	(69)		(69)	.1%	-	-	(100.0%)
Transfers and grants	(38 095)	(112 006)	(1 116)	2.9%	(5 528)	14.5%	(4 723)		(11 367)	10.1%	3 580	-	(232.0%)
Net Cash from/(used) Operating Activities	14 661 887	17 311 071	12 452 968	84.9%	5 292 242	36.1%	5 224 069	30.2%	22 969 279	132.7%	2 434 636	112.1%	114.6%
Cash Flow from Investing Activities													
Receipts	360 582	315 096	8 170	2.3%	13 777	3.8%	(37 686)	(12.0%)	(15 739)	(5.0%)	(261 075)	66.6%	(85.6%)
Proceeds on disposal of PPE	120 058	36 156	20 553	17.1%	14 660	12.2%	(53 380)	(147.6%)	(18 167)	(50.2%)	10	4.3%	(540 544.8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	196 404	208 269	(12 402)	(6.3%)	(1 065)	(.5%)	15 997	7.7%	2 531	1.2%	(11 864)	1 898.7%	(234.8%)
Decrease (increase) in non-current investments	44 120	70 671	19	-	182	.4%	(304)	(.4%)	(103)	(.1%)	(249 221)	-	(99.9%)
Payments	(2 507 863)	(5 979 525)	(403 303)	16.1%	(647 561)	25.8%	(509 075)		(1 559 939)	26.1%	(252 368)	27.2%	
Capital assets	(2 507 863)	(5 979 525)	(403 303)	16.1%	(647 561)	25.8%	(509 075)	8.5%	(1 559 939)	26.1%	(252 368)	27.2%	
Net Cash from/(used) Investing Activities	(2 147 281)	(5 664 429)	(395 133)	18.4%	(633 784)	29.5%	(546 761)	9.7%	(1 575 678)	27.8%	(513 443)	26.9%	6.5%
Cash Flow from Financing Activities													
Receipts	82 973	(114 273)	(140 668)	(169.5%)	168 773	203.4%	(1 367)	1.2%	26 738	(23.4%)	68 449	187.1%	(102.0%)
Short term loans	-	-	-	-	-	-	-	-		-	-	-	-
Borrowing long term/refinancing	33 601	47 501	29 711	88.4%	-	-		-	29 711	62.5%	7 676	357.6%	
Increase (decrease) in consumer deposits	49 371	(161 775)	(170 379)	(345.1%)	168 773	341.8%	(1 367)	.8%	(2 973)	1.8%	60 773	165.5%	(102.2%)
Payments	(43 156)	(123 709)	(7 741)	17.9%	(17 731)	41.1%	(9 407)		(34 878)	28.2% 28.2%	(8 334)	106.4%	12.9%
Repayment of borrowing	(43 156)	(123 709)	(7 741)	17.9%	(17 731)	41.1%	(9 407)	7.6%	(34 878)		(8 334)	106.4%	12.9%
Net Cash from/(used) Financing Activities	39 817	(237 983)	(148 409)	(372.7%)	151 042	379.3%	(10 773)	4.5%	(8 140)	3.4%	60 115	612.7%	(117.9%)
Net Increase/(Decrease) in cash held	12 554 423	11 408 660	11 909 426	94.9%	4 809 500	38.3%	4 666 535	40.9%	21 385 461	187.4%	1 981 307	132.8%	
Cash/cash equivalents at the year begin:	3 080 535	2 663 238	(444 808)	(14.4%)	11 438 871	371.3%	16 653 371	625.3%	(444 808)	(16.7%)	13 073 884	(35.8%)	27.4%
Cash/cash equivalents at the year end:	15 634 958	14 071 898	11 472 403	73.4%	16 655 351	106.5%	21 246 133	151.0%	21 246 133	151.0%	15 044 499	110.5%	41.2%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	777 114	7.3%	472 829	4.4%	477 284	4.5%	8 943 788	83.8%	10 671 015	36.5%	7 788 025	73.0%	33 708	.39
Trade and Other Receivables from Exchange Transactions - Electricity	1 094 524	31.6%	377 511	10.9%	151 690	4.4%	1 837 823	53.1%	3 461 548	11.8%	691 602	20.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	704 828	9.3%	352 837	4.7%	218 839	2.9%	6 286 442	83.1%	7 562 946	25.9%	3 197 042	42.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	124 148	6.1%	92 307	4.5%	76 340	3.7%	1 751 798	85.7%	2 044 594	7.0%	1 492 900	73.0%	5 110	.2%
Receivables from Exchange Transactions - Waste Management	86 289	6.3%	57 084	4.2%	34 588	2.5%	1 181 994	86.9%	1 359 956	4.7%	828 314	60.9%	-	
Receivables from Exchange Transactions - Property Rental Debtors	13 096	4.7%	9 607	3.4%	12 619	4.5%	243 595	87.3%	278 917	1.0%	262 810	94.2%	-	
Interest on Arrear Debtor Accounts	52 278	2.2%	53 481	2.2%	40 297	1.7%	2 253 409	93.9%	2 399 464	8.2%	1 767 930	73.7%	1 264	.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(98 901)	(6.7%)	57 210	3.9%	8 097	.6%	1 501 058	102.3%	1 467 464	5.0%	2 547 566	173.6%	1 264	.1%
Total By Income Source	2 753 375	9.4%	1 472 868	5.0%	1 019 754	3.5%	23 999 907	82.1%	29 245 903	100.0%	18 576 189	63.5%	41 346	.1%
Debtors Age Analysis By Customer Group														
Organs of State	253 865	10.6%	136 074	5.7%	84 638	3.5%	1 923 053	80.2%	2 397 629	8.2%	610 678	25.5%	-	
Commercial	1 243 680	19.7%	439 292	7.0%	371 050	5.9%	4 261 837	67.5%	6 315 859	21.6%	1 779 251	28.2%	1 264	-
Households	1 304 457	6.5%	863 697	4.3%	543 966	2.7%	17 333 253	86.5%	20 045 373	68.5%	15 040 132	75.0%	40 082	.29
Other	(48 627)	(10.0%)	33 805	6.9%	20 100	4.1%	481 764	98.9%	487 042	1.7%	1 146 129	235.3%	-	
Total By Customer Group	2 753 375	9.4%	1 472 868	5.0%	1 019 754	3.5%	23 999 907	82.1%	29 245 903	100.0%	18 576 189	63.5%	41 346	.1%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	901 870	74.3%	21 615	1.8%	5 920	.5%	284 754	23.5%	1 214 160	24.3%
Bulk Water	329 069	31.8%	6 071	.6%	3 735	.4%	694 417	67.2%	1 033 292	20.6%
PAYE deductions	136 873	100.0%	(0)	-	(34)	-	-	-	136 838	2.79
VAT (output less input)	8 059	100.0%	-	-	-	-	-	-	8 059	.29
Pensions / Retirement	145 195	100.0%	-		-		6	-	145 201	2.99
Loan repayments	(2 103)	(.3%)	11 667	1.6%	323 165	44.8%	3 942	.5%	721 157	14.49
Trade Creditors	381 590	24.6%	118 317	7.6%	97 444	6.3%	792 456	51.1%	1 549 853	31.09
Auditor-General	2 535	61.4%	(1 099)	(26.6%)	-		2 691	65.2%	4 128	.19
Other	77 776	40.6%	15 911	8.3%	2 164	1.1%	95 615	49.9%	191 466	3.89
Total	1 980 863	39.6%	172 483	3.4%	432 395	8.6%	2 418 414	48.3%	5 004 155	100.0%

Contact	Details

Municipal Manager	
Financial Manager	

Source Local Government Database

# KWAZULU-NATAL: ETHEKWINI (ETH) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experientare					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	40 534 246	40 865 196	10 775 050	26.6%	9 974 747	24.6%	7 223 052	17.7%	27 972 849	68.5%	9 455 578	68.0%	(23.6%)
Property rates	9 345 000	9 345 000	2 724 234	29.2%	2 210 071	23.6%	1 494 520	16.0%	6 428 824	68.8%	2 102 214	74.8%	(28.9%)
Service charges - electricity revenue	13 779 292	14 034 401	3 496 170	25.4%	3 434 418	24.9%	2 179 891	15.5%	9 110 478	64.9%	3 422 754	64.1%	(36.3%)
Service charges - water revenue	5 573 624	5 573 624	1 296 030	23.3%	1 165 978	20.9%	1 026 165	18.4%	3 488 173	62.6%	1 282 528	62.1%	(20.0%)
Service charges - sanitation revenue	1 343 152	1 343 152	203 757	15.2%	191 971	14.3%	166 870	12.4%	562 598	41.9%	176 084	42.1%	(5.2%)
Service charges - refuse revenue	858 670	858 670	184 026	21.4%	202 113	23.5%	130 868	15.2%	517 006	60.2%	187 025	61.7%	(30.0%)
Survice dialoges Telesconorcina		-	101020	21.170	202 110	20.070	- 150 000	-	-	-	107 025	-	(50.070)
Rental of facilities and equipment	932 764	807 652	158 443	17.0%	162 645	17.4%	113 487	14.1%	434 574	53.8%	172 242	50.4%	(34.1%)
Interest earned - external investments	324 478	320 778	67 884	20.9%	39 493	12.2%	35 808	11.2%	143 186	44.6%	77 106	53.9%	(53.6%)
Interest earned - outstanding debtors	632 552	365 819	16 914	2.7%	(14 501)	(2.3%)	(15 671)	(4.3%)	(13 258)	(3.6%)		84.8%	(110.4%)
Dividends received	- 002 002			2.770	(11001)	(2.070)	(15 07 1)	(1.570)	(10 200)	(0.070)	100 021	-	(110.170)
Fines, penalties and forfeits	73 121	75 806	2 088	2.9%	2 447	3.3%	1 493	2.0%	6 028	8.0%	9 187	(.8%)	(83.8%)
Licences and permits	39 655	39 655	7 353	18.5%	8 813	22.2%	5 525	13.9%	21 691	54.7%	11 166	63.1%	(50.5%)
Agency services	13 785	13 785	2 036	14.8%	10 288	74.6%	1 814	13.2%	14 139	102.6%	3 672	50.3%	(50.6%)
Transfers and subsidies	4 090 547	4 709 156	1 607 572	39.3%	1 445 043	35.3%	1 060 216	22.5%	4 112 831	87.3%		70.5%	36.6%
Other revenue	3 517 028	3 367 121	1 007 884	28.7%	1 111 655	31.6%	1 021 005	30.3%	3 140 544	93.3%		93.1%	(5.9%)
Gains	10 576	10 576	661	6.2%	4 312	40.8%	1 062	10.0%	6 036	57.1%	51	40.2%	1 969.4%
Operating Expenditure	40 161 811	40 121 706	8 813 869	21.9%	9 688 868	24.1%	6 409 145	16.0%	24 911 882	62.1%	8 147 270	61.0%	(21.3%)
Employee related costs	10 751 492	11 230 735	2 591 708	24.1%	3 243 777	30.2%	1 770 535	15.8%	7 606 020	67.7%	2 573 875	59.9%	(31.2%)
Remuneration of councillors	139 858	139 858	31 720	22.7%	30 368	21.7%	23 407	16.7%	85 496	61.1%	31 630	62.6%	(26.0%)
Debt impairment	2 789 923	1 996 866	1 837	.1%	99 173	3.6%	550 405	27.6%	651 414	32.6%	(172)	41.6%	(320 337.5%)
Depreciation and asset impairment	2 958 028	2 948 470	750 345	25.4%	564 214	19.1%	446 799	15.2%	1 761 358	59.7%	573 771	57.4%	(22.1%)
Finance charges	845 099	786 412	203 507	24.1%	246 192	29.1%	124 340	15.8%	574 039	73.0%	204 963	62.7%	(39.3%)
Bulk purchases	10 220 351	10 635 182	3 259 769	31.9%	2 386 387	23.3%	1 499 527	14.1%	7 145 683	67.2%	2 175 568	66.0%	(31.1%)
Other Materials	4 409 449	4 646 757	788 364	17.9%	1 090 445	24.7%	792 766	17.1%	2 671 575	57.5%	859 368	62.5%	(7.8%)
Contracted services	4 937 852	4 561 795	819 335	16.6%	1 200 163	24.3%	757 330	16.6%	2 776 827	60.9%	1 182 768	62.4%	(36.0%)
Transfers and subsidies	568 253	618 086	118 356	20.8%	87 211	15.3%	75 553	12.2%	281 120	45.5%	122 113	61.7%	(38.1%)
Other expenditure	2 534 182	2 550 386	250 151	9.9%	737 113	29.1%	367 776	14.4%	1 355 041	53.1%	456 046	52.9%	(19.4%)
Losses	7 325	7 159	(1 224)	(16.7%)	3 825	52.2%	707	9.9%	3 309	46.2%	(32 661)	(161.7%)	(102.2%)
Surplus/(Deficit)	372 435	743 490	1 961 181		285 879		813 908		3 060 968		1 308 308		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	3 528 323	3 119 004	204 212	5.8%	360 249	10.2%	689 082	22.1%	1 253 543	40.2%	180 419	17.3%	281.9%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	10 200	10 200	28	.3%	-	-	2 729	26.8%	2 758	27.0%	212	42.1%	1 186.6%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 910 958	3 872 694	2 165 422		646 127		1 505 719		4 317 268		1 488 939		
Taxation	-			-		-		-		-	-		-
Surplus/(Deficit) after taxation	3 910 958	3 872 694	2 165 422		646 127		1 505 719		4 317 268		1 488 939		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 910 958	3 872 694	2 165 422		646 127		1 505 719		4 317 268		1 488 939		
Share of surplus/ (deficit) of associate	-	(15 000)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 910 958	3 857 694	2 165 422		646 127		1 505 719		4 317 268		1 488 939		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	4 792 769	5 416 158	530 597	11.1%	751 151	15.7%	601 451	11.1%	1 883 200	34.8%	339 875	15.8%	77.0%
National Government	2 746 166	2 362 837	319 222	11.6%	307 318	11.2%	300 977	12.7%	927 517	39.3%	293 158	25.6%	2.7%
Provincial Government	782 157	756 167	6 027	.8%	9 583	1.2%	3 721		19 331	2.6%	8 758	3.3%	(57.5%)
District Municipality	702 137	730 107	0 027	.070	7 303	1.270	3721	.570	17331	2.070	0 730	3.370	(31.370)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies.HH.			59		4		92		156		10		788.4%
Transfers recognised - capital	3 528 323	3 119 004	325 309	9.2%	316 905	9.0%	304 789		947 004	30.4%	301 926	21.7%	
Borrowing	1 023 498	1 524 998	154 808	15.1%	79 607	7.8%	57 887	3.8%	292 303	19.2%	37 949	3.5%	52.5%
Internally generated funds	240 948	772 156	50 480	21.0%	354 639	147.2%	238 775		643 894	83.4%			(100.0%)
, 3	-		-	-		-	-	-		-	-	-	-
Capital Expenditure Functional	4 792 769	5 416 158	530 597	11.1%	751 151	15.7%	601 458	11.1%	1 883 207	34.8%	730 698	24.9%	(17.7%)
Municipal governance and administration	636 611	585 300	27 958	4.4%	69 694	10.9%	18 180	3.1%	115 832	19.8%	55 106	16.1%	(67.0%)
Executive and Council	335 994	8 145	569	.2%	596	.2%	844	10.4%	2 008	24.7%	513	1.0%	64.3%
Finance and administration	300 435	576 503	27 381	9.1%	69 005	23.0%	17 349	3.0%	113 734	19.7%	54 564	24.1%	(68.2%)
Internal audit	182	652	9	4.9%	94	51.4%	(13)	(2.0%)	89	13.7%	29	111.9%	(145.6%)
Community and Public Safety	1 352 168	1 558 041	93 440	6.9%	108 667	8.0%	76 072	4.9%	278 180	17.9%	140 918	16.5%	(46.0%)
Community and Social Services	136 710	141 961	26 340	19.3%	15 369	11.2%	2 631	1.9%	44 340	31.2%		18.3%	
Sport And Recreation	157 093	202 922	20 480	13.0%	29 346	18.7%	36 738		86 564	42.7%	28 473	18.5%	
Public Safety	41 019	36 230	(3 978)	(9.7%)	7 555	18.4%	3 979		7 556	20.9%	8 926	19.6%	
Housing	1 004 334	1 160 202	50 444	5.0%	54 865	5.5%	31 837	2.7%	137 146	11.8%	83 018	15.3%	
Health	13 012	16 725	154	1.2%	1 532	11.8%	887	5.3%	2 574	15.4%	1 642	13.8%	(46.0%)
Economic and Environmental Services	1 486 851	1 654 766	404 372	27.2%	292 721	19.7%	202 539		899 631	54.4%	282 014	31.8%	
Planning and Development	296 541	369 124	38 587	13.0%	71 072	24.0%	7 618		117 277	31.8%	31 061	41.7%	
Road Transport	1 186 611	1 275 046	363 593	30.6%	219 509	18.5%	194 876		777 979	61.0%		30.2%	
Environmental Protection	3 699	10 596	2 191	59.2%	2 139	57.8%	45		4 375	41.3%	2 292	19.5%	
Trading Services	1 289 684	1 564 319	1 416	.1%	274 574	21.3%	303 028		579 018	37.0%	246 789	26.9%	
Energy sources	442 877	443 333	59 547	13.4%	75 325	17.0%	81 480		216 351	48.8%	65 976	25.2%	23.5%
Water Management	381 631	459 955	51 617	13.5%	66 321	17.4%	55 307	12.0%	173 246	37.7%	56 970	22.0%	
Waste Water Management	346 417	586 866	(112 672)	(32.5%)	127 957	36.9%	160 959		176 244	30.0%	105 252	34.1%	
Waste Management	118 759	74 166	2 924	2.5%	4 970	4.2%	5 282		13 176	17.8%		25.2%	
Other	27 455	53 733	3 411	12.4%	5 496	20.0%	1 639	3.1%	10 546	19.6%	5 870	30.9%	(72.1%)

Dart 2.	Cach	Docointe	and	Payments

					202	20/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities												9	
I =													
Receipts			-			-	-	-	-			-	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges Other revenue	-		-	-	-	-		-		-	-	-	-
Transfers and Subsidies - Operational	-	-	-		-	-	-	-			-	-	-
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	-	-	-		-	-	-	-			-	-	-
Interest	-				-		-					-	
Dividends	-				-		-					-	
Payments													
Suppliers and employees		-			-				-		-		
Finance charges	_	-	_	-	_	-	_	_	-	-	-	_	-
Transfers and grants						-						-	-
Net Cash from/(used) Operating Activities			-	-		-	-	-		-		-	-
Cash Flow from Investing Activities													
Receipts	222 904	222 904	(12 691)	(5.7%)	(4 970)	(2.2%)	17 313	7.8%	(348)	(.2%)	(11 904)		(245.4%)
Proceeds on disposal of PPE			(12 07.1)	(0.770)	(1770)	(2.270)		-	(0.10)	(.270)	(11.701)	_	(210.170)
Decrease (Increase) in non-current debtors (not used)	_	-	_	-	_	-	_	_	-	-	-	_	-
Decrease (increase) in non-current receivables	222 904	222 904	(12 691)	(5.7%)	(4 970)	(2.2%)	17 313	7.8%	(348)	(.2%)	(11 904)		(245.4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-		-	-	-
Payments		-	-		-		-	-		-		-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	222 904	222 904	(12 691)	(5.7%)	(4 970)	(2.2%)	17 313	7.8%	(348)	(.2%)	(11 904)	-	(245.4%)
Cash Flow from Financing Activities													
Receipts	(4 350)	(4 350)	(10 965)	252.1%	(464)	10.7%	7 467	(171.7%)	(3 961)	91.1%	(50 649)		(114.7%)
Short term loans				-		-	-			-	,	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits	(4 350)	(4 350)	(10 965)	252.1%	(464)	10.7%	7 467	(171.7%)	(3 961)	91.1%	(50 649)	-	(114.7%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 350)	(4 350)	(10 965)	252.1%	(464)	10.7%	7 467	(171.7%)	(3 961)	91.1%	(50 649)	-	(114.7%)
Net Increase/(Decrease) in cash held	218 555	218 555	(23 656)	(10.8%)	(5 434)	(2.5%)	24 781	11.3%	(4 310)	(2.0%)	(62 552)	-	(139.6%)
Cash/cash equivalents at the year begin:	-	-			(23 656)		(29 090)	-			76 527	-	(138.0%)
Cash/cash equivalents at the year end:	218 555	218 555	(23 656)	(10.8%)	(29 090)	(13.3%)	(4 310)	(2.0%)	(4 310)	(2.0%)	13 975	_	(130.8%)
	210 000	210 000	(25 050)	(10.070)	(27 070)	(10.070)	( , , , , ,	(2.070)	(4 5 1 0)	(2.070)	10 770	l	(150.070)

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Debt		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	472 937	9.4%	263 796	5.2%	328 232	6.5%	3 970 129	78.8%	5 035 094	32.7%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	770 432	29.0%	278 942	10.5%	120 841	4.6%	1 484 547	55.9%	2 654 762	17.3%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	488 683	11.2%	181 134	4.2%	122 123	2.8%	3 559 785	81.8%	4 351 725	28.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	84 353	10.9%	48 381	6.2%	45 971	5.9%	598 189	77.0%	776 894	5.1%	-	-	-	
Receivables from Exchange Transactions - Waste Management	51 495	11.8%	22 273	5.1%	14 729	3.4%	348 822	79.8%	437 318	2.8%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	9 483	4.2%	6 974	3.1%	11 099	4.9%	198 626	87.8%	226 182	1.5%	-	-	-	
Interest on Arrear Debtor Accounts	15 633	2.1%	4 156	.5%	1 494	.2%	740 754	97.2%	762 037	5.0%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	40 566	3.6%	53 459	4.7%	6 960	.6%	1 037 455	91.1%	1 138 440	7.4%	-	-	-	
Total By Income Source	1 933 582	12.6%	859 114	5.6%	651 451	4.2%	11 938 306	77.6%	15 382 453	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	126 510	14.2%	66 513	7.4%	36 602	4.1%	664 256	74.3%	893 880	5.8%			-	
Commercial	851 707	21.4%	263 011	6.6%	283 986	7.1%	2 573 454	64.8%	3 972 159	25.8%	-	-	-	
Households	951 552	9.1%	527 770	5.0%	325 474	3.1%	8 669 933	82.8%	10 474 730	68.1%	-	-	-	
Other	3 813	9.1%	1 819	4.4%	5 389	12.9%	30 663	73.6%	41 684	.3%	-	-	-	
Total By Customer Group	1 933 582	12.6%	859 114	5.6%	651 451	4.2%	11 938 306	77.6%	15 382 453	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	Tota	ı
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	787 696	100.0%	-	-	-	-		-	787 696	32.19
Bulk Water	280 013	100.0%	-	-	-	-	-	-	280 013	11.49
PAYE deductions	136 873	100.0%	-	-	-	-	-	-	136 873	5.69
VAT (output less input)	597	100.0%	-	-	-	-	-	-	597	-
Pensions / Retirement	145 071	100.0%	-		-			-	145 071	5.99
Loan repayments	-		11 667	1.6%	323 165	44.9%		-	719 318	29.39
Trade Creditors	162 568	48.7%	11 051	3.3%	362	.1%		-	334 027	13.69
Auditor-General	-		-		-			-	-	
Other	52 086	100.0%	-	-	-	-	-	-	52 086	2.19
Total	1 564 903	63.7%	22 717	.9%	323 527	13.2%	544 532	22.2%	2 455 680	100.0%

Contact Details

Municipal Manager	Mr Sipho Cele	031 311 2010	
Financial Manager	Dr Krish Kumar	031 311 1131	

Source Local Government Database

## KWAZULU-NATAL: UMDONI (KZN212) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	20/21					201	9/20	
	Bud	get	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
												9	
Operating Revenue and Expenditure													
Operating Revenue	315 104	320 389	116 829	37.1%	101 824	32.3%	68 675	21.4%	287 328	89.7%	77 844	79.5%	
Property rates	101 629	99 629	43 072	42.4%	19 520	19.2%	19 768	19.8%	82 360	82.7%	18 509	83.1%	6.8%
Continue the second of the second	-	-	49	-	122	-	(172)	-	-	-	136	-	(226.5%)
Service charges - electricity revenue	-	-	49	-	122	-	(172)	-	-	-	136	-	(226.5%
Service charges - water revenue Service charges - sanitation revenue	-	-	-	-	-	-	-	-		-	-	-	-
Service charges - samiation revenue Service charges - refuse revenue	9 937	9 406	3 916	39.4%	2 199	22.1%	2 226	23.7%	8 341	88.7%	2 117	96.4%	5.2%
Service charges - reiuse revenue	9 937	9 400	3 910	39.476	2 199	22.170	2 220	23.176	8 341	88.7%	2117	90.4%	5.2%
Rental of facilities and equipment	6 989	6 360	1 771	25.3%	1 708	24.4%	1 664	26.2%	5 144	80.9%	1 665	76.9%	
Interest earned - external investments	12 893	8 000	607	4.7%	12	.1%	2 958	37.0%	3 576	44.7%	19	.5%	15 700.6%
Interest earned - outstanding debtors	408	500	22	5.4%	22		52	10.4%	96	19.1%	18	119.2%	
Dividends received	-							-	-	-			-
Fines, penalties and forfeits	2 355	2 391	583	24.8%	744	31.6%	732	30.6%	2 058	86.1%	629	27.4%	16.3%
Licences and permits	10 755	7 200	1 957	18.2%	1 893	17.6%	1 707	23.7%	5 557	77.2%	1 681	54.9%	1.5%
Agency services	-	2 066	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	164 872	183 287	64 264	39.0%	74 811	45.4%	38 635	21.1%	177 709	97.0%	52 065	96.6%	(25.8%)
Other revenue	5 267	1 550	588	11.2%	792	15.0%	1 106	71.4%	2 486	160.4%	1 006	11.0%	9.9%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	306 104	373 914	48 743	15.9%	75 727	24.7%	91 859	24.6%	216 328	57.9%	73 426	69.5%	25.1%
Employee related costs	115 105	134 506	29 185	25.4%	36 821	32.0%	30 523	22.7%	96 529	71.8%	19 832	68.0%	53.9%
Remuneration of councillors	16 706	16 706	3 772	22.6%	3 732	22.3%	3 781	22.6%	11 285	67.5%	2 428	62.2%	55.7%
Debt impairment	1 740	6 018		-		-		-					-
Depreciation and asset impairment	41 787	43 224	183	.4%	(183)	(.4%)	30 202	69.9%	30 202	69.9%	11 967	82.1%	152.4%
Finance charges	387	-	-	-	-	-	-	-	-	-	1	4.2%	(100.0%)
Bulk purchases	-		-	-	-	-		-	-	-	-	-	-
Other Materials	7 240	15 157	213	2.9%	5 163	71.3%	3 405	22.5%	8 781	57.9%	1 330	62.3%	156.0%
Contracted services	70 610	102 275	7 205	10.2%	18 986	26.9%	13 392	13.1%	39 583	38.7%	26 132	77.1%	(48.8%)
Transfers and subsidies	4 477	3 466	-	-	1 352	30.2%	539	15.6%	1 892	54.6%	1 459	61.5%	
Other expenditure	48 053	52 562	8 185	17.0%	9 855	20.5%	10 017	19.1%	28 057	53.4%	10 277	58.5%	(2.5%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 000	(53 526)	68 085		26 097		(23 184)		70 999		4 418		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	28 968	37 413	1 002	3.5%	1 010	3.5%	8 334	22.3%	10 345	27.7%	12 478	65.6%	(33.2%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE	-		-	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 968	(16 113)	69 087		27 107		(14 850)		81 345		16 896		
Taxation	-		-	-		-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	37 968	(16 113)	69 087		27 107		(14 850)		81 345		16 896		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 968	(16 113)	69 087		27 107		(14 850)		81 345		16 896		
Share of surplus/ (deficit) of associate			-	-	-	-	, , , , , ,	-		-	-	-	-
Surplus/(Deficit) for the year	37 968	(16 113)	69 087		27 107		(14 850)		81 345		16 896		
	0,,00	(10 110)	5, 307		2, 107		(000)		0.040				

	-		-		202	0/21		·		·	201	9/20	
	Bud	get	First C	)uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	32 449	51 435	916	2.8%	954	2.9%	7 908	15.4%	9 778	19.0%	7 915	38.8%	(.1%
	24 623	32 533	916	3.7%	954	3.9%	7 758	23.8%	9 629	29.6%	5 189	39.3%	
National Government Provincial Government	24 623	32 533	916			3.9%	/ /58	23.8%	9 629	29.6%	5 189	39.3%	49.5%
				-	-		-	-		-	-	-	-
District Municipality				-			-	-			-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,				3.7%	954	3.9%				-		-	49.59
Transfers recognised - capital Borrowing	24 623	32 533	916	3.7%		3.9%	7 758	23.8%	9 629	29.6%	5 189	39.3%	49.59
Internally generated funds	7 826	18 902					150	.8%	150	.8%	2 726	37.7%	(94.5%
internally generated funds	/ 020	10 902					150	.076	130	.070		31.176	(94.3%
Capital Expenditure Functional	32 449	51 435	916	2.8%	954	2.9%	7 480	14.5%	9 350	18.2%	7 915	38.8%	(5.5%
Municipal governance and administration		2 439		-		-	150	6.1%	150	6.1%	4	14.3%	3 656.69
Executive and Council		39		-				-				5.7%	-
Finance and administration		2 400		-			150	6.2%	150	6.2%	4	32.2%	3 656.69
Internal audit	-	-		-		-	-	-	-	-	-	-	-
Community and Public Safety	11 783	17 269	519	4.4%	949	8.1%	3 160	18.3%	4 628	26.8%	(3 785)	7.8%	(183.5%
Community and Social Services	5 753	8 547	348	6.0%	104	1.8%	1 782	20.9%	2 235	26.1%	550	13.4%	223.99
Sport And Recreation	6 030	8 709	171	2.8%	844	14.0%	1 378	15.8%	2 394	27.5%	(4 335)	.2%	(131.8%
Public Safety	-	-		-		-	-	-	-	-	-	-	-
Housing	-	13		-		-	-	-	-	-	-	-	-
Health	-	-	-	-		-	-	-	-		-	-	-
Economic and Environmental Services	20 666	31 597	397	1.9%	6		4 170	13.2%	4 572	14.5%	12 514	56.8%	(66.7%
Planning and Development		18		-		-		-		-	881	80.7%	(100.0%
Road Transport	20 666	31 578	397	1.9%	6	-	4 170	13.2%	4 572	14.5%	11 633	55.8%	(64.2%
Environmental Protection	-	-	-	-		-	-	-	-		-	-	-
Trading Services		130								-	(818)	-	(100.0%
Energy sources		-		-		-		-		-	(818)	-	(100.0%
Water Management	-	-	-	-	-	-	-	-		-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-		-	-	-	-
Waste Management	-	130	-	-	-	-	-	-		-	-	-	-
Other				-		-		-		-	-	-	-

Dart 2	· Cach	Receipts	and Da	umonto

					202	10/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										Daugut		Dauget	
		407.400	70.410		0.4 500			41.001		E7 404	(4.05)	(40)	#F 500 001)
Receipts	329 649	427 103	79 162	24.0%	96 539	29.3%	69 391	16.2%	245 092	57.4%	(125)	(.1%)	(55 580.3%)
Property rates	68 875	75 656	13 406	19.5%	17 244	25.0%	11 058	14.6%	41 707	55.1%	-	-	(100.0%)
Service charges	9 412	9 126	50	.5%	122	1.3%	83 1 888	.9%	255	2.8%	-	-	(100.0%)
Other revenue	57 523	36 151	2 215	3.9%	2 116	3.7%		5.2%	6 219	17.2%	-	-	(100.0%)
Transfers and Subsidies - Operational	164 872	187 557	63 491	38.5%	77 057	46.7%	35 643	19.0%	176 192	93.9%	(125)	(.3%)	(28 598.2%)
Transfers and Subsidies - Capital	28 968	118 613		-	-	-	20 719	17.5%	20 719	17.5%	-	-	(100.0%)
Interest	-	-		-	-	-	-	-		-	-	-	-
Dividends				1			-	-			-	-	-
Payments	(263 113)	(352 688)	(178)		(4 400)	1.7%			(4 578)	1.3%	-	-	-
Suppliers and employees	(263 113)	(349 222)	(178)		(4 400)	1.7%	-	-	(4 578)	1.3%	-	-	-
Finance charges	-		-			-		-	-	-	-	-	-
Transfers and grants  Net Cash from/(used) Operating Activities	66 537	(3 466) 74 414	78 984	118.7%	92 139	138.5%	69 391	93.2%	240 514	323.2%	(125)	(.8%)	(55 580.3%)
Net Cash from/(used) Operating Activities	00 537	/4 414	/8 984	118.7%	92 139	138.5%	69 391	93.2%	240 514	323.2%	(125)	(.8%)	(55 580.3%)
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	(32 506)	(51 435)		-		-	150	(.3%)	150	(.3%)	-	-	(100.0%)
Capital assets	(32 506)	(51 435)	-	-	-	-	150	(.3%)	150	(.3%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(32 506)	(51 435)		-	-	-	150	(.3%)	150	(.3%)	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	1 293	(1 593)	(1)	(.1%)	(2 357)	(182.3%)	2 331	(146.3%)	(27)	1.7%	(2)		(136 559.0%)
Short term loans	. 270	(1070)		(.170)	(2 007)	(102.070)		(110.070)	(27)	-	-	_	(100 007.070)
Borrowing long term/refinancing	-	_	-	_	_	_	_	_		-	_	_	_
Increase (decrease) in consumer deposits	1 293	(1 593)	(1)	(.1%)	(2 357)	(182.3%)	2 331	(146.3%)	(27)	1.7%	(2)	_	(136 559.0%)
Payments	(350)		- '	- '				-	- '		(874)	43.0%	(100.0%)
Repayment of borrowing	(350)			-		-		-		-	(874)	43.0%	(100.0%)
Net Cash from/(used) Financing Activities	943	(1 593)	(1)	(.1%)	(2 357)	(250.0%)	2 331	(146.3%)	(27)	1.7%	(875)	42.7%	(366.2%)
Net Increase/(Decrease) in cash held	34 974	21 387	78 983	225.8%	89 783	256.7%	71 871	336.1%	240 637	1 125.2%	(1 000)	(16.9%)	(7 283.6%)
Cash/cash equivalents at the year begin:	209 118	194 688	10 103	223.070	79 314	37.9%	363 453	186.7%	240 037	1 123.270	(1 000)	(10.970)	(123 485.1%)
, , , , ,			-										
Cash/cash equivalents at the year end:	244 091	216 075	79 314	32.5%	363 453	148.9%	435 325	201.5%	435 325	201.5%	(1 295)	(.8%)	(33 714.1%)

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-		-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	7 880	9.9%	2 123	2.7%	1 628	2.1%	67 647	85.3%	79 278	61.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	946	12.5%	286	3.8%	236	3.1%	6 108	80.6%	7 577	5.9%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1 171	13.2%	570	6.4%	547	6.1%	6 614	74.3%	8 902	6.9%	-	-	-	
Interest on Arrear Debtor Accounts	21	.1%	34	.1%	40	.2%	25 288	99.6%	25 383	19.6%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-		-	-	-	-	-	-	
Other	(6 233)	(75.7%)	178	2.2%	146	1.8%	14 148	171.7%	8 238	6.4%	-	-	-	
Total By Income Source	3 786	2.9%	3 191	2.5%	2 597	2.0%	119 812	92.6%	129 386	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	36	.1%	126	.3%	113	.3%	41 104	99.3%	41 379	32.0%		-		
Commercial	1 209	6.8%	606	3.4%	439	2.5%	15 599	87.4%	17 852	13.8%	-	-	-	
Households	2 548	3.8%	2 436	3.6%	2 027	3.0%	60 677	89.6%	67 688	52.3%	-	-	-	
Other	(7)	(.3%)	22	.9%	19	.8%	2 433	98.6%	2 467	1.9%	-	-	-	
Total By Customer Group	3 786	2.9%	3 191	2.5%	2 597	2.0%	119 812	92.6%	129 386	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-		-	-	-	-	-		
VAT (output less input)	1 046	100.0%		-	-	-	-	-	1 046	48.2%
Pensions / Retirement	-	-		-	-	-	-	-		
Loan repayments	-	-		-	-	-	-	-		
Trade Creditors	966	85.8%	41	3.6%	-	-	119	10.6%	1 125	51.8%
Auditor-General	-	-		-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	
Total	2 012	92.6%	41	1.9%	-	-	119	5.5%	2 171	100.0%

Contact Details

Municipal Manager	Mr Mzubanzi Zukile Silinga	039 976 1202
Financial Manager	Mr Mkhululeni Simon Dlamini	039 976 2102

Source Local Government Database

# KWAZULU-NATAL: UMZUMBE (KZN213) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experience					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
										,		-	
Operating Revenue and Expenditure													
Operating Revenue	180 641	209 235	65 745	36.4%	68 204	37.8%	36 524	17.5%	170 473	81.5%	28 525	134.2%	28.0%
Property rates	7 541	7 541	-	-	-	-	(756)	(10.0%)	(756)	(10.0%)	1	102.6%	(54 089.4%)
	-		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - refuse revenue	24	24	-	-	-	-	-	-	-	-	61	266.8%	(100.0%)
Rental of facilities and equipment	100	50	56	55.7%	(47)	(46.5%)	. 2	3.7%	- 11	21.9%	- 5	29.1%	(66.7%)
Interest earned - external investments	19 200	10 000	1 860	9.7%	1 685	(46.5%)	1 798	3.7%	5 343	21.9%	3 171	29.1%	(43.3%)
Interest earned - external investments Interest earned - outstanding debtors	19 200	10 000	1 860	9.7%	1 085	8.8%	1 /98	18.0%		53.4%	31/1	88.5%	(43.3%)
Dividends received	-	-	-		-	-	-	-			-	-	-
Fines, penalties and forfeits	-					-		-			-		-
Licences and permits	16	22			9	58.1%		16.8%	13	59.1%	-	32.6%	(100.0%)
Agency services	10	22			7	30.170	4	10.070	- 13	39.170	-	32.070	(100.076)
Transfers and subsidies	153 052	190 898	63 817	41.7%	66 448	43.4%	35 421	18.6%	165 686	86.8%	35 021	140.6%	1.1%
Other revenue	708	701	13	1.8%	108	15.2%	55	7.9%	176	25.2%		127.9%	(100.6%)
Gains	-			-	-	10.270	-	-		-	(7.51)		(100.070)
Operating Expenditure	229 721	245 322	33 076	14.4%	47 589	20.7%	33 922	13.8%	114 587	46.7%		64.0%	(3.1%)
Employee related costs	75 011	75 011	14 773	19.7%	17 476	23.3%	14 844	19.8%	47 094	62.8%		66.5%	14.0%
Remuneration of councillors	18 351	18 351	4 260	23.2%	4 458	24.3%	4 091	22.3%	12 809	69.8%	4 193	81.0%	(2.4%)
Debt impairment	4 000	4 000	-	-		-		-	-		-		-
Depreciation and asset impairment	30 350	30 350	6 374	21.0%	5 170	17.0%	5 190	17.1%	16 734	55.1%		57.9%	(1.3%)
Finance charges	32	32	-	-	2	6.6%	2	6.3%	4	12.8%	0	.7%	827.2%
Bulk purchases			-	-				-			-		-
Other Materials	4 799	6 285	536	11.2%	235	4.9%	48	.8%	819	13.0%	278	18.9%	(82.8%)
Contracted services	52 178	66 439 8 580	1 818	3.5%	13 079	25.1% 24.2%	3 563 1 091	5.4%	18 459	27.8%	4 932	65.1%	(27.8%)
Transfers and subsidies	9 119 35 882	36 274	716 4 599	7.8% 12.8%	2 206 4 963	24.2%	5 093	12.7%	4 013 14 655	46.8% 40.4%	2 333 5 004	53.5% 68.8%	(53.2%)
Other expenditure Losses	35 882	36 274	4 599	12.8%	4 963	13.8%	5 093	14.0%	14 655	40.4%	5 004	68.8%	1.8%
	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	(49 080)	(36 086)	32 669		20 615		2 602		55 886		(6 492)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	33 867	58 900	13 281	39.2%	14 030	41.4%	15 363	26.1%	42 674	72.5%	4 770	95.2%	222.1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 213)	22 814	45 950		34 645		17 965		98 560		(1 722)		
Taxation	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(15 213)	22 814	45 950		34 645		17 965		98 560		(1 722)		
Attributable to minorities	(210)		700				700				(/22)	-	
Surplus/(Deficit) attributable to municipality	(15 213)	22 814	45 950		34 645		17 965		98 560		(1 722)		
Share of surplus/ (deficit) of associate	(13 2 13)	22 014	73 730		34 043		17 703		70 300		(1722)		
Surplus/(Deficit) for the year	(15 213)	22 814	45 950	-	34 645	-	17 965	-	98 560	-	(1 722)	_	-
our proof Denote not the year	(10 2 13)	22 614	40 900		34 043		17 900		70 000		(1/22)		

					202	0/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	105 653	175 168	10 776	10.2%	15 808	15.0%	13 600	7.8%	40 184	22.9%	6 579	156.1%	106.7%
National Government	33 867	39 868	7 521	22.2%	9 495	28.0%	10 893		27 909	70.0%	5 497	178.1%	98.2%
Provincial Government	33 007	37 000	7 321	22.270	7 473	20.070	10 073	27.370	21 707	70.076	3 477	170.170	70.270
District Municipality							878		878				(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,							070		070				(100.076)
Transfers recognised - capital	33 867	39 868	7 521	22.2%	9 495	28.0%	11 771		28 788	72.2%	5 497	178.1%	114.1%
Borrowing	33 007	39 000	/ 521	22.2%	9 493	20.076	117/1	29.3%	20 /00	12.270	5 497	1/0.170	114.176
Internally generated funds	71 786	135 299	3 254	4.5%	6 313	8.8%	1 829		11 396	8.4%	1 082	(27.3%)	69.0%
memaly generated lands	71700	133 277	3 2 3 4	4.570	0313	0.070	1027	1.470	11 370	0.470	1 002	(27.370)	07.070
		-	_			-	_	-		-		-	-
Capital Expenditure Functional	105 653	175 168	10 792	10.2%	15 821	15.0%	13 600	7.8%	40 214	23.0%	6 852	406.4%	
Municipal governance and administration	16 190	25 725	(3 484)	(21.5%)	(592)	(3.7%)	(2 815)	(10.9%)	(6 890)	(26.8%)	(628)	2 498.8%	348.3%
Executive and Council	90	90	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 100	25 635	(3 484)	(21.6%)	(592)	(3.7%)	(2 815)	(11.0%)	(6 890)	(26.9%)	(628)	2 498.8%	348.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 719	49 239	9 166	34.3%	9 969	37.3%	5 024		24 160	49.1%	3 427	71.0%	
Community and Social Services	22 643	42 076	4 545	20.1%	8 462	37.4%	5 024	11.9%	18 031	42.9%	2 030	73.8%	
Sport And Recreation	4 077	7 163	4 622	113.4%	1 507	37.0%	-	-	6 129	85.6%	1 397	48.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 743	100 204	5 110	8.1%	6 443	10.3%	11 390	11.4%	22 944	22.9%	4 052	212.9%	181.1%
Planning and Development	-	2 400	-	-		-		-	-	-	-	-	-
Road Transport	62 743	97 804	5 110	8.1%	6 443	10.3%	11 390	11.6%	22 944	23.5%	4 052	212.9%	181.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-		-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-			-	-	-	-	-	-	-

Dart 2	· Cach	Receipts	and Da	umonto

		2020/21									201		
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	
Dhamai	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands Cash Flow from Operating Activities										Duager		Dauger	
. 5													
Receipts	186 822	264 136	46 208	24.7%	19 072	10.2%	617	.2%	65 896	24.9%	16 166	-	(96.2%
Property rates	7 541	3 541	-	-	-	-	-	-	-	-	-	-	-
Service charges	24	24	-	-	-	-	-	-	-	-	-	-	-
Other revenue	442	773	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	144 948	190 898	46 208	31.9%	19 072	13.2%	617	.3%	65 896	34.5%	16 166	-	(96.2%
Transfers and Subsidies - Capital	33 867	58 900	-	-	-	-	-	-	-	-	-	-	-
Interest		10 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-		-	-	-	-	-		-		-	-	
Payments		(244 988)	(202)			-	(28 837)	11.8%	(29 040)			-	(33.1%
Suppliers and employees		(244 956)	(202)		-	-	(28 837)	11.8%	(29 040)	11.9%	(43 033)	-	(33.0%
Finance charges		(32)	-	-	-	-	-	-	-	-		-	
Transfers and grants	186 822	19 148	46 006	24.6%	19 072	10.2%	(28 221)	(147.40/)	36 857	192.5%	(60)	-	(100.0%
Net Cash from/(used) Operating Activities	186 822	19 148	46 006	24.6%	19 072	10.2%	(28 221)	(147.4%)	36 85 /	192.5%	(26 927)	-	4.8%
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE				-		-		-		-			
Decrease (Increase) in non-current debtors (not used)	-		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-	-
Payments		(175 168)	-	-		-	-	-	-	-	-	-	-
Capital assets		(175 168)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	(175 168)		-		-		-		-	-	-	-
Cash Flow from Financing Activities													
Receipts	38	(38)			(1)	(3.7%)	1	(3.7%)			(0)		(800.0%
Short term loans	30	(30)			(1)	(3.7%)	'	(3.7%)			(0)		(800.07)
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	38	(38)			(1)	(3.7%)	1	(3.7%)	-		(0)		(800.0%)
Payments	-	(50)				(0.770)		(0.770)			(0)	_	(000.070
Repayment of borrowing					-			-			-		
Net Cash from/(used) Financing Activities	38	(38)		-	(1)	(3.7%)	1	(3.7%)		-	(0)	-	(800.0%
· , ,			4/ 00/	24 (2)			(20.242)		2/ 057	(22 (24)			
Net Increase/(Decrease) in cash held	186 860	(156 058)	46 006	24.6%	19 070	10.2%	(28 219)	18.1%	36 857	(23.6%)		-	4.89
Cash/cash equivalents at the year begin:	199 972	238 777	-	-	46 006	23.0%	65 076	27.3%	-	-	70 011	-	(7.0%
Cash/cash equivalents at the year end:	386 832	82 719	46 006	11.9%	65 076	16.8%	36 857	44.6%	36 857	44.6%	43 084	21.5%	(14.5%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-	-	-	-		-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-	-	-	-		-	-	-	
Receivables from Non-exchange Transactions - Property Rates	(740)	(2.2%)	-		-	-	34 127	102.2%	33 387	100.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-		(0)	100.0%	(0)		-			
Interest on Arrear Debtor Accounts	-	-	-		-		-	-			-			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-		-	-	-	
Other	-	-	-	-	(0)	.1%	(90)	99.9%	(90)	(.3%)	-	-	-	
Total By Income Source	(740)	(2.2%)		-	(0)	-	34 037	102.2%	33 297	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	(122)	(.5%)			-		22 803	100.5%	22 681	68.1%	-			
Commercial	(375)	(6.1%)	-	-	(0)	-	6 571	106.1%	6 195	18.6%	-	-	-	
Households			-	-	-	-	-	-	-	-	-	-	-	
Other	(243)	(5.5%)	-	-	-	-	4 663	105.5%	4 420	13.3%	-	-	-	
Total By Customer Group	(740)	(2.2%)			(0)		34 037	102.2%	33 297	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-			-		-	-	-
Bulk Water		-	-			-		-	-	-
PAYE deductions		-	-			-		-	-	-
VAT (output less input)		-	-			-		-	-	-
Pensions / Retirement		-	-			-		-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(12)	(8.6%)	12	8.6%	137	100.0%	137	5.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-		1	-	2 410	100.0%	2 411	94.6%
Total		-	(12)	(.5%)	13	.5%	2 547	100.0%	2 548	100.0%

Contact Details

Municipal Manager	Ms NC Mgijima	039 972 0005
Financial Manager	Mr Kushi Audan	039 972 0005

# KWAZULU-NATAL: UMUZIWABANTU (KZN214) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri operating nerenae and Experience	2020/21									201	9/20		
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buugei	
Operating Revenue and Expenditure													
Operating Revenue	214 575	208 751	72 205	33.7%	56 905	26.5%	26 929	12.9%	156 039	74.7%	14 322	68.9%	88.0%
Property rates	27 187	24 087	7 776	28.6%	5 680	20.9%	5 678	23.6%	19 133	79.4%	3 781	76.4%	50.2%
Service charges - electricity revenue	42 774	35 774	7 195	16.8%	8 282	19.4%	8 371	23.4%	23 847	66.7%	10 837	65.9%	(22.8%)
Service charges - water revenue	-		-						-	-			
Service charges - sanitation revenue	_	_	_	_	_	_	-	_	-	-	_	_	_
Service charges - refuse revenue	2 628	2 628	676	25.7%	624	23.8%	772	29.4%	2 073	78.9%	648	76.6%	19.2%
B 11 (7 = 1 )	-	-	-			-	. 3	- 70/	-	-	-	-	- (00 40/)
Rental of facilities and equipment	343	343	33 1 473	9.7%	1	.2%	1 977	.7%	36	10.6%		416.4%	(99.4%)
Interest earned - external investments	14 252	7 252		10.3%	1 235	8.7%		27.3%	4 684	64.6%	2 108	62.5%	(6.2%)
Interest earned - outstanding debtors Dividends received	354	354	701	198.1%	(701)	(198.1%)	-	-		-	(1 313)	-	(100.0%)
Fines, penalties and forfeits	2 977	2 977		.3%	1 416	47.6%	616	20.7%	2 040	68.6%	3	3.1%	24 211.0%
Licences and permits	817	817	316	38.7%	342	41.8%	306	37.5%	964	118.0%		11.5%	(253.7%)
Agency services	1 412	1 412	176	12.4%	235	16.6%	90	6.4%	500	35.4%		60.1%	(85.4%)
Agency services Transfers and subsidies	113 488	124 844	44 634	39.3%	46 279	40.8%	1 952	1.6%	92 864	74.4%		70.4%	(179.9%)
	8 343	8 263	9 217	110.5%	46 279 (6 487)	(77.8%)	7 166	86.7%	92 864	119.8%		19.0%	(4 938.4%)
Other revenue Gains	8 343	8 203	9217	110.5%	(0 487)	(77.8%)	/ 100	80.7%	9 897	119.8%	(148)	19.0%	(4 938.4%)
	040.054	200 077	45.050	00.00/	50.054	00.00/	46 111	20.00/	440.004		44.074		40.40
Operating Expenditure	219 851	220 977	45 859	20.9%	50 354	22.9%		20.9%	142 324	64.4%		64.0%	10.1%
Employee related costs	75 541	75 841	17 274	22.9%	20 629	27.3%	15 938	21.0%	53 841	71.0% 57.5%		74.3%	(2.0%)
Remuneration of councillors	12 965	12 965	2 478	19.1%	2 467	19.0%	2 510	19.4%	7 456	57.5%	2 363	67.5%	6.3%
Debt impairment	1 000	2 500	-	-		-	-	-	-	-	-	407.00	(400.00/)
Depreciation and asset impairment	18 801	18 801	-	-	9 401	50.0%	-	-	9 401	50.0%		127.8%	(100.0%)
Finance charges	450	300		-	51	11.4%			51	17.0%		(1 490.8%)	(100.0%)
Bulk purchases	37 000	34 500	12 159	32.9%	7 362	19.9%	7 315	21.2%	26 835	77.8%		64.0%	19.8%
Other Materials	1 980	1 820	174	8.8%	450	22.7%	404	22.2%	1 027	56.4%		26.5%	169.1%
Contracted services	36 800	40 618	8 425	22.9%	3 365	9.1%	15 136	37.3%	26 926	66.3%		164.4%	23.4%
Transfers and subsidies	3 474	3 465	2 235	64.3%	1 116	32.1%	859	24.8%	4 210	121.5%		40.8%	(44.2%)
Other expenditure Losses	31 839	30 166	3 115	9.8%	5 513	17.3%	3 948	13.1%	12 577	41.7%	(7 772)	22.2%	(150.8%)
	-	-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit)	(5 276)	(12 227)	26 346		6 551		(19 181)		13 715		(27 550)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	23 207	23 207	5 780	24.9%	8 101	34.9%	9 626	41.5%	23 506	101.3%	2 377	49.8%	304.9%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-		-		-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	17 931	10 980	32 125		14 652		(9 555)		37 222		(25 172)		
Taxation	-	-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 931	10 980	32 125		14 652		(9 555)		37 222		(25 172)		
Attributable to minorities	-	-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 931	10 980	32 125		14 652		(9 555)		37 222		(25 172)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 931	10 980	32 125		14 652		(9 555)		37 222		(25 172)		

					202	0/21					201	9/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	56 226	61 709	18 873	33.6%	14 930	26.6%	9 348	15.1%	43 151	69.9%	21 847	44.7%	(57.2%)
National Government	22 047	22 047	4 480	20.3%	5 392	24.5%	2 696		12 567	57.0%		42.7%	10.7%
Provincial Government	22 047	22 047	4 400	20.370	3372	24.570	2 070	12.270	12 307	37.070	2 430	42.770	10.770
District Municipality													_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	22 047	22 047	4 480	20.3%	5 392	24.5%	2 696	12.2%	12 567	57.0%	2 436	42.7%	10.7%
Borrowing	-	-	-	-		-	-	-	-	-	-	-	-
Internally generated funds	34 179	39 662	14 393	42.1%	9 539	27.9%	6 652	16.8%	30 584	77.1%	19 411	45.3%	(65.7%)
Capital Expenditure Functional	56 226	61 709	18 873	33.6%	14 930	26.6%	9 348	15.1%	43 151	69.9%		44.7%	(57.2%)
Municipal governance and administration	4 160	4 421	533	12.8%	209	5.0%			1 022	23.1%		19.9%	
Executive and Council				12.070	20,	0.070	200	0.070	1 022	20.170		32.1%	110.07
Einance and administration	4 160	4 421	533	12.8%	209	5.0%	280	6.3%	1 022	23.1%	. 51	17.5%	443.5%
Internal audit	-		-	-		-	-	-	-	-	-	-	-
Community and Public Safety	10 978	10 815	3 656	33.3%	3 006	27.4%	1 253	11.6%	7 916	73.2%	2 875	22.2%	(56.4%
Community and Social Services	1 470	2 400	314	21.3%	(64)	(4.4%)	-	-	249	10.4%	2 875	39.5%	(100.0%
Sport And Recreation	9 508	8 415	3 343	35.2%	3 070	32.3%	1 253	14.9%	7 667	91.1%	-	-	(100.0%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-		-	-		-	-	-		-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 022	46 353	14 683	35.8%	11 647	28.4%	7 765	16.8%	34 095	73.6%		42.5%	(31.7%
Planning and Development	15 189	24 832	8 569	56.4%	7 646	50.3%	5 111	20.6%	21 326	85.9%		60.1%	(33.3%
Road Transport	25 833	21 521	6 114	23.7%	4 001	15.5%	2 654	12.3%	12 769	59.3%	3 704	29.3%	(28.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	65	120	-	-	68	105.3%	50	41.2%	118	98.3%	7 557	79.7%	(99.3%
Energy sources	-	0	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	407.77			-	-	-	-	-
Waste Management	65	120	-	-	68	105.3%	50	41.2%	118	98.3%	7 557	84.2%	(99.3%
Other										-			

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		2020/21									201		
	Buc	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	228 717	239 908	74 566	32.6%	64 647	28.3%	60 808	25.3%	200 021	83.4%	46 230	99.6%	31.5%
Property rates	23 924	23 913	3 403	14.2%	3 970	16.6%	4 569	19.1%	11 943	49.9%	4 566	27.9%	.1%
Service charges	39 954	39 943	2 142	5.4%	8 219	20.6%	11 063	27.7%	21 424	53.6%	29	2.9%	37 538.5%
Other revenue	13 891	13 883	3 932	28.3%	2 024	14.6%	1 688	12.2%	7 644	55.1%	4 131	251.9%	(59.2%)
Transfers and Subsidies - Operational	113 488	131 709	58 188	51.3%	50 434	44.4%	25 007	19.0%	133 628	101.5%	32 499	115.6%	(23.1%)
Transfers and Subsidies - Capital	23 207	23 207	6 900	29.7%			17 922	77.2%	24 822	107.0%	5 004	108.1%	258.2%
Interest	14 252	7 252		-			559	7.7%	559	7.7%	-		(100.0%)
Dividends				-		-	-			-	-	-	
Payments	(197 995)	(205 515)	(1 162)	.6%	(1 316)	.7%	1 285	(.6%)	(1 193)	.6%	26 717	-	(95.2%)
Suppliers and employees	(197 545)	(205 065)	(1 162)	.6%	(1 316)	.7%	1 285	(.6%)	(1 193)	.6%	26 717	-	(95.2%)
Finance charges	(450)	(450)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-			-		-	-	-					
Net Cash from/(used) Operating Activities	30 722	34 393	73 404	238.9%	63 331	206.1%	62 093	180.5%	198 828	578.1%	72 947	136.0%	(14.9%)
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE	-	_	-	-	-	-	_	_	-	-	_		-
Decrease (Increase) in non-current debtors (not used)	-	_	-	_		_	_	_		-	_		_
Decrease (increase) in non-current receivables	-	_	-	_		_	_	_		-	_		_
Decrease (increase) in non-current investments								-			-		-
Payments	(56 226)	(56 823)	(21 061)	37.5%	(16 790)	29.9%	(11 224)	19.8%	(49 075)	86.4%	(17 364)	46.6%	(35.4%)
Capital assets	(56 226)	(56 823)	(21 061)	37.5%	(16 790)	29.9%	(11 224)	19.8%	(49 075)	86.4%	(17 364)	46.6%	(35.4%)
Net Cash from/(used) Investing Activities	(56 226)	(56 823)	(21 061)	37.5%	(16 790)	29.9%	(11 224)	19.8%	(49 075)	86.4%	(17 364)	46.6%	(35.4%)
Cash Flow from Financing Activities													
Receipts	(46)		2	(4.1%)	(2)	4.1%					(18)		(100.0%)
Short term loans	(40)		2	(4.170)	(2)	4.170					(10)		(100.076)
Borrowing long term/refinancing				_				_					
Increase (decrease) in consumer deposits	(46)		2	(4.1%)	(2)	4.1%		_			(18)		(100.0%)
Payments	(10)			(1.170)	(2)	1.170		_			(10)		(100.070)
Repayment of borrowing		-		-		-	-	-	-			-	
Net Cash from/(used) Financing Activities	(46)		2	(4.1%)	(2)	4.1%		-		-	(18)		(100.0%)
		(22.420)	F2 24F	(204.00()	46 539	(102.20()	F0.0/0	(227, 007)	149 753	(((7,(0))		220.00/	
Net Increase/(Decrease) in cash held	(25 550)	(22 430)	52 345	(204.9%)		(182.2%)	50 869	(226.8%)		(667.6%)	55 565	228.0%	(8.5%)
Cash/cash equivalents at the year begin:	170 899	170 899	60 087	35.2%	112 432	65.8%	158 971	93.0%	60 087	35.2%	269 094	-	(40.9%)
Cash/cash equivalents at the year end:	145 349	148 469	112 432	77.4%	158 971	109.4%	209 840	141.3%	209 840	141.3%	324 659	339.1%	(35.4%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	2 052	42.4%	1 113	23.0%	286	5.9%	1 390	28.7%	4 840	13.7%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 708	7.9%	1 279	5.9%	1 022	4.7%	17 647	81.5%	21 656	61.4%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management			-		-	-		-			-	-	-	1
Receivables from Exchange Transactions - Waste Management	230	12.8%	135	7.5%	105	5.8%	1 331	73.9%	1 801	5.1%	-	-	-	1
Receivables from Exchange Transactions - Property Rental Debtors			-		-	-		-			-	-	-	1
Interest on Arrear Debtor Accounts	280	4.0%	269	3.9%	259	3.7%	6 173	88.4%	6 980	19.8%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-		-	-		-			-	-	-	1
Other	-		-		-	-		-	-		-	-	-	
Total By Income Source	4 271	12.1%	2 796	7.9%	1 671	4.7%	26 541	75.2%	35 278	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 126	8.6%	900	6.9%	755	5.8%	10 306	78.7%	13 088	37.1%	-	-	-	'n
Commercial	2 173	19.4%	1 025	9.1%	411	3.7%	7 615	67.8%	11 225	31.8%	-	-	-	1
Households	972	8.9%	870	7.9%	504	4.6%	8 619	78.6%	10 965	31.1%	-	-	-	'n
Other	-		-		-			-	-	-	-	-	-	i
Total By Customer Group	4 271	12.1%	2 796	7.9%	1 671	4.7%	26 541	75.2%	35 278	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-		-	-	-	-	-		-
Bulk Water	-	-	-	-	-	-	-	-		-
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-		-
Pensions / Retirement	-	-	-	-	-	-	-	-		-
Loan repayments	-	-	-	-	-	-	-	-		-
Trade Creditors	2	100.0%	-	-	-	-	-	-	2	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2	100.0%		-	-	-	-	-	2	100.0%

Contact Details

Municipal Manager	Mr VM Kubeka	039 433 3500
Financial Manager	Mr I Ogle	039 433 1301

Source Local Government Database

## KWAZULU-NATAL: RAY NKONYENI (KZN216) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experientare					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	1 080 570	1 119 449	336 385	31.1%	307 112	28.4%	242 456	21.7%	885 953	79.1%	169 286	70.1%	
Property rates	457 943	457 943	167 494	36.6%	121 219	26.5%	119 066	26.0%	407 779	89.0%	74 910	82.9%	58.9%
Service charges - electricity revenue	147 931	147 931	34 132	23.1%	34 981	23.6%	36 190	24.5%	105 303	71.2%	22 379	63.2%	61.7%
Service charges - water revenue	-	-	-	-		-	-		-			-	
Service charges - sanitation revenue	_			_		_	_	_		_	_	_	
Service charges - refuse revenue	62 741	66 159	21 327	34.0%	14 977	23.9%	14 980	22.6%	51 284	77.5%	9 592	61.9%	56.2%
,	-		-			-		-		-	-	-	-
Rental of facilities and equipment	4 229	4 180	732	17.3%	767	18.1%	653	15.6%	2 152	51.5%	398	130.8%	64.0%
Interest earned - external investments	2 466	2 466	725	29.4%	196	7.9%	1 115	45.2%	2 036	82.6%	-	24.5%	(100.0%)
Interest earned - outstanding debtors	23 825	22 804	6 403	26.9%	6 996	29.4%	7 345	32.2%	20 744	91.0%	4 001	77.2%	83.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 611	14 601	162	1.1%	198	1.4%	97	.7%	456	3.1%	288	9.9%	(66.5%)
Licences and permits	13 156	12 514	2 045	15.5%	292	2.2%	1 390	11.1%	3 727	29.8%	1 804	245.7%	(23.0%)
Agency services	3 315	3 315	1 046	31.5%	1 037	31.3%	1 006	30.3%	3 089	93.2%	987	32.3%	1.9%
Transfers and subsidies	336 787	374 395	101 249	30.1%	122 532	36.4%	59 745	16.0%	283 527	75.7%	54 040	62.1%	10.6%
Other revenue	13 566	13 140	1 070	7.9%	3 919	28.9%	868	6.6%	5 856	44.6%	886	45.7%	(2.0%)
Gains	-		-	-		-		-		-	-	-	
Operating Expenditure	1 113 969	1 120 370	159 284	14.3%	267 294	24.0%	290 866	26.0%	717 444	64.0%	294 708	50.3%	(1.3%)
Employee related costs	429 291	433 899	68 753	16.0%	134 142	31.2%	103 698	23.9%	306 593	70.7%	162 863	43.5%	(36.3%)
Remuneration of councillors	30 368	30 368	4 868	16.0%	9 367	30.8%	7 066	23.3%	21 300	70.1%	15 536	61.4%	(54.5%)
Debt impairment	12 989	15 989	3 436	26.5%	1 459	11.2%	640	4.0%	5 536	34.6%	651	22.6%	(1.6%)
Depreciation and asset impairment	92 000	92 000	-	-	-	-	64 295	69.9%	64 295	69.9%	-	-	(100.0%)
Finance charges	13	4 554	-	-	514	4 113.4%	(244)	(5.4%)	270	5.9%	502	63.2%	(148.6%)
Bulk purchases	106 169	106 169	27 712	26.1%	26 214	24.7%	25 847	24.3%	79 773	75.1%	25 994	78.1%	(.6%)
Other Materials	10 520	13 064	1 237	11.8%	4 804	45.7%	2 969	22.7%	9 010	69.0%	1 201	56.8%	147.2%
Contracted services	293 846	237 700	25 031	8.5%	54 168	18.4%	41 669	17.5%	120 868	50.8%	43 438	50.1%	(4.1%)
Transfers and subsidies	5 450	7 850	224	4.1%	913	16.8%	3 180	40.5%	4 318	55.0%	2 596	42.9%	22.5%
Other expenditure	133 324	178 777	28 023	21.0%	35 713	26.8%	41 746	23.4%	105 482	59.0%	41 927	66.0%	(.4%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 399)	(921)	177 101		39 819		(48 410)		168 510		(125 422)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	90 713	80 909	17 698	19.5%	7 027	7.7%	25 049	31.0%	49 773	61.5%	30 450	43.8%	(17.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	10 619	10 519		-		-				-		-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 932	90 506	194 799		46 845		(23 361)		218 283		(94 972)		
Taxation	-					-				-			
Surplus/(Deficit) after taxation	67 932	90 506	194 799		46 845		(23 361)		218 283		(94 972)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 932	90 506	194 799		46 845		(23 361)		218 283		(94 972)		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 932	90 506	194 799		46 845		(23 361)		218 283		(94 972)		

					202	0/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	93 227	135 992	23 130	24.8%	27 768	29.8%	23 900	17.6%	74 798	55.0%	20 742	40.0%	15.2%
National Government	68 096	60 638	23 130	31.5%	21 654	31.8%	12 651	20.9%	55 787	92.0%	19 767	56.3%	(36.0%)
Provincial Government	3 475	10 162	1 458	42.0%	3 607	103.8%	4 127		9 192	90.5%	19 /6/	6.2%	(100.0%)
District Municipality	3 4/3	10 102	1 430	42.0%	3 007	103.6%	4 127	40.076	9 192	90.3%		0.276	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	8 941	8 941			1 345	15.0%	198	2.2%	1 543	17.3%		-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(beparim Agencies, HH, Transfers recognised - capital	80 512	79 741	22 940	28.5%	26 606	33.0%	16 976		66 522	83.4%	19 767	52.9%	
Borrowing	3 000	3 000	22 940	28.5%	26 606	33.0%	16 9/6	21.3%	00 522	83.4%	19 /6/	52.9%	(14.1%)
Internally generated funds	9 715	53 251	190	2.0%	1 162	12.0%	6 924	13.0%	8 276	15.5%	974	11.4%	610.6%
internally generated funds	7713	33 231	170	2.076	1 102	12.070	0 724	13.076	0 2 / 0	13.370	7/4	11.470	010.076
Capital Expenditure Functional	98 630	139 693	25 468	25.8%	29 554	30.0%	20 247	14.5%	75 269	53.9%	20 742	40.0%	(2.4%)
Municipal governance and administration	515	3 049		-	198	38.5%	301	9.9%	499	16.4%	20	16.9%	1 386.9%
Executive and Council	-	643	-	-	178	-	161	25.1%	339	52.8%	-	21.8%	(100.0%)
Finance and administration	515	2 317	-	-	20	3.9%	140	6.0%	160	6.9%	20	16.5%	591.4%
Internal audit	-	90	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 661	9 077	2 690	40.4%	2 352	35.3%	1 839		6 882	75.8%	2 434	100.8%	(24.4%)
Community and Social Services	5 445	7 156	2 690	49.4%	2 331	42.8%	1 750	24.5%	6 772	94.6%	2 352	113.4%	(25.6%)
Sport And Recreation	450	492	-	-		-	89	18.0%	89	18.0%	-	36.0%	(100.0%)
Public Safety	766	1 346	-	-	21	2.7%	-	-	21	1.5%	82	4.7%	(100.0%)
Housing	-	83	-	-	0	-	-	-	0	.3%	-	-	-
Health	-						-	-	-	-	-	-	-
Economic and Environmental Services	74 289	110 435	22 160	29.8%	25 220	33.9%	15 259		62 638	56.7%	11 943	36.7%	
Planning and Development	34 587	67 738	9 171	26.5%	8 758	25.3%	7 249		25 178	37.2%	3 280	17.8%	121.0%
Road Transport	39 002	41 797	12 989	33.3%	16 042	41.1%	7 871	18.8%	36 901	88.3%	8 652	55.1%	
Environmental Protection	700	900	-	-	420	60.0%	139		559	62.1%	12	23.7%	
Trading Services	17 105	13 071	618	3.6%	(82)	(.5%)	765		1 301	10.0%	6 344	27.3%	
Energy sources	14 710	9 636	618	4.2%	(532)	(3.6%)	251	2.6%	337	3.5%	6 079	27.0%	(95.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 395	3 435	-	-	449	18.8%	514		964	28.1%	266	30.8%	93.6%
Other	60	4 060	-	-	1 866	3 110.1%	2 083	51.3%	3 949	97.3%	-	-	(100.0%)

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Part 3: Cash Receipts and Payments					202	10/21					201	9/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	† I
Dharach	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										Duagor		Dauger	
Cash Flow from Operating Activities													
Receipts	1 065 897	1 104 613	303 248	28.5%	373 964	35.1%	273 328		950 541	86.1%	280 607	74.6%	(2.6%)
Property rates	394 918	394 382	87 254	22.1%	127 293	32.2%	108 623	27.5%	323 170 150 759	81.9%	96 111	66.9%	13.0% 10.2%
Service charges Other revenue	117 009 119 596	117 009 118 904	46 918 15 545	40.1% 13.0%	52 761	45.1% 13.1%	51 080 7 731	43.7% 6.5%	38 940	128.8% 32.7%	46 356 21 392	72.9% 115.1%	
					15 664								
Transfers and Subsidies - Operational	257 180	301 928 172 389	125 531 28 000	48.8% 15.8%	143 747 34 500	55.9% 19.5%	75 885 30 009	25.1% 17.4%	345 163 92 509	114.3% 53.7%	53 836	71.0%	41.0% (52.3%)
Transfers and Subsidies - Capital Interest	177 193	172 389	28 000	15.8%	34 500	19.5%	30 009	17.4%	92 509	53.7%	62 913	101.7%	(52.3%)
Dividends		-	-		-	-	-	-	-	-	-	-	-
Payments	(3 000)	(3 000)	(80 599)	2 686.6%	(45 332)	1 511.1%	(72 735)	2 424.5%	(198 666)	6 622.2%	218 093	(10 507.2%)	(133.4%)
Suppliers and employees	(3 000)	(3 000)	(80 599)	2 686.6%	(45 332)	1 511.1%	(72 735)		(198 666)	6 622.2%	218 093	(10 507.2%)	(133.4%)
Finance charges	(3 000)	(3 000)	(00 377)	2 000.070	(43 332)	1311.170	(12 155)	2 424.570	(170 000)	0 022.270	210 073	(10 307.270)	(133.470)
Transfers and grants													_
Net Cash from/(used) Operating Activities	1 062 897	1 101 613	222 650	20.9%	328 633	30.9%	200 592	18.2%	751 875	68.3%	498 700	103.7%	(59.8%)
, , , ,													, , , ,
Cash Flow from Investing Activities													
Receipts	3 864	3 864		-		-	-		-	-		-	-
Proceeds on disposal of PPE	10 519	10 519	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used) Decrease (Increase) in non-current receivables	(6 655)	(6 655)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables  Decrease (increase) in non-current investments	(0 000)	(0 000)	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 227)	(142 891)	(26 620)	28.6%	(31 414)	33.7%	(22 771)	15.9%	(80 805)	56.5%	(20 103)	39.9%	13.3%
Capital assets	(93 227)	(142 891)	(26 620)	28.6%	(31 414)	33.7%	(22 771)		(80 805)	56.5%	(20 103)	39.9%	13.3%
Net Cash from/(used) Investing Activities	(89 363)	(139 027)	(26 620)	29.8%	(31 414)	35.2%	(22 771)		(80 805)	58.1%	(20 103)	40.2%	
Cash Flow from Financing Activities													
Receipts	6 503	2 277	(188)	(2.9%)	109	1.7%	(251)	(11.0%)	(330)	(14.5%)	135	.6%	(286.5%)
Short term loans	0 303	2211	(100)	(2.9%)	109	1.770	(201)	(11.0%)	(330)	(14.5%)	133	.076	(200.3%)
Borrowing long term/refinancing	3 500	3 500		-	-		-		-			-	-
Increase (decrease) in consumer deposits	3 003	(1 223)	(188)	(6.3%)	109	3.6%	(251)	20.5%	(330)	27.0%	135	-	(286.5%)
Payments	5 005	(42 650)	(100)	(0.070)	(4 209)	5.070	(356)		(4 566)	10.7%	(4 209)	(139.1%)	
Repayment of borrowing		(42 650)		-	(4 209)		(356)		(4 566)	10.7%	(4 209)	(139.1%)	(91.5%)
Net Cash from/(used) Financing Activities	6 503	(40 373)	(188)	(2.9%)	(4 101)	(63.1%)	(607)		(4 896)	12.1%	(4 075)	(36.2%)	(85.1%)
Net Increase/(Decrease) in cash held	980 037	922 213	195 842	20.0%	293 118	29.9%	177 214	19.2%	666 174	72.2%	474 523	110.8%	(62.7%)
Cash/cash equivalents at the year begin:	76 557	96 365	613 593	801.5%	820 840	1 072.2%	1113 958	1 156.0%	613 593	636.7%	1 247 489		(10.7%)
												-	
Cash/cash equivalents at the year end:	1 056 593	1 018 578	809 435	76.6%	1 113 958	105.4%	1 291 172	126.8%	1 291 172	126.8%	1 722 012	170.5%	(25.0%)

	0 - 30	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	11	2.8%	8	2.0%	6	1.4%	385	93.9%	410	.1%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	14 218	44.5%	5 787	18.1%	1 998	6.3%	9 927	31.1%	31 930	7.2%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	34 471	12.6%	15 160	5.5%	10 182	3.7%	214 516	78.2%	274 329	61.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 861	10.0%	2 531	5.2%	1 759	3.6%	39 397	81.1%	48 548	10.9%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-		-			-	-		
Interest on Arrear Debtor Accounts	2 455	3.2%	2 397	3.1%	2 323	3.0%	70 372	90.7%	77 546	17.4%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	331	2.8%	308	2.6%	195	1.6%	11 084	93.0%	11 918	2.7%	-	-		
Total By Income Source	56 347	12.7%	26 192	5.9%	16 462	3.7%	345 680	77.7%	444 681	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	2 508	6.5%	774	2.0%	670	1.7%	34 872	89.8%	38 824	8.7%	-	-	-	
Commercial	19 552	21.6%	8 004	8.8%	4 073	4.5%	59 093	65.1%	90 721	20.4%	-	-	-	
Households	34 286	10.9%	17 415	5.5%	11 720	3.7%	251 714	79.9%	315 135	70.9%	-	-	-	
Other	-		-	-	-			-	-	-	-	-	-	
Total By Customer Group	56 347	12.7%	26 192	5.9%	16 462	3.7%	345 680	77.7%	444 681	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-		-	-	-
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions	-	-	-	-	-	-		-	-	-
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	324	(357.4%)	-	-	(0)	.1%	(414)	457.3%	(91)	100.0%
Auditor-General	-	-	-	-	-	-		-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	324	(357.4%)		-	(0)	.1%	(414)	457.3%	(91)	100.0%

Contact Details

Municipal Manager	Mr Maxwell Sihle Mbili	039 688 2021	
Financial Manager	Ms N QGOLA	039 312 8302	

Source Local Government Database

# KWAZULU-NATAL: UGU (DC21) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure					202	10/21					201	9/20	
	Bud	aet	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	Quarter	i l
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2019/20 to
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	1 159 002	1 234 920	332 615	28.7%	351 741	30.3%	255 056	20.7%	939 412	76.1%	474 958	112.6%	(46.3%)
Property rates	-	-	-	-	-	-	-	-	-		-	-	-
	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-		-	-	-
Service charges - water revenue	552 868	474 097	64 465	11.7%	86 537	15.7%	83 458	17.6%	234 460	49.5%	145 983	57.4%	(42.8%)
Service charges - sanitation revenue	93 508	93 508	25 498	27.3%	27 548	29.5%	26 798	28.7%	79 844	85.4%	47 206	80.7%	(43.2%)
Service charges - refuse revenue	-	-	-	-		-		-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	617	740	20	3.2%	44	7.1%	71	9.6%	135	18.2%	1	33.2%	4 749.3%
Interest earned - external investments	2 535	2 786	2 093	82.6%	1 371	54.1%	1 251	44.9%	4 714	169.2%	3 634	242.1%	(65.6%)
Interest earned - outstanding debtors	765	1 848	10 148	1 326.9%	10 590	1 384.7%	11 130	602.2%	31 868	1 724.1%	(43)	(4.4%)	(25 961.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8	8	-	-	(4)	(53.2%)	-	-	(4)	(53.2%)	-	-	-
Licences and permits	400	500	-	-	12	2.9%	12	2.3%	23	4.6%	-	1.1%	(100.0%)
Agency services	-	-	-	-		-	-	-	-	-	-	-	-
Transfers and subsidies	499 502	562 284	227 123	45.5%	222 466	44.5%	130 534	23.2%	580 123	103.2%	276 929	187.4%	(52.9%)
Other revenue	8 800	99 150	3 269	37.1%	3 179	36.1%	1 802	1.8%	8 250	8.3%	1 247	52.7%	44.5%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 278 849	1 219 996	237 335	18.6%	211 145	16.5%	236 806	19.4%	685 285	56.2%	447 399	86.7%	(47.1%)
Employee related costs	376 709	406 993	114 349	30.4%	95 134	25.3%	97 251	23.9%	306 734	75.4%	157 267	106.6%	(38.2%)
Remuneration of councillors	15 414	9 997	2 452	15.9%	2 423	15.7%	2 442	24.4%	7 317	73.2%	3 961	74.0%	(38.3%)
Debt impairment	40 314	32 868	22	.1%	34	.1%	25	.1%	81	.2%	9 523	38 090.2%	(99.7%)
Depreciation and asset impairment	169 763	152 823	31 927	18.8%	15 133	8.9%	15 141	9.9%	62 201	40.7%	140 326	279.1%	(89.2%)
Finance charges	2 522	6 675	2 569	101.9%	1 672	66.3%	5 782	86.6%	10 023	150.1%	2 461	454.3%	134.9%
Bulk purchases	-	-	-	-		-	-	-	-	-	-	-	-
Other Materials	166 366	161 835	23 493	14.1%	29 724	17.9%	27 128	16.8%	80 344	49.6%	7 436	47.6%	264.8%
Contracted services	179 956	192 159	23 230	12.9%	27 668	15.4%	42 840	22.3%	93 738	48.8%	43 932	67.3%	(2.5%)
Transfers and subsidies	19 023	19 323	1 370	7.2%	-	-	1 370	7.1%	2 741	14.2%	7 068	45.6%	(80.6%)
Other expenditure	249 838	237 313	37 572	15.0%	39 356	15.8%	44 827	18.9%	121 755	51.3%	73 180	74.4%	(38.7%)
Losses	58 942	9	352	.6%	(0)	-	-	-	352	4 143.2%	2 246	11.0%	(100.0%)
Surplus/(Deficit)	(119 846)	14 925	95 280		140 596		18 250		254 127		27 559		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	279 336	228 191	2 389	.9%	32 841	11.8%	55 525	24.3%	90 754	39.8%	27 949	20.9%	98.7%
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE	_	_		-		_			_	-	_	_	_
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	159 490	243 116	97 669		173 437		73 775		344 881		55 507		
Taxation	-	-		-				-		-	-		-
Surplus/(Deficit) after taxation	159 490	243 116	97 669		173 437		73 775		344 881		55 507		
Attributable to minorities			-	-		-		-			-	-	-
Surplus/(Deficit) attributable to municipality	159 490	243 116	97 669		173 437		73 775		344 881		55 507		
Share of surplus/ (deficit) of associate	.37470	243 110	77 007		113 431		13113		344 001		33 307	_	_
Surplus/(Deficit) for the year	159 490	243 116	97 669		173 437	-	73 775		344 881		55 507	-	
Surprus/(Denot) for the year	107 490	243 110	71 009		113 431		13 113		344 881		ວວ ວປ <i>1</i>		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	274 693	292 337	355	.1%	46 102	16.8%	28 745	9.8%	75 202	25.7%	65 449	3 444.8%	(56.1%)
National Government	206 748	229 141	333	.170	30 694	14.8%	25 629		56 324	24.6%	63 723	406.7%	(59.8%)
Provincial Government	23 615	23 615			15 385	65.2%	2 6 4 7		18 032	76.4%	03 723	400.770	(100.0%)
District Municipality	23 013	23 013			10 300	03.270	2 047	11.270	10 032	70.470			(100.076)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	230 363	252 756			46 080	20.0%	28 276		74 356	29.4%	63 723	406.7%	(55.6%)
Borrowing	230 303	232 /30			40 000	20.0%	20 2/0	11.270	74 330	29.470	03 /23	400.776	(33.6%)
Internally generated funds	44 330	39 581	355	.8%	22	.1%	469		847	2.1%	1 726	19 071.0%	(72.8%)
memany generated runus	44 330	37301	333	.070	- 22	.170	407	1.270	047	2.170	1720	17071.070	(72.070)
Capital Expenditure Functional	277 693	292 953	355	.1%	46 102	16.6%			75 227	25.7%	65 449	1 840.2%	
Municipal governance and administration	29 800	27 802	180	.6%	22	.1%	333	1.2%	536	1.9%	1 643	3 234.7%	(79.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	29 800	27 802	180	.6%	22	.1%	333	1.2%	536	1.9%	1 643	3 234.7%	(79.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-		-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-		-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-		-	-	-	-	-	-	-	-
Public Safety	-		-	-		-		-	-	-	-	-	-
Housing	-		-	-		-		-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-		-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-		-	-		-	-	-	-	-	-	-	-
Road Transport	-		-	-		-	-	-	-	-	-	-	-
Environmental Protection	-		-	-		-	-	-	-	-	-	-	-
Trading Services	247 893	265 056	175	.1%	46 080	18.6%	28 412	10.7%	74 667	28.2%	63 806	375.0%	(55.5%)
Energy sources			-	-				1				-	
Water Management	194 044	241 858		-	37 134	19.1%	20 659		57 793	23.9%	46 729	401.8%	
Waste Water Management	53 849	23 198	175	.3%	8 945	16.6%	7 753	33.4%	16 873	72.7%	17 078	246.6%	(54.6%)
Waste Management	-		-	-	-	-		-	-		-	-	
Other	-	95	-	-		-	25	26.2%	25	26.2%		90.1%	(100.0%)

Dart 2.	Cach	Docointe	and	Payments

	2020/21									201	9/20		
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	İ
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities												_	
Receipts		1 296 496	28 761		7 274	_	72 553	5.6%	108 589	8.4%	209 476	900 292.0%	(65.4%)
Property rates			20701	_		_	72 000	-	100 007		207 170	700 272.070	(00.170)
Service charges		510 646	(1 285)	_	_	_	_		(1 285)	(.3%)	2 426	-	(100.0%)
Other revenue		617									-		-
Transfers and Subsidies - Operational		540 506	30 047		7 274		72 529	13.4%	109 850	20.3%	207 049	894 257.0%	(65.0%)
Transfers and Subsidies - Capital		228 191	(1)		-		24		23	-	-	-	(100.0%)
Interest	-	16 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	535	-	-	-	-	-	-	-	-	-	-	-
Payments		(993 069)	29	-	1		(7)	-	23	-	-	(76.9%)	
Suppliers and employees	-	(967 224)	29	-	1	-	(7)	-	23	-	-	(76.9%)	(100.0%)
Finance charges	-	(6 522)	-		-	-	-	-	-	-	-	-	-
Transfers and grants	-	(19 323)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities		303 427	28 790	-	7 274	-	72 547	23.9%	108 611	35.8%	209 476	79 050.0%	(65.4%)
Cash Flow from Investing Activities													
Receipts	(2 261)	986	330	(14.6%)	(14)	.6%	14	1.4%	330	33.5%	39	12.1%	(64.5%)
Proceeds on disposal of PPE	- 1		-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 261)	986	330	(14.6%)	(14)	.6%	14	1.4%	330	33.5%	39	12.1%	(64.5%)
Decrease (increase) in non-current investments	-	-	-		-	-	-	-	-	-	-	-	-
Payments		(292 368)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(2 261)	(292 368)	330	(14.6%)	- (4.4)	.6%	14	-	330	(.1%)	39	12.1%	((4.50/)
Net Cash from/(used) Investing Activities	(2 261)	(291 382)	330	(14.6%)	(14)	.6%	14	-	330	(.1%)	39	12.1%	(64.5%)
Cash Flow from Financing Activities													
Receipts	(21 575)	(76 837)	1 870	(8.7%)	(35)	.2%	(254)	.3%	1 581	(2.1%)	37	7.4%	(780.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(21 575)	(76 837)	1 870	(8.7%)	(35)	.2%	(254)	.3%	1 581	(2.1%)	37	7.4%	(780.2%)
Payments		-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing			-		-	-	-	-	-		-	-	
Net Cash from/(used) Financing Activities	(21 575)	(76 837)	1 870	(8.7%)	(35)	.2%	(254)	.3%	1 581	(2.1%)	37	7.4%	(780.2%)
Net Increase/(Decrease) in cash held	(23 836)	(64 792)	30 990	(130.0%)	7 226	(30.3%)	72 307	(111.6%)	110 523	(170.6%)	209 553	24 271.8%	
Cash/cash equivalents at the year begin:	-	76 750	(15)	-	30 325	-	37 529	48.9%	(15)	-	257 509	(.2%)	(85.4%)
Cash/cash equivalents at the year end:	(23 836)	11 958	30 998	(130.0%)	37 527	(157.4%)	109 905	919.1%	109 905	919.1%	467 075	328.6%	(76.5%)
	1			1	1	1		1		1		1	1

•	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	92 094	4.6%	78 211	3.9%	51 238	2.6%	1 776 356	88.9%	1 997 899	86.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 585	7.4%	16 704	5.3%	11 170	3.5%	265 184	83.7%	316 644	13.7%	-	-		-
Receivables from Exchange Transactions - Waste Management	-				-	-		-			-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-				-	-		-			-	-		-
Interest on Arrear Debtor Accounts	(11)	(.1%)	(0)	-			7 523	100.1%	7 512	.3%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-				-	-		-			-	-		-
Other	(4 295)	110.1%	(3 916)	100.4%	(1 904)	48.8%	6 216	(159.4%)	(3 899)	(.2%)		-		-
Total By Income Source	111 374	4.8%	90 999	3.9%	60 504	2.6%	2 055 279	88.7%	2 318 156	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 843	7.4%	4 097	3.9%	2 765	2.6%	90 627	86.0%	105 332	4.5%	-	-	-	-
Commercial	29 691	8.2%	19 324	5.4%	11 158	3.1%	299 909	83.3%	360 082	15.5%	-	-	-	-
Households	73 857	4.0%	67 575	3.6%	46 580	2.5%	1 663 362	89.8%	1 851 373	79.9%	-	-	-	-
Other	(18)	(1.3%)	4	.3%	1	.1%	1 381	100.9%	1 369	.1%	-	-	-	-
Total By Customer Group	111 374	4.8%	90 999	3.9%	60 504	2.6%	2 055 279	88.7%	2 318 156	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-		-	-	-
Bulk Water	7 955	1.3%	3 971	.6%	3 111	.5%	618 867	97.6%	633 904	75.39
PAYE deductions	-	-	-		-	-		-	-	
VAT (output less input)	-	-	-		-	-		-	-	-
Pensions / Retirement	-	-	-		-	-		-	-	-
Loan repayments	-	-	-		-	-		-	-	-
Trade Creditors	38 755	18.8%	(2 239)	(1.1%)	3 350	1.6%	165 734	80.6%	205 601	24.49
Auditor-General	2 313	100.0%	-		-	-		-	2 313	.39
Other	-	-	-	-	-	-	-	-	-	
Total	49 024	5.8%	1 732	.2%	6 461	.8%	784 601	93.2%	841 818	100.0%

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5702
Financial Manager	Ms Londiwe Zandile Sotshede (Acting)	039 688 5707

Source Local Government Database

## KWAZULU-NATAL: UMSHWATHI (KZN221) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2020/21									201	9/20		
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
										-			
Operating Revenue and Expenditure													
Operating Revenue	163 641	187 866	120 968	73.9%	98 039	59.9%	42 041	22.4%	261 048	139.0%	132 291	264.9%	(68.2%)
Property rates	40 000	45 000	19 036	47.6%	30 432	76.1%	11 413	25.4%	60 881	135.3%	37 973	(13 745.8%)	(69.9%)
	-	-	-	-	-	-	-	-		-	-	-	-
Service charges - electricity revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-		-	-	-	-	-	-	-	
Service charges - refuse revenue	2 750	2 750	1 169	42.5%	1 890	68.7%	712	25.9%	3 770	137.1%	2 261	4 806.7%	(68.5%)
Rental of facilities and equipment	780	625	255	32.7%	426	54.6%	146	23.3%	827	132.3%	551	91.2%	(73.5%)
Interest earned - external investments	2 545	2 030	255	.1%	1 340	52.6%	2	.1%	1 345	66.2%	2 052	192.9%	(99.9%)
Interest earned - external investments  Interest earned - outstanding debtors	2 343	2 030	949	.170	3 483	32.070	1 798	.170	6 229	00.270	7 903	172.770	(77.2%)
Dividends received	_	-	, , , ,	-	3 403	-	- 1770	-	0227		7 703	-	(11.270)
Fines, penalties and forfeits	30	30	0	1.6%	4	14.6%	1	2.6%	6	18.8%	14	67.4%	(94.6%)
Licences and permits	10	30	976	9 755.5%	2 005	20 045.8%	396	13 195.5%	3 376	112 533.2%	1 987	07.470	(80.1%)
Agency services	2 520	2 305	,,,,	, , , , , , , ,	2 000	20 010.070		10 170.070	5570	- 112 000.270	1	1%	(100.0%)
Transfers and subsidies	114 775	134 962	98 468	85.8%	58 306	50.8%	27 545	20.4%	184 319	136.6%	79 322	189.6%	(65.3%)
Other revenue	231	161	112	48.3%	154	66.9%	29	18.1%	295	183.4%	146	100.9%	(80.0%)
Gains	-	-	-	-	-	-	-	-		-	81	-	(100.0%)
Operating Expenditure	172 041	192 331	54 626	31.8%	83 439	48.5%	22 663	11.8%	160 728	83.6%	119 187	134.1%	(81.0%)
		76 517	34 627	46.5%	50 423	67.6%	12 848	16.8%	97 899		59 373	151.9%	
Employee related costs Remuneration of councillors	74 546 11 475	11 475	5 089	44.3%	6 666	58.1%	2 541	22.1%	14 295	127.9% 124.6%	8 726	1 881.4%	(78.4%) (70.9%)
Debt impairment	750	1 000	5 089	44.376	0 000	38.176	2 541	22.176	14 295	124.0%	8 /20	1 881.476	(70.9%)
Depreciation and asset impairment	1 650	17 655	-			-		-	-	-	77	1.3%	(100.0%)
Finance charges	6 800	2 000		-		-		-		-	60		(100.0%)
Bulk purchases	1 630	1 630	594	36.4%	839	51.5%	285	17.5%	1 718	105.4%	966	113.2%	(70.5%)
Other Materials	3 964	3 112	358	9.0%	559	14.1%	236	7.6%	1 153	37.0%	1 331	73.6%	(82.3%)
Contracted services	47 150	52 102	9 395	19.9%	21 174	44.9%	7 320	14.0%	37 889	72.7%	27 552	111.7%	(73.4%)
Transfers and subsidies	150	1 076	131	87.4%	(5 554)	(3 702.6%)	(7 205)	(669.6%)	(12 628)	(1 173.6%)		-	(100.0%)
Other expenditure	23 926	25 764	4 433	18.5%	9 332	39.0%	6 638	25.8%	20 403	79.2%	21 103	139.1%	(68.5%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 400)	(4 465)	66 341		14 600		19 379		100 320		13 104		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	41 428	32 428	14 000	33.8%	7 000	16.9%	7 088	21.9%	28 088	86.6%	21 396	130.1%	(66.9%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE		5E 1E0	11 000	55.070	7 000	10.770	, 000	21.770	20 000	-	21070	150.170	(00.770)
Transfers and subsidies - capital (invinetary and c)(Departm Agencies, m), E  Transfers and subsidies - capital (in-kind - all)	[ ]												
Transfer and Saustains Capital (IT failed all)													
Surplus/(Deficit) after capital transfers and contributions	33 028	27 964	80 341		21 600		26 467		128 408		34 500		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 028	27 964	80 341		21 600		26 467		128 408		34 500		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 028	27 964	80 341		21 600		26 467		128 408		34 500		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 028	27 964	80 341		21 600		26 467		128 408		34 500		

					202	10/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	25 828	31 352	687 551	2 662.0%	354 331	1 371.9%	4 436	14.1%	1 046 319	3 337.4%	336 486	2 732.5%	(98.7%)
	25 828 25 828	25 428	679 423	2 630.6%	350 077	1 371.9%	4 430		1 046 319	4 065.2%	330 480 329 966	2 /32.5%	
National Government Provincial Government	25 828	25 428	6/9 423	2 630.6%	350 077	1 355.4%	4 202	16.5%	1 033 702	4 065.2%	329 966	2 895.7%	(98.7%)
	-		-	-			-	-	-			-	-
District Municipality	-		-	-			-	-	-			-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,		-						-			-		(00 701)
Transfers recognised - capital	25 828	25 428	679 423	2 630.6%	350 077	1 355.4%	4 202		1 033 702	4 065.2%	329 966	2 895.7%	(98.7%)
Borrowing	-	5 924	8 128	-	4 255	-	233	3.9%	12 617	213.0%	6 520	589.3%	(96.4%)
Internally generated funds	-	5 924	8 128		4 255	-	233	3.9%	12 617	213.0%	6 520	589.3%	(96.4%)
				-									
Capital Expenditure Functional	26 428	33 752	711 148	2 690.9%	366 248	1 385.8%	4 567	13.5%	1 081 963	3 205.7%	346 693	2 815.7%	(98.7%)
Municipal governance and administration	-	5 924	51 814	-	26 097	-	233	3.9%	78 144	1 319.2%	24 822	3 261.6%	(99.1%)
Executive and Council	-	-	-	-	-	-	-	-	-		-	-	-
Finance and administration	-	5 924	51 814	-	26 097	-	233	3.9%	78 144	1 319.2%	24 822	3 261.6%	(99.1%)
Internal audit	-		-			-		-	-	-	-	-	-
Community and Public Safety	2 028	4 210	256 810	12 663.2%	130 381	6 429.0%	-		387 191	9 196.9%	148 855	4 148.6%	(100.0%)
Community and Social Services	228	2 100	256 319	112 420.7%	129 560	56 824.8%		-	385 880	18 375.2%	148 855	5 667.9%	(100.0%)
Sport And Recreation	1 800	2 110	491	27.3%	821	45.6%	-	-	1 311	62.1%	-	-	-
Public Safety	-		-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 400	23 618	402 524	1 649.7%	209 770	859.7%	4 333		616 627	2 610.8%	173 015	2 302.0%	
Planning and Development	7 600	6 100	2 057	27.1%	1 028	13.5%	1 180		4 265	69.9%	1 028	-	14.8%
Road Transport	16 800	17 518	400 468	2 383.7%	208 742	1 242.5%	3 153	18.0%	612 362	3 495.6%	171 987	2 288.3%	(98.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-		-	-	-	-	-		-		2.2%	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	3.3%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3:	Cash	Receipts	s and Pa	ayments	

r art or east recorpts and r aymonts	2020/21 2019/20							19/20					
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ť l
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	5 600	48 280	36	.7%	247	4.4%	(10)		274	.6%	15	-	(162.4%)
Property rates	-	37 600	-	.,,,	2		(10)	_	271	.070			(102.170)
Service charges	_	2 750	-			_		_		_	_		-
Other revenue	_	2 330	-			_	(4)	(.2%)	(4)	(.2%)	_		(100.0%)
Transfers and Subsidies - Operational	5 600	5 600	36	.7%	247	4.4%	(6)	(.1%)	278	5.0%	15		(136.7%)
Transfers and Subsidies - Capital				.,,,,	211	1.170	(0)	(.170)	-	0.070			(150.770)
Interest						_		_		_			
Dividends						_		_		_			
Payments													
Suppliers and employees	_			_		_		_		_	_		
Finance charges	_		_	_	_	_	_	_	-	-	_	-	-
Transfers and grants	_		_	_	_	_	_	_	-	-	_	-	-
Net Cash from/(used) Operating Activities	5 600	48 280	36	.7%	247	4.4%	(10)	-	274	.6%	15	-	(162.4%)
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				_		-		_		_			
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-		-	-	-		-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts			23	_	(48)	-	21	_	(5)	_	(2)		(950.3%)
Short term loans			-				-			-	-		
Borrowing long term/refinancing				-		-		-		-	-	-	-
Increase (decrease) in consumer deposits	-		23	-	(48)	-	21	-	(5)	-	(2)	-	(950.3%)
Payments			-		-		-		-	-		-	
Repayment of borrowing	-		-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	23	-	(48)	-	21	-	(5)	-	(2)	-	(950.3%)
Net Increase/(Decrease) in cash held	5 600	48 280	59	1.1%	198	3.5%	11	-	269	.6%	13		(10.5%)
Cash/cash equivalents at the year begin:	-		-	-	59	-	258	_	-	-	17		1 459.5%
Cash/cash equivalents at the year end:	5 600	48 280	59	1.1%	258	4.6%	269	.6%	269	.6%	29	-	817.4%
										12.12		I	

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-		-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 676	7.0%	2 957	5.6%	1 147	2.2%	44 788	85.2%	52 567	36.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-				-		-			-	-	-	-
Receivables from Exchange Transactions - Waste Management	269	3.4%	310	3.9%	147	1.9%	7 126	90.7%	7 852	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	3.4%	67	4.2%	27	1.7%	1 456	90.8%	1 604	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	817	1.0%	967	1.2%	-	-	79 080	97.8%	80 864	56.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-				-		-			-	-	-	-
Other	-	-	(3)	18.3%	1	(3.2%)	(13)	84.9%	(16)		-	-	-	-
Total By Income Source	4 816	3.4%	4 299	3.0%	1 321	.9%	132 436	92.7%	142 872	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 094	2.1%	1 147	2.2%	342	.7%	49 557	95.0%	52 141	36.5%	-	-	-	-
Commercial	2 065	5.8%	1 562	4.4%	504	1.4%	31 722	88.5%	35 853	25.1%	-	-	-	-
Households	1 591	2.9%	1 474	2.7%	430	.8%	50 804	93.6%	54 299	38.0%	-	-	-	-
Other	66	11.4%	116	19.9%	44	7.6%	354	61.0%	580	.4%	-	-	-	-
Total By Customer Group	4 816	3.4%	4 299	3.0%	1 321	.9%	132 436	92.7%	142 872	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-		-		-	-	-
Bulk Water		-	-	-		-		-	-	-
PAYE deductions		-	-	-		-		-	-	-
VAT (output less input)		-	-	-		-		-	-	-
Pensions / Retirement		-	-	-		-		-	-	-
Loan repayments		-	-	-		-		-	-	-
Trade Creditors		-	-	-		-	(0)	100.0%	(0)	-
Auditor-General		-	-	-		-		-	-	-
Other	16	33.7%	1	1.7%	48	102.0%	(18)	(37.4%)	47	100.0%
Total	16	33.7%	1	1.7%	48	102.0%	(18)	(37.4%)	47	100.0%

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	Mr R.M. Mani	033 816 6845

## KWAZULU-NATAL: UMNGENI (KZN222) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

	2020/21 2019/20								9/20				
	Bud	get	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
Dhamai	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										Dauget		budget	
Operating Revenue and Expenditure													
Operating Revenue	447 525	452 062	121 318	27.1%	115 631	25.8%	103 575	22.9%	340 525	75.3%	94 122	72.5%	10.0%
Property rates	216 690	216 690	57 120	26.4%	53 689	24.8%	54 218	25.0%	165 026	76.2%	50 013	74.6%	8.4%
Service charges - electricity revenue	106 249	102 847	23 447	22.1%	18 430	17.3%	19 637	19.1%	61 515	59.8%	17 424	56.8%	12.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-		-		-		-		-	-	-	-
Service charges - refuse revenue	7 208	8 155	1 986	27.6%	1 983	27.5%	1 974	24.2%	5 942	72.9%	1 886	87.8%	4.6%
Rental of facilities and equipment	1 203	1 029	224	18.6%	258	21.4%	300	29.2%	782	76.0%	382	82.5%	(21.5%)
Interest earned - external investments	2 200	1 914	432	19.6%	295	13.4%	314	16.4%	1 041	54.4%	557	107.0%	(43.6%)
Interest earned - outstanding debtors	11 456	11 456	2 666	23.3%	1 687	14.7%	5 436	47.5%	9 789	85.5%	2 616	65.1%	107.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	123	117	629	509.8%	430	348.5%	(547)	(468.8%)	512	438.6%	392	320.0%	(239.7%)
Licences and permits	5 082	3 570	697	13.7%	304	6.0%	1 125	31.5%	2 125	59.5%	905	57.3%	24.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	90 075	101 937	33 010	36.6%	37 788	42.0%	20 441	20.1%	91 239	89.5%	19 164	85.8%	6.7%
Other revenue	7 239	4 349	1 107	15.3%	768	10.6%	678	15.6%	2 553	58.7%	783	53.6%	(13.4%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	447 420	451 900	115 825	25.9%	96 304	21.5%	99 995	22.1%	312 125	69.1%		61.3%	
Employee related costs	134 399	122 823	28 911	21.5%	29 408	21.9%	29 223	23.8%	87 541	71.3%		69.2%	
Remuneration of councillors	9 923	9 732	2 317	23.3%	2 229	22.5%	2 338	24.0%	6 884	70.7%	2 254	70.6%	3.7%
Debt impairment	774	17 884	-	-	-	-		-		-	-	-	-
Depreciation and asset impairment	35 552	39 505	14 291	40.2%	14 215	40.0%	15 373	38.9%	43 879	111.1%	-	-	(100.0%)
Finance charges	2 686	3 384	781	29.1%	781	29.1%	727	21.5%	2 289	67.6%		31.9%	(13.2%)
Bulk purchases	120 997	129 246	45 466	37.6%	22 628	18.7%	19 352	15.0%	87 447	67.7%	19 621	62.1%	(1.4%)
Other Materials	1 177	1 093	289 13 190	24.5%	141 14 471	12.0% 18.4%	313 20 976	28.7%	743	68.0%	182	51.7% 80.7%	72.4%
Contracted services Transfers and subsidies	78 520 3 825	73 024 612	13 190	16.8% 22.1%	1 0 3 2	18.4%	20 976	28.7% 122.2%	48 637 2 624	66.6% 429.1%	15 544 862	90.0%	(13.3%)
Other expenditure	59 567	54 598	9 736	16.3%	11 399	19.1%	10 945	20.0%	32 080	58.8%	9 119	57.3%	
Losses	59 567	34 376	7/30	10.370	- 11 377	17.170	10 743	20.0%	32 000	30.070	7117	37.376	20.076
Surplus/(Deficit)	105	162	5 493		19 327		3 580		28 400		18 318		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	21 764	30 338	0 170	-	19 861	91.3%	10 509	34.6%	30 370	100.1%	2 234	21.2%	370.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	21701			_	17001	71.570	10 007	51.070	50 570	100.170	2 251	21.2%	
Transfers and subsidies - capital (in-kind - all)	-	_	_	_	_	_	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 869	30 500	5 493		39 188		14 089		58 770		20 552		
		30 300	3 473		37 100		17 007		30 770		20 332		
Taxation	- 21.0(0	20 500	F 100	-	20.400	-	14 000	-	-	-	20.550	-	-
Surplus/(Deficit) after taxation Attributable to minorities	21 869	30 500	5 493		39 188		14 089		58 770		20 552		
	21 869	30 500	5 493	-	39 188	-	14 089		58 770		20 552	_	
Surplus/(Deficit) attributable to municipality  Share of surplus/ (deficit) of associate	21 869	30 500	5 493		39 188		14 089		58 / / 0		20 552		
	21 869	30 500	5 493	-	39 188	-	14 089	-	58 770		20 552		
Surplus/(Deficit) for the year	21 869	30 500	5 493		39 188		14 089		58 770		20 552		

					202	10/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	29 024	50 535	4 319	14.9%	14 873	51.2%	9 442	18.7%	28 635	56.7%	10 694	35.4%	(11.7%)
National Government	21 764	30 338	4 3 19	19.0%	14 490	66.6%	6 364		24 992	82.4%	6 573	30.1%	(3.2%)
Provincial Government	21 /04	30 330	4 130	19.0%	14 490	00.076	0 304	21.076	24 992	02.476	0 3/3	30.176	(3.276)
District Municipality						-	-						
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,						-	-						
Transfers and subsidies - capital (monetary anocyclepanin Agencies, rin,)  Transfers recognised - capital	21 764	30 338	4 138	19.0%	14 490	66.6%	6 364		24 992	82.4%	6 573	30.1%	(3.2%)
Borrowing	21 /04	30 336	4 130	19.0%	14 490	00.076	0 304	21.0%	24 992	02.476	0 3/3	30.176	(3.2%)
Internally generated funds	7 261	20 197	181	2.5%	383	5.3%	3 078		3 642	18.0%	4 121	57.0%	(25.3%)
internally generated tunes	7 201	20 177	101	2.570	303	3.370	3070	13.270	3 042	10.070	4 121	37.070	(23.370)
		-				_	_					_	-
Capital Expenditure Functional	29 024	50 535	4 319	14.9%	14 873	51.2%	9 442		28 635	56.7%	10 694	35.4%	
Municipal governance and administration	788	1 108	30	3.8%	284	36.1%	270	24.4%	584	52.8%	71	40.0%	280.1%
Executive and Council	187	297	30	15.9%	32	17.2%	79		141	47.3%	-	8.6%	
Finance and administration	600	810	-	-	252	42.0%	192	23.7%	444	54.8%	71	49.8%	169.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 161	29 186	152	1.5%	-	-	19 901	68.2%	20 052	68.7%	9 702	41.0%	
Community and Social Services	6 161	12 815	-	-		-	12 136		12 136	94.7%	4 824	52.0%	
Sport And Recreation	-	16 211	-	-		-	7 765	47.9%	7 765	47.9%	1 411	12.8%	450.3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	4 000	160	152	3.8%	-	-	-	-	152	94.8%	3 467	69.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 323	11 188	4 138	25.4%	14 589	89.4%	(10 729)		7 998	71.5%	391	9.3%	(2 841.5%)
Planning and Development	142	252	-	-	66	46.9%	66		132	52.5%	32	23.6%	
Road Transport	16 181	10 937	4 138	25.6%	14 522	89.7%	(10 795)	(98.7%)	7 866	71.9%	360	8.9%	(3 102.2%)
Environmental Protection	-		-	-		-		-	-	-	-	-	-
Trading Services	1 753	9 053	-	-		-	-	-			529	21.3%	
Energy sources	1 753	1 053	-	-	-	-	-	-	-	-	529	30.8%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	8 000	-	-	-	-	-	-	-	-	-	.9%	-
Other	-		-	-		-	-	-				-	-

Dart 2.	Cach	Docointe	and	Payments

					202	0/21					201	9/20	
	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	424 476	416 447	95 246	22.4%	94 268	22.2%	82 044	19.7%	271 558	65.2%			(100.0%)
Property rates	195 021	188 520	89 885	46.1%	91 114	46.7%	78 040	41.4%	259 039	137.4%	-	-	(100.0%)
Service charges	102 111	97 196	3 439	3.4%	2 172	2.1%	2 944	3.0%	8 554	8.8%			(100.0%)
Other revenue	15 506	10 258	1 922	12.4%	983	6.3%	1 060	10.3%	3 965	38.7%		_	(100.0%)
Transfers and Subsidies - Operational	90 075	98 709		- 12.170		0.070		10.570	5 705	50.770		_	(100.070)
Transfers and Subsidies - Operational  Transfers and Subsidies - Capital	21 764	21 764	-	-									
Interest	21701	21701		_				-		_		_	_
Dividends	_	_		_				-		_		_	_
Payments	(391 519)	(385 571)	91		46				138		55		(100.0%)
Suppliers and employees	(391 519)	(381 810)	91	-	46	-	-	-	138	_	55	-	(100.0%)
Finance charges		(3 384)	-	_	_	_		-	-	_	-	-	
Transfers and grants	-	(377)								-		-	-
Net Cash from/(used) Operating Activities	32 957	30 876	95 337	289.3%	94 315	286.2%	82 044	265.7%	271 696	880.0%	55	.1%	148 956.2%
Cash Flow from Investing Activities													
Receipts	172		(1 709)	(994.5%)	1 709	994.5%				_			_
Proceeds on disposal of PPE						-		-				-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	172	-	(1 709)	(994.5%)	1 709	994.5%	-	-	-	-		-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 024)	(50 535)		-						-		-	-
Capital assets	(29 024)	(50 535)		-		-		-		-		-	-
Net Cash from/(used) Investing Activities	(28 853)	(50 535)	(1 709)	5.9%	1 709	(5.9%)		-		-		-	-
Cash Flow from Financing Activities													
Receipts	1 499		99	6.6%	(157)	(10.5%)	1		(57)		87	-	(98.6%)
Short term loans	-	-	-	-			-	-		-		-	
Borrowing long term/refinancing	-	-		-	-	-	-	-	-	-		-	-
Increase (decrease) in consumer deposits	1 499	-	99	6.6%	(157)	(10.5%)	1	-	(57)	-	87	-	(98.6%)
Payments	(3 124)	(3 124)		-						-		-	-
Repayment of borrowing	(3 124)	(3 124)	-	-	<u> </u>		÷	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 626)	(3 124)	99	(6.1%)	(157)	9.7%	1	-	(57)	1.8%	87		(98.6%)
Net Increase/(Decrease) in cash held	2 479	(22 783)	93 727	3 780.4%	95 867	3 866.7%	82 045	(360.1%)	271 638	(1 192.3%)	142	.1%	57 683.7%
Cash/cash equivalents at the year begin:	19 254	32 101	-	-	93 727	486.8%	189 594	590.6%	-		179	-	105 854.3%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 429	33.5%	791	3.1%	453	1.8%	15 505	61.6%	25 178	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 587	16.1%	4 502	3.4%	3 415	2.5%	104 754	78.0%	134 258	72.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-			-		-			-	-	-	-
Receivables from Exchange Transactions - Waste Management	927	14.1%	203	3.1%	171	2.6%	5 290	80.3%	6 590	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	156	12.6%	29	2.3%	27	2.1%	1 028	82.9%	1 240	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	115	.3%	61	.2%	79	.2%	37 412	99.3%	37 668	20.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 819)	107.0%	36	(.2%)	30	(.1%)	1 356	(6.6%)	(20 396)	(11.1%)	-	-	-	-
Total By Income Source	9 396	5.1%	5 623	3.0%	4 174	2.3%	165 345	89.6%	184 538	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(171)	(2.2%)	116	1.5%	112	1.4%	7 784	99.3%	7 842	4.2%	-	-	-	-
Commercial	789	22.8%	159	4.6%	54	1.6%	2 461	71.0%	3 464	1.9%	-	-	-	-
Households	8 331	5.7%	4 687	3.2%	3 472	2.4%	129 653	88.7%	146 144	79.2%	-	-	-	-
Other	447	1.6%	660	2.4%	536	2.0%	25 446	93.9%	27 089	14.7%	-	-	-	-
Total By Customer Group	9 396	5.1%	5 623	3.0%	4 174	2.3%	165 345	89.6%	184 538	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 221	100.0%		-	-	-	-	-	5 221	63.79
Bulk Water	-	-	-	-	-	-	-	-		-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(2 646)	100.0%		-	-	-	-	-	(2 646)	(32.39
Pensions / Retirement	-	-		-	-	-	-	-	-	
Loan repayments	-	-		-	-	-	3 942	100.0%	3 942	48.19
Trade Creditors	1 659	99.1%	-	-	15	.9%	-	-	1 675	20.49
Auditor-General	-	-		-	-		-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Total	4 235	51.7%		-	15	.2%	3 942	48.1%	8 193	100.0%

Contact Details

Municipal Manager	Ms Thembeka Cibani	033 239 9271
Financial Manager	Mr Mzingisi Hloba	033 239 9225

## KWAZULU-NATAL: MPOFANA (KZN223) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					202	10/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	174 141	123 646	27 228	15.6%	31 982	18.4%	27 654	22.4%	86 864	70.3%	28 025	57.7%	(1.3%)
Property rates	11 183	-	3 726	33.3%	2 582	23.1%	4 365	-	10 674	-	5 797	55.9%	(24.7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	85 507	50 856	5 055	5.9%	6 784	7.9%	11 143	21.9%	22 982	45.2%	10 532	62.7%	5.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue							-						
Service charges - refuse revenue	3 955	3 955	989	25.0%	666	16.8%	997	25.2%	2 652	67.1%	947	56.4%	5.2%
Rental of facilities and equipment	30	- 75	18	59.2%	13	42.6%	35	45.9%	- 66	87.1%	21	44.9%	66.1%
Interest earned - external investments	270	270	10	39.270	13	42.070	30	43.770	-	07.170	21	44.770	30.170
Interest earned - outstanding debtors	3 844	1 922											
Dividends received	-			_	5	_	10		14		22	_	(55.3%)
Fines, penalties and forfeits	4 365	5 327	32	.7%	52	1.2%	104	1.9%	188	3.5%	312	2.2%	(66.7%)
Licences and permits	3 409	3 409	278	8.1%	340	10.0%	799	23.4%	1 417	41.6%	627	40.9%	27.3%
Agency services				-	-	-	-	-	-		-	-	-
Transfers and subsidies	53 112	49 366	17 035	32.1%	21 532	40.5%	10 171	20.6%	48 738	98.7%	9 424	83.4%	7.9%
Other revenue	8 466	8 466	94	1.1%	8	.1%	31	.4%	133	1.6%	344	17.5%	(91.1%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	169 361	151 312	26 023	15.4%	22 516	13.3%	33 581	22.2%	82 120	54.3%	33 150	68.7%	1.3%
Employee related costs	46 113	48 853	9 211	20.0%	9 011	19.5%	13 372	27.4%	31 594	64.7%	16 675	136.5%	(19.8%)
Remuneration of councillors	2 544	2 544	2 738	107.6%	2 000	78.6%	485	19.1%	5 223	205.3%	697	12.2%	(30.5%)
Debt impairment	11 647			-		-	-		-		-		-
Depreciation and asset impairment	19 064	18 217	-	-		_	_	-	_	-	_	_	_
Finance charges	-	1 248				-							-
Bulk purchases	68 768	56 516	12 631	18.4%	8 906	13.0%	13 385	23.7%	34 922	61.8%	11 319	61.7%	18.3%
Other Materials	1 550	1 550	27	1.8%	170	10.9%	465	30.0%	662	42.7%	171	-	171.7%
Contracted services	9 812	11 564	1 180	12.0%	1 315	13.4%	2 983	25.8%	5 478	47.4%	2 275	46.9%	31.1%
Transfers and subsidies	-	-		-	(111)	-		-	(111)	-		-	-
Other expenditure	9 864	10 820	236	2.4%	1 225	12.4%	2 891	26.7%	4 352	40.2%	2 012	93.0%	43.7%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 780	(27 666)	1 204		9 467		(5 927)		4 744		(5 125)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	16 981	11 834	3 000	17.7%	3 981	23.4%		-	6 981	59.0%	6 031	151.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	11	-	113	-	15	-	138	-	15	111.3%	(2.5%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 761	(15 832)	4 215		13 561		(5 913)		11 863		921		
Taxation	-		-	-	-	-		-		-			
Surplus/(Deficit) after taxation	21 761	(15 832)	4 215		13 561		(5 913)		11 863		921		
Attributable to minorities	-		-	-	-			-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 761	(15 832)	4 215		13 561		(5 913)		11 863		921		
Share of surplus/ (deficit) of associate	-	,,		-				-		-	-	-	-
Surplus/(Deficit) for the year	21 761	(15 832)	4 215		13 561		(5 913)		11 863		921		

Part 2: Capital Revenue and Expenditure													
						0/21						9/20	
	Buc		First C		Second	Quarter	Third (	Quarter		to Date	Third 0		
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
										_		-	
Capital Revenue and Expenditure													
Source of Finance	15 971	6 243	2 292	14.4%	-	-	2 975		5 267	84.4%		51.8%	
National Government	15 971	6 243	2 292	14.4%		-	2 975	47.7%	5 267	84.4%	168	51.8%	1 667.2%
Provincial Government		-	-	-		-	-	-		-	-	-	-
District Municipality	-	-	-	-		-	-	-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,			-	-	-	-	-	-		-	-	-	-
Transfers recognised - capital	15 971	6 243	2 292	14.4%	-	-	2 975	47.7%	5 267	84.4%	168	51.8%	1 667.2%
Borrowing							-				-	-	-
Internally generated funds	-	-	-	-		-	-	-		-	-	-	-
		-	-	-		-	-		-	-	-	-	-
Capital Expenditure Functional	16 442	6 243	2 292	13.9%	1 685	10.2%	2 975	47.7%	6 952	111.4%	168	48.8%	1 667.2%
Municipal governance and administration	60	-	-	-		-	-	-		-	-	-	-
Executive and Council	60		-	-		-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-		-	-	-	-	-	-	-	-
Internal audit	-	-	-	-		-	-	-	-	-	-	-	-
Community and Public Safety	790	-	132	16.7%		-	-	-	132	-	-	6.7%	-
Community and Social Services	790	-	132	16.7%		-	-	-	132	-	-	6.7%	-
Sport And Recreation	-		-	-		-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health											-		
Economic and Environmental Services	10 592	2 243	2 160	20.4%	1 685	15.9%	2 975	132.7%	6 820	304.1%	-	55.4%	(100.0%)
Planning and Development Road Transport	10 592	2 243	2 160	20.4%	1 685	15.9%	2 975	132.7%	6 820	304.1%	-	55.4%	(100.0%)
Environmental Protection	10 592	2 243	2 100	20.476	1 083	15.976	2915	132.776	0 820	304.176	-	33.4%	(100.076)
Trading Services	5 000	4 000					-	-			168	57.4%	(100.0%)
Energy sources	5 000	4 000			-						168	57.4%	(100.0%)
Water Management	3 000	4 000									100	37.470	(100.070)
Waste Water Management				-									
Waste Management	_	-	_	_		_	_	_	_	_	_	_	_
Other				_			_	_			_		-
						1				1			

Dart 2	· Cach	Receipts	and Da	umonto

Part 3: Cash Receipts and Payments					202	10/21					201	19/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										Ü		Ů	
Receipts Property rates Service charges Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends Payments Supplies and employees	116 373 14 220 23 202 7 880 54 090 16 981	146 555 - 72 655 12 838 49 227 11 834 - - 139 844	2 023 - - - 2 023 - - - 2 989 2 989	1.7% - - - 3.7% - -	5 763 	5.0% - - - - 10.7% - - -	3 874 	2.6%	11 660 	8.0% - - - 23.7% - - - 7.7%	10 304 - - - - 10 304 - - - 4 044 4 044	129.4%	(62.4%) (62.4%) 16.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-			-		-	-	-		-	-	-	-
Net Cash from/(used) Operating Activities	116 373	286 398	5 013	4.3%	8 824	7.6%	8 598	3.0%	22 435	7.8%	14 348	47.3%	(40.1%)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debtors (not used) Decrease (increase) in non-current receivables Decrease (increase) in non-current investments Payments Capital assets Wet Cash from/(used) Investing Activities	(4 080) (4 080) (4 080)	(2 243) (2 243) (2 243)	-		- - - - -		- - - - - -					- - - - -	
Cash Flow from Financing Activities	(4 000)	(2 243)			•		-	-	-				
Cash in low from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (dicrease) in consumer deposits Payments Respayment of borrowing Net Cash from/(Used) Financing Activities		7 350 7 350 7 350	-			-	-	-	- - - - -	-	-	-	-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	112 292	291 505 291 505	5 013 - 5 013	4.5% - 4.5%	8 824 5 013 13 837	7.9%	8 598 11 837 20 435	2.9%	22 435 20 435	7.7%	<b>14 348</b> 47 919	49.2%	(40.1%) (75.3%) (67.2%)

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -I Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	(1 042)	(3.4%)	(215)	(.7%)	1 879	6.2%	29 725	98.0%	30 347	24.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 329	1.1%	2 769	2.3%	553	.5%	115 596	96.1%	120 247	95.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	242	1.7%	737	5.3%	370	2.7%	12 567	90.3%	13 916	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	.3%	17	.5%	11	.3%	3 796	99.0%	3 836	3.1%	-	-		-
Interest on Arrear Debtor Accounts	-		-		-	-		-	-		-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-		-	-	-	-	-	-	-
Other	(685)	1.6%	(1 553)	3.6%	(641)	1.5%	(40 040)	93.3%	(42 919)	(34.2%)	-	-	-	-
Total By Income Source	(145)	(.1%)	1 756	1.4%	2 172	1.7%	121 644	97.0%	125 427	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	(336)	(3.2%)	552	5.3%	329	3.2%	9 875	94.8%	10 421	8.3%	-	-	-	-
Commercial	(445)	(2.6%)	(119)	(.7%)	2 173	12.5%	15 813	90.8%	17 422	13.9%	-	-	-	
Households	636	.7%	1 322	1.4%	(330)	(.3%)	95 956	98.3%	97 584	77.8%	-	-	-	-
Other	-	-	-		-	-		-	-	-	-	-	-	-
Total By Customer Group	(145)	(.1%)	1 756	1.4%	2 172	1.7%	121 644	97.0%	125 427	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days 3			61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 077	1.5%	1 171	.6%	4 361	2.1%	196 817	95.8%	205 427	94.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-		-		
Loan repayments	-	-	-	-	-	-		-		
Trade Creditors	(569)	(5.7%)	910	9.1%	635	6.3%	9 071	90.3%	10 046	4.6%
Auditor-General	(611)	(48.4%)	247	19.6%	-	-	1 625	128.8%	1 262	.6%
Other	-	-	-	-	-	-	-	-	-	
Total	1 897	.9%	2 328	1.1%	4 996	2.3%	207 513	95.7%	216 734	100.0%

Contact Details

Municipal Manager	Mr Jonny Mokgaatsi	033 263 1221
Financial Manager	Mr Jonny Mokgaatsi	033 263 1221

# KWAZULU-NATAL: IMPENDLE (KZN224) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri oporating novonas ana Exponantaro					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	56 165	58 661	21 669	38.6%	20 798	37.0%	12 829	21.9%	55 295	94.3%	10 572	108.3%	21.3%
Property rates	7 071	7 071	2 762	39.1%	1 195	16.9%	441	6.2%	4 398	62.2%	(9)	144.7%	(5 271.5%)
	-	-	-	-	-	-	-	-	-	-		-	
Service charges - electricity revenue	-		-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-		-	-		-	-	-	-		-	-	-
Service charges - sanitation revenue	-		-	-		-	-	-	-		-	-	-
Service charges - refuse revenue	79	80	20	25.4%	20	25.2%	20	25.1%	60	75.2%	19	99.1%	6.0%
	-		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	797	797	202	25.4%	201	25.2%	164	20.5%	567	71.2%	3	-	5 643.5%
Interest earned - external investments	1 050	735	156	14.8%	140	13.4%	122	16.7%	419	57.0%	311	106.0%	(60.6%)
Interest earned - outstanding debtors	174	145	41	23.8%	14	8.3%	49	33.5%	104	71.9%	234	93.1%	(79.2%)
Dividends received			-	-		-	-	-	-		-	-	-
Fines, penalties and forfeits			-	-		-	-	-	-		-	-	-
Licences and permits	33	45	9	26.8%	18	52.4%	11	23.9%	37	82.8%	18		(41.6%)
Agency services	45	45	6	13.2%	-	-	202	449.3%	208	462.5%	6	.4%	
Transfers and subsidies	43 328	46 842	18 459	42.6%	19 187	44.3%	10 262	21.9%	47 908	102.3%	9 991	106.6%	
Other revenue	2 088	2 102	14	.7%	22	1.1%	1 558	74.1%	1 594	75.8%	(1)	(2.0%)	(111 899.7%)
Gains	1 500	800	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	59 308	60 672	9 193	15.5%	11 078	18.7%	5 248	8.7%	25 520	42.1%	11 338	65.6%	(53.7%)
Employee related costs	31 398	31 880	5 227	16.6%	6 239	19.9%	(1)	-	11 465	36.0%	7 335	82.9%	(100.0%)
Remuneration of councillors	4 447	4 447	876	19.7%	464	10.4%		-	1 340	30.1%	623	42.9%	(100.0%)
Debt impairment	1 556	1 556		_	-		_	_	-			_	
Depreciation and asset impairment	3 212	3 212	(1 713)	(53.3%)			1 713	53.3%				-	(100.0%)
Finance charges								-			(1)	123.5%	(100.0%)
Bulk purchases				-				-				-	
Other Materials	199	199		-	46	23.0%	29	14.8%	75	37.7%		29.3%	(100.0%)
Contracted services	7 228	8 868	2 157	29.8%	2 603	36.0%	976	11.0%	5 736	64.7%	1 571	101.7%	(37.8%)
Transfers and subsidies	4 056	3 456	1 069	26.3%	353	8.7%	1 699	49.2%	3 121	90.3%	(139)	63.8%	(1 322.2%)
Other expenditure	7 211	7 054	1 578	21.9%	1 244	17.3%	961	13.6%	3 783	53.6%	1 932	83.4%	(50.2%)
Losses	-	-	-	-	130	-	(130)	-	-	-	19	-	(801.8%)
Surplus/(Deficit)	(3 143)	(2 010)	12 475		9 720		7 580		29 775		(767)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	11 670	17 192	2 515	21.6%	5 435	46.6%	4 717	27.4%	12 668	73.7%	3 219	89.1%	46.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE													
Transfers and subsidies - capital (in-kind - all)	-	-	_	_		_	_	_	_	-	_	-	-
Surplus/(Deficit) after capital transfers and contributions	8 527	15 182	14 990		15 155		12 298		42 443		2 452		
Taxation													
Surplus/(Deficit) after taxation	8 527	15 182	14 990	-	15 155	-	12 298	-	42 443		2 452	_	-
Attributable to minorities	8 527	13 182	14 990	_	10 100		12 298		42 443		2 452		
	8 527	15 182	14 990		15 155	-	12 298		42 443	-	2 452	_	
Surplus/(Deficit) attributable to municipality  Share of surplus/ (deficit) of associate	8 527		14 990		10 100		12 298		42 443		2 452		
	8 527	15 182	14 990	-	15 155	-	12 298	-	42 443	-	2 452	-	-
Surplus/(Deficit) for the year	8 32 <i>1</i>	13 182	14 990		10 155		12 298		42 443		2 452		

					202	20/21					201	9/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 t Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	11 978	12 498	(24 943)	(208.2%)	4 014	33.5%	2 628	21.0%	(18 302)	(146.4%)	2 688	25.0%	(2.2%)
National Government	11 538	12 498	(24 943)	(208.2%)	3 895	33.5%	2 559		(18 302)	(93.1%)	2 529	25.0%	1.2%
National Government Provincial Government	11 538	11 538	(691)	(149.1%)	3 895	33.8%	2 559	22.2%	(691)	(93.1%)	134	21.3%	(100.0%)
Provincial Government District Municipality			(691)	-		-	-		(691)	-	134	-	(100.0%
District Municipality  Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, I				1	-	-	-			-		-	-
	11 538	11 538	(17 889)	(155.0%)	3 895	33.8%	2 559	22.2%	(11 435)	(99.1%)		21.7%	(2.00)
Transfers recognised - capital Borrowing	11 538		(17 889)	(155.0%)		33.8%	2 559	22.2%	(11 435)	(99.1%)		21.7%	(3.9%
Internally generated funds	440	960	(7 055)	(1 603.3%)	119	27.2%	69	7.2%	(6 866)	(715.2%)	25	1 030.5%	180.19
internally generated funds	440	900	(7 055)	(1 003.3%)	119	21.276	09	1.270	(0 000)	(/15.2%)	25	1 030.376	100.17
												-	
Capital Expenditure Functional	12 058	18 568	(30 528)	(253.2%)	4 794	39.8%	4 742	25.5%	(20 993)	(113.1%)	2 688	28.2%	76.4%
Municipal governance and administration	532	1 052	(3 933)	(739.8%)	133	25.1%	69	6.6%	(3 731)	(354.8%)	150	22.9%	(53.9%
Executive and Council	-	520	-	-	-	-	-	-	-	- 1	-	-	-
Finance and administration	532	532	(3 933)	(739.8%)	133	25.1%	69	13.0%	(3 731)	(701.8%)	150	22.9%	(53.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 150	2 150	(7 814)	(363.5%)	1 114	51.8%	2 990	139.0%	(3 710)	(172.6%)	166	19.0%	1 698.79
Community and Social Services	2 150	2 150	(1 302)	(60.6%)	335	15.6%	947	44.1%	(20)	(.9%)	166	5.5%	469.99
Sport And Recreation	-		(6 513)	-	779	-	2 042	-	(3 691)	-	-	-	(100.0%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 377	15 367	(18 781)	(200.3%)	3 546	37.8%	1 684	11.0%	(13 552)	(88.2%)	2 372	67.8%	(29.0%
Planning and Development	9 377	15 367	(14 432)	(153.9%)	3 462	36.9%	1 684	11.0%	(9 287)	(60.4%)	1 469	71.0%	14.69
Road Transport	-	-	(4 349)	-	84	-	-	-	(4 265)	-	902	58.5%	(100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-		-	-	-	-	-	-	-	-	-
Water Management	-	-	-		-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-		-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Dart 2.	Cach	Docointe	and	Payments

					202	20/21					201	9/20	
	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	İ
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts		77 535	12 820	-	6 796	-	(7 284)	(9.4%)	12 332	15.9%	550	-	(1 424.3%)
Property rates	-	5 515	-	-	-	-	-	-	-	-	-	-	-
Service charges		47	-	-	-	-	-	-		-	-	-	
Other revenue	-	4 463	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	50 826	10 309	-	8 408	-	(3 857)	(7.6%)	14 860	29.2%	86	-	(4 573.6%)
Transfers and Subsidies - Capital	-	16 684	2 511	-	(1 612)	-	(3 427)	(20.5%)	(2 528)	(15.2%)	464	-	(838.9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(52 448)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	(52 448)	-	-	-	-	-	-	-	-	-	-	-
Finance charges			-	-	-	-	-	-		-	-	-	-
Transfers and grants			-	-	-		-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities		25 087	12 820	-	6 796		(7 284)	(29.0%)	12 332	49.2%	550	-	(1 424.3%)
Cash Flow from Investing Activities													
Receipts		800	(439)		4	_	2	.3%	(433)	(54.1%)	10		(76.9%)
Proceeds on disposal of PPE		800	(439)		4	-	2	.3%	(433)	(54.1%)	10		(76.9%)
Decrease (Increase) in non-current debtors (not used)	_	-	(157)	_		_		.570	(100)	(04.170)		_	(70.770)
Decrease (increase) in non-current receivables			_	_	_	_	_			_	_	_	
Decrease (increase) in non-current investments	_	-	_	_	_	-	_	-	-	_	-	_	-
Payments		(23 052)					_					_	
Capital assets		(23 052)			-	-							
Net Cash from/(used) Investing Activities		(22 252)	(439)	-	4		2	-	(433)	1.9%	10	-	(76.9%)
Cash Flow from Financing Activities													
Receipts	4	4											
Short term loans	٥	0					_			-		_	
Borrowing long term/refinancing				_									
Increase (decrease) in consumer deposits	6	6											
Payments				_		_	_					_	
Repayment of borrowing					-	-					-		
Net Cash from/(used) Financing Activities	6	6											
, , ,													(* *** ***)
Net Increase/(Decrease) in cash held	6	2 841	12 382	224 715.4%	6 799	123 401.4%	(7 282)		11 899	418.9%	560	-	(1 400.5%)
Cash/cash equivalents at the year begin:	-	8 221	8 965	-	21 347	-	28 147	342.4%	8 965	109.1%	33 194	-	(15.2%)
Cash/cash equivalents at the year end:	6	11 061	21 347	387 428.4%	28 147	510 829.8%	20 865	188.6%	20 865	188.6%	33 754	-	(38.2%)
					1								

•	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	4	5.3%	66	94.7%	69	.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	189	2.6%	333	4.6%	264	3.7%	6 413	89.1%	7 199	81.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-			-	-	-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management	7	8.3%	11	11.7%	5	5.3%	67	74.7%	90	1.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	9.1%	112	16.6%	52	7.7%	452	66.7%	678	7.7%	-	-	-	-
Interest on Arrear Debtor Accounts	15	2.3%	15	2.3%	15	2.2%	608	93.2%	652	7.4%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-			-	-	-	-		-	-	-	-
Other	-	-	-			-	131	100.0%	131	1.5%	-	-	-	-
Total By Income Source	272	3.1%	471	5.3%	339	3.8%	7 737	87.7%	8 820	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	52	1.1%	146	3.1%	50	1.1%	4 403	94.7%	4 650	52.7%	-	-	-	-
Commercial	25	3.1%	30	3.8%	46	5.8%	699	87.3%	800	9.1%	-	-	-	-
Households	32	4.2%	40	5.3%	53	7.1%	629	83.4%	754	8.5%	-	-	-	-
Other	164	6.3%	255	9.8%	189	7.2%	2 007	76.7%	2 615	29.7%	-	-	-	-
Total By Customer Group	272	3.1%	471	5.3%	339	3.8%	7 737	87.7%	8 820	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	=	-	-		-	-	-	-	-	-
VAT (output less input)	=	-	-		-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(80)	69.8%	(0)	-	-	-	(35)	30.2%	(115)	100.0
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-		-	-	-	-	-	
Total	(80)	69.8%	(0)			-	(35)	30.2%	(115)	100.09

Contact Details

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

## KWAZULU-NATAL: MSUNDUZI (KZN225) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarti. Operating revenue and Experientare					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	5 917 810	6 069 625	6 556 710	110.8%	1 531 417	25.9%	8 553 138	140.9%	16 641 265	274.2%		23.5%	(100.0%)
Property rates	1 269 795	1 269 795	1 384 904	109.1%	299 191	23.6%	1 830 641	144.2%	3 514 736	276.8%		24.4%	(100.0%)
Service charges - electricity revenue	2 584 776	2 584 776	2 582 330	99.9%	556 601	21.5%	3 443 889	133.2%	6 582 820	254.7%		26.6%	(100.0%)
Service charges - electricity revenue  Service charges - water revenue	722 633	722 633	803 935	111.3%	198 462	27.5%	1 170 899	162.0%	2 173 297	300.7%		26.2%	(100.0%)
Service charges - water revenue  Service charges - sanitation revenue	152 022	152 022	198 510	130.6%	42 168	27.7%	238 253	156.7%	478 931	315.0%		29.9%	(100.0%)
	116 333	116 333	127 219	109.4%		22.9%	238 253 160 419	137.9%	314 226	270.1%	-	24.5%	(100.0%)
Service charges - refuse revenue	110 333	110 333	127 219	109.4%	26 588	22.970	100 419	137.976	314 220	270.176	-	24.5%	(100.0%)
Rental of facilities and equipment	29 079	29 079	36 933	127.0%	5 476	18.8%	17 632	60.6%	60 041	206.5%	-	56.6%	(100.0%)
	15 260	15 369	14 525	95.2%	1 379	9.0%	9 707	63.2%	25 611	166.6%	-	23.9%	(100.0%)
Interest earned - external investments	202 458		334 857	165.4%		22.3%	284 927	140.7%	664 999	328.5%	-	52.0%	(100.0%)
Interest earned - outstanding debtors	202 458	202 458	334 857	165.4%	45 215	22.5%	284 927	140.7%	664 999	328.5%	-	52.0%	(100.0%)
Dividends received	4 700	4 700	40.040	7 40 001	-		-	- 704	-		-	-	(400.000)
Fines, penalties and forfeits	1 799	1 799	13 313	740.2%	27	1.5%	103	5.7%	13 443	747.4%	-	16.0%	(100.0%)
Licences and permits	1 120	1 120	773	69.1%	97	8.7%	817	73.0%	1 687	150.7%	-	20.2%	(100.0%)
Agency services	602	602	1 488	247.2%	340	56.5%	3 047	506.3%	4 875	810.0%	-	107.7%	(100.0%)
Transfers and subsidies	675 483	827 189	915 508	135.5%	297 992	44.1%	1 316 768	159.2%	2 530 268	305.9%	-	-	(100.0%)
Other revenue	146 452	146 452	67 974	46.4%	57 881	39.5%	76 036	51.9%	201 891	137.9%	-	10.8%	(100.0%)
Gains	-	-	74 441	-	-	-	-	-	74 441	-	-	-	-
Operating Expenditure	5 516 477	5 669 247	6 960 382	126.2%	1 239 392	22.5%	7 941 499	140.1%	16 141 273	284.7%		29.4%	
Employee related costs	1 478 324	1 485 359	1 460 889	98.8%	378 743	25.6%	2 028 194	136.5%	3 867 826	260.4%	-	20.5%	(100.0%)
Remuneration of councillors	53 650	53 650	53 699	100.1%	12 030	22.4%	79 137	147.5%	144 866	270.0%		20.6%	(100.0%)
Debt impairment	123 904	123 904	542 901	438.2%	2 928	2.4%	240 079	193.8%	785 908	634.3%		13.0%	(100.0%)
Depreciation and asset impairment	489 941	482 442	545 858	111.4%	106 318	21.7%	633 173	131.2%	1 285 349	266.4%	-	23.6%	(100.0%)
Finance charges	31 793	36 505	50 885	160.1%	9 094	28.6%	55 711	152.6%	115 690	316.9%		20.8%	(100.0%)
Bulk purchases	1 956 168	1 913 754	2 452 668	125.4%	347 966	17.8%	2 833 159	148.0%	5 633 793	294.4%		41.0%	(100.0%)
Other Materials	698 669	704 054	967 686	138.5%	198 567	28.4%	1 145 192	162.7%	2 311 445	328.3%	-	42.8%	(100.0%)
Contracted services	464 723	635 281	570 810	122.8%	139 731	30.1%	682 845	107.5%	1 393 385	219.3%	-	15.5%	(100.0%)
Transfers and subsidies	25 080	46 080	35 149	140.1%	10 848	43.3%	68 215	148.0%	114 211	247.9%	_	28.7%	
Other expenditure	194 223	188 147	182 256	93.8%	33 026	17.0%	175 454	93.3%	390 735	207.7%	_	21.5%	(100.0%)
Losses	-	70	97 581	-	142	-	341	487.6%	98 065	140 092.6%	-	(748.1%)	(100.0%)
Surplus/(Deficit)	401 333	400 378	(403 672)		292 025		611 639		499 992		-		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	525 892	526 485	430 032	81.8%	150 927	28.7%	482 628	91.7%	1 063 586	202.0%	-	(30.0%)	(100.0%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE	-	-	79 787	-	58 296	-	61 745	-	199 828	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	1 423	-	-	-	-	-	1 423	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	927 224	926 863	107 571		501 247		1 156 012		1 764 830		-		
Taxation	-		-	-		-		-		-		-	-
Surplus/(Deficit) after taxation	927 224	926 863	107 571		501 247		1 156 012		1 764 830				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	927 224	926 863	107 571		501 247		1 156 012		1 764 830		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	927 224	926 863	107 571		501 247		1 156 012		1 764 830		-		

					202	10/21	·	·		·	201	19/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	580 892	727 190	1 160 570	199.8%	155 478	26.8%	221 106	30.4%	1 537 155	211.4%		129.2%	(100.0%)
National Government	388 767	388 767	1 049 140	269.9%	154 428	39.7%	224 718		1 428 285	367.4%		101.4%	(100.0%)
Provincial Government	131 374	256 573	1 047 140	207.7/0	134 420	37.770	(4 017)		(4 017)	(1.6%)		101.470	(100.0%)
District Municipality	3 000	4 922	6 784	226.1%			(4 017)	(1.0%)	6 784	137.8%			(100.076)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	2 500	4 000	18 464	738.6%	1 050	42.0%	454	11.3%	19 968	499.2%			(100.0%)
Transfers recognised - capital	525 642	654 262	1 074 388	204.4%	155 478	29.6%	221 155		1 451 020	221.8%		101.4%	
Borrowing	323 042	034 202	86 183	204.470	133 470	27.070	(48)		86 134	221.070		2 246.5%	(100.0%)
Internally generated funds	55 250	72 928					-						(1201010)
	-		-	-		-	-	-		-		-	-
Capital Expenditure Functional	580 892	747 190	1 445 837	248.9%	165 345	28.5%	223 015	29.8%	1 834 197	245.5%	-	168.3%	(100.0%)
Municipal governance and administration	65 486	68 545	68 884	105.2%	(3 401)	(5.2%)	(14 873)	(21.7%)	50 610	73.8%	-	97.4%	(100.0%)
Executive and Council	3 800	3 800	6 127	161.2%	11 332	298.2%	31 158		48 618	1 279.4%		208.4%	(100.0%
Finance and administration	61 686	64 745	62 592	101.5%	(14 890)	(24.1%)	(47 755)	(73.8%)	(52)	(.1%)	-	92.6%	(100.0%
Internal audit	-	-	164	-	156	-	1 724	-	2 044		-	65.5%	(100.0%
Community and Public Safety	264 111	408 549	143 152	54.2%	16 127	6.1%	71 927		231 205	56.6%		377.3%	
Community and Social Services	-	10 000	35 390	-	228	-	7 933		43 551	435.5%	-	158.5%	
Sport And Recreation	-	-	39 461	-	-	-	2 049		41 510	-	-	2 592.6%	
Public Safety	-	-	14 483	-	-	-	(300)		14 183	-	-	304.6%	
Housing	264 111	398 549	53 818	20.4%	15 898	6.0%	62 245	15.6%	131 961	33.1%	-	845.9%	(100.0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	92 700	102 700	648 870	700.0%	87 434	94.3%	64 323		800 628	779.6%	-	96.6%	
Planning and Development	35 000	35 000	66 952	191.3%	(209)	(.6%)	(36 221)		30 522	87.2%	-	83.7%	
Road Transport Environmental Protection	57 700	67 700	579 316 2 603	1 004.0%	87 644	151.9%	100 544		767 503 2 603	1 133.7%	-	98.8% 540.7%	
	15/ 004	1/2 20/	571 837	366.3%	/F 10F	41.8%	100 410	- 42.204	740 441	453.2%	-	270.0%	
Trading Services Energy sources	156 094 7 500	163 396 14 802	5/1 83/ 153 398	366.3% 2 045.3%	65 185 979	41.8% 13.0%	103 419 6 230		740 441 160 606	453.2% 1 085.0%		681.4%	
Water Management	68 755	68 755	233 075	2 045.3%	40 593	59.0%	74 479		348 147	506.4%		209.5%	
Waste Water Management	60 527	60 527	134 868	222.8%	23 614	39.0%	21 178		179 660	296.8%		130.9%	
Waste Management	19 312	19 312	50 495	261.5%	23 014	37.070	1 532		52 027	269.4%		371.0%	
Other	2 500	4 000	13 094	523.8%		_	(1 781)		11 313	282.8%		39.8%	

Dart 2.	Cach	Receipts	and Day	ımonte

·					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
Dihausanda	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands Cash Flow from Operating Activities										Dauget		Dauger	
. 5													
Receipts	76 291	133 295	7 908 965	10 366.8%	509 608	668.0%	1 595 250		10 013 824	7 512.5%		164.1%	
Property rates	76 291	133 295	1 827 908	2 396.0%	278 138	364.6%	447 248		2 553 293	1 915.5%	-	167.8%	
Service charges	-	-	1 306 922	-	165 307	-	962 486		2 434 715	-	-	24.6%	(100.0%)
Other revenue		-	4 574 087	-	27 431	-	214 167	-	4 815 685	-	-	4 908.7%	(100.0%)
Transfers and Subsidies - Operational		-	424 741	-	24 505	-	131 727	-	580 973		-	41.1%	(100.0%)
Transfers and Subsidies - Capital		-	(224 692)	-	14 227	-	(160 377)	-	(370 842)		-	(12.9%)	(100.0%)
Interest		-		-		-		-			-	-	-
Dividends		-		-		-		-			-	-	-
Payments	-	-	56 819	-	(33 132)	-	(0)	-	23 686	-	-	-	(100.0%)
Suppliers and employees		-	56 819	-	(33 132)	-	(0)	-	23 686	-	-	-	(100.0%)
Finance charges		-		-		-	-	-	-	-	-	-	-
Transfers and grants				-		-					-		-
Net Cash from/(used) Operating Activities	76 291	133 295	7 965 784	10 441.3%	476 476	624.6%	1 595 250	1 196.8%	10 037 510	7 530.3%		159.1%	(100.0%)
Cash Flow from Investing Activities													
Receipts	(2 970)	(2 970)	21 241	(715.3%)	16 804	(565.9%)	(54 710)	1 842.3%	(16 665)	561.2%			(100.0%)
Proceeds on disposal of PPE	(2 //0)	(2 // 0)	20 991	(710.070)	14 656	(000.770)	(53 382)		(17 735)			_	(100.0%)
Decrease (Increase) in non-current debtors (not used)		_		_		_		1 .		-	_	-	-
Decrease (increase) in non-current receivables		_	3	_	2 148	_	(1 328)		822	-	_	-	(100.0%)
Decrease (increase) in non-current investments	(2 970)	(2 970)	247	(8.3%)	-	_		1	247	(8.3%)	_	-	
Payments	` - '							_					
Capital assets				-		-				-		-	
Net Cash from/(used) Investing Activities	(2 970)	(2 970)	21 241	(715.3%)	16 804	(565.9%)	(54 710)	1 842.3%	(16 665)	561.2%		-	(100.0%)
Cash Flow from Financing Activities													i i
Receipts	(114 344)		9 156	(8.0%)	220	(.2%)	(10 899)	,	(1 523)				(100.0%)
Short term loans	(114 344)		7 130	(0.070)	220	(.270)	(10 077	1	(1 323)				(100.076)
Borrowing long term/refinancing		-	-	-	-	-	-		-	-	-	-	-
Increase (decrease) in consumer deposits	(114 344)		9 156	(8.0%)	220	(.2%)	(10.899)		(1 523)				(100.0%)
Payments	(114 344)		7 130	(0.070)	220	(.2.10)	(10 077)	1	(1 323)				(100.070)
Repayment of borrowing		-											
Net Cash from/(used) Financing Activities	(114 344)		9 156	(8.0%)	220	(.2%)	(10 899)		(1 523)	-		-	(100.0%)
,	, , ,	400.555							,	7 (07 ***		470	, ,
Net Increase/(Decrease) in cash held	(41 023)	130 325	7 996 181	(19 491.9%)	493 501	(1 203.0%)	1 529 641	1 173.7%	10 019 322	7 687.9%	-	172.9%	(100.0%)
Cash/cash equivalents at the year begin:	-	-	27	-	7 996 208	-	8 489 709	-	27	-	8 505 430	-	(.2%)
Cash/cash equivalents at the year end:	(41 023)	130 325	7 996 208	(19 492.0%)	8 489 709	(20 695.0%)	10 019 349	7 688.0%	10 019 349	7 688.0%	8 505 430	182.5%	17.8%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Debt		Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	7 788 025	-	-	l .
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	691 602	-	-	l .
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	3 197 242	-	-	l .
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	1 492 660	-	-	l .
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	828 537	-	-	l .
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	262 810	-	-	ı
Interest on Arrear Debtor Accounts	-		-	-	-		-	-	-	-	1 767 934			1
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	l .
Other	-	-	-	-	-	-	-	-	-	-	2 547 566	-	-	ı
Total By Income Source	-	-	-		-	-	-	-	-	-	18 576 375	-	-	1
Debtors Age Analysis By Customer Group														ı
Organs of State	-							-			610 681			ı
Commercial	-	-	-	-	-	-	-	-	-	-	1 779 308	-	-	ı
Households	-	-	-	-	-	-	-	-	-	-	15 040 257	-	-	ı
Other	-	-	-	-	-	-	-	-	-	-	1 146 129	-	-	ı
Total By Customer Group	-		-		-			-	-		18 576 375	-		ī

### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-		-		-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-		-	-	-
Auditor-General	-	-	-	-	-	-		-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-				-				-	

## Contact Details

Municipal Manager	Mr Madoda Phumula Khathide	033 392 2002
Financial Manager	Mrs Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

## KWAZULU-NATAL: MKHAMBATHINI (KZN226) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

	2020/21										201	9/20	
	Bud	get	First 0	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť l
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	120 631	119 903	38 166	31.6%	43 593	36.1%	25 387	21.2%	107 147	89.4%	23 174	111.3%	9.6%
Property rates	19 782	19 782	4 799	24.3%	4 799	24.3%	4 800	24.3%	14 398	72.8%	5 198	78.3%	(7.6%)
Service charges - electricity revenue	-		-	-		-		-	-		-	-	-
Service charges - electricity revenue  Service charges - water revenue	-					-		-	-				
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-		-		-				-	404.000	- 4 001
Service charges - refuse revenue	574	574	133	23.2%	133	23.2%	133	23.2%	400	69.7%	132	121.9%	1.3%
Rental of facilities and equipment	345	345			-		-					152.5%	
Interest earned - external investments	3 850	3 850	538	14.0%	355	9.2%	343	8.9%	1 235	32.1%	522	71.7%	(34.3%)
Interest earned - outstanding debtors	1 883	3 030	330	14.070	333	7.270	(16)	0.770	(16)	32.170	195	52.3%	(108.1%)
Dividends received	1 003					-	(10)	-	(10)	-	193	32.370	(100.170)
Fines, penalties and forfeits	34	34			-	-		.9%	. 0	.9%		131.2%	(61.0%)
Licences and permits	7 121	7 122	937	13.2%	1 829	25.7%	680	9.6%	3 446	48.4%		78.9%	(45.5%)
Agency services	7 121	7 122	737	13.270	1 027	23.770	000	7.070	3 440	40.470	1 240	70.770	(40.070)
Transfers and subsidies	85 868	85 495	31 623	36.8%	34 139	39.8%	19 158	22.4%	84 921	99.3%	15 683	128.7%	22.2%
	1 174	2 700	136		2 338	199.1%	19 158	10.7%	2 762	102.3%		68.6%	47.5%
Other revenue Gains	1 174	2 700	130	11.6%	2 338	199.176	288		2 /02		195	08.076	
Gains		-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	121 537	142 540	28 514	23.5%	29 924	24.6%	35 276	24.7%	93 714	65.7%	23 609	78.0%	49.4%
Employee related costs	44 692	44 606	9 284	20.8%	11 417	25.5%	10 203	22.9%	30 904	69.3%	7 094	78.8%	43.8%
Remuneration of councillors	6 374	6 374	1 468	23.0%	1 505	23.6%	1 505	23.6%	4 479	70.3%	970	157.8%	55.2%
Debt impairment	3 140	3 140	-	-		-	-	-		-	-	-	-
Depreciation and asset impairment	11 173	11 173	2 406	21.5%	2 405	21.5%	2 348	21.0%	7 159	64.1%	-	-	(100.0%)
Finance charges	-	-	4	-	0	-	1	-	5	-	1	218.7%	11.6%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6 367	6 459	733	11.5%	1 656	26.0%	1 115	17.3%	3 504	54.3%	944	59.2%	18.1%
Contracted services	30 420	43 923	12 288	40.4%	6 537	21.5%	15 142	34.5%	33 968	77.3%	11 441	106.4%	32.4%
Transfers and subsidies	309	309	54	17.5%	26	8.4%	47	15.2%	127	41.2%	-	-	(100.0%)
Other expenditure	19 062	26 556	2 277	11.9%	6 377	33.5%	4 914	18.5%	13 568	51.1%	3 161	76.1%	55.5%
Losses	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit)	(905)	(22 637)	9 651		13 670		(9 888)		13 433		(436)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	15 996	25 800	1 908	11.9%	2 754	17.2%	2 509	9.7%	7 171	27.8%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-			-		-		-		-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	10	-	-	-	10	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 091	3 163	11 559		16 434		(7 379)		20 614		(436)		
Taxation	-	-	_	_			_	-	_				
Surplus/(Deficit) after taxation	15 091	3 163	11 559		16 434		(7 379)		20 614		(436)		
Attributable to minorities	13 071		557				(, 3/7)		20 314		(430)		-
Surplus/(Deficit) attributable to municipality	15 091	3 163	11 559		16 434		(7 379)		20 614		(436)		
Share of surplus/ (deficit) of associate	13 091	3 103	11 339	_	10 434	-	(1319)	-	20 014		(430)		
Surplus/(Deficit) for the year	15 091	3 163	11 559	-	16 434	-	(7 379)	-	20 614		(436)		-
an bination in the heat	15 09 1	ა 103	11 339		10 434		(1 319)		20 014		(430)		

Part 2: Capital Revenue and Expenditure	2020/21 2019/20												
					202	0/21					201	9/20	
	Buc	lget	First C		Second		Third (		Year t	o Date	Third C		
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	25 696	43 762	8 028	31.2%	14 102	54.9%	1 142	2.6%	23 271	53.2%	4 318	1 031.1%	(73.6%)
National Government	15 996	25 800	6 846	42.8%	2 394	15.0%	1 409	5.5%	10 650	41.3%	3 457	812.6%	(59.2%)
Provincial Government	-	-	-	-	-	-	-	-		-	-	-	-
District Municipality	-	-	-			-	-	-				-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,													
Transfers recognised - capital	15 996	25 800	6 846	42.8%	2 394	15.0%	1 409	5.5%	10 650	41.3%	3 457	812.6%	(59.2%)
Borrowing Internally generated funds	9 700	17 962	1 182	12.2%	11 707	120.7%	(268)	(1.5%)	12 621	70.3%	861	1 747.8%	(131.1%)
internally generated funds	9 700	17 902	1 102	12.270	11 /0/	120.776	(200)	(1.5%)	12 02 1	70.3%	001	1 /4/.076	(131.176)
			-			-	-					-	-
Capital Expenditure Functional	25 696	43 762	8 028	31.2%	14 102	54.9%	1 142	2.6%	23 271	53.2%	4 318	1 031.1%	(73.6%)
Municipal governance and administration	6 700	3 222	96	1.4%	1 144	17.1%	(844)	(26.2%)	396	12.3%	738	910.0%	(214.4%)
Executive and Council	-		-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 700	3 222	96	1.4%	1 144	17.1%	(844)	(26.2%)	396	12.3%	738	910.0%	(214.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 066	13 939	2 636	29.1%	751	8.3%	1 559	11.2%	4 946	35.5%	3 274	133.1%	
Community and Social Services	9 066	13 939	2 636	29.1%	751	8.3%	1 559	11.2%	4 946	35.5%	3 274	133.1%	(52.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-		-	-	-	-	-	-	-	-
Housing	-	-	-	-		-	-	-	-	-	-	-	-
Health	9 930	-	-	-		-		-	-		-		39.2%
Economic and Environmental Services Planning and Development		26 602	5 296	53.3%	12 206	122.9%	426	1.6%	17 929	67.4%	306	4 770.2%	39.2%
Road Transport	9 930	26 602	5 296	53.3%	12 206	122.9%	426	1.6%	17 929	67.4%	306	2 145.2%	39.2%
Environmental Protection	7 730	20 002	3 270	33.370	12 200	122.970	420	1.070	17 727	07.470	300	2 143.270	37.270
Trading Services													
Energy sources				-			_					_	
Water Management	_	-	_	_	-	_	_	_	_	-	-	_	-
Waste Water Management	_	-	_	_	-	_	_	_	_	-	-	_	- 1
Waste Management			-	-		-	-	-			-	-	-
Other	-	-	-	-		-	-	-		-		-	-

Dart 2	· Cach	Receipts	and Da	umonto

,		2020/21										9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buaget		buaget	
Cash Flow from Operating Activities													
Receipts	115 522	140 767	30 000	26.0%	-	-	-	-	30 000	21.3%	-	-	-
Property rates	16 814	16 814	-	-	-	-	-	-	-	-	-	-	-
Service charges	574	574	-	-	-	-	-	-	-	-	-	-	-
Other revenue	8 675	8 675	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	73 463	85 495	30 000	40.8%	-	-		-	30 000	35.1%	-	-	-
Transfers and Subsidies - Capital	15 996	25 800	-	-	-	-		-	-	-	-	-	-
Interest	-	3 409	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(51 066)		-		-		-	-	-	-	-	-
Suppliers and employees	-	(51 066)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	115 522	89 702	30 000	26.0%		-			30 000	33.4%		-	-
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		(43 762)											
Capital assets		(43 762)		-						1			
Net Cash from/(used) Investing Activities		(43 762)		-		-		-				-	-
Cash Flow from Financing Activities													
Receipts	71	71	-	-		-			-	-	-	-	-
Short term loans	-	-	-	-		-	-	-	-	-	-	-	-
Borrowing long term/refinancing	71		-	-		-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	/1	71	-	-		-	-	-	-	-	-	-	-
Payments Repayment of borrowing	1 -		-	-		-	-		-	-	-	-	-
Net Cash from/(used) Financing Activities	71	71		-		-		-	-	-	-		-
. , ,		Л	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	115 593	46 011	30 000	26.0%		-	-	-	30 000	65.2%	-	-	-
Cash/cash equivalents at the year begin:	57 135	65 455	206	.4%	19 929	34.9%	30 444	46.5%	206	.3%	90 586	.2%	(66.4%)
Cash/cash equivalents at the year end:	172 728	111 465	30 300	17.5%	30 499	17.7%	10 360	9.3%	10 360	9.3%	79 684	135.1%	(87.0%)
outreath equivalent at the year title.	172 720	111 403	30 300	17.370	30 477	17.770	10 300	7.370	10 300	7.370	77004	133.170	(07.070)

Tart 4. Debtor Age Analysis	0 - 30	Days	31 - 60 Days		61 - 90 Days Over 90 Days			Total		Actual Bad Debts Written Off to Debtors		Council Policy		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-		-		-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 201	6.1%	1 304	6.6%	490	2.5%	16 848	84.9%	19 843	68.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-				-		-			-	-	-	
Receivables from Exchange Transactions - Waste Management	43	10.8%	37	9.2%	14	3.6%	303	76.4%	396	1.4%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-				-	-		-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-			8 641	100.0%	8 641	29.9%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-				-		-			-	-	-	
Other	-	-	-	-		-		-	-			-	-	-
Total By Income Source	1 244	4.3%	1 341	4.6%	504	1.7%	25 791	89.3%	28 880	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	49	5.7%	92	10.8%	42	4.9%	671	78.6%	853	3.0%	-	-	-	-
Commercial	854	7.2%	807	6.8%	271	2.3%	9 969	83.8%	11 901	41.2%	-	-	-	-
Households	274	6.3%	307	7.1%	127	2.9%	3 644	83.7%	4 353	15.1%	-	-	-	-
Other	67	.6%	135	1.1%	65	.5%	11 508	97.7%	11 774	40.8%	-	-	-	-
Total By Customer Group	1 244	4.3%	1 341	4.6%	504	1.7%	25 791	89.3%	28 880	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	76	100.0%	-	-	-	-	-	-	76	79.8%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	19	100.0%	-	-	-	-	-	-	19	20.2%	
Total	95	100.0%		-	-	-	-	-	95	100.0%	

Contact Details

Municipal Manager	Mrs Mr Sanele Mngwengwe	031 785 9520	
Financial Manager	Mr Mr Thokozane Gambu	031 785 9520	

Source Local Government Database

# KWAZULU-NATAL: RICHMOND (KZN227) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					2020/21						2019/20		
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
												, ,	
Operating Revenue and Expenditure													
Operating Revenue	113 831	129 014	51 109	44.9%	44 381	39.0%	25 316	19.6%	120 805	93.6%	21 865	77.2%	15.8%
Property rates	19 596	19 596	12 075	61.6%	2 502	12.8%	2 160	11.0%	16 736	85.4%	2 010	28.8%	7.5%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-		-		-	-	-	-	-	-	-	-
Service charges - sanitation revenue				-	1.							-	-
Service charges - refuse revenue	864	548	181	20.9%	93	10.8%	165	30.2%	439	80.2%	172	52.5%	(4.1%)
Rental of facilities and equipment	1 150	1 045	165	14.3%	195	16.9%	359	34.3%	718	68.7%	174	45.9%	106.3%
Interest earned - external investments	3 247	1 964	299	9.2%	683	21.0%	2	.1%	984	50.1%	708	74.8%	(99.7%)
Interest earned - outstanding debtors	111	229	57	51.7%	57	51.6%	80	34.8%	194	84.8%	56	129.7%	40.9%
Dividends received	111	227	37	31.770	3/	31.070	00	34.070	174	04.070	36	129.770	40.7/0
Fines, penalties and forfeits	2 001	3 623	872	43.6%	928	46.4%	797	22.0%	2 597	71.7%	(42)	93.8%	(2 009.4%)
Licences and permits	909	1 510	190	20.9%	559	61.5%	177	11.7%	926	61.3%	190	57.7%	(6.8%)
Agency services	707	1510	190	20.770	337	01.570	177	11.770	720	01.370	190	37.7%	(0.070)
Transfers and subsidies	82 430	97 685	37 112	45.0%	39 069	47.4%	21 408	21.9%	97 588	99.9%	18 476	94.6%	15.9%
Other revenue	3 522	2 814	159	45.0%	295	8.4%	168	6.0%	622	22.1%	120	7.4%	39.4%
Gains	3 322	2014	107	4.570	213	0.470	-	0.070	022	22.170	120	7.47	37.470
Operating Expenditure	137 126	136 675	24 593	17.9%	32 369	23.6%	35 260	25.8%	92 222	67.5%	26 693	73.4%	32.1%
Employee related costs	63 248	58 288	13 090	20.7%	16 283	25.7%	13 244	22.7%	42 616	73.1%	13 221	77.6%	.2%
Remuneration of councillors	5 996	5 996	1 363	22.7%	1 496	25.0%	1 443	24.1%	4 302	71.7%	1 397	63.9%	3.3%
Debt impairment	3 985	3 985	-	-	1 849	46.4%	321	8.1%	2 170	54.5%	-	-	(100.0%)
Depreciation and asset impairment	19 398	19 398	-	-	9 820	50.6%	4 790	24.7%	14 609	75.3%	-	56.9%	(100.0%)
Finance charges	191	191	10	5.2%	9	4.5%	7	3.7%	26	13.4%	12	16.4%	(41.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 669	6 340	750	13.2%	815	14.4%	905	14.3%	2 470	39.0%	1 319	45.5%	(31.4%)
Contracted services	22 750	26 225	5 647	24.8%	5 830	25.6%	5 159	19.7%	16 635	63.4%	5 471	91.6%	(5.7%)
Transfers and subsidies	998	998	126	12.6%	172	17.2%	109	10.9%	407	40.8%	137	58.5%	(20.4%)
Other expenditure	14 892	15 254	3 608	24.2%	(3 904)	(26.2%)	9 282	60.9%	8 987	58.9%	5 136	99.0%	80.7%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 296)	(7 661)	26 516		12 012		(9 944)		28 583		(4 828)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	25 558	27 300	11 810	46.2%	(1 562)	(6.1%)	12 510	45.8%	22 758	83.4%	7 042	72.7%	77.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE				-		-		-					
Transfers and subsidies - capital (in-kind - all)	29	100	85	293.7%	-	-	-	-	85	84.6%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 291	19 739	38 411		10 449		2 566		51 426		2 214		
Taxation	-	-	-	-			-	-		-		-	-
Surplus/(Deficit) after taxation	2 291	19 739	38 411		10 449		2 566		51 426		2 214		
Attributable to minorities				-		-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	2 291	19 739	38 411		10 449		2 566		51 426		2 214		
Share of surplus/ (deficit) of associate		.,,,,,		-	147		2 300			-		-	
Surplus/(Deficit) for the year	2 291	19 739	38 411		10 449		2 566		51 426		2 214		

					202	10/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	33 570	36 811	3 458	10.3%	8 849	26.4%	9 939	27.0%	22 245	60.4%	4 031	53.1%	146.5%
National Government	17 428	17 428	2 736	15.7%	6 438	36.9%	5 137		14 311	82.1%	2 997	65.0%	71.4%
Provincial Government	8 366	464	70	.8%	1 314	15.7%	1 521		2 905	625.7%	546	82.0%	178.7%
District Municipality	0 300	404	70	.070	1 314	13.770	1 321	321.170	2 703	023.770	340	02.070	170.770
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	25 794	17 892	2 805	10.9%	7 752	30.1%	6 658		17 215	96.2%	3 543	67.2%	88.0%
Borrowing	23 / 74	17 072	2 003	10.7/0	7 732	30.170	0 030	31.270	17 213	70.270	3 343	07.270	00.070
Internally generated funds	7 776	18 919	652	8.4%	1 097	14.1%	3 280		5 029	26.6%	489	21.1%	571.2%
mentally generated tands	, ,,,	10 717		0.170			0 200	17.570	0.027	20.070		21.170	071.270
Capital Expenditure Functional	33 640	36 918	3 458	10.3%	8 885	26.4%	9 902		22 245	60.3%	4 070	50.3%	
Municipal governance and administration	3 533	5 943	25	.7%	338	9.6%	425	7.2%	789	13.3%	-	29.1%	(100.0%)
Executive and Council	161	974	25	15.7%	119	74.1%	-	-	145	14.8%		-	-
Finance and administration	3 372	4 969	-	-	219	6.5%	425	8.6%	644	13.0%	-	28.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	99.9%	-
Community and Public Safety	3 348	8 170	941	28.1%	2 823	84.3%	2 573	31.5%	6 337	77.6%	1 062	33.9%	
Community and Social Services	1 848	534	75	4.1%	178	9.6%	-	-	253	47.5%		25.6%	
Sport And Recreation	-	5 449	280	-	2 550	-	2 508		5 338	98.0%	639	59.8%	292.7%
Public Safety	1 500	2 187	586	39.0%	95	6.4%	65	3.0%	746	34.1%	-	-	(100.0%)
Housing	-		-	-		-	-	-	-	-	-	-	-
Health													
Economic and Environmental Services	26 759	22 805	2 491	9.3%	5 724	21.4%	6 903	30.3%	15 119	66.3%	3 009	61.4%	
Planning and Development	250	253			253	101.1%			253	100.0%		13.8%	
Road Transport	26 509	22 552	2 491	9.4%	5 471	20.6%	6 903	30.6%	14 866	65.9%	3 009	61.8%	129.5%
Environmental Protection	-		-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-		-	-	-		-	-	-	-
Energy sources	-	-	-	-	-	-	-				-	-	-
Water Management Waste Water Management	-	-	-	-	-	-	-			-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management Other	-	-	_			_	-		-	-		-	-
Other	-	-	-	- 1		-	-	-	-	-	-	-	-

Dart 2.	Cach	Docointe	and	Payments

rait 3. Casif Receipts and Fayinents		2020/21  Budget First Quarter Second Quarter Third Quarter Year to Date										9/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	† I
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	115 700	139 288	31 430	27.2%	41 415	35.8%	42 663	30.6%	115 508	82.9%	72 668	173.0%	(41.3%)
Property rates	113700	15 677	1 350	27.270	2 887	33.070	34 199	218.2%	38 435	245.2%	2 716	47.4%	
Service charges		13077	118	-	165		164	210.270	448	243.270	132	40.0%	24.7%
Other revenue	7 472	9 474	476	6.4%	612	8.2%	688	7.3%	1 776	18.7%	539	20.3%	27.5%
Transfers and Subsidies - Operational	82 459	96 580	12 389	15.0%	18 639	22.6%	25 702	26.6%	56 729	58.7%	35 240	201.2%	(27.1%)
Transfers and Subsidies - Capital	25 558	17 558	17 097	66.9%	19 112	74.8%	(18 089)		18 120	103.2%	34 042	225.4%	(153.1%)
Interest	211			-		-						-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(106 466)	(1 573)		(1 542)	-	(1 877)	1.8%	(4 992)	4.7%	28 291	(64 009.8%)	(106.6%)
Suppliers and employees	-	(106 275)	(1 573)	-	(1 542)	-	(1 877)	1.8%	(4 992)	4.7%	28 291	(64 009.8%)	(106.6%)
Finance charges	-	(191)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	115 700	32 822	29 857	25.8%	39 873	34.5%	40 786	124.3%	110 515	336.7%	100 959	234.9%	(59.6%)
Cash Flow from Investing Activities													
Receipts	0	(683)											
Proceeds on disposal of PPE			_	_	-	_	_	_		_	-	_	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(683)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	0	(0)	-	-		-	-	-		-		-	-
Payments	(33 600)	(35 555)	(7 769)	23.1%	(9 057)	27.0%	(7 971)		(24 796)	69.7%	(3 930)	51.8%	
Capital assets	(33 600)	(35 555)	(7 769)	23.1%	(9 057)	27.0%	(7 971)	22.4%	(24 796)	69.7%	(3 930)	51.8%	102.8%
Net Cash from/(used) Investing Activities	(33 600)	(36 238)	(7 769)	23.1%	(9 057)	27.0%	(7 971)	22.0%	(24 796)	68.4%	(3 930)	51.8%	102.8%
Cash Flow from Financing Activities													
Receipts	(17)	145	(1)	8.3%	(1)	7.7%	2	1.0%	(1)	(.8%)	(1)	-	(266.7%)
Short term loans		-	- '	-	- '	-	-	-			- '	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(17)	145	(1)	8.3%	(1)	7.7%	2	1.0%	(1)	(.8%)	(1)	-	(266.7%)
Payments	-	-	-	-	-	-	-	-	-	-		-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(17)	145	(1)	8.3%	(1)	7.7%	2	1.0%	(1)	(.8%)	(1)	-	(266.7%)
Net Increase/(Decrease) in cash held	82 083	(3 271)	22 087	26.9%	30 815	37.5%	32 817	(1 003.4%)	85 718	(2 620.8%)	97 029	289.6%	(66.2%)
Cash/cash equivalents at the year begin:	-	54 006	54 006	-	76 093	-	106 908	198.0%	54 006	100.0%	250 213	149.5%	(57.3%)
Cash/cash equivalents at the year end:	82 083	50 736	76 093	92.7%	106 908	130.2%	139 724	275.4%	139 724	275.4%	347 241	239.5%	(59.8%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-	-	-	-	-	-	-	-	ı
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-	-	-	-	-	-	-	-	I
Receivables from Non-exchange Transactions - Property Rates	880	2.1%	500	1.2%	436	1.0%	39 992	95.7%	41 808	76.8%	-	-	-	l .
Receivables from Exchange Transactions - Waste Water Management	-	-	-		-	-	-	-	-	-	-	-	-	l .
Receivables from Exchange Transactions - Waste Management	103	5.4%	81	4.2%	76	4.0%	1 651	86.4%	1 911	3.5%	-	-	-	ı
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Interest on Arrear Debtor Accounts	1 002	9.5%	238	2.3%	229	2.2%	9 072	86.1%	10 541	19.4%	-	-	-	I
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	l .
Other	17	9.9%	17	9.8%	3	1.5%	135	78.8%	172	.3%	-	-	-	ı
Total By Income Source	2 002	3.7%	835	1.5%	744	1.4%	50 851	93.4%	54 432	100.0%	-	-		
Debtors Age Analysis By Customer Group														i
Organs of State	999	3.0%	236	.7%	193	.6%	31 332	95.6%	32 761	60.2%		-		l .
Commercial	373	5.2%	172	2.4%	157	2.2%	6 493	90.2%	7 195	13.2%	-	-	-	ı
Households	630	4.4%	428	3.0%	393	2.7%	13 025	90.0%	14 476	26.6%	-	-	-	ı
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Total By Customer Group	2 002	3.7%	835	1.5%	744	1.4%	50 851	93.4%	54 432	100.0%	-	-		ı

## Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-		-		-	-	
Other	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-		-		-	-	

## Contact Details

Municipal Manager	Mr B A Mswane	033 212 2155	
Financial Manager	Mr M Ngcobo	033 212 2155	

## KWAZULU-NATAL: UMGUNGUNDLOVU (DC22) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					202	0/21					201	9/20	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										5		5	
Operating Revenue and Expenditure													
Operating Revenue	936 892	1 003 835	341 656	36.5%	301 543	32.2%	234 182	23.3%	877 382	87.4%	87 243	119.5%	168.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-		-		-	-	-	-	-	-
Service charges - water revenue	305 965	311 965	68 230	22.3%	72 474	23.7%	73 659		214 364	68.7%	68 328	105.1%	7.8%
Service charges - sanitation revenue	29 053	29 053	5 058	17.4%	4 945	17.0%	4 948	17.0%	14 951	51.5%	6 800	119.5%	(27.2%
Service charges - refuse revenue	-	-	-	-		-	-	-	-	-	-	-	-
	-	-	-	-		-		-	-	-	-	-	-
Rental of facilities and equipment	-		2	-	0	-	0	-	2	-	0	13.9%	(20.0%
Interest earned - external investments	528	528	66	12.5%	26	5.0%	25		117	22.3%	73	(39.8%)	(65.8%
Interest earned - outstanding debtors	11 936	33 936	10 473	87.7%	10 656	89.3%	11 624	34.3%	32 753	96.5%	11 864	1 202.7%	(2.0%
Dividends received	-	-	-	-		-		-	-	-	· .	-	
Fines, penalties and forfeits	-	-	-	-	-	-		-	-	-	1	-	(100.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services Transfers and subsidies	300 569	340 883	257 778	85.8%	213 438	71.0%	143 926	42.2%	615 141	180.5%	177	223.5%	81 176.39
Other revenue	300 569 288 841	287 470	257 778		213 438				53		1//	1.7%	(100.0%
Gains	288 841	287 470	49		4	-	-	-	- 53	-	'	1.7%	(100.0%
Gallis	-	-				-		-	-	-	-	-	-
Operating Expenditure	812 166	864 225	153 547	18.9%	183 570	22.6%	192 883	22.3%	530 000	61.3%	145 479	99.5%	32.6%
Employee related costs	249 673	269 980	63 335	25.4%	74 226	29.7%	62 688	23.2%	200 250	74.2%	40 612	112.5%	54.4%
Remuneration of councillors	13 599	13 782	2 984	21.9%	2 920	21.5%	2 909	21.1%	8 812	63.9%	1 954	111.4%	48.8%
Debt impairment	83 747	63 747	-	-		-	-	-	-	-	-	-	-
Depreciation and asset impairment	43 774	43 774	11 857	27.1%	7 966	18.2%	11 891	27.2%	31 715	72.5%	3 852	127.1%	208.7%
Finance charges	27 550	27 550	(5 288)	(19.2%)	10 618	38.5%	3 229	11.7%	8 559	31.1%	(10 184)	50.8%	(131.7%)
Bulk purchases	-	-	-	-		-		-	-	-	-	-	-
Other Materials	185 526	267 929	39 652	21.4%	42 118	22.7%	66 337	24.8%	148 106	55.3%	53 764	126.6%	23.4%
Contracted services	156 178	131 740	31 427	20.1%	42 805	27.4%	38 390		112 621	85.5%	50 011	122.8%	(23.2%
Transfers and subsidies	9 929	6 500	3 254	32.8%	5		616		3 874	59.6%		1.0%	(100.0%
Other expenditure	42 191	39 223	6 327	15.0%	2 913	6.9%	6 823	17.4%	16 062	41.0%	5 471	75.1%	24.79
Losses	-	•	-	-	-	-	-	-	•	-	-	-	-
Surplus/(Deficit)	124 726	139 609	188 109		117 973		41 299		347 382		(58 236)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	184 081	183 797	3 935	2.1%	13 755	7.5%	44 440	24.2%	62 130	33.8%	54 605	59.9%	(18.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	308 807	323 406	192 045		131 728		85 740		409 512		(3 631)		
Taxation	-	-	-	-	-	-	-			-	-	-	-
Surplus/(Deficit) after taxation	308 807	323 406	192 045		131 728		85 740		409 512		(3 631)		
Attributable to minorities			-	-		-		- 1		-		-	-
Surplus/(Deficit) attributable to municipality	308 807	323 406	192 045		131 728		85 740		409 512		(3 631)		
Share of surplus/ (deficit) of associate	300 007	323 400	172 043		131 /20		03 740		407 312		(3 031)		
	308 807	323 406	192 045	-	131 728	-	85 740		409 512	-	(3 631)	-	-
Surplus/(Deficit) for the year	308 807	323 406	192 045		131 /28		85 /40		409 512		(3 631)		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	175 245	3 274 859	11 620	6.6%	52 349	29.9%	38 428	1.2%	102 397	3.1%	25 057	3 550.6%	53.4%
National Government	175 245	3 147 240	11 620	6.6%	52 175	29.8%	38 425		102 377	3.2%	25 057	3 454.8%	
Provincial Government	173 243	3 147 240	11 020	0.076	32 173	27.070	30 423	1.270	102 220	3.270	23 037	3 434.070	33.370
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	175 245	3 147 240	11 620	6.6%	52 175	29.8%	38 425		102 220	3.2%	25 057	3 454.8%	53.3%
Borrowing	173 243	3 147 240	11020	0.070	32 173	27.070	30 423	1.270	102 220	3.270	23 037	3 434.070	33.37
Internally generated funds		127 619			173		4		177	.1%			(100.0%)
memaly generated tales	-	127 017		-	-	-		-	-		-		(100.070)
Capital Expenditure Functional	175 245	3 272 307	11 620	6.6%	52 349	29.9%	38 428	1.2%	102 397	3.1%	25 057	3 563.2%	53.4%
Municipal governance and administration	-	83 413			173		4		177	.2%			(100.0%)
Executive and Council	_	4	_	_		_		_	_	_	_	_	
Finance and administration		83 409		-	173		4		177	.2%			(100.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-		-	-		-		-	-	-	-	-	-
Community and Social Services	-	-	-	-		-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-		-	-	-
Public Safety	-		-	-		-		-	-	-	-	-	-
Housing	-		-	-		-		-	-	-	-	-	-
Health	-		-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	-	2 970	-	-		-	-	-	-		-	-	-
Planning and Development	-	2 970	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-		-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	175 245	3 185 923	11 620	6.6%	52 175	29.8%	38 425	1.2%	102 220	3.2%	25 057	3 469.8%	53.3%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	175 245	2 328 971	11 011	6.3%	48 008	27.4%	36 061		95 080	4.1%	25 057	2 477.5%	43.9%
Waste Water Management	-	856 953	609	-	4 168	-	2 364	.3%	7 141	.8%	-	-	(100.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-		-		-	-		-	-	-	-	-

Part 3:	Cash	Receipts	s and Pa	ayments	

					202	20/21					201	19/20	
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities												5	
		201 210											
Receipts	-	201 210	-		-	-	-	-	-			-	
Property rates	-	2 335	-	-	-	-	-	-	-	-	-	-	-
Service charges Other revenue	-	2 330	-	-	-	-	-	-		-	-	-	-
	-	45.070	-	-	-	-	-	-		-	-	-	-
Transfers and Subsidies - Operational	-	15 078 183 797	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital Interest	-	183 /9/	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(274)				-	٠,	(.5%)	3	(.9%)	-	-	(100.0%)
Suppliers and employees		(274)	1		1			(.5%)	3	(.9%)			(100.0%)
Finance charges		(274)			i i		'	(.370)	3	(.970)	-		(100.076)
Transfers and grants	-	-	-		-	-	-		-		-	-	-
Net Cash from/(used) Operating Activities		200 936	1		1		1		3				(100.0%)
. , , , ,							-						(
Cash Flow from Investing Activities													
Receipts				-		-	-	-	-				-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-	-	-	-	-	-	-	-	-	-	-
Payments			-			-	-	-	-			-	-
Capital assets  Net Cash from/(used) Investing Activities		-	-	-		-	-	-	-	-	-	-	-
, , ,				-		-							
Cash Flow from Financing Activities													
Receipts	6 844	(6 844)	(41)	(.6%)	17	.3%	(10)	.2%	(34)	.5%	6 739	-	(100.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6 844	(6 844)	(41)	(.6%)	17	.3%	(10	.2%	(34)	.5%	6 739	-	(100.2%)
Payments		-	-		-	-	-	-		-		-	-
Repayment of borrowing	-		-	-	-		-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	6 844	(6 844)	(41)	(.6%)	17	.3%	(10)	.2%	(34)	.5%	6 739	-	(100.2%)
Net Increase/(Decrease) in cash held	6 844	194 092	(40)	(.6%)	18	.3%	(9)		(31)	-	6 739	-	(100.1%)
Cash/cash equivalents at the year begin:		88 885	(12)		(43)		(25		(12)	-	(6 086)	-	(99.6%)
Cash/cash equivalents at the year end:	6 844	282 977	(40)		(25)	(.4%)	(35	1	(35)		649		(105.4%)
Casticasti equivalents at the year end:	0 844	282 911	(40)	(.076)	(25)	(.476)	(35)	-	(35)	-	649	-	(105.4%)

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 518	4.3%	32 846	4.8%	14 733	2.1%	608 210	88.7%	685 308	68.3%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-		-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-	-		-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 334	1.3%	2 058	2.0%	700	.7%	99 026	96.0%	103 118	10.3%	-	-	-	
Receivables from Exchange Transactions - Waste Management	4	(1.6%)	(42)	18.2%	(5)	1.9%	(190)	81.5%	(233)	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-			-	739	100.0%	739	.1%	-	-	-	
Interest on Arrear Debtor Accounts	4 247	2.1%	8 329	4.1%	4 010	2.0%	188 709	91.9%	205 295	20.5%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-	-	
Other	(163)	(1.7%)	(62)	(.7%)	(43)	(.5%)	9 640	102.9%	9 372	.9%	-	-	-	
Total By Income Source	34 941	3.5%	43 128	4.3%	19 395	1.9%	906 134	90.3%	1 003 598	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	5 127	14.7%	2 469	7.1%	1 406	4.0%	25 815	74.1%	34 817	3.5%	-	-	-	
Commercial	6 655	27.5%	1 743	7.2%	741	3.1%	15 083	62.3%	24 222	2.4%	-	-	-	
Households	21 030	2.5%	34 650	4.1%	15 389	1.8%	768 122	91.5%	839 190	83.6%	-	-	-	
Other	2 129	2.0%	4 266	4.0%	1 860	1.8%	97 114	92.2%	105 368	10.5%	-	-	-	
Total By Customer Group	34 941	3.5%	43 128	4.3%	19 395	1.9%	906 134	90.3%	1 003 598	100.0%			,	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-		-		-		-		-
Bulk Water	23 412	100.0%		-		-		-	23 412	36.9%
PAYE deductions		-		-		-		-		-
VAT (output less input)		-		-		-		-		-
Pensions / Retirement		-		-		-		-		-
Loan repayments		-		-		-		-		-
Trade Creditors	13 384	51.3%	6 922	26.5%	89	.3%	5 710	21.9%	26 105	41.1%
Auditor-General		-		-		-		-		-
Other	10 256	73.5%	287	2.1%	687	4.9%	2 722	19.5%	13 951	22.0%
Total	47 051	74.1%	7 209	11.4%	776	1.2%	8 432	13.3%	63 468	100.0%

Contact Details

Municipal Manager	Mr R M Ngcobo	033 897 6700	
Financial Manager	Mrs S D Ncube Dlamini	033 897 6714	

# KWAZULU-NATAL: OKHAHLAMBA (KZN235) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
										-			
Operating Revenue and Expenditure													
Operating Revenue	195 754	224 032	72 146	36.9%	91 192	46.6%	45 995	20.5%	209 332	93.4%	43 394	92.5%	
Property rates	31 062	31 062	7 653	24.6%	7 659	24.7%	7 582	24.4%	22 894	73.7%	7 762	71.3%	(2.3%)
	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue							-						
Service charges - refuse revenue	2 845	2 945	736	25.9%	740	26.0%	738	25.1%	2 213	75.2%	707	78.0%	4.5%
Dontal of facilities and equipment	180	- 598	- 13	7.4%	361	200.2%	132	22.0%	506	84.6%	71	113.4%	84.9%
Rental of facilities and equipment Interest earned - external investments	3 430	2 230	537	15.7%	391	200.2%	576	22.0%	1 503	67.4%	216	57.2%	166.4%
Interest earned - external investments Interest earned - outstanding debtors	5 724	8 109	1 983	34.6%	2 072	36.2%	2 160	26.6%	6 214	76.6%	1 777	37.270	21.5%
Dividends received	3 724	0 107	1 703	34.070	2012	30.2 /0	2 100	20.0%	0214	70.076	1777	-	21.370
Fines, penalties and forfeits	852	552	75	8.8%	49	5.7%	27	4.9%	151	27.3%	59	7.3%	(54.0%)
Licences and permits	2 864	3 454	958	33.4%	841	29.4%	792	22.9%	2 591	75.0%	677	76.6%	17.1%
Agency services	941	1 441	400	42.6%	352	37.5%		-	753	52.3%	263	102.6%	(100.0%)
Transfers and subsidies	147 237	173 174	59 709	40.6%	78 608	53.4%	33 855	19.5%	172 172	99.4%	31 354	99.0%	8.0%
Other revenue	618	466	82	13.2%	120	19.4%	132	28.4%	334	71.7%	508	115.9%	(73.9%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	211 894	233 102	45 268	21.4%	62 220	29.4%	45 757	19.6%	153 245	65.7%	37 912	69.0%	20.7%
Employee related costs	94 555	100 312	22 839	24.2%	22 787	24.1%	24 164	24.1%	69 790	69.6%	22 193	71.4%	8.9%
Remuneration of councillors	10 949	10 949	2 737	25.0%	2 737	25.0%	2737	25.0%	8 212	75.0%	2 644	75.0%	3.5%
Debt impairment	8 306	9 228	13	.2%	4 531	54.5%	156	1.7%	4 700	50.9%	2 044	83.1%	(100.0%)
Depreciation and asset impairment	25 650	28 531		.270	13 771	53.7%	(5)		13 766	48.2%		45.4%	
Finance charges	1 305	1 305	107	8.2%	514	39.4%	265	20.3%	886	67.9%	_	8.1%	
Bulk purchases	-	-		-		-	-		-				-
Other Materials	2 442	3 232	616	25.2%	675	27.6%	637	19.7%	1 927	59.6%	246	46.5%	159.4%
Contracted services	27 682	36 079	6 448	23.3%	9 744	35.2%	6 825	18.9%	23 016	63.8%	5 306	66.9%	28.6%
Transfers and subsidies	120	120	28	23.4%	26	21.7%	16	13.1%	70	58.1%	23	81.5%	(31.6%)
Other expenditure	40 884	43 346	12 480	30.5%	7 435	18.2%	10 962	25.3%	30 877	71.2%	7 501	82.2%	46.1%
Losses	-		-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	(16 140)	(9 070)	26 877		28 972		238		56 088		5 482		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	38 136	49 650	-	-	20 566	53.9%	3 106	6.3%	23 672	47.7%	5 855	50.1%	(47.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 996	40 580	26 877		49 538		3 344		79 760		11 337		
Taxation	-		-	-	-	-		-		-			-
Surplus/(Deficit) after taxation	21 996	40 580	26 877		49 538		3 344		79 760		11 337		
Attributable to minorities	-	-	-	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 996	40 580	26 877		49 538		3 344		79 760		11 337		
Share of surplus/ (deficit) of associate				-			-	-		-	-	-	-
Surplus/(Deficit) for the year	21 996	40 580	26 877		49 538		3 344		79 760		11 337		

Part 2: Capital Revenue and Expenditure													
						0/21						9/20	
	Buc	lget	First C		Second	Quarter	Third (		Year t	o Date	Third C		
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	40 396	56 380	4 690	11.6%	13 518	33.5%	9 995	17.7%	28 203	50.0%	5 713	67.5%	75.0%
National Government	38 136	37 668	4 317	11.3%	12 062	31.6%	8 508	22.6%	24 887	66.1%	5 118	77.4%	66.2%
Provincial Government	-	11 912	231	-	1 213	-	552	4.6%	1 997	16.8%	-	-	(100.0%)
District Municipality	-	-	-	-		-	-	-		-	-		-
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH,		-	-	-		-	-	-		-	-		-
Transfers recognised - capital	38 136	49 580	4 548	11.9%	13 275	34.8%	9 060	18.3%	26 884	54.2%	5 118	77.4%	77.0%
Borrowing	-		142	-	-	10.7%	935	-		-	-	-	57.1%
Internally generated funds	2 260	6 800	142	6.3%	242	10.7%	935	13.8%	1 319	19.4%	595	12.1%	57.1%
			-	-			-	-	-			-	-
Capital Expenditure Functional	40 846	56 380	4 729	11.6%	13 689	33.5%	9 995	17.7%	28 414	50.4%	5 765	70.3%	73.4%
Municipal governance and administration	1 580	1 830	167	10.5%	113	7.2%	316	17.2%	595	32.5%	54	30.1%	487.4%
Executive and Council	-	-	-	-	-	-	-	-	-	-	21	-	(100.0%)
Finance and administration	1 580	1 830	167	10.5%	113	7.2%	316	17.2%	595	32.5%	32	27.5%	873.7%
Internal audit	-	-	-	-		-	-	-	-	-	-		-
Community and Public Safety	830	970	-	-		-	-	-		-	593	47.4%	(100.0%)
Community and Social Services	830	700	-	-		-	-	-	-	-	23	3.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	270	-	-		-	-	-	-	-	569	87.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health													
Economic and Environmental Services	38 236	50 180	4 563	11.9%	13 398	35.0%	9 475	18.9%	27 436	54.7%	5 118	77.1%	85.1%
Planning and Development Road Transport	38 236	50 180	4 563	11.9%	13 398	35.0%	9 475	18.9%	27 436	54.7%	5 118	77.1%	85.1%
Environmental Protection	-	-	-	-	-	-	-	-	•		-	-	-
	200	400	-	-	179	89.3%	205	51.2%	383	95.8%	-	-	(100.0%)
Trading Services Energy sources	200	400		-	1/9	89.3%	205	51.2%	383	95.8%	-	-	(100.0%)
Water Management				-			1	-	-			-	
Waste Water Management				-									
Waste Management	200	400		_	179	89.3%	205	51.2%	383	95.8%			(100.0%)
Other	-	3 000				07.570		51.270		70.070			(100.070)
0.000		3 000		_		_		_		_			_

Part 3: Cash	Receipts	and Pay	vments

	2020/21									201	19/20		
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										5		5	
Receipts	-	240 187 20 191	-	-	-		-	-	-	-	-	-	-
Property rates	-	20 191	-	-	-	-	-	-	-	-	-	-	-
Service charges Other revenue	-	5 960	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	173 045		-	-	-		-					-
Transfers and Subsidies - Operational  Transfers and Subsidies - Capital	-	40 668	-	-	-	-	-	-	-	-	-	-	-
Interest	-	40 000			-			-			-		
Dividends													
Payments		(217 138)											
Suppliers and employees	_	(206 400)	-	_	_	_	-	_		-	_	-	_
Finance charges		(1 305)								-	-		
Transfers and grants	-	(9 433)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	23 050		-		-		-		-	-	-	-
Cash Flow from Investing Activities													
Receipts	(278)	278	139	(50.0%)				-	139	50.0%			
Proceeds on disposal of PPE		-	-		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(278)	278	139	(50.0%)	-	-	-	-	139	50.0%	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(56 380)		-	-	-		-		-	-	-	-
Capital assets	- (0.70)	(56 380)	-		-	-	-	-	-	- (001)	-	-	-
Net Cash from/(used) Investing Activities	(278)	(56 102)	139	(50.0%)	-	-	-	-	139	(.2%)		-	-
Cash Flow from Financing Activities													
Receipts	27	27	(3)	(12.7%)	2	8.6%	(1)	(4.1%)	(2)	(8.2%)	1	-	(210.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	27	27	(3)	(12.7%)	2	8.6%	(1)	(4.1%)	(2)	(8.2%)	1	-	(210.9%)
Payments	-		-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-		-		-		-	-	-		-	-	
Net Cash from/(used) Financing Activities	27	27	(3)	(12.7%)	2		(1)	(4.1%)	(2)		1	-	(210.9%)
Net Increase/(Decrease) in cash held	(251)	(33 025)	135	(54.0%)	2	(.9%)	(1)	-	137	(.4%)	1	-	(210.9%)
Cash/cash equivalents at the year begin:	-	71 549	(2)	-	139	-	122	.2%	(2)	-	5 006	-	(97.6%)
Cash/cash equivalents at the year end:	(251)	38 524	138	(55.0%)	142	(56.8%)	(10 917)	(28.3%)	(10 917)	(28.3%)	5 007	-	(318.0%)

Tart 4. Debtor Age Analysis	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-		-	-		-
Receivables from Non-exchange Transactions - Property Rates	207	.5%	2 358	6.2%	1 041	2.7%	34 381	90.5%	37 987	50.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-				-		-			-	-		-
Receivables from Exchange Transactions - Waste Management	259	3.1%	451	5.4%	224	2.7%	7 382	88.8%	8 317	11.1%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	45	11.3%				-	352	88.7%	397	.5%	-	-		-
Interest on Arrear Debtor Accounts	733	2.6%	1 671	6.0%	819	3.0%	24 518	88.4%	27 740	37.0%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-				-		-			-	-		-
Other	-	-	-	-			515	100.0%	515	.7%	-	-		-
Total By Income Source	1 244	1.7%	4 480	6.0%	2 084	2.8%	67 148	89.6%	74 956	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 538)	(6.7%)	953	4.2%	477	2.1%	22 958	100.5%	22 849	30.5%	-	-	-	-
Commercial	770	8.8%	666	7.6%	290	3.3%	7 035	80.3%	8 761	11.7%	-	-	-	-
Households	835	3.9%	1 252	5.9%	580	2.7%	18 484	87.4%	21 152	28.2%	-	-	-	-
Other	1 177	5.3%	1 609	7.3%	737	3.3%	18 671	84.1%	22 194	29.6%	-	-	-	-
Total By Customer Group	1 244	1.7%	4 480	6.0%	2 084	2.8%	67 148	89.6%	74 956	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days	31 - 60 Days		61 - 90 Days		0 Days	Total		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity		-	-	-	-		-	-	-	-	
Bulk Water		-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	595	100.0%	-	-	-	-	-	-	595	100.09	
Auditor-General	-	-	-	-	-	-		-	-	-	
Other	-	-	-	-	-	-	-	-	-		
Total	595	100.0%	-		-		-		595	100.0%	

Contact Details

Municipal Manager	Mr Service Nkosi Malinga	036 448 1076
Financial Manager	Ms Nontokozo Makhubu	036 448 8052

Source Local Government Database

# KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Turri operating nerenae and expenditure		2020/21									2019/20			
	Bud	lget	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21	
R thousands										Dauger		Dauger		
Operating Revenue and Expenditure														
Operating Revenue	680 896	638 401	124 263	18.2%	167 045	24.5%	125 534	19.7%	416 841	65.3%	159 540	74.3%	(21.3%)	
Property rates	116 563	106 693	54 914	47.1%	14 765	12.7%	15 122	14.2%	84 801	79.5%	14 440	65.0%	4.7%	
Service charges - electricity revenue	258 513	237 384	66 563	25.7%	53 736	20.8%	58 427	24.6%	178 725	75.3%	74 655	70.5%	(21.7%)	
Service charges - water revenue	-		-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue			-	-	-	-			-		-	-		
Service charges - refuse revenue	9 183	8 292	1 414	15.4%	2 014	21.9%	2 053	24.8%	5 481	66.1%	2 254	77.0%	(8.9%)	
Rental of facilities and equipment	189	1 089	178	94.2%	265	140.0%	241	22.1%	683	62.8%	73	59.9%	230.2%	
Interest earned - external investments	107	1 054	321	74.270	181	140.070	478	45.3%	979	92.9%	107	37.770	347.7%	
Interest earned - external investments Interest earned - outstanding debtors	65 344	20 141	(1)		101		(10)		(11)	(.1%)	5 648	35 279.9%	(100.2%)	
Dividends received	03 344	20 141	- (1)			-	(10,		(11)	(.170)	3 040	33 217.770	(100.270)	
Fines, penalties and forfeits	24 138	23 119	165	.7%	566	2.3%	696	3.0%	1 427	6.2%	1 470	50.2%	(52.7%)	
Licences and permits	3 581	2 722	240	6.7%	625	17.4%	578	21.2%	1 443	53.0%	360	149.7%	60.5%	
Agency services	379	758	362	95.4%	17	4.5%	24	3.1%	403	53.1%	213	1 662.7%	(88.8%)	
Transfers and subsidies	200 466	236 638	302	73.470	94 742	47.3%	47 698	20.2%	142 440	60.2%	56 250	67.7%	(15.2%)	
Other revenue	2 540	230 030	108	4.2%	135	5.3%	227	44.4%	470	92.0%	4 070	180.8%	(94.4%)	
Gains	2 340	-	-	4.270	-	3.370	- 221	44.470	470	92.070	4 0/0	100.070	(74.470)	
	609 932	603 200	88 799	14.6%	92 974	15.2%	102 635	17.0%	284 409	47.1%	64 875	44.5%	58.2%	
Operating Expenditure														
Employee related costs	175 093	175 199	25 328	14.5%	27 914	15.9%	40 924	23.4%	94 167	53.7%	3 259	40.4%	1 155.7%	
Remuneration of councillors	13 504	13 805	1 757	13.0%	1 757	13.0%	2 593	18.8%	6 107	44.2%	2 220	45.0%	16.8%	
Debt impairment	81 996	74 561	-	-	-	-	-	-	-	-	18	.4%	(100.0%)	
Depreciation and asset impairment	57 359	55 235	-	-	-	-	-	-	-	-	(227)	(.5%)	(100.0%)	
Finance charges	950	1 242	1	.1%	6	.6%	241	19.4%	248	20.0%	521	29.2%	(53.8%)	
Bulk purchases	211 172	181 279	46 416	22.0%	41 248	19.5%	39 198	21.6%	126 862	70.0%	38 288	49.1%	2.4%	
Other Materials	4 411	6 789	724	16.4%	1 128	25.6%	1 417	20.9%	3 268	48.1%	1 340	63.3%	5.7%	
Contracted services	45 522	76 160	9 500	20.9%	14 751	32.4%	14 580	19.1%	38 831	51.0%	14 754	71.2%	(1.2%)	
Transfers and subsidies													-	
Other expenditure Losses	19 924	18 929	5 100 (28)	25.6%	6 172	31.0%	3 682	19.5%	14 953	79.0%	4 700	61.1%	(21.7%)	
	-			-	-	-	-	-		-	-	-	-	
Surplus/(Deficit)	70 964	35 200	35 464		74 071		22 898		132 433		94 665			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	51 389	50 809	-	-	9 623	18.7%	1 075	2.1%	10 698	21.1%	15 000	76.1%	(92.8%)	
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE	-		-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	122 353	86 009	35 464		83 693		23 973		143 130		109 665			
Taxation	-			-		-	-	-		-			-	
Surplus/(Deficit) after taxation	122 353	86 009	35 464		83 693		23 973		143 130		109 665		·	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	122 353	86 009	35 464		83 693		23 973		143 130		109 665			
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	122 353	86 009	35 464		83 693		23 973		143 130		109 665			

					202	10/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	48 125	132 584	12 877	26.8%	5 849	12.2%	2 882	2.2%	21 608	16.3%	8 516	102.2%	(66.2%)
National Government	43 425	50 907	12 862	29.6%	4 028	9.3%	2 716		19 607	38.5%	7 562	95.4%	(64.1%)
Provincial Government	43 423	30 707	12 002	27.070	1 665	7.370	2710	3.370	1 665	30.370	954	73.470	(100.0%)
District Municipality					1 003				1 003		754		(100.076)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	43 425	50 907	12 862	29.6%	5 693	13.1%	2 716		21 272	41.8%	8 516	102.2%	(68.1%)
Borrowing	- 43 423	30 707	12 002	27.070	3 073	13.170	2710	3.570	21212	41.070	0 310	102.270	(00.170
Internally generated funds	4 700	81 677	15	.3%	155	3.3%	166	.2%	336	.4%			(100.0%)
, 5	-			-		-	-	-	-	-	-	-	
Capital Expenditure Functional	48 125	132 584	12 877	26.8%	5 849	12.2%	2 882	2.2%	21 608	16.3%	8 532	104.4%	(66.2%)
Municipal governance and administration	2 400	69 277	15	.6%	5	.2%	108	.2%	129	.2%	46	4.5%	
Executive and Council	2 200	2 300											
Finance and administration	200	66 977	15	7.7%	5	2.7%	108	.2%	129	.2%	46	2.7%	136.4%
Internal audit			_	-				_	_	_		_	_
Community and Public Safety	2 100	12 200			150	7.1%	30	.2%	180	1.5%	524		(94.3%)
Community and Social Services	2 100	12 200	-	-	150	7.1%	30	.2%	180	1.5%		-	(100.0%
Sport And Recreation	-		-	-		-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-		-	-	-
Housing	-		-	-		-	-	-	-	-	524	-	(100.0%
Health	-		-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 832	47 044	12 862	32.3%	4 792	12.0%	1 250	2.7%	18 903	40.2%	5 955	-	(79.0%)
Planning and Development	100	100	-	-	(14)	(13.8%)	-	-	(14)	(13.8%)		-	(100.0%
Road Transport	39 732	46 944	12 862	32.4%	4 805	12.1%	1 250	2.7%	18 917	40.3%	5 525	-	(77.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 793	4 063		-	902	23.8%	1 494		2 396	59.0%	2 007	-	(25.5%)
Energy sources	3 793	4 063	-	-	902	23.8%	1 494	36.8%	2 396	59.0%	2 007	-	(25.5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments	

		2020/21								201	9/20		
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										Dauget		Dauget	
													(400.000)
Receipts	-	556 464	-	-		-	-	-	-	-	97 932	-	(100.0%)
Property rates		72 551	-	-	-	-	-	-	-	-	3 608	-	(100.0%)
Service charges	-	176 935	-		-	-	-	-	-	-	22 494	-	(100.0%)
Other revenue		19 530	-	-	-	-	-	-	-	-	581	-	(100.0%)
Transfers and Subsidies - Operational	+	236 638	-	-	-	-	-	-	-	-	56 250	-	(100.0%)
Transfers and Subsidies - Capital	+	50 809	-	-	-	-	-	-	-	-	15 000	-	(100.0%)
Interest			-	-	-	-	-	-	-	-	-	-	-
Dividends				-		-	-					-	
Payments	-	(519 210)	(8 722)		(16 015)	-	(20 612)		(45 349)	8.7% 8.8%	17 814	-	(215.7%)
Suppliers and employees	-	(517 968)	(8 722)		(16 015)	-	(20 612)	4.0%	(45 349)	8.8%	17 814	-	(215.7%)
Finance charges	-	(1 242)	-		-	-	-	-	-	-	-	-	-
Transfers and grants  Net Cash from/(used) Operating Activities	-	37 254	(8 722)	-	(16 015)	-	(20 612)	(55.3%)	(45 349)	(121.7%)	115 746	-	(117.8%)
Net Cash from/(used) Operating Activities		37 254	(8 122)		(16 015)		(20 612)	(55.3%)	(45 349)	(121.7%)	115 /46	-	(117.8%)
Cash Flow from Investing Activities													
Receipts			-	-		-	-	-	-	-	-	-	-
Proceeds on disposal of PPE			-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)			-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables			-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments				-		-	-	-		-	-	-	-
Payments	-	(65 707)		-	-	-	-	-	-		(1 725)	95.6%	
Capital assets	-	(65 707)	-	-	-	-	-	-	-	-	(1 725)	95.6%	(100.0%)
Net Cash from/(used) Investing Activities		(65 707)		-				-		-	(1 725)	95.6%	(100.0%)
Cash Flow from Financing Activities													
Receipts	4 762	(4 611)	60	1.3%	(59)	(1.2%)	(9)	.2%	(9)	.2%	(11)		(14.2%)
Short term loans		(,	-	1.070	(07)	(1.270)		.2.70		.270	(,		(11.270)
Borrowing long term/refinancing		-	_	_	-	_	_	-	-	-	_	_	_
Increase (decrease) in consumer deposits	4 762	(4 611)	60	1.3%	(59)	(1.2%)	(9)	.2%	(9)	.2%	(11)	_	(14.2%)
Payments	_			_	-								
Repayment of borrowing			_	_	-	_	_	_	-	-	_	_	_
Net Cash from/(used) Financing Activities	4 762	(4 611)	60	1.3%	(59)	(1.2%)	(9)	.2%	(9)	.2%	(11)		(14.2%)
Net Increase/(Decrease) in cash held	4 762	(33 065)	(8 662)	(181.9%)	(16 074)	(337.5%)	(20 621)	62.4%	(45 357)	137.2%	114 010	(1 701.0%)	(118.1%)
	76 774	(33 005)	(8 002)	(181.9%)				62.4%	(45 357)	137.2%		(1 /01.0%)	
Cash/cash equivalents at the year begin:			-	-	(8 662)	(11.3%)	(24 663)	-	-		286 060	-	(108.6%)
Cash/cash equivalents at the year end:	81 536	(33 065)	(8 662)	(10.6%)	(24 663)	(30.2%)	(45 285)	137.0%	(45 285)	137.0%	400 070	(1 062.3%)	(111.3%)

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Trade and Other Receivables from Exchange Transactions - Electricity	17 542	16.5%	13 453	12.6%	5 244	4.9%	70 149	65.9%	106 388	36.0%	-	-	-	l .
Receivables from Non-exchange Transactions - Property Rates	4 821	3.5%	9 157	6.7%	4 810	3.5%	117 082	86.2%	135 870	46.0%	-	-	-	ı
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Receivables from Exchange Transactions - Waste Management	751	3.1%	1 252	5.1%	575	2.3%	21 997	89.5%	24 574	8.3%	-	-	-	ı
Receivables from Exchange Transactions - Property Rental Debtors	362	25.1%	153	10.6%	72	5.0%	856	59.3%	1 443	.5%	-	-	-	l .
Interest on Arrear Debtor Accounts	0		0	-	0		30 197	100.0%	30 197	10.2%	-	-	-	l .
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	l .
Other	(4 620)	141.4%	1 264	(38.7%)	(258)	7.9%	347	(10.6%)	(3 267)	(1.1%)	-	-	-	ı
Total By Income Source	18 856	6.4%	25 278	8.6%	10 443	3.5%	240 628	81.5%	295 206	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														i
Organs of State	874	2.3%	1 775	4.8%	393	1.1%	34 304	91.9%	37 346	12.7%	-	-	-	ı
Commercial	12 701	8.4%	14 718	9.8%	3 326	2.2%	119 776	79.6%	150 521	51.0%	-	-	-	ı
Households	5 291	4.9%	8 724	8.1%	6 724	6.3%	86 584	80.7%	107 322	36.4%	-	-	-	l .
Other	(10)	(58.0%)	62	374.4%	0	2.4%	(36)	(218.8%)	17	-	-	-		ı
Total By Customer Group	18 856	6.4%	25 278	8.6%	10 443	3.5%	240 628	81.5%	295 206	100.0%	-	-	-	ı

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 9	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		-	-	-		-	-	-	-	-	
Loan repayments		-	-	-		-	-	-	-	-	
Trade Creditors		-	-	-		-	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	(601)	(3.2%)	(2 593)	(13.7%)	(164)	(.9%)	22 257	117.8%	18 899	100.0%	
Total	(601)	(3.2%)	(2 593)	(13.7%)	(164)	(.9%)	22 257	117.8%	18 899	100.0%	

Contact Details

Municipal Manager	Mr PATRICK MKHIZE	036 342 7802	
Financial Manager		036 342 7805	

# KWAZULU-NATAL: ALFRED DUMA (KZN238) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

1 4		2020/21									201		
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		budget	
Operating Revenue and Expenditure													
Operating Revenue	976 203	1 016 185	316 360	32.4%	300 681	30.8%	216 846	21.3%	833 887	82.1%	253 061	85.4%	(14.3%)
Property rates	203 303	208 336	69 666	34.3%	55 942	27.5%	50 307	24.1%	175 914	84.4%	84 209	105.1%	(40.3%)
Service charges - electricity revenue	402 908	384 416	106 672	26.5%	94 054	23.3%	74 027	19.3%	274 753	71.5%	82 770	70.0%	(10.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-			-		-		-		-	-	-	-
Service charges - refuse revenue	27 738	27 762	8 795	31.7%	7 556	27.2%	7 263	26.2%	23 614	85.1%	7 364	99.6%	(1.4%)
Rental of facilities and equipment	2 968	2 276	451	15.2%	468	15.8%	672	29.5%	1 591	69.9%	596	89.7%	12.8%
Interest earned - external investments	15 009	12 246	2 625	17.5%	4 349	29.0%	1 775	14.5%	8 748	71.4%	3 710	75.3%	(52.2%)
Interest earned - outstanding debtors	7 830	9 239	2 299	29.4%	2 320	29.6%	2 408	26.1%	7 027	76.1%	2 038	91.2%	18.1%
Dividends received									-	-	-		
Fines, penalties and forfeits	37 845	43 503	9 457	25.0%	11 334	29.9%	10 044	23.1%	30 836	70.9%	8 044	66.3%	24.9%
Licences and permits	2 568	2 060	451	17.6%	560	21.8%	676	32.8%	1 687	81.9%	(743)	72.0%	(191.1%)
Agency services	3 131	2 605	154	4.9%	1 548	49.4%	524	20.1%	2 226	85.4%	2 017	75.5%	(74.0%)
Transfers and subsidies	268 563	319 620	114 501	42.6%	127 860	47.6%	68 326	21.4%	310 687	97.2%	61 295	95.9%	11.5%
Other revenue	4 339	4 121	1 289	29.7%	(5 310)	(122.4%)	824	20.0%	(3 196)	(77.6%)	1 761	146.6%	(53.2%)
Gains	-		-	-		-		-	-	-	-	-	-
Operating Expenditure	1 103 994	1 113 949	190 064	17.2%	183 117	16.6%	178 554	16.0%	551 735	49.5%		51.5%	1.6%
Employee related costs	361 384	360 105	79 266	21.9%	80 732	22.3%	86 171	23.9%	246 170	68.4%		67.5%	7.4%
Remuneration of councillors	30 448	29 319	6 553	21.5%	6 628	21.8%	6 628	22.6%	19 809	67.6%	6 403	67.5%	3.5%
Debt impairment	77 230	99 539	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	164 101	143 088	-		-	-	-	-	-	-	-	-	-
Finance charges	569	467	249	43.7%	(51)	(8.9%)	121	26.0%	319	68.3%		82.8%	(11.9%)
Bulk purchases	285 320	281 051	70 251	24.6%	59 039	20.7%	53 285	19.0%	182 575	65.0%		63.6%	4.5%
Other Materials	27 963	24 549	902	3.2%	4 986	17.8%	2 195	8.9%	8 082	32.9%		40.0%	(43.6%)
Contracted services	50 356	63 641	9 258	18.4%	14 700	29.2%	13 462	21.2%	37 420	58.8%		98.5%	(28.9%)
Transfers and subsidies	10 028	10 028	2 619	26.1%	874	8.7%	3 440	34.3%	6 933	69.1%		69.8%	120.5%
Other expenditure Losses	95 671 923	93 612 8 550	20 966	21.9%	16 209	16.9%	13 192 60	14.1%	50 367 60	53.8%		62.4%	(2.9%)
				-		-		./76		.176			(100.0%)
Surplus/(Deficit)	(127 790)	(97 765)	126 297		117 564		38 291		282 152		77 369		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	62 214	77 950	967	1.6%	16 001	25.7%	18 494	23.7%	35 462	45.5%	16 413	62.3%	12.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	-			-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-					-
Surplus/(Deficit) after capital transfers and contributions	(65 576)	(19 814)	127 264		133 565		56 785		317 613		93 781		
Taxation	-					-		-		-	-	-	-
Surplus/(Deficit) after taxation	(65 576)	(19 814)	127 264		133 565		56 785		317 613		93 781		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(65 576)	(19 814)	127 264		133 565		56 785		317 613		93 781		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(65 576)	(19 814)	127 264		133 565		56 785		317 613		93 781		

	2020/21 2019/20												
	Bud	Budget		Quarter	Second	Quarter	Third Quarter		Year to Date		Third Quarter		1
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	76 302	101 111	5 155	6.8%	13 042	17.1%	18 654	18.4%	36 851	36.4%	16 365	52.5%	14.0%
National Government	61 694	69 649	3 441	5.6%	10 634	17.1%	12 787		26 862	38.6%	12 989	55.2%	(1.6%)
Provincial Government	520	8 301	835	160.6%	870	167.3%	4 278		5 982	72.1%		97.7%	119.6%
District Municipality	320	0 30 1	033	100.076	670	107.370	4270	31.376	3 702	72.170	1 740	71.170	117.070
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	62 214	77 950	4 276	6.9%	11 503	18.5%	17 065		32 845	42.1%	14 937	60.7%	14.2%
Borrowing	02 214	11 730	4270	0.770	11 303	10.370	17 003	21.7/0	32 043	42.170	14 737	00.770	14.270
Internally generated funds	14 088	23 160	879	6.2%	1 538	10.9%	1 589	6.9%	4 006	17.3%	1 427	20.1%	11.3%
memaly generated units		20 100	-	0.270			-	-	-	-		-	- 11.070
Capital Expenditure Functional	76 302	101 111	5 155	6.8%	13 042	17.1%	18 654	18.4%	36 851	36.4%	16 365	52.5%	14.0%
Municipal governance and administration	400	1 100	6	1.5%	82	20.5%	17		106	9.6%	283	11.2%	
Executive and Council	100	100	6	6.1%	-	20.070	15	15.2%	21	21.2%		33.1%	
Finance and administration	300	1 000		-	82	27.4%	2	.2%	84	8.4%	255	10.8%	
Internal audit	-		-	-	-	-		-	-		-	-	-
Community and Public Safety	6 670	14 585	1 708	25.6%	872	13.1%	5 320	36.5%	7 900	54.2%	1 950	36.3%	172.8%
Community and Social Services	570	770		-			71		71	9.2%		39.9%	
Sport And Recreation	100	2 325	69	69.2%			1 658	71.3%	1 727	74.3%	-	14.9%	(100.0%)
Public Safety	6 000	11 490	1 638	27.3%	872	14.5%	3 591	31.3%	6 102	53.1%	1 950	43.1%	84.2%
Housing	-		-	-		-	-	-	-	-	-	-	-
Health	-		-	-		-		-	-	-	-	-	-
Economic and Environmental Services	55 694	63 055	3 204	5.8%	8 603	15.4%	9 844		21 651	34.3%	12 574	59.9%	
Planning and Development	55 694	63 055	3 204	5.8%	8 603	15.4%	9 844	15.6%	21 651	34.3%	12 574	59.9%	(21.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 488	22 271	237	1.8%	3 485	25.8%	3 470		7 192	32.3%	1 557	33.7%	
Energy sources	13 488	22 271	237	1.8%	3 485	25.8%	3 470	15.6%	7 192	32.3%	1 500	20.7%	131.3%
Water Management	-		-	-	-	-	-	-		-	-	-	-
Waste Water Management	-		-	-	-	-	-	-			57	-	(100.0%)
Waste Management	-	-	-	-	-	-	-		-		-	-	
Other	50	100	-	-	-	-	3	2.5%	3	2.5%	-	-	(100.0%)

Dart	2.	Cach	Docointe	and	Payments

		2020/21									201		
	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	to Date	Third (	Quarter	İ l
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	1 076 401	1 028 788	330 972	30.7%	355 090	33.0%	263 797	25.6%	949 859	92.3%	258 895	106.2%	1.9%
Property rates	164 280	80 914	34 883	21.2%	33 243	20.2%	27 621	25.0%	95 747	92.3% 118.3%	236 693 51 054	85.7%	(45.9%)
Service charges	434 898	422 413	184 551	42.4%	137 929	31.7%	122 834	29.1%	445 314	105.4%	137 680	105.0%	(10.8%)
Other revenue	93 953	92 003	2 788	3.0%	5 686	6.1%	3 122	3.4%	11 596	12.6%	3 412	128.6%	(8.5%)
Transfers and Subsidies - Operational	93 953 321 056	92 003 371 244	98 906	30.8%	142 672	44.4%	89 111	24.0%	330 689	89.1%	54 067	110.2%	(8.5%)
	321 U56 62 214	62 214	98 906	30.8% 14.5%	142 672 35 000	44.4% 56.3%	20 522	24.0%	64 522	103.7%	11 683	135.2%	64.8% 75.7%
Transfers and Subsidies - Capital	62 214	62 214				56.5%		33.0%		103.7%		135.2%	
Interest Dividends	-		843	-	559	-	588	-	1 990	-	999	-	(41.2%)
	(004 (74)	(074 542)	/F 2000	-	0.050	(00/)	(/ 7/0)	-	(2.010)	-	05 450	-	(107.10()
Payments	(884 671) (884 671)	(874 543) (874 543)	(5 208) (5 208)	. <b>6%</b>	8 052 8 157	(.9%) (.9%)	(6 762) (6 737)	.8%	(3 918) (3 788)		95 453 94 813	-	(107.1%) (107.1%)
Suppliers and employees Finance charges	(884 0/1)	(874 543)	(5 208)	.076	8 157	(.976)	(6 /3/)	.876	(3 /88)	.476	94 813	-	(107.176)
Transfers and grants	-	-	-	-	(105)	-	(25)	-	(130)		640	-	(103.9%)
Net Cash from/(used) Operating Activities	191 730	154 245	325 764	169.9%	363 142	189.4%	257 035	166.6%	945 941	613.3%	354 348	144.2%	(27.5%)
Net Cash Holli (used) Operating Activities	171 730	134 243	323 704	107.770	303 142	107.470	237 033	100.076	743 741	013.370	334 340	144.270	(27.370)
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	(72 902)	(72 902)	(8 634)	11.8%	(13 981)	19.2%	(16 411)		(39 026)		(15 591)	55.0%	5.3%
Capital assets	(72 902)	(72 902)	(8 634)	11.8%	(13 981)	19.2%	(16 411)	22.5%	(39 026)	53.5%	(15 591)	55.0%	5.3%
Net Cash from/(used) Investing Activities	(72 902)	(72 902)	(8 634)	11.8%	(13 981)	19.2%	(16 411)	22.5%	(39 026)	53.5%	(15 591)	55.0%	5.3%
Cash Flow from Financing Activities													
Receipts	2 911		(67)	(2.3%)	29	1.0%	(2)		(41)				(100.0%)
Short term loans	2711		(0,)	(2.070)		1.070	(-)	_		1 .	_	_	(100.070)
Borrowing long term/refinancing	_			_		_		_			_	_	_
Increase (decrease) in consumer deposits	2 911	_	(67)	(2.3%)	29	1.0%	(2)	-	(41)		_	-	(100.0%)
Payments	(809)	(809)	(,		-					1			()
Repayment of borrowing	(809)	(809)	-	_		_	_	_	_		_	-	_
Net Cash from/(used) Financing Activities	2 102	(809)	(67)	(3.2%)	29	1.4%	(2)	.3%	(41)	5.1%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	120 930	80 534	317 062	262.2%	349 189	288.8%	240 622	298.8%	906 874	1 126.1%	338 757	154.3%	(29.0%)
	271 090									(344.0%)	338 /5/	134.376	(29.0%)
Cash/cash equivalents at the year begin:		271 090	(932 631)	(344.0%)	(615 569)	(227.1%)	(266 380)	(98.3%)	(932 631)			-	
Cash/cash equivalents at the year end:	392 020	351 624	(615 569)	(157.0%)	(266 380)	(68.0%)	(25 758)	(7.3%)	(25 758)	(7.3%)	681 318	87.0%	(103.8%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I 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	100.0%	26	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 010	45.3%	3 953	7.8%	1 846	3.6%	22 038	43.3%	50 847	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 834	4.0%	10 910	2.8%	9 866	2.5%	359 346	90.8%	395 955	60.3%		-	-	-
Receivables from Exchange Transactions - Waste Water Management	-		-			-		-	-			-	-	-
Receivables from Exchange Transactions - Waste Management	2 493	2.9%	1 981	2.3%	1 914	2.2%	79 977	92.6%	86 365	13.1%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-			-		-	-			-	-	-
Interest on Arrear Debtor Accounts	3 748	3.3%	3 655	3.2%	3 570	3.1%	102 620	90.3%	113 593	17.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-	-			-	-	-
Other	408	4.0%	73	.7%	153	1.5%	9 585	93.8%	10 219	1.6%	-	-		
Total By Income Source	45 493	6.9%	20 572	3.1%	17 349	2.6%	573 593	87.3%	657 007	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 963	6.2%	7 206	4.1%	6 376	3.6%	152 470	86.1%	177 014	26.9%	-	-	-	-
Commercial	22 414	14.9%	5 579	3.7%	3 942	2.6%	118 019	78.7%	149 954	22.8%	-	-	-	-
Households	12 117	3.7%	7 788	2.4%	7 031	2.1%	303 104	91.8%	330 039	50.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	45 493	6.9%	20 572	3.1%	17 349	2.6%	573 593	87.3%	657 007	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	-	-		-	-	-	-	-	-	
Loan repayments	-	-		-	-	-	-	-	-	
Trade Creditors	664	98.6%		-	-	-	9	1.4%	673	100.0%
Auditor-General	-	-		-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	664	98.6%	-	-	-	-	9	1.4%	673	100.0%

## Contact Details

Municipal Manager	Ms Sibusisiwe Sixolile Ngiba	036 637 2231
Financial Manager	Mr Riaz Ahmed Jhetam	036 637 2231

Source Local Government Database

## KWAZULU-NATAL: UTHUKELA (DC23) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					202	20/21					201	9/20	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
Ditarrate	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands												9	
Operating Revenue and Expenditure													
Operating Revenue	884 047	926 465	283 007	32.0%	277 861	31.4%	197 816	21.4%	758 684	81.9%	220 940	92.5%	(10.5%)
Property rates	-	-	-	-	-	-	-	-	-		-	-	-
	-	-	-	-	-	-	-	-	-		-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	265 272	245 272	51 000	19.2%	56 236	21.2%	53 283	21.7%	160 519	65.4%	50 582	63.3%	5.39
Service charges - sanitation revenue	17 979	19 957	5 386	30.0%	5 610	31.2%	5 794	29.0%	16 790	84.1%	29 329	331.1%	(80.29
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-		-		-			-	-	-
Interest earned - external investments	6 097	6 097		-			3 735	61.3%	3 735	61.3%	799	(43.3%)	367.49
Interest earned - outstanding debtors	68 674	68 674	16 346	23.8%	19 108	27.8%	18 215	26.5%	53 668	78.1%	17 355	-	5.09
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	10	3	-	-	-	3	26.5%	6	55.2%	(76)	-	(103.5%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services													
Transfers and subsidies	499 450	555 587	209 781	42.0%	195 329	39.1%	116 545	21.0%	521 655	93.9%	122 584	100.2%	(4.99)
Other revenue	26 575	30 869	491	1.8%	1 578	5.9%	242	.8%	2 311	7.5%	368	106.5%	(34.29)
Gains	-	-	-	-	-	-		-	-	-	-	-	-
Operating Expenditure	884 047	969 444	127 195	14.4%	130 599	14.8%	201 462	20.8%	459 256	47.4%	176 851	58.7%	13.9%
Employee related costs	312 771	329 209	73 377	23.5%	78 715	25.2%	81 705	24.8%	233 797	71.0%	104 715	82.3%	(22.09
Remuneration of councillors	6 372	6 372	1 025	16.1%	1 645	25.8%	1 520	23.9%	4 190	65.8%	1 681	67.2%	(9.69
Debt impairment	175 709	175 709				-	4 743	2.7%	4 743	2.7%		-	(100.0%
Depreciation and asset impairment	61 048	61 048	17 807	29.2%	-	-	20 910	34.3%	38 717	63.4%	22 226	64.9%	(5.99
Finance charges	-	-	-	-	-	-	-	-	-	-	(35)	-	(100.0%
Bulk purchases	-	-	-	-		-		-	-	-		-	-
Other Materials	152 152	169 138	11 439	7.5%	5 924	3.9%	24 533	14.5%	41 896	24.8%	6 684	78.9%	267.0
Contracted services	83 906	115 930	10 363	12.4%	16 961	20.2%	30 852	26.6%	58 176	50.2%	11 112	62.3%	177.6
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	92 089	112 037	13 184	14.3%	27 355	29.7%	37 198	33.2%	77 737	69.4%	30 467	85.0%	22.1
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	(42 978)	155 812		147 262		(3 646)		299 428		44 089		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	289 559	274 432					(,						
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE				_		_							
Transfers and subsidies - capital (in-kind - all)		10 000	_	_		_		-		_		_	
	289 559		155 812		147 262		(3 646)		299 428		44 089		
Surplus/(Deficit) after capital transfers and contributions		241 454	100 812		147 262		(3 646)		299 428		44 089		
Taxation	-		-	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	289 559	241 454	155 812		147 262		(3 646)		299 428		44 089		
Attributable to minorities	-	-	-	-	-	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	289 559	241 454	155 812		147 262		(3 646)		299 428		44 089		
Share of surplus/ (deficit) of associate	-		-	-		-		-		-		-	
Surplus/(Deficit) for the year	289 559	241 454	155 812		147 262		(3 646)		299 428		44 089		

					202	20/21					201	9/20	
	Bud	get	First C	)uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 t Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	244 759	286 337	29 528	12.1%	42 491	17.4%	111 884	39.1%	183 904	64.2%	21 328	42.2%	424.6%
National Government	244 759	271 563	29 528	12.1%	42 491	17.4%	105 955		177 975	65.5%	21 328	42.2%	
Provincial Government	244 /37	2 274	27 320	12.170	42 471	17.470	103 733	37.070	1// 7/3	03.376	21 320	42.270	370.07
District Municipality		2214						-					
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		10 000					5 899	59.0%	5 899	59.0%			(100.0%
Transfers recognised - capital	244 759	283 837	29 528	12.1%	42 491	17.4%	111 854		183 873	64.8%	21 328	42.2%	
Borrowing	244 /3/	203 037	27320	12.170	72 471	17.470	111 034	37.470	103 073	04.070	21320	72.270	124.47
Internally generated funds		2 500					31	1.2%	31	1.2%			(100.0%
	-		-	-	-		-	-	-	-	-	-	
Capital Expenditure Functional	289 559	286 337	43 904	15.2%	63 816	22.0%	79 268	27.7%	186 987	65.3%	44 005	43.3%	80.19
Municipal governance and administration	-	2 500		-	13		-	-	13	.5%	9 916	-	(100.0%
Executive and Council	-		-	-	-	-	-	-	-	-	9 895	-	(100.0%
Finance and administration	-	2 500	-	-	13	-	-	-	13	.5%	21	-	(100.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		2 000	-				1 714	85.7%	1 714	85.7%	82		1 994.49
Community and Social Services	-		-	-	-	-		-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 000	-	-	-	-	1 714	85.7%	1 714	85.7%	-	-	(100.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	82	-	(100.0%
Economic and Environmental Services	-		-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-		-	-	-	-	-	-	-	-	-	-	-
Road Transport	-		-	-	-	-	-	-	-	-	-	-	-
Environmental Protection													
Trading Services	289 559	281 837	43 904	15.2%	63 803	22.0%	77 554		185 260	65.7%	34 007	39.8%	128.19
Energy sources	-		43 904	-	63 803	-	77 554	27.5%	405.040	65.7%	34 007	-	128.19
Water Management	289 559	281 837	43 904	15.2%	63 803	22.0%	// 554	27.5%	185 260	65.7%	34 007	39.8%	128.15
Waste Water Management	-	-	-	-	-	-	-	-	•	-	-	-	-
Waste Management Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Unei	-	-		-		-	-	-		-		-	-

Dart 2	· Cach	Receipts	and Da	umonto

					202	20/21					201	9/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	ĺ
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	-
Cash Flow from Operating Activities													
Receipts	1 072 890	959 787	386 395	36.0%	284 601	26.5%	214 085	22.3%	885 081	92.2%	299 314	108.8%	(28.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	281 874	92 830	27 454	9.7%	28 409	10.1%	29 341	31.6%	85 204	91.8%	30 450	42.0%	(3.6%)
Other revenue	2 007	27 211	399	19.9%	315	15.7%	325		1 038	3.8%	706	2.1%	(54.0%)
Transfers and Subsidies - Operational	636 378	554 082	212 542	33.4%	195 877	30.8%	120 014	21.7%	528 433	95.4%	110 221	99.5%	8.9%
Transfers and Subsidies - Capital	152 631	279 567	146 000	95.7%	60 000	39.3%	64 406	23.0%	270 406	96.7%	157 937	-	(59.2%)
Interest	-	6 097	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	759 449	(23 457)	-	(22 420)	-	(45 197)		(91 073)	(12.0%)	11 725	-	(485.5%)
Suppliers and employees	-	759 449	(23 457)	-	(22 420)	-	(45 197)	(6.0%)	(91 073)	(12.0%)	11 725	-	(485.5%)
Finance charges			-	-	-	-	-	-		-	-	-	-
Transfers and grants			-	-		-			-	-	-	-	
Net Cash from/(used) Operating Activities	1 072 890	1 719 236	362 938	33.8%	262 181	24.4%	168 889	9.8%	794 008	46.2%	311 039	109.2%	(45.7%)
Cash Flow from Investing Activities													
Receipts		(6 532)											
Proceeds on disposal of PPE		(0 002)	_	_			_			_		_	1 -
Decrease (Increase) in non-current debtors (not used)	_	-	_	-	_	-	_	_	-	-	_	_	-
Decrease (increase) in non-current receivables		(6 532)	_	-	_		_		-	-	_	_	
Decrease (increase) in non-current investments			_	-	_		_		-	-	_	_	
Payments	(244 759)	(286 337)	(31 009)	12.7%	(44 630)	18.2%	(76 944)	26.9%	(152 583)	53.3%	(19 826)	44.7%	288.1%
Capital assets	(244 759)	(286 337)	(31 009)	12.7%	(44 630)	18.2%	(76 944)	26.9%	(152 583)	53.3%	(19 826)	44.7%	288.1%
Net Cash from/(used) Investing Activities	(244 759)	(292 869)	(31 009)	12.7%	(44 630)	18.2%	(76 944)	26.3%	(152 583)	52.1%	(19 826)	44.7%	288.1%
Cash Flow from Financing Activities													
Receipts	(10 745)	(3 133)	(62)	.6%	(0)		(99)	3.2%	(162)	5.2%	(62)		61.4%
Short term loans	(10 743)	(3 133)	(02)	.070	(0)	-	(77)	3.270	(102)	3.270	(02)		01.470
Borrowing long term/refinancing			_										1
Increase (decrease) in consumer deposits	(10 745)	(3 133)	(62)	.6%	(0)		(99)	3.2%	(162)	5.2%	(62)		61.4%
Payments	(10 715)	(0 100)	(02)	.070	(0)			5.2.70	(102)	0.270	(02)		
Repayment of borrowing		-	_	-	-			_	-			_	
Net Cash from/(used) Financing Activities	(10 745)	(3 133)	(62)	.6%	(0)	-	(99)	3.2%	(162)	5.2%	(62)	-	61.4%
	017.20/	1 422 224							(41.2/2	45 10/	291 152		(68.5%)
Net Increase/(Decrease) in cash held	817 386	1 423 234	331 866	40.6%	217 551	26.6%	91 846		641 263	45.1%		125.0%	
Cash/cash equivalents at the year begin:	(409 666)	(1 409 064)	(757 731)	185.0%	(425 865)	104.0%	(208 314)		(757 731)	53.8%	(816 263)	-	(74.5%)
Cash/cash equivalents at the year end:	407 720	14 169	(425 865)	(104.5%)	(208 314)	(51.1%)	(152 963)	(1 079.5%)	(152 963)	(1 079.5%)	(525 111)	(84.5%)	(70.9%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	22 810	2.8%	16 448	2.0%	16 191	2.0%	759 735	93.2%	815 183	65.1%	-	-	-	1
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-		-	-	-	-	-	-	l .
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-		-	-	-	-	-	-	1
Receivables from Exchange Transactions - Waste Water Management	2 042	2.5%	1 410	1.7%	1 110	1.3%	78 037	94.5%	82 599	6.6%	-	-	-	ı
Receivables from Exchange Transactions - Waste Management			-	-	-			-			-	-	-	l .
Receivables from Exchange Transactions - Property Rental Debtors			-	-	-			-			-	-	-	l .
Interest on Arrear Debtor Accounts	6 184	1.9%	6 090	1.9%	5 876	1.8%	304 453	94.4%	322 603	25.8%	-	-	-	l .
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Other	241	.8%	162	.5%	163	.5%	31 522	98.2%	32 089	2.6%	-	-	-	l .
Total By Income Source	31 277	2.5%	24 111	1.9%	23 340	1.9%	1 173 746	93.7%	1 252 474	100.0%	-	-		
Debtors Age Analysis By Customer Group														ı
Organs of State	3 461	7.4%	2 629	5.6%	2 859	6.1%	38 073	81.0%	47 022	3.8%	-	-		l .
Commercial	4 403	3.9%	2 376	2.1%	2 169	1.9%	104 592	92.1%	113 539	9.1%	-	-	-	ı
Households	23 414	2.1%	19 106	1.7%	18 312	1.7%	1 031 081	94.4%	1 091 913	87.2%	-	-	-	ı
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Total By Customer Group	31 277	2.5%	24 111	1.9%	23 340	1.9%	1 173 746	93.7%	1 252 474	100.0%	-	-		ı

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water		-		-	-	-	-	-	-	-
PAYE deductions	-	-		-	-	-		-		-
VAT (output less input)	-	-		-	-	-		-		-
Pensions / Retirement	-	-		-	-	-		-		-
Loan repayments	-	-		-	-	-		-		-
Trade Creditors	4 995	31.9%	4 226	27.0%	1 428	9.1%	4 996	31.9%	15 645	100.0%
Auditor-General	-	-		-	-	-		-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 995	31.9%	4 226	27.0%	1 428	9.1%	4 996	31.9%	15 645	100.0%

Contact Details

Municipal Manager	Mr M Sithole	036 638 5100	
Financial Manager	Ms P.H.Z. Kubheka	036 638 5100	

### KWAZULU-NATAL: ENDUMENI (KZN241) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri oporating revenue and Experiance					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
Dhamad	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										Dauger		Dauger	
Operating Revenue and Expenditure													
Operating Revenue	350 012	340 205	104 741	29.9%	67 281	19.2%	46 384	13.6%	218 405	64.2%	74 556	72.9%	(37.8%)
Property rates	87 919	82 919	35 776	40.7%	12 066	13.7%	6 013	7.3%	53 855	64.9%	21 314	69.4%	(71.8%)
Service charges - electricity revenue	134 368	128 453	31 041	23.1%	24 737	18.4%	19 388	15.1%	75 166	58.5%	26 441	65.3%	(26.7%)
Service charges - water revenue	-		-			-				-	-	-	
Service charges - sanitation revenue	_		_	_	_	_	_	_	_	-	_	_	-
Service charges - refuse revenue	20 177	21 192	5 717	28.3%	3 788	18.8%	1 796	8.5%	11 300	53.3%	4 816	74.3%	(62.7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 450	1 045	8 986	619.5%	372	25.7%	57	5.4%	9 415	900.6%	267	57.8%	(78.8%)
Interest earned - external investments	2 940	2 000	220	7.5%	796	27.1%	(407)	(20.4%)	608	30.4%	866	48.6%	(147.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received			-	-	-	1	1	·		-		-	-
Fines, penalties and forfeits	15 101	21 347	-	-	69	.5%	35	.2%	103	.5%	3 043	63.0%	(98.9%)
Licences and permits	4 296	3 107	-	-	404	9.4%	503	16.2%	907	29.2%	945	66.9%	(46.8%)
Agency services	-	68 826	22 936	35.1%	-	37.7%	40.70/	- 07.004	66 318	96.4%		80.7%	- (0.00/)
Transfers and subsidies	65 350			35.1% 4.0%	24 646 404	37.7% 25.1%	18 736 265	27.2% 20.2%	66 318 734	96.4% 55.8%	20 629	38.1%	
Other revenue Gains	1 611 16 800	1 316 10 000	65		404	25.1%	265	20.2%	/34		(3 764)		(107.1%)
Gains			-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	344 809	340 169	63 419	18.4%	40 749	11.8%	33 432	9.8%	137 600	40.5%	74 458	62.4%	
Employee related costs	134 789	130 456	20 064	14.9%	(412)	(.3%)	5	-	19 656	15.1%	38 393	67.5%	
Remuneration of councillors	5 941	5 941	778	13.1%	-	-	-	-	778	13.1%	1 452	68.9%	(100.0%)
Debt impairment	7 747	5 547	115	1.5%	-	-	-	-	115	2.1%	287	10.9%	(100.0%)
Depreciation and asset impairment	14 502	14 485	-	-	0	-	-	-	0	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	108 932	108 932	30 997	28.5%	24 486	22.5%	21 773	20.0%	77 256	70.9%	19 954	64.6%	9.1%
Other Materials	1 930	1 587	160	8.3%	368	19.1%	234	14.8%	762	48.0%	216	58.8%	8.3%
Contracted services	41 855	46 981	5 821	13.9%	11 867	28.4%	6 543	13.9%	24 231	51.6%	7 005	59.5%	(6.6%)
Transfers and subsidies	4 019	1 159 25 081	423 5 062	10.5%	349	8.7%	131 4 746	11.3%	903 13 898	77.9%	1 701 5 451	82.7% 72.5%	(92.3%)
Other expenditure Losses	25 094	25 081	5 062	20.2%	4 091	16.3%	4 /46	18.9%	13 898	55.4%	5 451	72.5%	(12.9%)
	-		-	-		-	-	-		-	-	-	-
Surplus/(Deficit)	5 203	36	41 322		26 532		12 952		80 806		97		(
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	18 687	25 101	2 314	12.4%	4 963	26.6%	3 421	13.6%	10 698	42.6%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-		-	-	-		-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 890	25 137	43 636		31 495		16 372		91 503		97		
Taxation	-	-	-	-		-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	23 890	25 137	43 636		31 495		16 372		91 503		97		
Attributable to minorities	-		-	-		-	-	-		-	-		-
Surplus/(Deficit) attributable to municipality	23 890	25 137	43 636		31 495		16 372		91 503		97		
Share of surplus/ (deficit) of associate	-	-		-		-	-	-	-		-	-	-
Surplus/(Deficit) for the year	23 890	25 137	43 636		31 495		16 372		91 503		97		

		-		-	202	0/21				-	201	9/20	
	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
	00.004	20.044	2.050	40.404	F 200	40.00/	7.000	04 004	47.444	F7 40/	2 / 22	20.00/	440 50/
Source of Finance	28 331	30 011	3 850	13.6%	5 392	19.0%	7 900	26.3%	17 141	57.1%	3 600	39.0%	
National Government	18 737	20 989	2 500	13.3%	3 886	20.7%	2 930	14.0%	9 315	44.4%	3 600	39.0%	(18.6%)
Provincial Government				-						-		-	-
District Municipality				-						-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,				-						-		-	
Transfers recognised - capital	18 737	20 989	2 500	13.3%	3 886	20.7%	2 930		9 315	44.4%	3 600	39.0%	(18.6%)
Borrowing												-	
Internally generated funds	9 594	9 022	1 350	14.1%	1 506	15.7%	4 970	55.1%	7 826	86.7%	-	-	(100.0%)
	-		-	-		-	-	-	-	-	-	-	-
Capital Expenditure Functional	28 331	30 011	3 850	13.6%	5 392	19.0%	7 900	26.3%	17 141	57.1%	4 891	37.3%	61.5%
Municipal governance and administration	9 873	10 473	2 516	25.5%	1 445	14.6%	2 048	19.6%	6 010	57.4%	1 215	27.8%	68.6%
Executive and Council	994	994	889	89.4%			5	.5%	894	89.9%		98.1%	
Finance and administration	8 878	9 479	1 627	18.3%	1 445	16.3%	2 044	21.6%	5 116	54.0%	1 215	21.8%	68.2%
Internal audit	-	-	_	_	-	-	_	_		-	_		-
Community and Public Safety	865	1 898	0		30	3.5%	18	1.0%	49	2.6%	2 338	74.1%	(99.2%)
Community and Social Services	805	1 728	0	_	30	3.7%	8	.5%	38	2.2%	536	91.5%	(98.5%)
Sport And Recreation	-	110		_	-		10	9.5%	10	9.5%	1 802	59.8%	
Public Safety	60	60	_	_		_		_		_	_		
Housing	-	-	_	_		_	_	_	_	-	_	_	-
Health												-	-
Economic and Environmental Services	6 856	8 065	1 158	16.9%	2 653	38.7%	995	12.3%	4 807	59.6%	90	14.2%	1 005.3%
Planning and Development	172	355	-		17	9.7%	67	18.9%	84	23.6%		47.7%	(100.0%)
Road Transport	6 684	7 710	1 158	17.3%	2 636	39.4%	928	12.0%	4 723	61.3%	90	10.7%	930.6%
Environmental Protection			-					-					-
Trading Services	10 738	9 575	175	1.6%	1 264	11.8%	4 838	50.5%	6 277	65.6%	1 247	30.6%	287.9%
Energy sources	7 238	5 125	175	2.4%	1 264	17.5%	396	7.7%	1 835	35.8%		10.0%	(100.0%)
Water Management	-	-		-	-	-	-	-	-	-	-	-	-
Waste Water Management								-				-	-
Waste Management	3 500	4 450					4 441	99.8%	4 441	99.8%	1 247	75.9%	256.1%

Part 3: Cash Receipts and Payments	

					202	20/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	330 475	337 598									65 038		(100.0%)
Property rates	78 248	73 798						-			51		(100.0%)
Service charges	145 733	141 013						-	-		35 708		(100.0%)
Other revenue	22 457	26 860		-					-		1 797		(100.0%)
Transfers and Subsidies - Operational	68 900	68 826	-		-				-		27 481		(100.0%)
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	15 137	25 101		-				-	-		27 401		(100.0%)
Interest	15 157	2 000	-		-						-		-
Dividends	-	2 000	-	-				-	-	-	-	-	-
Payments		(315 446)					(2 637)	.8%	(2 637)	.8%	2 373		(211.1%)
Suppliers and employees		(315 446)					(2 637)	.8%	(2 637)	.8%	2 373		(211.1%)
Finance charges		(= )		_	_		(= ==-,	-	(= ==-,			_	(=)
Transfers and grants	_	-	_	-	_	-	_	_	-	-	_	_	-
Net Cash from/(used) Operating Activities	330 475	22 152			-	-	(2 637)	(11.9%)	(2 637)	(11.9%)	67 411	-	(103.9%)
Cash Flow from Investing Activities													
Receipts	53 059	53 059	(58)	(.1%)	58	.1%	_	_			10 348	_	(100.0%)
Proceeds on disposal of PPE	14 837	14 837	(30)	(.170)	-	.170			-		10 340	-	(100.070)
Decrease (Increase) in non-current debtors (not used)				_	_		_	_		-	_	_	_
Decrease (increase) in non-current receivables	7 228	7 228	(58)	(.8%)	58	.8%	_	_	-	-	_	_	_
Decrease (increase) in non-current investments	30 994	30 994	-		-						10 348	-	(100.0%)
Payments		(30 011)									(3 145)	36.0%	
Capital assets	-	(30 011)	-	-	-	-	-	-	-	-	(3 145)	36.0%	(100.0%)
Net Cash from/(used) Investing Activities	53 059	23 048	(58)	(.1%)	58	.1%	-			-	7 203	37.1%	(100.0%)
Cash Flow from Financing Activities													
Receipts	(17)		420	(2 492.3%)	10	(56.8%)	3		433		(4)	-	(172.5%)
Short term loans	`.'		-		-			-		-			-
Borrowing long term/refinancing	-		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(17)	-	420	(2 492.3%)	10	(56.8%)	3	-	433	-	(4)	-	(172.5%)
Payments				-	-		-	-			-	-	
Repayment of borrowing	-		-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(17)		420	(2 492.3%)	10	(56.8%)	3	-	433	-	(4)	-	(172.5%)
Net Increase/(Decrease) in cash held	383 517	45 200	362	.1%	67	-	(2 634)	(5.8%)	(2 205)	(4.9%)	74 609	(1 487.4%)	(103.5%)
Cash/cash equivalents at the year begin:	26 400	-	-	-	362	1.4%	429				(21 166)		(102.0%)
Cash/cash equivalents at the year end:	409 917	45 200	362	.1%	429	.1%	(2 205)	(4.9%)	(2 205)	(4.9%)	53 443	(342.4%)	(104.1%)
					I	1	(,	(	(====)	()		(0.12)	(,

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-		-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	4 808	46.9%	766	7.5%	4 667	45.6%	10 241	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(29)	-	5 939	9.2%	2 687	4.2%	55 900	86.7%	64 497	47.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-		-		-	-		-	-		-	-		-
Receivables from Exchange Transactions - Waste Management	-		2 430	8.9%	1 035	3.8%	23 881	87.3%	27 346	20.0%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors			-	-			(0)	100.0%	(0)	-	-	-		-
Interest on Arrear Debtor Accounts			-	-	926	4.9%	17 811	95.1%	18 737	13.7%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-		-	-		-	-		-
Other	(7 798)	(48.1%)	(1 523)	(9.4%)	(589)	(3.6%)	26 112	161.2%	16 202	11.8%		-		-
Total By Income Source	(7 827)	(5.7%)	11 654	8.5%	4 825	3.5%	128 372	93.7%	137 023	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	(489)	(5.4%)	822	9.0%	454	5.0%	8 340	91.4%	9 128	6.7%	-	-	-	-
Commercial	(3 386)	(26.3%)	4 577	35.5%	748	5.8%	10 959	85.0%	12 898	9.4%	-	-	-	-
Households	(2 378)	(2.2%)	6 037	5.5%	3 602	3.3%	101 741	93.3%	109 001	79.5%	-	-	-	-
Other	(1 574)	(26.3%)	218	3.6%	20	.3%	7 332	122.3%	5 997	4.4%	-	-	-	-
Total By Customer Group	(7 827)	(5.7%)	11 654	8.5%	4 825	3.5%	128 372	93.7%	137 023	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	157	97.3%	-	-	-	-	4	2.7%	161	100.0%
Total	157	97.3%		-	-	-	4	2.7%	161	100.0%

Contact Details

Municipal Manager	Mr LB Mpontshane	034 212 2121
Financial Manager	Mr BB Mdletshe	034 212 2121

Source Local Government Database

### KWAZULU-NATAL: NQUTHU (KZN242) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experiorure	2020/21										201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	224 178	259 217	83 441	37.2%	96 648	43.1%	57 503		237 592	91.7%	78 103	45.9%	
Property rates	37 056	41 056	8 284	22.4%	12 232	33.0%	9 631	23.5%	30 146	73.4%	15 379	87.5%	(37.4%)
Service charges - electricity revenue	14 118	20 989	4 158	29.5%	6 894	48.8%	5 390	25.7%	16 443	78.3%	4 707	67.8%	14.5%
Service charges - electricity revenue	14110	20 707	4 130	27.570	0074	40.070	3370	23.770	10 443	70.570	4707	07.070	14.5%
Service charges - water revenue  Service charges - sanitation revenue													
Service charges - refuse revenue	2 188	2 188	282	12.9%	590	27.0%	424	19.4%	1 296	59.2%	543	46.2%	(21.9%)
Survice analysis Tradactorenae	- 100	- 100	-	-	-				- 1270	-	-	-	(21.770)
Rental of facilities and equipment	587	553	310	52.7%	372	63.3%	257	46.6%	939	169.8%	121	42.1%	112.8%
Interest earned - external investments	12 700	7 760	2 563	20.2%	1 416	11.2%	2 626	33.8%	6 605	85.1%	9 678	53.0%	(72.9%)
Interest earned - outstanding debtors	32	363	885	2 729.9%	1 558	4 809.7%	1 210	332.9%	3 653	1 005.2%	734	253.7%	64.8%
Dividends received	-	-		-		-		-	-	-	-	-	-
Fines, penalties and forfeits	3 565	4 451	-	-		-		-	-	-	452	23.5%	(100.0%)
Licences and permits	1 042	1 042	212	20.4%	237	22.8%	260	25.0%	710	68.1%	406	58.1%	(35.9%)
Agency services	-	-	-	-		-	-	-	-	-	-	-	-
Transfers and subsidies	152 508	180 383	66 681	43.7%	73 305	48.1%	37 556	20.8%	177 542	98.4%	45 776	31.8%	(18.0%)
Other revenue	382	433	67	17.5%	43	11.3%	150	34.6%	260	60.1%	306	54.8%	(51.1%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	206 200	259 585	17 427	8.5%	22 752	11.0%	33 286	12.8%	73 464	28.3%	26 324	22.6%	26.4%
Employee related costs	110 341	95 477	466	.4%	444	.4%	12 754	13.4%	13 664	14.3%	-	-	(100.0%)
Remuneration of councillors	11 018	11 990	-	-		-	1 998	16.7%	1 998	16.7%	-	-	(100.0%)
Debt impairment	2 494	2 494	-	-		-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 626	16 626	-	-		-	-	-	-	-	-	-	-
Finance charges	-	0	-	-	-	-	-	-	-	-	0	-	(100.0%)
Bulk purchases	15 069	24 721	8 713	57.8%	3 871	25.7%	5 463		18 047	73.0%	4 872	67.0%	12.1%
Other Materials	9 367	19 792	200	2.1%	3 687	39.4%	2 587	13.1%	6 474	32.7%	2 999	54.8%	(13.7%)
Contracted services	15 975 4 097	43 310 12 156	3 829 201	24.0% 4.9%	7 428 1 657	46.5% 40.4%	3 583 1 880	8.3% 15.5%	14 840 3 737	34.3% 30.7%	10 459 2 816	59.6% 75.9%	(65.7%)
Transfers and subsidies Other expenditure	4 097 21 213	33 020	4 018	4.9% 18.9%	5 666	40.4% 26.7%	5 021	15.5%	14 704	30.7% 44.5%	2 816 5 177	75.9%	(33.2%)
Losses	21 213	33 020	4018	18.976	2 000	20.176	5 021	15.2%	14 /04	44.376	51//	34.0%	(3.0%)
		(2.12)											
Surplus/(Deficit)	17 978	(368)	66 015	44.70	73 897	00.50	24 217	00.50	164 128	70.00	51 779	44.50	444.004
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist		38 728	4 560	11.7%	11 153	28.5%	12 575	32.5%	28 288	73.0%	5 823	11.5%	116.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-			-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 087	38 360	70 575		85 049		36 792		192 417		57 602		
Taxation	-	-		-		-		-	-	-	-	-	
Surplus/(Deficit) after taxation	57 087	38 360	70 575		85 049		36 792		192 417		57 602		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 087	38 360	70 575		85 049		36 792		192 417		57 602		
Share of surplus/ (deficit) of associate	-	-		-		-	-			-	-	-	-
Surplus/(Deficit) for the year	57 087	38 360	70 575		85 049		36 792		192 417		57 602		

		·			202	10/21		·		-	201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year to Date		Third Quarter		Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	93 228	170 642	16 189	17.4%	40 586	43.5%	25 136	14.7%	81 911	48.0%	14 281	28.9%	76.0%
National Government	33 470	33 677	2 631	7.9%	3 405	10.2%	6 527		12 563	37.3%	6 282	31.2%	3.9%
Provincial Government	33 470	33 0//	2 031	7.976	3 403	10.276	0 327	19.476	12 303	37.3%	0 202	31.270	3.976
District Municipality						-	-					-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,						-	-					-	
Transfers and subsidies - capital (monetary anocyclepanin Agencies, rin,)  Transfers recognised - capital	33 470	33 677	2 631	7.9%	3 405	10.2%	6 527		12 563	37.3%	6 282	31.2%	3.9%
Borrowing	33 470	33 0//	2 031	1.976	3 403	10.276	0 327	19.4%	12 303	31.370	0 202	31.2%	3.976
Internally generated funds	59 758	136 965	13 558	22.7%	37 181	62.2%	18 609		69 348	50.6%	7 999	26.0%	132.6%
internally generated tunes	37730	130 703	13 330	22.770	37 101	02.270	10 007	13.070	07 340	30.070	, ,,,	20.070	132.070
			_			_	_			-			-
Capital Expenditure Functional	93 228	170 642	16 189	17.4%	40 586	43.5%	25 136		81 911	48.0%	14 281	28.9%	
Municipal governance and administration	590	1 479	95	16.0%	106	17.9%	205	13.9%	405	27.4%	56	45.4%	266.4%
Executive and Council	52	52	-	-		-	10		10	18.9%	-	-	(100.0%)
Finance and administration	538	1 427	95	17.6%	106	19.6%	195	13.7%	396	27.7%	56	45.4%	248.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	42 076	50 077	8 516	20.2%	14 440	34.3%	14 573		37 529	74.9%	2 069	17.2%	
Community and Social Services	41 598	48 888	8 516	20.5%	13 408	32.2%	14 411	29.5%	36 335	74.3%	1 717	17.5%	739.3%
Sport And Recreation	435	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	43	1 189	-	-	1 032	2 372.6%	163	13.7%	1 194	100.4%	352	13.9%	(53.9%)
Housing	-	-	-	-		-	-	-	-	-	-	-	-
Health	-		-	-		-		-	-	-	-	-	-
Economic and Environmental Services	41 992	111 188	7 579	18.0%	26 040	62.0%	8 767		42 387	38.1%	6 333	43.6%	
Planning and Development	13 043	31 445	2 522	19.3%	11 018	84.5%	5 066		18 606	59.2%	2 577	166.4%	
Road Transport	28 949	79 743	5 057	17.5%	15 023	51.9%	3 701	4.6%	23 781	29.8%	3 756	35.6%	(1.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	8 570	7 897	-	-	-	-	1 590		1 590	20.1%	5 823	30.4%	
Energy sources	8 570	7 897	-	-	-	-	1 590	20.1%	1 590	20.1%	5 823	30.6%	(72.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-		-	-	-	-	-	-	-	-

Part 3⋅í	Cash	Receints	and	Payments

		2020/21									201		
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	to Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										Ů		Ů	
Receipts	236 745	263 638	89 830	37.9%	135 833	57.4%	104 182	39.5%	329 845	125.1%		-	(100.0%)
Property rates	27 792	26 686	6 644	23.9%	15 648	56.3%	9 787	36.7%	32 078	120.2%			(100.0%)
Service charges	13 728	14 885	1 881	13.7%	33 299	242.6%	46 682	313.6%	81 862	550.0%		-	(100.0%)
Other revenue	3 609	2 956	484	13.4%	558	15.5%	465	15.7%	1 507	51.0%			(100.0%)
Transfers and Subsidies - Operational	152 508	180 383	67 822	44.5%	71 328	46.8%	37 620	20.9%	176 770	98.0%			(100.0%)
Transfers and Subsidies - Capital	39 109	38 728	13 000	33.2%	15 000	38.4%	9 628	24.9%	37 628	97.2%	_	-	(100.0%)
Interest	37 107	30 720	13 000	33.270	13 000	30.470	7 020	24.770	37 020	77.270	_	-	(100.070)
Dividends						_					_	_	
Payments	(14 178)	(241 611)									(19)	9.7%	(100.0%)
Suppliers and employees	(14 178)	(241 611)	_	-	_	_	_	-	_	_	(19)	9.7%	(100.0%)
Finance charges			_	_		_	_		_			_	
Transfers and grants						-	-					-	- '
Net Cash from/(used) Operating Activities	222 567	22 027	89 830	40.4%	135 833	61.0%	104 182	473.0%	329 845	1 497.4%	(19)	-	(560 671.4%)
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		(196 157)	(109)	-	(1 340)	-	(354)		(1 803)		-	-	(100.0%)
Capital assets	-	(196 157)	(109)	-	(1 340)	-	(354)		(1 803)	.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities		(196 157)	(109)	-	(1 340)	-	(354)	.2%	(1 803)	.9%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	177	(10)	42	23.9%	(330)	(186.2%)	(388)	3 880.4%	(676)	6 757.4%	1 535	-	(125.3%)
Short term loans	-		-	-				-		-	-	-	
Borrowing long term/refinancing				-		-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	177	(10)	42	23.9%	(330)	(186.2%)	(388)	3 880.4%	(676)	6 757.4%	1 535	-	(125.3%)
Payments			-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	177	(10)	42	23.9%	(330)	(186.2%)	(388)	3 880.4%	(676)	6 757.4%	1 535	-	(125.3%)
Net Increase/(Decrease) in cash held	222 744	(174 140)	89 764	40.3%	134 162	60.2%	103 440	(59.4%)	327 367	(188.0%)	1 516	3.9%	
Cash/cash equivalents at the year begin:	187 553	287 360	-	-	89 764	47.9%	223 926	77.9%	-	-	(126)	-	(177 434.9%)
Cash/cash equivalents at the year end:	410 298	113 220	89 764	21.9%	223 926	54.6%	327 367	289.1%	327 367	289.1%	1 390	3.9%	23 451.7%
			1			1	l	I	1	1	l	1	1

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	(0)	-	482	30.2%	79	5.0%	1 034	64.8%	1 596	16.3%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-		-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-		-	-	-	
Receivables from Exchange Transactions - Waste Management	0	-	135	1.6%	125	1.5%	7 904	96.8%	8 164	83.6%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	0	.6%	0	1.2%	9	98.2%	9	.1%	-	-	-	
Interest on Arrear Debtor Accounts	-		-	-	-	-		-	-		-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-		-	-		-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	0	-	617	6.3%	205	2.1%	8 946	91.6%	9 768	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-		493	8.1%	111	1.8%	5 505	90.1%	6 108	62.5%	-	-		
Commercial	(0)	-	50	12.8%	20	5.1%	325	82.1%	395	4.0%	-	-	-	
Households	0	-	74	2.3%	74	2.3%	3 117	95.5%	3 265	33.4%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fotal By Customer Group	0		617	6.3%	205	2.1%	8 946	91.6%	9 768	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	351	100.0%	-	-	-	-	(0)	-	351	.8%
Bulk Water		-	-	-		-	-	-		-
PAYE deductions		-	-	-		-	-	-		-
VAT (output less input)		-	-	-		-	-	-		-
Pensions / Retirement		-	-	-		-	-	-		-
Loan repayments		-	-	-		-	-	-		-
Trade Creditors	6 502	15.4%	15 027	35.5%	5 483	13.0%	15 291	36.1%	42 303	96.3%
Auditor-General		-	-	-		-	-	-		-
Other	180	14.2%	642	50.7%	177	14.0%	267	21.0%	1 266	2.9%
Total	7 034	16.0%	15 669	35.7%	5 660	12.9%	15 558	35.4%	43 920	100.0%

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6105

### KWAZULU-NATAL: MSINGA (KZN244) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri o porating revenue and Experience					202	20/21						2019/20	
	Bud	get	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	223 095	256 058	94 475	42.3%	100 996	45.3%	64 098	25.0%	259 570	101.4%	55 260	93.1%	16.0%
Property rates	16 500	18 617	4 879	29.6%	4 577	27.7%	4 586	24.6%	14 042	75.4%	4 082	64.9%	12.3%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-		-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	400	400	99	24.7%	99	24.8%	85	21.1%	282	70.6%	98	57.8%	(13.7%)
D 11177 777 1 1 1	-	-	277	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	600	600		46.1%	182	30.4%	182	30.4%	641	106.9%	164	100.0%	10.9%
Interest earned - external investments	4 500	4 500	1 059	23.5%	198	4.4%	8 907	197.9%	10 164	225.9%	3 400	73.5%	162.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits Licences and permits	-	-	-		-	-		-	-	-	-	-	-
Agency services	-	-	-	-	-	-		-	-	-	-	-	-
Agency services Transfers and subsidies	200 645	231 491	80 345	40.0%	89 165	44.4%	45 340	19.6%	214 850	92.8%	47 466	96.7%	(4.5%)
Other revenue	450	231 491 450	7 817	1 737.0%	6 774	1 505.4%	45 340	1 110.8%	19 589	4 353.2%	47 400		
Gains	430	430	7017	1737.0%	0 //4	1 303.476	4 777	1 110.070	17 307	4 333.270	30	33.070	7 730.470
	-	-	-		-	-		-	-		-		-
Operating Expenditure	228 333	257 281	41 670	18.2%	58 069	25.4%	43 681	17.0%	143 421	55.7%	49 314	64.4%	
Employee related costs	67 703	72 875	16 940	25.0%	21 048	31.1%	17 968	24.7%	55 956	76.8%	26 117	85.1%	
Remuneration of councillors	15 776	15 776	3 203	20.3%	3 152	20.0%	3 211	20.4%	9 566	60.6%	3 930	73.7%	(18.3%)
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	178.8%	-
Depreciation and asset impairment	23 016	23 016	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	1 000	-	-	-	-	-	-	-		-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	18 422	17 318	936	5.1%	3 084	16.7%	1 938	11.2%	5 958	34.4%	3 784	43.5%	
Contracted services	61 723	77 703	10 969	17.8%	22 398	36.3%	13 208	17.0%	46 576	59.9%	8 155	72.1%	62.0%
Transfers and subsidies	-	-		-	-	-	7.05/	-	-	-			-
Other expenditure Losses	40 693	48 593	9 622	23.6%	8 386	20.6%	7 356	15.1%	25 365	52.2%	7 327	57.9%	.4%
	-		-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 238)	(1 223)	52 805		42 927		20 417		116 149		5 946		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	37 189	36 733	15 291	41.1%	13 599	36.6%	9 479	25.8%	38 368	104.5%	12 837	64.3%	(26.2%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE			-	-		-	-	-	-		-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 951	35 510	68 095		56 526		29 896		154 517		18 783		
Taxation	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 951	35 510	68 095		56 526		29 896		154 517		18 783		
Attributable to minorities	-			-	-	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	31 951	35 510	68 095		56 526		29 896		154 517		18 783		
Share of surplus/ (deficit) of associate	31 /31	33 310	00 070		30 320	-	2,070		134 317	-	10 703		
Surplus/(Deficit) for the year	31 951	35 510	68 095	-	56 526		29 896		154 517		18 783		
our prusition in the year	31421	30 010	00 095		JU 320		27 890		134 317		10 /83		

					202	0/21					201		
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 t Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	55 685	65 053	10 050	18.0%	14 493	26.0%	9 322	14.3%	33 865	52.1%	9 208	48.4%	1.2%
	37 189	36 733	6 446	17.3%	11 274	30.3%	7 730		25 450	69.3%	9 208 8 808	48.4% 56.1%	(12.2%)
National Government Provincial Government	37 189	36 /33	6 446		11 2/4	30.3%	/ /30	21.0%	25 450	69.3%	8 808	56.1%	(12.2%
Provincial Government District Municipality		-		-		-	-			-		-	-
District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,I		-				-				-		-	-
	37 189	36 733	6 446	17.3%	11 274	30.3%	7 730	21.0%	25 450	69.3%	8 808	56.1%	(40.00)
Transfers recognised - capital  Borrowing	37 189	36 /33	6 446	17.3%	11 2/4	30.3%	7 730	21.0%	25 450	69.3%	8 808	56.1%	(12.2%
Internally generated funds	18 496	28 320	3 603	19.5%	3 220	17.4%	1 592		8 415	29.7%	400	14.7%	298.39
internally generated funds	10 490	20 320	3 003	19.3%	3 220	17.476	1 392	3.0%	0 410	29.176	400	14.776	290.37
	-	-	_		_	_	_	-		-	_	_	_
Capital Expenditure Functional	55 685	65 053	10 050	18.0%	14 493	26.0%	9 322	14.3%	33 865	52.1%	9 208	49.0%	1.29
Municipal governance and administration	20 211	26 676	2 768	13.7%	5 461	27.0%	2 906	10.9%	11 135	41.7%	3 199	33.0%	(9.2%
Executive and Council	585	585	29	5.0%	46	7.9%	-	-	75	12.8%	17	76.5%	(100.0%
Finance and administration	19 626	26 091	2 739	14.0%	5 415	27.6%	2 906	11.1%	11 060	42.4%	3 183	32.8%	(8.79
Internal audit	-	-	-		-	-	-	-	-	-	-	-	-
Community and Public Safety	2 771	6 339	415	15.0%	1 255	45.3%	1 267	20.0%	2 937	46.3%	3 531	66.3%	(64.1%
Community and Social Services	1 604	2 828	415	25.9%	221	13.8%	314	11.1%	951	33.6%	198	23.0%	59.19
Sport And Recreation	754	3 072	-	-	1 033	137.0%	953	31.0%	1 986	64.7%	3 323	92.7%	(71.39
Public Safety	412	439	-	-	-	-	-	-	-	-	11	1.2%	(100.09
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health													
Economic and Environmental Services	24 521	25 321	6 860	28.0%	3 974	16.2%	4 365	17.2%	15 199	60.0%	2 135	53.5%	104.49
Planning and Development	1 742	2 062			291	16.7%	84		375	18.2%		18.3%	1 063.35
Road Transport Environmental Protection	22 779	23 260	6 860	30.1%	3 683	16.2%	4 281	18.4%	14 824	63.7%	2 128	56.4%	101.19
	-		٠.	-				-		-		-	-
Trading Services	8 182 7 192	6 718 5 677	6	.1%	3 804 3 731	46.5% 51.9%	784 784	11.7% 13.8%	4 594 4 515	68.4% 79.5%	342 268	30.0% 17.8%	129.19 192.79
Energy sources Water Management	/ 192	56//	-	-		51.9%	/84		4515			17.8%	192.75
water management Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
waste water management Waste Management	990	1 041	- 4	.6%	73	7.4%	-	-	79	7.6%	74	59.3%	(100.09
Waste Management Other	990	1 041	6	.6%	/3	7.4%	-	-	/9		/4	59.3%	(100.09
Uniei	-	-	-	-		-	-	-		-	-	-	-

Dart 3⋅	Cach	Receipts	and Par	umante

, ,					202	0/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										5		5	
	249 144	280 054	152 440	61.2%	131 996	53.0%	54 870	19.6%	339 307	121.2%	58 850	101.8%	(6.8%)
Receipts Property rates	9 900	11 170	728	7.4%	131 990	2.9%	1 351	12.1%	2 369	21.2%	1 580	101.6%	(14.5%)
Service charges	360	360	10	2.8%	41	11.5%	105	29.1%	156	43.4%	1 380	104.770	777.8%
Other revenue	1 050	1 050	35 708	3 400.7%	16 017	1 525.4%	844	80.3%	52 569	5 006.5%	201	960.3%	318.8%
Transfers and Subsidies - Operational	200 645	230 741	93 994	46.8%	96 647	48.2%	52 571	22.8%	243 212	105.4%	51 056	97.2%	3.0%
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	37 189	36 733	22 000	59.2%	19 000	51.1%	52 571	22.070	41 000	111.6%	6 000	108.4%	(100.0%)
Interest	3/ 109	30 / 33	22 000	37.270	19 000	31.170	-	-	41 000	111.076	0 000	100.470	(100.076)
Dividends	-	-	-	-	-	_	-	-	-	-	_	_	-
Payments			(5 827)		(17 554)		(8 318)		(31 699)		5 226	(1 063.0%)	(259.2%)
Suppliers and employees		-	(5 827)	-	(17 554)		(8 318)	-	(31 699)		5 226	(1 063.0%)	(259.2%)
Finance charges	_		()	_	(,	_	()	_	(	_			(=====,
Transfers and grants	-	_	-	-		_	_	_	-	_	_	_	-
Net Cash from/(used) Operating Activities	249 144	280 054	146 613	58.8%	114 443	45.9%	46 552	16.6%	307 608	109.8%	64 076	110.6%	(27.3%)
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	(55 685)	(65 053)	(11 181)	20.1%	(15 835)	28.4%	(10 459)	16.1%	(37 474)	57.6%	(10 538)	56.4%	(.8%)
Capital assets	(55 685)	(65 053)	(11 181)	20.1%	(15 835)	28.4%	(10 459)	16.1%	(37 474)	57.6%	(10 538)	56.4%	(.8%)
Net Cash from/(used) Investing Activities	(55 685)	(65 053)	(11 181)	20.1%	(15 835)	28.4%	(10 459)	16.1%	(37 474)	57.6%	(10 538)	56.4%	(.8%)
Cash Flow from Financing Activities													
Receipts	-	-		-		-		-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-		-		-		-		-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-		-	-	-	-	-	-
Net Increase/(Decrease) in cash held	193 459	215 001	135 433	70.0%	98 608	51.0%	36 093	16.8%	270 133	125.6%	53 537	128.3%	(32.6%)
Cash/cash equivalents at the year begin:	-	30 158	(221 711)	-	(86 279)	-	12 329	40.9%	(221 711)	(735.2%)	31 622	-	(61.0%)
Cash/cash equivalents at the year end:	193 459	245 159	(86 279)	(44.6%)	12 329	6.4%	48 422	19.8%	48 422	19.8%	85 159	45.9%	(43.1%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-		-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2 925	5.5%	1 455	2.7%	1 436	2.7%	47 394	89.1%	53 209	98.9%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	4	10.5%	2	5.3%	2	5.3%	28	78.9%	35	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	62	11.2%	33	6.0%	33	5.9%	424	76.9%	551	1.0%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-	-		-	-	-	
Interest on Arrear Debtor Accounts	-		-		-	-		-	-		-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-	-	
Other	-	-	-	-	-	-	4	100.0%	4	-	-	-	-	
Total By Income Source	2 990	5.6%	1 489	2.8%	1 471	2.7%	47 850	88.9%	53 800	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	2 221	5.8%	1 111	2.9%	1 109	2.9%	34 055	88.5%	38 495	71.6%		-		
Commercial	750	5.4%	370	2.7%	353	2.6%	12 358	89.3%	13 831	25.7%	-	-	-	
Households	18	1.2%	9	.6%	9	.6%	1 437	97.5%	1 474	2.7%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2 990	5.6%	1 489	2.8%	1 471	2.7%	47 850	88.9%	53 800	100.0%		-	,	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-		-
Bulk Water	-	-	-	-	-	-	-	-		-
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-		-
Pensions / Retirement	-	-	-	-	-	-	-	-		-
Loan repayments	-	-	-	-	-	-	-	-		-
Trade Creditors	5	100.0%	-	-	-	-	-	-	5	100.0%
Auditor-General	-	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	5	100.0%		-	-	-	-	-	5	100.0%

Contact Details

Municipal Manager	Mr S L Sokhela	033 493 0762	
Financial Manager	Mr T M Nene	033 493 0762	

## KWAZULU-NATAL: UMVOTI (KZN245) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarth operating northward and Experience					202	20/21					201	9/20	
	Bud	get	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť l
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
												5	
Operating Revenue and Expenditure													
Operating Revenue	330 822	322 823	101 105	30.6%	109 415	33.1%	70 777	21.9%	281 297	87.1%		80.0%	5.0%
Property rates	46 365	48 148	11 945	25.8%	12 319	26.6%	11 283	23.4%	35 546	73.8%	10 721	75.0%	5.2%
Service charges - electricity revenue	86 427	81 315	22 124	25.6%	21 243	24.6%	19 072	23.5%	62 439	76.8%	18 305	69.4%	4.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-		-	-	-		-			-	-	-
Service charges - refuse revenue	8 019	7 668	2 224	27.7%	2 213	27.6%	1 949	25.4%	6 386	83.3%	2 247	69.0%	(13.3%)
Rental of facilities and equipment	799	370	72	9.0%	76	9.5%	73	19.7%	221	59.8%	300	14.2%	(75.7%)
Interest earned - external investments	2 862	1 970	469	16.4%	274	9.6%	755	38.3%	1 498	76.0%	816	97.8%	(7.4%)
Interest earned - outstanding debtors	3 390		(509)	(15.0%)	(8)	(.2%)			(516)	-	821	120.3%	(100.0%)
Dividends received			-		-					-			-
Fines, penalties and forfeits	103	103	-	-	0	.3%	-	-	0	.3%	. 1	43.6%	(100.0%)
Licences and permits	3 606	2 235	681	18.9%	512	14.2%	469	21.0%	1 662	74.4%	745	68.7%	(37.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	172 326	172 326	63 965	37.1%	69 836	40.5%	36 319	21.1%	170 121	98.7%	32 948	98.9%	10.2%
Other revenue	4 719	8 689	134	2.8%	2 949	62.5%	856	9.9%	3 939	45.3%	473	26.9%	81.0%
Gains	2 206	-	-	-	-	-		-	-	-	-	-	-
Operating Expenditure	305 852	334 873	72 898	23.8%	76 206	24.9%	65 895	19.7%	214 998	64.2%		23.8%	(4.1%)
Employee related costs	115 632	117 747	28 820	24.9%	34 665	30.0%	28 677	24.4%	92 163	78.3%		70.7%	7.1%
Remuneration of councillors	10 741	10 741	2 452	22.8%	2 526	23.5%	2 579	24.0%	7 557	70.4%		72.9%	6.3%
Debt impairment	13 419	16 726	-	-	-	-	2 240	13.4%	2 240	13.4%		-	(100.0%)
Depreciation and asset impairment	33 747	33 747	7 341	21.8%	7 099	21.0%	6 863	20.3%	21 304	63.1%		80.8%	(3.5%)
Finance charges	-	3 051	11	-	105	-	5	.2%	121	4.0%			108.3%
Bulk purchases	62 458	62 458	17 538	28.1%	13 542	21.7%	12 063	19.3%	43 143	69.1%		65.6%	9.0%
Other Materials	5 565	5 711	566	10.2%	988	17.8%	922	16.1%	2 476	43.4%		108.8%	(14.2%)
Contracted services	38 306	50 249	8 737	22.8%	9 078	23.7%	4 946	9.8%	22 761	45.3%		64.6%	(59.3%)
Transfers and subsidies	1 580	1 665	113	7.2%	644	40.7%	74	4.5%	831	49.9%		48.8%	(50.2%)
Other expenditure Losses	24 404	32 776	7 319	30.0%	7 559	31.0%	7 526	23.0%	22 403	68.4%	7 926	3.7%	(5.0%)
****	04.070	(40.050)		-		-	4 882	-		-	(4.000)		-
Surplus/(Deficit)	24 970 38 583	(12 050)	28 208	40.50/	33 209	20.00/		04.00	66 299	55.004	(1 303)	40.00	(070 504)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)		49 148	5 223	13.5%	11 139	28.9%	10 766	21.9%	27 128	55.2%	(6 242)	49.3%	(272.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	69	-	-	-	69	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-			-		-		-					
Surplus/(Deficit) after capital transfers and contributions	63 553	37 098	33 431		44 417		15 648		93 495		(7 545)		
Taxation	-					-	-	-		-		-	-
Surplus/(Deficit) after taxation	63 553	37 098	33 431		44 417		15 648		93 495		(7 545)		
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	63 553	37 098	33 431		44 417		15 648		93 495		(7 545)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 553	37 098	33 431		44 417		15 648		93 495		(7 545)		

					202	10/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	56 703	59 431	6 539	11.5%	11 191	19.7%	8 511	14.3%	26 241	44.2%	2 070	27.3%	311.1%
National Government	8 750	8 750	4 542	51.9%	9 686	110.7%	7 287	83.3%	21 515	245.9%	1 577	45.2%	362.2%
Provincial Government	36 783	39 465	4 342	31.770	1 315	3.6%	1 224		2 539	6.4%	13//	8.3%	(100.0%)
District Municipality	30 703	37 403			1 313	3.070	1 224	3.170	2 337	0.470		0.370	(100.076)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	45 533	48 215	4 542	10.0%	11 001	24.2%	8 5 1 1		24 054	49.9%	1 577	39.7%	439.8%
Borrowing	40 000	40 213	4 342	10.0%	11001	24.270	0311	17.776	24 034	49.976	13//	39.776	439.070
Internally generated funds	11 170	11 216	1 997	17.9%	190	1.7%			2 187	19.5%	494	6.4%	(100.0%)
memany generated idinas	11170	11210	1 ///	17.770	170	1.770			2 107	17.570		0.470	(100.070)
			_			_	_			-	_	-	-
Capital Expenditure Functional	56 703	59 431	6 539	11.5%	11 191	19.7%	8 511	14.3%	26 241	44.2%	2 070	26.8%	
Municipal governance and administration	-	1 101	-	-		-	-	-		-	9	36.9%	(100.0%)
Executive and Council	-	15	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	1 086	-	-	-	-	-	-	-	-	9	36.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 100	12 225	4 701	38.9%	6 636	54.8%	4 788		16 126	131.9%	1 293	301.2%	
Community and Social Services	150	150	1 836	1 223.7%	4 780	3 186.4%	793		7 408	4 938.9%	72	433.8%	996.4%
Sport And Recreation	9 950	9 950	1 226	12.3%	1 666	16.7%	3 995	40.2%	6 888	69.2%	839	-	376.1%
Public Safety	2 000	2 125	1 640	82.0%	190	9.5%	-	-	1 830	86.1%	381	31.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 220	6 843	1 480	20.5%	4 130	57.2%	2 499		8 108	118.5%	138	9.9%	1 716.2%
Planning and Development	2 320	943	985	42.4%	302	13.0%	58		1 345	142.6%	2	9.3%	
Road Transport	4 900	5 900	495	10.1%	3 827	78.1%	2 441	41.4%	6 763	114.6%	136	10.1%	1 695.2%
Environmental Protection	-		-	-		-		-	-	-	-	-	-
Trading Services	37 383	39 262	358	1.0%	425	1.1%	1 224		2 007	5.1%	631	22.5%	94.0%
Energy sources	36 783	37 962	358	1.0%	425	1.2%	1 224	3.2%	2 007	5.3%	529	38.0%	131.3%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	600	1 300	-	-	-	-	-	-	-	-	102	.6%	(100.0%)
Other	-		-	-		-	-	-				-	-

Dart 2.	Cach	Docointe	and	Payments

					202	10/21					201	9/20	
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
	338 298	355 802	21 716	6.4%	5 065	1.5%	10 908	3.1%	37 689	10.6%	(2 929)		(472.3%)
Receipts Property rates	338 298	355 802 41 942	21 / 16		5 065	1.5%	10 908	3.1%	3/ 689	10.6%	(2 929)		(472.3%)
Service charges		82 357	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	10 029	1 271	-	(6 418)	-	56	.6%	(5 091)	(50.8%)	(4 945)	-	(101.1%)
Transfers and Subsidies - Operational	338 298	172 326	20 446	6.0%	11 483	3.4%	10.851	6.3%	42 780	(50.8%)	2 015		438.5%
Transfers and Subsidies - Operational  Transfers and Subsidies - Capital	338 298	172 326 49 148	20 446		11 483	3.4%	10 851	6.3%	42 /80	24.8%	2015	-	438.5%
Interest		49 148	-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-	-
		(293 560)	-		(863)	-		-	(863)	- 20/	-	-	-
Payments Suppliers and employees		(293 560)	-	-	(863)	-		-	(863)	.3%	-		-
Finance charges		(273 300)		-	(003)	-		-	(003)	.370	-		-
Transfers and grants				-		-		-		-	-		
Net Cash from/(used) Operating Activities	338 298	62 241	21 716	6.4%	4 202	1.2%	10 908	17.5%	36 826	59.2%	(2 929)		(472.3%)
				5.1.1				111010			(=,		(,
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments		-	-	-		-		-		-	-		-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-		-	-	-		-		-	-		-
Cash Flow from Financing Activities													
Receipts	2 597	2 597	3	.1%	(7)	(.3%)	10	.4%	6	.2%	(1)	-	(2 041.6%)
Short term loans	-	-	-	-			-	-	-	-		-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 597	2 597	3	.1%	(7)	(.3%)	10	.4%	6	.2%	(1)		(2 041.6%)
Payments										-			
Repayment of borrowing	-		-	-	-	-		-		-	-	-	-
Net Cash from/(used) Financing Activities	2 597	2 597	3	.1%	(7)	(.3%)	10	.4%	6	.2%	(1)		(2 041.6%)
Net Increase/(Decrease) in cash held	340 895	64 838	21 719	6.4%	4 196	1.2%	10 918	16.8%	36 832	56.8%	(2 930)	-	(472.6%)
Cash/cash equivalents at the year begin:	-		-	-	21 719		25 915	-		-	31 873	-	(18.7%)
Cash/cash equivalents at the year end:	340 895	64 838	21 719	6.4%	25 915	7.6%	36 832	56.8%	36 832	56.8%	28 943		27.3%
Casircasii equivalents at the year end.	340 073	04 030	21 / 17	0.470	23 713	7.076	30 032	30.076	30 032	30.070	20 743		21.370

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -I Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 522	22.9%	3 874	16.1%	1 042	4.3%	13 638	56.6%	24 076	29.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 658	9.9%	4 216	11.4%	1 337	3.6%	27 897	75.2%	37 108	44.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	827	7.7%	945	8.8%	378	3.5%	8 647	80.1%	10 796	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(14)	(19.4%)	3	3.9%	0	.4%	84	115.1%	73	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-		-	5 988	100.0%	5 988	7.2%	-			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 830)	(56.3%)	(157)	(3.1%)	(339)	(6.7%)	8 353	166.1%	5 028	6.1%	-			
Total By Income Source	7 163	8.6%	8 881	10.7%	2 418	2.9%	64 607	77.8%	83 069	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	781	5.8%	2 339	17.4%	781	5.8%	9 579	71.1%	13 480	16.2%	-	-	-	-
Commercial	3 514	22.2%	2 391	15.1%	660	4.2%	9 237	58.5%	15 801	19.0%	-	-	-	-
Households	2 862	6.6%	3 566	8.2%	1 231	2.8%	35 737	82.4%	43 395	52.2%	-	-	-	-
Other	7	.1%	586	5.6%	(254)	(2.4%)	10 054	96.7%	10 392	12.5%	-	-	-	-
Total By Customer Group	7 163	8.6%	8 881	10.7%	2 418	2.9%	64 607	77.8%	83 069	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	153	86.8%	23	13.2%		-	-	-	176	1.3%
Bulk Water	-	-	-	-		-	-	-	-	-
PAYE deductions	-	-	-	-		-	-	-	-	-
VAT (output less input)	-	-	-	-		-	-	-	-	-
Pensions / Retirement	-	-	-	-		-	-	-	-	-
Loan repayments	-	-	-	-		-	-	-	-	-
Trade Creditors	742	16.0%	1 117	24.1%	251	5.4%	2 534	54.6%	4 644	33.7%
Auditor-General	-	-	-	-		-	-	-	-	-
Other	11	.1%	-	-	-	-	8 932	99.9%	8 943	65.0%
Total	905	6.6%	1 140	8.3%	251	1.8%	11 466	83.3%	13 763	100.0%

Contact Details

Municipal Manager	Ms Sphephile Mhlongo	033 413 9158
Financial Manager	Mrs Sphindile Ngiba	033 413 9158

### KWAZULU-NATAL: UMZINYATHI (DC24) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

· · · · · · · · · · · · · · · · · · ·					202	0/21					201	9/20	
<u>'</u>	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	488 031	534 033	203 787	41.8%	191 166	39.2%	126 358	23.7%	521 311	97.6%	115 054	64.1%	9.8%
Property rates								-		-			-
	_		_	_	-	_	_	-	-	-	_	_	_
Service charges - electricity revenue								-		-		-	-
Service charges - water revenue	55 284	55 284	15 029	27.2%	15 112	27.3%	11 757	21.3%	41 897	75.8%	15 992	99.8%	(26.5%)
Service charges - sanitation revenue	12 599	12 599	4 200	33.3%	3 561	28.3%	4 131	32.8%	11 892	94.4%	3 165	112.9%	30.5%
Service charges - refuse revenue					-			-		-		-	-
	-		-	-		-						-	-
Rental of facilities and equipment	601	601	47	7.8%	56	9.3%	56	9.3%	158	26.3%	51	16.8%	9.7%
Interest earned - external investments	9 000	9 005	409	4.5%	526	5.8%	540	6.0%	1 476	16.4%	1 529	14.0%	(64.7%)
Interest earned - outstanding debtors	16 198	16 198	8 121	50.1%	8 533	52.7%	9 129	56.4%	25 783	159.2%	4 979	120.0%	83.3%
Dividends received	-		-	-		-							
Fines, penalties and forfeits	-		-	-		-							
Licences and permits	-		-	-		-							
Agency services								-		-		-	-
Transfers and subsidies	393 154	440 091	175 981	44.8%	163 378	41.6%	100 746	22.9%	440 106	100.0%	89 299	57.4%	12.8%
Other revenue	246	256	0	.2%	-	_	-	_	0	.2%	38	182.4%	(100.0%)
Gains	950	-		-	-	-	-	-	-	-	-	-	-
Operating Expenditure	502 729	521 403	122 047	24.3%	127 639	25.4%	144 033	27.6%	393 718	75.5%	84 773	55.4%	69.9%
Employee related costs	176 345	232 500	46 038	26.1%	53 195	30.2%	49 949	21.5%	149 183	64.2%	41 291	72.1%	
Remuneration of councillors	8 478	232 500 5 717	1 473	17.4%	1 522	18.0%	1 445	25.3%	4 440	77.7%	1 509	72.1%	(4.2%)
Debt impairment	14 056	14 056	14/3	17.476	1 522	18.076	1 440	20.376	4 440	11.176	1 509	(7.1%)	(4.276)
Depreciation and asset impairment	45 009	46 853	-	-	4 671	10.4%	3 005	6.4%	7 677	16.4%	(19 506)	(44.2%)	(115.4%)
	45 009	100	641		1 791	10.476	1 242	1 242.1%	3 674	3 673.5%	(19 506)	(44.276)	(100.0%)
Finance charges Bulk purchases	-	100	041	-	1 /91	-	1 242	1 242.176	30/4		-	-	(100.076)
Other Materials	66 637	64 958	21 364	32.1%	17 710	26.6%	21 856	33.6%	60 929	93.8%	9 200	54.6%	137.6%
Contracted services	89 962	70 113	24 839	32.1% 27.6%	24 012	26.6%	39 749	56.7%	88 600	126.4%	27 630	85.3%	43.9%
Transfers and subsidies	1 080	8 130	24 839	21.076	330	30.6%	1 000	12.3%	1 330	120.4%	27 630	10.5%	
Other expenditure	101 160	78 976	27 692	27.4%	24 407	24.1%	25 787	32.7%	77 886	98.6%	24 584	54.0%	4.9%
Losses	101 100	70 770	27 072	27.470	24 407	24.170	23 /0/	32.770	77 000	70.070	24 304	34.070	4.770
				-		-		-		-		-	-
Surplus/(Deficit)	(14 697)	12 631	81 740		63 528		(17 674)		127 593		30 280		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	270 138	267 841	62 994	23.3%	49 719	18.4%	72 127	26.9%	184 840	69.0%	79 677	45.1%	(9.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	-		-	-		-	-	-			-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	255 441	280 472	144 734		113 246		54 453		312 433		109 957		
Taxation	-		-	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	255 441	280 472	144 734		113 246		54 453		312 433		109 957		
Attributable to minorities	-	-	-		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	255 441	280 472	144 734		113 246		54 453		312 433		109 957		
Share of surplus/ (deficit) of associate	-		-	-		-	-	-		-		-	-
Surplus/(Deficit) for the year	255 441	280 472	144 734		113 246		54 453		312 433		109 957		

					202	20/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	270 600	269 280	86 049	31.8%	65 558	24.2%	43 408	16.1%	195 015	72.4%	44 329	45.5%	(2.1%
National Government	260 780	258 483	81 329	31.2%	64 647	24.2%	38 350	14.8%	184 326	71.3%	38 488	43.3%	(2.1%)
Provincial Government	200 / 00	230 403	01 329	31.270	04 047	24.076	30 330	14.070	104 320	/1.3%	30 400	43.376	(.476)
District Municipality												-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,						-							-
Transfers and subsidies - capital (monetally alloc/(Departiti Agencies, Pri).  Transfers recognised - capital	260 780	258 483	81 329	31.2%	64 647	24.8%	38 350	14.8%	184 326	71.3%	38 488	43.3%	(.4%
Borrowing	200 / 60	230 403	01 329	31.2%	04 047	24.070	36 330	14.076	104 320	/1.376	30 400	43.376	(.476
Internally generated funds	9 820	10 797	4 720	48.1%	910	9.3%	5 058	46.8%	10 689	99.0%	5 841	70.5%	(13.4%)
memany generated unius	7 020	- 10 /7/	4 720	40.176		7.370	3 030	40.070	10 007	77.070	3 041	70.376	(13.470
Capital Expenditure Functional	270 600	269 280	86 049	31.8%	65 558	24.2%	43 408	16.1%	195 015	72.4%	44 329	45.5%	(2.1%
Municipal governance and administration	1 370	2 549	1 965	143.4%	373	27.2%	120	4.7%	2 458	96.4%	2 078	62.0%	(94.2%
Executive and Council	220	1 707	81	36.8%	142	64.7%			223	13.1%		-	(
Finance and administration	1 150	842	1 884	163.8%	230	20.0%	120	14.3%	2 235	265.5%	2 078	76.6%	(94.2%
Internal audit			_	-	-	_	_	-	-	-	_	_	
Community and Public Safety	1 250	630				-	46	7.4%	46	7.4%	4	.7%	1 143.99
Community and Social Services	1 250	630					46	7.4%	46	7.4%	4	.7%	1 143.99
Sport And Recreation						-							-
Public Safety	-		-	-	-	-	-	-	-	-	-	-	-
Housing	-		-	-	-	-	-	-	-	-	-	-	-
Health	-		-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	350	860	-	-	167	47.6%	74	8.7%	241	28.0%	-	2.2%	(100.0%
Planning and Development	350	860	-	-	167	47.6%	74	8.7%	241	28.0%	-	2.2%	(100.0%
Road Transport	-	-	-	-	-	-	-	-	-		-	-	-
Environmental Protection	-		-			-		-		-	-	-	-
Trading Services	267 630	265 241	84 084	31.4%	65 018	24.3%	43 167	16.3%	192 269	72.5%	42 247	45.4%	2.2%
Energy sources	-		-	-	-	-		-		-	-	-	-
Water Management	231 630	239 538	77 219	33.3%	62 342	26.9%	43 167	18.0%	182 728	76.3%	42 247	52.4%	2.29
Waste Water Management	36 000	25 703	6 864	19.1%	2 677	7.4%	-	-	9 541	37.1%	-	.6%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-		-	-	-	-				-	-

Part 3: Cash Receipts and Payments	

					202	0/21					201	9/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	403 747	774 411	597 910	148.1%	277 229	68.7%	519 690	67.1%	1 394 828	180.1%	425 870	425.3%	22.0%
Property rates	100 / 17		-	- 110.170	211 221	-	-	-		- 100:170	120 070	-	-
Service charges	93 378	56 618	6 159	6.6%	6 716	7.2%	3 566	6.3%	16 442	29.0%	4 303		(17.1%)
Other revenue	1 974	856		-				-					
Transfers and Subsidies - Operational	38 257	440 091	591 750	1 546.8%	270 513	707.1%	516 123	117.3%	1 378 387	313.2%	421 567	422.2%	22.4%
Transfers and Subsidies - Capital	270 138	267 841	-			-		-					
Interest	-	9 005	_	_		_		_		_	_		_
Dividends	_	-	-	-		-		_	-	_	-	-	_
Payments	30 000	(504 159)	(133)	(.4%)	(24 111)	(80.4%)	13 516	(2.7%)	(10 728)	2.1%	183		7 297.7%
Suppliers and employees	30 000	(504 059)	(133)	(.4%)	(24 111)	(80.4%)	13 516	(2.7%)	(10 728)	2.1%	183		7 297.7%
Finance charges	-	(100)					-	- 1		-	-	-	-
Transfers and grants	-	-	-	-		-	-	-		-	-	-	-
Net Cash from/(used) Operating Activities	433 747	270 252	597 776	137.8%	253 119	58.4%	533 206	197.3%	1 384 101	512.2%	426 052	425.4%	25.2%
Cash Flow from Investing Activities													
Receipts	4 268	4 268											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-		-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-		-	-	-		-	-	-	-
Decrease (increase) in non-current receivables	4 268	4 268	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-		-		-		-	-		-
Payments	270 138	(269 280)	-			-		-		-		-	
Capital assets	270 138	(269 280)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	274 406	(265 012)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	452	(451)			(29)	(6.3%)	15	(3.3%)	(14)	3.0%			(100.0%)
Short term loans	-		-	-			-	-		-	-	-	
Borrowing long term/refinancing	-	-	-	-		-	-	-		-	-	-	-
Increase (decrease) in consumer deposits	452	(451)	-	-	(29)	(6.3%)	15	(3.3%)	(14)	3.0%	-	-	(100.0%)
Payments		(20 520)	-			-		-		-			
Repayment of borrowing	-	(20 520)	-	-		-		-		-	-	-	-
Net Cash from/(used) Financing Activities	452	(20 971)		-	(29)	(6.3%)	15	(.1%)	(14)	.1%			(100.0%)
Net Increase/(Decrease) in cash held	708 604	(15 731)	597 776	84.4%	253 090	35.7%	533 221	(3 389.6%)	1 384 087	(8 798.3%)	426 052	425.4%	25.2%
Cash/cash equivalents at the year begin:	-	2 381	-	-	597 776	-	850 866	35 729.3%	-		768 212	-	10.8%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 336	2.2%	9 608	4.0%	4 001	1.7%	222 244	92.1%	241 189	62.4%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-	-	-	-		-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 344	2.6%	3 437	6.6%	970	1.9%	45 963	88.9%	51 714	13.4%	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	21	4.3%	43	8.7%	21	4.3%	405	82.6%	491	.1%	-	-	-	
Interest on Arrear Debtor Accounts	3 138	6.1%	5 964	11.6%	2 914	5.7%	39 474	76.7%	51 489	13.3%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-		-	-	-	
Other	(1 366)	(3.3%)	(258)	(.6%)	(802)	(1.9%)	44 289	105.8%	41 863	10.8%	-	-	-	
Total By Income Source	8 474	2.2%	18 792	4.9%	7 104	1.8%	352 375	91.1%	386 746	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	1 131	2.6%	3 841	8.7%	1 385	3.1%	37 694	85.6%	44 050	11.4%	-	-	-	
Commercial	918	2.4%	1 457	3.8%	674	1.8%	35 277	92.0%	38 325	9.9%	-	-	-	
Households	6 349	2.1%	13 317	4.4%	4 986	1.6%	278 489	91.9%	303 141	78.4%	-	-	-	
Other	76	6.2%	178	14.5%	60	4.9%	915	74.4%	1 229	.3%	-	-	-	
Total By Customer Group	8 474	2 2%	18 792	4 9%	7 104	1.8%	352 375	91 1%	386 746	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-		-	-	-	-	-	-
PAYE deductions	-	-	-		-	-	-	-	-	-
VAT (output less input)	-	-	-		-	-	-	-	-	-
Pensions / Retirement	-	-	-		-	-	-	-	-	-
Loan repayments	-	-	-		-	-	-	-	-	-
Trade Creditors	2 891	40.5%	458	6.4%	-	-	3 783	53.0%	7 132	11.7%
Auditor-General	-	-	-		-	-	-	-	-	-
Other	15 230	28.3%	7 462	13.9%	3 055	5.7%	28 076	52.2%	53 823	88.3%
Total	18 121	29.7%	7 920	13.0%	3 055	5.0%	31 859	52.3%	60 955	100.0%

Contact Details

Municipal Manager	Mr Lethuxolo Mthembu	034 219 1514
Financial Manager	Mrs Ntombenhle Mkhwanazi	034 219 1510

## KWAZULU-NATAL: NEWCASTLE (KZN252) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					202	0/21					201	9/20	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
										, ,			
Operating Revenue and Expenditure													
Operating Revenue	2 093 603	2 131 194	567 410	27.1%	599 616	28.6%	482 426	22.6%	1 649 453	77.4%	617 613	76.6%	(21.9%)
Property rates	396 532	348 822	92 148	23.2%	82 258	20.7%	84 108	24.1%	258 514	74.1%	95 564	87.3%	(12.0%)
Service charges - electricity revenue	609 866	619 100	177 786	29.2%	148 365	24.3%	143 543	23.2%	469 694	75.9%	137 284	56.5%	4.6%
Service charges - water revenue	190 579	187 535	46 932	24.6%	46 147	24.2%	46 981	25.1%	140 060	74.7%	36 910	71.7%	27.3%
Service charges - sanitation revenue	118 793	116 274	29 571	24.9%	26 609	22.4%	27 444	23.6%	83 625	71.9%	30 507	75.6%	(10.0%)
Service charges - refuse revenue	95 898	92 725	24 470	25.5%	21 940	22.9%	22 850	24.6%	69 260	74.7%	25 886	71.7%	(11.7%)
Rental of facilities and equipment	8 495	7 442	1 789	21.1%	1 882	22.2%	1 730	23.2%	5 401	72.6%	2 047	69.9%	(15.5%)
Interest earned - external investments	2 497	2 373	410	16.4%	481	19.3%	748	31.5%	1 638	69.0%	769	40.5%	(2.8%)
Interest earned - outstanding debtors	6 325	5 107	1 205	19.0%	1 349	21.3%	1 240	24.3%	3 793	74.3%	18 851	44.6%	(93.4%)
Dividends received	0 323	3 107	1203	17.070	1 347	21.570	1 240	24.370	3773	74.570	10 031	44.070	(73.470)
Fines, penalties and forfeits	13 114	8 614	489	3.7%	2 591	19.8%	(1 556)	(18.1%)	1 525	17.7%	2 701	110.7%	(157.6%)
Licences and permits	15	15	24	156.1%	14	94.0%	38	249.0%	76	499.1%	6	58.2%	528.5%
Agency services			-	-		71.070	-	-	-			-	-
Transfers and subsidies	635 806	724 384	189 144	29.7%	258 037	40.6%	152 366	21.0%	599 548	82.8%	262 844	116.5%	(42.0%)
Other revenue	15 683	18 804	3 193	20.4%	8 784	56.0%	3 192	17.0%	15 169	80.7%	2 385	22.9%	33.8%
Gains	-	-	249	-	1 159	-	(259)	-	1 150	-	1 857	281.8%	(113.9%)
Operating Expenditure	2 397 474	2 395 707	451 848	18.8%	538 404	22.5%	509 561	21.3%	1 499 812	62.6%	600 635	66.2%	(15.2%)
Employee related costs	594 312	544 457	132 484	22.3%	137 718	23.2%	138 143	25.4%	408 344	75.0%	126 971	70.4%	8.8%
Remuneration of councillors	28 456	27 347	6 322	22.2%	6 406	22.5%	6 465	23.6%	19 194	70.2%	6 129	74.6%	5.5%
Debt impairment	184 700	253 000	16 931	9.2%	8 187	4.4%	4 540	1.8%	29 659	11.7%	94 326	77.2%	(95.2%)
Depreciation and asset impairment	420 387	390 035	56 798	13.5%	116 301	27.7%	99 541	25.5%	272 640	69.9%	100 713	51.7%	(1.2%)
Finance charges	42 882	42 882	10 744	25.1%	10 702	25.0%	11 016	25.7%	32 461	75.7%	1 626	73.7%	577.4%
Bulk purchases	534 445	499 675	106 150	19.9%	98 851	18.5%	85 162	17.0%	290 163	58.1%	90 255	48.4%	(5.6%)
Other Materials	130 784	132 735	34 715	26.5%	18 662	14.3%	42 321	31.9%	95 698	72.1%	32 560	95.4%	30.0%
Contracted services	337 719	385 428	57 961	17.2%	120 119	35.6%	97 301	25.2%	275 380	71.4%	90 061	97.5%	8.0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	760	71.1%	(100.0%)
Other expenditure	123 788	120 147	29 742	24.0%	21 458	17.3%	25 067	20.9%	76 267	63.5%	57 234	81.1%	(56.2%)
Losses	1	1	-	-	-	-	5	532.5%	5	532.5%	-	-	(100.0%)
Surplus/(Deficit)	(303 870)	(264 513)	115 563		61 213		(27 135)		149 641		16 978		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist		108 904	1 389	7.3%	14 879	78.3%	18 419	16.9%	34 688	31.9%	27 112	197.5%	(32.1%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	8 085	58	21	.3%	3	-	(17)	(28.6%)	7	12.8%	1 847	50.0%	(100.9%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	•	-	-	-	3 900	100.5%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(276 785)	(155 551)	116 973		76 095		(8 732)		184 336		49 836		
Taxation						-						-	-
Surplus/(Deficit) after taxation  Attributable to minorities	(276 785)	(155 551)	116 973		76 095		(8 732)		184 336		49 836		
	(07/ 705)	(455.554)	11/ 070	-	7/ 005	-	(0.700)	-	104 227	-	40.007	-	-
Surplus/(Deficit) attributable to municipality  Share of surplus/ (deficit) of associate	(276 785)	(155 551)	116 973		76 095		(8 732)	-	184 336		49 836		
Surplus/(Deficit) for the year	(276 785)	(155 551)	116 973	-	76 095	-	(8 732)	-	184 336	-	49 836	-	
Surprusições este year	(2/0/03)	(133 331)	110 7/3		10 073		(0 /32)		104 330		47 030		

					202	20/21					201	9/20	
	Buc	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 t Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	173	150 338	11 723	6 770.1%	22 012	12 712.0%	(12 501)	(0.00()	20 233	13.5%	13 657	569.8%	(100.00/
	1/3					12 / 12.0%	(13 501)			16.8%	2 884	309.8%	(198.9%
National Government	-	108 538	8 103	-	7 938	-	2 226		18 267		2 884	-	(22.8%
Provincial Government		367	2 826	-	(2 932)	-	(1 635)	(445.8%)	(1 740)	(474.6%)		-	(100.0%
District Municipality		-	-	-	-	-	-	-		-			-
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH,			-	-	-	-		-	44.500	-			
Transfers recognised - capital		108 904	10 929	-	5 006	-	591	.5%	16 527	15.2%	2 884	580.2%	(79.5%
Borrowing Internally generated funds	173	41 433	794	458.3%	17 005	9 820.8%	(14 092)	(34.0%)	3 707	8.9%	10 773	532.6%	(230.8%
internally generated lunus	1/3	41 433	194	430.3%		9 020.0%	(14 092)	(34.0%)	3 /0/	0.976	10 //3	332.0%	(230.0%
					-								
Capital Expenditure Functional	24 322	150 338	8 784	36.1%	22 914	94.2%	5 551	3.7%	37 249	24.8%	(14 324)	(3.4%)	(138.8%
Municipal governance and administration	11 093	2 904	(1 712)	(15.4%)	1 423	12.8%	654	22.5%	365	12.6%	(5 750)	(6.3%)	(111.4%
Executive and Council	-	-	-	- 1	-	-	-	-	-	-	-	-	-
Finance and administration	11 093	2 904	(1 712)	(15.4%)	1 423	12.8%	654	22.5%	365	12.6%	(5 750)	(6.3%)	(111.4%
Internal audit	-	-	-	-	-	-	-	-		-	-		-
Community and Public Safety	173	7 501	3 241	1 871.7%	(1 428)		22 099		23 912	318.8%	(4)	(1.2%)	(497 162.4%
Community and Social Services	173	3 875	145	83.5%	328	189.5%	22 864	590.1%	23 337	602.3%	(27)	(154.6%)	(84 543.4%
Sport And Recreation	-	196	-	-	-	-	98	50.1%	98	50.1%	-	-	(100.0%
Public Safety	-	1 709	-	-	1 211	-	301	17.6%	1 512	88.5%	23	.4%	1 228.3
Housing	-	1 722	3 096	-	(2 968)	-	(1 163)	(67.6%)	(1 034)	(60.1%)	-	-	(100.0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 055	90 502	2 996	23.0%	17 955	137.5%	(15 024)		5 927	6.5%	(3 200)	12.9%	369.59
Planning and Development	-	28 386	(576)	-	3 617	-	(10 575)		(7 534)	(26.5%)	16 254	-	(165.1%
Road Transport	13 055	62 116	3 572	27.4%	14 339	109.8%	(4 449)	(7.2%)	13 462	21.7%	(19 454)	(27.6%)	(77.19
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		49 431	4 259	-	4 963	-	(2 178)	(4.4%)	7 044	14.3%	(5 370)	(89.9%)	(59.4%
Energy sources	-			-	-	-	-		-	-		-	-
Water Management	-	21 988	(1 993)	-	7 602	-	(2 977)		2 631	12.0%	(4 527)	(75.7%)	(34.29
Waste Water Management	-	27 305	6 252	-	(2 638)	-	661	2.4%	4 275	15.7%	(1 268)	-	(152.2%
Waste Management	-	138	-	-	-	-	138	100.0%	138	100.0%	425	-	(67.59
Other		-	-	-		-	-	-	-	-		-	-

Part 3: Cash Receipts and Payments	

					202	20/21					201	9/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts		2 083 640	646 662		656 359		748 650	35.9%	2 051 671	98.5%		_	(100.0%)
Property rates		348 521	43 391		(32 020)	-	(9 632)		1739	.5%		_	(100.0%)
Service charges	-	871 502	43 371		(32 020)		(9 032)	(2.070)	1 /37	.570		-	(100.076)
Other revenue		27 955	603 272		688 234	-	758 400	2 712.9%	2 049 906	7 332.8%	_	-	(100.0%)
Transfers and Subsidies - Operational		724 384	003 272		000 234	-	730 400	2 712.770	2 047 700	7 332.070		_	(100.070)
Transfers and Subsidies - Capital		108 904	_		-	-	-	-	-	-	_	-	-
Interest		2 373			144		(118)	(5.0%)	26	1.1%			(100.0%)
Dividends		2010	_	_		_	(110)	(0.010)					(100.070)
Payments	1		326	28 182.1%	(256)	(22 148.4%)	(401)		(332)				(100.0%)
Suppliers and employees	i	-	326	28 182.1%	(256)	(22 148.4%)	(401)	_	(332)	-	-	_	(100.0%)
Finance charges	-		-		-					-			-
Transfers and grants				-		-	-	-				-	-
Net Cash from/(used) Operating Activities	1	2 083 640	646 988	55 967 822.4%	656 103	56 756 306.2%	748 249	35.9%	2 051 340	98.4%		-	(100.0%)
Cash Flow from Investing Activities													
Receipts		1 178					_					_	
Proceeds on disposal of PPE			_	_	_	_	_	_		-	_	_	-
Decrease (Increase) in non-current debtors (not used)	-		-							-			-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	1 178	-	-	-	-	-	-	-	-	-	-	-
Payments		(150 390)					-			-		-	
Capital assets	-	(150 390)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities		(149 212)	-			-	-	-				-	-
Cash Flow from Financing Activities													
Receipts	130 133	(130 132)	(172 715)	(132.7%)	171 633	131.9%	932	(.7%)	(150)	.1%	104 109	-	(99.1%)
Short term loans		,			-	-	-			-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	130 133	(130 132)	(172 715)	(132.7%)	171 633	131.9%	932	(.7%)	(150)	.1%	104 109	-	(99.1%)
Payments	-	-	-	-	-	-	-	-		-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	130 133	(130 132)	(172 715)	(132.7%)	171 633	131.9%	932	(.7%)	(150)	.1%	104 109	-	(99.1%)
Net Increase/(Decrease) in cash held	130 134	1 804 296	474 273	364.4%	827 736	636.1%	749 180	41.5%	2 051 190	113.7%	104 109	4.6%	619.6%
Cash/cash equivalents at the year begin:	357	25 381	(0)	-	474 273	133 031.8%	1 302 009	5 129.9%	(0)	-	(13 151)	(1 536.2%)	(10 000.4%)
Cash/cash equivalents at the year end:	130 491	1 829 677	474 275	363.5%	1 302 009	997.8%	2 051 189	112.1%	2 051 189	112.1%	91 030	4.7%	2 153.3%
							1			1		l	

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(606)	(.1%)	16 520	3.0%	12 571	2.3%	516 842	94.8%	545 328	32.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(745)	(.6%)	39 038	32.2%	5 840	4.8%	77 043	63.6%	121 176	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(743)	(.2%)	22 365	6.8%	9 015	2.7%	297 321	90.7%	327 958	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(241)	(.1%)	10 242	2.5%	7 547	1.8%	391 191	95.7%	408 739	24.1%	-	-		-
Receivables from Exchange Transactions - Waste Management	(308)	(.1%)	8 217	3.5%	5 479	2.3%	221 568	94.3%	234 956	13.9%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	(32)	(.6%)	439	7.8%	150	2.7%	5 041	90.1%	5 597	.3%	-	-		-
Interest on Arrear Debtor Accounts	(59)	(.1%)	541	1.2%	470	1.1%	43 124	97.8%	44 077	2.6%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(106 270)	(1 524.6%)	1 952	28.0%	2 979	42.7%	108 310	1 553.8%	6 971	.4%	-	-		-
Total By Income Source	(109 004)	(6.4%)	99 315	5.9%	44 051	2.6%	1 660 440	98.0%	1 694 803	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(5 397)	(24.8%)	2 379	10.9%	1 537	7.1%	23 271	106.8%	21 790	1.3%	-	-	-	-
Commercial	(21 068)	(18.6%)	36 473	32.2%	8 362	7.4%	89 536	79.0%	113 303	6.7%	-	-	-	-
Households	(14 830)	(1.0%)	50 059	3.3%	28 795	1.9%	1 448 920	95.8%	1 512 944	89.3%	-	-	-	-
Other	(67 708)	(144.8%)	10 404	22.2%	5 358	11.5%	98 713	211.1%	46 766	2.8%	-	-	-	-
Total By Customer Group	(109 004)	(6.4%)	99 315	5.9%	44 051	2.6%	1 660 440	98.0%	1 694 803	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-		-	-		-		-
Bulk Water		-	-		-	-		-		-
PAYE deductions		-	-		-	-		-		-
VAT (output less input)		-	-		-	-		-		-
Pensions / Retirement		-	-		-	-		-		-
Loan repayments		-	-		-	-		-		-
Trade Creditors	12 829	3.7%	15 412	4.5%	26 349	7.7%	288 543	84.1%	343 133	99.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	511	43.2%	-		-	-	673	56.8%	1 184	.3%
Total	13 340	3.9%	15 412	4.5%	26 349	7.7%	289 215	84.0%	344 317	100.0%

Contact Details

Municipal Manager	Mr M.J. Mayisela	034 328 7750
Financial Manager	Mr S.M Nkosi	034 328 7655

Source Local Government Database

## KWAZULU-NATAL: EMADLANGENI (KZN253) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri operating nerenae and Experience					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť l
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										Duaget		Dauget	
Operating Revenue and Expenditure													
Operating Revenue	106 236	100 247	25 833	24.3%	11 947	11.2%	11 174	11.1%	48 953	48.8%	74 575	176.1%	(85.0%)
Property rates	31 370	29 056	5 447	17.4%	5 446	17.4%	5 457	18.8%	16 351	56.3%	18 562	146.2%	(70.6%)
Service charges - electricity revenue	19 026	17 211	3 924	20.6%	3 302	17.4%	2 969	17.2%	10 195	59.2%	14 383	149.6%	(79.4%)
Service charges - water revenue	-			-		-		-	-	-	-		
Service charges - sanitation revenue	-			-		-		-	-	-	-		
Service charges - refuse revenue	1 730	1 730	439	25.4%	440	25.5%	440	25.4%	1 320	76.3%	1 536	183.5%	(71.3%)
Rental of facilities and equipment	1 478	1 334	270	18.3%	281	19.0%	228	17.1%	779	58.4%	969	198.9%	(76.5%)
Interest earned - external investments	2 199	176	42	1.9%	23	1.1%	20	11.4%	86	48.6%	935	47.8%	(97.8%)
Interest earned - outstanding debtors			922		948	1.170	1 005	11.170	2 874	10.070	2 724	17.0%	(63.1%)
Dividends received	_	_	-	_	-	_		_	2071	-	2.72	_	(00.170)
Fines, penalties and forfeits	5 126	4 980		_	0	_	0	_	1	-	135	4.2%	(99.9%)
Licences and permits	1 751	1 661	80	4.6%	315	18.0%	468	28.2%	863	52.0%		127.7%	(46.8%)
Agency services				_	-	_	_	_	-	-	-	_	
Transfers and subsidies	37 911	42 405	14 598	38.5%	1 131	3.0%	517	1.2%	16 247	38.3%	33 804	236.9%	(98.5%)
Other revenue	5 647	1 695	109	1.9%	60	1.1%	70	4.1%	239	14.1%	647	62.3%	(89.2%)
Gains	-		-	-	-	-		-	-	-	-	-	
Operating Expenditure	102 548	95 307	15 113	14.7%	14 420	14.1%	17 165	18.0%	46 698	49.0%		159.5%	(79.1%)
Employee related costs	39 578	39 578	8 505	21.5%	6 206	15.7%	8 981	22.7%	23 692	59.9%		155.5%	(71.4%)
Remuneration of councillors	3 694	3 694	929	25.2%	627	17.0%	942	25.5%	2 498	67.6%	3 377	154.3%	(72.1%)
Debt impairment	1 613	1 612	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 653	8 653	-	-	-	-	-	-	-	-	10 196	123.1%	(100.0%)
Finance charges	7	7	0	5.1%	0	5.4%	3	45.4%	4	55.8%		9.4%	(88.0%)
Bulk purchases	15 438	15 438	1 890	12.2%	3 367	21.8%	3 895	25.2%	9 152	59.3%		166.3%	(70.2%)
Other Materials	4 787	3 339	333	6.9%	465	9.7%	325	9.7%	1 123	33.6%		175.8%	(90.3%)
Contracted services	17 707	15 313	2 655	15.0%	3 171	17.9%	2 078	13.6%	7 903	51.6%	13 327	243.7%	(84.4%)
Transfers and subsidies					-					-			-
Other expenditure	11 071	7 672	800	7.2%	585	5.3%	940	12.3%	2 325	30.3%	7 387	134.9%	(87.3%)
Losses	-			-		-		-		-			-
Surplus/(Deficit)	3 688	4 939	10 719		(2 473)		(5 991)		2 256		(7 586)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	9 310	9 310	5 000	53.7%	-	-	-	-	5 000	53.7%	9 710	100.0%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-		-			-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 998	14 249	15 719		(2 473)		(5 991)		7 256		2 124		
Taxation	-			-		-	-	-	-	-		-	-
Surplus/(Deficit) after taxation	12 998	14 249	15 719		(2 473)		(5 991)		7 256		2 124		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 998	14 249	15 719		(2 473)		(5 991)		7 256		2 124		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 998	14 249	15 719		(2 473)		(5 991)		7 256		2 124		

					202	0/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	12 654	14 250	10 273	81.2%	2 199	17.4%	5	-	12 477	87.6%	165 959	5 174.8%	(100.0%
National Government	8 854	8 854	8 022	90.6%	2 059	23.3%	9		10 081	113.9%	64 775	3 691.9%	(100.0%
	8 854	8 854	8 022			23.3%	-	-	10 081	113.9%	64 775 874	3 691.9%	(100.0%
Provincial Government District Municipality	-		-	-			-	-		-	8/4	-	(100.0%
	-		-	-			-	-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,			-	-		-	-	-		-	-		
Transfers recognised - capital	8 854	8 854	8 022	90.6%	2 059	23.3%	-	-	10 081	113.9%	65 649	3 714.9%	(100.0%
Borrowing	3 801	5 396	2 251	59.2%	140	3.7%	- 5	.1%	2 396	44.4%	100 311	11 641.4%	(100.00)
Internally generated funds	3 80 1	5 396	2 251	59.2%	140	3.7%	5		2 396			11 641.4%	(100.0%
	-		-	-			-	-				-	-
Capital Expenditure Functional	12 998	14 250	10 273	79.0%	2 199	16.9%	5	-	12 477	87.6%	166 020	3 161.1%	(100.0%
Municipal governance and administration	1 360	400	57	4.2%	140	10.3%	5	1.3%	202	50.6%	99 506	5 455.1%	(100.0%
Executive and Council	200	140		-	140	70.0%		-	140	100.0%	1 408	_	(100.0%
Finance and administration	1 160	260	57	4.9%	-	_	5	1.9%	62	23.9%	98 098	5 412.6%	
Internal audit	-			-					_				
Community and Public Safety	1 534	400	17	1.1%			_		17	4.3%	417	169.8%	(100.0%
Community and Social Services	1 534	400	17	1.1%		-		-	17	4.3%	417	169.8%	(100.0%
Sport And Recreation	-	-	_	-		_	_	_	_	_	_	_	
Public Safety	-					-		-					
Housing	_		_	-		_	_	_	_	-	_	_	
Health	-					-		-					
Economic and Environmental Services	9 704	8 854	9 643	99.4%	520	5.4%			10 162	114.8%	49 883	1 670.7%	(100.0%
Planning and Development	-		2 176	-		-		-	2 176	-	374	124.6%	
Road Transport	9 704	8 854	7 467	76.9%	520	5.4%		-	7 986	90.2%	49 509	1 715.9%	(100.0%
Environmental Protection	-		-	-					-				
Trading Services	150	4 596	555	370.3%	1 539	1 026.1%	-	-	2 095	45.6%	16 139	1 071.1%	(100.0%
Energy sources	150	4 596	555	370.3%	1 539	1 026.1%	-	-	2 095	45.6%	16 139	1 071.1%	
Water Management	-		-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-		-	-	-	-	-	-	-	-	-	-	-
Waste Management	-		-	-	-	-	-	-	-	-	-	-	-
Other	251										75	216.9%	(100.0%

Dart 2	· Cach	Receipts	and Da	umonto

					202	20/21					201	9/20	
	Bud	iget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities												_	
Receipts	103 750	101 568	3 322	3.2%	(2 663)	(2.6%)	(6 090)	(6.0%)	(5 431)	(5.3%)	11 738	686.4%	(151.9%)
Property rates	26 664	24 722	3 322	3.270	(2 003)	(2.070)	2 064	8.3%	2 064	8.3%	11730	000.470	(100.0%)
Service charges	18 507	16 099			1 488	8.0%	(3 728)		(2 239)	(13.9%)			(100.0%)
Other revenue	11 358	8 220	0	_	247	2.2%	44	.5%	291	3.5%	189	_	(76.7%)
Transfers and Subsidies - Operational	37 911	43 042	3 322	8.8%	(4 398)	(11.6%)	(4 471)		(5 547)	(12.9%)	11 549	680.4%	
Transfers and Subsidies - Capital  Transfers and Subsidies - Capital	9 310	9 310	3 322	0.070	(4 370)	(11.070)	(4 471)	(10.470)	(3 347)	(12.770)	11347	000.470	(130.770
Interest	, 510	175	_	_		_				_		_	
Dividends	_		_	_		_	_	_		_	_	_	_
Payments	15 580	(69 462)	(32)	(.2%)	(21)	(.1%)	(2 630)	3.8%	(2 684)	3.9%	1 463	42.2%	(279.7%)
Suppliers and employees	15 580	(69 454)	(32)	(.2%)	(21)	(.1%)	(2 630)	3.8%	(2 684)	3.9%	1 463	42.2%	
Finance charges	-	(7)	-						-	-	-		
Transfers and grants			-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	119 331	32 106	3 290	2.8%	(2 684)	(2.2%)	(8 720)	(27.2%)	(8 115)	(25.3%)	13 201	336.6%	(166.1%)
Cash Flow from Investing Activities													
Receipts		_					_			_	_		
Proceeds on disposal of PPE			-							-			
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments		(14 250)					-	-		-	-		
Capital assets	-	(14 250)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities		(14 250)	-	-	-		-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	228	228	(6)	(2.4%)	6	2.4%	-	-	-	-	(285)	-	(100.0%)
Short term loans	-	-			-	-	-	-	-	-		-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-		-	-	-	-
Increase (decrease) in consumer deposits	228	228	(6)	(2.4%)	6	2.4%	-	-	-	-	(285)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	228	228	(6)	(2.4%)	6	2.4%	-	-	-	-	(285)	-	(100.0%)
Net Increase/(Decrease) in cash held	119 559	18 085	3 284	2.7%	(2 679)	(2.2%)	(8 720)		(8 115)	(44.9%)	12 917	335.5%	(167.5%)
Cash/cash equivalents at the year begin:	-	3 911	-	-	3 284	- 1	605	15.5%	- 1	-	77 167	-	(99.2%
Cash/cash equivalents at the year end:	119 559	21 996	3 284	2.7%	605	.5%	(8 115)	(36.9%)	(8 115)	(36.9%)	90 083	335.5%	(109.0%)
Casnicasn equivalents at the year end:	119 559	21 996	3 284	2.176	000	.576	(8 115)	(30.9%)	(8 115)	(30.9%)	90 083	333.376	(11

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	612	8.3%	894	12.2%	262	3.6%	5 562	75.9%	7 330	14.7%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 289	5.8%	1 711	7.7%	764	3.5%	18 317	83.0%	22 080	44.2%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	144	3.9%	223	6.0%	96	2.6%	3 256	87.5%	3 719	7.4%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	43	4.1%	56	5.2%	20	1.9%	947	88.8%	1 065	2.1%	-	-	-	
Interest on Arrear Debtor Accounts	342	2.3%	662	4.4%	314	2.1%	13 788	91.3%	15 106	30.2%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	10	1.5%	1	.2%	-	-	654	98.3%	666	1.3%	-	-	-	
Total By Income Source	2 440	4.9%	3 547	7.1%	1 457	2.9%	42 523	85.1%	49 967	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	848	7.9%	1 452	13.6%	547	5.1%	7 852	73.4%	10 699	21.4%		-		
Commercial	384	12.7%	159	5.2%	51	1.7%	2 438	80.4%	3 031	6.1%	-	-	-	
Households	403	6.0%	432	6.4%	136	2.0%	5 744	85.5%	6 715	13.4%	-	-	-	
Other	806	2.7%	1 505	5.1%	723	2.4%	26 489	89.7%	29 522	59.1%	-	-	-	
Total By Customer Group	2 440	4.9%	3 547	7.1%	1 457	2.9%	42 523	85.1%	49 967	100.0%			,	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 024	100.0%	(55)	(5.4%)	55	5.4%	(0)	-	1 024	229.4%
Bulk Water		-	-		-	-		-		-
PAYE deductions		-	-		-	-		-		-
VAT (output less input)		-	-		-	-		-		-
Pensions / Retirement		-	-		-	-		-		-
Loan repayments		-	-		-	-		-		-
Trade Creditors	167	33.7%	(481)	(97.3%)	768	155.2%	42	8.4%	495	110.9%
Auditor-General	148	100.0%	-		-	-		-	148	33.1%
Other	(3 098)	253.9%	(144)	11.8%	1 611	(132.0%)	412	(33.8%)	(1 220)	(273.4%)
Total	(1 760)	(394.5%)	(681)	(152.6%)	2 433	545.4%	454	101.7%	446	100.0%

Contact Details

Municipal Manager	Mr Nkosi LCT	034 331 3041	
Financial Manager	Ms Mhlophe S	034 331 3041	

Source Local Government Database

## KWAZULU-NATAL: DANNHAUSER (KZN254) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri operating nerenae and Experience					202	20/21					2019/20		
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	i l
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	150 141	164 481	54 836	36.5%	50 029	33.3%	48 952	29.8%	153 817	93.5%	32 209	105.0%	52.0%
Property rates	29 083	26 113	6 808	23.4%	6 248	21.5%	6 620	25.4%	19 677	75.4%	6 793	-	(2.5%)
Service charges - electricity revenue				-							-	-	
Service charges - water revenue				_		_	_				_		
Service charges - sanitation revenue				_		_	_				_		
Service charges - refuse revenue	1 383	1 246	312	22.6%	311	22.5%	311	25.0%	934	75.0%	284	69.0%	9.5%
Service charges - relase revenue	1 303	1 240	312	22.070	311	22.570	311	23.070	7.54	73.070	204	07.070	7.570
Rental of facilities and equipment	96	20	6	5.8%	5	4.8%	1	6.0%	11	56.0%	12	46.3%	(89.9%)
Interest earned - external investments	2 434	1 233	423	17.4%	194	8.0%	215	17.5%	832	67.5%	349	35.8%	(38.3%)
Interest earned - outstanding debtors			-	-		-			-		-		(=====,
Dividends received	-			_		_				-	_		_
Fines, penalties and forfeits	216	216	2	.8%	2	.9%	4	2.1%	8	3.7%	. 6	8.5%	(23.5%)
Licences and permits	-	-	26	-	164		115	-	306	-	69	198.7%	67.2%
Agency services	1 911	1 673	286	15.0%	550	28.8%	271	16.2%	1 108	66.2%	435	25.4%	(37.6%)
Transfers and subsidies	102 262	118 244	45 864	44.8%	42 539	41.6%	41 060	34.7%	129 462	109.5%	23 789	91.4%	72.6%
Other revenue	12 757	15 737	1 110	8.7%	16	.1%	353	2.2%	1 480	9.4%	473	705.7%	(25.3%)
Gains	-			-		-		-			-	-	-
Operating Expenditure	149 143	149 100	22 882	15.3%	28 779	19.3%	50 093	33.6%	101 755	68.2%	28 506	66.2%	75.7%
Employee related costs	40 048	25 903	7 441	18.6%	5 509	13.8%	18 558	71.6%	31 507	121.6%	9 468	66.4%	96.0%
Remuneration of councillors	20 464	11 254	2 350	11.5%	1 567	7.7%	2 403	21.4%	6 321	56.2%	2 080	50.3%	15.5%
Debt impairment	-	-		-	-	-		-	-	-	-	-	-
Depreciation and asset impairment	19 000	21 000		-	-	-		-	-	-	-	-	-
Finance charges	1 254	4 093	1 032	82.3%	1 014	80.9%	958	23.4%	3 005	73.4%	2 173	181.1%	(55.9%)
Bulk purchases		-	-	-	-	-		-	-	-	-	-	-
Other Materials	304	299	6	1.8%	86	28.3%	69	22.9%	160	53.5%	111	76.6%	(38.1%)
Contracted services	37 897	55 549	7 183	19.0%	15 653	41.3%	22 378	40.3%	45 214	81.4%	7 151	77.2%	212.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 177	31 002	4 870	16.1%	4 950	16.4%	5 727	18.5%	15 547	50.2%	7 524	58.4%	(23.9%)
Losses	-	-	•	-		-		-	•	-	-	-	-
Surplus/(Deficit)	998	15 382	31 954		21 250		(1 141)		52 062		3 703		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	21 645	24 645	9 000	41.6%	-	-	(9 000)	(36.5%)	-	-	4 433	90.2%	(303.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-		-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 643	40 027	40 954		21 250		(10 141)		52 062		8 136		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 643	40 027	40 954		21 250		(10 141)		52 062		8 136		
Attributable to minorities	-	-	-	-	-	-	- 1	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 643	40 027	40 954		21 250		(10 141)		52 062		8 136		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 643	40 027	40 954		21 250		(10 141)		52 062		8 136		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	56 445	81 139	11 757	20.8%	18 238	32.3%	14 345	17.7%	44 341	54.6%	4 878	56.7%	194.1%
National Government	21 645	24 645	2 994	13.8%	6 460	29.8%	2 052		11 506	46.7%	3 844	45.1%	(46.6%)
Provincial Government	21 043	24 043	2 994	13.0%	0 400	29.076	2 032	0.376	11 300	40.7%	3 044	43.176	(40.0%)
District Municipality	-			-									
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	-	3 380			1 820				1 820	53.8%			
Transfers and subsidies - capital (monetary alloc)(beparim Agencies, HH, Transfers recognised - capital	21 645	28 025	2 994	13.8%	8 280	38.3%	2 052		13 326	47.6%	3 844	45.1%	(46.6%)
Borrowing	21 645	28 025 7 598	2 994	13.8%	8 280	38.3%	2 052	1.3%	13 326	47.6%	(1 512)	45.1% 84.1%	(100.0%)
Internally generated funds	34 800	45 516	8 763	25.2%	9 959	28.6%	12 293		31 015	68.1%	2 545	36.1%	383.0%
internally generated funds	34 000	43 310	0 703	23.276	7 737	20.070	12 273	27.070	31013	00.170	2 343	30.170	303.070
Capital Expenditure Functional	56 445	81 378	11 765	20.8%	19 115	33.9%	14 345	17.6%	45 225	55.6%	7 882	56.0%	82.0%
Municipal governance and administration	6 200	6 200	7	.1%	663	10.7%	1 247	20.1%	1 917	30.9%	186	8.1%	570.3%
Executive and Council	700	700	-	-		-	1 247	178.1%	1 247	178.1%	-	-	(100.0%)
Finance and administration	5 500	5 500	7	.1%	663	12.0%	-	-	670	12.2%	186	9.8%	(100.0%)
Internal audit	-		-	-		-	-	-	-	-	-	-	-
Community and Public Safety	-		-	-		-	-			-		-	-
Community and Social Services	-		-	-		-	-	-	-	-	-		-
Sport And Recreation	-		-	-		-	-	-	-	-	-		-
Public Safety	-		-	-		-	-	-	-	-	-	-	-
Housing	-		-	-		-	-	-	-	-	-	-	-
Health	-		-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 145	74 078	11 757	23.9%	18 284	37.2%	13 040		43 081	58.2%	7 670	57.5%	
Planning and Development	49 145	74 078	11 757	23.9%	18 284	37.2%	13 040	17.6%	43 081	58.2%	7 670	57.5%	70.0%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 100	1 100	-	-	169	15.3%	59	5.3%	227	20.6%	26	50.2%	127.7%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 100	1 100	-	-	169	15.3%	59	5.3%	227	20.6%	26	50.2%	127.7%
Other	-		-	-		-	-	-		-	-	-	-

	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	J
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										_			
Receipts	165 693	165 693	61 093	36.9%	58 345	35.2%	47 877	28.9%	167 316	101.0%	43 757	77.3%	9.4%
Property rates	23 266	23 266	1 925	8.3%	9 795	42.1%	1 687	7.3%	13 407	57.6%	11 683	28.7%	
Service charges	1 106	1 106	84	7.6%	160	14.4%	114	10.3%	358	32.3%	144	28.8%	
Other revenue	14 980	14 980	695	4.6%	720	4.8%	783	5.2%	2 198	14.7%	967	50.0%	
Transfers and Subsidies - Operational	102 262	102 262	49 389	48.3%	47 671	46.6%	40 648	39.7%	137 709	134.7%	26 197	103.2%	
Transfers and Subsidies - Capital	21 645	21 645	9 000	41.6%	47071	40.070	4 645	21.5%	13 645	63.0%	4 766	91.6%	
Interest	2 434	2 434	, 000	- 11.070					-	-		71.070	(2.070)
Dividends	2 151	2 151		_				_		_			_
Payments	(129 839)	(129 839)	(1 040)	.8%	(2 766)	2.1%	(2 458)	1.9%	(6 264)	4.8%	2 716		(190.5%)
Suppliers and employees	(128 585)	(128 585)	(1 040)	.8%	(2 766)	2.2%	(2 458)	1.9%	(6 264)	4.9%	2 716		(190.5%)
Finance charges	(1 254)	(1 254)		-		-		-		-			
Transfers and grants	- 1		-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 854	35 854	60 053	167.5%	55 580	155.0%	45 419	126.7%	161 051	449.2%	46 474	82.1%	(2.3%)
Cash Flow from Investing Activities													
Receipts			1	_					1			.2%	
Proceeds on disposal of PPE	-		1	-		-		-	1	-		.2%	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 445)	(56 445)	(40 663)	72.0%	(20 325)	36.0%	(16 399)	29.1%	(77 387)	137.1%	(5 564)	65.0%	194.7%
Capital assets	(56 445)	(56 445)	(40 663)	72.0%	(20 325)	36.0%	(16 399)	29.1%	(77 387)	137.1%	(5 564)	65.0%	
Net Cash from/(used) Investing Activities	(56 445)	(56 445)	(40 663)	72.0%	(20 325)	36.0%	(16 399)	29.1%	(77 386)	137.1%	(5 564)	74.8%	194.7%
Cash Flow from Financing Activities													
Receipts	25 301	25 301	29 711	117.4%					29 711	117.4%	7 676		(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-		-	
Borrowing long term/refinancing	25 301	25 301	29 711	117.4%		-	-	-	29 711	117.4%	7 676	-	(100.0%)
Increase (decrease) in consumer deposits	-		-	-		-		-		-	-		-
Payments	-	-	(1 299)	-	(1 299)	-	2 598	-		-	(2 961)	-	(187.7%)
Repayment of borrowing	-	-	(1 299)	-	(1 299)	-	2 598	-	-	-	(2 961)	-	(187.7%)
Net Cash from/(used) Financing Activities	25 301	25 301	28 412	112.3%	(1 299)	(5.1%)	2 598	10.3%	29 711	117.4%	4 715		(44.9%)
Net Increase/(Decrease) in cash held	4 710	4 710	47 802	1 014.8%	33 956	720.9%	31 618	671.2%	113 376	2 407.0%	45 625	104.4%	(30.7%)
Cash/cash equivalents at the year begin:	20 553	20 553	(78 098)	(380.0%)	(30 296)	(147.4%)	3 660	17.8%	(78 098)	(380.0%)	26 877	-	(86.4%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-	0	100.0%	0	-	-	-	-	ı
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-	-	-	-	-	-	-	-	l .
Receivables from Non-exchange Transactions - Property Rates	1 665	3.6%	1 559	3.4%	1 450	3.1%	41 424	89.9%	46 097	84.0%	-	-	-	ı
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	ı
Receivables from Exchange Transactions - Waste Management	116	1.7%	110	1.6%	106	1.5%	6 570	95.2%	6 902	12.6%	-	-	-	l .
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-			-	-	-	l .
Interest on Arrear Debtor Accounts	-		-		-	-	1 267	100.0%	1 267	2.3%	-	-	-	l .
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Other	-		-		-	-	605	100.0%	605	1.1%	-	-	-	l .
Total By Income Source	1 781	3.2%	1 669	3.0%	1 556	2.8%	49 866	90.9%	54 872	100.0%	-	-		1
Debtors Age Analysis By Customer Group														i
Organs of State	775	3.8%	747	3.6%	693	3.4%	18 405	89.3%	20 620	37.6%	-	-	-	ı
Commercial	498	5.3%	443	4.7%	405	4.3%	8 095	85.7%	9 441	17.2%	-	-	-	ı
Households	508	2.0%	479	1.9%	458	1.8%	23 366	94.2%	24 811	45.2%	-	-	-	ı
Other	-		-		-		-	-	-	-	-	-	-	ı
Total By Customer Group	1 781	3.2%	1 669	3.0%	1 556	2.8%	49 866	90.9%	54 872	100.0%	-	-		ı

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	280	97.9%	6	2.1%	-	-	-	-	286	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	280	97.9%	6	2.1%	-	-	-	-	286	100.0%

Contact Details

Municipal Manager	Mr W.B Nkosi	034 621 2666
Financial Manager	Mrs Danisile Mohapi	034 621 2666

Source Local Government Database

## KWAZULU-NATAL: AMAJUBA (DC25) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experiorure					202	10/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	224 340	228 876	87 153	38.8%	6 630	3.0%	54 084	23.6%	147 868	64.6%	50 515	106.0%	7.1%
Property rates	-	-	-	-		-		-	-	-	-	-	-
	-	-	-	-		-		-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	23 877	18 000	5 736	24.0%	4 071	17.0%	5 910		15 717	87.3%	5 194	140.7%	13.8%
Service charges - sanitation revenue	5 626	5 626	635	11.3%	1 032	18.3%	1 328	23.6%	2 995	53.2%	1 253	79.0%	6.0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-			-	-	-		
Rental of facilities and equipment	100	30	6	6.1%	7	7.1%	(1)	(2.9%)	12	41.1%	3	(5.0%)	(134.8%)
Interest earned - external investments	4 700	4 700	843	17.9%	254	5.4%	707		1 805	38.4%	926	24.2%	(23.6%)
Interest earned - outstanding debtors	7 714	5 200	1 727	22.4%	1 257	16.3%	2 560	49.2%	5 544	106.6%	2 839	110.2%	(9.8%)
Dividends received	-	-	-	-	-	-	-		-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-			-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	182 217	195 258	78 190	-	-	-	43 537		-		-	-	8.1%
Transfers and subsidies Other revenue		195 258	/8 190 16	42.9%		7.7%	43 537	22.3%	121 727 68	62.3% 111.5%	40 283 18	104.3% 21.9%	144.8%
Gains	106	01	10	15.4%	8	1.176	44	71.3%	08	111.576	18	21.9%	144.876
Gains	-	-	-	-		-	-	-	-	-	-	-	-
Operating Expenditure	276 333	276 601	22 909	8.3%	12 503	4.5%	36 529	13.2%	71 941	26.0%	16 568	21.9%	120.5%
Employee related costs	100 025	104 889	12 081	12.1%		-	16 452	15.7%	28 533	27.2%	-	-	(100.0%)
Remuneration of councillors	6 121	7 620	1 627	26.6%	-	-	1 073	14.1%	2 701	35.4%	-	-	(100.0%)
Debt impairment	23 500	16 500	-	-		-		-	-	-	-	-	-
Depreciation and asset impairment	32 635	32 635	-	-		-		-	-	-	-	-	-
Finance charges	1 264	1 264	778	61.5%	6	.5%	770	60.9%	1 553	122.9%	5	101.5%	16 241.4%
Bulk purchases	-	-	-	-		-	-	-	-	-	-	-	-
Other Materials	27 815	32 393	1 258	4.5%	3 320	11.9%	1 657	5.1%	6 236	19.3%	5 278	87.6%	(68.6%)
Contracted services	23 740	19 083	631	2.7%	2 929	12.3%	3 253	17.0%	6 813	35.7%	2 715	49.4%	19.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	61 232	62 218	6 534	10.7%	6 247	10.2%	13 324	21.4%	26 106	42.0%	8 570	33.7%	55.5%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 993)	(47 726)	64 245		(5 873)		17 555		75 927		33 947		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	93 214	102 731	35 455	38.0%	13 903	14.9%	5 094	5.0%	54 451	53.0%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE		_	-	_	-	_	_	-	_	_	_	-	
Transfers and subsidies - capital (in-kind - all)		_	_	-		_		_	_		_	-	_
Surplus/(Deficit) after capital transfers and contributions	41 221	55 005	99 699		8 030		22 649		130 378		33 947		
Taxation	-												
Surplus/(Deficit) after taxation	41 221	55 005	99 699		8 030	-	22 649		130 378	-	33 947	_	-
Attributable to minorities	41 221	JJ 005	77 099		0 030		22 049		130 3/8		33 947		
***************************************		-		-		-			400.000	-			-
Surplus/(Deficit) attributable to municipality	41 221	55 005	99 699		8 030		22 649		130 378		33 947		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 221	55 005	99 699		8 030		22 649		130 378		33 947		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	91 018	109 270	36 250	39.8%	39 487	43.4%	10 106	9.2%	85 843	78.6%	1 503	15.9%	572.3%
National Government	90 779	108 031	17 739	19.5%	33 714	37.1%	9 897		61 349	56.8%	1 503	16.0%	558.4%
Provincial Government	90 / / 9	100 031	18 511	19.3%	5 773	37.170	9 097	9.276	24 285	30.0%	1 303	10.0%	330.476
District Municipality			10 311		3773				24 203				
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	90 779	108 031	36 250	39.9%	39 487	43.5%	9 897	9.2%	85 634	79.3%	1 503	16.0%	558.4%
Borrowing	70 117	100 031	30 230	37.770	37 407	43.370	7 07/	7.270	03 034	17.370	1 303	10.070	330.470
Internally generated funds	239	1 239					210	16.9%	210	16.9%		4.1%	(100.0%)
memaly generated tands	-			-		-	-	10.770		-	-	-	(100.070)
Capital Expenditure Functional	92 318	109 270	36 250	39.3%	39 487	42.8%	10 106	9.2%	85 843	78.6%	1 503	15.9%	572.3%
Municipal governance and administration	1 511	1 111					210	18.9%	210	18.9%		4.8%	(100.0%)
Executive and Council			_	-	-	_					_		(
Finance and administration	1 511	1 111		-			210	18.9%	210	18.9%	-	4.8%	(100.0%)
Internal audit			-					-				-	
Community and Public Safety	1 028	2 128		-			129	6.1%	129	6.1%	-	-	(100.0%)
Community and Social Services	28	128	-	-		-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-		-	-	-
Public Safety	1 000	2 000	-	-		-	129	6.5%	129	6.5%	-	-	(100.0%)
Housing	-			-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	89 779	106 031	36 250	40.4%	39 487	44.0%	9 768	9.2%	85 505	80.6%	1 503	16.0%	549.8%
Energy sources	-	-	-	-	-	-	-	-		-	-	-	-
Water Management	84 779	101 031	36 250	42.8%	37 117	43.8%	9 768	9.7%	83 135	82.3%	1 503	16.0%	549.8%
Waste Water Management	5 000	5 000	-	-	2 370	47.4%	-	-	2 370	47.4%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-		-	-	-			-	-	-

Dart 2.	Cach	Docointe	and	Payments

					202	20/21					201	9/20	
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	288 740	287 593	100 399	34.8%	30 527	10.6%	2 718	.9%	133 644	46.5%	-	-	(100.0%)
Property rates	-	-	-	-	-	-					-	-	
Service charges	15 600	15 600	2 217	14.2%	510	3.3%	(75 713)		(72 987)	(467.9%)	-	-	(100.0%)
Other revenue	479	479	36	7.6%	18	3.7%	46		100	20.9%	-	-	(100.0%)
Transfers and Subsidies - Operational	179 196	179 196	82 146	45.8%	-	-	44 106		126 252	70.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	93 465	92 318	16 000	17.1%	30 000	32.1%	34 279	37.1%	80 279	87.0%	-	-	(100.0%)
Interest	-	-	-	-	-	-		-		-	-	-	-
Dividends	-	-	-	-	-	-		-		-	-	-	
Payments		(227 466)	-	-			-	-	-	-	-	-	-
Suppliers and employees	-	(226 202)	-	-	-	-		-		-	-	-	
Finance charges	-	(1 264)	-	-	-	-		-		-	-	-	
Transfers and grants			-					-			-	-	
Net Cash from/(used) Operating Activities	288 740	60 127	100 399	34.8%	30 527	10.6%	2 718	4.5%	133 644	222.3%			(100.0%)
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE	_	-	_	_	_	-	_	_	-	_	_	_	-
Decrease (Increase) in non-current debtors (not used)	_	_	_	_	_		_		-	_	_	_	-
Decrease (increase) in non-current receivables	_	_	_	_	_		_		-	_	_	-	-
Decrease (increase) in non-current investments				-						-		-	
Payments					(30 491)	-	(5 436)		(35 927)	-			(100.0%)
Capital assets	-	-	-	-	(30 491)	-	(5 436)		(35 927)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities			-	-	(30 491)	-	(5 436)	-	(35 927)	-	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	482	_	(5)	(1.0%)	0		(5)		(10)		(14)	_	(64.4%)
Short term loans	402		(5)	(1.070)			(5)	1	(10)		(14)		(04.470)
Borrowing long term/refinancing			_	_		_	_	_		_	_	_	-
Increase (decrease) in consumer deposits	482	_	(5)	(1.0%)	0		(5)		(10)	_	(14)	-	(64.4%)
Payments				()				1 .	()				(=)
Repayment of borrowing		_	_	_			_			_	_	-	-
Net Cash from/(used) Financing Activities	482		(5)	(1.0%)	0		(5)		(10)		(14)	-	(64.4%)
Net Increase/(Decrease) in cash held	289 222	60 127	100 394	34.7%	36		(2 723)		97 707	162.5%	(14)		18 883.3%
	289 222		100 394			-			91 /0/	102.5%	(14)		
Cash/cash equivalents at the year begin:	-	70 435	-	-	100 394	-	100 430		-		-	-	(100.0%)
Cash/cash equivalents at the year end:	289 222	130 562	100 394	34.7%	100 430	34.7%	97 707	74.8%	97 707	74.8%	(14)	-	(681 174.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 689	2.9%	3 111	3.4%	2 423	2.6%	83 509	91.0%	91 732	74.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-		-	-	-	-	-		-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-		-	-	-	-	-		-
Receivables from Exchange Transactions - Waste Water Management	670	2.1%	898	2.9%	935	3.0%	28 777	92.0%	31 279	25.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-	-		-	-		-
Interest on Arrear Debtor Accounts	-		-		-	-		-	-		-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-		-	-		-	-		-	-		-
Total By Income Source	3 358	2.7%	4 010	3.3%	3 357	2.7%	112 286	91.3%	123 011	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	900	11.5%	824	10.5%	167	2.1%	5 953	75.9%	7 843	6.4%				-
Commercial	217	3.4%	182	2.9%	180	2.8%	5 772	90.9%	6 351	5.2%	-	-	-	-
Households	2 241	2.1%	3 003	2.8%	3 011	2.8%	100 561	92.4%	108 817	88.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 358	2.7%	4 010	3.3%	3 357	2.7%	112 286	91.3%	123 011	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-		-		-		-
Bulk Water		-	-	-		-		-		-
PAYE deductions		-	-	-		-		-		-
VAT (output less input)		-	-	-		-		-		-
Pensions / Retirement		-	-	-		-		-		-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	122	.2%	905	1.3%	2 619	3.7%	66 236	94.8%	69 882	98.4%
Auditor-General	-	-	-	-	-	-	1 044	100.0%	1 044	1.5%
Other	15	17.1%	13	14.5%	-	-	60	68.4%	88	.1%
Total	137	.2%	917	1.3%	2 619	3.7%	67 340	94.8%	71 013	100.0%

Contact Details

Municipal Manager	Mr SR Zwane	034 329 7256
Financial Manager	Mr WJM MNGOMEZULU	034 329 7287

## KWAZULU-NATAL: EDUMBE (KZN261) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	20/21					201	9/20	
	Bud	get	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť l
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
												5	
Operating Revenue and Expenditure													
Operating Revenue	159 863	174 976	54 591	34.1%	56 892	35.6%	36 248	20.7%	147 730	84.4%	35 328	153.7%	2.6%
Property rates	27 505	27 505	7 419	27.0%	4 817	17.5%	7 225	26.3%	19 461	70.8%	6 121	109.0%	18.0%
Service charges - electricity revenue	28 250	28 250	4 685	16.6%	5 228	18.5%	4 691	16.6%	14 605	51.7%	5 119	93.0%	(8.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-		-		-		-	-		-	-	-
Service charges - refuse revenue	4 000	4 000	784	19.6%	224	5.6%	226	5.6%	1 234	30.8%	2 155	60.4%	(89.5%)
Rental of facilities and equipment	1 567	1 567	- 58	3.7%	1 394	89.0%	235	15.0%	1 687	107.7%	- 44	179.3%	434.3%
Interest earned - external investments	1 200	1 200	198	16.5%	166	13.8%	44	3.7%	408	34.0%	196	141.1%	(77.5%)
Interest earned - outstanding debtors	6 000	6 000	43	.7%	85	1.4%	52	.9%	180	3.0%	14		280.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 000	3 000	298	9.9%	54	1.8%	21	.7%	372	12.4%	402	89.9%	(94.8%)
Licences and permits	1 258	1 258	315	25.1%	282	22.4%	254	20.2%	851	67.6%	205	98.4%	24.0%
Agency services		-	-	-	-	-		-	-	-	-	-	-
Transfers and subsidies	86 495	101 608	40 643	47.0%	44 628	51.6%	23 479	23.1%	108 751	107.0%		181.4%	11.7%
Other revenue	589	589	172	29.2%	14	2.4%	20	3.4%	206	35.0%	59	36.3%	(66.3%)
Gains	-	-	(25)	-	-	-	-	-	(25)	-	-	-	-
Operating Expenditure	153 077	171 236	31 471	20.6%	41 560	27.1%	35 833	20.9%	108 864	63.6%		113.0%	35.4%
Employee related costs	66 365	66 365	14 749	22.2%	14 995	22.6%	15 688	23.6%	45 432	68.5%		159.3%	12.7%
Remuneration of councillors	5 855	6 655	1 588	27.1%	1 725	29.5%	1 588	23.9%	4 900	73.6%	1 311	100.8%	21.1%
Debt impairment	11 000	9 000	-	-	-	-		-	-		-		-
Depreciation and asset impairment	10 000	12 000	-	-	-	-	-	-	-	-	-	-	
Finance charges	169	169	1	.6%	0	.1%	2	1.0%	3	1.7%		72.7%	(86.5%)
Bulk purchases	26 814	27 000	8 954	33.4%	7 024	26.2%	6 366	23.6%	22 344	82.8%		132.5%	18.7%
Other Materials	8 013	12 173	1 926	24.0%	3 249	40.5%	5 283	43.4%	10 458	85.9%		148.5%	295.5%
Contracted services	12 648	24 048	3 337	26.4%	12 329	97.5%	3 901	16.2%	19 566	81.4%	1 226 353	83.8% 76.8%	218.1%
Transfers and subsidies	12 213	13 826	916	7.5%	2 238	18.3%	3 007	21.7%	6 161	44.6%		132.4%	
Other expenditure Losses	12 213	13 820	910	7.576	2 238	18.376	3 007	21.776	0 101	44.0%	2 403	132.4%	1.876
Surplus/(Deficit)	6 786	3 740	23 120		15 332		414		38 867		8 854		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	33 952	27 952	6 112	18.0%	8 989	26.5%	5 323	19.0%	20 424	73.1%		120.5%	(11.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	-	27 702	0112	10.070	0,0,	20.070		17.070	20 121	75.170	0 020	120.070	(11.010)
Transfers and subsidies - capital (in-kind - all)	-	-		-	-	-	-	-				-	-
Surplus/(Deficit) after capital transfers and contributions	40 738	31 692	29 232		24 321		5 738		59 290		14 874		
Taxation							_		_				
Surplus/(Deficit) after taxation	40 738	31 692	29 232		24 321		5 738		59 290		14 874		
Attributable to minorities			-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	40 738	31 692	29 232		24 321		5 738		59 290		14 874		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-		-	-	-
Surplus/(Deficit) for the year	40 738	31 692	29 232		24 321		5 738		59 290		14 874		

<u>'</u>					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	36 052	32 272	(273 649)	(759.0%)	8 940	24.8%	8 652	26.8%	(256 057)	(793.4%)	1 864	2 748.9%	364.1%
National Government	33 952	27 952	(116 451)	(343.0%)	5 471	16.1%	4 121		(106 859)	(382.3%)	1 864	1 391.0%	121.0%
Provincial Government	33 732	21 732	(12 194)		3 469	10.170	2 091	14.770	(6 634)	(302.370)	1 004	1 371.070	(100.0%)
District Municipality			(12 174)	-	3 407		2 071		(0 034)				(100.076)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	33 952	27 952	(128 645)	(378.9%)	8 940	26.3%	6 212		(113 493)	(406.0%)	1 864	1 451.2%	233.2%
Borrowing	33 732	21 732	(120 043)	(370.770)	0 740	20.370	0212	22.270	(113 473)	(400.076)	1 004	1431.270	233.27
Internally generated funds	2 100	4 320	(145 004)	(6 905.0%)			2 441	56.5%	(142 564)	(3 300.1%)		9 926.5%	(100.0%)
memaly garataed tands	- 100	- 1020	(110 001)	(0 700.070)	-	-	-	-	(112 00 1)	(0.000.170)		7 720.570	(100.070)
Capital Expenditure Functional	36 052	32 272	(294 519)	(816.9%)	11 550	32.0%	9 672	30.0%	(273 297)	(846.9%)	6 277	1 706.5%	54.1%
Municipal governance and administration	2 100	2 320	(154 740)	(7 368.5%)			2 441	105.2%	(152 299)	(6 564.6%)		10 534.9%	(100.0%)
Executive and Council						_					_		
Finance and administration	2 100	2 320	(154 740)	(7 368.5%)		_	2 441	105.2%	(152 299)	(6 564.6%)	_	10 534.9%	(100.0%
Internal audit	-		-	-						-		-	-
Community and Public Safety			(11 919)						(11 919)	-			
Community and Social Services	-	-	(6 006)	-	-	-	-	-	(6 006)	-	-	-	-
Sport And Recreation	-		(2 906)	-		-	-	-	(2 906)	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	(3 007)	-	-	-	-	-	(3 007)	-	-	-	-
Health	-		-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	33 952	27 952	(73 502)		11 550	34.0%	6 963		(54 990)	(196.7%)	6 277	447.9%	
Planning and Development	33 952	27 952	(67 124)	(197.7%)	11 550	34.0%	6 963	24.9%	(48 611)	(173.9%)	6 277	412.2%	10.9%
Road Transport	-	-	(6 378)	-		-	-	-	(6 378)	-	-	-	-
Environmental Protection	-	-	-	-		-	-	-	-	-	-	-	-
Trading Services	-	2 000	(54 358)	-	-	-	268		(54 090)	(2 704.5%)	-	4 666.8%	
Energy sources	-	2 000	(52 036)	-	-	-	268	13.4%	(51 767)	(2 588.4%)	-	4 666.8%	(100.0%
Water Management	-	-	-	-		-	-	-	-	-	-	-	-
Waste Water Management	-	-	(2 322)	-		-	-	-	(2 322)	-	-	-	-
Waste Management	-		-	-	-	-	-	-		-	-	-	-
Other	-	-	-	-		-	-	-		-		-	-

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	2020/21										20	19/20	
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	to Date	Third	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands Cash Flow from Operating Activities										buuget		budget	
Receipts	170 678	170 678	-		-	-	-	-	-	-	-	-	-
Property rates	16 000	16 000	-	-	-	-	-	-	-	-	-	-	-
Service charges	28 000	28 000	-	-	-	-	-	-	-		-	-	-
Other revenue	6 231	6 231	-	-	-	-	-	-	-		-	-	-
Transfers and Subsidies - Operational	86 495	86 495	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	33 952	33 952	-	-	-	-	-	-	-	-	-	-	-
Interest	-		-	-	-	-	-	-	-		-	-	-
Dividends	-	-	-	-	-	-	-	-	-		-	-	-
Payments	-		-		-	-	-	-	-	-	-	-	
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants  Net Cash from/(used) Operating Activities	170 678	170 678	-	-		-	-			-		-	-
ivet Cash Hom/(used) Operating Activities	1/0 0/6	1/0 0/6											
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	-	(36 052)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(36 052)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	(36 052)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	(27)		20	(73.6%)	2	(7.6%)	(2)		20				(100.0%)
Short term loans								-			-	-	(
Borrowing long term/refinancing	-									-			-
Increase (decrease) in consumer deposits	(27)	-	20	(73.6%)	2	(7.6%)	(2)	-	20	-	-	-	(100.0%)
Payments			-	-	-	-	- `	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(27)	-	20	(73.6%)	2	(7.6%)	(2)	-	20	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	170 651	134 626	20		2	-	(2)	-	20	_	_		(100.0%)
Cash/cash equivalents at the year begin:		6 400	25 038		18 559		16 433	256.8%	25 038	391.2%			10 143 904.3%
, , , ,	170 151					0.101							
Cash/cash equivalents at the year end:	170 651	141 026	25 058	14.7%	16 433	9.6%	16 417	11.6%	16 417	11.6%	0		10 134 071.0%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-	-	-	-	-	-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	1 425	21.4%	911	13.7%	445	6.7%	3 890	58.3%	6 671	4.2%	-	-		-
Receivables from Non-exchange Transactions - Property Rates	2 372	5.3%	4 160	9.3%	1 994	4.4%	36 315	81.0%	44 840	28.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-		-		-	-		-	-		-	-		-
Receivables from Exchange Transactions - Waste Management	196	.2%	346	.4%	159	.2%	80 520	99.1%	81 221	51.7%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-	-		-	-		-
Interest on Arrear Debtor Accounts	-		96	.4%	42	.2%	24 132	99.4%	24 271	15.5%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-		-	-	1	100.0%	1		-	-		-
Total By Income Source	3 993	2.5%	5 513	3.5%	2 640	1.7%	144 857	92.3%	157 003	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 293	9.1%	2 185	15.3%	1 106	7.7%	9 706	67.9%	14 290	9.1%	-	-		-
Commercial	1 733	6.8%	1 551	6.1%	719	2.8%	21 508	84.3%	25 511	16.2%	-	-		-
Households	643	.6%	1 181	1.1%	531	.5%	106 860	97.8%	109 214	69.6%	-	-	-	-
Other	323	4.0%	597	7.5%	283	3.5%	6 784	84.9%	7 987	5.1%	-	-	-	-
Total By Customer Group	3 993	2.5%	5 513	3.5%	2 640	1.7%	144 857	92.3%	157 003	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-		-
Bulk Water	-	-	-	-	-	-	-	-		-
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-		-
Pensions / Retirement	-	-	-	-	-	-	-	-		-
Loan repayments	-	-	-	-	-	-	-	-		-
Trade Creditors	2 120	60.2%	-	-	-	-	1 400	39.8%	3 521	12.2%
Auditor-General	-	-	-	-	-	-	-	-		-
Other	410	1.6%	-	-	-	-	24 950	98.4%	25 360	87.8%
Total	2 530	8.8%		-	-	-	26 351	91.2%	28 881	100.0%

Contact Details

Municipal Manager	Mr MP Khathide	034 995 1650
Financial Manager	Mr S Mngwengwe	034 995 1650

Source Local Government Database

# KWAZULU-NATAL: UPHONGOLO (KZN262) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

	2020/21										201	9/20	
	Bud	lget	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	303 262	332 083	24 904	8.2%	34 109	11.2%	231 782	69.8%	290 795	87.6%	_	_	(100.0%)
Property rates	68 895	65 611	6 507	9.4%	13 177	19.1%	26 005	39.6%	45 689	69.6%		_	(100.0%)
Troporty rules	-		-				-	-	-10 007	-	_	_	(100.070)
Service charges - electricity revenue	45 138	44 953	9 745	21.6%	8 414	18.6%	13 168	29.3%	31 328	69.7%		-	(100.0%)
Service charges - water revenue				-		-		-			-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 636	11 636	2 924	25.1%	3 312	28.5%	3 931	33.8%	10 167	87.4%	-	-	(100.0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	603	603	159	26.4%	122	20.2%	222	36.8%	503	83.4%	-	-	(100.0%)
Interest earned - external investments	1 469	1 469	-	-	-	-	782	53.2%	782	53.2%	-	-	(100.0%)
Interest earned - outstanding debtors	12 059	14 059	5 148	42.7%	3 437	28.5%	7 272	51.7%	15 856	112.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 840	2 753	-	-		-	1 755	63.7%	1 755	63.7%	-	-	(100.0%)
Licences and permits	1 867	1 867	(2)	(.1%)		-	-	-	(2)	(.1%)	-	-	-
Agency services	868	1 250	-	-	162	18.6%	-	-	162	12.9%	-	-	
Transfers and subsidies	157 027	185 835	81	.1%	5 420	3.5%	178 242	95.9%	183 743	98.9%	-	-	(100.0%)
Other revenue	1 859	1 842	341	18.4%	66	3.5%	405	22.0%	812	44.1%	-	-	(100.0%)
Gains	-	203	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	282 133	289 389	47 968	17.0%	49 167	17.4%	48 407	16.7%	145 542	50.3%	-	-	(100.0%)
Employee related costs	99 744	100 191	24 752	24.8%	18 181	18.2%	11 248	11.2%	54 181	54.1%	-	-	(100.0%)
Remuneration of councillors	10 462	10 462	2 376	22.7%	1 623	15.5%	3 225	30.8%	7 223	69.0%	-	-	(100.0%)
Debt impairment	29 559	18 559	-	-	9 853	33.3%	4 927	26.5%	14 780	79.6%	-	-	(100.0%)
Depreciation and asset impairment	14 400	26 256	-	-	4 800	33.3%	2 400	9.1%	7 200	27.4%	-	-	(100.0%)
Finance charges	2 080	518	-	-	8	.4%	409	78.9%	417	80.6%	-	-	(100.0%)
Bulk purchases	35 614	35 614	9 701	27.2%	5 244	14.7%	8 581	24.1%	23 527	66.1%	-	-	(100.0%)
Other Materials	18 248	23 338	1 640	9.0%	3 879	21.3%	5 110	21.9%	10 629	45.5%	-	-	(100.0%)
Contracted services	32 223	41 931	5 676	17.6%	2 484	7.7%	6 026	14.4%	14 186	33.8%	-	-	(100.0%)
Transfers and subsidies	3 035	2 785	211	6.9%	374	12.3%	833	29.9%	1 418	50.9%	-	-	(100.0%)
Other expenditure	36 767	29 532	3 612	9.8%	2 720	7.4%	5 649	19.1%	11 981	40.6%	-	-	(100.0%)
Losses	-	203	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 129	42 694	(23 064)		(15 058)		183 375		145 253		-		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	26 727	35 823	-	-	9 523	35.6%	3 768	10.5%	13 291	37.1%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 856	78 517	(23 064)		(5 536)		187 144		158 544		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 856	78 517	(23 064)		(5 536)		187 144		158 544		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 856	78 517	(23 064)		(5 536)		187 144		158 544		-		
Share of surplus/ (deficit) of associate	., 550		(20 304)	_	(0 000)						-		
Surplus/(Deficit) for the year	47 856	78 517	(23 064)		(5 536)		187 144		158 544		_		
our production to the year	47 030	10 311	(23 004)		(5 330)		107 144		130 344				

Part 2: Capital Revenue and Expenditure													
					202	0/21					201	9/20	
	Bud	lget	First C		Second	Quarter	Third (	Quarter	Year t	o Date		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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
										_		-	
Capital Revenue and Expenditure													
Source of Finance	41 912	69 096	6 006	14.3%	8 108	19.3%	19 708	28.5%	33 822	48.9%	-	-	(100.0%)
National Government	33 377	45 145	6 006	18.0%	7 909	23.7%	8 442		22 358	49.5%		-	(100.0%)
Provincial Government	2 972	22	-	-	23	.8%	122	555.9%	145	660.4%		-	(100.0%)
District Municipality	-		-	-		-	-	-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,			-	-		-	-	-		-	-	-	-
Transfers recognised - capital	36 349	45 167	6 006	16.5%	7 932	21.8%	8 564	19.0%	22 503	49.8%		-	(100.0%)
Borrowing	4 800	3 700	-	-							-	-	
Internally generated funds	763	20 230	-	-	176	23.1%	11 143		11 319	56.0%		-	(100.0%)
			-			-	-						-
Capital Expenditure Functional	41 912	69 096	6 006	14.3%	8 108	19.3%	19 708	28.5%	33 822	48.9%	-	-	(100.0%)
Municipal governance and administration	3 335	13 547	-	-	5	.1%	10 867	80.2%	10 872	80.3%			(100.0%)
Executive and Council	-	2 474	-	-		-	1 972	79.7%	1 972	79.7%	-	-	(100.0%)
Finance and administration	3 335	11 073	-	-	5	.1%	8 895	80.3%	8 899	80.4%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-		-	-	-
Community and Public Safety	21 339	38 311	4 136	19.4%	4 283	20.1%	7 035	18.4%	15 455	40.3%		-	(100.0%)
Community and Social Services	13 572	23 182	2 437	18.0%	3 267	24.1%	3 328		9 033	39.0%	-	-	(100.0%)
Sport And Recreation	7 367	15 130	1 699	23.1%	998	13.5%	3 708	24.5%	6 404	42.3%	-	-	(100.0%)
Public Safety	-	-	-	-		-	-	-	-	-	-	-	-
Housing	400	-	-	-	18	4.5%	-	-	18	-	-	-	-
Health	-	-	-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	16 138	16 138	1 870	11.6%	3 820	23.7%	1 806	11.2%	7 496	46.4%	-	-	(100.0%)
Planning and Development											-	-	-
Road Transport	16 138	16 138	1 870	11.6%	3 820	23.7%	1 806	11.2%	7 496	46.4%	-	-	(100.0%)
Environmental Protection			-	-	-	-	-		-	-	-	-	-
Trading Services	1 100	1 100	-	-	-	-	-	-		-	-	-	-
Energy sources Water Management	-	-	-	-	-	-	-	-		-	-	-	-
water Management Waste Water Management	-	-	_		-	_	-	_	-	-	-	-	-
Waste Management	1 100	1 100	_	-		_	-	-	-		-	-	-
Other	1 100	1 100	-	-	-	-	-	-	-		-	-	-
Ottlei				-									-

Part 3: Cash Receipts and	Payments
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		2020/21									201	9/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	372 586	318 531	-	-	-	-	30 171	9.5%	30 171	9.5%	-	-	(100.0%)
Property rates	51 671	51 671	-		-	-	-	-		-	-	-	-
Service charges	47 003	47 003	-		-	-	-	-		-	-	-	-
Other revenue	7 037	6 197	-		-	-	-	-		-	-	-	-
Transfers and Subsidies - Operational	157 027	185 353	-	-	-	-	30 000	16.2%	30 000	16.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	109 849	26 727	-	-	-	-	-	-	-	-	-	-	-
Interest	-	1 579	-	-	-	-	171	10.8%	171	10.8%	-	-	(100.0%)
Dividends		-	-		-	-	-	-		-	-	-	-
Payments		(267 580)	3	-	2	-	(41 155)		(41 151)	15.4%	-	-	(100.0%)
Suppliers and employees		(264 528)	3		2	-	(41 155)	15.6%	(41 151)	15.6%	-	-	(100.0%)
Finance charges		(518)	-		-	-	-	-		-	-	-	-
Transfers and grants		(2 534)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	372 586	50 951	3	-	2		(10 984)	(21.6%)	(10 980)	(21.5%)			(100.0%)
Cash Flow from Investing Activities													
Receipts	83 121												
Proceeds on disposal of PPE	83 121				_	_	_			_	_	-	
Decrease (Increase) in non-current debtors (not used)					_	_	_			_	_	-	
Decrease (increase) in non-current receivables		_	_	-	-	_	_		-	_	_	-	_
Decrease (increase) in non-current investments		_	_	-	-	_	_		-	_	_	-	_
Payments		(69 096)				-	_			_			
Capital assets		(69 096)			-						-		
Net Cash from/(used) Investing Activities	83 121	(69 096)		-	-	-	-	-		-	-	-	-
Cash Flow from Financing Activities													
Receipts	4 800	5 696					(14)	(.2%)	(14)	(.2%)			(100.0%)
Short term loans	4 000	3 070				-	(14)	(.270)	(14)	(.270)			(100.076)
Borrowing long term/refinancing	4 800	3 700											
Increase (decrease) in consumer deposits	1 000	1 996			_	_	(14)	(.7%)	(14)	(.7%)	_	_	(100.0%)
Payments		(10 172)			(158)		(3 495)		(3 653)	35.9%			(100.0%)
Repayment of borrowing		(10 172)			(158)		(3 495)		(3 653)	35.9%			(100.0%)
Net Cash from/(used) Financing Activities	4 800	(4 476)			(158)		(3 509)		(3 667)	81.9%			(100.0%)
, ,						(2.070)	,,,,,		, , , ,				, ,
Net Increase/(Decrease) in cash held	460 508	(22 622)	3	-	(156)	-	(14 493)	64.1%	(14 646)	64.7%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	0	-	4 966	-	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	460 508	(22 622)	3		4 966	1.1%	(9 527)	42.1%	(9 527)	42.1%	-	-	(100.0%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	1
Trade and Other Receivables from Exchange Transactions - Electricity	3 370	38.0%	2 335	26.3%	173	1.9%	3 001	33.8%	8 878	3.5%	-	-	-	1
Receivables from Non-exchange Transactions - Property Rates	5 479	6.0%	8 236	9.1%	3 652	4.0%	73 364	80.9%	90 731	35.9%	-	-	-	ı .
Receivables from Exchange Transactions - Waste Water Management	-		-	-	-	-		-			-	-	-	l .
Receivables from Exchange Transactions - Waste Management	1 131	1.6%	1 792	2.5%	856	1.2%	67 056	94.7%	70 836	28.0%	-	-	-	l .
Receivables from Exchange Transactions - Property Rental Debtors	58	4.6%	76	6.1%	23	1.9%	1 095	87.5%	1 252	.5%	-	-	-	l .
Interest on Arrear Debtor Accounts	1 862	2.6%	3 619	5.0%	3 485	4.9%	62 833	87.5%	71 799	28.4%	-	-	-	ı
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-		-			-	-	-	l .
Other	773	8.4%	756	8.2%	203	2.2%	7 499	81.2%	9 232	3.7%	-	-	-	l .
Total By Income Source	12 673	5.0%	16 814	6.7%	8 392	3.3%	214 847	85.0%	252 726	100.0%	-	-	-	1 -
Debtors Age Analysis By Customer Group														ı
Organs of State	52	3.2%	89	5.5%	54	3.3%	1 441	88.1%	1 635	.6%	-	-	-	ı
Commercial	6 388	9.2%		13.0%	3 738	5.4%	50 293	72.5%	69 416	27.5%	-	-	-	ı
Households	6 206	3.4%	7 706	4.2%	4 600	2.5%	163 092	89.8%	181 605	71.9%	-	-	-	ı
Other	28	39.3%	21	30.3%	1	.8%	21	29.6%	70	-	-	-	-	ı
Total By Customer Group	12 673	5.0%	16 814	6.7%	8 392	3.3%	214 847	85.0%	252 726	100.0%	-	-		i

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(341)	102.3%	8	(2.3%)	-	-	-	-	(333)	(2.2%)
Bulk Water		-	-	-	-	-		-	-	-
PAYE deductions		-	-	-	(34)	100.0%		-	(34)	(.2%)
VAT (output less input)		-	-	-	-	-		-	-	-
Pensions / Retirement		-	-	-	-	-		-	-	-
Loan repayments		-	-	-	-	-		-	-	-
Trade Creditors	(9 794)	(105.6%)	8 843	95.3%	1 913	20.6%	8 312	89.6%	9 275	59.9%
Auditor-General	440	100.0%	-	-	-	-		-	440	2.8%
Other	(3 948)	(64.3%)	8 997	146.5%	416	6.8%	678	11.0%	6 142	39.7%
Total	(13 643)	(88.1%)	17 848	115.2%	2 295	14.8%	8 990	58.0%	15 490	100.0%

Contact Details

Municipal Manager	Mr WM Nxumalo	034 413 1223	
Financial Manager	Mr JV Nkosi	034 413 1223	

Source Local Government Database

## KWAZULU-NATAL: ABAQULUSI (KZN263) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Turri operating revenue and Experience					202	20/21					201	9/20	
	Bud	get	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										Dauget		budget	
Operating Revenue and Expenditure													
Operating Revenue	565 393	595 087	176 185	31.2%	191 842	33.9%	141 459	23.8%	509 486	85.6%	146 819	87.6%	(3.7%)
Property rates	84 063	82 863	25 714	30.6%	25 906	30.8%	25 938	31.3%	77 559	93.6%	23 005	89.1%	12.7%
Service charges - electricity revenue	186 503	184 503	46 448	24.9%	42 079	22.6%	43 591	23.6%	132 118	71.6%	47 320	98.0%	(7.9%)
Service charges - water revenue	39 317	39 317	9 610	24.4%	13 203	33.6%	10 390	26.4%	33 203	84.4%	8 208	72.8%	26.6%
Service charges - sanitation revenue	26 693	26 693	7 788	29.2%	7 911	29.6%	7 897	29.6%	23 596	88.4%	7 368	76.4%	7.2%
Service charges - refuse revenue	18 419	18 419	5 441	29.5%	4 370	23.7%	4 082	22.2%	13 893	75.4%	3 487	66.9%	17.1%
Rental of facilities and equipment	1 050	1 050	174	16.6%	283	26.9%	280	26.7%	737	70.2%	279	61.2%	.5%
Interest earned - external investments	1 785	1 680	206	11.6%	160	9.0%	139	8.3%	505	30.1%		146.0%	(74,9%)
Interest earned - outstanding debtors			2 909	-	6 666		2 925	-	12 500		2 911		.5%
Dividends received	_		_	_	-	_	_		-	-	_	-	_
Fines, penalties and forfeits	24 254	24 254	1 287	5.3%	1 313	5.4%	1 373	5.7%	3 973	16.4%	1 335	20.6%	2.8%
Licences and permits	5 148	5 148	984	19.1%	592	11.5%	679	13.2%	2 255	43.8%	1 092	67.6%	(37.8%)
Agency services	-		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	176 689	207 388	75 382	42.7%	84 071	47.6%	43 949	21.2%	203 402	98.1%	50 954	90.2%	(13.7%)
Other revenue	1 472	3 772	241	16.4%	5 288	359.3%	215	5.7%	5 744	152.3%	304	37.4%	(29.4%)
Gains	-	-	-	-	-	-		-	-	-	-	-	-
Operating Expenditure	550 403	579 878	115 391	21.0%	135 668	24.6%	128 727	22.2%	379 787	65.5%		66.7%	32.8%
Employee related costs	158 254	159 298	37 448	23.7%	45 032	28.5%	41 862	26.3%	124 343	78.1%		74.7%	3.3%
Remuneration of councillors	19 490	19 123	5 259	27.0%	4 362	22.4%	4 373	22.9%	13 993	73.2%	4 174	59.9%	4.8%
Debt impairment	5 612	23 052	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 754	45 754	-		-	-	-	-	-	-	(13)	-	(100.0%)
Finance charges	-		154	-	5 157	-	156	-	5 467	-	298	-	(47.7%)
Bulk purchases	191 904	206 800	52 529	27.4%	47 916	25.0%	39 528	19.1%	139 973	67.7%		86.5%	79.5%
Other Materials	28 293	19 028	423	1.5%	3 410	12.1%	6 506	34.2%	10 339	54.3%		73.8%	51.2%
Contracted services	65 074	80 432	11 301	17.4%	21 096	32.4%	22 259	27.7%	54 657	68.0%		71.2%	12.8%
Transfers and subsidies	1 831	1 831	2 158	117.8%	2 779	151.8%	(250)	(13.7%)	4 686	255.9%		95.2%	(105.0%)
Other expenditure Losses	34 192	24 561	6 119	17.9%	5 916	17.3%	14 293	58.2%	26 328	107.2%	876	66.7%	1 531.4%
	44.000	45.000		-		-	40.700	-	400 700		40.070		-
Surplus/(Deficit)	14 990	15 208	60 793		56 174		12 732		129 700		49 872		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	42 782	36 182	3 918	9.2%	16 227	37.9%	10 977	30.3%	31 123	86.0%	22 342	63.3%	(50.9%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	-			-	-	-		-		-	· .	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	0	-	-	-	-	-	0		1		(100.0%)
Surplus/(Deficit) after capital transfers and contributions	57 772	51 390	64 712		72 401		23 709		160 822		72 214		
Taxation	-					-				-		-	-
Surplus/(Deficit) after taxation	57 772	51 390	64 712		72 401		23 709		160 822		72 214		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 772	51 390	64 712		72 401		23 709		160 822		72 214		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	57 772	51 390	64 712		72 401		23 709		160 822		72 214		

					202	0/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	57 772	47 167	8 253	14.3%	14 483	25.1%	10 618	22.5%	33 354	70.7%	5 098	44.0%	108.3%
National Government	42 782	40 021	7 817	18.3%	12 724	29.7%	7 121	17.8%	27 662	69.1%	5 098	44.0%	39.7%
Provincial Government	42 702	40 02 1	7 017	10.376	12 /24	27.170	7 121	17.070	27 002	07.170	3 076	44.076	37.170
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	42 782	40 021	7 817	18.3%	12 724	29.7%	7 121	17.8%	27 662	69.1%	5 098	44.0%	39.7%
Borrowing	42 702	40 02 1	7017	10.370	12 724	27.770	7 121	17.070	27 002	07.170	3 070	44.070	37.770
Internally generated funds	14 990	7 146	436	2.9%	1 759	11.7%	3 497	48.9%	5 692	79.7%			(100.0%)
, 5	-		-	-		-	-	-	-	-		-	
Capital Expenditure Functional	57 772	47 167	8 284	14.3%	16 421	28.4%	9 602	20.4%	34 307	72.7%	5 568	45.6%	72.5%
Municipal governance and administration	700	1 070			273	39.1%	_		273	25.6%		_	_
Executive and Council	-		-	-		-	_	-			-	_	_
Finance and administration	700	1 070			273	39.1%			273	25.6%		-	
Internal audit						-		-					-
Community and Public Safety	16 750	15 250	2 481	14.8%	4 837	28.9%	3 525	23.1%	10 843	71.1%	2 154	65.8%	63.7%
Community and Social Services	15 250	14 950	2 481	16.3%	4 837	31.7%	3 525	23.6%	10 843	72.5%	1 754	45.7%	100.9%
Sport And Recreation	1 500	300	-	-		-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-		399	-	(100.0%)
Housing	-		-	-		-		-	-	-	-	-	-
Health	-		-	-	-		-	-	-	-	-	-	-
Economic and Environmental Services	21 387	18 360	3 988	18.6%	7 838	36.7%	2 692	14.7%	14 519	79.1%	2 944	32.1%	(8.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 387	18 360	3 988	18.6%	7 838	36.7%	2 692	14.7%	14 519	79.1%	2 944	32.1%	(8.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 935	12 487	1 815	9.6%	3 471	18.3%	3 385		8 672	69.4%	470	-	619.9%
Energy sources	9 723	6 012	-	-	362	3.7%	1 471	24.5%	1 833	30.5%	470	-	212.8%
Water Management	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	4 072	4 475	1 815	44.6%	1 369	33.6%	832		4 017	89.8%	-	-	(100.0%
Waste Management	4 140	2 000	-	-	1 740	42.0%	1 082	54.1%	2 823	141.1%	-	-	(100.0%)
Other	-		-	-	-	-	-	-	-	-	-	-	-

Dart	2.	Cach	Docointe	and Payme	ntc

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities												9	
. 5	400.007	273 195	175 505	35.2%	188 475	37.8%	163 439	59.8%	527 439	100 10/	122 225	288.4%	22.7%
Receipts	498 006 58 548	2/3 195 77 555	175 525 29			37.8%		59.8% 10.1%	7 885	193.1% 10.2%	133 225 56	288.4%	13 800.6%
Property rates	224 204	184 455	61 665	27.5%	20 70 192	31.3%	7 836 75 143	10.1% 40.7%	207 001	10.2%	67 970	331 590.5%	13 800.6%
Service charges Other revenue	16 203	9 504	16 132	99.6%	29 157	180.0%	17 323	182.3%	62 613	658.8%	25 932	741.0%	(33.2%)
		9 504	75 198								25 932 33 567		
Transfers and Subsidies - Operational	168 611	-	75 198 22 500	44.6% 73.9%	84 606 4 500	50.2% 14.8%	40 628 22 486	-	200 432 49 486	-	5 700	99.1%	21.0%
Transfers and Subsidies - Capital	30 441	1 (00	22 500		4 500	14.8%		1 20/		1 207	5 /00	-	
Interest Dividends	-	1 680	-	-	-	-	22	1.3%	22	1.3%	-	-	(100.0%)
	(365 682)	(347 639)	(26 963)	7.4%	(23 126)	6.3%	5 224	(1.5%)	(44 866)	12.9%	81 346	(21 882.5%)	(93.6%)
Payments Suppliers and employees	(365 682)	(347 639)	(26 963)	7.4%	(23 126)	6.3%	5 224 5 224	(1.5%)	(44 866)	12.9%	81 346 81 346	(21 882.5%)	(93.6%)
Finance charges	(303 002)	(347 039)	(20 703)	7.470	(23 120)	0.370	3 224	(1.370)	(44 000)	12.770	01 340	(21 002.370)	(73.070)
Transfers and grants						-							-
Net Cash from/(used) Operating Activities	132 325	(74 444)	148 561	112.3%	165 349	125.0%	168 662	(226.6%)	482 573	(648,2%)	214 571	472.6%	(21.4%)
, , , ,		, , ,						, , ,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			` `
Cash Flow from Investing Activities													
Receipts	-	2 300	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	2 300		-	-	-	-	-		-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-		-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-	- (0.004)		-		-							
Payments Capital assets	-	(3 006) (3 006)	(11 826) (11 826)	-	(13 338) (13 338)	-	(5 102) (5 102)		(30 265) (30 265)	1 006.7% 1 006.7%	(6 806) (6 806)	60.7% 60.7%	(25.0%)
Net Cash from/(used) Investing Activities	-	(706)	(11 826)		(13 338)	-	(5 102)		(30 265)	4 284.2%	(6 806)	60.7%	(25.0%)
, , ,	-	(700)	(11 020)	-	(13 330)	-	(3 102)	122.270	(30 203)	4 204.270	(0 000)	00.770	(23.070)
Cash Flow from Financing Activities													
Receipts	3 698	(3 373)	(76)	(2.1%)	234	6.3%	(381)	11.3%	(223)	6.6%	(62)	-	516.6%
Short term loans	-	-		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-		-			-		-		-	-	
Increase (decrease) in consumer deposits	3 698	(3 373)	(76)	(2.1%)	234	6.3%	(381)	11.3%	(223)	6.6%	(62)	-	516.6%
Payments	-	-		-		-		-	-	-		-	-
Repayment of borrowing	3 698	(3 373)	(7/)	(2.1%)	234	6.3%	(201)	11.3%	(222)	6.6%	- ((2)	-	516.6%
Net Cash from/(used) Financing Activities		, , , ,	(76)				(381)		(223)		(62)	-	
Net Increase/(Decrease) in cash held	136 022	(78 524)	136 660	100.5%	152 245	111.9%	163 180	(207.8%)	452 085	(575.7%)	207 703	592.4%	(21.4%)
Cash/cash equivalents at the year begin:	28 256	99 666	330 416	1 169.3%	467 078	1 653.0%	619 323	621.4%	330 416	331.5%	194 973	-	217.6%
Cash/cash equivalents at the year end:	164 279	21 142	467 078	284.3%	619 323	377.0%	782 758	3 702.3%	782 758	3 702.3%	402 676	332.3%	94.4%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 059	11.1%	2 372	5.2%	1 472	3.2%	36 508	80.4%	45 411	16.7%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	11 065	33.5%	1 672	5.1%	1 169	3.5%	19 115	57.9%	33 022	12.2%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	6 063	7.6%	3 049	3.8%	2 539	3.2%	67 987	85.4%	79 638	29.4%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 597	5.7%	1 576	3.5%	1 371	3.0%	40 115	87.9%	45 660	16.8%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 705	5.1%	1 045	3.1%	951	2.8%	29 679	88.9%	33 380	12.3%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-	-		-	-		
Interest on Arrear Debtor Accounts	451	1.8%	460	1.9%	440	1.8%	23 310	94.5%	24 662	9.1%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-	-	
Other	1 578	16.5%	290	3.0%	183	1.9%	7 513	78.5%	9 565	3.5%	-	-	-	
Total By Income Source	28 519	10.5%	10 465	3.9%	8 126	3.0%	224 228	82.6%	271 338	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	3 777	7.5%	2 301	4.6%	1 985	4.0%	42 014	83.9%	50 077	18.5%	-	-	-	
Commercial	13 173	29.5%	3 050	6.8%	1 698	3.8%	26 725	59.9%	44 646	16.5%	-	-	-	
Households	11 568	6.6%	5 114	2.9%	4 443	2.5%	155 489	88.0%	176 614	65.1%	-	-	-	
Other	-	-	-		-			-	-	-	-	-	-	
Total By Customer Group	28 519	10.5%	10 465	3.9%	8 126	3.0%	224 228	82.6%	271 338	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-		-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-		-		
VAT (output less input)	-	-	-	-	-	-		-		
Pensions / Retirement	-	-	-	-	-	-		-		
Loan repayments	-	-	-	-	-	-		-		
Trade Creditors	20 476	66.2%	-	-	164	.5%	10 270	33.2%	30 910	100.1%
Auditor-General	-	-	-	-	-	-		-		
Other	-	-	-	-	-	-	(22)	100.0%	(22)	(.1%)
Total	20 476	66.3%		-	164	.5%	10 249	33.2%	30 889	100.0%

Contact Details

Municipal Manager	Mr BE Ntanzi	034 982 2133
Financial Manager	Ms T Mhlongo	034 982 2133

Source Local Government Database

### KWAZULU-NATAL: NONGOMA (KZN265) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure					202	20/21					201	9/20	
	Bud	aet	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2019/20 to
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	Q3 of 2020/21
										-			
Operating Revenue and Expenditure													
Operating Revenue	207 684	236 531	94 443	45.5%	87 491	42.1%	47 912	20.3%	229 846	97.2%	45 767	96.2%	4.7%
Property rates	26 785	26 785	15 863	59.2%	3 486	13.0%	3 467	12.9%	22 816	85.2%	3 275	85.0%	5.9%
	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-		-	-	-
Service charges - water revenue	-	-		-		-		-		-		-	-
Service charges - sanitation revenue		-	-	-		-		-	-	-	-	-	-
Service charges - refuse revenue	1 848	1 848	476	25.7%	477	25.8%	481	26.1%	1 434	77.6%	440	62.2%	9.3%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	294	294	30	10.2%	55	18.8%	34	11.7%	120	40.8%	69	67.2%	(50.3%)
Interest earned - external investments	2 143	1 143	230	10.7%	112	5.2%	197	17.2%	539	47.2%	391	55.1%	(49.6%)
Interest earned - outstanding debtors	2 872	2 872	1 370	47.7%	1 095	38.1%	1 165	40.6%	3 629	126.4%	1 266	130.8%	(8.0%)
Dividends received				-			-		-				
Fines, penalties and forfeits	363	363	32	8.8%	138	38.0%	92	25.4%	262	72.2%	75	73.5%	22.9%
Licences and permits	992	992	9	1.0%	248	25.0%	206	20.8%	464	46.8%	113	64.2%	82.6%
Agency services Transfers and subsidies	171 159	201 506	76 432	-	04.070	47.8%	42 231	-	200 542	99.5%	40 113	98.7%	5.3%
Other revenue	171 159	201 506 728	/6 432	44.7%	81 879	47.8%	42 231	21.0% 5.3%	200 542	99.5%	40 113	98.7%	5.3%
Gains Gains	1 228	128	U	-		-	38	0.376	39	3.476	25	04.9%	34.776
Gams		-	-			-	-		-		-	-	-
Operating Expenditure	198 574	231 402	55 533	28.0%	78 915	39.7%	64 627	27.9%	199 075	86.0%	53 473	84.6%	20.9%
Employee related costs	95 954	100 316	24 157	25.2%	29 506	30.8%	24 814	24.7%	78 478	78.2%	23 799	83.7%	4.3%
Remuneration of councillors	16 261	16 261	3 516	21.6%	3 525	21.7%	3 497	21.5%	10 538	64.8%	3 444	67.1%	1.5%
Debt impairment	4 000	4 000	17	.4%	9 328	233.2%	47	1.2%	9 391	234.8%	724	-	(93.6%)
Depreciation and asset impairment	17 448	21 000	4 843	27.8%	4 923	28.2%	5 253	25.0%	15 019	71.5%	4 880	125.7%	7.6%
Finance charges	869	869	4	.4%	0	-	1	.2%	6	.7%	25	7.5%	(94.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 720	4 369	1 271	73.9%	2 442	142.0%	2 031	46.5%	5 744	131.5%	695	135.7%	192.1%
Contracted services	26 408	34 787	11 524	43.6%	15 935	60.3%	10 716	30.8%	38 175	109.7%	10 588	125.2%	
Transfers and subsidies	794 35 120	1 071 48 729	473 9 727	59.6% 27.7%	399 12 858	50.2% 36.6%	213 18 055	19.8% 37.1%	1 084 40 640	101.2% 83.4%	167 9 151	90.3% 57.5%	27.4% 97.3%
Other expenditure Losses	35 120	48 729	9 121	21.1%	12 858	36.6%	18 055	37.1%	40 640	83.4%	9 151	57.5%	97.3%
	-	-		-	-	-	•	-	-		-	-	-
Surplus/(Deficit)	9 110	5 128	38 910		8 576		(16 715)		30 771		(7 706)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	31 679	31 679	6 621	20.9%	7 016	22.1%	11 286	35.6%	24 924	78.7%	6 415	59.9%	75.9%
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE		-	-	-	3	-	3	-	6	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 789	36 807	45 531		15 595		(5 426)		55 701		(1 291)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 789	36 807	45 531		15 595		(5 426)		55 701		(1 291)		
Attributable to minorities	-	-	-	-	-	-		-	-	-		-	-
Surplus/(Deficit) attributable to municipality	40 789	36 807	45 531		15 595		(5 426)		55 701		(1 291)		
Share of surplus/ (deficit) of associate	40707	30 007	40 001		13 373		(3 420)		33 701		(12/1)	_	_
Surplus/(Deficit) for the year	40 789	36 807	45 531		15 595	-	(5 426)		55 701		(1 291)	-	_
outplus/(Deficit) for the year	40 789	30 807	40 03 1		10 090		(5 420)		33 /01		(1 291)		

					202	0/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 t Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	33 304	40 924	5 648	17.0%	/ 0/2	20.6%	10 094	24.7%	22 605	55.2%	5 762	58.8%	75.29
					6 863								
National Government	33 204	38 324	4 875	14.7%	5 642	17.0%	8 943	23.3%	19 460	50.8%	4 893	68.2%	82.89
Provincial Government	-	-				-		-				-	-
District Municipality	-	-				-		-				-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,				-			-	-		-		-	-
Transfers recognised - capital	33 204	38 324	4 875	14.7%	5 642	17.0%	8 943	23.3%	19 460	50.8%	4 893	68.2%	82.89
Borrowing													
Internally generated funds	100	2 600	773	773.2%	1 221	1 220.9%	1 151	44.3%	3 145	121.0%	868	55.5%	32.59
				-			-	-		-		-	-
Capital Expenditure Functional	34 245	40 924	5 729	16.7%	6 782	19.8%	10 094	24.7%	22 605	55.2%	5 762	43.3%	75.29
Municipal governance and administration	100	100	54	54.3%	1 408	1 407.8%	112	112.4%	1 574	1 574.4%	486	25.4%	(76.9%
Executive and Council								-				1.4%	
Finance and administration	100	100	54	54.3%	1 408	1 407.8%	112	112.4%	1 574	1 574.4%	486	55.0%	(76.9%
Internal audit								-				-	
Community and Public Safety		2 000	451				274	13.7%	725	36.2%	189	35.2%	44.79
Community and Social Services		-	416				274	- 1	690	-		38.2%	
Sport And Recreation								-				-	
Public Safety		2 000	35					-	35	1.8%	189	27.1%	(100.0%
Housing								-		-		-	-
Health	-	-		-		-	-	-	-	-	-	-	-
Economic and Environmental Services	26 145	30 424	5 224	20.0%	5 374	20.6%	9 707	31.9%	20 305	66.7%	5 087	54.9%	90.89
Planning and Development	-	500		-		-	764	152.8%	764	152.8%	193	-	295.49
Road Transport	26 145	29 924	5 224	20.0%	5 374	20.6%	8 943	29.9%	19 541	65.3%	4 893	52.4%	82.89
Environmental Protection	-	-		-		-	-	-	-	-	-	-	-
Trading Services	8 000	8 400		-	-	-	-	-		-	-	-	-
Energy sources	8 000	8 400	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	- 1	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	- 1	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other								-				-	-

Part	3:	Cash	Recei	ots	and	Pav	ments

					202	20/21					201	19/20	
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ť l
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	232 202	261 049											
Property rates	17 945	17 945		_	_		_			_	_		
Service charges	905	905		_	_		_			_	_		
Other revenue	2 514	2 014		_	_		_			_	_	-	
Transfers and Subsidies - Operational	171 159	201 506		_	_		_			_	_	-	
Transfers and Subsidies - Capital	39 679	38 679		_	_		_			_	_	-	
Interest				_	_		_			_	_	-	
Dividends	-	_	_	-	_	-	_	-	-	-	_	-	-
Payments	(28 585)	(227 685)		_			(69)	-	(69)				(100.0%)
Suppliers and employees	(28 585)	(225 745)		-	-						-	-	
Finance charges		(869)		-	-		(69)	8.0%	(69)	8.0%	-	-	(100.0%)
Transfers and grants	-	(1 071)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	203 617	33 363			-		(69)	(.2%)	(69)	(.2%)	-		(100.0%)
Cash Flow from Investing Activities													
Receipts				_			_						-
Proceeds on disposal of PPE					-					-			-
Decrease (Increase) in non-current debtors (not used)				-	-						-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-	-	-	-	-	-	-	-	-	-	-
Payments		(40 924)	-		-	-	-			-	-	-	-
Capital assets	-	(40 924)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities		(40 924)	-	-	-		-		-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	22	22	(0)	(.9%)	(1)	(3.0%)	8	34.5%	7	30.6%	2	-	296.9%
Short term loans	-						-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	22	22	(0)	(.9%)	(1)	(3.0%)	8	34.5%	7	30.6%	. 2	-	296.9%
Payments	(1 500)	(355)		-	-		(3)		(3)	.9%		-	(100.0%)
Repayment of borrowing	(1 500)	(355)	-	-	-	-	(3)	.9%	(3)			-	(100.0%)
Net Cash from/(used) Financing Activities	(1 478)	(333)	(0)	-	(1)	-	4	(1.3%)	3	(1.1%)	2	-	125.3%
Net Increase/(Decrease) in cash held	202 139	(7 893)	(0)	-	(1)	-	(65)	.8%	(66)	.8%	2		(3 469.1%)
Cash/cash equivalents at the year begin:	1 953		-	-	11	.6%	10	-	-	-	27	.8%	(61.6%)
Cash/cash equivalents at the year end:	204 092	(7 893)	6	-	16	-	(53)	.7%	(53)	.7%	28	1.4%	(288.9%)
1	1			1	1	1		1		1	1	1	1 1

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-		-	-	-		-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 022	3.4%	794	2.7%	348	1.2%	27 489	92.7%	29 652	48.6%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-		-		-		-	-	-		-	-		
Receivables from Exchange Transactions - Waste Management	192	1.3%	250	1.7%	122	.9%	13 748	96.1%	14 312	23.4%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	10	(.4%)	3	(.1%)	2	(.1%)	(2 675)	100.6%	(2 660)	(4.4%)	-	-		
Interest on Arrear Debtor Accounts	292	1.7%	872	5.2%	292	1.7%	15 432	91.4%	16 889	27.7%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-		-		-		2 863	100.0%	2 863	4.7%	-	-		
Total By Income Source	1 516	2.5%	1 920	3.1%	763	1.3%	56 857	93.1%	61 055	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	358	1.3%	877	3.1%	324	1.1%	27 039	94.6%	28 598	46.8%	-	-	-	
Commercial	974	4.9%	740	3.7%	320	1.6%	17 711	89.7%	19 745	32.3%	-	-	-	
Households	77	1.4%	147	2.6%	62	1.1%	5 384	95.0%	5 669	9.3%	-	-	-	
Other	108	1.5%	156	2.2%	58	.8%	6 723	95.4%	7 044	11.5%	-	-	-	
Total By Customer Group	1 516	2.5%	1 920	3.1%	763	1.3%	56 857	93.1%	61 055	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-		-	-	-
Bulk Water		-	-	-	-	-		-	-	-
PAYE deductions		-	-	-	-	-		-	-	-
VAT (output less input)		-	-	-	-	-		-	-	-
Pensions / Retirement		-	-	-	-	-		-	-	-
Loan repayments		-	-	-	-	-		-	-	-
Trade Creditors	341	15.8%	21	1.0%	0	-	1 796	83.2%	2 158	51.0%
Auditor-General		-	-	-	-	-		-	-	-
Other	2 015	97.3%	(162)	(7.8%)	158	7.6%	60	2.9%	2 071	49.0%
Total	2 357	55.7%	(141)	(3.3%)	158	3.7%	1 856	43.9%	4 230	100.0%

Contact Details

Municipal Manager	Mrs VT Sokhela	035 831 7521
Financial Manager	Mr M M Zungu	035 831 7519

Source Local Government Database

## KWAZULU-NATAL: ULUNDI (KZN266) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri operating nerenae and Experience	2020/21									201	9/20		
	Bud	get	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										Dauget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	385 809	421 385	163 138	42.3%	90 546	23.5%	104 632	24.8%	358 316	85.0%	22 683	76.1%	361.3%
Property rates	95 705	100 430	65 413	68.3%	12 601	13.2%	10 794	10.7%	88 808	88.4%	3 025	116.0%	256.9%
Service charges - electricity revenue	81 354	82 235	15 717	19.3%	15 329	18.8%	15 584	19.0%	46 629	56.7%	16 035	62.6%	(2.8%)
Service charges - water revenue	-		-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue				-		-		-		-	-		-
Service charges - refuse revenue	9 633	9 633	2 398	24.9%	2 096	21.8%	2 171	22.5%	6 665	69.2%	2 210	69.9%	(1.8%)
Rental of facilities and equipment	1 582	1 303	194	12.3%	279	17.6%	138	10.6%	611	46.9%	160	93.6%	(13.9%)
Interest earned - external investments	1 110	300	112	10.1%	50	4.5%	141	47.0%	303	101.0%		46.1%	(20.3%)
Interest earned - outstanding debtors	100	1 800	317	316.8%	898	897.8%	756	42.0%	1 971	109.5%			75.2%
Dividends received	-		-	-	-	-	-		-	-		-	-
Fines, penalties and forfeits	750	300	4	.6%	33	4.4%	2	.7%	39	13.1%	11	.9%	(81.4%)
Licences and permits	3 620	2 000	45	1.2%	30	.8%	2	.1%	77	3.9%	3	1.3%	(27.9%)
Agency services		-	700	_	648	_	585	_	1 933	-	529	_	10.7%
Transfers and subsidies	190 758	222 244	78 127	41.0%	58 330	30.6%	74 270	33.4%	210 728	94.8%	-	68.2%	(100.0%)
Other revenue	1 197	1 140	99	8.3%	161	13.5%	124	10.9%	384	33.7%	102	20.8%	21.3%
Gains	-		12	-	91	-	64	-	168	-	0	.190	18 390.8%
Operating Expenditure	397 130	399 151	105 350	26.5%	71 275	17.9%	106 500	26.7%	283 125	70.9%		70.9%	35.4%
Employee related costs	147 988	147 988	36 382	24.6%	24 293	16.4%	37 392	25.3%	98 067	66.3%		73.2%	10.6%
Remuneration of councillors	19 149	19 149	4 276	22.3%	2 843	14.8%	4 273	22.3%	11 392	59.5%		68.8%	3.9%
Debt impairment	-	800	-		72	-	-	-	72	9.0%		.4%	(100.0%)
Depreciation and asset impairment	47 588	41 191	7 462	15.7%	7 579	15.9%	4 663	11.3%	19 703	47.8%		49.6%	(40.1%)
Finance charges	-	1 500	1 226	-	195	-	1	.1%	1 423	94.9%		-	(100.0%)
Bulk purchases	67	77 452	35 148	52 854.2%	13 283	19 974.3%	21 899	28.3%	70 330	90.8%		71.6%	90.7%
Other Materials	84 102	9 593	912	1.1%	3 171	3.8%	5 177	54.0%	9 260	96.5%		57.1%	825.6%
Contracted services	53 557	62 961	14 825	27.7%	13 133	24.5%	23 938	38.0%	51 896	82.4%		74.8%	26.4%
Transfers and subsidies	772 43 908	1 732 36 786	55 5 064	7.2% 11.5%	549	71.1%	1 196 7 961	69.1%	1 800 19 181	104.0% 52.1%		1 022.2%	(49.9%) 76.6%
Other expenditure Losses	43 908	30 /80	5 064	11.5%	6 156	14.0%	/ 901	21.6%	19 181	52.176	4 507	56.7%	/0.0%
Surplus/(Deficit)	(11 321)	22 234	57 788		19 271		(1 869)		75 191		(55 966)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	30 713	45 336	8 925	29.1%	19 697	64.1%	(1 009)		28 622	63.1%		71.3%	
		40 330	8 925	29.170	19 097	04.176	-	-	28 022	03.176	-	/1.376	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-		-		-	-	-			-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 392	67 570	66 713		38 968		(1 869)		103 812		(55 966)		
Taxation	-	-	-	-	-	-	-	-	-		-		-
Surplus/(Deficit) after taxation	19 392	67 570	66 713		38 968		(1 869)		103 812		(55 966)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 392	67 570	66 713		38 968		(1 869)		103 812		(55 966)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 392	67 570	66 713		38 968		(1 869)		103 812		(55 966)		

					202	0/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	15 525	48 104	(16 048)	(103.4%)	15 251	98.2%	25 887	53.8%	25 090	52.2%	1 425	53.7%	1 716.6%
National Government	13 932	42 610	(15 635)	(112.2%)	14 132	101.4%	24 652		23 149	54.3%	1 359	76.9%	1 714.3%
Provincial Government	13 732	42 010	(13 033)	(112.270)	14 132	101.470	24 032	37.770	23 147	34.370	1 337	70.770	1 / 14.370
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	13 932	42 610	(15 635)	(112.2%)	14 132	101.4%	24 652		23 149	54.3%	1 359	76.9%	1 714.3%
Borrowing	13 732	42 010	(13 033)	(112.270)	14 132	101.470	24 032	37.770	23 147	34.370	1 337	70.770	1714.370
Internally generated funds	1 594	5 494	(413)	(25.9%)	1 119	70.2%	1 235	22.5%	1 941	35.3%	66	15.3%	1 764.8%
memaly generated tands	-	-	- (113)	(20.770)		70.270	. 200	-		-	-	10.570	
Capital Expenditure Functional	30 481	48 104	(15 917)	(52.2%)	15 251	50.0%	25 887	53.8%	25 221	52.4%	3 375	55.3%	667.0%
Municipal governance and administration	624	3 024	(608)	(97.4%)	573	91.8%	966	31.9%	931	30.8%	66	15.3%	1 357.8%
Executive and Council	524	524	(180)	(34.3%)		-	180				-	90.0%	(100.0%)
Finance and administration	100	2 500	(183)	(182.6%)	573	573.0%	540	21.6%	931	37.2%	66	13.9%	
Internal audit	-		(246)				246		-				(100.0%)
Community and Public Safety	3 020	7 051	(268)	(8.9%)			268	3.8%					(100.0%)
Community and Social Services	3 020	7 051	(94)	(3.1%)	-	-	94	1.3%	-	-	-	-	(100.0%)
Sport And Recreation	-		-	-		-	-	-	-	-	-	-	-
Public Safety	-	-	(174)	-	-	-	174	-	-		-	-	(100.0%)
Housing	-		-	-		-	-	-	-	-	-	-	-
Health	-						-	-	-	-	-	-	-
Economic and Environmental Services	25 644	32 295	(14 294)	(55.7%)	14 069	54.9%	23 428	72.5%	23 202	71.8%	3 309	67.2%	608.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	25 644	32 295	(14 294)	(55.7%)	14 069	54.9%	23 428	72.5%	23 202	71.8%	3 309	67.2%	608.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 193	5 733	(746)	(62.5%)	608	51.0%	1 226		1 088	19.0%	-	-	(100.0%)
Energy sources	800	5 340	(746)	(93.2%)	608	76.0%	1 226	23.0%	1 088	20.4%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	373	373	-	-	-	-	-	-	-	-	-	-	-
Waste Management	20	20	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-

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		2020/21									201		
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													·
Receipts	388 478	432 355	7 491	1.9%	80 713	20.8%	95 685	22.1%	183 889	42.5%	(6 981)	538.5%	(1 470.7%)
Property rates	86 451	86 370				20.070	70 000	-		-	(0,01)	-	(1.170.770)
Service charges	73 494	59 960	_	_		_		_		_	_	-	_
Other revenue	5 952	6 835	_	_		_		_		_	_	_	
Transfers and Subsidies - Operational	190 758	222 244	7 491	3.9%	80 713	42.3%	95 685	43.1%	183 889	82.7%	(6 981)	538.5%	(1 470.7%)
Transfers and Subsidies - Capital	30 713	45 336		-	-	-		-		-		-	
Interest	1 110	11 610	_	_		_		_		_	_	_	
Dividends			_	_		_		_		_	_	_	
Payments		(387 769)			(1 524)	-	(40)	-	(1 564)	.4%	_		(100.0%)
Suppliers and employees	_	(387 769)	_	_	(1 524)	_	(40)	-	(1 564)	.4%	_	_	(100.0%)
Finance charges				-		-		-				-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	388 478	44 586	7 491	1.9%	79 189	20.4%	95 645	214.5%	182 325	408.9%	(6 981)	538.5%	(1 470.2%)
Cash Flow from Investing Activities													1
Receipts		_				-		_			_		
Proceeds on disposal of PPE			-							-			
Decrease (Increase) in non-current debtors (not used)				-		-		-				-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments		(49 386)	-	-	-	-	-	-		-	-	-	-
Capital assets	-	(49 386)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	(49 386)	-	-		-	-			-		-	-
Cash Flow from Financing Activities													'
Receipts	705	(404)	165	23.4%	(321)	(45.6%)	324	(80.3%)	168	(41.6%)	19		1 576.3%
Short term loans				-							-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	705	(404)	165	23.4%	(321)	(45.6%)	324	(80.3%)	168	(41.6%)	19	-	1 576.3%
Payments	-	-	-	-	-	-	-	-		-	-	-	
Repayment of borrowing	-		-	-	-	-	-	-		-	-	-	
Net Cash from/(used) Financing Activities	705	(404)	165	23.4%	(321)	(45.6%)	324	(80.3%)	168	(41.6%)	19	-	1 576.3%
Net Increase/(Decrease) in cash held	389 183	(5 204)	7 656	2.0%	78 868	20.3%	95 969	(1 844.2%)	182 493	(3 506.9%)	(6 961)	539.1%	(1 478.6%)
Cash/cash equivalents at the year begin:	-	12 054	6 022	-	13 587	-	92 455	767.0%	6 022	50.0%	19 420	-	376.1%
Cash/cash equivalents at the year end:	389 183	6 851	13 678	3.5%	92 455	23.8%	185 805	2 712.3%	185 805	2 712.3%	12 459	539.1%	1 391.3%
											1		

-	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 752	18.5%	1 531	10.3%	291	2.0%	10 277	69.2%	14 851	12.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 502	4.3%	2 929	3.6%	1 219	1.5%	74 642	90.7%	82 292	69.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-			-	-		-			-	-	-	-
Receivables from Exchange Transactions - Waste Management	662	8.6%	502	6.5%	203	2.6%	6 357	82.3%	7 725	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	1.3%	44	7.8%	(16)	(2.8%)	535	93.7%	571	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	484	3.7%	325	2.5%	393	3.0%	11 796	90.8%	12 997	11.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-			-	-		-			-	-	-	-
Other	-	-	-	-	-		-	-	-			-	-	-
Total By Income Source	7 407	6.3%	5 332	4.5%	2 089	1.8%	103 608	87.5%	118 436	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 565	8.5%	1 840	4.4%	570	1.4%	35 814	85.7%	41 788	35.3%	-	-	-	-
Commercial	2 289	15.4%	866	5.8%	332	2.2%	11 397	76.6%	14 884	12.6%	-	-	-	-
Households	1 192	5.5%	1 987	9.1%	778	3.6%	17 775	81.8%	21 732	18.3%	-	-	-	-
Other	361	.9%	639	1.6%	409	1.0%	38 622	96.5%	40 032	33.8%	-	-	-	-
Total By Customer Group	7 407	6.3%	5 332	4.5%	2 089	1.8%	103 608	87.5%	118 436	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	20 468	19.2%		-	85 967	80.8%	106 436	100.1%
Bulk Water	-	-	-			-		-		-
PAYE deductions	-	-	-			-		-		-
VAT (output less input)	-	-	-			-		-		-
Pensions / Retirement	-	-	-			-		-		-
Loan repayments	-	-	-			-		-		-
Trade Creditors	-	-	-			-		-		-
Auditor-General	-	-	-			-		-		-
Other	710	(1 053.9%)	(461)	684.2%	(316)	469.7%	-	-	(67)	(.1%)
Total	710	.7%	20 007	18.8%	(316)	(.3%)	85 967	80.8%	106 368	100.0%

Contact Details

Municipal Manager	Mr N.G. Zulu	035 874 5807
Financial Manager	Mr J.H. Mhlongo	035 874 5102

Source Local Government Database

## KWAZULU-NATAL: ZULULAND (DC26) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part : Operating Revenue and Experionure	2020/21 2019								9/20				
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	† I
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
										-			
Operating Revenue and Expenditure													
Operating Revenue	573 928	637 051	239 773	41.8%	14 142	2.5%	234 522	36.8%	488 438	76.7%	141 667	94.8%	65.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	41 368	41 368	6 259	15.1%	8 973	21.7%	12 689	30.7%	27 921	67.5%	11 617	66.1%	9.2%
Service charges - sanitation revenue	11 140	11 140	2 381	21.4%	2 677	24.0%	3 238	29.1%	8 296	74.5%	2 691	47.3%	20.3%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	•	-	-	-	-
Rental of facilities and equipment	200	200	29	14.7%	44	21.9%	60	30.0%	133	66.6%	41	69.4%	44.6%
Interest earned - external investments	5 000	5 000	1 283	25.7%	421	8.4%	706	14.1%	2 409	48.2%	582	24.5%	21.2%
Interest earned - outstanding debtors	3 000	3 000	7	23.770	14	0.470	17		39	40.270	9	24.370	91.9%
Dividends received	_			_		_		_	-			_	71.770
Fines, penalties and forfeits	100	100	0	.2%	11	10.7%	(2)	(2.0%)	9	9.0%	2	4.8%	(201.0%)
Licences and permits		-	10	-			-	(====)	10			-	-
Agency services			-								-	-	-
Transfers and subsidies	515 221	578 344	229 798	44.6%	1 832	.4%	217 649	37.6%	449 278	77.7%	126 485	100.2%	72.1%
Other revenue	900	900	6	.7%	171	19.0%	165	18.3%	342	38.0%	240	70.6%	(31.2%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	563 862	626 205	133 385	23.7%	191 555	34.0%	181 591	29.0%	506 531	80.9%	131 324	73.3%	38.3%
Employee related costs	223 466	225 466	54 520	24.4%	58 504	26.2%	59 461	26.4%	172 486	76.5%	54 448	76.7%	9.2%
Remuneration of councillors	8 350	8 350	2 143	25.7%	2 135	25.6%	2 055	24.6%	6 333	75.8%	2 011	75.9%	2.2%
Debt impairment	11 000	14 723	-	-		-	-	-	-				-
Depreciation and asset impairment	62 886	62 886	15 721	25.0%	10 481	16.7%	34 085	54.2%	60 287	95.9%	16 504	82.1%	106.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-		-	-	-
Other Materials	32 142	30 567	3 727	11.6%	11 868	36.9%	6 195	20.3%	21 790	71.3%	4 189	35.3%	47.9%
Contracted services	139 217	178 768	27 244	19.6%	83 019	59.6%	53 727	30.1%	163 990	91.7%	25 875	80.1%	107.6%
Transfers and subsidies	10 852	12 113	5 318	49.0%	2 965	27.3%	639	5.3%	8 921	73.6%	4 919	4 099.7%	(87.0%)
Other expenditure	75 949	93 333	24 713	32.5%	22 583	29.7%	25 428	27.2%	72 724	77.9%	23 378	68.5%	8.8%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 066	10 846	106 388		(177 413)		52 931		(18 093)		10 343		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	444 068	404 718	-	-	229 301	51.6%	102 529	25.3%	331 830	82.0%	-	55.6%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	- 1	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	454 134	415 564	106 388		51 888		155 460		313 736		10 343		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	454 134	415 564	106 388		51 888		155 460		313 736		10 343		
Attributable to minorities	-		-	-		-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	454 134	415 564	106 388		51 888		155 460		313 736		10 343		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	454 134	415 564	106 388		51 888		155 460		313 736		10 343		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year to Date		Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	454 134	415 564	114 429	25.2%	136 841	30.1%	59 956	14.4%	311 226	74.9%	75 262	75.6%	(20.3%
National Government	431 867	399 118	114 140	26.4%	136 296	31.6%	56 493		306 930	76.9%	75 244	76.0%	
Provincial Government	13 175	6 574	114 140	20.470	130 270	1.5%	1 533		1 734	26.4%	73 244	70.076	(100.0%
District Municipality	13 173	0 374			173	1.570	1 333	23.370	1754	20.470			(100.07
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	445 042	405 692	114 146	25.6%	136 491	30.7%	58 026	14.3%	308 664	76.1%	75 244	76.0%	(22.9%
Borrowina	113 012	403 072		25.070	130 471	30.770	30 020	14.570	300 004	70.170	73 244	70.070	(22.770
Internally generated funds	9 092	9 872	282	3.1%	350	3.8%	1 930	19.5%	2 562	25.9%	17	19.1%	11 098.09
			-	-	-	-		-		-		-	
Capital Expenditure Functional	454 134	415 564	114 429	25.2%	136 841	30.1%	59 956	14.4%	311 226	74.9%	75 262	75.6%	(20.3%
Municipal governance and administration	14 530	7 822	282	1.9%	350	2.4%	1 930	24.7%	2 562	32.8%	17	25.2%	11 098.09
Executive and Council	-				-	-						-	-
Finance and administration	14 530	7 822	282	1.9%	350	2.4%	1 930	24.7%	2 562	32.8%	17	25.2%	11 098.09
Internal audit	-		-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	974	974	6	.6%	195	20.0%	-	-	201	20.7%	-		-
Community and Social Services	974	974	6	.6%	195	20.0%	-	-	201	20.7%	-	-	-
Sport And Recreation			-	-		-		-		-	-		-
Public Safety	-		-	-	-	-		-		-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 996	7 983	-	-	-	-	2 397	30.0%	2 397	30.0%	1 032	-	132.29
Planning and Development	8 996	7 983	-	-	-	-	2 397	30.0%	2 397	30.0%	1 032	-	132.29
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	429 484	398 635	114 140	26.6%	136 296	31.7%	55 630	14.0%	306 066	76.8%	74 212	75.8%	(25.0%
Energy sources	-		-	-	-	-		-	-		-	-	
Water Management	429 484	398 635	114 140	26.6%	136 296	31.7%	55 630	14.0%	306 066	76.8%	74 212	75.8%	(25.09)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150	150	-	-		-		-				-	-

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					202	20/21					201	9/20	
	Bud	lget	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	1 092 419	1 010 392	(18 166)	(1.7%)	1 288 229	117.9%	497 615	49.2%	1 767 678	174.9%		-	(100.0%)
Property rates			(10 100)	(,	. 200 227				. 707 070		_	_	(100.070)
Service charges		26 130	2 629	_	(47 689)	_	9 377	35.9%	(35 683)	(136.6%)	_	_	(100.0%)
Other revenue	128 130		(100 795)	(78.7%)	782 936	611.0%	251 689		933 830		_	_	(100.0%)
Transfers and Subsidies - Operational	515 221	576 644			446 243	86.6%	129 446	22.4%	575 689	99.8%	_	_	(100.0%)
Transfers and Subsidies - Capital	444 068	402 618	80 000	18.0%	106 650	24.0%	106 398	26.4%	293 048	72.8%	-		(100.0%)
Interest	5 000	5 000	-	-	88	1.8%	706	14.1%	794	15.9%	-		(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(564 134)	(533 083)	(128 603)	22.8%	(421 835)	74.8%	(288 522)	54.1%	(838 959)	157.4%	-	-	(100.0%)
Suppliers and employees	(564 134)	(533 083)	(128 603)	22.8%	(421 835)	74.8%	(288 522)	54.1%	(838 959)	157.4%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	528 285	477 308	(146 769)	(27.8%)	866 394	164.0%	209 093	43.8%	928 718	194.6%	-	-	(100.0%)
Cash Flow from Investing Activities													1
Receipts	(14 300)		1 192	(8.3%)					1 192				
Proceeds on disposal of PPE		-	-		-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(14 300)	-	1 192	(8.3%)	-	-	-	-	1 192	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(454 134)	(362 775)	(67 762)	14.9%	(136 841)	30.1%	(59 956)		(264 559)	72.9%	-	-	(100.0%)
Capital assets	(454 134)	(362 775)	(67 762)	14.9%	(136 841)	30.1%	(59 956)		(264 559)	72.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(468 434)	(362 775)	(66 571)	14.2%	(136 841)	29.2%	(59 956)	16.5%	(263 368)	72.6%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	0	-	299	1 032 448.3%	(0)	(665.5%)	(8)	-	291		(3)	-	200.5%
Short term loans	-	-	-	-				-	-	-		-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	0	-	299	1 032 448.3%	(0)	(665.5%)	(8)	-	291	-	(3)	-	200.5%
Payments		-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	0	-	299	1 032 448.3%	(0)	(665.5%)	(8)	-	291	-	(3)	-	200.5%
Net Increase/(Decrease) in cash held	59 850	114 534	(213 040)	(356.0%)	729 553	1 219.0%	149 130	130.2%	665 642	581.2%	(3)	-	(5 760 221.9%)
Cash/cash equivalents at the year begin:	26 452	12 296	12 290	46.5%	(200 750)	(758.9%)	528 803	4 300.6%	12 290	100.0%	12 475	124.7%	4 138.9%
Cash/cash equivalents at the year end:	86 303	126 830	(200 750)	(232.6%)	528 803	612.7%	677 932	534.5%	677 932	534.5%	12 476	124.7%	5 333.8%
* * * * * * * * * * * * * * * * * * * *			, ,	, ,									

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	7 616	6.6%	2 986	2.6%	2 768	2.4%	101 989	88.4%	115 359	75.8%	-	-	-	1
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-		-	-	-	-	-	-	1
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-	-		-	-	-	-	-	-	1
Receivables from Exchange Transactions - Waste Water Management	1 972	5.4%	741	2.0%	710	1.9%	33 031	90.6%	36 454	24.0%	-	-	-	1 .
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	ı .
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-			-	-		-	-	-	1
Interest on Arrear Debtor Accounts	11	5.0%	5	2.3%	5	2.1%	199	90.7%	220	.1%	-	-	-	1
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-	-	1
Other	52	36.4%	44	30.9%	9	6.3%	38	26.4%	143	.1%	-	-	-	ı .
Total By Income Source	9 651	6.3%	3 777	2.5%	3 492	2.3%	135 257	88.9%	152 177	100.0%	-	-		
Debtors Age Analysis By Customer Group														ı
Organs of State	2 607	18.0%	694	4.8%	992	6.8%	10 201	70.4%	14 494	9.5%	-	-		l .
Commercial	1 833	11.2%	535	3.3%	413	2.5%	13 615	83.0%	16 396	10.8%	-	-	-	ı
Households	5 211	4.3%	2 547	2.1%	2 087	1.7%	111 442	91.9%	121 286	79.7%	-	-	-	ı
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Total By Customer Group	9 651	6.3%	3 777	2.5%	3 492	2.3%	135 257	88.9%	152 177	100.0%			,	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-			-	-	-
Pensions / Retirement	-	-	-	-	-			-	-	-
Loan repayments	-	-	-	-	-			-	-	-
Trade Creditors	6 560	24.9%	5	-	19 827	75.1%		-	26 392	100.09
Auditor-General	-	-	-	-	-			-	-	-
Other	-	-	-	-	-	-	-	-	-	
Total	6 560	24.9%	5	-	19 827	75.1%	-		26 392	100.0%

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	Mr Mr SB Nkosi	035 874 5506

# KWAZULU-NATAL: UMHLABUYALINGANA (KZN271) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	227 116	250 405	88 254	38.9%	100 272	44.2%	54 486	21.8%	243 013	97.0%	50 761	92.4%	7.3%
Property rates	20 676	19 458	4 769	23.1%	5 718	27.7%	5 740	29.5%	16 228	83.4%	5 469	63.3%	5.0%
Service charges - electricity revenue	-	-		-		-	-	-	-	-	-	-	-
Service charges - electricity revenue  Service charges - water revenue	-					-							-
	-	-	-		-	-	-	-		-	-	-	-
Service charges - sanitation revenue	- 450	-	451	34.4%	451	-	-	- 05 004		75.004	451	74.500	-
Service charges - refuse revenue	453	624	156	34.4%	156	34.4%	156	25.0%	468	75.0%	156	71.5%	-
Rental of facilities and equipment	394	393	94	24.0%	99	25.2%	99	25.3%	293	74.7%	94	68.0%	5.3%
Interest earned - external investments	7 179	1 582	501	7.0%	472	6.6%	477	30.1%	1 450	91.7%	1 316	85.1%	(63.8%)
Interest earned - outstanding debtors	968	968	(182)	(18.8%)		-			(182)	(18.8%)	262	69.6%	(100.0%)
Dividends received	-					-					-	-	
Fines, penalties and forfeits	3 224	844		-	250	7.7%	257	30.4%	507	60.0%	. 0	.3%	734 400.0%
Licences and permits	5 593	2 837	273	4.9%	772	13.8%	779	27.4%	1 823	64.3%		.6%	6 737.1%
Agency services	_			_	_	_	_	_		-	_	_	_
Transfers and subsidies	188 146	223 386	82 619	43.9%	92 718	49.3%	46 841	21.0%	222 177	99.5%	43 388	99.3%	8.0%
Other revenue	483	313	23	4.9%	87	18.1%	137	43.8%	248	79.3%		881.0%	113.9%
Gains	-	-	-	-	-	-		-	-	-	-	-	-
Operating Expenditure	209 718	227 505	41 618	19.8%	62 094	29.6%	45 114	19.8%	148 826	65.4%	51 877	70.2%	(13.0%)
Employee related costs	90 664	80 027	17 668	19.5%	19 746	21.8%	17 708	22.1%	55 122	68.9%	16 767	59.8%	5.6%
Remuneration of councillors	13 878	13 878	3 257	23.5%	3 230	23.3%	3 245	23.4%	9 732	70.1%		70.1%	3.2%
Debt impairment	5 130	8 495					28	.3%	28	.3%		1.0%	(75.0%)
Depreciation and asset impairment	26 171	28 396		_	11 121	42.5%	5 476	19.3%	16 597	58.4%		65.6%	(4.2%)
Finance charges	106	123	2	2.2%	2	1.5%	2	1.9%	6	5.0%		313.7%	(99.3%)
Bulk purchases		125		-		1.070		1.770		0.070	327	515.770	(77.570)
Other Materials	1 800	3 750	184	10.2%	356	19.8%	47	1.3%	587	15.7%	256	121.5%	(81.5%)
Contracted services	29 103	38 974	8 932	30.7%	11 429	39.3%	7 328	18.8%	27 689	71.0%		94.0%	(29.1%)
Transfers and subsidies	2 384	10 432	951	39.9%	2 496	104.7%	2 887	27.7%	6 334	60.7%		161.5%	65.1%
Other expenditure	40 482	43 429	10 623	26.2%	13 714	33.9%	8 393	19.3%	32 730	75.4%		98.4%	(37.5%)
Losses	- 10 102		-	-	0	-	-	-	0	-	39	70.170	(100.0%)
Surplus/(Deficit)	17 398	22 900	46 636		38 178		9 372		94 187		(1 116)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	34 702	48 772	3 346	9.6%	16 303	47.0%	15 951	32.7%	35 600	73.0%	9 510	27.4%	67.7%
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH,PE		10 772	5 5 10	7.070	10 000	47.070	10 701	J2.770	35 000	75.070	, , , , ,	27.170	07.770
Transfers and subsidies - capital (in-kind - all)													
						-		-		_			
Surplus/(Deficit) after capital transfers and contributions	52 100	71 672	49 983		54 481		25 323		129 787		8 394		
Taxation	-			-		-		-	-	-			-
Surplus/(Deficit) after taxation	52 100	71 672	49 983		54 481		25 323		129 787		8 394		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 100	71 672	49 983		54 481		25 323		129 787		8 394		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 100	71 672	49 983		54 481		25 323		129 787		8 394		

·		·	-		202	0/21	·	-		-	201	9/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	41 600	71 672	5 404	13.0%	15 711	37.8%	18 109	25.3%	39 223	54.7%	9 236	30.9%	96.1%
National Government	33 500	47 634	4 068	12.1%	13 653	40.8%	15 566		33 288	69.9%		26.8%	93.1%
Provincial Government	5 000	1 138	4 000	12.170	13 033	40.076	10 000	32.176	33 200	09.9%	0 003	20.076	93.176
District Municipality	5 000	1 130										-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													-
Transfers and subsidies - capital (monetary alloc) (beparitin Agencies, PH,  Transfers recognised - capital	38 500	48 772	4 068	10.6%	13 653	35.5%	15 566		33 288	68.3%	8 063	24.9%	93.1%
Borrowing	36 300	40 //2	4 000	10.0%	13 033	33.3%	15 300	31.970	33 200	00.376	0 003	24.976	93.1%
Internally generated funds	3 100	22 900	1 336	43.1%	2 057	66.4%	2 542	11.1%	5 936	25.9%	1 173		116.8%
internally generated funds	3 100	22 700	1 330	43.170	2 037	00.470	2 342	11.170	3 730	23.770	11/3		110.076
				-									
Capital Expenditure Functional	68 100	71 672	5 404	7.9%	15 711	23.1%	16 697	23.3%	37 812	52.8%	9 236	24.4%	80.8%
Municipal governance and administration	3 400	7 700	313	9.2%	237	7.0%	231	3.0%	781	10.1%	1 173	36.8%	(80.3%)
Executive and Council	-		-	-		-	-	-	-	-	-	-	- 1
Finance and administration	3 400	7 700	313	9.2%	237	7.0%	231	3.0%	781	10.1%	1 173	36.8%	(80.3%)
Internal audit	-		-	-		-	-	-	-	-	-	-	-
Community and Public Safety	11 500	12 338	2 120	18.4%	527	4.6%	2 311	18.7%	4 958	40.2%	-	8.2%	(100.0%)
Community and Social Services	9 500	10 138	2 120	22.3%	331	3.5%	2 311	22.8%	4 762	47.0%	-	8.2%	(100.0%)
Sport And Recreation	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	200	-	-	196	-	-	-	196	98.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 200	47 634	2 972	9.0%	14 946	45.0%	14 154	29.7%	32 072	67.3%	8 063	61.8%	75.6%
Planning and Development	-	-	-	-	197	-	-	-	197	-	-	-	-
Road Transport	33 200	47 634	2 972	9.0%	14 750	44.4%	14 154	29.7%	31 876	66.9%	8 063	60.0%	75.6%
Environmental Protection	-		-	-		-	-	-	-	-	-	-	-
Trading Services	20 000	4 000	-	-	-		-	-	-	-	-	(5.8%)	-
Energy sources	20 000	4 000	-	-	-	-	-	-	-	-	-	(5.9%)	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-

Dart 2	· Cach	Receipts	and Da	umonto

					202	0/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buaget		buager	
Cash Flow from Operating Activities													
Receipts	269 532	284 691	62 214	23.1%	27 698	10.3%	210 003	73.8%	299 915	105.3%	10 252	-	1 948.4%
Property rates	16 171	11 875	-	-	-	-	-	-	-	-	-	-	-
Service charges	313	281	-	-	-	-	-	-	-	-	-	-	-
Other revenue	15 064	3 850	62 214	413.0%	27 698	183.9%	210 003	5 454.8%	299 915	7 790.3%	10 252	-	1 948.4%
Transfers and Subsidies - Operational	187 282	222 409	-	-	-	-		-	-	-	-	-	-
Transfers and Subsidies - Capital	50 702	46 276	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 087)	(197 376)	9 050	(177.9%)	(7 666)	150.7%	(9 280)		(7 896)			-	89.9%
Suppliers and employees	(5 087)	(186 821)	9 784	(192.3%)	(7 291)	143.3%	(5 180)	2.8%	(2 686)	1.4%	(4 247)	-	22.0%
Finance charges	-	(123)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(10 432)	(734)		(375)	-	(4 100)		(5 209)	49.9%	(640)	-	540.2%
Net Cash from/(used) Operating Activities	264 444	87 315	71 264	26.9%	20 032	7.6%	200 723	229.9%	292 019	334.4%	5 365		3 641.4%
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		(71 672)	_	_		_		_			_	_	
Capital assets		(71 672)			-	-			-				
Net Cash from/(used) Investing Activities		(71 672)	-	-	-	-	-	-	-	-	-	-	-
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	-	-			<del></del>						-		
Net Increase/(Decrease) in cash held	264 444	15 643	71 264	26.9%	20 032	7.6%	200 723		292 019	1 866.8%		-	3 641.4%
Cash/cash equivalents at the year begin:	-	50 394	-	-	71 264	-	91 296	181.2%	-	-	(51 844)	-	(276.1%)
Cash/cash equivalents at the year end:	264 444	66 036	71 264	26.9%	91 296	34.5%	292 019	442.2%	292 019	442.2%	(46 479)	-	(728.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-		-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-		-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 827	3.4%	2 417	4.5%	1 169	2.2%	48 722	90.0%	54 134	94.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	54	4.6%	91	7.7%	43	3.6%	989	84.0%	1 176	2.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	5.5%	69	11.3%	32	5.3%	476	77.9%	611	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-			-	1 333	100.0%	1 333	2.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-			-		-	-		-	-	-	-
Total By Income Source	1 915	3.3%	2 577	4.5%	1 244	2.2%	51 520	90.0%	57 255	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 274	4.0%	1 509	4.8%	816	2.6%	28 141	88.7%	31 740	55.4%		-		-
Commercial	637	2.5%	1 060	4.2%	423	1.7%	23 085	91.6%	25 205	44.0%	-	-	-	-
Households	3	1.1%	7	2.3%	3	1.1%	278	95.4%	292	.5%	-	-	-	-
Other	1	4.7%	2	9.5%	1	4.7%	15	81.1%	18	-	-	-	-	-
Total By Customer Group	1 915	3.3%	2 577	4.5%	1 244	2.2%	51 520	90.0%	57 255	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	=	-	(0)	100.0%	-	-		-	(0)	
VAT (output less input)	=	-	-	-	-	-		-		-
Pensions / Retirement	=	-	-	-	-	-		-		
Loan repayments	=	-	-	-	-	-		-		
Trade Creditors	1 379	74.1%	1 150	61.7%	(294)	(15.8%)	(373)	(20.0%)	1 862	57.0
Auditor-General	=	-	-	-	-	-		-		-
Other	3 101	220.3%	(751)	(53.4%)	(776)	(55.1%)	(166)	(11.8%)	1 408	43.0
Total	4 480	137.0%	399	12.2%	(1 071)	(32.7%)	(539)	(16.5%)	3 270	100.09

Contact Details

Municipal Manager	Mrs Nonhlanhla P Gamede	035 592 0680
Financial Manager	Mr N.P.E. MYENI	035 592 0680

Source Local Government Database

## KWAZULU-NATAL: JOZINI (KZN272) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	20/21					201	9/20	
	Bud	get	First 0	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť l
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	258 293	298 633	106 084	41.1%	116 140	45.0%	63 299	21.2%	285 524	95.6%	60 170	88.9%	5.2%
Property rates	29 077	27 324	6 983	24.0%	6 785	23.3%	6 704	24.5%	20 472	74.9%	6 109	61.7%	9.7%
Service charges - electricity revenue			-	-		-	-	-			-		-
Service charges - water revenue	_		_	_		_		_		-			_
Service charges - sanitation revenue	_		_	_		_		_		-		-	_
Service charges - refuse revenue	3 726	3 815	952	25.6%	957	25.7%	957	25.1%	2 866	75.1%	915	81.3%	4.6%
•	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	849	849	196	23.1%	200	23.6%	549	64.6%	945	111.3%	216	74.1%	154.0%
Interest earned - external investments	4 270	4 640	804	18.8%	571	13.4%	630	13.6%	2 005	43.2%		111.0%	(43.0%)
Interest earned - outstanding debtors	11 059	11 935	4 083	36.9%	3 886	35.1%	5 097	42.7%	13 067	109.5%	3 387	89.0%	50.5%
Dividends received		-	-	-	-	-		-	-	-	-	-	-
Fines, penalties and forfeits	114	350	180	158.2%	144	126.6%	64	18.3%	388	110.8%		722.0%	(37.3%)
Licences and permits	2 395	2 395	344	14.4%	265	11.1%	227	9.5%	835	34.9%	313	77.7%	(27.6%)
Agency services	-	-	-		-	-	-	-	-	-	-	-	-
Transfers and subsidies	206 316	246 902	92 276	44.7%	102 619	49.7%	48 596	19.7%	243 491	98.6%		92.6%	1.8%
Other revenue	488	424	265	54.4%	712	146.0%	477	112.5%	1 454	343.2%	307	172.1%	55.2%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	274 190	291 497	53 110	19.4%	97 184	35.4%	61 548	21.1%	211 843	72.7%		74.5%	.6%
Employee related costs	93 533	100 377	23 860	25.5%	25 692	27.5%	27 101	27.0%	76 653	76.4%		77.7%	17.4%
Remuneration of councillors	14 836	14 836	3 608	24.3%	3 660	24.7%	3 608	24.3%	10 877	73.3%		69.5%	3.2%
Debt impairment	21 676	19 663	4 441	20.5%	3 113	14.4%	7 143	36.3%	14 697	74.7%		38.0%	(41.8%)
Depreciation and asset impairment	15 733	20 898	4 384	27.9%	5 045	32.1%	5 687	27.2%	15 116	72.3%		65.8%	98.0%
Finance charges	1 750	500	-		-	-	-	-	-	-	25	-	(100.0%)
Bulk purchases	-	-	-	-	-	-		-		-	-	-	-
Other Materials	100	2 575	1 271	1 271.2%	1 254	1 254.3%	-	-	2 525	98.1%		84.0%	(100.0%)
Contracted services	37 188	33 834	3 012	8.1%	12 402	33.3%	5 119	15.1%	20 532	60.7%		67.1%	(27.8%)
Transfers and subsidies	33 540	35 751	2 552	7.6%	15 099	45.0%	4 457	12.5%	22 108	61.8%		106.5%	1 664.2%
Other expenditure	55 836	63 062	9 983	17.9%	30 918	55.4%	8 433	13.4%	49 334	78.2%	12 028	86.9%	(29.9%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 897)	7 137	52 974		18 956		1 751		73 681		(1 018)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	60 760	56 186	10 766	17.7%	14 669	24.1%	10 790	19.2%	36 225	64.5%	8 784	54.5%	22.8%
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE		-	-	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 863	63 323	63 740		33 625		12 541		109 906		7 765		
Taxation	-	-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 863	63 323	63 740		33 625		12 541		109 906		7 765		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 863	63 323	63 740		33 625		12 541		109 906		7 765		
Share of surplus/ (deficit) of associate	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 863	63 323	63 740		33 625		12 541		109 906		7 765		

					202	10/21					201	9/20		
	Budget		First Quarter		Second	Quarter	Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21	
Capital Revenue and Expenditure														
Source of Finance	47 566	34 618	5 725	12.0%	10 045	21.1%	10 279	29.7%	26 049	75.2%	9 447	69.7%	8.8%	
National Government	43 888	32 455	5 512	12.6%	9 704	22.1%	8 070		23 286	71.7%	9 447	72.4%		
		32 455	5512		9 /04	22.1%	8 070	24.9%	23 286			6.1%		
Provincial Government District Municipality	-		-	-		-	-	-		-	-	0.1%	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, I												-		
	43 888	32 455	5 512	12.6%	9 704	22.1%	8 070	24.9%	23 286	71.7%	9 418	71.4%	(14.3%	
Transfers recognised - capital Borrowing	43 888	32 455	5512	12.6%	9 704	22.1%	8 0 / 0	24.9%	23 286	/1./%	9418	/1.4%	(14.3%	
Internally generated funds	3 679	2 162	213	5.8%	341	9.3%	2 209	102.2%	2 762	127.8%	29	34.2%	7 440.39	
memany generated lunds	3 0/9	2 102	213	3.0%	341	9.3%	2 209	102.2%	2 /02	127.070	29	34.276	7 440.3%	
			-								-			
Capital Expenditure Functional	60 626	50 651	6 771	11.2%	15 545	25.6%	13 365		35 682	70.4%	10 024	46.6%		
Municipal governance and administration	9 114	6 357	825	9.1%	5 016	55.0%	3 528	55.5%	9 369	147.4%	56	14.2%	6 153.0%	
Executive and Council	6 000	4 593	-	-	4 593	76.6%	1 102		5 696	124.0%	12	-	9 086.79	
Finance and administration	3 114	1 763	825	26.5%	423	13.6%	2 425	137.5%	3 673	208.3%	44	12.1%	5 360.59	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	26 725	16 000	1 974	7.4%	1 730	6.5%	3 481	21.8%	7 186	44.9%	1 568	67.5%		
Community and Social Services	15 725	10 500	655	4.2%	755	4.8%	1 880		3 290	31.3%	593	36.5%		
Sport And Recreation	11 000	5 500	1 319	12.0%	975	8.9%	1 601	29.1%	3 896	70.8%	975	90.0%	64.39	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-		-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	21 788	28 098	3 318	15.2%	8 491	39.0%	6 356		18 165	64.7%	8 370	48.1%		
Planning and Development	13 588	16 019	3 012	22.2%	5 444	40.1%	2 268		10 724	66.9%	3 793	45.8%		
Road Transport	8 200	12 079	306	3.7%	3 047	37.2%	4 088	33.8%	7 441	61.6%	4 577	49.5%	(10.7%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-		
Trading Services	3 000	197	654	21.8%	308	10.3%	-	-	962	488.3%	30	64.9%	(100.0%	
Energy sources	-	-	625	-	87	-	-	-	712	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management				· .			-	-	-					
Waste Management	3 000	197	29	.9%	221	7.4%	-	-	250	126.6%	30	64.9%	(100.09	
Other	-		-	-	-	-	-	-	-	-	-	-	-	

Dart	2.	Cach	Docointe	and Payme	ntc

Part 3: Cash Receipts and Payments		2020/21									201		
	Bud	Budget		Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third Quarter		† I
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
, 5	94 037	329 177	7 530	8.0%	(23 882)	(25.4%)	58 419	17.7%	42 067	12.8%	(10 134)		(676.5%)
Receipts Property rates	16 500	17 579	5 004	30.3%	(4 997)	(25.4%)	36 419	.3%	42 067	.3%	(10 134)	-	(100.5%)
Service charges	1 700	2 060	5 004	30.376	(4 997)	(30.376)	40	.376	53	.376	(10 134)	-	(100.5%)
Other revenue	3 845	6 950	-		-	-	-		-	-	-	-	-
Transfers and Subsidies - Operational	11 232	246 402	2 526	22.5%	(18 885)	(168.1%)	58 373		42 014	17.1%			(100.0%)
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	60 760	246 402 56 186	2 320		(18 883)	(108.176)	38 3/3	23.176	42 014		-	-	(100.0%)
Interest	00 /00	30 180	-	-	-	-	-	-	-		-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-	-
	-	(253 530)	-	-	-	-	(9 505)	3.7%	(9 505)	3.7%	-	-	(100.0%)
Payments Suppliers and employees		(253 030)				-	(9 505)		(9 505)	3.7%			(100.0%)
Finance charges		(500)	-		-		(7 303)	3.070	(7 303)	3.070	_	-	(100.070)
Transfers and grants	-	(300)	-		-		-		-	-	_	-	-
Net Cash from/(used) Operating Activities	94 037	75 648	7 530	8.0%	(23 882)	(25.4%)	48 914	64.7%	32 562	43.0%	(10 134)		(582.7%)
· , , . ,					(2000)	(==:::,					(,		(
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	•	-	-	-	-		-	-	-	-			-
Cash Flow from Financing Activities													
Receipts	(85)	(420)	68	(80.6%)	1	(1.2%)	-	-	69	(16.5%)	-	-	-
Short term loans			-		-		-	-	-		-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits	(85)	(420)	68	(80.6%)	1	(1.2%)	-	-	69	(16.5%)	-	-	-
Payments		-		-	-	-	-		-			-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(85)	(420)	68	(80.6%)	1	(1.2%)	-	-	69	(16.5%)		-	-
Net Increase/(Decrease) in cash held	93 953	75 227	7 598	8.1%	(23 881)	(25.4%)	48 914	65.0%	32 632	43.4%	(10 134)	-	(582.7%)
Cash/cash equivalents at the year begin:	39 299	39 951	7 370	0.170	7 598	19.3%	(16 283)		32 032	43.470	20 381		(179.9%)
. , , ,			7.500						-				
Cash/cash equivalents at the year end:	133 252	115 178	7 598	5.7%	(16 283)	(12.2%)	32 632	28.3%	32 632	28.3%	10 248	27.0%	218.4%

	0 - 30 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														ı
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-	-	-	-	-	-	-	-	ı
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-	-	-	-	-	-	-	-	l .
Receivables from Non-exchange Transactions - Property Rates	1 531	2.5%	2 608	4.2%	1 071	1.7%	56 596	91.6%	61 806	33.5%	-	-	-	ı
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Receivables from Exchange Transactions - Waste Management	356	1.9%	558	3.0%	245	1.3%	17 505	93.8%	18 664	10.1%	-	-	-	l .
Receivables from Exchange Transactions - Property Rental Debtors	224	28.4%	124	15.7%	41	5.2%	401	50.8%	791	.4%	-	-	-	l .
Interest on Arrear Debtor Accounts	(6)	(.3%)	-		-	-	2 258	100.3%	2 252	1.2%	-	-	-	l .
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Other	2 349	2.3%	5 631	5.6%	1 265	1.3%	91 745	90.8%	100 989	54.7%	-	-	-	l .
Total By Income Source	4 454	2.4%	8 920	4.8%	2 622	1.4%	168 505	91.3%	184 501	100.0%	-	-		
Debtors Age Analysis By Customer Group														Ī
Organs of State	1 801	2.2%	3 781	4.5%	1 126	1.4%	76 672	92.0%	83 380	45.2%	-	-	-	ı
Commercial	1 525	3.7%	2 379	5.8%	714	1.7%	36 243	88.7%	40 862	22.1%	-	-	-	ı
Households	682	1.2%	2 179	3.9%	565	1.0%	52 598	93.9%	56 023	30.4%	-	-	-	ı
Other	445	10.5%	581	13.7%	217	5.1%	2 992	70.6%	4 236	2.3%	-	-	-	ı
Total By Customer Group	4 454	2.4%	8 920	4.8%	2 622	1.4%	168 505	91.3%	184 501	100.0%	-	-		ı

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		-	-	-	-	-		-	-	-
Loan repayments		-	-	-	-	-		-	-	-
Trade Creditors	(4)	100.0%	-	-	-	-		-	(4)	(17.5%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	29	100.0%	(236)	(820.3%)	236	820.3%	29	117.5%
Total	(4)	(17.5%)	29	117.5%	(236)	(963.9%)	236	963.9%	24	100.0%

Contact Details

Municipal Manager	Mr J.A. Mngomezulu	035 572 1292	
Financial Manager	Mr M.T. Nkosi	035 572 1292	

# KWAZULU-NATAL: MTUBATUBA (KZN275) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	20/21					201	9/20	
	Bud	get	First 0	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť l
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	252 052	312 459	192 851	76.5%	107 359	42.6%	65 623	21.0%	365 834	117.1%	59 058	85.4%	11.1%
Property rates	34 673	59 147	23 825	68.7%	9 418	27.2%	11 322	19.1%	44 566	75.3%	7 240	51.9%	56.4%
Service charges - electricity revenue													-
Service charges - water revenue	_	_	_	_	_	_	-		-	-	_	-	_
Service charges - sanitation revenue	_	_	_	_	_	_	-		-	-	_	-	_
Service charges - refuse revenue	9 032	8 803	2 412	26.7%	2 166	24.0%	1 959	22.3%	6 537	74.3%	2 024	31.4%	(3.2%)
	.i.	.1.	-		-	-		-		-	-	-	
Rental of facilities and equipment	676	601	11	1.7%		-	117	19.5%	129	21.4%		118.5%	163.4%
Interest earned - external investments	3 000	1 500	367	12.2%	372	12.4%	495	33.0%	1 233	82.2%		35.2%	514.3%
Interest earned - outstanding debtors Dividends received	10 554	15 700	2 843	26.9%	3 892	36.9%	4 007	25.5%	10 741	68.4%	2 528	51.2%	58.5%
	2 022	1 040	-	-	-	-	237	22.00/	237	22.8%	-	-	(100.00/)
Fines, penalties and forfeits Licences and permits	3 023 2 400	1 500	204	8.5%	3 970	165.4%	(129)	22.8%	4 046	269.7%		47.8%	(100.0%)
Agency services	2 400	1 500	204	8.5%	3 970	103.476	(129)	(8.0%)	4 040	209.776	357	47.8%	(130.0%)
Transfers and subsidies	188 333	223 149	163 034	86.6%	87 425	46.4%	46 658	20.9%	297 117	133.1%	46 725	107.5%	(.1%)
Other revenue	360	1 019	155	43.1%	117	32.4%	956	93.8%	1 228	120.5%		29.9%	1 533.7%
Gains	-	1017	-	43.170		32.470	-	-	1220	120.570	-	27.770	1 333.770
Operating Expenditure	271 205	305 234	20 803	7.7%	83 875	30.9%	77 578	25.4%	182 256	59.7%	16 002	49.4%	384.8%
Employee related costs	94 324	98 268	7		23 330	24.7%	41 616	42.3%	64 953	66.1%		39.0%	580 073.6%
Remuneration of councillors	16 030	16 815		_	2 657	16.6%	7 826	46.5%	10 484	62.3%		65.1%	(100.0%)
Debt impairment	12 000	12 000	582	4.8%	(211)	(1.8%)	32	.3%	403	3.4%		-	(100.0%)
Depreciation and asset impairment	31 000	32 550	_	_	9 715	31.3%	1 954	6.0%	11 669	35.9%	4 002	59.5%	(51.2%)
Finance charges	2 184	2 184	177	8.1%	522	23.9%	363	16.6%	1 061	48.6%	499	77.5%	(27.4%)
Bulk purchases	-			-		-					-	-	
Other Materials	13 634	10 218	521	3.8%	3 286	24.1%	2 240	21.9%	6 047	59.2%	84	45.3%	2 577.4%
Contracted services	65 298	97 905	14 783	22.6%	18 971	29.1%	16 157	16.5%	49 911	51.0%	8 009	57.7%	101.7%
Transfers and subsidies		-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Other expenditure	36 735	35 294	4 751	12.9%	25 611	69.7%	7 412	21.0%	37 774	107.0%		66.0%	117.1%
Losses	-		(18)	-	(6)	-	(24)	-	(48)	-	(14)	-	71.8%
Surplus/(Deficit)	(19 153)	7 225	172 048		23 485		(11 955)		183 578		43 057		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	35 729	39 229	(4 083)	(11.4%)	2 770	7.8%	11 779	30.0%	10 466	26.7%	14 069	105.4%	(16.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE		-	-	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 576	46 454	167 965		26 255		(176)		194 044		57 126		
Taxation	-	-		-		-	-	-		-	-		-
Surplus/(Deficit) after taxation	16 576	46 454	167 965		26 255		(176)		194 044		57 126		
Attributable to minorities			-	-		-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 576	46 454	167 965		26 255		(176)		194 044		57 126		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 576	46 454	167 965		26 255		(176)		194 044		57 126		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third Quarter		1 '
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	40 164	34 970	7 870	19.6%	8 181	20.4%	8 318	23.8%	24 369	69.7%	2 155	573.0%	286.0%
National Government	25 398	6 203	7 001	27.6%	5 755	20.4%	6 666		19 422	313.1%	2 155	679.7%	200.0%
Provincial Government	11 166	25 617	817	7.3%	833	7.5%	1 065		2 715	10.6%	2 100	0/9./76	(100.0%)
District Municipality	11 100	20 017	017	7.376	033	7.376	1 003	4.276	2 / 13	10.0%			(100.076)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers and subsidies - capital (monetary anocytoeparini Agencies, rin, Transfers recognised - capital	36 564	31 820	7 818	21.4%	6 589	18.0%	7 731	24.3%	22 137	69.6%	2 155	674.7%	258.8%
Borrowing	30 304	31 020	7 0 10	21.470	0 307	10.070	7 731	24.370	22 137	07.070	2 133	0/4.//0	230.07
Internally generated funds	3 600	3 150	52	1.4%	1 593	44.2%	587	18.6%	2 232	70.9%		451.4%	(100.0%)
memaly generated rands	-	-	-	-		- 11.270	-	-		-	-	-	(100.070)
Capital Expenditure Functional	49 073	39 360	8 799	17.9%	9 104	18.6%	9 317	23.7%	27 220	69.2%	2 155	290.4%	332.4%
Municipal governance and administration	1 950	900	172	8.8%	240	12.3%	1 129	125.5%	1 542	171.3%		167.1%	(100.0%)
Executive and Council	450		14	3.1%	39	8.7%	563	-	616				(100.0%
Finance and administration	1 500	900	158	10.5%	201	13.4%	566	62.9%	925	102.8%	-	172.8%	(100.0%
Internal audit	-	-	-	-	-	-	-	-	-		-	-	-
Community and Public Safety	23 274	6 932	3 824	16.4%	3 154	13.6%	1 178		8 156	117.7%		13 728.9%	(100.0%)
Community and Social Services	9 223	1 466	567	6.2%	1 451	15.7%	596		2 614	178.4%	-	15 535.8%	(100.0%
Sport And Recreation	10 516	4 767	1 565	14.9%	833	7.9%	366		2 765	58.0%	-	-	(100.0%
Public Safety	3 535	700	1 692	47.9%	869	24.6%	216	30.9%	2 777	396.7%	-	3 910.4%	(100.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 849	23 535	3 896	17.1%	5 710	25.0%	6 850	29.1%	16 456	69.9%		984.1%	(100.0%)
Planning and Development	2 245	14 600	-	-	13	.6%	-	-	13	.1%	-	35 899.5%	
Road Transport	20 604	8 935	3 896	18.9%	5 697	27.7%	6 850	76.7%	16 443	184.0%	-	854.7%	(100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	1 000	7 992	907	90.7%	-	-	160	2.0%	1 067	13.3%	2 155	98.3%	
Energy sources	-	2 000	907	-	-	-	-	-	907	45.3%	2 155	(404.4%)	(100.0%
Water Management	-	4 837	-	-	-	-	-	-	-		-	-	-
Waste Water Management	-		-	-	-	-		-	-	-	-	-	(400.00)
Waste Management	1 000	1 155	-	-	-	-	160	13.9%	160	13.9%	-	100.0%	(100.0%
Other	-		-	-	-	-	-	-		-		-	-

Dart 2	· Cach	Receipts	and Da	umonto

	2020/21									201	9/20		
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										Duagot		Dauget	
Receipts	272 821	310 934 29 472	-		-		-		-	-	-	-	
Property rates	29 472 2 557		-	-	-	-	-	-	-	-	-	-	-
Service charges		2 557	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 738	3 738	-		-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	202 696 34 357	241 566 33 600	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	34 357	33 600	-	-	-	-	-	-	-	-	-	-	-
Interest Dividends	-	-	-		-	-	-	-	-	-	-	-	-
	-	-	-		(2.457)	-	(153)	-	(2 (5 (	-	(70)	-	94.2%
Payments Suppliers and employees		-	(46)		(3 457)	-		-	(3 656) (3 465)	-	(79) (79)	-	(100.0%)
Finance charges	-	-	(40)	-	(3 419)	-	-	-	(3 400)	-	(79)	-	(100.0%)
Transfers and grants	-		-	-	(38)		(153)		(191)		-	-	(100.0%)
Net Cash from/(used) Operating Activities	272 821	310 934	(46)		(3 457)	(1.3%)	(153)	-	(3 656)	(1.2%)	(79)	-	94.2%
. , , , ,			. ,		, , ,	, ,	,		,	. ,	` '		
Cash Flow from Investing Activities													
Receipts	(4 468)	(4 468)	372	(8.3%)	-	-	-	-	372	(8.3%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)		-			-	-	-	-			-	-	-
Decrease (increase) in non-current receivables	(4 468)	(4 468)	372	(8.3%)	-		-		372	(8.3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments Capital assets	-	-	-	-	-		-		-	-	-	-	-
Net Cash from/(used) Investing Activities	(4 468)	(4 468)	372	(8.3%)	-	-		-	372	(8.3%)	-		-
, , ,	(1.100)	(1 100)	0.2	(0.070)					0.2	(0.070)			
Cash Flow from Financing Activities													
Receipts	(3 730)	4 299	354	(9.5%)	16	(.4%)	(71)	(1.6%)	300	7.0%	10	-	(803.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-		<u>.</u>	-		-				-	-	-	-
Increase (decrease) in consumer deposits	(3 730)	4 299	354	(9.5%)	16	(.4%)	(71)	(1.6%)	300	7.0%	10	-	(803.2%)
Payments				-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2.720)	4 200	254	(0 E9/)	- 1/	(40/)	- (71)	(1.49/)	200	7.00/	10	-	(803.2%)
Net Cash from/(used) Financing Activities	(3 730)	4 299	354	(9.5%)	16		(71)	(1.6%)	300	7.0%			
Net Increase/(Decrease) in cash held	264 623	310 765	681	.3%	(3 441)		(224)	(.1%)	(2 984)	(1.0%)	(69)	-	225.1%
Cash/cash equivalents at the year begin:	34 924	4 170	-	-	681	1.9%	(2 766)	(66.3%)	-	-	8 526	-	(132.4%)
Cash/cash equivalents at the year end:	299 547	314 935	681	.2%	(2 760)	(.9%)	(3 006)	(1.0%)	(3 006)	(1.0%)	8 457	-	(135.5%)
	1			1	1	1		1		1	l	1	

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Debt		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 429	3.5%	6 056	6.1%	2 911	3.0%	86 112	87.4%	98 507	53.9%	-			
Receivables from Exchange Transactions - Waste Water Management	-	-	-			-		-			-			
Receivables from Exchange Transactions - Waste Management	444	2.6%	909	5.4%	435	2.6%	15 061	89.4%	16 848	9.2%	-			
Receivables from Exchange Transactions - Property Rental Debtors	5	33.3%	9	66.7%		-		-	14		-	-		
Interest on Arrear Debtor Accounts	1 567	2.4%	3 085	4.7%	1 524	2.3%	59 998	90.7%	66 175	36.2%	-		-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-			-		-			-	-		
Other	(2)	(.1%)	-			-	1 369	100.1%	1 368	.7%	-			
Total By Income Source	5 444	3.0%	10 059	5.5%	4 869	2.7%	162 539	88.9%	182 911	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	606	2.1%	1 190	4.1%	597	2.1%	26 620	91.8%	29 012	15.9%	-	-	-	
Commercial	1 599	5.3%	2 694	8.9%	1 287	4.3%	24 705	81.6%	30 286	16.6%	-	-	-	
Households	2 422	2.3%	4 519	4.3%	2 169	2.1%	95 824	91.3%	104 934	57.4%	-	-	-	-
Other	816	4.4%	1 657	8.9%	816	4.4%	15 391	82.4%	18 679	10.2%	-	-	-	
Total By Customer Group	5 444	3.0%	10 059	5.5%	4 869	2.7%	162 539	88.9%	182 911	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	Total		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-		-	-	-	-	-	-			
VAT (output less input)	-		-	-	-	-	-	-			
Pensions / Retirement	-		-	-	-	-	-	-			
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	(471)	(25.3%)	295	15.8%	(95)	(5.1%)	2 134	114.6%	1 863	45.7%	
Auditor-General	-		-	-	-	-	-	-			
Other	(2 020)	(91.4%)	533	24.1%	(378)	(17.1%)	4 074	184.4%	2 210	54.3%	
Total	(2 491)	(61.2%)	828	20.3%	(473)	(11.6%)	6 208	152.4%	4 073	100.0%	

Contact Details

Municipal Manager	Dr S.R Ntuli	035 550 0069	
Financial Manager	Mr D Mchabi	035 550 0069	

Source Local Government Database

All figures in this report are unaudited.

# KWAZULU-NATAL: HLABISA BIG FIVE (KZN276) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	Budget First Quarter				202	10/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
										5		5	
Operating Revenue and Expenditure													
Operating Revenue	158 822	188 855	72 578	45.7%	47 879	30.1%	54 219	28.7%	174 676	92.5%	5 227	81.3%	937.3%
Property rates	18 999	28 306	16 414	86.4%	3 490	18.4%	3 555	12.6%	23 459	82.9%	1 699	83.7%	109.2%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	1	-	2	-	11	-	13	-	2	-	534.8%
Service charges - refuse revenue	2 448	2 448	529	21.6%	532	21.7%	524	21.4%	1 585	64.7%	340	58.5%	54.2%
Rental of facilities and equipment	296	296	- 48	16.1%	- 65	22.1%	40	13.6%	153	51.8%	38	55.6%	6.7%
Interest earned - external investments	1 248	1 248	40	10.170	03	22.170	277	22.2%	277	22.2%	30	33.070	(100.0%)
Interest earned - external investments Interest earned - outstanding debtors	3 860	3 860		-		-	211	22.270	- 211	22.270	-		(100.076)
Dividends received	3 000	3 000	357		273	-	125		754	1	282	-	(55.7%)
Fines, penalties and forfeits	936	936	21	2.2%	213	2.2%	21	2.2%	62	6.7%	202		(100.0%)
Licences and permits	2 498	2 498	648	25.9%	615	24.6%	542	21.7%	1 806	72.3%	468	67.5%	16.0%
Agency services	2 170	2 170	-	20.770	-	24.070		21.770	1 000	-	-100	07.570	10.0%
Transfers and subsidies	124 897	146 508	54 114	43.3%	42 599	34.1%	48 507	33.1%	145 220	99.1%	2 190	84.1%	2 115.4%
Other revenue	1 040	1 040	448	43.1%	281	27.0%	617	59.3%	1 346	129.4%	210	226.9%	194.3%
Gains	2 600	1 716	-	-	-	-		-	-	-		-	-
Operating Expenditure	174 002	184 424	30 020	17.3%	39 387	22.6%	33 657	18.3%	103 064	55.9%	24 569	63.3%	37.0%
Employee related costs	86 634	86 660	18 940	21.9%	22 916	26.5%	19 058	22.0%	60 914	70.3%	13 135	64.7%	45.1%
Remuneration of councillors	8 426	8 426	1 817	21.6%	1 816	21.5%	1 816	21.5%	5 448	64.7%	1 816	71.1%	15.170
Debt impairment	7 295	12 207		21.010		21.070		21.070	-	-	923	59.5%	(100.0%)
Depreciation and asset impairment	19 500	19 500		_	2 659	13.6%	2 212	11.3%	4 872	25.0%		.7%	
Finance charges	150	600	1	.8%		-			1	.2%	45	116.0%	(100.0%)
Bulk purchases	-			-		-				-	-		
Other Materials	-					-		-			-	-	-
Contracted services	22 452	27 082	2 806	12.5%	6 245	27.8%	4 570	16.9%	13 622	50.3%	3 314	110.2%	37.9%
Transfers and subsidies	2 065	3 805	57	2.8%	201	9.7%	580	15.2%	838	22.0%	123	19.1%	370.6%
Other expenditure	27 480	26 144	6 398	23.3%	5 550	20.2%	5 422	20.7%	17 370	66.4%	5 213	69.2%	4.0%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 181)	4 431	42 559		8 492		20 562		71 612		(19 343)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	31 489	33 007	2 844	9.0%	8 561	27.2%	6 897	20.9%	18 302	55.4%	5 116	61.3%	34.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 308	37 438	45 403		17 052		27 459		89 914		(14 226)		
Taxation	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 308	37 438	45 403		17 052		27 459		89 914		(14 226)		
Attributable to minorities	-	-	-		-	-	-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 308	37 438	45 403		17 052		27 459		89 914		(14 226)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 308	37 438	45 403		17 052		27 459		89 914		(14 226)		

Part 2: Capital Revenue and Expenditure													
					202	0/21					201	9/20	
	Buc	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C		
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	31 039	35 977	(332 946)		6 642	21.4%	5 579		(320 725)		2 211	2.1%	152.4%
National Government	20 789	20 978	(29 240)	(140.6%)	4 468	21.5%	2 077	9.9%	(22 695)	(108.2%)	1 564	-	32.8%
Provincial Government	10 250	12 029	-	-	1 910	18.6%	3 502	29.1%	5 412	45.0%	-	-	(100.0%)
District Municipality	-		-	-		-	-	-		-	-	-	-
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH,			-	-		-	-	-		-	-	-	-
Transfers recognised - capital	31 039	33 007	(29 240)	(94.2%)	6 378	20.5%	5 579	16.9%	(17 282)	(52.4%)	1 564	-	256.7%
Borrowing			-	-		-	-	-				-	
Internally generated funds		2 970	(303 706)	-	264	-	-	-	(303 442)	(10 216.9%)	647	.2%	(100.0%)
		-	-	-	-	-	-	-	-	-		-	-
Capital Expenditure Functional	34 389	35 977	(345 771)	(1 005.5%)	6 769	19.7%	5 579	15.5%	(333 422)	(926.8%)	1 457	2.2%	282.8%
Municipal governance and administration	2 650	2 270	(87 112)	(3 287.2%)	367	13.9%	54	2.4%	(86 691)	(3 819.0%)	(187)	.2%	(128.9%)
Executive and Council	-	-	4	- 1		-	-	-	4	- 1		-	- 1
Finance and administration	2 650	2 270	(87 116)	(3 287.4%)	367	13.9%	54	2.4%	(86 695)	(3 819.1%)	(187)	.2%	(128.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 377	19 156	(130 535)		2 595	14.9%	4 456		(123 485)	(644.6%)	1 644	-	171.0%
Community and Social Services	7 127	7 127	(80 665)	(1 131.8%)	685	9.6%	954	13.4%	(79 027)	(1 108.8%)	1 715	-	(44.4%)
Sport And Recreation	10 250	12 029	(49 870)	(486.5%)	1 910	18.6%	3 502	29.1%	(44 458)	(369.6%)	(72)	-	(4 995.9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-		-	-		-	-	-			-	-	
Economic and Environmental Services	14 212	14 401	(123 478)	(868.8%)	3 795	26.7%	1 069		(118 614)	(823.6%)	-	-	(100.0%)
Planning and Development	14 212	13 851	(2 167)	(15.3%)	3 596	25.3%	1 069	7.7%	2 498	18.0%	-	-	(100.0%)
Road Transport	-	550	(121 310)	-	199	-	-	-	(121 111)	(22 020.2%)	-	-	- 1
Environmental Protection					1.		-	-			-	-	
Trading Services	150	150	(4 646)	(3 097.3%)	12	8.2%	-	-	(4 634)	(3 089.1%)	-	-	-
Energy sources Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
water Management Waste Water Management	-	-	(4 541)	-	-	-	-	-	(4 541)	-	-	-	-
Waste Water Management Waste Management	150	150	(4 54 1)	(69.6%)	12	8.2%	-	-	(4 541)	(61.5%)	-	-	-
Waste Management Other	150	150	(104)	(04.6%)	12	8.2%	-	_	(92)	(01.5%)	-	-	-
Other	-		-	-	-	-	-	-				-	-

Dart 2.	Cach	Docointe	and	Payments

					202	10/21					201	9/20	1
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	183 778	241 747	13 196	7.2%	12 835	7.0%	22 359	9.2%	48 391	20.0%	27 660		(19.2%)
Property rates	13 300	17 695	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 713	1 713	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 909	36 355	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	133 367	153 508	(6 843)	(5.1%)	198	.1%	1 126	.7%	(5 520)	(3.6%)	660	-	70.5%
Transfers and Subsidies - Capital	31 489	31 228	20 040	63.6%	12 637	40.1%	21 234	68.0%	53 911	172.6%	27 000	-	(21.4%)
Interest	-	1 248	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 106)	(198 011)	(1 411)	45.4%	(1 163)	37.4%	1 854	(.9%)	(720)	.4%	3 828		(51.6%)
Suppliers and employees	(7 278)	(186 606)		-	-	-		-		-	-		-
Finance charges		(600)		-	-	-		-		-	-		-
Transfers and grants	4 172	(10 805)	(1 411)	(33.8%)	(1 163)	(27.9%)	1 854	(17.2%)	(720)	6.7%	3 828	-	(51.6%)
Net Cash from/(used) Operating Activities	180 672	43 736	11 785	6.5%	11 673	6.5%	24 213	55.4%	47 671	109.0%	31 488		(23.1%)
Cash Flow from Investing Activities													
Receipts	(6 157)	(7 157)	24	(.4%)		_			24	(.3%)	_		_
Proceeds on disposal of PPE	3 000	2 000		(.470)	-					(.570)		-	
Decrease (Increase) in non-current debtors (not used)				_		_	_			_	_		_
Decrease (increase) in non-current receivables	(9 157)	(9 157)	24	(.3%)		_	_		24	(.3%)	_		_
Decrease (increase) in non-current investments	(/	,		-	_	_	_	-	-	-	_	-	_
Payments		(35 977)								_			_
Capital assets	-	(35 977)		-		-							-
Net Cash from/(used) Investing Activities	(6 157)	(43 134)	24	(.4%)		-	-	-	24	(.1%)	-		-
Cash Flow from Financing Activities													
Receipts	9	0	(1)	(5.4%)	(1)	(5.4%)	1	10.9%			1		
Short term loans			(1)	(3.470)		(3.470)		10.770					
Borrowing long term/refinancing	_			_		_	_	_		_	_		_
Increase (decrease) in consumer deposits	9	9	(1)	(5.4%)	(1)	(5.4%)	1	10.9%		_	1		_
Payments			(80)	()		(			(80)				
Repayment of borrowing		_	(80)	_		_	_		(80)	_	_		_
Net Cash from/(used) Financing Activities	9	9	(80)	(872.5%)	(1)	(5.4%)	1	10.9%	(80)	(867.1%)	1		-
Net Increase/(Decrease) in cash held	174 524	610	11 729	6.7%	11 672	6.7%	24 214	3 967.8%	47 616	7 802.5%	31 489		(23.1%)
					27 172						31 489		
Cash/cash equivalents at the year begin:	7 746	15 580	15 443	199.4%		350.8%	38 844	249.3%	15 443	99.1%	(6)	-	(608 562.4%)
Cash/cash equivalents at the year end:	182 270	16 191	27 172	14.9%	38 844	21.3%	63 058	389.5%	63 058	389.5%	31 483	-	100.3%

	0 - 30	Days	31 - 60 Days			61 - 90 Days			Total		Actual Bad Debts Written Off to Debtors		Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	658	1.9%	942	2.8%	701	2.1%	31 527	93.2%	33 829	63.6%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management			-			-		-			-	-	-	
Receivables from Exchange Transactions - Waste Management	203	1.5%	377	2.8%	179	1.3%	12 615	94.3%	13 374	25.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-	19	100.0%	19		-	-	-	
Interest on Arrear Debtor Accounts	-	-	1	-	-	-	5 979	100.0%	5 980	11.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-			-		-			-	-	-	-
Other	-		-	-			-	-	-			-	-	-
Total By Income Source	861	1.6%	1 320	2.5%	880	1.7%	50 140	94.2%	53 201	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(389)	(5.3%)	(386)	(5.3%)	(42)	(.6%)	8 112	111.2%	7 295	13.7%	-	-	-	-
Commercial	870	3.7%	1 007	4.3%	583	2.5%	20 811	89.4%	23 270	43.7%	-	-	-	-
Households	339	1.5%	599	2.7%	289	1.3%	20 880	94.5%	22 106	41.6%	-	-	-	-
Other	42	7.9%	101	19.0%	50	9.5%	338	63.6%	530	1.0%	-	-	-	-
Total By Customer Group	861	1.6%	1 320	2.5%	880	1.7%	50 140	94.2%	53 201	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	=	-	-	-	-	-	-	-	-	-
PAYE deductions	=	-	-			-		-		-
VAT (output less input)	=	-	-			-		-		-
Pensions / Retirement	=	-	-			-		-		
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(488)	(24.5%)	390	19.6%	86	4.3%	2 001	100.6%	1 989	87.39
Auditor-General	244	100.0%	-	-	-	-	0	-	244	10.79
Other	5	11.5%	29	64.0%	-	-	11	24.5%	45	2.0
Total	(238)	(10.5%)	419	18.4%	86	3.8%	2 012	88.3%	2 279	100.09

Contact Details

Municipal Manager	Dr Vusumuzi J. Mthembu	035 838 8500
Financial Manager	Mr Jabulani Million	035 838 8510

# KWAZULU-NATAL: UMKHANYAKUDE (DC27) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarth operating northward and Experiance	2020/21						2019/20						
	Bud	get	First 0	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	546 240	600 423	220 769	40.4%	20 494	3.8%	310 259	51.7%	551 522	91.9%	149 125	98.8%	108.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	5 066	5 066	1 216	24.0%	1 082	21.4%	900	17.8%	3 198	63.1%	976	36.8%	(7.8%)
Service charges - water revenue	48 602	48 602	10 936	22.5%	13 899	28.6%	7 244	14.9%	32 079	66.0%	9 312	76.1%	(22.2%)
Service charges - sanitation revenue	644	644	196	30.5%	311	48.3%	121	18.8%	628	97.6%	190	69.2%	(36.1%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	203	203	99	48.8%	28	13.6%	43	21.3%	170	83.7%	36	120.4%	18.8%
Interest earned - external investments	6 500	4 780	1 754	27.0%	673	10.3%	277	5.8%	2 704	56.6%	1 623	64.7%	(83.0%)
Interest earned - external investments Interest earned - outstanding debtors	4 000	11 267	2 404	60.1%	3 268	81.7%	3 507	31.1%	9 179	81.5%	1 875	33.9%	87.0%
Dividends received	4 000	11207	2 404	00.170	3 200	01.770	3 307	31.170	7177	01.370	10/3	33.770	07.070
Fines, penalties and forfeits	-	250				-					-	4.0%	
Licences and permits	-	230				-		-			-	4.070	
Agency services	-	-	_		-	-	-	-		-	-	-	
Transfers and subsidies	471 948	528 044	204 157	43.3%	1 234	.3%	298 167	56.5%	503 558	95.4%	108 088	110.6%	175.9%
Other revenue	9 277	1 567	204 137	.1%	1 254	.570	270 107	30.370	7	.5%		53.5%	(100.0%)
Gains	7211	1 307	,	.170	-		-			.5%	27 023	33.370	(100.070)
Otime Funcaditure	F4/ 240	557 384	87 181	16.0%	123 678	22.6%	139 933	25.1%	350 792	62.9%	110 369	64.7%	26.8%
Operating Expenditure	546 240												
Employee related costs	184 045	183 780	47 144	25.6%	45 503	24.7%	31 787	17.3%	124 433	67.7% 56.8%		74.2%	(27.8%)
Remuneration of councillors	10 348	10 348	2 420	23.4%	2 174	21.0%	1 285	12.4%	5 880	56.8%	2 378	74.3%	(45.9%)
Debt impairment	7 605	7 605	-	-		-	-	75.404	-	75.40	-	14.1%	(400.00/)
Depreciation and asset impairment	57 131	57 131	-	-	-		42 900	75.1%	42 900	75.1%		-	(100.0%)
Finance charges	1 700	1 700	168	9.9%	-	.3%	107	6.3%	275	16.2%		144.3%	(90.8%)
Bulk purchases	59 126 93 542	59 126 107 874	7 522 23 637	12.7%	188 49 134	.3%	15 817 29 358	26.8%	23 527	39.8% 94.7%		96.0%	71.7%
Other Materials			23 637	25.3%		52.5% 27.0%	29 358 8 344	27.2%	102 129		32 505	64.5%	(9.7%)
Contracted services Transfers and subsidies	84 395	75 694	2 /40	3.3%	22 763	21.076	8 344	11.0%	33 852	44.7%	11 597	82.7%	(28.1%)
	48 348	54 127	3 544	7.3%	3 916	8.1%	10 336	19.1%	17 796	32.9%	9 495	55.9%	8.9%
Other expenditure Losses	48 348	34 127	3 344	1.376	3 910	8.176	10 330	19.176	17 /90	32.9%	9 490	30.9%	8.9%
	(-)						.=						
Surplus/(Deficit)	(0)	43 039	133 589	20.00/	(103 184)	20.404	170 326 12 709	4.00/	200 731	71.00	38 756	45.404	(70.40)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	295 261	295 261	113 192	38.3%	99 146	33.6%	12 /09	4.3%	225 047	76.2%	60 946	65.6%	(79.1%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE			-	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	2 491	2 491	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	297 752	340 790	246 781		(4 038)		183 035		425 777		99 703		
Taxation	1		-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	297 752	340 790	246 781		(4 038)		183 035		425 777		99 703		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	297 752	340 790	246 781		(4 038)		183 035		425 777		99 703		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	297 752	340 790	246 781		(4 038)		183 035		425 777		99 703		

					202	0/21					201	19/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	292 826	298 414	11 123	3.8%	87 056	29.7%	22 253	7.5%	120 433	40.4%	50 432	7.7%	(55.9%
National Government	287 173	287 173	11 123	3.9%	85 614	29.8%	21 946		118 684	41.3%	50 355	7.6%	(56.4%
Provincial Government	2 500	8 088	11 123	3.976	00 014	29.0%	21 940	7.0%	110 004	41.376	30 333	7.0%	(30.4%
District Municipality	2 300	0 000											
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	289 673	295 261	11 123	3.8%	85 614	29.6%	21 946		118 684	40.2%	50 355	7.6%	(56.4%
Borrowing	209 0/3	293 201	11 123	3.0%	00 014	29.070	21 940	7.476	110 004	40.276	30 333	7.0%	(30.4%
Internally generated funds	3 153	3 153			1 442	45.7%	307	9.7%	1 749	55.5%	78	40.2%	296.19
iliterially generated funds	5 155	3 133			1 112	43.770	307	7.770	1747	33.370	,,,	40.270	270.17
Capital Expenditure Functional	298 414	298 414	11 123	3.7%	87 056	29.2%	22 253	7.5%	120 433	40.4%	50 432	7.7%	(55.9%
			11 123			29.276	22 233		120 433			40.2%	
Municipal governance and administration	153	3 153	-	-	-		-	-	-	-	78		(100.0%
Executive and Council	-	3 153	-	-	-		-	-	-	-	78	40.2%	(100.0%
Finance and administration	153	3 153	-	-	-	-	-	-	-	-	/8	40.2%	(100.0%
Internal audit	-		-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety Community and Social Services	-	5 588	-	-	-		-	-		-	-	-	-
Community and Social Services Sport And Recreation	-	5 588	-	-	-	-	-			-	-	-	-
Public Safety	-	3 388	-	-		-	-	-		-	-		-
Housing	-	-	-	-		-	-	-		-	-	-	-
Health			-	-		-		-					
Economic and Environmental Services		2 500	-			-	-	-					
Planning and Development		2 500		-			_						
Road Transport	-	2 300		_	-	-	-	-	-	-	-	-	
Environmental Protection	-			_									
Trading Services	298 261	287 173	11 123	3.7%	87 056	29.2%	22 253	7.7%	120 433	41.9%	50 355	7.6%	(55.8%
Energy sources	5 588	207 173	11 123	3.770		27.270	22 255	7.770	120 433	41.770	30 333	7.0%	(33.070
Water Management	178 426	210 274	7 094	4.0%	66 419	37.2%	10 768		84 281	40.1%	19 527	3.4%	(44.9%
Waste Water Management	114 247	76 898	4 029	3.5%	20 637	18.1%	11 486		36 152	47.0%	30 828	66.5%	
Waste Management			- 1027	-	-	-	-	- 11.770		-	-	-	(02.77)
Other			l				l					1	

Dart 2.	Cach	Docointe	and	Payments

		2020/21								2019/20			
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	to Date	Third (	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	-	860 521	-	-	-	-	-	-	-	-	-	-	-
Property rates			-	-	-		-	-	-	-	-	-	-
Service charges		33 858	-	-	-		-	-	-	-	-	-	-
Other revenue		1 770	-	-	-		-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	528 044	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	295 261	-	-	-	-	-	-	-	-	-	-	-
Interest	-	1 589	-	-	-	-	-	-	-	-	-	-	-
Dividends	-		-	-	-		-	-	-	-	-	-	-
Payments		(601 861)	-	-	-		-	-	-	-	-	-	-
Suppliers and employees	-	(600 161)	-	-	-		-	-	-	-	-	-	-
Finance charges	-	(1 700)	-	-	-		-	-	-	-	-	-	
Transfers and grants	-		-	-	-	-	-		-	-	-	-	-
Net Cash from/(used) Operating Activities		258 660	-		-	-	-		-	-		-	-
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		(295 914)											
Capital assets		(295 914)	_	-	_	-	-	-	_	_	_	_	-
Net Cash from/(used) Investing Activities		(295 914)	-		-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	886	886									1		(100.0%)
Short term loans	000	000	-										(100.076)
Borrowing long term/refinancing		-	_	-		-		-	-	1	-	1	-
Increase (decrease) in consumer deposits	886	886				-		-	-	1	1	1	(100.0%)
Payments	000	(14 984)				-	-		-			1	(100.070)
Repayment of borrowing	· ·	(14 984)			-	1	1						1
Net Cash from/(used) Financing Activities	886	(14 098)	-	-	-			-	-		1	-	(100.0%)
, , ,										-	'	· .	
Net Increase/(Decrease) in cash held	886	(51 352)	-	-	-	-	-	-	-	-	1	-	(100.0%)
Cash/cash equivalents at the year begin:		60 183	-	-	-	-	-	-	-	-	(1)	-	(100.0%)
Cash/cash equivalents at the year end:	886	8 831	_	-	_	-	-	-	_	_	_	_	
,	000	- 001	l	1	ı	1	1	1	l	1	1	1	1

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 708	2.4%	4 800	4.3%	3 661	3.3%	99 737	89.9%	110 907	64.5%	-	-	-	'n
Trade and Other Receivables from Exchange Transactions - Electricity	157	1.4%	301	2.7%	112	1.0%	10 721	95.0%	11 290	6.6%	-	-	-	1
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-	-		-	-		-	-	-	1
Receivables from Exchange Transactions - Waste Water Management	61	.2%	110	.4%	128	.4%	29 218	99.0%	29 517	17.2%	-	-	-	'n
Receivables from Exchange Transactions - Waste Management	-		-		-			-			-	-		1
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-			-			-	-		in .
Interest on Arrear Debtor Accounts	1 188	5.8%	2 309	11.3%	1 104	5.4%	15 820	77.5%	20 420	11.9%	-	-		1
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	'n
Other	-		-		-		(245)	100.0%	(245)	(.1%)	-	-		1
Total By Income Source	4 114	2.4%	7 520	4.4%	5 005	2.9%	155 250	90.3%	171 889	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	812	3.7%	1 234	5.7%	655	3.0%	19 002	87.6%	21 703	12.6%	-	-	-	'n
Commercial	1 402	3.0%	1 812	3.9%	884	1.9%	42 918	91.3%	47 015	27.4%	-	-	-	'n
Households	1 499	1.6%	3 457	3.6%	3 327	3.5%	87 321	91.3%	95 604	55.6%	-	-	-	i
Other	401	5.3%	1 017	13.4%	139	1.8%	6 010	79.4%	7 566	4.4%	-	-	-	i
Total By Customer Group	4 114	2.4%	7 520	4.4%	5 005	2.9%	155 250	90.3%	171 889	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-		-		-	-	-
Bulk Water	-	-	-	-		-	14 454	100.0%	14 454	9.1%
PAYE deductions	-	-	-	-		-		-	-	-
VAT (output less input)	-	-	-	-		-		-	-	-
Pensions / Retirement	-	-	-	-		-		-	-	-
Loan repayments	(2 103)	100.0%	-	-		-		-	(2 103)	(1.3%)
Trade Creditors	39 930	28.7%	13 100	9.4%	821	.6%	85 056	61.2%	138 907	87.0%
Auditor-General	-	-	-	-		-		-	-	-
Other	2 401	28.5%	3 390	40.3%	1 637	19.4%	992	11.8%	8 420	5.3%
Total	40 228	25.2%	16 490	10.3%	2 458	1.5%	100 501	62.9%	159 678	100.0%

Contact Details

Municipal Manager	Mr Mxolisi A Nkosi	035 573 8615
Financial Manager	Mr Njabulo T Dludla	035 573 8713

# KWAZULU-NATAL: MFOLOZI (KZN281) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2020/21									201	9/20		
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	193 371	216 137	69 013	35.7%	72 973	37.7%	40 622		182 608	84.5%	53 200	91.0%	(23.6%)
Property rates	26 635	26 635	2 903	10.9%	2 894	10.9%	2 560	9.6%	8 356	31.4%	2 642	31.5%	(3.1%)
	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-		-		-	-	-	-	-	-	-	
Service charges - refuse revenue	703	683	194	27.6%	142	20.2%	143	21.0%	480	70.3%	144	62.4%	(.7%)
Dental of facilities and equipment	612	775	- 13	2.1%	17	2.8%	318	41.0%	348	44.9%	- 22	9.4%	1 332.1%
Rental of facilities and equipment Interest earned - external investments	1 260	900	250	19.8%	206	16.4%	506		348 962	106.9%	438	133.0%	1 332.1%
Interest earned - external investments Interest earned - outstanding debtors	755	1 200	318	42.1%	313	41.4%	175		902 806	67.1%	438 212	132.5%	(17.7%)
Dividends received	733	1 200	310	42.170	313	41.470	175	14.070	- 000	07.176	212	132.370	(17.770)
Fines, penalties and forfeits	133	133	. 8	5.7%		5.7%	2	1.1%	17	12.5%	18	13.5%	(91.6%)
Licences and permits	281	160	0	.1%	17	6.0%	1	.4%	18	11.0%	13	26.1%	(95.2%)
Agency services	-	-		-		-			-		-	-	
Transfers and subsidies	162 717	185 483	65 326	40.1%	69 362	42.6%	36 882	19.9%	171 569	92.5%	49 634	101.8%	(25.7%)
Other revenue	276	169	1	.3%	15	5.6%	37	21.7%	53	31.2%	76	100.2%	(51.5%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	186 445	188 158	33 303	17.9%	44 937	24.1%	34 396	18.3%	112 636	59.9%	50 623	82.8%	(32.1%)
Employee related costs	66 982	72 045	16 288	24.3%	19 014	28.4%	17 032		52 334	72.6%	13 445	74.0%	26.7%
Remuneration of councillors	11 856	11 856	2 807	23.7%	2 807	23.7%	2 807	23.7%	8 420	71.0%	2 632	71.8%	6.6%
Debt impairment	1 074	1 074	-	-	(181)	(16.9%)	-		(181)	(16.9%)	-	_	_
Depreciation and asset impairment	11 066	11 066											
Finance charges	710	714	1	.1%	369	52.0%	8	1.2%	378	53.0%	3	24.0%	139.8%
Bulk purchases	-	-	-	-	-	-	-	-	-		-	-	-
Other Materials	1 578	3 791	167	10.6%	1 845	116.9%	298		2 309	60.9%	228	70.3%	30.6%
Contracted services	54 795	52 178	8 805	16.1%	11 866	21.7%	6 726		27 397	52.5%	23 845	104.9%	(71.8%)
Transfers and subsidies	2 460	2 260	423	17.2%	363	14.8%	93		879	38.9%	244	84.7%	(61.9%)
Other expenditure	35 925	33 175	4 812	13.4%	8 854	24.6%	7 432	22.4%	21 099	63.6%	10 225	94.8%	(27.3%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 926	27 979	35 710		28 037		6 226		69 973		2 577		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	37 117	45 904	12 617	34.0%	18 697	50.4%	4 613	10.0%	35 927	78.3%	6 178	83.6%	(25.3%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE	8 787	-		-		-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 831	73 884	48 326		46 734		10 840		105 900		8 755		
Taxation	-	-	-	-	-	-	-	-		-		-	-
Surplus/(Deficit) after taxation	52 831	73 884	48 326		46 734		10 840		105 900		8 755		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 831	73 884	48 326		46 734		10 840		105 900		8 755		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 831	73 884	48 326		46 734		10 840		105 900		8 755		

					202	0/21					201		
	Bud	lget	First C	)uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 t Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	47 830	53 559	12 468	26.1%	14 768	30.9%	5 335	10.0%	32 571	60.8%	7 841	74.0%	(32.0%
National Government	32 117	36 816	9 035	28.1%	14 714	45.8%	4 767		28 517	77.5%	5 997	64.8%	
Provincial Government	8 787	8 787	7 033	20.170	14 / 14	43.070	4 /0/	12.770	20 317	77.370	3 771	04.070	(20.5%
District Municipality	0 707	0 707											
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,											691		(100.0%
Transfers recognised - capital	40 904	45 603	9 035	22.1%	14 714	36.0%	4 767	10.5%	28 517	62.5%	6 688	79.2%	(28.7%
Borrowing	40 704	43 003	7 033	22.170	14714	30.070	4707	10.570	20 317	02.570	-	77.270	(20.77
Internally generated funds	6 926	7 956	3 433	49.6%	54	.8%	568	7.1%	4 054	51.0%	1 153	50.1%	(50.8%
) 5	-	-	-	-		-		-		-	-	-	
Capital Expenditure Functional	52 831	53 860	12 743	24.1%	14 794	28.0%	5 335	9.9%	32 872	61.0%	8 628	86.7%	(38.2%
Municipal governance and administration	3 825	3 960	3 239	84.7%	452	11.8%	477	12.1%	4 168	105.3%	766	101.6%	(37.7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	3 825	3 960	3 239	84.7%	452	11.8%	477	12.1%	4 168	105.3%	766	103.3%	(37.79
Internal audit	-	-	-	-	-	-	-	-	-		-	-	-
Community and Public Safety	38 048	29 096	8 163	21.5%	7 822	20.6%	4 324	14.9%	20 309	69.8%	1 202	59.7%	259.79
Community and Social Services	14 079	4 975	95	.7%	4	-	28		127	2.6%	1 134	142.4%	(97.59
Sport And Recreation	23 885	24 037	8 068	33.8%	7 818	32.7%	4 296	17.9%	20 182	84.0%	68	21.9%	6 199.8
Public Safety	84	84	-	-	-	-	-	-	-	-	-	217.7%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 518	20 364	1 148	10.9%	6 514	61.9%	471	2.3%	8 132	39.9%	6 661	93.5%	
Planning and Development	-	2 898	-	-	398	-		-	398	13.7%	720	316.0%	(100.09
Road Transport	10 518	17 467	1 148	10.9%	6 116	58.2%	471	2.7%	7 735	44.3%	5 940	89.1%	(92.19
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	440	440	194	44.0%	6	1.3%	62	14.2%	262	59.5%	-	-	(100.0%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-,	-	-	-	-	-	-	-	-
Waste Management	440	440	194	44.0%	6	1.3%	62		262	59.5%	-	-	(100.09
Other	-	-	-	-		-	-	-	-	-	-	-	-

Dort 2.	Cook	Doggint	o and	Davi	monto
rait s.	Casii	Receipt	S allu	гау	IIIGIIIS

					202	0/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	230 426	254 361	-	-	-	-	-	-	-	-	-	-	-
Property rates	19 977	21 308	-		-	-		-		-	-	-	-
Service charges	527	546	-		-	-		-		-	-	-	-
Other revenue	1 302	1 119	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	162 717	185 483	-		-	-		-		-	-	-	-
Transfers and Subsidies - Capital	45 904	45 904	-		-	-	-	-		-	-	-	-
Interest	-	-	-		-	-	-	-		-	-	-	-
Dividends	-	-	-		-	-	-	-		-	-	-	-
Payments				-		-	-	-			31	-	(100.0%)
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	31	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	230 426	254 361		-	-	-		-		-	31	-	(100.0%)
Cash Flow from Investing Activities													
Receipts													-
Proceeds on disposal of PPE						-		-				-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(53 860)	-	-	-	-	-	-		-		-	-
Capital assets	-	(53 860)	-	-	-	-	-	-	-		-	-	-
Net Cash from/(used) Investing Activities	-	(53 860)	-	-	-	-	-	-	-	-		-	-
Cash Flow from Financing Activities													
Receipts	25	25	2	8.2%	(2)	(8.2%)	(1	(4.7%)	(1)	(4.7%)	0		(708.3%)
Short term loans	-	-			-	(0.270)		(,		(1.770)	-	_	(700.070
Borrowing long term/refinancing	_	_	_	_	_	_	-	_		-	_	_	_
Increase (decrease) in consumer deposits	25	25	2	8.2%	(2)	(8.2%)	(1	(4.7%)	(1)	(4.7%)	0	_	(708.3%)
Payments	-								- '				-
Repayment of borrowing						-		-				-	-
Net Cash from/(used) Financing Activities	25	25	2	8.2%	(2)	(8.2%)	(1)	(4.7%)	(1)	(4.7%)	0	-	(708.3%)
Net Increase/(Decrease) in cash held	230 451	200 525	2		(2)	_	(1)		(1)		31		(103.7%
Cash/cash equivalents at the year begin:	8 316	5 095	-		(2)		(1)	1			(32)		(100.0%
					2							-	
Cash/cash equivalents at the year end:	238 767	205 621	2	-	-	-	(1	-	(1)	-	(1)	-	133.4%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-		-	-		-	-	-	l .
Receivables from Non-exchange Transactions - Property Rates	913	25.5%	73	2.0%	(6 094)	(169.9%)	8 696	242.4%	3 587	50.7%	-	-	-	ı
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Receivables from Exchange Transactions - Waste Management	53	6.9%	43	5.6%	20	2.6%	651	85.0%	766	10.8%	-	-	-	l .
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-			-			-	-	-	l .
Interest on Arrear Debtor Accounts	-		173	6.3%	73	2.7%	2 489	91.0%	2 735	38.7%	-	-	-	l .
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Other	(1)	3.0%	-		-		(16)	97.0%	(17)	(.2%)	-	-	-	l .
Total By Income Source	965	13.6%	288	4.1%	(6 001)	(84.9%)	11 820	167.1%	7 072	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														i
Organs of State	251	(6.3%)	(874)	22.0%	(6 528)	164.3%	3 178	(80.0%)	(3 973)	(56.2%)	-	-	-	ı
Commercial	534	7.9%	935	13.8%	456	6.7%	4 840	71.5%	6 766	95.7%	-	-	-	ı
Households	100	2.6%	153	4.0%	52	1.4%	3 526	92.0%	3 832	54.2%	-	-	-	ı
Other	80	17.9%	74	16.5%	19	4.2%	275	61.5%	448	6.3%	-	-		ı
Total By Customer Group	965	13.6%	288	4.1%	(6 001)	(84.9%)	11 820	167.1%	7 072	100.0%	-	-	-	ı

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-		-	-	-
Bulk Water		-	-	-	-	-		-	-	-
PAYE deductions		-	-	-	-	-		-	-	-
VAT (output less input)		-	-	-	-	-		-	-	-
Pensions / Retirement		-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(935)	(99.5%)	987	105.1%	48	5.1%	839	89.3%	939	57.6%
Auditor-General	0	100.0%	-	-	-	-	-	-	0	-
Other	42	6.0%	98	14.1%	1	.1%	552	79.8%	691	42.4%
Total	(893)	(54.7%)	1 085	66.5%	48	3.0%	1 391	85.3%	1 631	100.0%

Contact Details

Municipal Manager	Mr Khulumokwakhe Elliot Gamede	035 580 1421
Financial Manager	Mr Zakhele Jeffrey Ndlovu	035 580 1421

### KWAZULU-NATAL: UMHLATHUZE (KZN282) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

1 4					202	20/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										Dauget		budget	
Operating Revenue and Expenditure													
Operating Revenue	3 416 974	3 440 475	1 056 857	30.9%	882 171	25.8%	913 058	26.5%	2 852 086	82.9%	919 097	77.0%	(.7%)
Property rates	540 840	559 408	177 095	32.7%	124 864	23.1%	125 087	22.4%	427 047	76.3%	118 664	74.7%	5.4%
Service charges - electricity revenue	1 666 177	1 664 181	494 455	29.7%	348 186	20.9%	380 324	22.9%	1 222 965	73.5%	349 655	71.1%	8.8%
Service charges - water revenue	411 574	409 046	138 448	33.6%	143 864	35.0%	134 373	32.9%	416 685	101.9%	142 538	92.8%	(5.7%)
Service charges - sanitation revenue	111 886	108 195	25 865	23.1%	27 387	24.5%	24 596	22.7%	77 847	72.0%	25 064	74.5%	(1.9%)
Service charges - refuse revenue	117 414	102 477	25 555	21.8%	25 551	21.8%	25 428	24.8%	76 535	74.7%	23 460	62.3%	8.4%
Rental of facilities and equipment	11 164	10 055	1 900	17.0%	1 665	14.9%	1 374	13.7%	4 939	49.1%	1 685	50.9%	(18.5%)
Interest earned - external investments	63 000	58 000	8 052	12.8%	2 846	4.5%	16 945	29.2%	27 843	48.0%		40.1%	56.6%
Interest earned - outstanding debtors	114	114	39	34.4%	42	36.9%	46	40.1%	127	111.4%		98.4%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	10 597	7 507	1 563	14.7%	3 221	30.4%	1 364	18.2%	6 147	81.9%	4 800	148.2%	(71.6%)
Licences and permits	3 407	3 407	813	23.9%	596	17.5%	33	1.0%	1 442	42.3%	1 103	69.2%	(97.0%)
Agency services	5 970	5 970	1 408	23.6%	810	13.6%	4 193	70.2%	6 410	107.4%	1 542	70.3%	171.8%
Transfers and subsidies	424 643	490 760	178 591	42.1%	196 988	46.4%	100 396	20.5%	475 975	97.0%	222 107	95.6%	(54.8%)
Other revenue	50 188	21 355	3 074	6.1%	5 927	11.8%	3 681	17.2%	12 681	59.4%	17 622	117.1%	(79.1%)
Gains	-	-	-	-	224	-	95 218	-	95 442	-	-	-	(100.0%)
Operating Expenditure	3 485 274	3 603 742	767 623	22.0%	821 206	23.6%	806 274	22.4%	2 395 103	66.5%		69.9%	17.4%
Employee related costs	986 781	981 781	220 977	22.4%	227 264	23.0%	235 162	24.0%	683 403	69.6%		71.4%	
Remuneration of councillors	34 026	34 317	7 937	23.3%	7 934	23.3%	7 644	22.3%	23 515	68.5%		70.1%	(.3%)
Debt impairment	35 000	90 061	9 786	28.0%	35 226	100.6%	24 535	27.2%	69 547	77.2%		93.5%	170.7%
Depreciation and asset impairment	474 573	418 999	89 133	18.8%	91 033	19.2%	87 212	20.8%	267 378	63.8%		78.2%	(24.3%)
Finance charges	79 943	79 943	6 662	8.3%	19 986	25.0%	20 026	25.0%	46 673	58.4%		72.6%	
Bulk purchases	1 028 596	1 027 696	318 188	30.9%	237 186	23.1%	250 668	24.4%	806 042	78.4%		71.8%	74.3%
Other Materials	254 259	271 867	43 973	17.3%	61 780	24.3%	49 120	18.1%	154 873	57.0%		56.5%	6.6%
Contracted services	289 827	345 933	23 534 5 717	8.1% 41.5%	63 948 2 538	22.1% 18.4%	65 981 768	19.1%	153 463 9 024	44.4% 62.8%		61.6% 88.4%	9.6%
Transfers and subsidies Other expenditure	13 778 288 491	14 378 338 767	40 633	14.1%	75 297	26.1%	65 135	5.3% 19.2%	181 065	53.4%		63.2%	(31.9%)
Losses	288 491	338 /0/	1 084	14.176	(987)	20.176	23	19.276	120	33.476	/8 900	03.276	(100.0%)
Surplus/(Deficit)	(68 300)	(163 268)	289 234		60 964		106 784		456 983		232 486		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	183 857	183 357		-		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,PE	13 820	13 820	4 506	32.6%	3 797	27.5%	2 887	20.9%	11 190	81.0%	2 853	67.7%	1.2%
Transfers and subsidies - capital (in-kind - all)	=	-		-		-	-	-	-	-	-	-	_
Surplus/(Deficit) after capital transfers and contributions	129 377	33 910	293 740		64 761		109 671		468 173		235 339		
Taxation				-		-		-				-	
Surplus/(Deficit) after taxation	129 377	33 910	293 740		64 761		109 671		468 173		235 339		
Attributable to minorities				-		-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	129 377	33 910	293 740		64 761		109 671		468 173		235 339		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	129 377	33 910	293 740		64 761		109 671		468 173		235 339		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	671 834	762 709	21 085	3.1%	144 515	21.5%	67 770	8.9%	233 369	30.6%	177 165	44.4%	(61.7%)
National Government	183 857	183 357	7 818	4.3%	25 393	13.8%	24 724		57 935	31.6%	47 467	46.7%	(47.9%)
Provincial Government	103 037	4 150	7 0 10	4.370	23 373	13.070	404		404	9.7%	1 060	27.7%	(61.9%)
District Municipality		4 150					101	7.770		7.770	1 000	27.770	(01.770)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	183 857	187 507	7 818	4.3%	25 393	13.8%	25 128		58 339	31.1%	48 527	45.9%	(48.2%)
Borrowing	157 000	89 996	2 028	1.3%	28 227	18.0%	(27 448)		2 806	3.1%	16 435	43.770	(267.0%)
Internally generated funds	330 977	485 205	11 240	3.4%	90 895	27.5%	70 090		172 224	35.5%	112 203	38.6%	(37.5%)
	-		-	-		-		-		-	-	-	-
Capital Expenditure Functional	671 834	762 709	21 085	3.1%	144 505	21.5%	67 936	8.9%	233 526	30.6%	177 165	44.4%	(61.7%)
Municipal governance and administration	34 647	104 986	55	.2%	23 092	66.7%	(2 841)	(2.7%)	20 306	19.3%	12 227	34.5%	(123.2%)
Executive and Council	130	51	-	-	-	-			-	-	-	-	
Finance and administration	34 517	104 935	55	.2%	23 092	66.9%	(2 841)	(2.7%)	20 306	19.4%	12 227	34.5%	(123.2%)
Internal audit	-		-	-		-		-	-	-	-	-	-
Community and Public Safety	55 333	77 309	429	.8%	8 129	14.7%	5 695		14 253	18.4%	15 372	33.8%	
Community and Social Services	26 328	33 708	136	.5%	4 132	15.7%	697	2.1%	4 965	14.7%	12 729	58.4%	
Sport And Recreation	27 847	36 091	293	1.1%	3 826	13.7%	3 508		7 627	21.1%		11.8%	
Public Safety	1 158	1 245	-	-	171	14.8%	43		215	17.2%	11	4.8%	
Housing	-	6 265	-	-	-	-	1 446	23.1%	1 446	23.1%	-	-	(100.0%)
Health	-		-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	170 016	156 589	367	.2%	8 009	4.7%	13 792		22 168	14.2%	59 709	57.2%	
Planning and Development	3 090	6 300	-	-	118	3.8%	120		238	3.8%	611	4.9%	
Road Transport	165 326	149 855	367	.2%	7 846	4.7%	13 628		21 842	14.6%	59 098	72.7%	(76.9%)
Environmental Protection	1 600	434	-	-	44	2.8%	44	10.2%	88	20.4%	-	-	(100.0%)
Trading Services	411 839	423 824	20 233	4.9%	105 275	25.6%	51 289		176 798	41.7%	89 856	42.1%	
Energy sources	85 537	91 685	2 548	3.0%	18 962	22.2%	14 509		36 019	39.3%		43.3%	(38.3%)
Water Management	274 093	220 838	15 203	5.5%	76 715	28.0%	33 964		125 882	57.0%		34.8%	
Waste Water Management	48 605	105 919	2 400		9 135	18.8%	2 816	2.7%	11 951	11.3%		57.0%	
Waste Management	3 604	5 382	2 483	68.9%	463	12.9%	-	-	2 946	54.7%	-	50.6%	-
Other	-		-	-		-	-	-		-	-	-	-

Dart 2	· Cach	Receipts	and Da	umonto

					202	0/21					201	9/20	
	Buc	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buager		budget	
Cash Flow from Operating Activities													
Receipts		3 524 084		-		-	66	-	66	-	(41)	-	(259.9%)
Property rates	-	580 615	-	-	-	-	66	-	66	-	-	-	(100.0%)
Service charges	-	2 207 673	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	61 679	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	490 760	-	-	-	-	-	-	-	-	(41)	-	(100.0%)
Transfers and Subsidies - Capital	-	183 357	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(783 128)	-	(849 564)	-	(757 937)	-	(2 390 628)	-	(1 178 875)		(35.7%)
Suppliers and employees	-	-	(783 128)	-	(849 564)	-	(757 937)	-	(2 390 628)	-	(1 178 875)	124.7%	(35.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	3 524 084	(783 128)	-	(849 564)	-	(757 871)	(21.5%)	(2 390 563)	(67.8%)	(1 178 916)	(420.0%)	(35.7%)
Cash Flow from Investing Activities													
Receipts	16 096	41 469	(229)	(1.4%)	182	1.1%	(304)	(.7%)	(350)	(.8%)	(259 569)	2 409.8%	(99.9%)
Proceeds on disposal of PPE			(227)	(1.170)			(001)	(.,,,,,	(000)	(.070)	(207 007)	2 107.070	(77.770)
Decrease (Increase) in non-current debtors (not used)	-	-	-	_	_	_	_	-	-	-	-	_	-
Decrease (increase) in non-current receivables	-	_	_	_	_	_	_		-	-	-	_	_
Decrease (increase) in non-current investments	16 096	41 469	(229)	(1.4%)	182	1.1%	(304)	(.7%)	(350)	(.8%)	(259 569)	_	(99,9%)
Payments		(598 300)	`- '										` - '
Capital assets	-	(598 300)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	16 096	(556 831)	(229)	(1.4%)	182	1.1%	(304)	.1%	(350)	.1%	(259 569)	(.1%)	(99.9%)
Cash Flow from Financing Activities													
Receipts	61 828	61 828	(39)	(.1%)	42	.1%	124	.2%	128	.2%	(17)	(.2%)	(831.4%)
Short term loans	0.020		(07)	(.170)				.270		.270		(.270)	(001.170)
Borrowing long term/refinancing	_	_	_	_		_				-	_	_	_
Increase (decrease) in consumer deposits	61 828	61 828	(39)	(.1%)	42	.1%	124	.2%	128	.2%	(17)	(.2%)	(831.4%)
Payments	_	_	-			_		-					
Repayment of borrowing	-	_	_	_	_	_	_		-	-	-	_	_
Net Cash from/(used) Financing Activities	61 828	61 828	(39)	(.1%)	42	.1%	124	.2%	128	.2%	(17)	(.2%)	(831.4%)
Net Increase/(Decrease) in cash held	77 924	3 029 081	(783 395)	(1 005.3%)	(849 339)	(1 090.0%)	(758 051)	(25.0%)	(2 390 785)	(78.9%)	(1 438 502)	(1 455,9%)	(47.3%)
Cash/cash equivalents at the year begin:	11 924	3 029 001	(703 393)	(1 003.3%)	(783 395)	(1 090.0%)	(1 632 734)	(23.0%)	(2 390 703)	. ,	(1 436 302)	(1 433.976)	(47.3%)
. , , ,	-	-											
Cash/cash equivalents at the year end:	77 924	3 029 081	(783 395)	(1 005.3%)	(1 632 734)	(2 095.3%)	(2 390 785)	(78.9%)	(2 390 785)	(78.9%)	(3 204 302)	(429.6%)	(25.4%)

•	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	110 365	22.7%	22 324	4.6%	23 697	4.9%	329 179	67.8%	485 565	54.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	180 275	89.8%	3 065	1.5%	2 700	1.3%	14 742	7.3%	200 782	22.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 504	44.8%	4 827	5.1%	3 184	3.4%	44 353	46.8%	94 869	10.7%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	1 134	7.1%	1 767	11.1%	1 725	10.8%	11 309	71.0%	15 935	1.8%	-	-		-
Receivables from Exchange Transactions - Waste Management	8 676	46.1%	1 219	6.5%	955	5.1%	7 962	42.3%	18 811	2.1%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	1 029	7.4%	264	1.9%	285	2.0%	12 339	88.7%	13 917	1.6%	-	-		-
Interest on Arrear Debtor Accounts	645	7.9%	274	3.4%	248	3.0%	6 966	85.7%	8 132	.9%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-			-	-		-	-		-	-		-
Other	10 152	19.7%	129	.3%	210	.4%	41 044	79.6%	51 535	5.8%		-	-	-
Total By Income Source	354 780	39.9%	33 869	3.8%	33 003	3.7%	467 894	52.6%	889 546	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	60 929	50.5%	1 855	1.5%	1 871	1.6%	55 931	46.4%	120 586	13.6%	-	-	-	-
Commercial	219 399	47.8%	21 208	4.6%	20 992	4.6%	197 805	43.1%	459 404	51.6%	-	-	-	-
Households	68 418	24.0%	9 325	3.3%	8 941	3.1%	198 817	69.6%	285 501	32.1%	-	-	-	-
Other	6 034	25.1%	1 481	6.2%	1 199	5.0%	15 341	63.8%	24 055	2.7%	-	-	-	-
Total By Customer Group	354 780	39.9%	33 869	3.8%	33 003	3.7%	467 894	52.6%	889 546	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	104 689	100.0%	-	-	-	-		-	104 689	82.8%
Bulk Water	16 660	100.0%	-	-	-	-	-	-	16 660	13.2%
PAYE deductions	-	-	-	-		-			-	
VAT (output less input)	-	-	-	-		-			-	
Pensions / Retirement	-	-	-	-		-			-	
Loan repayments	-	-	-	-		-			-	
Trade Creditors	191	3.8%	52	1.0%		-	4 808	95.2%	5 051	4.0%
Auditor-General	-	-	-	-		-	0	100.0%	0	
Other	-	-	-	-	-	-	2	100.0%	2	
Total	121 540	96.2%	52			-	4 811	3.8%	126 403	100.0%

Contact Details

Municipal Manager	Mr LH Mapholoba	035 907 5001	
Financial Manager	Mr Mxolisi Kunene	035 907 5090	

### KWAZULU-NATAL: UMLALAZI (KZN284) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					202	10/21					201	9/20	
	Bud	aet	First (	Duarter	Second	Quarter	Third	Ouarter	Year	to Date	Third	Ouarter	† I
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2019/20 to
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue  Operating Revenue	487 113	501 205	207 842	42.7%	144 079	29.6%	86 576	17.3%	438 496	87.5%	102 231	88.5%	(15.3%)
Property rates	61 215	64 811	80 243	131.1%	6 784	11.1%	3 395	5.2%	90 423	139.5%	6 178	86.3%	
Property rates	01210	04 811	80 243	131.176	0 /84	11.176	3 395	3.276	90 423	139.5%	0 1/8	80.3%	(45.0%)
Service charges - electricity revenue	77 988	77 370	19 129	24.5%	17 226	22.1%	18 366	23.7%	54 721	70.7%	18 400	70.1%	(.2%)
Service charges - water revenue	77 700	77 370	17 127	24.570	17 220	22.170	10 300	23.770	34 721	70.770	10 400	70.170	(.270)
Service charges - sanitation revenue													
Service charges - refuse revenue	13 040	13 040	3 729	28.6%	3 745	28.7%	3 059	23.5%	10 532	80.8%	3 522	85.1%	(13.2%)
				-		-	-	-	-	-	-	-	
Rental of facilities and equipment	1 537	1 187	655	42.6%	178	11.6%	239	20.1%	1 072	90.3%	143	78.8%	66.8%
Interest earned - external investments	9 593	6 207	905	9.4%	1 840	19.2%	1 109	17.9%	3 854	62.1%	2 345	99.0%	(52.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-		-	-		-	-	-	-	-	-	-	-
Fines, penalties and forfeits	49 151	14 151	811	1.7%	1 279	2.6%	2 829	20.0%	4 919	34.8%	370	33.7%	665.1%
Licences and permits	34	17	1	4.1%	5	14.6%	12	68.8%	18	106.2%	11	18.7%	5.5%
Agency services	3 693	4 693	770	20.8%	1 667	45.1%	408	8.7%	2 844	60.6%	822	62.2%	(50.4%)
Transfers and subsidies	267 850	316 719	101 073	37.7%	110 924	41.4%	56 699	17.9%	268 696	84.8%	70 066	106.9%	
Other revenue	2 311	2 311	524	22.7%	432	18.7%	462	20.0%	1 417	61.3%	316	66.8%	46.3%
Gains	700	700	-	-	-	-	-	-	-	-	58	17.3%	(100.0%)
Operating Expenditure	538 049	539 066	130 458	24.2%	123 952	23.0%	94 467	17.5%	348 876	64.7%	112 325	69.9%	(15.9%)
Employee related costs	156 784	165 215	35 733	22.8%	40 577	25.9%	32 958	19.9%	109 267	66.1%	33 562	73.7%	(1.8%)
Remuneration of councillors	24 392	24 392	5 585	22.9%	5 578	22.9%	5 467	22.4%	16 630	68.2%	5 430	71.2%	
Debt impairment	45 364	17 928	11 341	25.0%	13 341	29.4%	(12 730)	(71.0%)	11 952	66.7%	7 700	66.7%	
Depreciation and asset impairment	53 336	53 336	8 160	15.3%	15 395	28.9%	11 966	22.4%	35 521	66.6%	18 683	57.9%	
Finance charges	373	373	97	25.9%	-	-	180	48.4%	277	74.4%	203	100.0%	(11.0%)
Bulk purchases	62 868	62 868	15 922	25.3%	13 737	21.9%	11 089	17.6%	40 748	64.8%	12 484	65.1%	(11.2%)
Other Materials	11 140	11 412	1 587	14.2%	2 367	21.2%	2 433	21.3%	6 387	56.0%	2 575	66.9%	(5.5%)
Contracted services	134 051	143 865	15 373	11.5%	23 435	17.5%	25 383	17.6%	64 191	44.6%	21 166	73.1%	
Transfers and subsidies	8 760 40 982	13 385 46 291	169 36 491	1.9% 89.0%	1 895 7 627	21.6% 18.6%	2 833 14 887	21.2% 32.2%	4 897 59 005	36.6% 127.5%	817 9 705	50.0% 76.7%	246.7%
Other expenditure Losses	40 982	46 291	36 491	89.0%	/ 62/	18.6%	14 887	32.2%	59 005	127.5%	9 705	76.7%	53.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 936)	(37 861)	77 384		20 127		(7 891)		89 620		(10 095)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	51 061	38 119	10 185	19.9%	14 963	29.3%	3 170	8.3%	28 318	74.3%	4 719	42.5%	(32.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	-	-	-	-		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	125	258	87 569		35 090		(4 721)		117 938		(5 376)		
Taxation			~	-		-	*	-		-	-	-	
Surplus/(Deficit) after taxation	125	258	87 569		35 090		(4 721)		117 938		(5 376)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	125	258	87 569		35 090		(4 721)		117 938		(5 376)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	- '	-	-	-	- '	-	-
Surplus/(Deficit) for the year	125	258	87 569		35 090		(4 721)		117 938		(5 376)		

					202	20/21					201	9/20	
	Bud	get	First C	(uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	37 619	80 748	16 082	42.7%	20 442	54.3%	12 648	15.7%	49 171	60.9%	1 301	112.9%	872.59
National Government	37 619	38 119	13 472	35.8%	12 366	32.9%	3 149	8.3%	28 987	76.0%	1 301	112.9%	142.29
Provincial Government	-		-	-	-	-		-					-
District Municipality	-		-	-	-	-		-					-
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH,													
Transfers recognised - capital	37 619	38 119	13 472	35.8%	12 366	32.9%	3 149		28 987	76.0%	1 301	112.9%	142.29
Borrowing	-			-		-		-					
Internally generated funds		42 630	2 610	-	8 076		9 498		20 184	47.3%			(100.0%
			-	-			-	-		-			-
Capital Expenditure Functional	71 566	80 764	16 082	22.5%	20 457	28.6%	12 648	15.7%	49 186	60.9%	11 619	41.7%	8.99
Municipal governance and administration	8 530	9 061	1 597	18.7%	874	10.2%	1 543	17.0%	4 014	44.3%	3 169	11.3%	(51.3%
Executive and Council	2 775	2 791	-	-	653	23.5%	721	25.8%	1 373	49.2%	-	-	(100.0%
Finance and administration	5 755	6 270	1 597	27.8%	221	3.8%	823	13.1%	2 641	42.1%	3 169	18.0%	(74.0%
Internal audit			-	-	-	-		-		-	-	-	-
Community and Public Safety	16 019	18 099	5 622	35.1%	7 201	45.0%	2 233	12.3%	15 057	83.2%	544	91.6%	310.29
Community and Social Services	3 919	7 480	677	17.3%	982	25.1%	126	1.7%	1 786	23.9%	74	-	71.49
Sport And Recreation	10 950	9 315	4 945	45.2%	6 218	56.8%	2 087	22.4%	13 251	142.3%	(1 819)	(20.2%)	(214.7%
Public Safety	1 150	1 204	-	-	-	-	20	1.7%	20	1.7%	2 290	-	(99.1%
Housing		100	-	-	-	-		-		-	-	-	-
Health			-	-	-	-		-		-	-	-	-
Economic and Environmental Services	40 182	45 756	8 862	22.1%	11 307	28.1%	5 317	11.6%	25 486	55.7%	6 091	56.4%	(12.7%
Planning and Development	1 500	4 414	-	-	-	-	214	4.8%	214	4.8%	47	-	355.49
Road Transport	38 682	41 342	8 862	22.9%	11 307	29.2%	5 104	12.3%	25 272	61.1%	6 044	56.1%	(15.6%
Environmental Protection			-	-	-	-		-		-	-	-	-
Trading Services	6 835	7 848		-	1 076	15.7%	3 554	45.3%	4 630	59.0%	1 815	91.0%	95.89
Energy sources	1 080	948	-	-	323	29.9%	-	-	323	34.1%	966	64.4%	(100.0%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 000	295	-	-	-	-	-	- 1	-	-	129	72.1%	(100.0%
Waste Management	2 755	6 605	-	-	752	27.3%	3 554	53.8%	4 306	65.2%	720	-	393.79
Other	-									-			-

Dart 2.	Cach	Receipts	and Day	ımonte

					202	20/21					201	9/20	
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	387 425	531 536	_		_		1 084	.2%	1 084	.2%			(100.0%)
Property rates	61 215	60 229	_		_	-				.270	_	_	(100.070)
Service charges	91 028	87 202	_		_	-	_			_	_	_	_
Other revenue	43 062	16 854	_	_	_	_	_			_	_	_	_
Transfers and Subsidies - Operational	190 114	320 919	_							_	_	_	
Transfers and Subsidies - Capital	2 006	40 125	_	_	_	_	_			_	_	_	_
Interest		6 207	_	_	_	_	1 084	17.5%	1 084	17.5%	_	_	(100.0%)
Dividends			_	_	_	_				-	_	_	()
Payments		(9 939)		_	_		95	(1.0%)	95	(1.0%)			(100.0%)
Suppliers and employees	_	(9 939)	_	_	_	-	95	(1.0%)	95	(1.0%)	_	_	(100.0%)
Finance charges			-			-			-		-		
Transfers and grants				-						-		-	_
Net Cash from/(used) Operating Activities	387 425	521 597	-	-	-		1 178	.2%	1 178	.2%		-	(100.0%)
Cash Flow from Investing Activities													
Receipts	(15)	15			_		-						_
Proceeds on disposal of PPE			_	_	_	-	_		-	_	_	_	
Decrease (Increase) in non-current debtors (not used)	_		_	_	_	-	_		-	_	_	_	
Decrease (increase) in non-current receivables	(15)	15	-			-					-	-	_
Decrease (increase) in non-current investments			-			-					-	-	_
Payments	(37 619)	(80 748)											
Capital assets	(37 619)	(80 748)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(37 634)	(80 733)	-	-	-		-			-	-	-	-
Cash Flow from Financing Activities													
Receipts	12	(12)	(54)	(450.6%)	48	402.2%	(5)	45.0%	(11)	93.3%	61		(108.7%)
Short term loans			-										(
Borrowing long term/refinancing				-						-		-	_
Increase (decrease) in consumer deposits	12	(12)	(54)	(450.6%)	48	402.2%	(5)	45.0%	(11)	93.3%	61	-	(108.7%)
Payments			-	-	-		-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	12	(12)	(54)	(450.6%)	48	402.2%	(5)	45.0%	(11)	93.3%	61	-	(108.7%)
Net Increase/(Decrease) in cash held	349 803	440 852	(54)	-	48	-	1 173	.3%	1 167	.3%	61	-	1 817.5%
Cash/cash equivalents at the year begin:	253 561	126 350	(6)	-	(68)	-	(32)		(6)	-	(119)	-	(72.6%)
Cash/cash equivalents at the year end:	603 364	567 202	(54)	_	(32)		1 092		1 092	.2%	(64)		(1 812.4%)
Castroasti equivarents at the year effu.	003 304	307 202	(34)		(32)		1 072	.270	1 072	.270	(04)		(1012.470)

•	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Debt		Impairment -E Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 284	39.3%	1 665	15.3%	448	4.1%	4 518	41.4%	10 914	14.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 305	3.2%	1 145	2.8%	817	2.0%	37 906	92.1%	41 173	55.8%	-		-	-
Receivables from Exchange Transactions - Waste Water Management	-		-	-		-		-			-		-	-
Receivables from Exchange Transactions - Waste Management	1 187	14.2%	704	8.4%	519	6.2%	5 925	71.1%	8 335	11.3%	-		-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	.2%	4	.1%	4	.1%	3 802	99.6%	3 816	5.2%	-		-	-
Interest on Arrear Debtor Accounts	314	2.8%	345	3.1%	332	2.9%	10 290	91.2%	11 281	15.3%	-		-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 937)	171.8%	30	(1.7%)	8	(.5%)	1 190	(69.6%)	(1 710)	(2.3%)	-		-	-
Total By Income Source	4 159	5.6%	3 892	5.3%	2 127	2.9%	63 630	86.2%	73 810	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	539	9.3%	272	4.7%	218	3.7%	4 780	82.3%	5 809	7.9%	-	-	-	-
Commercial	2 272	43.9%	920	17.8%	182	3.5%	1 799	34.8%	5 173	7.0%	-	-	-	-
Households	(431)	(.8%)	1 599	3.1%	1 326	2.6%	49 132	95.2%	51 626	69.9%	-	-	-	-
Other	1 779	15.9%	1 101	9.8%	402	3.6%	7 919	70.7%	11 201	15.2%	-	-	-	-
Total By Customer Group	4 159	5.6%	3 892	5.3%	2 127	2.9%	63 630	86.2%	73 810	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-		-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-		-		-
Pensions / Retirement	-	-	-	-	-	-		-		-
Loan repayments	-	-	-	-	-	-		-		-
Trade Creditors	-	-	-	-	17	12.9%	113	87.1%	129	84.7%
Auditor-General	-	-	-	-	-	-		-		-
Other	-	-	23	100.0%	-	-	-	-	23	15.3%
Total		-	23	15.3%	17	10.9%	113	73.8%	153	100.0%

Contact Details

Municipal Manager	Mr RP Mnguni	035 473 3342
Financial Manager	Mr ZN Mhlongo	035 473 3312

Source Local Government Database

All figures in this report are unaudited.

# KWAZULU-NATAL: MTHONJANENI (KZN285) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Expenditure					202	0/21					201	9/20	
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	172 974	182 161	58 467	33.8%	10 485	6.1%	71 544	39.3%	140 496	77.1%	30 547	112.8%	134.2%
Property rates	36 037	31 382	11 680	32.4%	3 733	10.4%	3 136	10.0%	18 550	59.1%	2 708	79.9%	15.8%
Service charges - electricity revenue	32 642	32 642	5 308	16.3%	4 665	14.3%	5 785	17.7%	15 759	48.3%	4 554	65.8%	27.0%
Service charges - water revenue	-			-		-		-				-	-
Service charges - sanitation revenue	-			-		-		-				-	-
Service charges - refuse revenue	2 060	2 060	450	21.8%	391	19.0%	452	21.9%	1 292	62.7%	428	80.8%	5.6%
		-	-	-	-		- 5		-	-	-		-
Rental of facilities and equipment	112	437			3	2.7%		1.0%	8	1.7%	11	57.9%	(59.1%)
Interest earned - external investments	900	1 100	288	32.0%	290	32.2%	281	25.5%	860	78.1%	475	210.6%	(40.8%)
Interest earned - outstanding debtors	1 000	1 500	179	17.9%	193	19.3%	152	10.1%	523	34.9%	107	-	42.5%
Dividends received	3 603	1 603	18	.5%	59	1.6%	32	2.0%	109	6.8%	158	34.6%	(79.7%)
Fines, penalties and forfeits	3 603 1 999	1 603	260	.5%	22	1.6%	352	17.6%	635	31.7%	340	34.6% 44.3%	(79.7%)
Licences and permits Agency services	1 999	1 999	200	13.076	22	1.176	352	17.0%	030	31.7%	340	44.376	3.176
Agency services Transfers and subsidies	90 660	103 302	40 220	44.4%	1 145	1.3%	60 406	58.5%	101 771	98.5%	21 142	137.5%	185.7%
Other revenue	2 960	5 135	40 220	2.2%	(16)	(.5%)	943	18.4%	991	19.3%	625	362.8%	50.8%
Gains	1 000	1 000	04	2.270	(10)	(.376)	743	10.470	771	17.370	023	302.070	30.676
			20.005	00.00/	20.542	0.4.70/		45.00/	404.004		24.000	0.4.40	(00.40()
Operating Expenditure	160 053	170 965	38 225	23.9%	39 513	24.7%	27 183	15.9%	104 921	61.4%	34 033	84.4%	(20.1%)
Employee related costs	57 251	57 251	13 829	24.2%	16 171	28.2%	14 446	25.2%	44 447	77.6%	12 765	83.7%	13.2%
Remuneration of councillors	9 256	9 256	2 200	23.8%	2 213	23.9%	1 475	15.9%	5 888	63.6%	2 213	79.4%	(33.3%)
Debt impairment	8 900	10 900	5 324	38.5%	5 325	38.5%	3 570	20.7%	14 218	82.5%	4 357	141.9%	(18.1%)
Depreciation and asset impairment Finance charges	13 834	17 234	218	38.376	33	38.376	3570	20.776	338	82.3%	4 357	141.9%	1 507.4%
Bulk purchases	24 421	24 313	6 441	26.4%	6 814	27.9%	2 633	10.8%	15 888	65.3%	5 225	56.9%	(49.6%)
Other Materials	1 990	3 750	91	4.6%	401	20.1%	251	6.7%	743	19.8%	121	24.4%	107.8%
Contracted services	23 015	24 981	5 116	22.2%	5 691	24.7%	1 774	7.1%	12 582	50.4%	4 084	110.3%	(56.6%)
Transfers and subsidies	750	900	420	56.0%	3 071	24.770	376	41.8%	796	88.5%	4 004	110.3%	(100.0%)
Other expenditure	20 637	22 380	4 587	22.2%	2 866	13.9%	2 569	11.5%	10 022	44.8%	5 263	95.9%	(51.2%)
Losses	-	-	-	-		-	-	-	-	-	-	-	- 1
Surplus/(Deficit)	12 921	11 197	20 242		(29 028)		44 361		35 575		(3 486)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dis	t) 32 939	28 878	15 734	47.8%	5 819	17.7%	378	1.3%	21 930	75.9%	500	85.5%	(24.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PI	Е -			-		-		-				-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 860	40 075	35 976		(23 209)		44 739		57 505		(2 985)		
Taxation	-		-	-		-	-	-		-	-		-
Surplus/(Deficit) after taxation	45 860	40 075	35 976		(23 209)		44 739		57 505		(2 985)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 860	40 075	35 976		(23 209)		44 739		57 505		(2 985)		
Share of surplus/ (deficit) of associate	-		~	-		-	-	-	÷	-	~	-	-
Surplus/(Deficit) for the year	45 860	40 075	35 976		(23 209)		44 739		57 505		(2 985)		

<u>'</u>					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	39 214	39 943	(457 061)	(1 165.6%)	9 500	24.2%	471 948	1 181.5%	24 388	61.1%	5 622	1 327.5%	8 294.6%
National Government	33 439	28 878	(393 809)	(1 177.7%)	5 591	16.7%	261 877		(126 341)	(437.5%)	4 960	1 248.4%	5 179.7%
National Government Provincial Government	33 439	28 8/8	(393 809)	(1 1/7.7%)	5 591	10.7%	261 877	906.8%	(126 341)	(437.5%)	4 960	1 248.4%	5 179.7%
District Municipality	10			-								-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,				-								-	
Transfers and subsidies - capital (monetary alloc) (beparitin Agencies, PH),  Transfers recognised - capital	33 449	28 878	(393 809)	(1 177.3%)	5 591	16.7%	261 877	906.8%	(126 341)	(437.5%)	4 960	1 247.8%	5 179.7%
Borrowing	33 449	28 8/8	(393 809)	(1177.3%)	5 591	16.7%	261 8//	906.8%	(126 341)	(437.5%)	4 960	1 247.8%	5 1/9./%
Internally generated funds	5 765	11 065	(63 251)	(1 097.2%)	3 909	67.8%	210 071	1 898.5%	150 729	1 362.2%	662	2 252.4%	31 634.9%
iliteritally generated funds	3 703	11 003	(03 231)	(1 077.270)	3 707	07.070	210 071	1 070.370	130 727	1 302.270	002	2 232.470	31 034.770
				-									
Capital Expenditure Functional	39 694	39 943	(457 061)	(1 151.5%)	9 500	23.9%	471 948	1 181.5%	24 388	61.1%	5 622	1 327.1%	8 294.6%
Municipal governance and administration	695	885	(76 812)	(11 052.1%)	26	3.7%	76 987	8 703.1%	201	22.7%	(30)	29 556.9%	(260 349.1%)
Executive and Council	50	44	(8)	(15.3%)		-	35	80.3%	28	62.9%	-	119.7%	(100.0%)
Finance and administration	645	841	(76 804)	(11 907.6%)	26	4.0%	76 952	9 151.7%	173	20.6%	(30)	41 140.9%	(260 230.3%)
Internal audit	-		-	-		-	-	-	-	-	-	-	-
Community and Public Safety	1 670	1 309	(106 682)	(6 388.1%)	950	56.9%	106 876	8 165.1%	1 143	87.3%	(2)	81 798.8%	(5 987 529.8%)
Community and Social Services	255	230	(105 559)	(41 395.8%)	(4)	(1.5%)	105 622	45 922.6%	59	25.6%	-	168 586.0%	(100.0%)
Sport And Recreation	-		-	-		-	-	-	-	-	-	-	-
Public Safety	1 415	1 079	(1 123)	(79.4%)	954	67.4%	1 254	116.2%	1 084	100.5%	(2)	1 687.5%	(70 335.8%)
Housing	-		-	-		-	-	-	-	-	-	-	-
Health	-		-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 929	25 141	(117 624)	(562.0%)	5 359	25.6%	132 034	525.2%	19 768	78.6%	1 364	680.9%	9 580.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 929	25 141	(117 624)	(562.0%)	5 359	25.6%	132 034	525.2%	19 768	78.6%	1 364	680.9%	9 580.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 400	12 609	(155 943)	(950.9%)	3 166	19.3%	156 052		3 275	26.0%	4 289	1 041.7%	
Energy sources	15 700	12 509	(130 689)	(832.4%)	3 166	20.2%	130 798		3 275	26.2%	4 289	865.2%	2 949.3%
Water Management	-	-	(1 985)		-	-	1 985	-	-	-	-	-	(100.0%)
Waste Water Management	-	-	(9 025)		-	-	9 025	-	-	-	-	-	(100.0%)
Waste Management	700	100	(14 245)	(2 034.9%)	-	-	14 245	14 244.5%	-	-	-	7 513.8%	(100.0%)
Other	-		-	-	-	-	-	-	-	-	-	-	-

Dart 2	· Cach	Receipts	and Da	umonto

					202	20/21					201	19/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts		182 545	-	-	-	-	(4 758)	(2.6%)	(4 758)	(2.6%)	-	-	(100.0%)
Property rates	-	24 936	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	22 534	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	2 895	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	103 302	-	-	-	-	(3 251)		(3 251)	(3.1%)	-	-	(100.0%)
Transfers and Subsidies - Capital	-	28 878	-	-	-	-	(1 507)	(5.2%)	(1 507)	(5.2%)	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(141 931)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	(141 931)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	40 614	-	-	-	-	(4 758)	(11.7%)	(4 758)	(11.7%)	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts		4 500					_				_		_
Proceeds on disposal of PPE		4 500	-				-				-		
Decrease (Increase) in non-current debtors (not used)				_	_		_		_	_	_		_
Decrease (increase) in non-current receivables				_	_		_		_	_	_	-	_
Decrease (increase) in non-current investments			_	_	_		_		_	-	-	-	_
Payments		(39 943)		_	_		49	(.1%)	49	(.1%)			(100.0%)
Capital assets		(39 943)					49	(.1%)	49	(.1%)			(100.0%)
Net Cash from/(used) Investing Activities		(35 443)			-	-	49	(.1%)	49	(.1%)	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	1 026	(1 026)	(2)	(.2%)	(5)	(.5%)	10	(1.0%)	4	(.4%)	(16)		(160.6%)
Short term loans	1 020	(1 020)	(2)	(.270)	(3)	(.376)	10	(1.076)		(.470)	(10)		(100.076)
Borrowing long term/refinancing	-	-	-	-	-		-		-	-	-	-	-
Increase (decrease) in consumer deposits	1 026	(1 026)	(2)	(.2%)	(5)	(.5%)	10	(1.0%)	4	(.4%)	(16)		(160.6%)
Payments	1 020	(1 020)	(2)	(.2.70)	(5)	(.570)		(1.070)		(.170)	(10)		(100.070)
Repayment of borrowing											-		
Net Cash from/(used) Financing Activities	1 026	(1 026)	(2)	(.2%)	(5)	(.5%)	10	(1.0%)	4	(.4%)	(16)	-	(160.6%)
, ,		,				, ,			/4				, ,
Net Increase/(Decrease) in cash held	1 026	4 145	(2)		(5)		(4 699)		(4 706)	(113.5%)		-	28 472.6%
Cash/cash equivalents at the year begin:	6 073	4 814	4 029	66.3%	4 027	66.3%	4 023	83.6%	4 029	83.7%		-	30 876.2%
Cash/cash equivalents at the year end:	7 099	8 959	4 027	56.7%	4 023	56.7%	(4 706)	(52.5%)	(4 706)	(52.5%)	(3)	-	135 858.3%

Tatt 4. Debtor Age Analysis	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-		-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 552	25.4%	1 045	17.1%	195	3.2%	3 325	54.4%	6 116	15.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 151	4.9%	1 496	6.4%	653	2.8%	19 953	85.8%	23 253	60.5%	-	-		
Receivables from Exchange Transactions - Waste Water Management	-		-			-		-	-		-	-		
Receivables from Exchange Transactions - Waste Management	162	4.7%	209	6.0%	74	2.1%	3 028	87.2%	3 473	9.0%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	13	7.1%	16	8.4%	5	2.6%	156	82.0%	190	.5%	-	-		
Interest on Arrear Debtor Accounts	150	2.8%	287	5.3%	134	2.5%	4 811	89.4%	5 381	14.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-	-		-	-		
Other	-		(4)	100.0%		-		-	(4)			-	-	-
Total By Income Source	3 029	7.9%	3 048	7.9%	1 061	2.8%	31 272	81.4%	38 410	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	623	3.9%	882	5.6%	279	1.8%	14 033	88.7%	15 817	41.2%	-	-	-	-
Commercial	1 425	21.1%	716	10.6%	224	3.3%	4 377	64.9%	6 742	17.6%	-	-	-	-
Households	974	6.5%	1 440	9.6%	554	3.7%	12 097	80.3%	15 065	39.2%	-	-	-	-
Other	6	.8%	10	1.3%	4	.5%	765	97.4%	785	2.0%	-	-		-
Total By Customer Group	3 029	7.9%	3 048	7.9%	1 061	2.8%	31 272	81.4%	38 410	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	1 504	43.3%	1 970	56.7%	3 474	(199.1%)
Bulk Water		-	-	-	-	-		-	-	-
PAYE deductions		-	-	-	-	-		-	-	-
VAT (output less input)		-	-	-	-	-		-	-	-
Pensions / Retirement		-	-	-	-	-		-	-	-
Loan repayments		-	-	-	-	-		-	-	-
Trade Creditors	(586)	78.1%	(500)	66.6%	66	(8.7%)	269	(35.9%)	(751)	43.1%
Auditor-General		-	(876)	100.0%	-	-		-	(876)	50.2%
Other	(2 469)	68.7%	(870)	24.2%	(364)	10.1%	112	(3.1%)	(3 592)	205.9%
Total	(3 055)	175.1%	(2 247)	128.8%	1 206	(69.1%)	2 352	(134.8%)	(1 745)	100.0%

Contact Details

Municipal Manager	Mr P.P. Sibiya	035 450 2082	
Financial Manager	Mr Mr N.M Myeni	035 450 2082	

### KWAZULU-NATAL: NKANDLA (KZN286) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri operating nerenae and Experience					202	20/21					201	9/20	
	Bud	get	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť l
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	185 805	203 859	61 886	33.3%	45 263	24.4%	62 705	30.8%	169 854	83.3%	41 853	91.2%	49.8%
Property rates	48 283	48 283	12 254	25.4%	12 254	25.4%	12 254	25.4%	36 762	76.1%	13 114	88.7%	(6.6%)
Service charges - electricity revenue	21 195	21 195	2 393	11.3%	3 025	14.3%	3 109	14.7%	8 526	40.2%	3 843	71.2%	(19.1%)
Service charges - water revenue	21175	21175		- 11.570		- 11.570			-	10.270		71.2%	(17.170)
Service charges - sanitation revenue	_			_		_		_		-			_
Service charges - refuse revenue	800	800	304	38.0%	307	38.3%	307	38.3%	917	114.7%	261	95.6%	17.6%
	-		-	-		-	-	-					
Rental of facilities and equipment	1 300	1 300	295	22.7%	316	24.3%	319	24.5%	930	71.5%	331	80.6%	(3.7%)
Interest earned - external investments	1 850	1 850	125	6.7%	-	_	-	_	125	6.7%		80.7%	(100.0%)
Interest earned - outstanding debtors	1 850	1 850	381	20.6%	404	21.8%	574	31.0%	1 358	73.4%		78.6%	52.6%
Dividends received	-	-	-	-	-	-	-		-				-
Fines, penalties and forfeits	24	24	0	.9%	0	.9%	12	51.2%	13	53.0%	3	240.0%	285.1%
Licences and permits	265	265	2	.9%	26	9.7%	18	6.7%	46	17.3%	76	182 211.6%	(76.6%)
Agency services	-			-		-		-		-	-	-	
Transfers and subsidies	109 463	127 517	46 088	42.1%	26 906	24.6%	43 213	33.9%	116 207	91.1%	24 226	25.2%	78.4%
Other revenue	775	775	45	5.7%	2 026	261.5%	2 899	374.1%	4 970	641.3%	(752)	630.3%	(485.3%)
Gains	-	-	-	-		-	-	-	-	-	-	-	-
Operating Expenditure	185 456	208 264	24 477	13.2%	22 457	12.1%	25 796	12.4%	72 730	34.9%		43.3%	(17.3%)
Employee related costs	54 545	57 645	13 691	25.1%	9 972	18.3%	14 242	24.7%	37 905	65.8%		63.7%	10.7%
Remuneration of councillors	11 245	11 245	2 348	20.9%	1 565	13.9%	2 427	21.6%	6 339	56.4%	2 345	65.0%	3.5%
Debt impairment	2 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17 000	16 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	1	-	-	-	-	-	1	-	-	-	-
Bulk purchases	16 000	15 000	-	-	186	1.2%	-	-	186	1.2%		14.1%	(100.0%)
Other Materials	5 436	10 461	306	5.6%	1 134	20.9%	427	4.1%	1 867	17.8%		109.7%	(44.3%)
Contracted services	44 331	54 010	4 393	9.9%	5 136	11.6%	3 776	7.0%	13 306	24.6%		25.6%	(20.6%)
Transfers and subsidies	2 500	3 100	-		-	-	-	-	-	-	351	(41.9%)	(100.0%)
Other expenditure	31 899	39 302	3 738	11.7%	4 464	14.0%	4 924	12.5%	13 126	33.4%	8 263	71.5%	(40.4%)
Losses	-	-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit)	349	(4 405)	37 409		22 806		36 908		97 124		10 665		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	-	30 706	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	349	26 301	37 409		22 806		36 908		97 124		10 665		
Taxation	9	-	-	-	÷	-		-	,	-			
Surplus/(Deficit) after taxation	349	26 301	37 409		22 806		36 908		97 124		10 665		
Attributable to minorities		-		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	349	26 301	37 409		22 806		36 908		97 124		10 665		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	349	26 301	37 409		22 806		36 908		97 124		10 665		

Part 2: Capital Revenue and Expenditure												9/20	
		2020/21           Budget         First Quarter         Second Quarter         Third Quarter         Year to Date											
	Buc	lget	First C	uarter	Second		Third (		Year t		Third C		
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	1 400	46 700	(410 575)	(29 326.8%)	222	15.9%	251	.5%	(410 102)	(878.2%)	1 798	(7.2%)	
National Government	-	30 427	(181 900)	-		-	87	.3%	(181 813)	(597.5%)	1 798	(8.3%)	(95.2%)
Provincial Government	-	-	-	-		-	-	-	-	-	-	-	-
District Municipality	-		-	-		-	-	-		-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, I	-		-	-		-	-	-		-		-	-
Transfers recognised - capital	-	30 427	(181 900)	-		-	87	.3%	(181 813)	(597.5%)	1 798	(8.3%)	(95.2%)
Borrowing											-	-	
Internally generated funds	1 400	16 274	(228 675)	(16 334.0%)	222	15.9%	164	1.0%	(228 289)	(1 402.8%)		-	(100.0%)
			-	-		-	-			-		-	-
Capital Expenditure Functional	10 044	46 700	(419 665)	(4 178.4%)	222	2.2%	461	1.0%	(418 982)	(897.2%)	2 556	(3.1%)	(82.0%)
Municipal governance and administration	2 630	7 674	(130 088)	(4 946.3%)	222	8.4%	228	3.0%	(129 638)	(1 689.4%)	758	43.3%	(69.9%)
Executive and Council	-	-	- 1	- 1	-	-	-	-	- 1	-	-	-	- 1
Finance and administration	2 630	7 674	(130 088)	(4 946.3%)	222	8.4%	228	3.0%	(129 638)	(1 689.4%)	758	43.3%	(69.9%)
Internal audit	-	-	-	-		-	-	-	-	-	-	-	-
Community and Public Safety	1 600	18 396	(95 777)	(5 986.1%)	-	-	147	.8%	(95 630)	(519.9%)	84	2.4%	75.3%
Community and Social Services	1 600	10 596	(75 442)	(4 715.1%)		-	147	1.4%	(75 295)	(710.6%)	84	2.6%	75.3%
Sport And Recreation	-	6 400	(20 335)	-	-	-	-	-	(20 335)	(317.7%)	-	-	-
Public Safety	-	1 400	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-			-	-	-	-		- (4 500 001)	-	-	-
Economic and Environmental Services	5 814 5 814	12 331	(186 147)	(3 201.8%)			86	.7%	(186 061)	(1 508.9%)		-	(100.0%)
Planning and Development Road Transport	5 8 1 4	12 331	(24 668)	(424.376)		-	86	.7%	(24 668) (161 393)	(1 308.8%)	-	-	(100.0%)
Environmental Protection	-	12 331	(101 4/9)	-		-	80	./76	(101 393)	(1 308.8%)		-	(100.0%)
Trading Services		8 300	(7 653)			-	-		(7 653)	(92.2%)	1 714	(31.4%)	(100.0%)
Energy sources		8 200	(1 997)		-				(1 997)	(92.2%)	1 714	(31.4%)	(100.0%)
Water Management		0 200	(1771)	_					(1777)	(24.470)	1714	(33.770)	(100.070)
Waste Water Management	_	-	(2 596)	_		_	_	_	(2 596)	-	-	_	_
Waste Management	_	100	(3 059)	_		_	-		(3 059)	(3 058.7%)	_	_	-
Other	-	-	-	-		-	_					_	-

Dart 2.	Cach	Docointe	and	Payments

					202	20/21					201	19/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	to Date	Third (	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buaget		buaget	
Cash Flow from Operating Activities													
Receipts		225 906			-		-	-	-	-	-	-	-
Property rates	-	40 075	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	18 256	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	11 177	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		122 641			-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital		30 427			-	-	-	-	-	-	-	-	-
Interest		3 330			-	-	-	-	-	-	-	-	-
Dividends					-	-	-	-	-	-	-	-	-
Payments		(187 664)		-				-					
Suppliers and employees		(187 664)			-	-	-	-	-	-	-	-	-
Finance charges	-		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants					-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities		38 242		-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE					-	-							
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	-	-			1	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-			1	-	-	-
Decrease (increase) in non-current investments						_	_				_		_
Payments		(46 700)			_	_	_	_			_		_
Capital assets		(46 700)	-		_	-	_		-				-
Net Cash from/(used) Investing Activities		(46 700)		-	-	-	-	-		-	-	-	-
Cash Flow from Financing Activities													
Receipts	456	456	2	.4%	(2)	(.4%)		.9%	4	.9%	7		(39.2%)
Short term loans	430	430	2	.470	(2)	(.4%)	4	.976	4	.976	,		(39.2%)
Borrowing long term/refinancing					-	-		-			-		-
Increase (decrease) in consumer deposits	456	456		.4%	(2)	(.4%)		.9%		.9%	- 7		(39.2%)
Payments	430	430	2	.470	(2)	(.470)	-	.970	-	.7/0	1 '		(37.270)
Repayment of borrowing									-			1	
Net Cash from/(used) Financing Activities	456	456	2		(2)	(.4%)	4	.9%	4	.9%	7		(39,2%)
. , ,						,						-	, ,
Net Increase/(Decrease) in cash held	456	(8 003)	2	.4%	(2)	(.4%)	4	(.1%)	4	(.1%)		-	(39.2%)
Cash/cash equivalents at the year begin:	-	-	30 410	-	30 698	-	31 147	-	30 410	-	68	-	45 491.9%
Cash/cash equivalents at the year end:	456	(8 003)	30 694	6 736.6%	31 047	6 814.0%	31 396	(392.3%)	31 396	(392.3%)	295	.8%	10 549.9%
1	1		i e	1	1	1	1	1	i e	1	1	1	1

Tart 4. Debtor Age Analysis	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-		-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	920	23.4%	907	23.1%	300	7.7%	1 797	45.8%	3 924	5.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 869	5.9%	6 967	14.4%	3 440	7.1%	35 099	72.6%	48 375	71.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-			-	-		-			-	-		
Receivables from Exchange Transactions - Waste Management	111	1.5%	201	2.8%	96	1.3%	6 847	94.4%	7 255	10.7%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	92	5.0%	168	9.1%	74	4.0%	1 517	82.0%	1 851	2.7%	-	-		
Interest on Arrear Debtor Accounts	132	1.5%	321	3.5%	124	1.4%	8 503	93.6%	9 081	13.4%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-			-	-		-			-	-		
Other	(210)	8.0%	(657)	25.1%	(266)	10.2%	(1 484)	56.7%	(2 617)	(3.9%)		-	-	-
Total By Income Source	3 914	5.8%	7 907	11.7%	3 768	5.6%	52 279	77.0%	67 868	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 515	7.3%	6 040	17.6%	2 963	8.6%	22 758	66.4%	34 276	50.5%	-	-	-	-
Commercial	751	12.7%	439	7.4%	128	2.2%	4 583	77.7%	5 900	8.7%	-	-	-	-
Households	201	1.6%	381	3.0%	183	1.4%	11 897	94.0%	12 662	18.7%	-	-	-	-
Other	447	3.0%	1 047	7.0%	495	3.3%	13 041	86.8%	15 029	22.1%	-	-	-	-
Total By Customer Group	3 914	5.8%	7 907	11.7%	3 768	5.6%	52 279	77.0%	67 868	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-		-	-	-	-	-
Bulk Water		-	-	-		-	-	-	-	-
PAYE deductions		-	-	-		-	-	-	-	-
VAT (output less input)		-	-	-		-	-	-	-	-
Pensions / Retirement		-	-	-		-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 855)	46.9%	(780)	19.7%	-	-	(1 324)	33.4%	(3 959)	14.3%
Auditor-General	-	-	(470)	105.0%	-	-	22	(5.0%)	(448)	1.6%
Other	(9 108)	39.2%	(2 240)	9.6%	30	(.1%)	(11 899)	51.3%	(23 217)	84.0%
Total	(10 964)	39.7%	(3 489)	12.6%	30	(.1%)	(13 200)	47.8%	(27 623)	100.0%

Contact Details

Municipal Manager	Mr LS Jili	035 833 2009
Financial Manager	Mr S Ntombela	035 833 2009

# KWAZULU-NATAL: KING CETSHWAYO (DC28) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					202	10/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
												_	
Operating Revenue and Expenditure													
Operating Revenue	732 426	786 610	287 142	39.2%	242 309	33.1%	175 682	22.3%	705 133	89.6%	166 025	91.6%	5.8%
Property rates	-	-	-	-		-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - water revenue	69 502	63 567	16 521	23.8%	13 666	19.7%	15 725		45 912	72.2%	13 978	78.8%	12.5%
Service charges - sanitation revenue	8 444	8 444	2 107	25.0%	1 973	23.4%	2 082		6 163	73.0%	2 063	77.7%	. 9%
Service charges - refuse revenue	25 173	27 844	7 419	29.5%	6 632	26.3%	7 300	26.2%	21 350	76.7%	6 320	63.7%	15.5%
Rental of facilities and equipment	115	8 193	349	303.6%	49	42.8%	- 55	.7%	453	5.5%	13	56.9%	319.7%
Interest earned - external investments	32 909	20 097	5 392	16.4%	4 793	14.6%	3 967	19.7%	14 152	70.4%	9 677	99.4%	(59.0%)
Interest earned - outstanding debtors	280	1 480	702	250.8%	696	248.7%	718		2 116	143.0%	703	704.5%	2.2%
Dividends received	200	1 400	702	250.070		240.770	710	40.370	2110	143.070	703	704.370	2.270
Fines, penalties and forfeits	10	10	8	79.8%	3	30.0%	8	85.0%	19	194.7%	6	163.7%	36.9%
Licences and permits	74	74	-		30	40.4%	9	12.8%	39	53.2%	40	78.6%	(76.3%)
Agency services	-		-	_	-	-		-	-	-	-		
Transfers and subsidies	591 780	652 506	254 096	42.9%	214 319	36.2%	145 408	22.3%	613 823	94.1%	133 030	98.7%	9.3%
Other revenue	4 139	4 396	548	13.2%	148	3.6%	409		1 106	25.2%	194	5.5%	110.8%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	793 797	913 024	192 075	24.2%	296 617	37.4%	208 698	22.9%	697 391	76.4%	197 327	74.6%	5.8%
Employee related costs	280 421	248 407	58 120	20.7%	66 765	23.8%	53 940		178 826	72.0%	54 458	72.2%	(1.0%)
Remuneration of councillors	14 436	14 436	3 062	21.2%	3 156	21.9%	2 997	20.8%	9 216	63.8%	3 316	67.8%	(9.6%)
Debt impairment	7 817	7 817	3 002	21.270	3 130	21.770	130		130	1.7%	183	3.3%	(28.7%)
Depreciation and asset impairment	89 656	109 131	17 633	19.7%	34 997	39.0%	25 736		78 367	71.8%	18 105	53.1%	42.2%
Finance charges	3 722	3 722	-	-	1 981	53.2%		-	1 981	53.2%	-	52.3%	
Bulk purchases	-			-		-		-		-		-	-
Other Materials	108 076	156 723	49 697	46.0%	66 804	61.8%	19 488	12.4%	135 989	86.8%	34 572	91.4%	(43.6%)
Contracted services	177 417	273 684	38 682	21.8%	104 125	58.7%	84 737	31.0%	227 544	83.1%	76 645	95.6%	10.6%
Transfers and subsidies	1 025	-	-	-	-	-	-	-	-	-	-	16.8%	-
Other expenditure	111 227	99 105	24 880	22.4%	18 789	16.9%	21 669	21.9%	65 338	65.9%	10 050	54.2%	115.6%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 371)	(126 414)	95 067		(54 308)		(33 016)		7 743		(31 303)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	246 981	260 762	31 325	12.7%	59 101	23.9%	81 613	31.3%	172 039	66.0%	47 064	39.6%	73.4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE				-		-		-		-			-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	185 610	134 348	126 392		4 793		48 597		179 782		15 761		
Taxation	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	185 610	134 348	126 392		4 793		48 597		179 782		15 761		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	185 610	134 348	126 392		4 793		48 597		179 782		15 761		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	185 610	134 348	126 392		4 793		48 597		179 782		15 761		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	to Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	296 130	294 734	28 334	9.6%	49 396	16.7%	79 469	27.0%	157 199	53.3%	41 023	34.9%	93.7%
National Government	246 981	260 762	28 046	11.4%	48 301	19.6%	57 557		133 904	51.4%	38 373	33.7%	50.0%
Provincial Government	240 901	200 / 02	20 040	11.476	46 301	19.076	37 337	22.170	133 904	31.470	30 3/3	33.176	50.0%
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	246 981	260 762	28 046	11.4%	48 301	19.6%	57 557		133 904	51.4%	38 373	33.7%	50.0%
Borrowing	240 761	200 702	20 040	11.470	40 301	17.070	37 337	22.170	133 704	31.470	30 3/3	33.170	30.07
Internally generated funds	49 149	33 972	288	.6%	1 096	2.2%	21 912	64.5%	23 295	68.6%	2 650	65.5%	726.8%
morning generated tales			-	-		-			-	-	-	-	-
Capital Expenditure Functional	296 130	294 734	28 334	9.6%	49 396	16.7%	79 469	27.0%	157 199	53.3%	41 023	34.9%	93.7%
Municipal governance and administration	7 109	6 616	4	.1%	15	.2%	2 769		2 788	42.1%		47.9%	
Executive and Council	100	2 498		.170	16	15.6%	2 480		2 496	99.9%	11	70.1%	
Finance and administration	7 009	4 119	4	.1%	(0)	10.070	288		292	7.1%	1 102	47.3%	
Internal audit					-	_	-	7.070		7.170	- 1102		(75.570
Community and Public Safety	150	73			26	17.3%	_		26	35.8%			
Community and Social Services	150	73	-	-	26	17.3%	_	-	26	35.8%	_	_	-
Sport And Recreation			_	_			_	_			_	_	-
Public Safety								-				-	
Housing	-		-	-	-	-	-	-	-	-	-	-	-
Health	-		-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services		10				-	-		-		6	-	(100.0%)
Planning and Development	-	10	-	-		-		-	-	-	-	-	-
Road Transport	-		-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%
Trading Services	288 871	288 035	28 330	9.8%	49 355	17.1%	76 700	26.6%	154 385	53.6%	39 904	34.8%	92.2%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	241 361	240 351	20 696	8.6%	44 778	18.6%	70 677		136 151	56.6%	31 428	29.3%	
Waste Water Management	28 271	29 328	7 634	27.0%	4 214	14.9%	6 023	20.5%	17 871	60.9%		68.1%	(28.9%
Waste Management	19 240	18 355	-	-	362	1.9%	-	-	362	2.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Dart 2	· Cach	Receipts	and Da	umonto

					202	0/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buaget		buaget	
Cash Flow from Operating Activities													
Receipts	4 127 909	4 151 991	1 266 394	30.7%	975 160	23.6%	715 539	17.2%	2 957 093	71.2%	-	-	(100.0%)
Property rates	-	-	-	-		-	-	-	-	-	-	-	-
Service charges	486 144	490 015	42 117	8.7%	29 650	6.1%	33 668	6.9%	105 435	21.5%	-	-	(100.0%)
Other revenue	2 484 624	2 534 729	1 104 972	44.5%	863 136	34.7%	631 529	24.9%	2 599 638	102.6%	-	-	(100.0%)
Transfers and Subsidies - Operational	25 904	25 904	2 519	9.7%	2 374	9.2%	1 712	6.6%	6 605	25.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	1 098 328	1 081 246	116 785	10.6%	80 000	7.3%	48 630	4.5%	245 415	22.7%	-	-	(100.0%)
Interest	32 909	20 097	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(988 844)	(1 071 208)	(239 167)		(430 657)	43.6%	(476 336)	44.5%	(1 146 160)			-	(100.0%)
Suppliers and employees	(985 122)	(1 067 487)	(239 167)	24.3%	(430 657)	43.7%	(476 336)	44.6%	(1 146 160)	107.4%	-	-	(100.0%)
Finance charges	(3 722)	(3 722)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 139 065	3 080 783	1 027 227	32.7%	544 503	17.3%	239 203	7.8%	1 810 933	58.8%		-	(100.0%)
Cash Flow from Investing Activities													
Receipts	(2)		(3)	123.0%	4	(207.2%)	(2)		(0)				(100.0%)
Proceeds on disposal of PPE	(2)		(3)	123.070	7	(207.270)	(2)		(0)				(100.076)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	_	-	-		-	-	-	
Decrease (increase) in non-current receivables	(2)		(3)	123.0%	4	(207.2%)	(2)		(0)				(100.0%)
Decrease (increase) in non-current investments	(2)		(5)	120.070		(207.270)	(4)	_	(0)			_	(100.070)
Payments	(592 261)	(590 864)	(28 334)	4.8%	(49 396)	8.3%	(79 469)	13.4%	(157 199)	26.6%		_	(100.0%)
Capital assets	(592 261)	(590 864)	(28 334)	4.8%	(49 396)	8.3%	(79 469)	13.4%	(157 199)	26.6%	_		(100.0%)
Net Cash from/(used) Investing Activities	(592 263)	(590 864)	(28 336)		(49 392)	8.3%	(79 471)	13.4%	(157 199)			-	(100.0%)
Cash Flow from Financing Activities													
Receipts	(13 037)		1 145	(8.8%)	(48)	.4%	Q		1 105		2		195.5%
Short term loans	(13 037)		1 143	(0.070)	(40)	.470	7		1 103		3		173.376
Borrowing long term/refinancing	-	-	-	-	-	_	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(13 037)		1 145	(8.8%)	(48)	.4%		-	1 105	-	2	-	195.5%
Payments	(13 037)		1143	(0.070)	(40)	.470	,	-	1 103				173.370
Repayment of borrowing								-					
Net Cash from/(used) Financing Activities	(13 037)		1 145	(8.8%)	(48)	.4%	9	-	1 105		3		195.5%
	, , , , ,			, , , ,							-		
Net Increase/(Decrease) in cash held	2 533 765	2 489 918	1 000 035	39.5%	495 063	19.5%	159 742	6.4%	1 654 840	66.5%	3	-	5 315 759.4%
Cash/cash equivalents at the year begin:	493 989	493 989	494 384	100.1%	1 501 455	303.9%	1 996 519	404.2%	494 384	100.1%	494 393	128.7%	
Cash/cash equivalents at the year end:	3 027 754	2 983 907	1 501 440	49.6%	1 996 519	65.9%	2 156 260	72.3%	2 156 260	72.3%	494 309	128.7%	336.2%

•	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 330	10.8%	2 555	4.3%	1 698	2.9%	48 302	82.0%	58 884	61.9%	-	-	33 708	57.2%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-		-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-	-		-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	715	5.8%	363	3.0%	286	2.3%	10 895	88.9%	12 259	12.9%	-	-	5 110	41.7%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-			-	-	-	
Interest on Arrear Debtor Accounts	259	2.1%	253	2.1%	250	2.1%	11 308	93.7%	12 070	12.7%	-	-	1 264	10.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-	-	-
Other	3 356	28.2%	737	6.2%	142	1.2%	7 664	64.4%	11 899	12.5%	-	-	1 264	10.6%
Total By Income Source	10 660	11.2%	3 908	4.1%	2 376	2.5%	78 169	82.2%	95 113	100.0%	-	-	41 346	43.5%
Debtors Age Analysis By Customer Group														
Organs of State	3 988	35.2%	1 023	9.0%	327	2.9%	5 991	52.9%	11 330	11.9%	-	-	-	-
Commercial	4 191	30.8%	1 007	7.4%	399	2.9%	8 028	58.9%	13 625	14.3%	-	-	1 264	9.3%
Households	2 481	3.5%	1 878	2.7%	1 650	2.4%	64 150	91.4%	70 158	73.8%	-	-	40 082	57.1%
Other	-	-	-		-			-	-	-	-	-	-	-
Total By Customer Group	10 660	11.2%	3 908	4.1%	2 376	2.5%	78 169	82.2%	95 113	100.0%	-	-	41 346	43.5%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 029	1.6%	2 101	3.2%	624	1.0%	61 096	94.2%	64 850	22.7%
PAYE deductions	-	-	-		-	-		-	-	-
VAT (output less input)	-	-	-		-	-		-	-	-
Pensions / Retirement	-	-	-		-	-		-	-	-
Loan repayments	-	-	-		-	-		-	-	-
Trade Creditors	38 008	18.6%	38 974	19.1%	34 293	16.8%	93 287	45.6%	204 563	71.5%
Auditor-General	-	-	-		-	-		-	-	-
Other	10 968	65.7%	3 982	23.8%	-	-	1 749	10.5%	16 698	5.8%
Total	50 006	17.5%	45 056	15.7%	34 918	12.2%	156 131	54.6%	286 111	100.0%

Contact Details

Municipal Manager	Mrs Mbali Thulile Barbara	035 799 2501
Financial Manager	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

All figures in this report are unaudited.

### KWAZULU-NATAL: MANDENI (KZN291) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Turri operating nerenae and expenditure					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	312 062	339 002	117 546	37.7%	108 252	34.7%	77 927	23.0%	303 725	89.6%	70 278	84.2%	
Property rates	52 479	52 479	19 144	36.5%	11 548	22.0%	14 264	27.2%	44 956	85.7%	11 207	64.9%	27.3%
Service charges - electricity revenue	33 865	33 865	8 940	26.4%	6 475	19.1%	9 963	29.4%	25 378	74.9%	5 713	63.9%	74.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-			-	-	-		-	-			-	-
Service charges - refuse revenue	9 938	9 938	2 251	22.7%	2 307	23.2%	2 299	23.1%	6 857	69.0%	2 049	66.9%	12.2%
Rental of facilities and equipment	280	180	17	6.0%	32	11.5%	14	8.0%	63	35.2%	37	84.9%	(61.0%)
Interest earned - external investments	3 500	4 150	1 661	47.5%	733	21.0%	1 907	46.0%	4 302	103.7%	2 164	154.8%	(11.9%)
Interest earned - outstanding debtors	18 136	6 136	1 146	6.3%	1 155	6.4%	750	12.2%	3 051	49.7%	4 905	85.1%	(84.7%)
Dividends received			-		-					-	-		- 1
Fines, penalties and forfeits	449	449	5	1.1%	10	2.3%	23	5.1%	38	8.5%	23	22.9%	(1.3%)
Licences and permits	1 381	1 381	177	12.8%	90	6.6%	231	16.7%	498	36.1%	237	60.9%	(2.5%)
Agency services	-		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	191 346	229 735	83 965	43.9%	85 686	44.8%	47 996	20.9%	217 647	94.7%	43 552	92.3%	10.2%
Other revenue	689	689	241	34.9%	214	31.0%	480	69.5%	934	135.5%	392	156.5%	22.2%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	309 016	320 667	57 005	18.4%	69 924	22.6%	57 031	17.8%	183 960	57.4%	55 929	58.4%	2.0%
Employee related costs	110 037	110 037	25 244	22.9%	25 139	22.8%	25 456	23.1%	75 839	68.9%	23 783	72.9%	7.0%
Remuneration of councillors	14 087	14 087	3 396	24.1%	3 414	24.2%	3 414	24.2%	10 223	72.6%	3 295	69.6%	3.6%
Debt impairment	32 708	32 708	-	-	-	-	586	1.8%	586	1.8%	2 096	16.2%	(72.1%)
Depreciation and asset impairment	30 188	30 188	-	-	14 378	47.6%	7 057	23.4%	21 435	71.0%	7 121	68.3%	(.9%)
Finance charges	650	650	-		0	.1%	-	-	0	.1%	-	-	-
Bulk purchases	29 201	30 401	9 014	30.9%	6 203	21.2%	6 525	21.5%	21 742	71.5%	6 266	76.1%	4.1%
Other Materials	11 313	3 486	1 281	11.3%	1 346	11.9%	433	12.4%	3 060	87.8%	614	24.9%	(29.5%)
Contracted services	38 311	56 505	7 427	19.4%	8 061	21.0%	10 534	18.6%	26 022	46.1%	6 670	57.4%	57.9%
Transfers and subsidies	1 622	1 622	420	25.9%	380	23.5%	514	31.7%	1 315	81.0%	(412)	2.5%	(224.7%)
Other expenditure	40 899	40 984	10 220	25.0%	11 003	26.9%	2 512	6.1%	23 735	57.9%	6 497	49.2%	(61.3%)
Losses		-	2	-		-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	3 046	18 335	60 541		38 327		20 897		119 765		14 350		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	34 208	44 367	12 525	36.6%	(1 274)	(3.7%)	11 106	25.0%	22 358	50.4%	14 574	51.0%	(23.8%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	42	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	*	-	-	-	-	-	-	-	-	93	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	37 254	62 702	73 067		37 054		32 003		142 123		29 059		
Taxation	-	-	-			-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	37 254	62 702	73 067		37 054		32 003		142 123		29 059		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 254	62 702	73 067		37 054		32 003		142 123		29 059		
Share of surplus/ (deficit) of associate		-	-	-		-	-	-		-	-	-	-
Surplus/(Deficit) for the year	37 254	62 702	73 067		37 054		32 003		142 123		29 059		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	36 493	93 192	(250 259)	(685.8%)	11 590	31.8%	10 155	10.9%	(228 514)	(245.2%)	1 940	19.7%	423.5%
National Government	33 977	43 021	(148 347)	(436.6%)	9 218	27.1%	9 305		(129 824)	(301.8%)	1 847	14.1%	403.8%
Provincial Government	180	3 660	(66)	(36.9%)	643	357.4%	7 303	.1%	579	15.8%	1 047	14.170	(100.0%)
District Municipality	100	3 000	(00)	(30.770)	043	337.470		.170	3/7	13.070			(100.076)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	34 157	46 682	(148 413)	(434.5%)	9 861	28.9%	9 308		(129 245)	(276,9%)	1 847	13.9%	403.9%
Borrowing	34 137	40 002	(3 881)	(434.376)	7 00 1	20.7/0	7 300	17.7/0	(3 881)	(270.7/6)	1047	13.7/0	403.770
Internally generated funds	2 336	46 511	(97 965)	(4 193.5%)	1 729	74.0%	847	1.8%	(95 388)	(205.1%)	93	159.5%	815.2%
memaly garaged lands	-	-	(77 700)	(1170.070)		- 1.070	-	-	(70 500)	(200.170)	-	-	
Capital Expenditure Functional	59 005	93 192	(250 259)	(424.1%)	11 590	19.6%	10 155	10.9%	(228 514)	(245.2%)	5 517	31.6%	84.1%
Municipal governance and administration	2 300	3 625	(60 261)	(2 620.1%)	423	18.4%	192	5.3%	(59 647)	(1 645.4%)	249	95.2%	(23.1%)
Executive and Council	650	650	(1 525)	(234.6%)				-	(1 525)	(234.6%)			-
Finance and administration	1 650	2 975	(58 736)	(3 559.8%)	423	25.6%	192	6.4%	(58 122)	(1 953.7%)	249	100.2%	(23.1%)
Internal audit	-						-	-				-	
Community and Public Safety	11 588	17 722	(80 746)	(696.8%)	2 842	24.5%	533	3.0%	(77 371)	(436.6%)	3 567	70.6%	(85.1%)
Community and Social Services	9 598	8 122	(80 444)	(838.1%)	2 058	21.4%	275	3.4%	(78 111)	(961.7%)	3 567	76.7%	(92.3%)
Sport And Recreation	-	7 670	(301)	-	-	-	258	3.4%	(43)	(.6%)	-	-	(100.0%)
Public Safety	1 790	1 730	-	-	783	43.8%	-	-	783	45.3%	-	-	-
Housing	200	200	-	-	-	-	-	-		-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 127	67 845	(89 403)	(212.2%)	8 834	21.0%	9 333		(71 236)	(105.0%)	1 446	10.6%	
Planning and Development	15 351	17 900	(1 439)	(9.4%)	1 972	12.8%	687	3.8%	1 220	6.8%	-	4.4%	
Road Transport	25 876	49 945	(88 048)	(340.3%)	6 862	26.5%	8 646	17.3%	(72 540)	(145.2%)	1 446	12.3%	498.1%
Environmental Protection	900	-	84	9.3%	-	-	-	-	84	-	-	-	-
Trading Services	2 990	4 000	(19 849)	(663.8%)	(508)	(17.0%)	97		(20 260)	(506.5%)	256	52.9%	
Energy sources	2 150	2 260	(19 849)	(923.2%)	(508)	(23.6%)	97	4.3%	(20 260)	(896.5%)	256	75.8%	(62.2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-		-	-	-	-	-	-	-	-	-	-	-
Waste Management	840	1 740	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Dart 2.	Cach	Docointe	and	Payments

					202	10/21					201	9/20	
	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities												5	
. •	308 917	392 192	(49 804)	(16.1%)	67 113	21.7%	141 563	36.1%	158 872	40.5%	(3 565)		(4 070.7%)
Receipts Property rates	35 686	70 999	(49 004)		0/113	21.776	141 303	200.7%	142 476	200.7%	(3 303)	-	(100.0%)
Service charges	37 581	35 966	-	-	-	-	142 470	200.7%	142 470	200.7%	-	-	(100.076)
Other revenue	3 690	2 273	(291)	(7.9%)	11	.3%	20	.9%	(261)	(11.5%)	7	-	209.3%
Transfers and Subsidies - Operational	196 810	239 835	(49 514)	(25.2%)	67 103	34.1%	(466)	(.2%)	17 123	7.1%	(3 414)		(86.4%)
Transfers and Subsidies - Operational  Transfers and Subsidies - Capital	35 150	43 119	(49 514)	(25.2%)	6/ 103	34.176	(400)	(1.1%)	(466)	(1.1%)	(3 4 1 4)	-	196.6%
Interest	33 130	43 117		-	U	-	(407)	(1.170)	(400)	(1.170)	(137)		170.070
Dividends	-	-		-		-	-	-			-	-	
Payments	-	(257 771)	(3 810)		3 753	-	(665)	.3%	(722)	.3%	(340)	-	95.5%
Suppliers and employees		(255 499)	(3 810)	-	3 753		(665)	3%	(722)	.3%	(340)		95.5%
Finance charges	_	(650)	(5 515)	_	-	_	(000)	.570	(/11)	.570	(510)		75.570
Transfers and grants	_	(1 622)	-	_		_	_	_	-	-	_	_	-
Net Cash from/(used) Operating Activities	308 917	134 421	(53 615)	(17.4%)	70 866	22.9%	140 898	104.8%	158 150	117.7%	(3 905)	-	(3 707.9%)
Cash Flow from Investing Activities													
Receipts	_			_		_		_		_		_	
Proceeds on disposal of PPE		-					-	-	-		-		
Decrease (Increase) in non-current debtors (not used)	_			_		_		_		_			-
Decrease (increase) in non-current receivables	_	_	-	_		_	_	_		-	-	_	-
Decrease (increase) in non-current investments	-			-		-							
Payments		(93 623)											
Capital assets	-	(93 623)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	(93 623)	-	-	-	-	-	-	-	-			-
Cash Flow from Financing Activities													
Receipts	(95)	(109)	12	(12.8%)	(14)	15.2%	36	(32.6%)	33	(30.6%)	63		(43.8%)
Short term loans											-		
Borrowing long term/refinancing	-					-		-					
Increase (decrease) in consumer deposits	(95)	(109)	12	(12.8%)	(14)	15.2%	36	(32.6%)	33	(30.6%)	63	-	(43.8%)
Payments	-	-		-		-		-		-		-	-
Repayment of borrowing	-	-		-		-	-	-		-	-	-	-
Net Cash from/(used) Financing Activities	(95)	(109)	12	(12.8%)	(14)	15.2%	36	(32.6%)	33	(30.6%)	63		(43.8%)
Net Increase/(Decrease) in cash held	308 822	40 688	(53 603)	(17.4%)	70 852	22.9%	140 934	346.4%	158 183	388.8%	(3 842)		(3 768.4%)
Cash/cash equivalents at the year begin:	-	31 859	77 623		24 020	-	94 872	297.8%	77 623	243.6%	2 297	-	4 030.1%
Cash/cash equivalents at the year end:	308 822	72 547	24 020	7.8%	94 872	30.7%	235 806	325.0%	235 806	325.0%	(1 545)		(15 365.4%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	2 222	37.4%	457	7.7%	82	1.4%	3 179	53.5%	5 941	2.2%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2 659	2.0%	9 578	7.0%	15 186	11.2%	108 714	79.9%	136 138	50.5%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 638	2.4%	2 856	4.2%	12	-	64 278	93.4%	68 783	25.5%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	20	6.1%	40	12.2%	20	6.0%	251	75.7%	332	.1%	-	-	-	
Interest on Arrear Debtor Accounts	618	1.3%	643	1.3%	3 464	7.2%	43 285	90.2%	48 010	17.8%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	101	1.0%	-	-	1	-	10 415	99.0%	10 518	3.9%	-	-	-	
Total By Income Source	7 258	2.7%	13 574	5.0%	18 766	7.0%	230 123	85.3%	269 721	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	465	1.3%	530	1.5%	13 734	38.3%	21 152	59.0%	35 880	13.3%	-	-	-	
Commercial	3 496	4.3%	8 253	10.2%	3 981	4.9%	64 956	80.5%	80 686	29.9%	-	-	-	
Households	3 194	2.1%	4 790	3.1%	1 051	.7%	144 010	94.1%	153 045	56.7%	-	-	-	
Other	103	93.8%	1	1.2%	1	.6%	5	4.4%	110	-	-	-	-	
Total By Customer Group	7 258	2.7%	13 574	5.0%	18 766	7.0%	230 123	85.3%	269 721	100.0%		-	,	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-		-
Pensions / Retirement	-	-	-	-	-	-	-	-		-
Loan repayments	-	-	-	-	-	-	-	-		-
Trade Creditors	-	-	-	-	-	-	7	100.0%	7	22.2%
Auditor-General	-	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	24	100.0%	24	77.8%
Total						-	30	100.0%	30	100.0%

Contact Details

Municipal Manager	Mr Sizwe.G Khuzwayo	032 456 8201
Financial Manager	Ms Nozipho.N.Mngomezulu	032 456 8207

### KWAZULU-NATAL: KWADUKUZA (KZN292) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experiditure					202	20/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	1 875 795	1 873 680	391 480	20.9%	486 028	25.9%	447 906		1 325 414	70.7%	435 604	72.9%	
Property rates	527 978	527 978	106 617	20.2%	143 683	27.2%	144 051	27.3%	394 351	74.7%	133 752	74.0%	
Service charges - electricity revenue	919 532	894 123	155 384	16.9%	211 066	23.0%	221 738	24.8%	588 188	65.8%	227 488	68.9%	(2.5%)
Service charges - water revenue	717 552	071125	100 001	-	211000	25.070	221700	21.570		-	-	-	(2.070)
Service charges - sanitation revenue	_			_		_	_	_			_	-	-
Service charges - refuse revenue	65 363	65 363	16 274	24.9%	17 037	26.1%	15 211	23.3%	48 522	74.2%	16 872	79.6%	(9.8%)
	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	4 087	4 122	537	13.1%	480	11.8%	540		1 557	37.8%	1 989	218.4%	(72.9%)
Interest earned - external investments	38 704	33 845	3 789	9.8%	6 138	15.9%	5 640		15 567	46.0%	6 846	65.5%	(17.6%)
Interest earned - outstanding debtors	11 900	9 400	945	7.9%	1 338	11.2%	772		3 055	32.5%	2 277	85.8%	(66.1%)
Dividends received	45 421	36 921	1 850	4.1%	(422)	(.4%)	3 067	8.3%	4 739	12.8%	4 380	30.5%	(20.00/)
Fines, penalties and forfeits	45 421	36 921 568	101		(177) 161	(.4%)	3 067		4 /39	12.8%	4 380	30.5%	(30.0%)
Licences and permits	12 745	12 745	2 643	22.6% 20.7%	2 836	35.9% 22.2%	1 666	13.9%	7 145	56.1%	2 345	63.5%	(29.0%)
Agency services Transfers and subsidies	220 388	252 199	2 043 92 197	41.8%	92 260	41.9%	49 763		234 220	92.9%	38 819	97.6%	
Other revenue	26 450	33 637	92 197 11 142	42.1%	92 280 11 206	42.4%	5 380	16.0%	234 220	92.9% 82.4%	793	58.4%	578.2%
Gains	2 780	2 780	- 11 142	42.170	11 200	42.470	3 360	10.0%	21 129	02.470	- 173	30.470	370.270
Operating Expenditure	1 890 949	1 888 605	337 113	17.8%	399 783	21.1%	376 989	20.0%	1 113 885	59.0%	364 735	62.4%	3.4%
Employee related costs	474 992	472 125	101 891	21.5%	108 078	22.8%	106 656	22.6%	316 625	67.1%	102 014	67.0%	4.6%
Remuneration of councillors	25 358	472 125 25 060	5 697	22.5%	5 833	22.8%	5 611	22.4%	17 141	68.4%	5 629	67.7%	
Debt impairment	162 632	152 632	705	.4%	436	.3%	558	.4%	1 699	1.1%	3 027	07.770	(100.0%)
Depreciation and asset impairment	95 176	95 176	19 973	21.0%	19 973	21.0%	19 973		59 920	63.0%	18 158	60.1%	10.0%
Finance charges	30 152	21 002	551	1.8%	9 741	32.3%	350		10 642	50.7%	677	49.2%	(48.3%)
Bulk purchases	783 831	761 854	171 206	21.8%	168 436	21.5%	164 990	21.7%	504 632	66.2%	162 244	66.8%	1.7%
Other Materials	18 294	22 300	2 752	15.0%	4 348	23.8%	5 212		12 311	55.2%	2 283	52.8%	128.3%
Contracted services	174 010	222 804	23 381	13.4%	56 724	32.6%	51 381	23.1%	131 485	59.0%	44 958	60.4%	14.3%
Transfers and subsidies	6 900	5 974	655	9.5%	1 240	18.0%	1 158	19.4%	3 054	51.1%	1 692	41.4%	(31.6%)
Other expenditure	119 603	109 679	10 301	8.6%	24 973	20.9%	21 100	19.2%	56 375	51.4%	27 080	43.2%	(22.1%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 154)	(14 926)	54 367		86 245		70 917		211 528		70 870		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	83 950	84 629	11 167	13.3%	3 262	3.9%	23 481	27.7%	37 910	44.8%	18 512	55.6%	26.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	15 248	26 415	2 643	17.3%	2 008	13.2%	10 238	38.8%	14 889	56.4%	4 376	83.0%	134.0%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	84 043	96 117	68 178		91 514		104 636		264 328		93 758		
Taxation	-	-		-		-	-	-		-		-	-
Surplus/(Deficit) after taxation	84 043	96 117	68 178		91 514		104 636		264 328		93 758		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	84 043	96 117	68 178		91 514		104 636		264 328		93 758		
Share of surplus/ (deficit) of associate				-		-		-		-		-	-
Surplus/(Deficit) for the year	84 043	96 117	68 178		91 514		104 636		264 328		93 758		

					202	10/21					201	19/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	295 382	235 267	34 094	11.5%	25 593	8.7%	27 071	11.5%	86 758	36.9%	33 420	31.3%	(19.0%)
National Government	69 402	68 006	10 086	14.5%	3 073	4.4%	21 022	30.9%	34 182	50.3%	10 554	46.8%	
Provincial Government	7 316	9 600	37	.5%	3 0/3	4.4%	2 3 8 2	24.8%	2 463	25.7%	5 638		
District Municipality	/ 310	9 000	3/	.376	44	.076	2 302	24.070	2 403	23.170	3 030	100.476	(31.176)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	18 532	18 032	326	1.8%	4 569	24.7%	1 429	7.9%	6 325	35.1%	196		628.4%
Transfers and subsidies - capital (monetary anocyclepanin Agencies, rin,)  Transfers recognised - capital	95 249	95 637	10 450	11.0%	7 687	8.1%	24 833		42 970	44.9%	16 388	45.5%	
Borrowing	42 000	15 000	660	1.6%	1 324	3.2%	24 033	20.0%	1 984	13.2%	(3 844)	43.3%	(100.0%)
Internally generated funds	158 133	124 630	22 984	14.5%	16 582	10.5%	2 238	1.8%	41 804	33.5%	20 876	30.3%	
memany generated idings	130 133	124 030	22 704	14.576	10 302	10.576	2 230	1.070	41 004	33.376	20 870	30.376	(07.370)
Capital Expenditure Functional	295 382	235 267	34 094	11.5%	25 593	8.7%	27 071	11.5%	86 758	36.9%	33 420	31.3%	(19.0%)
Municipal governance and administration	26 012	27 506	2 572	9.9%	820	3.2%	872		4 264	15.5%	251	10.9%	
Executive and Council	20012	27 300	2 372	7.770	020	3.270	072	3.270	7201	13.370	251	10.7%	247.470
Finance and administration	26 012	27 506	2 572	9.9%	820	3.2%	872	3.2%	4 264	15.5%	251	10.9%	247.4%
Internal audit	20012	27 500	2012	,,,,,	-	5.270		5.270	1201	10.070	-	10.77	211.17
Community and Public Safety	68 085	44 718	5 227	7.7%	8 938	13.1%	4 242		18 407	41.2%	3 446		23.1%
Community and Fusile Salety  Community and Social Services	25 153	15 021	311	1.2%	2 332	9.3%	1 686	11.2%	4 328	28.8%	1 085	8.5%	
Sport And Recreation	21 300	24 859	4 917	23.1%	5 069	23.8%	1 824	7.3%	11 809	47.5%	2 274	27.3%	
Public Safety	19 893	2 853		-	1 357	6.8%	121	4.2%	1 478	51.8%	90		
Housing	1 738	1 985	-	_	180	10.4%	612	30.8%	792	39.9%	(3)	2.3%	
Health	-		-	_	-	-	-	-		-	-		
Economic and Environmental Services	85 047	82 727	21 083	24.8%	7 188	8.5%	17 264	20.9%	45 535	55.0%	26 760	46.3%	(35.5%)
Planning and Development	300	400			89	29.6%			89	22.2%	108		
Road Transport	84 747	82 327	21 083	24.9%	7 099	8.4%	17 264	21.0%	45 446	55.2%	26 653	46.4%	
Environmental Protection	-			-			-						
Trading Services	116 239	80 317	5 213	4.5%	8 646	7.4%	4 694	5.8%	18 553	23.1%	2 963	21.7%	58.4%
Energy sources	111 789	76 531	4 678	4.2%	7 946	7.1%	4 609	6.0%	17 233	22.5%	942	18.8%	389.0%
Water Management	-		-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 450	3 786	535	12.0%	700	15.7%	85	2.2%	1 320	34.9%	2 021	42.2%	(95.8%)
Other	-		-			-	-	-	-	-	-	-	- 1

Part	3:	Cash	Recei	ots	and	Pav	ments

r art or odor reconpte and r dymente	2020/21										201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ť l
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										Ů		Ů	
Receipts	1 977 298	2 021 100	474 032	24.0%	566 407	28.6%	469 813	23.2%	1 510 252	74.7%	463 063	602.8%	1.5%
Property rates	491 290	491 290	100 252	20.4%	151 580	30.9%	140 790	28.7%	392 622	79.9%	128 944	-	9.2%
Service charges	929 001	936 501	251 923	27.1%	279 600	30.1%	259 816	27.7%	791 339	84.5%	264 627	5 484.4%	(1.8%)
Other revenue	255 763	262 604	9 432	3.7%	16 882	6.6%	10 579	4.0%	36 893	14.0%	8 439	112.9%	
Transfers and Subsidies - Operational	219 494	250 559	93 825	42.7%	89 845	40.9%	46 911	18.7%	230 581	92.0%	42 369	69.1%	
Transfers and Subsidies - Capital	81 750	80 145	18 600	22.8%	28 500	34.9%	11 717	14.6%	58 817	73.4%	18 684	07.170	(37.3%)
Interest		-	-	-	-			- 11.070	-	70.170	-	_	(07.070)
Dividends	_			_		_		_		_	_	_	-
Payments	(1 676 635)	(1 653 598)	(2 550)	.2%	(18 984)	1.1%	(12 264)	.7%	(33 799)	2.0%	11 988	(837.3%)	(202.3%)
Suppliers and employees	(1 639 583)	(1 630 132)	(2 550)	.2%	(15 594)	1.0%	(10 227)	.6%	(28 372)	1.7%	11 988	(837.3%)	(185.3%)
Finance charges	(30 152)	(21 002)	-	_		_				_	_		
Transfers and grants	(6 900)	(2 464)		-	(3 390)	49.1%	(2 037)	82.7%	(5 427)	220.3%	-		(100.0%)
Net Cash from/(used) Operating Activities	300 663	367 502	471 481	156.8%	547 422	182.1%	457 550	124.5%	1 476 453	401.8%	475 051	631.7%	(3.7%)
Cash Flow from Investing Activities													
Receipts	(623)	13						-					
Proceeds on disposal of PPE	` - '							-		-		-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(623)	13		-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-		-		-	-	-	-	-	-	-	-
Payments	(272 946)	(216 660)	(34 935)	12.8%	(27 157)	9.9%	(27 845)	12.9%	(89 937)	41.5%	(37 252)	32.7%	(25.3%)
Capital assets	(272 946)	(216 660)	(34 935)	12.8%	(27 157)	9.9%	(27 845)	12.9%	(89 937)	41.5%	(37 252)	32.7%	(25.3%)
Net Cash from/(used) Investing Activities	(273 569)	(216 647)	(34 935)	12.8%	(27 157)	9.9%	(27 845)	12.9%	(89 937)	41.5%	(37 252)	32.7%	(25.3%)
Cash Flow from Financing Activities													
Receipts	(6 782)	15 924	53	(.8%)	155	(2.3%)	(126)	(.8%)	82	.5%	(845)	-	(85.0%)
Short term loans	-			-		- 1		-		-	-	-	-
Borrowing long term/refinancing	-	15 000	-	-		-		-		-	-	-	-
Increase (decrease) in consumer deposits	(6 782)	924	53	(.8%)	155	(2.3%)	(126)	(13.7%)	82	8.9%	(845)	-	(85.0%)
Payments	-	-		-		-		-		-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 782)	15 924	53	(.8%)	155	(2.3%)	(126)	(.8%)	82	.5%	(845)	-	(85.0%)
Net Increase/(Decrease) in cash held	20 312	166 778	436 599	2 149.4%	520 420	2 562.1%	429 578	257.6%	1 386 598	831.4%	436 954	(1 382.7%)	(1.7%)
Cash/cash equivalents at the year begin:	658 020	747 567	(606 030)	(92.1%)	(169 431)	(25.7%)	350 994	47.0%	(606 030)	(81.1%)	542 533	-	(35.3%)
Cash/cash equivalents at the year end:	678 332	914 345	(169 431)	(25.0%)	350 989	51.7%	780 572	85.4%	780 572	85.4%	979 486	(1 042.0%)	(20.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	-		-	-	-	-	-	-	-	-	-	-	-	1
Trade and Other Receivables from Exchange Transactions - Electricity	39 342	52.6%	7 232	9.7%	3 268	4.4%	24 959	33.4%	74 801	23.3%	-	-	-	1
Receivables from Non-exchange Transactions - Property Rates	24 236	14.8%	12 692	7.8%	8 331	5.1%	118 363	72.3%	163 621	51.0%	-	-	-	ı .
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Receivables from Exchange Transactions - Waste Management	3 003	14.3%	1 314	6.3%	1 029	4.9%	15 600	74.5%	20 945	6.5%	-	-	-	I
Receivables from Exchange Transactions - Property Rental Debtors	30	1.4%	25	1.2%	23	1.1%	2 071	96.3%	2 150	.7%	-	-	-	I
Interest on Arrear Debtor Accounts	495	2.6%	413	2.1%	365	1.9%	18 036	93.4%	19 309	6.0%	-	-	-	I
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-	-	-	-	-	-	-	-	I
Other	732	1.8%	202	.5%	178	.4%	39 159	97.2%	40 271	12.5%	-	-	-	ı
Total By Income Source	67 839	21.1%	21 876	6.8%	13 194	4.1%	218 188	68.0%	321 097	100.0%	-	-		
Debtors Age Analysis By Customer Group														ı
Organs of State	578	17.1%	486	14.4%	55	1.6%	2 252	66.8%	3 371	1.0%	-	-	-	ı
Commercial	26 377	34.1%	5 142	6.7%	3 322	4.3%	42 444	54.9%	77 285	24.1%	-	-	-	ı
Households	40 883	17.0%	16 248	6.8%	9 817	4.1%	173 492	72.2%	240 440	74.9%	-	-	-	ı
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Total By Customer Group	67 839	21.1%	21 876	6.8%	13 194	4.1%	218 188	68.0%	321 097	100.0%	-	-		i

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-		-		-		-
VAT (output less input)	-	-	-	-		-		-		-
Pensions / Retirement	125	95.4%	-	-		-	6	4.6%	131	9.3%
Loan repayments	-	-	-	-		-		-		-
Trade Creditors	925	73.0%	27	2.1%	221	17.5%	93	7.4%	1 266	90.7%
Auditor-General	-	-	-	-		-		-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 049	75.1%	27	1.9%	221	15.8%	99	7.1%	1 397	100.0%

Contact Details

Municipal Manager	Mr N.J. Mdakane	032 437 5015
Financial Manager	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

All figures in this report are unaudited.

# KWAZULU-NATAL: NDWEDWE (KZN293) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2020/21										201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
D. Brown and C. Company of the Compa	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands												5	
Operating Revenue and Expenditure													
Operating Revenue	197 898	223 188	91 535	46.3%	82 254	41.6%	43 484	19.5%	217 272	97.3%	41 360	93.5%	5.1%
Property rates	18 989	18 989	15 467	81.5%	843	4.4%	843	4.4%	17 152	90.3%	695	93.7%	21.3%
	-	-	-	-		-		-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - refuse revenue	100	33	10	10.0%	7	6.7%	10	30.0%	27	80.0%	-	-	(100.0%)
B 41 (7 mg - 1 - 1 - 1		-	-	-	-	-	-	- 04.704	-	-	-	-	-
Rental of facilities and equipment	605 11 000	513 6 000	128 1 627	21.2% 14.8%	129 1 403	21.3% 12.8%	127 1 255	24.7% 20.9%	384 4 285	74.8% 71.4%	124 2 099	61.4% 57.5%	1.8%
Interest earned - external investments	800	6 000 871	190	14.8%	245	12.8%	1 255 252	20.9%	4 285	71.4%	2 099	57.5% 46.4%	(40.2%)
Interest earned - outstanding debtors Dividends received	800	8/1	190	23.8%	245	30.076	252	29.0%	088	79.0%	118	40.476	
Fines, penalties and forfeits	-	-		-		-		-				-	-
Licences and permits	1	2	-		1	114.0%	. 0	15.3%	. 1	91.3%		22.8%	9%
Agency services						114.070		13.370		71.370		22.0%	.770
Transfers and subsidies	165 845	195 622	73 707	44.4%	79 286	47.8%	40 927	20.9%	193 919	99.1%	38 155	96.6%	7.3%
Other revenue	558	1 158	406	72.8%	341	61.1%	71	6.1%	817	70.6%	169	189.9%	(58.3%)
Gains	-	-	-	-		-		-	-		-	-	-
Operating Expenditure	197 832	223 129	36 370	18.4%	60 276	30.5%	49 960	22.4%	146 606	65.7%	32 704	63.9%	52.8%
Employee related costs	66 202	63 667	14 051	21.2%	17 249	26.1%	13 983	22.4%	45 282	71.1%	12 772	65.9%	9.5%
Remuneration of councillors	16 247	16 247	3 621	22.3%	3 616	22.3%	3 492	21.5%	10 729	66.0%	3 496	68.3%	(.1%)
Debt impairment	2 500	2 500	553	22.1%	626	25.0%	377	15.1%	1 556	62.2%	430	76.7%	(12.5%)
Depreciation and asset impairment	22 000	22 709	333	22.170	11 288	51.3%	5 738	25.3%	17 026	75.0%	430	45.8%	(100.0%)
Finance charges	-	-	1		2		0.750	20.070	3	70.070	1	-	(53.0%)
Bulk purchases	-	_		-		_		_		-		_	-
Other Materials	1 040	918	35	3.4%	394	37.9%	85	9.3%	515	56.1%			(100.0%)
Contracted services	47 744	63 188	10 018	21.0%	15 984	33.5%	12 655	20.0%	38 657	61.2%	7 611	57.4%	66.3%
Transfers and subsidies	6 224	16 928	999	16.0%	1 637	26.3%	8 887	52.5%	11 522	68.1%	1 864	81.2%	376.7%
Other expenditure	35 874	36 973	7 092	19.8%	9 481	26.4%	4 744	12.8%	21 317	57.7%	6 529	71.8%	(27.3%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	66	59	55 165		21 978		(6 477)		70 666		8 656		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	29 630	29 630	3 529	11.9%	10 800	36.5%	8 581	29.0%	22 910	77.3%	2 094	113.8%	309.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 696	29 689	58 694		32 778		2 104		93 576		10 750		
Taxation	-			-	-	-		-		-			
Surplus/(Deficit) after taxation	29 696	29 689	58 694		32 778		2 104		93 576		10 750		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 696	29 689	58 694		32 778		2 104		93 576		10 750		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 696	29 689	58 694		32 778		2 104		93 576		10 750		

•		2020/21										9/20	
	Bud	lget	First C	)uarter	Second	Quarter	Third (	Quarter	Year t	to Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	85 122	88 396	9 135	10.7%	11 683	13.7%	17 541	19.8%	38 358	43.4%	4 467	55.9%	292.7%
National Government	29 630	29 630	3 068	10.7%	9 547	32.2%	7 795		38 338 20 411	43.4% 68.9%		91.2%	127.9%
National Government Provincial Government	29 630	29 630	3 068	10.4%	9 547	32.2%	/ /95	26.3%	20 411	68.9%	3 420	91.2%	127.9%
District Municipality		-		-							-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,			-			-							
Transfers and subsidies - capital (monetary anoc) (Departiti Agencies, Frin,  Transfers recognised - capital	29 630	29 630	3 068	10.4%	9 547	32.2%	7 795		20 411	68.9%		91.2%	127.9%
Borrowing	29 030	29 030	3 000	10.4%	9 347	32.276	1 195	20.3%	20 411	00.9%	3 420	91.2%	127.9%
Internally generated funds	55 492	58 766	6 067	10.9%	2 136	3.8%	9 745	16.6%	17 948	30.5%		28.1%	830.9%
internally generated totals	33 472	30 700	0 007	10.770	2 130	3.070	7,743	10.070	17 740	30.370	1047	20.170	030.770
Capital Expenditure Functional	85 122	88 396	9 135	10.7%	11 683	13.7%	17 541	19.8%	38 358	43.4%		55.9%	292.7%
Municipal governance and administration	8 037	9 725	12	.1%	697	8.7%	872	9.0%	1 580	16.3%		52.8%	544.2%
Executive and Council	750	1 350	-	-	111	14.8%	-	-	111	8.2%		64.8%	-
Finance and administration	7 287	8 375	12	.2%	586	8.0%	872	10.4%	1 469	17.5%	135	43.6%	544.2%
Internal audit	-	-	-	-		-	-	-	-	-	-	-	-
Community and Public Safety	3 100	3 280	477	15.4%	130	4.2%	200		807	24.6%		.4%	(100.0%)
Community and Social Services	3 100	3 280	477	15.4%	130	4.2%	200	6.1%	807	24.6%	-	.4%	(100.0%)
Sport And Recreation	-	-	-	-		-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-		-	-	-	-	-	-	-	-
Health		75.004		-		-		-				-	-
Economic and Environmental Services Planning and Development	73 985 42 064	75 391 34 230	8 647 1 653	11.7% 3.9%	10 856 10 084	14.7% 24.0%	16 469 6 807	21.8% 19.9%	35 971 18 544	<b>47.7%</b> 54.2%		57.7%	280.2% 179 024.2%
Road Transport	42 U64 31 921	41 161	6 993	21.9%	771	24.0%	9 662	23.5%	17 427	42.3%		59.1%	179 024.2%
Environmental Protection	31 721	41 101	0 773	21.770	771	2.470	7 002	23.370	17 427	42.370	4 320	39.170	123.370
Trading Services		-				-	-				-	-	-
Energy sources					-								
Water Management				-									
Waste Water Management	_	_	_	_		_	_	_	_	_	_	_	_
Waste Management	_	_	_	_		_	_	_	-	_	_	_	_
Other				_					_				_
Out of		1	1	1		1	1			_	-		_

Dart 3⋅	Cach	Receipts	and Par	umante

		2020/21									2019/20		
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	225 628	255 203	124 049	55.0%	144 234	63.9%	91 822	36.0%	360 105	141.1%			(100.0%)
Property rates	18 989	15 278	12.017	-		00.770	71.022						(100.070)
Service charges	-	10270		_		_		_	_	_	_		_
Other revenue	1 164	1 672		_		_		_	_	_	_		_
Transfers and Subsidies - Operational	165 845	195 622	124 049	74.8%	144 234	87.0%	91 822	46.9%	360 105	184.1%			(100.0%)
Transfers and Subsidies - Capital	39 630	36 630	121017	71.070		-	71022	10.770		- 101.170	_		(100.070)
Interest	-	6 000		_		_		_		_			_
Dividends	_			_		_		_		_			_
Payments		(204 920)	(2 432)		246		276	(.1%)	(1 911)	.9%	(2 242)		(112.3%)
Suppliers and employees	-	(204 920)	(2 432)	_	246	_	276	(.1%)	(1 911)	.9%	(2 242)	_	(112.3%)
Finance charges	-			-		-							
Transfers and grants						-		-		-	-		
Net Cash from/(used) Operating Activities	225 628	50 283	121 616	53.9%	144 480	64.0%	92 098	183.2%	358 194	712.4%	(2 242)	٠	(4 208.3%)
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	-	(88 396)		-		-		-		-	-	-	-
Capital assets	-	(88 396)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	(88 396)		-		-		-		-		-	-
Cash Flow from Financing Activities													
Receipts	(34)	(34)			1	(3.3%)	(1)	3.3%					(100.0%)
Short term loans	. ,	. ,						-		-	-		
Borrowing long term/refinancing						-		-		-	-		
Increase (decrease) in consumer deposits	(34)	(34)		-	1	(3.3%)	(1)	3.3%		-	-	-	(100.0%)
Payments	-			-		-		-	-	-	-	-	
Repayment of borrowing	-	-	-	-		-		-		-		-	-
Net Cash from/(used) Financing Activities	(34)	(34)		-	1	(3.3%)	(1)	3.3%					(100.0%)
Net Increase/(Decrease) in cash held	225 594	(38 147)	121 616	53.9%	144 481	64.0%	92 097	(241.4%)	358 194	(939.0%)	(2 242)		(4 208.2%)
Cash/cash equivalents at the year begin:	81 296	110 076	82 413	101.4%	204 029	251.0%	348 510	316.6%	82 413	74.9%	11	-	3 182 348.9%
Cash/cash equivalents at the year end:	306 890	71 929	204 029	66.5%	348 510	113.6%	440 607	612.6%	440 607	612.6%	(2 231)		(19 851.0%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-		-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-		-	-		-	-	-	
Receivables from Non-exchange Transactions - Property Rates	(492)	(1.5%)	632	1.9%	298	.9%	33 244	98.7%	33 682	93.5%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	4	16.7%	8	33.3%	4	16.7%	8	33.3%	23	.1%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	48	2.6%	97	5.3%	48	2.6%	1 650	89.5%	1 844	5.1%	-	-	-	
Interest on Arrear Debtor Accounts	86	1.8%	167	3.6%	82	1.7%	4 366	92.9%	4 702	13.1%		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-		-	-		-	-	-	
Other	111	(2.6%)	(94)	2.2%	(24)	.6%	(4 238)	99.8%	(4 245)	(11.8%)	-	-	-	
Total By Income Source	(242)	(.7%)	810	2.2%	408	1.1%	35 030	97.3%	36 007	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	(512)	(2.5%)	35	.2%	17	.1%	20 860	102.3%	20 398	56.7%		-		
Commercial	240	2.1%	531	4.5%	247	2.1%	10 700	91.3%	11 719	32.5%	-	-	-	
Households	20	.7%	48	1.6%	24	.8%	2 843	96.9%	2 934	8.1%	-	-	-	
Other	10	1.1%	196	20.5%	121	12.7%	628	65.7%	956	2.7%	-	-	-	
Total By Customer Group	(242)	(.7%)	810	2.2%	408	1.1%	35 030	97.3%	36 007	100.0%			,	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions		-	-	-	-		-	-		
VAT (output less input)		-	-	-	-		-	-		
Pensions / Retirement		-	-	-	-		-	-		
Loan repayments		-	-	-	-		-	-		
Trade Creditors	(1)	28.1%	(20)	933.5%	(4 707)	215 032.6%	4 726	(215 894.2%)	(2)	.2%
Auditor-General		-	-	-	-		(0)	100.0%	(0)	
Other	1 177	(105.1%)	(1 598)	142.6%	(6 230)	556.2%	5 531	(493.7%)	(1 120)	99.8%
Total	1 177	(104.8%)	(1 618)	144.2%	(10 937)	974.5%	10 256	(913.8%)	(1 122)	100.0%

Contact Details

Municipal Manager	Mr Musawenkosi Fred Hadebe (Acting)	032 532 5000
Financial Manager	Mr Godfrey Sibusiso Majola	032 532 5000

Source Local Government Database

All figures in this report are unaudited.

# KWAZULU-NATAL: MAPHUMULO (KZN294) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

				202	10/21					201	9/20	
Bud	aet	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
		Actual	1st O as % of			Actual	3rd O as % of	Actual	Total	Actual	Total	Q3 of 2019/20 to
appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	Q3 of 2020/21
									-			
129 940	143 786	66 047	50.8%	41 906	32.3%	38 193	26.6%	146 147		3 416	66.4%	1 018.0%
23 694	22 556	19 254	81.3%	2 748	11.6%	3 350	14.9%	25 351	112.4%	1 918	47.9%	74.7%
-	-		-		-		-	-	-	-	-	-
-	-	-	-		-	-	-	-	-	-	-	-
-	-	-	-		-	-	-	-	-	-	-	-
-	-	-	-		-	-	-	-	-	-	-	-
136	268	94	69.0%	67	49.3%	67	25.0%		85.0%	45	50.7%	49.7%
		-	-	-	-	-				-	-	-
												7.2%
1 142	494	307	26.9%	101	8.8%	28	5.6%		88.1%	156	56.7%	(82.2%)
-	-	-	-	-	-	-	-		-	-	-	(100.0%)
-		2	205.007		000.00/		7.00/	4	- F7 F0V	,	127.20/	(80.9%)
100		,		22	902.976	3	1.976			24	127.376	(80.9%)
		45 490		29 126	27 294	2/ 100	20.0%			500	72 090	5 694.7%
												31.1%
411		414	100.070		23.270	113	137.070			-	133.070	31.170
												29.1%
												51.3%
		2 139	25.1%									
			-									
	14 463	3 4 / 6			7.9%		16.7%			2 /82	32.8%	
	-	1		5	-	10	-		-	-	-	(100.0%)
	1.425	225		204	24 (0)	470	22.00/		70.50	170	- 	164.5%
												338.4%
20 303	17 072	3 100	23.470	3 344	20.370	4 333	22.070	13 043	75.070	4 407	71.0%	2.770
22 455	34 151	7 789	34.7%	10 154	45.2%	8 056	23.6%	25 999	76.1%	3 067	92.8%	162.7%
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-		-		-	-		-	-	-
22 401	24 775	44 790		17 980		14 803		77 573		(17 871)		
-			-		-	-	-	3	-	-	-	-
22 401	24 775	44 790		17 980		14 803		77 573		(17 871)		
-	-	-	-	-	-	-	-	-	-	- 1	-	-
22 401	24 775	44 790		17 980		14 803		77 573		(17 871)		
			-	700	-		-			( 57.1)		-
22 401	24 775	44 790		17 990		14 803		77 572		(17 871)		
	Main appropriation  129 940 23 694	appropriation Budget  129 940 143 786 23 694 22 556	Main appropriation	Main appropriation	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Main   Main   Algusted   Agusted   Agusted   Expenditure   Part   Agusted   Expenditure   Expendit

					202	10/21					201	9/20	
	Bud	get	First C	(uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	33 679	55 569	11 671	34.7%	9 413	28.0%	9 136	16.4%	30 220	54.4%	8 999	65.0%	1.5%
	22 195	27 795	7 789	34.7%	7 970	28.0% 35.9%	7 524		23 282	83.8%	8 999 3 746	98.3%	100.9%
National Government Provincial Government	22 195 3 000	6 356	7 789 1 454	35.1% 48.5%		35.9%	7 524 533		23 282 1 987	83.8% 31.3%	3 /46 2 565	98.3% 48.3%	(79.2%
	3 000	6 356	1 454		-	-	533	8.4%	1 987	31.3%	2 505	48.3%	(79.2%
District Municipality				-	-	-	-			-	-		-
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH,				-		-		-		-			
Transfers recognised - capital	25 195	34 151	9 243	36.7%	7 970	31.6%	8 056	23.6%	25 269	74.0%	6 311	81.3%	27.7%
Borrowing	8 484	21 419	2 428	28.6%	1 443	17.0%	1 080	5.0%	4 951	23.1%	2 688	24.3%	(59.8%)
Internally generated funds	8 484	21 419	2 428			17.0%	1 080	5.0%	4 951	23.1%		24.3%	(59.8%)
				-	-	-	-			-			-
Capital Expenditure Functional	33 939	55 569	11 671	34.4%	9 413	27.7%	9 136	16.4%	30 220	54.4%	8 999	65.0%	1.5%
Municipal governance and administration	1 024	4 960	1 116	109.0%		-	592	11.9%	1 708	34.4%	2 216	93.4%	(73.3%
Executive and Council	140	140	158	113.0%		-			158	113.0%		-	
Finance and administration	884	4 820	958	108.4%		-	592	12.3%	1 550	32.2%	2 216	93.4%	(73.3%
Internal audit				-		-							
Community and Public Safety	1 790	4 104	75	4.2%	(813)	(45.4%)	481	11.7%	(258)	(6.3%)	3 037	36.5%	(84.2%
Community and Social Services	1 790	4 104	75	4.2%	(813)	(45.4%)	481	11.7%	(258)	(6.3%)	3 037	36.5%	(84.2%
Sport And Recreation	-			-	-	-	-	-	-	-	-	-	-
Public Safety	-			-	-	-	-	-	-	-	-	-	-
Housing	-			-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-		-	-	-
Economic and Environmental Services	31 125	46 505	10 479	33.7%	10 088	32.4%	8 064	17.3%	28 631	61.6%	3 746	85.8%	115.39
Planning and Development	130	50	80	61.5%		-	8	15.3%	88	175.3%	-		(100.0%
Road Transport	30 995	46 455	10 399	33.6%	10 088	32.5%	8 056	17.3%	28 543	61.4%	3 746	85.8%	115.19
Environmental Protection	-			-		-		-		-	-		-
Trading Services	-			-	139	-		-	139	-	-	-	-
Energy sources	-		-	-	-	-	-	-		-	-	-	-
Water Management	-		-	-	-	-	-	-		-	-	-	-
Waste Water Management	-			-	-	-		-		-	-	-	-
Waste Management	-			-	139	-		-	139	-	-	-	-
Other				-	-	-		-		-	-	-	-

Dart 2	· Cach	Receipts	and Da	umonto

	First Q Actual expenditure 46 233	uarter 1st Q as % of Main appropriation 19.1% 22.6%	Second Actual Expenditure	Quarter  2nd Q as % of Main appropriation	Third C Actual Expenditure 40 548	Quarter  3rd Q as % of adjusted budget  23.6%	Year to Actual Expenditure	Total Expenditure as % of adjusted budget  50.5%	Third C Actual Expenditure (29 376)	Total Expenditure as % of adjusted budget (2.0%)	Q3 of 2019/20 to Q3 of 2020/21
Appropriation   Budget   Extended	46 233	Main appropriation		Main	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	Q3 of 2020/21
Cash Flow from Operating Activities         242 429         171 678           Receipts         15 15 44         15 665           Property rates         15 10 0         308           Service charges         100         308           Other revenue         -         19 66           Transfers and Subsidies - Operational         204 70         330 278		- - -	-		40 548	23.6%	86 781	Ü	(29 376)	,	(238.0%)
Receipts         242 429         171 678           Property rates         15164         15 665           Service charges         100         308           Other revenue         1966         1966           Transfers and Subsidies - Operational         204 70         130 278		- - -		-	40 548	23.6%	86 781	50.5%	(29 376)	(2.0%)	(238.0%)
Property rates         15 164         15 665           Service charges         100         308           Other revenue         -         1 966           Transfers and Subsidies - Operational         204 710         130 278		- - -	• • •	-	40 548	23.6%	86 781	50.5%	(29 376)	(2.0%)	(238.0%)
Service charges	46 233			-	-	-					
Other revenue         -         1 966           Transfers and Subsidies - Operational         204 710         130 278	46 233 -		-	-				-	-	-	
Transfers and Subsidies - Operational 204 710 130 278	46 233 -		-			-		-			1 -
	46 233	22.6%		-		-		-			1 -
Transfers and Subsidies - Capital 22 455 23 461	-			-	40 548	31.1%	86 781	66.6%	(29 376)	(2.0%)	(238.0%)
	-	-		-		-		-	-	-	
Interest		-	-			-		-			1 -
Dividends	-	-	-			-		-			1 -
Payments (251) (142 070)	(14)	5.6%	(15)	6.1%	(28)	-	(57)	-		-	(100.0%)
Suppliers and employees (251) (142 070)	(14)	5.6%	(15)	6.1%	(28)	-	(57)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities 242 178 29 608	46 219	19.1%	(15)		40 520	136.9%	86 724	292.9%	(29 376)	(2.0%)	(237.9%)
Cash Flow from Investing Activities											l '
Receipts											l '
Proceeds on disposal of PPE											i .
Decrease (Increase) in non-current debtors (not used)							_	_			1
Decrease (increase) in non-current receivables	_	_			_		_			_	1 -
Decrease (increase) in non-current investments	_	_			_		_			_	1 -
Payments - (55 569)											l .
Capital assets - (55 569)	-	-	_	-	-	-	-	_	_	-	1 -
Net Cash from/(used) Investing Activities - (55 569)		-		-		-					-
Cash Flow from Financing Activities											ĺ
											1
Receipts 0 (0) Short term loans	-	-	-			-	-	-		-	1
Borrowing long term/refinancing	-	-	-	-	-	-		-	-	-	1
Increase (decrease) in consumer deposits 0 (0)	-	-	-	-	-	-	-	-	-	-	1
	-	-	-	-	-	-		-	-	-	1
Payments Repayment of borrowing	-	-			-			-		-	1
Net Cash from/(used) Financing Activities 0 (0)			-		-	-	-				
				-							
Net Increase/(Decrease) in cash held 242 178 (25 961)	46 219	19.1%	(15)	-	40 520	(156.1%)	86 724	(334.0%)	(29 376)	(2.0%)	(237.9%)
Cash/cash equivalents at the year begin: 7 699 16 492	13 223	171.7%	62 473	811.5%	136 921	830.2%	13 223	80.2%	25 049	-	446.6%
Cash/cash equivalents at the year end: 249 877 (9 469)	59 442	23.8%	136 921	54.8%	177 441	(1 873.9%)	177 441	(1 873.9%)	(4 327)	(1.8%)	(4 200.8%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-		-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-		-	-		-	-	-	
Receivables from Non-exchange Transactions - Property Rates	857	3.4%	2 360	9.3%	858	3.4%	21 391	84.0%	25 467	162.9%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-		-	-		-	-	-	
Receivables from Exchange Transactions - Waste Management	14	21.3%	29	42.6%	14	21.3%	10	14.9%	68	.4%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	101	12.2%	163	19.9%	66	8.1%	491	59.8%	821	5.3%	-	-	-	
Interest on Arrear Debtor Accounts	-		50	2.4%	88	4.2%	1 935	93.4%	2 072	13.3%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-		-	-		-	-	-	
Other	(304)	2.4%	(39)	.3%	(54)	.4%	(12 394)	96.9%	(12 790)	(81.8%)	-	-	-	
Total By Income Source	669	4.3%	2 563	16.4%	973	6.2%	11 433	73.1%	15 638	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	(38)	(1.5%)	522	20.9%	(37)	(1.5%)	2 044	82.1%	2 491	15.9%	-			
Commercial	9	.2%	97	2.6%	27	.7%	3 586	96.4%	3 719	23.8%	-	-	-	
Households	3	.6%	37	8.6%	6	1.4%	387	89.4%	433	2.8%	-	-	-	
Other	695	7.7%	1 907	21.2%	977	10.9%	5 415	60.2%	8 995	57.5%	-	-	-	
Total By Customer Group	669	4.3%	2 563	16.4%	973	6.2%	11 433	73.1%	15 638	100.0%		-		

#### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	736	94.1%	(176)	(22.5%)	53	6.8%	169	21.7%	782	89.29
Auditor-General	-	-	-			-		-	-	
Other	95	100.0%	-	-	-	-	-	-	95	10.89
Total	831	94.7%	(176)	(20.1%)	53	6.1%	169	19.3%	877	100.09

### Contact Details

Municipal Manager	Mr Phakama Noble Mhlongo	032 481 4500
Financial Manager	Mr Ntando Duma	032 481 4500

# KWAZULU-NATAL: ILEMBE (DC29) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					202	20/21					201	9/20	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands												5	
Operating Revenue and Expenditure													
Operating Revenue	943 805	1 047 836	334 791	35.5%	79 196	8.4%	495 558	47.3%	909 545	86.8%	219 587	85.6%	125.7%
Property rates	-	-	-	-		-	-	-	-		-	-	-
	-	-	-	-		-	-	-	-		-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	167 768	184 647	42 372	25.3%	47 841	28.5%	48 097	26.0%	138 311	74.9%	46 470	83.7%	3.5%
Service charges - sanitation revenue	45 934	47 664	19 621	42.7%	4 211	9.2%	12 045	25.3%	35 876	75.3%	10 116	78.0%	19.1%
Service charges - refuse revenue	-	-	-	-		-		-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22	169	29	132.3%	29	132.3%		1.1	57	33.9%	26	43.6%	(100.0%
Interest earned - external investments	14 761	9 474	2 341	15.9%	2 486	16.8%	2 777		7 604	80.3%	4 366	274.2%	(36.4%)
Interest earned - outstanding debtors	39 020	37 697	9 012	23.1%	9 837	25.2%	10 717	28.4%	29 566	78.4%	7 824	66.3%	37.0%
Dividends received	399	129	. 8	-	- 0	2.3%	. 0		26	20.6%	41	11.1%	- (22.404)
Fines, penalties and forfeits	399	129	8	2.1%	9	2.3%	9	7.1%	26	20.6%	13	128.3%	(77.6%)
Licences and permits Agency services	2 149	2 149	480	.4%	480	22.3%	552	25.7%	1 512	70.4%	461	70.8%	19.7%
Transfers and subsidies	648 676	756 661	259 880	40.1%	12 763	22.3%	419 801	25.7% 55.5%	692 444	91.5%	147 107	89.9%	185.4%
Other revenue	25 054	9 075	1 048	4.2%	1 453	5.8%	1 479	16.3%	3 980	43.9%	3 163	32.1%	(53.2%)
Gains	23 034	159	1040	4.270	87	3.070	81		168	105.7%	3 103	32.170	(100.0%)
	_			-		-						-	
Operating Expenditure	944 557	1 003 672	233 707	24.7%	221 178	23.4%	244 555		699 439	69.7%	160 287	67.5%	52.6%
Employee related costs	274 983	262 441	63 570	23.1%	67 051	24.4%	55 357	21.1%	185 978	70.9%	56 351	64.0%	(1.8%)
Remuneration of councillors	9 819	9 835	2 252	22.9%	2 248	22.9%	2 238		6 738	68.5%	2 142	58.4%	4.5%
Debt impairment	18 301	18 301	-	-	7 625	41.7%	6 100		13 725	75.0%	(27 582)	(43.7%)	(122.1%)
Depreciation and asset impairment	81 631	81 512	30 858	37.8%	13 793	16.9%	46 553		91 205	111.9%	25 060	87.7%	85.8%
Finance charges	12 691	7 817	838	6.6%	2 322	18.3%	3 509	44.9%	6 669	85.3%	2 053	44.7%	70.9%
Bulk purchases Other Materials	239 868	255 798	60 637	25.3%	59 055	24.6%	54 446	21.3%	174 138	68.1%	33 613	83.0%	62.0%
Contracted services	152 887	194 832	26 978	17.6%	31 712	24.6%	39 027	20.0%	97 716	50.2%	44 035	79.3%	(11.4%)
Transfers and subsidies	35 367	35 367	13 865	39.2%	7 827	20.7%	5 146		26 838	75.9%	1 749	83.8%	194.2%
Other expenditure	118 949	137 749	34 709	29.2%	29 544	24.8%	32 179		96 432	70.0%	22 865	55.6%	40.7%
Losses	63	21	34 707	27.270	27 344	24.070	32 177	23.470	70 432	70.070	22 003	33.070	40.770
Surplus/(Deficit)	(752)	44 164	101 084		(141 982)		251 004		210 106		59 300		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	225 228	246 709	47 462	21.1%	39 516	17.5%	82 621	33.5%	169 600	68.7%	63 316	49.2%	30.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	4 330	2 165	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	1 525	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	228 806	293 038	148 546		(102 465)		333 625		379 706		124 141		
Taxation	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	228 806	293 038	148 546		(102 465)		333 625		379 706		124 141		
Attributable to minorities	-	-	-	-	- '	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	228 806	293 038	148 546		(102 465)		333 625		379 706		124 141		
Share of surplus/ (deficit) of associate				-	( 100)	-				-			
Surplus/(Deficit) for the year	228 806	293 038	148 546		(102 465)		333 625		379 706		124 141		
Surplus/(Deficit) for the year	228 806	293 038	148 546		(102 465)		333 625		3/9 706		124 141		

					202	0/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	202 696	258 242	37 437	18.5%	68 970	34.0%	43 909	17.0%	150 317	58.2%	59 867	38.1%	(26.7%)
National Government	195 850	206 329	36 974	18.9%	67 356	34.0%	40 488		144 818	70.2%	59 288	49.8%	(31.7%)
Provincial Government	190 000	8 200	30 974	10.976	1 600	34.476	1 511		3 421	41.7%		3.9%	(100.0%)
District Municipality		0 200	310		1 000		1311	10.476	3 421			3.976	(100.076)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,				-									-
Transfers and subsidies - capital (monetary alloc)(beparim Agencies, HH, Transfers recognised - capital	195 850	214 528	37 284	19.0%	68 956	35.2%	41 999		148 239	69.1%	59 288	49.0%	(29.2%)
Borrowing	195 850	214 528	37 284	19.0%	68 956	35.2%	41 999	19.6%	148 239	69.1%	59 288	49.0%	(29.2%)
Internally generated funds	6 846	43 714	153	2.2%	14	.2%	1 910		2 078	4.8%	579	16.6%	229.9%
internally generated funds	0 040	43 / 14	133	2.270	14	.270	1 710	4.470	2070	4.070	317	10.070	227.770
Capital Expenditure Functional	202 796	258 242	37 565	18.5%	68 967	34.0%	43 911	17.0%	150 444	58.3%	28 178	29.0%	
Municipal governance and administration	6 796	18 257	144	2.1%	9	.1%	3 416	18.7%	3 568	19.5%	(32 302)	(47.3%)	(110.6%)
Executive and Council	-	-	-	-		-	-	-	-	-	- 1	-	-
Finance and administration	6 796	18 257	144	2.1%	9	.1%	3 416	18.7%	3 568	19.5%	(32 302)	(47.3%)	(110.6%)
Internal audit	-		-	-		-		-	-	-	-	-	-
Community and Public Safety	-			-			-			-		-	
Community and Social Services	-		-	-		-		-	-	-	-	-	-
Sport And Recreation	-				-		-	-	-	-	-	-	-
Public Safety	-				-		-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 020	7 121	4 517	443.0%	(1 867)	(183.1%)	7	.1%	2 657	37.3%	8	34.2%	(7.1%)
Planning and Development	1 020	7 121	4 517	443.0%	(1 867)	(183.1%)	7	.1%	2 657	37.3%	8	34.2%	(7.1%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	194 980	232 865	32 905	16.9%	70 826	36.3%	40 488	17.4%	144 218	61.9%	60 473	47.9%	(33.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	162 979	196 795	28 618	17.6%	57 120	35.0%	31 310		117 048	59.5%	45 269	51.7%	
Waste Water Management	32 002	36 070	4 287	13.4%	13 706	42.8%	9 178	25.4%	27 170	75.3%	15 204	40.1%	(39.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Dart 2	· Cach	Receipts	and Da	umonto

					202	0/21					201	9/20	
·	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	1 231 252	1 303 850	461 787	37.5%	345 073	28.0%	334 822	25.7%	1 141 682	87.6%	349 990	94.3%	(4.3%)
Property rates	1231232	1 303 030	401 707	37.370	343 073	20.070	334 022	25.770	1 141 002	07.070	347 770	74.370	(4.570)
Service charges	202 041	209 772	41 247	20.4%	46 219	22.9%	48 122	22.9%	135 588	64.6%	34 650	69.4%	38.9%
Other revenue	156 270	142 991	4 656	3.0%	9 128	5.8%	39 902	27.9%	53 686	37.5%	5 190	29.3%	668.9%
Transfers and Subsidies - Operational	644 214	725 860	304 863	47.3%	259 459	40.3%	152 518	21.0%	716 839	98.8%	164 726	130.0%	(7.4%)
Transfers and Subsidies - Capital	225 228	225 228	110 535	49.1%	30 000	13.3%	93 896	41.7%	234 431	104.1%	144 596	55.5%	(35.1%)
Interest	3 500		487	13.9%	267	7.6%	384	-	1 138		828	-	(53.6%)
Dividends			-							-		-	
Payments	(810 773)	(958 666)	(69 332)	8.6%	(70 538)	8.7%	(239 573)	25.0%	(379 444)	39.6%	115 941	(79.4%)	(306.6%)
Suppliers and employees	(762 715)	(916 221)	(69 332)	9.1%	(70 538)	9.2%	(239 573)	26.1%	(379 444)	41.4%	115 941	(79.4%)	(306.6%)
Finance charges	(12 691)	(7 077)		-		-		-		-		-	-
Transfers and grants	(35 367)	(35 367)		-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	420 479	345 184	392 455	93.3%	274 534	65.3%	95 248	27.6%	762 238	220.8%	465 931	229.4%	(79.6%)
Cash Flow from Investing Activities													
Receipts	(411)	71	(0)	.1%		-		-	(0)	(.3%)		-	-
Proceeds on disposal of PPE		-		-		-	-	-			-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-		-		-		-		-		-	-
Decrease (increase) in non-current receivables	(411)	71	(0)	.1%		-	-	-	(0)	(.3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-		-	-	-	-	-	-	-	-
Payments	(202 696)	(273 927)	(43 164)	21.3%	(77 878)	38.4%	(51 476)	18.8%	(172 518)	63.0%	(69 491)	50.4%	(25.9%)
Capital assets	(202 696)	(273 927)	(43 164)	21.3%	(77 878)	38.4%	(51 476)	18.8%	(172 518)	63.0%	(69 491)	50.4%	(25.9%)
Net Cash from/(used) Investing Activities	(203 106)	(273 857)	(43 164)	21.3%	(77 878)	38.3%	(51 476)	18.8%	(172 518)	63.0%	(69 491)	50.4%	(25.9%)
Cash Flow from Financing Activities													
Receipts	122	(184)	(10)	(8.1%)	15	12.1%	(13)	7.3%	(9)	4.6%	(3)	-	326.7%
Short term loans	-				-	-		-		-		-	-
Borrowing long term/refinancing	-	-		-		-		-		-		-	-
Increase (decrease) in consumer deposits	122	(184)	(10)	(8.1%)	15	12.1%	(13)	7.3%	(9)	4.6%	(3)	-	326.7%
Payments	(37 372)	(38 076)	(6 362)	17.0%	(12 065)	32.3%	(8 150)	21.4%	(26 577)	69.8%	(290)	91.6%	2 707.3%
Repayment of borrowing	(37 372)	(38 076)	(6 362)	17.0%	(12 065)	32.3%	(8 150)	21.4%	(26 577)	69.8%	(290)	91.6%	2 707.3%
Net Cash from/(used) Financing Activities	(37 250)	(38 260)	(6 372)	17.1%	(12 050)	32.3%	(8 163)	21.3%	(26 585)	69.5%	(293)	91.7%	2 681.9%
Net Increase/(Decrease) in cash held	180 123	33 067	342 918	190.4%	184 606	102.5%	35 610	107.7%	563 134	1 703.0%	396 147	579.4%	(91.0%)
Cash/cash equivalents at the year begin:	311 062	106 347	(417 811)	(134.3%)	(74 893)	(24.1%)	109 713	103.2%	(417 811)	(392.9%)	567 679	(257.0%)	(80.7%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 112	5.4%	13 162	4.4%	10 885	3.6%	258 710	86.6%	298 869	57.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-		-	-		-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-	-	298	100.0%	298	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 964	3.8%	3 022	3.9%	2 267	2.9%	69 291	89.4%	77 543	14.9%	240	.3%	-	-
Receivables from Exchange Transactions - Waste Management	-		-		-			-			-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-			-			-	-	-	-
Interest on Arrear Debtor Accounts	3 808	3.1%	3 585	2.9%	3 473	2.8%	113 308	91.2%	124 174	23.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 895	26.9%	71	.4%	71	.4%	13 143	72.3%	18 180	3.5%	-	-	-	-
Total By Income Source	27 779	5.4%	19 841	3.8%	16 696	3.2%	454 749	87.6%	519 065	100.0%	240	-		
Debtors Age Analysis By Customer Group														
Organs of State	7 319	22.5%	2 135	6.6%	1 552	4.8%	21 468	66.1%	32 475	6.3%	-			-
Commercial	5 074	19.3%	2 869	10.9%	1 417	5.4%	16 957	64.4%	26 317	5.1%	-	-	-	
Households	15 386	3.3%	14 836	3.2%	13 727	3.0%	416 324	90.5%	460 273	88.7%	240	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 779	5.4%	19 841	3.8%	16 696	3.2%	454 749	87.6%	519 065	100.0%	240	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-		-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-		-		-		
VAT (output less input)	-	-	-	-		-		-		
Pensions / Retirement	-	-	-	-		-		-		
Loan repayments	-	-	-	-		-		-		
Trade Creditors	32 259	71.7%	702	1.6%	3 764	8.4%	8 241	18.3%	44 965	102.5%
Auditor-General	-	-	-	-		-		-		
Other	-	-	-	-	-	-	(1 096)	100.0%	(1 096)	(2.5%)
Total	32 259	73.5%	702	1.6%	3 764	8.6%	7 144	16.3%	43 869	100.0%

Contact Details

Municipal Manager	Mr Nhlakanipho Geoffrey Kumalo	032 437 9501
Financial Manager	Mr Mahendra Chandulal	032 437 9351

# KWAZULU-NATAL: GREATER KOKSTAD (KZN433) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

	2020/21									201	9/20		
	Bud	get	First (	Quarter	Second	l Quarter	Third	Quarter	Year to Date		Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	406 714	410 057	124 863	30.7%	90 908	22.4%	81 230	19.8%	297 000	72.4%	64 550	70.1%	25.8%
Property rates	124 375	124 084	51 564	41.5%	21 285	17.1%	25 000	20.1%	97 850	78.9%	26 020	77.5%	(3.9%)
Service charges - electricity revenue	159 942	159 942	35 546	22.2%	29 875	18.7%	30 558	19.1%	95 979	60.0%	26 681	65.3%	14.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue				-		-			-	-	-		
Service charges - refuse revenue	22 923	22 923	4 400	19.2%	4 271	18.6%	4 273	18.6%	12 944	56.5%	(9 492)	9.0%	(145.0%)
Rental of facilities and equipment	1 601	1 901	201	12.6%	565	35.3%	364	19.1%	1 130	59.4%	468	108.3%	(22.2%)
Interest earned - external investments	9 000	3 500	931	10.3%	707	7.9%	1 455	41.6%	3 094	88.4%		11.5%	924.4%
Interest earned - outstanding debtors	4 500	4 500	1 059	23.5%	1 351	30.0%	1 263	28.1%	3 673	81.6%		57.5%	90.5%
Dividends received	1 500	1 500	1007	25.570		50.070	1200	20.170	-	01.070		07.07	70.070
Fines, penalties and forfeits	1 450	1 450	96	6.6%	97	6.7%	28	1.9%	221	15.2%	139	22.5%	(80.1%)
Licences and permits	4 500	715	803	17.8%	511	11.4%	543	75.9%	1 857	259.7%		60.9%	(39.1%)
Agency services			-		-		-	-	-	207.770		-	(57.176)
Transfers and subsidies	73 740	85 908	29 645	40.2%	30 816	41.8%	16 470	19.2%	76 931	89.6%	18 772	95.5%	(12.3%)
Other revenue	4 683	5 134	617	13.2%	1 429	30.5%	1 276	24.8%	3 322	64.7%		101.4%	377.5%
Gains	-	-		-		-		-	-		-		-
Operating Expenditure	420 073	422 860	97 023	23.1%	77 716	18.5%	87 768	20.8%	262 507	62.1%	77 233	56.9%	13.6%
Employee related costs	140 358	138 266	35 064	25.0%	36 173	25.8%	34 572	25.0%	105 809	76.5%	31 726	65.7%	9.0%
Remuneration of councillors	8 851	8 854	1 890	21.4%	1 904	21.5%	1 904	21.5%	5 697	64.3%	1 875	66.2%	1.5%
Debt impairment	9 000	9 000	2 540	28.2%	104	1.2%	11	.1%	2 655	29.5%	2 114	19.6%	(99.5%)
Depreciation and asset impairment	36 000	36 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	115 000	115 000	41 529	36.1%	22 662	19.7%	21 022	18.3%	85 214	74.1%		69.9%	8.0%
Other Materials	8 010	7 424	965	12.1%	613	7.7%	1 723	23.2%	3 302	44.5%		68.7%	(15.3%)
Contracted services	56 919	65 810	6 773	11.9%	10 691	18.8%	19 732	30.0%	37 197	56.5%	12 994	58.7%	51.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	45 935	42 506	8 262	18.0%	5 569	12.1%	8 803	20.7%	22 633	53.2%	7 028	59.4%	25.3%
Losses	-	*		-		-	*	-				-	-
Surplus/(Deficit)	(13 360)	(12 803)	27 839		13 192		(6 539)		34 493		(12 683)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	18 016	59 600	2 541	14.1%	7 439	41.3%	6 860	11.5%	16 840	28.3%	4 589	46.3%	49.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-			-		-		-	-				-
Surplus/(Deficit) after capital transfers and contributions	4 656	46 796	30 380		20 631		322		51 333		(8 094)		
Taxation	-	-				-			-	-			-
Surplus/(Deficit) after taxation	4 656	46 796	30 380		20 631		322		51 333		(8 094)		
Attributable to minorities	-		-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 656	46 796	30 380		20 631		322		51 333		(8 094)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 656	46 796	30 380		20 631		322		51 333		(8 094)		

					202	10/21					201	9/20	
	Buc	get	First C	Quarter	Second	Quarter	Third	Quarter	Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	98 760	154 227	15 637	15.8%	36 297	36.8%	24 269	15.7%	76 203	49.4%	17 873	38.7%	35.8%
National Government	10 210	17 589	1 663	16.3%	4 828	47.3%	2 114		8 604	48.9%	4 711	34.8%	(55.1%
Provincial Government	4 600	41 441	3 450	75.0%	7 990	173.7%	5 439		16 880	40.7%	7 149	66.8%	(23.9%
District Municipality	4 000	41.441	3 430	75.070	7 770	173.770	3 437	13.170	10 000	40.770	7 147	00.070	(23.770
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	14 810	59 030	5 113	34.5%	12 818	86.5%	7 553	12.8%	25 484	43.2%	11 860	48.6%	(36.3%
Borrowing					12010	-	, 000	-	20 10 1	10.270		10.070	(00.070
Internally generated funds	83 950	95 198	10 524	12.5%	23 479	28.0%	16 717	17.6%	50 719	53.3%	6 013	30.1%	178.09
	-	-	-	-	-	-		-		-	-	-	
Capital Expenditure Functional	102 185	154 227	15 637	15.3%	36 999	36.2%	23 871	15.5%	76 507	49.6%	17 873	39.0%	33.69
Municipal governance and administration	750	3 299	-	-	657	87.6%	-	-	657	19.9%		26.3%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	750	3 299	-	-	657	87.6%	-	-	657	19.9%	-	99.3%	-
Internal audit	-		-	-	-	-		-	-	-	-	-	-
Community and Public Safety	18 340	46 411	4 462	24.3%	13 369	72.9%	6 690		24 521	52.8%	3 409	39.9%	
Community and Social Services	11 000	10 540	1 134	10.3%	4 942	44.9%	914		6 990	66.3%	241	41.6%	278.79
Sport And Recreation	2 950	2 950	-	-	698	23.7%	407	13.8%	1 105	37.4%	-	27.4%	(100.0%
Public Safety	4 390	1 410	21	.5%	194	4.4%	-	-	215	15.3%	204	37.3%	
Housing	-	31 511	3 308		7 535	-	5 369	17.0%	16 211	51.4%	2 963	39.7%	81.29
Health	-		-	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	60 685	64 879	5 468	9.0%	9 901	16.3%	7 116		22 486	34.7%	13 552	44.8%	
Planning and Development	30 510	34 610	4 215	13.8%	5 140	16.8%	1 028		10 382	30.0%	5 086	31.8%	(79.8%
Road Transport	30 175	30 269	1 254	4.2%	4 761	15.8%	6 088		12 103	40.0%	8 466	55.1%	(28.1%
Environmental Protection													
Trading Services	22 410 20 810	39 639	<b>5 707</b> 5 707	25.5% 27.4%	13 072 12 280	58.3% 59.0%	10 065		28 844	72.8% 71.9%	912	18.1%	1 003.69
Energy sources Water Management	20 810	38 459	5 /0/		12 280	59.0%	9 676	25.2%	27 663	/1.9%	807	17.7%	1 099.39
Waste Water Management Waste Water Management	-	-	-	-	-	-	-	-	•	-	-	-	-
Waste Management Waste Management	1 600	1 180		-	793	49.6%	389	32.9%	1 182	100.1%	105	105.2%	269.59
Other	1 600	1 180			/93	49.0%	389	32.976	1 182	100.176	105	105.2%	209.57
Otrici													

Part 3: Cash	Receipts	and Pay	vments

	2020/21									201	9/20		
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	455 165	470 930	111 395	24.5%	137 962	30.3%	96 358	20.5%	345 715	73.4%	81 879	80.6%	17.7%
Property rates	160 818	183 078	38 977	24.2%	65 675	40.8%	41 426	22.6%	146 078	79.8%	41 326	97.2%	.2%
Service charges	182 502	132 113	24 918	13.7%	21 830	12.0%	21 825	16.5%	68 573	51.9%	19 438	47.2%	12.3%
Other revenue	12 854	6 732	2 034	15.8%	2 589	20.1%	2 403	35.7%	7 025	104.4%	2 561	63.0%	(6.2%)
Transfers and Subsidies - Operational	71 974	85 908	29 646	41.2%	34 501	47.9%	17 919	20.9%	82 066	95.5%	16 533	100.8%	8.4%
Transfers and Subsidies - Capital	18 016	59 600	14 901	82.7%	12 668	70.3%	11 360	19.1%	38 929	65.3%	2 022	111.0%	461.9%
Interest	9 000	3 500	920	10.2%	700	7.8%	1 424	40.7%	3 044	87.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	(376 790)	(17 668)	-	(2 288)	-	(3 336)	.9%	(23 292)	6.2%	40 466	968.2%	(108.2%)
Suppliers and employees	-	(376 790)	(17 668)	-	(2 288)	-	(3 336)	.9%	(23 292)	6.2%	40 466	968.2%	(108.2%)
Finance charges	-	-	-	-		-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	455 165	94 140	93 727	20.6%	135 673	29.8%	93 022	98.8%	322 423	342.5%	122 344	109.0%	(24.0%)
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	(98 760)	(154 227)	(17 895)	18.1%	(40 918)		(30 439)		(89 251)	57.9%	(20 655)	56.7%	47.4%
Capital assets	(98 760)	(154 227)	(17 895)	18.1%	(40 918)	41.4%	(30 439)		(89 251)	57.9%	(20 655)	56.7%	47.4%
Net Cash from/(used) Investing Activities	(98 760)	(154 227)	(17 895)	18.1%	(40 918)	41.4%	(30 439)	19.7%	(89 251)	57.9%	(20 655)	56.7%	47.4%
Cash Flow from Financing Activities													
Receipts	1 168	(80)	(80)	(6.9%)	100	8.6%	(87)	109.1%	(68)	84.5%	(43)	-	103.3%
Short term loans	-	-	-	-		-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 168	(80)	(80)	(6.9%)	100	8.6%	(87)	109.1%	(68)	84.5%	(43)	-	103.3%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	-			-		-	-	-	-	
Net Cash from/(used) Financing Activities	1 168	(80)	(80)	(6.9%)	100	8.6%	(87)	109.1%	(68)	84.5%	(43)	-	103.3%
Net Increase/(Decrease) in cash held	357 573	(60 167)	75 752	21.2%	94 856	26.5%	62 496	(103.9%)	233 104	(387.4%)	101 646	130.3%	(38.5%)
Cash/cash equivalents at the year begin:	114 183	(70 531)	211 537	185.3%	287 290	251.6%	382 146	(541.8%)	211 537	(299.9%)	514 776	326.0%	(25.8%)
Cash/cash equivalents at the year end:	471 755	(130 698)	287 290	60.9%	382 146	81.0%	444 641	(340.2%)	444 641	(340.2%)	616 423	164.6%	(27.9%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-		-	-	-	-		-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	7 129	45.8%	3 471	22.3%	1 967	12.6%	3 009	19.3%	15 576	20.1%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	4 999	14.9%	2 343	7.0%	1 341	4.0%	24 881	74.1%	33 565	43.2%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 508	9.5%	992	6.2%	777	4.9%	12 656	79.4%	15 932	20.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-		-			-	-		
Interest on Arrear Debtor Accounts	468	4.3%	421	3.9%	376	3.5%	9 5 1 6	88.3%	10 781	13.9%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-		-	-	-	-	-	-	
Other	74	4.1%	54	3.0%	44	2.5%	1 615	90.4%	1 787	2.3%	-	-	-	
Total By Income Source	14 178	18.3%	7 280	9.4%	4 505	5.8%	51 678	66.6%	77 641	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	658	4.2%	459	3.0%	239	1.5%	14 191	91.3%	15 547	20.0%	-	-		
Commercial	9 496	36.1%	4 499	17.1%	2 545	9.7%	9 757	37.1%	26 297	33.9%	-	-	-	
Households	4 023	11.2%	2 322	6.5%	1 721	4.8%	27 730	77.5%	35 796	46.1%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	14 178	18.3%	7 280	9.4%	4 505	5.8%	51 678	66.6%	77 641	100.0%				÷

Part 5: Creditor Age Analysis

	0 - 3	0 Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tol	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-		-	-	-	-	-	-	
VAT (output less input)	-	-		-	-	-	-	-	-	
Pensions / Retirement	-	-		-	-	-	-	-	-	
Loan repayments	-	-		-	-	-	-	-	-	
Trade Creditors	28	8.4%		-	-	-	310	91.6%	338	100.09
Auditor-General	-	-		-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	28	8.4%	-	-	-	-	310	91.6%	338	100.0%

Contact Details

Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Financial Manager	Mr T.L.Mketsu	039 797 6613

Source Local Government Database

All figures in this report are unaudited.

# KWAZULU-NATAL: UBUHLEBEZWE (KZN434) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

	2020/21								201	9/20			
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	i l
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	168 058	183 054	60 347	35.9%	12 858	7.7%	39 669	21.7%	112 874	61.7%	13 919	110.0%	185.0%
Property rates	23 573	21 243	3 233	13.7%	6 822	28.9%	5 563	26.2%	15 618	73.5%	4 424	102.5%	25.8%
Service charges - electricity revenue	-		-	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue  Service charges - water revenue	-					-			-				
	-	•	-		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	- 0.000	- 0.000	705	-	-		714	-		67.6%	- 470	400.000	51.3%
Service charges - refuse revenue	3 300	3 300	785	23.8%	731	22.1%	/14	21.6%	2 229	67.6%	472	102.9%	51.3%
Rental of facilities and equipment	1 200	800	126	10.5%	243	20.2%	73	9.1%	442	55.2%	92	63.5%	(20.8%)
Interest earned - external investments	12 000	8 000	1 480	12.3%	2 099	17.5%	1 903	23.8%	5 482	68.5%	2 053	62.2%	(7.3%)
Interest earned - outstanding debtors	_	-	_	_		_	_	_	_	-	_	-	
Dividends received	_		_	_		_		_		_			_
Fines, penalties and forfeits	1 000	700	16	1.6%	2	.2%	240	34.3%	258	36.8%	391	41.6%	(38.7%)
Licences and permits	4 069	4 915	1 186	29.1%	772	19.0%	823	16.7%	2 781	56.6%		97.6%	58.0%
Agency services	29	29	. 100	27.170		17.070	025	10.770	2701	55.576	186	741.9%	(100.0%)
Transfers and subsidies	122 063	143 638	53 416	43.8%	2 130	1.7%	30 240	21.1%	85 786	59.7%		116.4%	417.6%
Other revenue	825	430	106	12.8%	61	7.3%	113	26.3%	279	64.9%		27.6%	(281.3%)
Gains		-	-	12.070		7.570	-	-	-	-	(02)		(201.370)
Operating Expenditure	174 083	182 879	18 831	10.8%	60 099	34.5%	42 377	23.2%	121 307	66.3%	28 764	61.2%	47.3%
Employee related costs	84 552	84 552	10 153	12.0%	28 403	33.6%	18 479	21.9%	57 035	67.5%		78.7%	62.6%
Remuneration of councillors	11 097	11 097	1 692	15.2%	3 497	31.5%	1 767	15.9%	6 956	62.7%		75.3%	3.4%
Debt impairment	2 090	2 090	70	3.4%	32	1.5%	272	13.0%	374	17.9%		111.6%	(60.6%)
Depreciation and asset impairment	23 188	28 000	70	3.470	16 290	70.3%	12 162	43.4%	28 451	101.6%		111.0%	(100.0%)
Finance charges	25 100	20 000		_	10270	70.570	12 102	15.170	20 101	101.070			(100.070)
Bulk purchases	-		_		-	-	-	-	-	-	-	-	
Other Materials	1 121	1 155	28	2.5%	163	14.6%	40	3.4%	230	19.9%	188	40.8%	(78.9%)
Contracted services	21 361	17 599	2 023	9.5%	4 673	21.9%	2 646	15.0%	9 343	53.1%		46.7%	40.6%
Transfers and subsidies	3 845	11 975	2 023	7.370	1 734	45.1%	849	7.1%	2 582	21.6%		61.4%	(89.5%)
Other expenditure	26 828	26 410	4 865	18.1%	5 307	19.8%	6 163	23.3%	16 335	61.9%		58.7%	26.7%
Losses	20 020	20 410		-	- 3 307	-		-	-	-	- 4 003	30.7 %	- 20.770
Surplus/(Deficit)	(6 024)	176	41 516		(47 240)		(2 708)		(8 432)		(14 845)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	26 759	26 431	3 475	13.0%	5 514	20.6%	7 212	27.3%	16 201	61.3%		90.4%	529.0%
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH,PE		20 101	5 175	-	5511	20.070	7 2.12	27.070	10 201	01.570	1	70.170	027.070
Transfers and subsidies - capital (invinetary and c)(Departm Agencies, in ), E  Transfers and subsidies - capital (in-kind - all)		-			-		-		-				
Surplus/(Deficit) after capital transfers and contributions	20 735	26 607	44 990		(41 726)		4 504		7 769		(13 698)		
	20 /35	20 007	44 990		(41 /20)		4 304		/ /09		(13 698)		
Taxation	-	-	-	-		-		-	3	-	-	-	-
Surplus/(Deficit) after taxation	20 735	26 607	44 990		(41 726)		4 504		7 769		(13 698)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 735	26 607	44 990		(41 726)		4 504		7 769		(13 698)		
Share of surplus/ (deficit) of associate	-		-	-		-		-	-	-		-	-
Surplus/(Deficit) for the year	20 735	26 607	44 990		(41 726)		4 504		7 769		(13 698)		

<u>'</u>					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year to Date		Third Quarter		Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	56 936	68 350	(44 914)	(78.9%)	17 960	31.5%	11 240	16.4%	(15 715)	(23.0%)	4 727	166.4%	137.8%
National Government	26 759	26 431	(7 509)	(28.1%)	6 101	22.8%	5 390		3 982	15.1%	2 647	261.7%	103.6%
Provincial Government	20 / 37	399	(9 068)		379	22.070	3 370	20.470	(8 689)	(2 178.8%)		190.1%	103.070
District Municipality		377	(7 000)	-	3/7				(0 007)	(2 170.070)		170.170	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	26 759	26 830	(16 577)	(61.9%)	6 480	24.2%	5 390		(4 707)	(17.5%)	2 647	247.9%	103.6%
Borrowing	20 /37	20 030	(10 377)	(01.770)	0 400	24.270	3 370	20.170	(4 /0/)	(17.576)	2 047	247.770	103.076
Internally generated funds	30 177	41 521	(28 338)	(93.9%)	11 480	38.0%	5 850	14.1%	(11 008)	(26.5%)	2 079	106.1%	181.3%
memaly generated tands	-		(20 000)	(70.770)		-	-	-	(11 000)	(20.070)		-	-
Capital Expenditure Functional	59 179	68 350	(44 914)	(75.9%)	17 960	30.3%	11 240	16.4%	(15 715)	(23.0%)	4 727	166.4%	137.8%
Municipal governance and administration	6 414	7 703	(3 197)		2 167	33.8%	346		(684)	(8.9%)		174.1%	
Executive and Council	850	1 350	(1 158)	(136.2%)	2 107	33.070	340	4.570	(1 158)	(85.8%)		100.0%	(100.0%)
Finance and administration	5 564	6 353	(2 039)	(36.7%)	2 167	38.9%	346	5.4%	473	7.5%	916	197.9%	
Internal audit	-	-	(2 007)	(55.775)		-	-	5.170	-	-	-		(02.270)
Community and Public Safety	20 888	22 781	(19 123)	(91.5%)	4 920	23.6%	4 906	21.5%	(9 297)	(40.8%)	1 771	180.1%	177.1%
Community and Social Services	5 606	8 646	6 677	119.1%	505	9.0%	2 955		10 136	117.2%	602	583.5%	
Sport And Recreation	3 272	3 605	(2 335)	(71.4%)	1 848	56.5%	51	1.4%	(437)	(12.1%)	528	194.2%	(90.4%)
Public Safety	1 470	2 991	(13 140)	(893.9%)	1 056	71.8%	160	5.4%	(11 924)	(398.7%)	54	83.5%	198.0%
Housing	10 540	7 540	(10 324)	(97.9%)	1 511	14.3%	1 741	23.1%	(7 072)	(93.8%)	587	164.4%	196.8%
Health	-		-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	24 755	30 367	(22 703)	(91.7%)	10 362	41.9%	5 740	18.9%	(6 602)	(21.7%)	2 014	158.5%	185.0%
Planning and Development	1 960	2 998	(7 179)	(366.3%)	671	34.2%	344		(6 165)	(205.6%)	-	293.4%	(100.0%)
Road Transport	22 795	27 368	(15 524)	(68.1%)	9 691	42.5%	5 396	19.7%	(437)	(1.6%)	2 014	146.4%	168.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 122	7 500	108	1.5%	512	7.2%	248		868	11.6%	-	27.7%	(100.0%)
Energy sources	5 005	3 892	410	8.2%	-	-	155	4.0%	565	14.5%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-		-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 117	3 607	(302)	(14.3%)	512	24.2%	93	2.6%	303	8.4%	-	27.7%	(100.0%)
Other	-	-	-	-		-	-	-		-	-	-	-

Dart 3⋅	Cach	Receipts	and Par	umante

					202	0/21					201	19/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
Dhoward	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands Cash Flow from Operating Activities										Dauget		Duager	
. 5													
Receipts	274 721	288 633	(46 887)	(17.1%)	(56 699)	(20.6%)	-	-	(103 586)	(35.9%)	-	-	-
Property rates	12 306	8 822	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 337	1 234		-		-		-			-	-	-
Other revenue	9 716	5 304	(40 387)	(415.7%)		-		-	(40 387)	(761.5%)	-	-	-
Transfers and Subsidies - Operational	224 603	238 842	(6 500)	(2.9%)	(56 699)	(25.2%)	-	-	(63 199)	(26.5%)	-	-	-
Transfers and Subsidies - Capital	26 759	26 431		-		-		-			-	-	-
Interest	-	8 000		-		-		-			-	-	-
Dividends	-	-		-		-		-			-	-	-
Payments		(154 879)	2 979	-	(456)	-	(313)		2 209	(1.4%)		-	66.1%
Suppliers and employees	-	(142 904)	1 949	-		-	(51)	-	1 899	(1.3%)	-	-	(100.0%)
Finance charges	-			-		-		-	-			-	-
Transfers and grants		(11 975)	1 030	-	(456)	-	(262)		311	(2.6%)	(188)	-	39.2%
Net Cash from/(used) Operating Activities	274 721	133 754	(43 908)	(16.0%)	(57 155)	(20.8%)	(313)	(.2%)	(101 376)	(75.8%)	(188)		66.1%
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE						-				-	-		-
Decrease (Increase) in non-current debtors (not used)				-		-		-			-	-	-
Decrease (increase) in non-current receivables				-		-		-			-	-	-
Decrease (increase) in non-current investments				-		-		-			-	-	-
Payments	26 759	(27 662)		-		-			-	-	-	-	-
Capital assets	26 759	(27 662)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	26 759	(27 662)		-		-	-	-			-	-	-
Cash Flow from Financing Activities													
Receipts	(265)	(265)	(0)	.1%	(3)	1.2%	0	(.1%)	(3)	1.2%	2		(84.9%)
Short term loans	(200)	(203)	(0)	.170	(3)	1.270		(.170)	(3)	1.270	1 .		(04.770)
Borrowing long term/refinancing				_		_					_		_
Increase (decrease) in consumer deposits	(265)	(265)	(0)	.1%	(3)	1.2%	0	(.1%)	(3)	1.2%	. 2		(84.9%)
Payments	(200)	(200)	(0)		(5)	1.270		(.170)	(5)	1.2.0			(01.770)
Repayment of borrowing		-							-		-		
Net Cash from/(used) Financing Activities	(265)	(265)	(0)	.1%	(3)	1.2%	0	(.1%)	(3)	1.2%	2	-	(84.9%)
Net Increase/(Decrease) in cash held	301 214	105 827	(43 908)		(57 159)		(313)		(101 379)				67.9%
	301 214	105 827		(14.6%)		(19.0%)						-	
Cash/cash equivalents at the year begin:	-	-	(99 867)	-	(174 111)	-	(231 270)		(99 867)		373 521	-	(161.9%)
Cash/cash equivalents at the year end:	301 214	105 827	(143 775)	(47.7%)	(231 270)	(76.8%)	(231 583)	(218.8%)	(231 583)	(218.8%)	373 334	-	(162.0%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-		-	-		-
Receivables from Non-exchange Transactions - Property Rates	2 767	4.0%	6 050	8.8%	(25)	-	59 909	87.2%	68 700	68.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-				-		-			-	-		-
Receivables from Exchange Transactions - Waste Management	553	5.9%	955	10.2%	(9)	(.1%)	7 886	84.0%	9 384	9.3%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	56	4.9%	42	3.7%	(15)	(1.3%)	1 062	92.8%	1 145	1.1%	-	-		-
Interest on Arrear Debtor Accounts	-	-	-	-			-	-	-	-	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-				-		-			-	-		-
Other	5	-	9		(1)	-	21 309	99.9%	21 323	21.2%	-	-		-
Total By Income Source	3 381	3.4%	7 056	7.0%	(51)	(.1%)	90 166	89.7%	100 552	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	1 103	4.0%	1 792	6.5%	14	.1%	24 477	89.4%	27 387	27.2%	-	-	-	-
Commercial	478	2.8%	1 228	7.3%	(3)	-	15 129	89.9%	16 833	16.7%	-	-		-
Households	1 299	3.2%	2 889	7.2%	(8)	-	35 918	89.6%	40 099	39.9%	-	-	-	-
Other	500	3.1%	1 146	7.1%	(54)	(.3%)	14 641	90.2%	16 233	16.1%	-	-	-	-
Total By Customer Group	3 381	3.4%	7 056	7.0%	(51)	(.1%)	90 166	89.7%	100 552	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-		-	-	-
VAT (output less input)		-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-			-			-	-	-
Loan repayments	-	-			-			-	-	-
Trade Creditors	208	5.1%	(393)	(9.6%)	(94)	(2.3%)	4 349	106.8%	4 072	41.99
Auditor-General	-	-			-			-	-	-
Other	(384)	(6.8%)	(756)	(13.4%)	2 809	49.7%	3 986	70.5%	5 655	58.19
Total	(175)	(1.8%)	(1 149)	(11.8%)	2 715	27.9%	8 335	85.7%	9 727	100.0%

Contact Details

Municipal Manager	Mr G.M. Sineke	039 834 7700
Financial Manager	Ms S.Y Sityata (CFO)	039 834 7700

Source Local Government Database

All figures in this report are unaudited.

### KWAZULU-NATAL: UMZIMKHULU (KZN435) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	İ
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	237 629	277 780	104 127	43.8%	95 859	40.3%	70 842	25.5%	270 828	97.5%	55 768	99.5%	
Property rates	9 237	9 393	6 158	66.7%	1 092	11.8%	1 095	11.7%	8 345	88.8%	1 159	86.9%	(5.6%)
	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-		-	-	-	-	-	- 70 (0)		-	-
Service charges - refuse revenue	2 753	2 819	756	27.4%	728	26.5%	732	26.0%	2 216	78.6%	657	64.0%	11.5%
Rental of facilities and equipment	579	542	134	23.1%	130	22.4%	132	24.4%	396	73.1%	198	91.6%	(33.1%
Interest earned - external investments	11 055	10 935	2 496	22.6%	3 690	33.4%	1 889	17.3%	8 075	73.8%	3 903	125.1%	(51.6%
Interest earned - outstanding debtors	505	498	45	8.9%	141	28.0%	151	30.4%	338	67.8%	117	90.9%	29.0%
Dividends received	-	-		-	-	-			-	-	-	-	
Fines, penalties and forfeits	653	752	101	15.5%	310	47.5%	116	15.4%	527	70.1%	190	129.5%	(38.9%
Licences and permits	50	50	28	55.8%	2	3.1%	6	11.1%	35	69.9%	2	53.4%	180.6%
Agency services	1 200	1 300	450	37.5%	299	24.9%	367	28.2%	1 116	85.9%	260	69.3%	40.99
Transfers and subsidies	209 938	249 151	93 655	44.6%	89 102	42.4%	65 530	26.3%	248 286	99.7%	48 789	99.8%	34.3%
Other revenue	1 659	2 341	304	18.3%	365	22.0%	824	35.2%	1 493	63.8%	493	94.0%	67.1%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	313 371	305 468	49 363	15.8%	70 570	22.5%	57 009	18.7%	176 942	57.9%	84 050	57.8%	(32.2%)
Employee related costs	108 834	110 032	26 884	24.7%	28 080	25.8%	24 897	22.6%	79 861	72.6%	27 130	67.6%	(8.2%)
Remuneration of councillors	18 316	18 316	4 050	22.1%	4 081	22.3%	4 048	22.1%	12 179	66.5%	3 876	69.2%	4.4%
Debt impairment	2 618	2 758	86	3.3%	946	36.1%	411	14.9%	1 443	52.3%	511	33.5%	(19.6%)
Depreciation and asset impairment	56 693	47 235	-	-	18 711	33.0%	9 434	20.0%	28 145	59.6%	36 366	67.3%	(74.1%)
Finance charges	-	-	-	-		-		-	-	-	-	-	-
Bulk purchases	-	-	-	-		-	-	-	-	-	-	-	-
Other Materials	6 550	4 400	546	8.3%	135	2.1%	120	2.7%	801	18.2%	126	46.8%	(4.7%
Contracted services	72 761	70 067	7 811	10.7%	9 445	13.0%	7 875	11.2%	25 130	35.9%	6 419	34.5%	22.7%
Transfers and subsidies	150	150									101	1.2%	(100.0%
Other expenditure	47 448	52 509	9 984	21.0%	9 172	19.3%	10 225	19.5%	29 382	56.0%	9 520	66.3%	7.4%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(75 742)	(27 688)	54 764		25 289		13 833		93 886		(28 282)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist		78 618	13 696	31.8%	27 526	63.9%	13 714	17.4%	54 935	69.9%	13 496	33.9%	1.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(32 645)	50 931	68 459		52 815		27 547		148 822		(14 786)		
Taxation	-		-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	(32 645)	50 931	68 459		52 815		27 547		148 822		(14 786)		
Attributable to minorities	- 1	-	-	-	-	-	-	-	-	-	- 1	-	-
Surplus/(Deficit) attributable to municipality	(32 645)	50 931	68 459		52 815		27 547		148 822		(14 786)		
Share of surplus/ (deficit) of associate			-	-		-	-	-		-	(	-	-
Surplus/(Deficit) for the year	(32 645)	50 931	68 459		52 815		27 547		148 822		(14 786)		

					202	0/21					201	9/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	95 592	125 253	18 361	19.2%	30 315	31.7%	27 909	22.3%	76 585	61.1%	18 659	29.5%	49.6%
National Government	43 097	65 074	12 757	29.6%	15 296	35.5%	12 050		40 104	61.6%	12 056	35.9%	49.070
Provincial Government	43 097	13 544	12 / 3/	29.0%	10 290	33.376	12 050	10.3%	40 104	01.0%	514	6.2%	(100.0%)
District Municipality		13 344	-			-					314	0.276	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers and subsidies - capital (monetary anocyclepanin Agencies, rin,)  Transfers recognised - capital	43 097	78 618	12 757	29.6%	15 296	35.5%	12 050	15.3%	40 104	51.0%	12 570	32.1%	(4.1%)
Borrowing	43 077	76 010	12 /3/	27.076	13 270	33.370	12 030	13.370	40 104	31.076	12 370	32.170	(4.170)
Internally generated funds	52 495	46 634	5 604	10.7%	15 019	28.6%	15 859	34.0%	36 482	78.2%	6 089	25.8%	160.4%
memaly generated tands			-	-		-	-				-	-	100.170
Capital Expenditure Functional	95 592	125 253	18 361	19.2%	30 315	31.7%	27 909	22.3%	76 585	61.1%	18 813	29.6%	48.3%
Municipal governance and administration	4 160	6 888	670	16.1%	119	2.9%	3 327		4 117	59.8%	1 058	11.0%	
Executive and Council	420	660		10.170	33	7.9%	227		260	39.5%		36.1%	
Finance and administration	3 740	6 228	670	17.9%	86	2.3%	3 100		3 856	61.9%	976	10.4%	
Internal audit			-	-	-	-			-		-	-	
Community and Public Safety	7 700	28 617	16	.2%	7 589	98.6%	6 543	22.9%	14 148	49.4%	368	6.0%	1 679.2%
Community and Social Services	700	7 700	11	1.5%	35	5.0%	4 346		4 392	57.0%		6.7%	
Sport And Recreation	7 000	20 917	6	.1%	7 553	107.9%	2 196	10.5%	9 755	46.6%	442	5.4%	396.9%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-		-	-		-	-	-	-	-	-	-	-
Health	-		-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	70 932	81 811	13 554	19.1%	19 420	27.4%	20 076		53 050	64.8%	16 156	45.3%	
Planning and Development	1 525	1 192	-	-	7	.5%	166		173	14.5%		6.6%	
Road Transport	69 407	80 619	13 554	19.5%	19 412	28.0%	19 910	24.7%	52 877	65.6%	16 156	46.1%	23.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 800	7 937	4 121	32.2%	3 187	24.9%	(2 037)		5 271	66.4%	1 232	12.7%	
Energy sources	7 000	5 000	147	2.1%	2 474	35.3%	503	10.1%	3 124	62.5%	-	-	(100.0%)
Water Management	-		-	-	-	-	-	-		-	-	-	-
Waste Water Management	-	-	-	-	-	-			-	-	-	-	
Waste Management	5 800	2 937	3 974	68.5%	713	12.3%	(2 540)		2 147	73.1%	1 232	17.8%	(306.2%)
Other	-		-	-	-	-	-	-	-	-	-	-	-

Part 3⋅í	Cash	Receints	and	Payments

					202	20/21					201	9/20	
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	255 731	352 586	113 924	44.5%	101 694	39.8%	83 532	23.7%	299 149	84.8%	72 533		15.2%
Property rates	-	6 575	-	-	-	-		-			-		-
Service charges	-	2 322	-		-	-	-	-	-	-	-	-	-
Other revenue	2 696	4 985	747	27.7%	621	23.0%	573	11.5%	1 941	38.9%	175	-	227.3%
Transfers and Subsidies - Operational	209 938	249 151	94 113	44.8%	86 509	41.2%	65 356	26.2%	245 977	98.7%	47 305	-	38.2%
Transfers and Subsidies - Capital	43 097	78 618	18 400	42.7%	14 500	33.6%	17 568	22.3%	50 468	64.2%	24 495	-	(28.3%)
Interest	-	10 935	664	-	65	-	34	.3%	763	7.0%	558	-	(93.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments		(255 475)	(492)	-	(895)	-	(1 193)		(2 580)	1.0%	13 683	-	(108.7%)
Suppliers and employees	-	(255 325)	(492)		(895)	-	(1 193)	.5%	(2 580)	1.0%	13 683	-	(108.7%)
Finance charges	-	-	-	-	-	-	-	-			-		-
Transfers and grants	-	(150)	-	-	-	-		-		-	-	-	-
Net Cash from/(used) Operating Activities	255 731	97 111	113 432	44.4%	100 799	39.4%	82 338	84.8%	296 569	305.4%	86 216		(4.5%)
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	(95 592)	(125 253)	(17 869)	18.7%	(32 048)	33.5%	(24 952)	19.9%	(74 869)	59.8%	(20 378)	32.3%	22.4%
Capital assets	(95 592)	(125 253)	(17 869)	18.7%	(32 048)	33.5%	(24 952)		(74 869)	59.8%	(20 378)	32.3%	22.4%
Net Cash from/(used) Investing Activities	(95 592)	(125 253)	(17 869)	18.7%	(32 048)	33.5%	(24 952)	19.9%	(74 869)	59.8%	(20 378)	32.3%	22.4%
Cash Flow from Financing Activities													
Receipts	24	(23)	_			_	_				(2)	_	(100.0%)
Short term loans		(23)			-	-					(2)		(100.070)
Borrowing long term/refinancing			_	_		_	_	_		-	_		_
Increase (decrease) in consumer deposits	24	(23)	_	_		_	_			_	(2)		(100.0%)
Payments		(==)											(
Repayment of borrowing		_	_	_		_	_			_			_
Net Cash from/(used) Financing Activities	24	(23)	-							-	(2)		(100.0%)
Net Increase/(Decrease) in cash held	160 163	(28 164)	95 563	59.7%	68 751	42.9%	57 386	(203.8%)	221 700	(787.2%)	65 837	(76.8%)	(12.8%)
	100 103									, , ,		(70.8%)	
Cash/cash equivalents at the year begin:	-	246 184	588 723	-	684 286	-	753 037	305.9%	588 723	239.1%	496 746	-	51.6%
Cash/cash equivalents at the year end:	160 163	218 020	684 286	427.2%	753 037	470.2%	810 423	371.7%	810 423	371.7%	562 582	(520.1%)	44.1%
1	1	i e	1	1	i e	1	1	1		1	i e		

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-		-		-	-		-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	538	6.7%	140	1.8%	127	1.6%	7 213	89.9%	8 019	55.0%	(200)	(2.5%)	-	
Receivables from Exchange Transactions - Waste Water Management	-		-		-	-		-			-	-	-	
Receivables from Exchange Transactions - Waste Management	431	8.5%	147	2.9%	143	2.8%	4 334	85.7%	5 055	34.7%	(222)	(4.4%)	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	101	6.9%	49	3.3%	47	3.2%	1 284	86.7%	1 481	10.2%	(4)	(.3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-		-		-	-		-	
Other	-		-		-	-	22	100.0%	22	.2%	-	-	-	
Total By Income Source	1 071	7.3%	336	2.3%	318	2.2%	12 853	88.2%	14 577	100.0%	(426)	(2.9%)		-
Debtors Age Analysis By Customer Group														
Organs of State	14	.3%	2	.1%	1	-	4 254	99.6%	4 271	29.3%	(3)	(.1%)	-	-
Commercial	431	37.9%	50	4.4%	42	3.7%	615	54.1%	1 137	7.8%	(57)	(5.0%)	-	-
Households	626	6.8%	284	3.1%	275	3.0%	7 984	87.1%	9 168	62.9%	(366)	(4.0%)	-	-
Other	-		-		-	-		-		-	-		-	
Total By Customer Group	1 071	7.3%	336	2.3%	318	2.2%	12 853	88.2%	14 577	100.0%	(426)	(2.9%)	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	650	100.0%	-	-	-	-	-	-	650	100.09
Auditor-General	-	-	-	-	-	-		-	-	-
Other	-	-	-	-	-	-	-	-	-	
Total	650	100.0%	-	-	-		-		650	100.0%

Contact Details

Municipal Manager	Mr Z. Sikhosana	039 259 5300
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

### KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	i l
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	203 982	215 134	74 630	36.6%	81 811	40.1%	49 285	22.9%	205 726	95.6%	46 349	94.1%	6.3%
Property rates	34 425	28 649	8 958	26.0%	8 216	23.9%	8 695	30.3%	25 870	90.3%	8 084	67.6%	7.6%
Service charges - electricity revenue	-			-		-		-			-		-
Service charges - water revenue		_		_				_			_		_
Service charges - sanitation revenue				_				_			_		_
Service charges - refuse revenue	3 608	3 893	901	25.0%	870	24.1%	893	22.9%	2 664	68.4%	834	67.4%	7.1%
Service charges - reluse revenue	3 000	3073	-	25.070		24.170		22.770	2 004	00.470		07.4%	7.170
Rental of facilities and equipment	831	831	215	25.8%	239	28.8%	243	29.2%	697	83.8%	231	58.3%	4.9%
Interest earned - external investments	8 090	6 100	1 439	17.8%	1 217	15.0%	1 735	28.4%	4 391	72.0%	2 356	86.0%	(26.4%)
Interest earned - outstanding debtors	2 294	4 283	1 278	55.7%	1 320	57.5%	1 379	32.2%	3 976	92.8%	1 066	110.1%	29.3%
Dividends received			-	-	-	-	-	-	-	-	-		-
Fines, penalties and forfeits	726	726	491	67.6%	237	32.6%	543	74.8%	1 271	175.0%	432	283.6%	25.8%
Licences and permits	753	503	114	15.1%	111	14.7%	97	19.3%	322	64.0%	138	44.9%	(29.5%)
Agency services	32	409		-			245	59.9%	245	59.9%			(100.0%)
Transfers and subsidies	143 638	168 944	61 197	42.6%	69 572	48.4%	35 310	20.9%	166 079	98.3%	33 160	98.2%	6.5%
Other revenue	1 004	595	37	3.7%	29	2.9%	145	24.3%	212	35.6%		17.1%	199.4%
Gains	8 581	200		-	-	-	-	-			-	2 041.6%	-
Operating Expenditure	203 276	205 516	33 146	16.3%	43 187	21.2%	42 132	20.5%	118 464	57.6%	34 385	57.4%	22.5%
Employee related costs	70 219	70 219	14 282	20.3%	18 293	26.1%	15 306	21.8%	47 881	68.2%	13 371	67.3%	14.5%
Remuneration of councillors	11 901	11 901	2 899	24.4%	2 899	24.4%	2 899	24.4%	8 698	73.1%	2 800	66.5%	3.5%
Debt impairment	11 060	11 060		-		-		-		-	-	-	-
Depreciation and asset impairment	41 625	34 752	6 641	16.0%	8 802	21.1%	7 625	21.9%	23 068	66.4%	4 156	49.1%	83.4%
Finance charges	291	291	99	33.9%	22	7.7%	18	6.1%	139	47.7%	23	32.9%	(23.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 998	5 865	412	10.3%	211	5.3%	325	5.5%	948	16.2%	387	21.9%	(16.0%)
Contracted services	33 860	39 607	3 616	10.7%	7 698	22.7%	8 299	21.0%	19 613	49.5%	6 976	47.9%	19.0%
Transfers and subsidies	1 990	2 987	283	14.2%	276	13.9%	603	20.2%	1 163	38.9%	420	64.6%	43.5%
Other expenditure	28 331	28 833	4 914	17.3%	4 983	17.6%	7 057	24.5%	16 953	58.8%	6 251	71.0%	12.9%
Losses	-	•		-		-		-			-		-
Surplus/(Deficit)	706	9 617	41 484		38 624		7 153		87 262		11 964		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	26 989	29 067	991	3.7%	1 612	6.0%	14 728	50.7%	17 331	59.6%	1 504	72.4%	879.1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 695	38 684	42 475		40 236		21 882		104 593		13 468		
Taxation	-	-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 695	38 684	42 475		40 236		21 882		104 593		13 468		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 695	38 684	42 475		40 236		21 882		104 593		13 468		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 695	38 684	42 475		40 236		21 882		104 593		13 468		

			·	·	202	0/21		·		·	201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	101 077	119 608	6 701	6.6%	13 331	13.2%	13 017	10.9%	33 050	27.6%	19 112	58.7%	(31.9%)
National Government	26 989	26 658	862	3.2%	1 441	5.3%	11 748		14 051	52.7%	8 598	49.7%	36.6%
Provincial Government	20 707	2 409	41	47.8%	(41)	(47.8%)	1 059		1 059	44.0%		47.770	(100.0%)
District Municipality	-	2 407		47.070	(41)	(47.070)	1007	44.070	1007	11.070			(100.070)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	27 074	29 067	902	3.3%	1 401	5.2%	12 807	44.1%	15 110	52.0%	8 598	49.7%	48.9%
Borrowing	2, 0, .	2,00,	702	- 0.070		0.270				-		-	
Internally generated funds	74 003	90 541	5 799	7.8%	11 931	16.1%	210	.2%	17 939	19.8%	10 514	64.6%	(98.0%)
	-	-	-	-	-		-	-	-	-	-	-	-
Capital Expenditure Functional	101 077	119 608	6 701	6.6%	13 331	13.2%	13 017	10.9%	33 050	27.6%	19 112	58.7%	(31.9%)
Municipal governance and administration	2 376	2 867	164	6.9%	398	16.8%	29	1.0%	591	20.6%	249	23.3%	(88.5%)
Executive and Council	577	632	22	3.9%	76	13.1%	-	-	98	15.5%	72	22.2%	(100.0%
Finance and administration	1 799	2 235	142	7.9%	323	17.9%	29	1.3%	493	22.1%	177	23.9%	(83.8%
Internal audit	-	-	-	-	-	-	-	-	-		-	-	-
Community and Public Safety	10 826	14 459	615	5.7%	348	3.2%	165		1 128	7.8%	970	70.5%	
Community and Social Services	1 816	1 816	49	2.7%	94	5.2%	4	.2%	147	8.1%	893	69.5%	(99.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	9 010	12 643	566	6.3%	255	2.8%	160	1.3%	981	7.8%	77	71.2%	108.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	87 876	99 766	5 922	6.7%	12 585	14.3%	12 824		31 330	31.4%	17 893	58.2%	
Planning and Development	83 384	95 299	5 922	7.1%	12 481	15.0%	12 783		31 186	32.7%	17 852	63.0%	
Road Transport Environmental Protection	4 491	4 467		-	103	2.3%	41	.9%	144	3.2%	41	3.5%	(.4%
	-	2.51/	-	-	-	-	-		•	-	-	-	-
Trading Services Energy sources	-	2 516		- 1			-	-		-	-	-	-
Water Management	-		-			-	1				_	-	-
Waste Water Management	- 1	2 516	-	-	-	-			-		_		
Waste Management		2310							-				
Other		-	-			-	1				_	1	-

Part 3:	Cash	Receipts	and	Pavments

					202	20/21					201	9/20	
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities												_	
Receipts	208 003	226 526	85 808	41.3%	153 547	73.8%	46 505	20.5%	285 860	126.2%		-	(100.0%)
Property rates	24 575	20 054	4 606	18.7%	9 829	40.0%	4 610	23.0%	19 046	95.0%	_	_	(100.0%)
Service charges	2 706	2 789	563	20.8%	565	20.9%	563	20.2%	1 691	60.6%	_	_	(100.0%)
Other revenue	3 164	2 752	20 274	640.7%	(19 798)		397	14.4%	873	31.7%	_	_	(100.0%)
Transfers and Subsidies - Operational	150 568	174 273	60 364	40.1%	146 950	97.6%	36 278	20.8%	243 592	139.8%	_	_	(100.0%)
Transfers and Subsidies - Capital	26 989	26 658	-	-	16 000	59.3%	4 658	17.5%	20 658	77.5%	_	_	(100.0%)
Interest			_	_				-			_	-	(,
Dividends			_	_				_		_	_	-	_
Payments	150 086	(154 197)	180	.1%	2				183	(.1%)	61	.1%	(100.0%)
Suppliers and employees	150 086	(150 918)	180	.1%	2			-	183	(.1%)	61	.1%	
Finance charges	-	(291)	-	-	-	-	-	-	-		-	-	
Transfers and grants	-	(2 987)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	358 089	72 329	85 988	24.0%	153 549	42.9%	46 505	64.3%	286 043	395.5%	61	-	75 890.6%
Cash Flow from Investing Activities													
Receipts	8 581	1 200						-					-
Proceeds on disposal of PPE	8 581	1 200	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-		-	-	-
Decrease (increase) in non-current investments	-		-	-		-	-	-	-	-	-	-	-
Payments	(101 077)	(119 608)	-	-	-	-	-	-	-	-	-	.2%	
Capital assets	(101 077)	(119 608)	-	-	-	-	-	-	-	-	-	.2%	
Net Cash from/(used) Investing Activities	(92 496)	(118 408)	-	-	-	-	-	-	-	-	-	.2%	-
Cash Flow from Financing Activities													
Receipts	(2)	22	-	-	17	(740.6%)	(17)	(73.9%)		-	-	-	(100.0%)
Short term loans		-	-	-	-				-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits	(2)	22	-	-	17	(740.6%)	(17)	(73.9%)	-	-	-	-	(100.0%)
Payments	-	(370)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(370)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2)	(347)	-	-	17	(740.6%)	(17)	4.8%		-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	265 591	(46 426)	85 988	32.4%	153 566	57.8%	46 489	(100.1%)	286 043	(616.1%)	61	-	75 863.5%
Cash/cash equivalents at the year begin:	88 790	124 203	-	-	85 988	96.8%	363 757	292.9%		-	(20)	-	(1 862 465.8%)
Cash/cash equivalents at the year end:	354 381	77 777	85 988	24.3%	363 757	102.6%	410 246	527.5%	410 246	527.5%	42	-	984 483.0%
	1			1		1		1		1		1	1

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-		-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	4 149	8.3%	1 611	3.2%	1 455	2.9%	42 494	85.5%	49 708	72.4%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	535	8.7%	203	3.3%	187	3.1%	5 204	84.9%	6 129	8.9%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-			-	-		-	-		
Interest on Arrear Debtor Accounts	-		-	-	-		15 297	100.0%	15 297	22.3%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	(5 124)	209.1%	70	(2.9%)	75	(3.0%)	2 528	(103.2%)	(2 451)	(3.6%)	-	-	-	
Total By Income Source	(440)	(.6%)	1 885	2.7%	1 717	2.5%	65 523	95.4%	68 684	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	(1 369)	(5.9%)	494	2.1%	469	2.0%	23 655	101.7%	23 248	33.8%		-		
Commercial	(130)	(1.9%)	326	4.7%	288	4.1%	6 476	93.0%	6 961	10.1%	-	-	-	
Households	1 054	3.6%	831	2.9%	745	2.6%	26 259	90.9%	28 889	42.1%	-	-	-	
Other	4	-	234	2.4%	215	2.2%	9 133	95.3%	9 585	14.0%	-	-	-	
Total By Customer Group	(440)	(.6%)	1 885	2.7%	1 717	2.5%	65 523	95.4%	68 684	100.0%			,	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-		-
Bulk Water	-	-	-	-	-	-	-	-		-
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)	9 062	100.0%	-	-	-	-	-	-	9 062	99.5%
Pensions / Retirement	-	-	-	-	-	-	-	-		-
Loan repayments		-	-	-	-	-	-	-		-
Trade Creditors		-	-	-	-	-	-	-		-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	47	100.0%	47	.5%
Total	9 062	99.5%		-	-	-	47	.5%	9 109	100.0%

Contact Details

Municipal Manager	Mr N.C. Vezi	039 833 1038
Financial Manager	Mr M. Mzimela	039 833 1038

# KWAZULU-NATAL: HARRY GWALA (DC43) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experientare					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
												5	
Operating Revenue and Expenditure													
Operating Revenue	477 343	532 962	186 744	39.1%	180 339	37.8%	120 955	22.7%	488 038	91.6%	166 963	89.9%	(27.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-		-	-		-		-	-		-	-	
Service charges - water revenue	50 540	46 100	13 128	26.0%	13 513	26.7%	14 551	31.6%	41 192	89.4%	13 479	61.3%	8.0%
Service charges - sanitation revenue	20 510	19 392	2 835	13.8%	3 874	18.9%	3 726	19.2%	10 435	53.8%	4 667	52.8%	(20.2%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
D 11 (7 m)	-	-	-	-	-	-	-	-	-	-	-	1	-
Rental of facilities and equipment	7.04		-	- 0.504		-	-	- 44.504	-	-	-	-	-
Interest earned - external investments	7 681 10 238	5 372 9 621	732 2 261	9.5% 22.1%	378 2 550	4.9% 24.9%	778 2 632	14.5%	1 887 7 442	35.1% 77.4%	659	40.5% 104.8%	18.0%
Interest earned - outstanding debtors	10 238	9 621	2 261	22.1%	2 550	24.9%	2 632	27.4%		11.4%	3 4 / 4	104.8%	(24.2%)
Dividends received Fines, penalties and forfeits	-	-	183	-	-	-	-		183	-	36	-	(100.0%)
Licences and permits	-	-	183	-	-	-	-	-	183	-	30	-	(100.076)
Agency services	-	-	-	-	-	-	-	-			-	-	-
Transfers and subsidies	387 266	451 926	167 553	43.3%	159 781	41.3%	99 125	21.9%	426 459	94.4%	142 802	97.9%	(30.6%)
Other revenue	1 107	550	52	43.376	244	22.0%	144	26.1%	420 439	80.0%		210.2%	(81.7%)
Gains	1 107	330	32	4.770	244	22.070	144	20.176	440	00.070	1 062	210.27	(100.0%)
Gallis	-		-			-							
Operating Expenditure	554 543	596 094	102 780	18.5%	112 020	20.2%	113 945	19.1%	328 745	55.1%	139 998	71.5%	(18.6%)
Employee related costs	222 746	222 446	48 119	21.6%	52 371	23.5%	55 192	24.8%	155 683	70.0%	26 696	61.3%	106.7%
Remuneration of councillors	8 018	8 339	1 988	24.8%	2 048	25.5%	1 903	22.8%	5 938	71.2%	1 242	62.7%	53.2%
Debt impairment	26 556	26 556	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	84 249	84 149	-	-	-	-	-	-	-	-	45 133	118.2%	
Finance charges	4 385	1 507	-	-	246	5.6%	-	-	246	16.3%	468	67.3%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	27 745	28 674	4 600	16.6%	7 995	28.8%	5 792	20.2%	18 387	64.1%		56.7%	4.1%
Contracted services	118 356	141 244	29 750	25.1%	33 002	27.9%	36 996	26.2%	99 749	70.6%	39 737	90.2%	(6.9%)
Transfers and subsidies	-	17 000	5 000	-	5 000	-	-	-	10 000	58.8%		-	(100.0%)
Other expenditure	62 488	66 180	13 323	21.3%	11 359	18.2%	14 062	21.2%	38 743	58.5%	9 777	65.2%	43.8%
Losses	-	-	-	-	-	-	-		-	-	379	-	(100.0%)
Surplus/(Deficit)	(77 200)	(63 132)	83 965		68 319		7 010		159 293		26 964		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	263 488	278 488	-	-	137 033	52.0%	117 071	42.0%	254 104	91.2%	155 773	56.5%	(24.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-			-		-		-			-		-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	186 288	215 356	83 965		205 352		124 081		413 397		182 737		
Taxation	-	-	-	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) after taxation	186 288	215 356	83 965		205 352		124 081		413 397		182 737		
Attributable to minorities	.00 200	2.0 330			200 302		.2.001				.02.737		
Surplus/(Deficit) attributable to municipality	186 288	215 356	83 965		205 352		124 081		413 397		182 737	-	-
	180 288	Z 10 300	83 903		205 352		124 081		413 397		182 /3/		
Share of surplus/ (deficit) of associate	10/ 222	245.257	02.015	-	205.252	-	104.004		442.007	-	100 707	-	-
Surplus/(Deficit) for the year	186 288	215 356	83 965		205 352		124 081		413 397		182 737		

					202	10/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	to Date	Third (	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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	271 221	312 635	79 504	29.3%	86 122	31.8%	62 069	19.9%	227 695	72.8%	70 003	62.5%	(11.3%)
National Government	263 488	263 488	71 846	27.3%	84 556	32.1%	47 781	18.1%	204 183	77.5%		62.7%	(29.6%)
Provincial Government	203 400	15 000	71040	27.370	04 330	32.170	8 918		8 918	59.5%		02.770	349.8%
District Municipality		100					0 710	37.370	0 710	37.370	1 703		347.070
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		100											
Transfers recognised - capital	263 488	278 588	71 846	27.3%	84 556	32.1%	56 699		213 101	76.5%		63.4%	(18.8%)
Borrowing	203 400	270 300	71040	27.370	04 330	32.170	30 077	20.470	213 101	70.570	0,030	03.470	(10.070
Internally generated funds	7 734	34 048	7 658	99.0%	1 566	20.2%	5 370	15.8%	14 594	42.9%	165	23.4%	3 157.0%
	-	-		-		-		-		-	-	-	
Capital Expenditure Functional	271 221	312 635	79 504	29.3%	86 122	31.8%	62 069	19.9%	227 695	72.8%	70 003	62.5%	(11.3%)
Municipal governance and administration	2 964	21 089	303	10.2%	1 566	52.8%	620	2.9%	2 489	11.8%	165	27.0%	
Executive and Council	2,01	21007	-	10.270		-		2.770	2 107		-	27.070	270.27
Finance and administration	2 964	21 089	303	10.2%	1 566	52.8%	620	2.9%	2 489	11.8%	165	27.0%	276.2%
Internal audit	_	-	_	-	-			_	_		-	_	_
Community and Public Safety	2 500	11 058	7 355	294.2%				-	7 355	66.5%			
Community and Social Services	2 500	11 058	7 355	294.2%				-	7 355	66.5%	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-		-	-		-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-		-	-		-		-	-	-	-	-	-
Economic and Environmental Services	270		-			-	4 750		4 750	-		-	(100.0%)
Planning and Development	270	-	-	-	-	-	4 750	-	4 750	-	-	-	(100.0%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	265 488	280 488	71 846	27.1%	84 556	31.8%	56 699	20.2%	213 101	76.0%	69 838	63.2%	(18.8%)
Energy sources	-		-	-	-	-	-	-		-	-	-	-
Water Management	220 615	255 851	69 494	31.5%	77 914	35.3%	53 976		201 384	78.7%		66.6%	
Waste Water Management	44 873	24 637	2 352	5.2%	6 642	14.8%	2 723	11.1%	11 717	47.6%	4 996	51.8%	(45.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-

Dart	2.	Cach	Docointe	and	Payments	

					202	10/21					201	9/20	
	Bud	lget	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	1 290 534	767 046	37 603	2.9%	314 159	24.3%	193 164	25.2%	544 925	71.0%	-	-	(100.0%)
Property rates		-		-	-	-		-	-	-	-	-	-
Service charges	113 697	106 592	7 595	6.7%	13 706	12.1%	92 304	86.6%	113 605	106.6%	-	-	(100.0%)
Other revenue	2 215	1 400	26	1.2%	224	10.1%	11	.8%	261	18.6%	-	-	(100.0%)
Transfers and Subsidies - Operational	625 502	112 244	(750)	(.1%)	185 851	29.7%	29 043	25.9%	214 144	190.8%	-	-	(100.0%)
Transfers and Subsidies - Capital	541 438	541 438	30 000	5.5%	114 000	21.1%	71 028	13.1%	215 028	39.7%	-	-	(100.0%)
Interest	7 681	5 372	732	9.5%	378	4.9%	778	14.5%	1 887	35.1%	-	-	(100.0%)
Dividends		-		-	-	-		-	-	-	-	-	-
Payments	(927 274)	(901 349)	(91 275)	9.8%	(195 722)	21.1%	(211 732)		(498 730)	55.3%		-	(100.0%)
Suppliers and employees	(922 890)	(901 349)	(91 275)	9.9%	(195 722)	21.2%	(211 732)	23.5%	(498 730)	55.3%	-	-	(100.0%)
Finance charges	(4 385)	-		-	-	-	-	-	-	-	-	-	-
Transfers and grants				-				-				-	
Net Cash from/(used) Operating Activities	363 260	(134 303)	(53 672)	(14.8%)	118 436	32.6%	(18 568)	13.8%	46 195	(34.4%)		-	(100.0%)
Cash Flow from Investing Activities													
Receipts						_					_	_	_
Proceeds on disposal of PPE				_		_	_	_		_	_	_	_
Decrease (Increase) in non-current debtors (not used)				_		_	_	_		_	_	_	_
Decrease (increase) in non-current receivables	_	_	-	_	_	_	_	_	_	-	-	_	_
Decrease (increase) in non-current investments		_	-	_	_	_		_	_	-	_	_	_
Payments	(271 221)	(312 635)	(34 472)	12.7%	(86 122)	31.8%	(62 069)	19.9%	(182 663)	58.4%			(100.0%)
Capital assets	(271 221)	(312 635)	(34 472)	12.7%	(86 122)	31.8%	(62 069)	19.9%	(182 663)	58.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(271 221)	(312 635)	(34 472)	12.7%	(86 122)	31.8%	(62 069)	19.9%	(182 663)	58.4%		-	(100.0%)
Cash Flow from Financing Activities													
Receipts	18	(163)	141	768.1%	5	26.8%	(20)	12.3%	126	(77.3%)	0	_	(401 080.0%)
Short term loans		(103)	171	700.170		20.070	(20)	12.570	120	(11.570)			(401 000.070)
Borrowing long term/refinancing				_		_	_	_		_	_	_	_
Increase (decrease) in consumer deposits	18	(163)	141	768.1%	5	26.8%	(20)	12.3%	126	(77.3%)	0	_	(401 080.0%)
Payments				_		_	-	_			_	_	-
Repayment of borrowing		_	-	_	_	_		_	_	-	_	_	_
Net Cash from/(used) Financing Activities	18	(163)	141	768.1%	5	26.8%	(20)	12.3%	126	(77.3%)	0	-	(401 080.0%)
Net Increase/(Decrease) in cash held	92 056	(447 101)	(88 003)	(95.6%)	32 319	35.1%	(80 657)	18.0%	(136 341)	30.5%	0	_	**********
Cash/cash equivalents at the year begin:	12 922	20 196	40 671	314.7%	(47 332)	(366.3%)	(15 013)		40 671	201.4%	58 359	45.8%	(125.7%)
Cash/cash equivalents at the year end:	104 978	(426 905)	(47 332)	(45.1%)	(15 013)	(14.3%)	(95 670)	22.4%	(95 670)	22.4%	58 359	60.2%	(263.9%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	4 133	2.9%	4 081	2.8%	3 708	2.6%	131 927	91.7%	143 850	64.2%	-	-	-	ı
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-		-	-	-	-	-	-	l .
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-	-		-	-	-	-	-	-	l .
Receivables from Exchange Transactions - Waste Water Management	1 615	2.9%	1 594	2.8%	1 449	2.6%	51 539	91.7%	56 197	25.1%	-	-	-	l .
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Interest on Arrear Debtor Accounts	691	2.9%	682	2.8%	620	2.6%	22 053	91.7%	24 046	10.7%	-	-	-	l .
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-	-	l .
Other	-		-		-			-			-	-	-	l .
Total By Income Source	6 439	2.9%	6 358	2.8%	5 776	2.6%	205 519	91.7%	224 092	100.0%	-	-		1
Debtors Age Analysis By Customer Group														ı
Organs of State	1 800	18.8%	1 369	14.3%	1 014	10.6%	5 405	56.4%	9 589	4.3%		-		l .
Commercial	825	5.6%	615	4.2%	499	3.4%	12 875	86.9%	14 815	6.6%	-	-	-	ı
Households	3 813	1.9%	4 373	2.2%	4 263	2.1%	187 239	93.8%	199 688	89.1%	-	-	-	ı
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Total By Customer Group	6 439	2.9%	6 358	2.8%	5 776	2.6%	205 519	91.7%	224 092	100.0%	-	-	-	

#### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tol	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-			-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-			-	-	-	-	-
Trade Creditors	5 034	43.6%	2 299	19.9%		-	4 215	36.5%	11 548	100.09
Auditor-General	-	-	-			-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	
Total	5 034	43.6%	2 299	19.9%		-	4 215	36.5%	11 548	100.09

### Contact Details

Municipal Manager	Mrs N. Dlamini	039 834 8707
Financial Manager	Mr M Mkatu	039 834 8702