

Capital assets	(5 752 172)	(611 639)	10.6%	(611 639)	10.6%	(403 303)	16.1%	51.7%
Net Cash from/(used) Investing Activities	(5 553 092)	(722 071)	13.0%	(722 071)	13.0%	(418 424)	19.2%	72.6%
Cash Flow from Financing Activities								
Receipts	3 575 127	15 229	.4%	15 229	.4%	214 146	(79.1%)	(92.9%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 113 476	-	-	-	-	29 711	88.4%	(100.0%)
Increase (decrease) in consumer deposits	2 461 651	15 229	.6%	15 229	.6%	184 435	(60.6%)	(91.7%)
Payments	(869 039)	(21 288)	2.4%	(21 288)	2.4%	(7 741)	17.9%	175.0%
Repayment of borrowing	(869 039)	(21 288)	2.4%	(21 288)	2.4%	(7 741)	17.9%	175.0%
Net Cash from/(used) Financing Activities	2 706 089	(6 059)	(.2%)	(6 059)	(.2%)	206 406	(65.7%)	(102.9%)
Net Increase/(Decrease) in cash held	31 821 326	5 257 556	16.5%	5 257 556	16.5%	12 267 898	100.6%	(57.1%)
Cash/cash equivalents at the year begin:	4 323 320	2 233 866	51.7%	2 233 866	51.7%	(444 808)	(14.4%)	(602.2%)
Cash/cash equivalents at the year end:	36 144 646	8 565 350	23.7%	8 565 350	23.7%	11 830 875	77.4%	(27.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	918 151	7.8%	409 042	3.5%	439 431	3.7%	10 004 454	85.0%	11 771 078	34.0%	3 160 405	26.8%	1 438 837	12.2%
Trade and Other Receivables from Exchange Transactions - Electricity	1 710 739	34.0%	426 409	8.5%	187 091	3.7%	2 711 346	53.8%	5 035 586	14.5%	278 533	5.5%	768 847	15.3%
Receivables from Non-exchange Transactions - Property Rates	1 024 554	10.7%	446 124	4.7%	951 130	10.0%	7 110 571	74.6%	9 532 379	27.5%	1 338 032	14.0%	1 624 320	17.0%
Receivables from Exchange Transactions - Waste Water Management	164 487	7.2%	81 891	3.6%	67 330	3.0%	1 960 463	86.2%	2 274 171	6.6%	541 655	23.8%	214 994	9.5%
Receivables from Exchange Transactions - Property Management	117 805	7.2%	51 071	3.1%	47 055	2.9%	1 415 510	86.8%	1 631 442	4.7%	307 608	18.9%	99 980	6.1%
Receivables from Exchange Transactions - Property Rental Debtors	24 946	6.9%	12 839	3.6%	14 599	4.0%	308 800	85.5%	361 184	1.0%	92 626	25.6%	105 743	29.3%
Interest on Arrear Debtor Accounts	113 263	3.8%	48 298	1.6%	55 329	1.8%	2 780 890	92.8%	2 997 779	8.7%	1 130 632	37.7%	409 414	13.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(592 064)	(56.6%)	33 415	3.2%	19 840	1.9%	1 584 372	151.5%	1 045 563	3.0%	622 096	59.5%	372 799	35.7%
Total By Income Source	3 481 881	10.0%	1 509 089	4.4%	1 781 805	5.1%	27 876 407	80.5%	34 649 182	100.0%	7 471 585	21.6%	5 034 934	14.5%
Debtors Age Analysis By Customer Group														
Organs of State	449 187	13.9%	202 127	6.2%	599 725	18.5%	1 983 104	61.3%	3 234 143	9.3%	291 651	9.0%	494 038	15.3%
Commercial	1 706 028	23.6%	483 504	6.7%	357 298	4.9%	4 686 144	64.8%	7 232 975	20.9%	675 001	9.3%	1 202 410	16.6%
Households	1 359 089	5.8%	798 149	3.4%	775 770	3.3%	20 541 070	87.5%	23 474 079	67.7%	6 115 515	26.1%	3 271 489	13.9%
Other	(32 423)	(4.6%)	25 308	3.6%	49 012	6.9%	666 089	94.1%	707 985	2.0%	389 419	55.0%	66 997	9.5%
Total By Customer Group	3 481 881	10.0%	1 509 089	4.4%	1 781 805	5.1%	27 876 407	80.5%	34 649 182	100.0%	7 471 585	21.6%	5 034 934	14.5%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 636 253	82.4%	15 672	.8%	13 630	.7%	320 505	16.1%	1 986 060	29.0%
Bulk Water	588 861	42.3%	114 931	8.3%	132 453	9.5%	555 592	39.9%	1 391 837	20.3%
PAYE deductions	205 111	100.0%	-	-	-	-	0	-	205 111	3.0%
VAT (output less input)	217 011	100.0%	-	-	-	-	-	-	217 011	3.2%
Pensions / Retirement	174 302	100.0%	-	-	-	-	-	-	174 302	2.5%
Loan repayments	195	-	11 667	1.4%	361 295	44.5%	2 070	.3%	811 443	11.9%
Trade Creditors	543 561	37.4%	118 232	8.1%	22 325	1.5%	694 006	47.7%	1 455 069	21.3%
Auditor-General	2 419	60.0%	11	.3%	(1 077)	(26.7%)	2 677	66.4%	4 030	.1%
Other	464 105	77.4%	25 863	4.3%	(29 655)	(4.9%)	139 076	23.2%	599 389	8.8%
Total	3 831 817	56.0%	286 376	4.2%	498 971	7.3%	2 227 125	32.5%	6 844 289	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	58 795	(95 291)	(162.1%)	(95 291)	(162.1%)	(12 691)	(6.6%)	650.8%
Cash Flow from Financing Activities								
Receipts	3 500 526	10 825	.3%	10 825	.3%	10 965	(9.8%)	(1.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 500 526	10 825	.4%	10 825	.4%	10 965	(9.8%)	(1.3%)
Payments	(789 880)	-	-	-	-	-	-	-
Repayment of borrowing	(789 880)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 710 646	10 825	.4%	10 825	.4%	10 965	(9.8%)	(1.3%)
Net Increase/(Decrease) in cash held	17 979 505	(84 466)	(.5%)	(84 466)	(.5%)	(1 727)	(2.2%)	4 791.6%
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	17 979 505	(84 466)	(.5%)	(84 466)	(.5%)	(1 727)	(2.2%)	4 791.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	524 025	9.1%	246 606	4.3%	262 045	4.5%	4 737 067	82.1%	5 769 742	32.6%	-	-	1 406 383	24.4%
Trade and Other Receivables from Exchange Transactions - Electricity	1 002 730	30.9%	282 444	8.7%	135 191	4.2%	1 824 560	56.2%	3 244 925	18.4%	-	-	768 847	23.7%
Receivables from Non-exchange Transactions - Property Rates	547 385	11.0%	217 291	4.4%	566 741	11.4%	3 636 682	73.2%	4 968 098	28.1%	-	-	1 624 320	32.7%
Receivables from Exchange Transactions - Waste Water Management	97 441	10.8%	44 154	4.9%	35 781	4.0%	724 567	80.3%	901 943	5.1%	-	-	206 465	22.9%
Receivables from Exchange Transactions - Waste Management	54 524	11.2%	21 267	4.4%	17 403	3.6%	392 431	80.8%	485 624	2.7%	-	-	99 980	20.6%
Receivables from Exchange Transactions - Property Rental Debtors	17 913	7.1%	10 500	4.2%	11 416	4.5%	212 184	84.2%	252 013	1.4%	-	-	105 743	42.0%
Interest on Arrear Debtor Accounts	26 490	3.5%	11 064	1.4%	5 869	.8%	720 775	94.3%	764 199	4.3%	-	-	409 414	53.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60 247	4.7%	47 313	3.7%	20 263	1.6%	1 159 650	90.1%	1 287 473	7.3%	-	-	372 799	29.0%
Total By Income Source	2 330 753	13.2%	880 639	5.0%	1 054 709	6.0%	13 407 915	75.9%	17 674 017	100.0%	-	-	4 993 951	28.3%
Debtors Age Analysis By Customer Group														
Organs of State	208 941	16.9%	88 827	7.2%	338 829	27.5%	597 183	48.4%	1 233 781	7.0%	-	-	494 038	40.0%
Commercial	943 905	21.7%	296 065	6.8%	255 651	5.9%	2 846 673	65.6%	4 342 293	24.6%	-	-	1 200 725	27.7%
Households	1 168 108	9.7%	491 311	4.1%	454 554	3.8%	9 935 430	82.5%	12 049 403	68.2%	-	-	3 232 191	26.8%
Other	9 799	20.2%	4 436	9.1%	5 676	11.7%	28 629	59.0%	48 541	3%	-	-	66 997	138.0%
Total By Customer Group	2 330 753	13.2%	880 639	5.0%	1 054 709	6.0%	13 407 915	75.9%	17 674 017	100.0%	-	-	4 993 951	28.3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	875 135	100.0%	-	-	-	-	-	-	875 135	31.4%
Bulk Water	326 008	100.0%	-	-	-	-	-	-	326 008	11.7%
PAYE deductions	191 856	100.0%	-	-	-	-	-	-	191 856	6.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	162 582	100.0%	-	-	-	-	-	-	162 582	5.8%
Loan repayments	-	-	11 667	1.4%	362 487	44.7%	-	-	810 370	29.0%
Trade Creditors	272 309	77.2%	1 464	.4%	1 833	.5%	-	-	352 551	12.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	71 991	100.0%	-	-	-	-	-	-	71 991	2.6%
Total	1 899 880	68.1%	13 131	.5%	364 320	13.1%	513 161	18.4%	2 790 492	100.0%

Contact Details

Municipal Manager	Mr Sipho Cele	031 311 2010
Financial Manager	Sandile Mnguni	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(47 552)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(47 552)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	198	4	1.8%	4	1.8%	(9)	.7%	(139.3%)		
Short term loans	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	198	4	1.8%	4	1.8%	(9)	.7%	(139.3%)		
Payments	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	198	4	1.8%	4	1.8%	(9)	.6%	(139.3%)		
Net Increase/(Decrease) in cash held	(4 749)	105 165	(2 214.3%)	105 165	(2 214.3%)	78 974	243.8%	33.2%		
Cash/cash equivalents at the year begin:	130 060	-	-	-	-	-	-	-		
Cash/cash equivalents at the year end:	125 310	312 408	249.3%	312 408	249.3%	79 306	32.8%	293.9%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 978	27.9%	2 199	2.2%	1 627	1.6%	68 626	68.3%	100 429	65.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 366	26.6%	279	3.1%	219	2.5%	6 033	67.8%	8 897	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 187	11.9%	542	5.4%	558	5.6%	7 692	77.1%	9 979	6.5%	-	-	-	-
Interest on Arrear Debtor Accounts	24	.1%	34	.1%	40	.2%	26 320	99.6%	26 418	17.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 099)	(80.1%)	30	.4%	1 799	23.6%	11 889	156.0%	7 619	5.0%	-	-	-	-
Total By Income Source	25 455	16.6%	3 085	2.0%	4 243	2.8%	120 565	78.6%	153 348	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 448	18.8%	101	.2%	101	.2%	40 653	80.8%	50 302	32.8%	-	-	-	-
Commercial	4 568	22.3%	558	2.7%	386	1.9%	14 970	73.1%	20 481	13.4%	-	-	-	-
Households	11 328	14.1%	2 403	3.0%	3 739	4.7%	62 810	78.2%	80 280	52.4%	-	-	-	-
Other	112	4.9%	23	1.0%	17	.8%	2 133	93.4%	2 285	1.5%	-	-	-	-
Total By Customer Group	25 455	16.6%	3 085	2.0%	4 243	2.8%	120 565	78.6%	153 348	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	3 125	100.0%	-	-	3 125	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	3 125	100.0%	-	-	3 125	100.0%

Contact Details

Municipal Manager	Mrs Thabisile Ndlela	039 976 1202
Financial Manager	M' Silungile Nontokoza Vilakazi	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(62 185)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(61 885)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	1	(2)	(231.6%)	(2)	(231.6%)	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	1	(2)	(231.6%)	(2)	(231.6%)	-	-	(100.0%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	1	(2)	(231.6%)	(2)	(231.6%)	-	-	(100.0%)	
Net Increase/(Decrease) in cash held	(50 667)	(305)	.6%	(305)	.6%	46 006	24.6%	(100.7%)	
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	(50 667)	(305)	.6%	(305)	.6%	46 006	11.9%	(100.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	7 812	19.8%	31 568	80.2%	39 381	100.2%	-	-	-	-
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	-	-	-	-	-	-	(90)	100.0%	(90)	(.2%)	-	-	-	-
Total By Income Source	-	-	-	-	7 812	19.9%	31 478	80.1%	39 290	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	6 054	22.5%	20 863	77.5%	26 917	68.5%	-	-	-	-
Commercial	-	-	-	-	1 137	15.5%	6 182	84.5%	7 319	18.6%	-	-	-	-
Households	-	-	-	-	-	-	-	-	5 054	12.9%	-	-	-	-
Other	-	-	-	-	622	12.3%	4 433	87.7%	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	7 812	19.9%	31 478	80.1%	39 290	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 964	101.1%	(73)	(3.7%)	-	-	52	2.7%	1 943	76.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	604	99.7%	-	-	-	-	2	.3%	606	23.8%
Total	2 569	100.7%	(73)	(2.8%)	-	-	53	2.1%	2 550	100.0%

Contact Details

Municipal Manager	Mr TP Cele	039 972 0005
Financial Manager	Mr Kushi Audan	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	205 065	29 479	14.4%	29 479	14.4%	72 205	33.7%	(59.2%)
Property rates	23 621	8 096	34.3%	8 096	34.3%	7 776	28.6%	4.1%
Service charges - electricity revenue	41 140	8 797	21.4%	8 797	21.4%	7 195	16.8%	22.3%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 736	707	25.9%	707	25.9%	676	25.7%	4.6%
Rental of facilities and equipment	777	25	3.3%	25	3.3%	33	9.7%	(23.3%)
Interest earned - external investments	7 550	1 850	24.5%	1 850	24.5%	1 473	10.3%	25.6%
Interest earned - outstanding debtors	-	-	-	-	-	701	198.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 099	519	16.8%	519	16.8%	8	3%	6 032.3%
Licences and permits	850	301	35.4%	301	35.4%	316	38.7%	(4.9%)
Agency services	1 470	86	5.9%	86	5.9%	176	12.4%	(50.8%)
Transfers and subsidies	113 079	870	0.8%	870	0.8%	44 634	39.3%	(98.1%)
Other revenue	10 743	8 225	76.6%	8 225	76.6%	9 217	110.5%	(10.8%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	237 514	55 954	23.6%	55 954	23.6%	45 859	20.9%	22.0%
Employee related costs	82 036	16 614	20.3%	16 614	20.3%	17 274	22.9%	(3.8%)
Remuneration of councillors	13 029	2 466	18.9%	2 466	18.9%	2 478	19.1%	(5%)
Debt impairment	2 500	-	-	-	-	-	-	-
Depreciation and asset impairment	18 801	-	-	-	-	-	-	-
Finance charges	240	1	0.3%	1	0.3%	-	-	(100.0%)
Bulk purchases	39 675	14 158	35.7%	14 158	35.7%	12 159	32.9%	16.4%
Other Materials	1 332	220	16.5%	220	16.5%	174	8.8%	26.6%
Contracted services	44 003	14 108	32.1%	14 108	32.1%	8 425	22.9%	67.5%
Transfers and subsidies	2 278	2 297	100.8%	2 297	100.8%	2 235	64.3%	2.8%
Other expenditure	33 618	6 090	18.1%	6 090	18.1%	3 115	9.8%	95.5%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 449)	(26 475)		(26 475)		26 346		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	32 464	4 205	13.0%	4 205	13.0%	5 780	24.9%	(27.2%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15	(22 271)		(22 271)		32 125		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15	(22 271)		(22 271)		32 125		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15	(22 271)		(22 271)		32 125		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15	(22 271)		(22 271)		32 125		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	46 091	6 157	13.4%	6 157	13.4%	18 873	33.6%	(67.4%)
National Government	32 464	3 996	12.3%	3 996	12.3%	4 480	20.3%	(10.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 464	3 996	12.3%	3 996	12.3%	4 480	20.3%	(10.8%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	13 627	2 161	15.9%	2 161	15.9%	14 393	42.1%	(85.0%)
Capital Expenditure Functional	46 091	6 157	13.4%	6 157	13.4%	18 873	33.6%	(67.4%)
Municipal governance and administration	3 150	247	7.8%	247	7.8%	533	12.8%	(53.8%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 150	247	7.8%	247	7.8%	533	12.8%	(53.8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	3 927	1 914	48.7%	1 914	48.7%	3 656	33.3%	(47.6%)
Community and Social Services	3 927	1 914	48.7%	1 914	48.7%	3 14	21.3%	510.2%
Sport And Recreation	0	-	-	-	-	3 343	35.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 614	3 996	10.6%	3 996	10.6%	14 683	35.8%	(72.8%)
Planning and Development	3 000	-	-	-	-	8 569	56.4%	(100.0%)
Road Transport	34 614	3 996	11.5%	3 996	11.5%	6 114	23.7%	(34.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	1 400	-	-	-	-	-	-	-
Energy sources	1 400	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	234 195	129 035	55.1%	129 035	55.1%	74 566	34.8%	73.0%
Property rates	16 534	2 602	15.7%	2 602	15.7%	3 403	14.2%	(23.5%)
Service charges	39 095	9 642	24.7%	9 642	24.7%	2 142	5.4%	350.1%
Other revenue	25 473	49 375	193.8%	49 375	193.8%	3 932	28.3%	1 155.6%
Transfers and Subsidies - Operational	113 079	42 074	37.2%	42 074	37.2%	58 188	51.3%	(27.7%)
Transfers and Subsidies - Capital	32 464	23 491	72.4%	23 491	72.4%	6 900	29.7%	240.4%
Interest	7 550	1 850	24.5%	1 850	24.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(215 973)	(55 883)	25.9%	(55 883)	25.9%	(1 162)	0.6%	4 709.7%
Suppliers and employees	(215 973)	(55 883)	25.9%	(55 883)	25.9%	(1 162)	0.6%	4 709.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	18 222	73 151	401.5%	73 151	401.5%	73 404	445.7%	(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	(46 091)	(8 701)	18.9%	(8 701)	18.9%	(21 061)	37.5%	(58.7%)

Capital assets	(46 091)	(8 701)	18.9%	(8 701)	18.9%	(21 061)	37.5%	(58.7%)
Net Cash from/(used) Investing Activities	(46 091)	(8 701)	18.9%	(8 701)	18.9%	(21 061)	37.5%	(58.7%)
Cash Flow from Financing Activities								
Receipts	9	3	35.1%	3	35.1%	(2)	(4.1%)	(276.1%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	9	3	35.1%	3	35.1%	(2)	(4.1%)	(276.1%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	9	3	35.1%	3	35.1%	(2)	(4.1%)	(276.1%)
Net Increase/(Decrease) in cash held	(27 860)	64 453	(231.3%)	64 453	(231.3%)	52 341	(131.8%)	23.1%
Cash/cash equivalents at the year begin:	33 699	130 625	387.6%	130 625	387.6%	60 087	35.2%	117.4%
Cash/cash equivalents at the year end:	5 839	195 078	3 341.0%	195 078	3 341.0%	112 428	85.7%	73.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 545	45.9%	678	12.2%	416	7.5%	1 903	34.3%	5 543	14.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 558	6.7%	1 261	5.4%	2 005	8.6%	18 375	79.2%	23 198	61.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	248	12.0%	158	7.6%	128	6.2%	1 529	74.1%	2 063	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	187	2.7%	170	2.4%	162	2.3%	6 481	92.6%	7 001	18.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 538	12.0%	2 267	6.0%	2 712	7.2%	28 287	74.8%	37 805	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 155	6.5%	800	4.5%	1 723	9.8%	13 955	79.1%	17 633	46.6%	-	-	-	-
Commercial	2 310	28.9%	629	7.9%	403	5.0%	4 650	58.2%	7 993	21.1%	-	-	-	-
Households	1 073	8.8%	838	6.9%	585	4.8%	9 681	79.5%	12 178	32.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 538	12.0%	2 267	6.0%	2 712	7.2%	28 287	74.8%	37 805	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46	97.1%	-	-	-	-	1	2.9%	47	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	46	97.1%	-	-	-	-	1	2.9%	47	100.0%

Contact Details

Municipal Manager	Mr WT Gumede	039 433 3500
Financial Manager	Ms SN Vlakazi	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 124 639	352 627	31.4%	352 627	31.4%	336 385	31.1%	4.8%
Property rates	475 785	173 779	36.5%	173 779	36.5%	167 494	36.6%	3.8%
Service charges - electricity revenue	169 514	41 320	24.4%	41 320	24.4%	34 132	23.1%	21.1%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	68 739	21 861	31.8%	21 861	31.8%	21 327	34.0%	2.5%
Rental of facilities and equipment	466	532	114.1%	532	114.1%	732	17.3%	(27.4%)
Interest earned - external investments	4 500	842	18.7%	842	18.7%	725	29.4%	16.1%
Interest earned - outstanding debtors	24 092	7 089	29.4%	7 089	29.4%	6 403	26.9%	10.7%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 764	3 056	14.7%	3 056	14.7%	162	1.1%	1 784.8%
Licences and permits	11 698	2 312	19.8%	2 312	19.8%	2 045	15.5%	13.1%
Agency services	4 000	1 268	31.7%	1 268	31.7%	1 046	31.5%	21.2%
Transfers and subsidies	257 885	99 770	38.7%	99 770	38.7%	101 249	30.1%	(1.5%)
Other revenue	87 194	799	.9%	799	.9%	1 070	7.9%	(25.3%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	1 116 811	210 514	18.8%	210 514	18.8%	159 284	14.3%	32.2%
Employee related costs	415 480	101 820	24.5%	101 820	24.5%	68 753	16.0%	48.1%
Remuneration of councillors	31 434	7 066	22.5%	7 066	22.5%	4 868	16.0%	45.2%
Debt impairment	9 600	787	8.2%	787	8.2%	3 436	26.5%	(77.1%)
Depreciation and asset impairment	91 916	-	-	-	-	-	-	-
Finance charges	5 673	90	1.6%	90	1.6%	-	-	(100.0%)
Bulk purchases	125 067	28 169	22.5%	28 169	22.5%	27 712	26.1%	1.6%
Other Materials	12 839	2 565	20.0%	2 565	20.0%	1 237	11.8%	107.5%
Contracted services	250 244	41 335	16.5%	41 335	16.5%	25 031	8.5%	65.1%
Transfers and subsidies	7 349	3 147	42.8%	3 147	42.8%	224	4.1%	1 302.9%
Other expenditure	167 210	25 534	15.3%	25 534	15.3%	28 023	21.0%	(8.9%)
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 828	142 113		142 113		177 101		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	133 599	23 959	17.9%	23 959	17.9%	17 698	19.5%	35.4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	11 668	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	153 095	166 072		166 072		194 799		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	153 095	166 072		166 072		194 799		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	153 095	166 072		166 072		194 799		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	153 095	166 072		166 072		194 799		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	161 345	29 287	18.2%	29 287	18.2%	23 130	24.8%	26.6%
National Government	113 638	21 494	18.9%	21 494	18.9%	21 482	31.5%	.1%
Provincial Government	3 350	828	24.7%	828	24.7%	1 458	42.0%	(43.2%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	10 146	3 346	33.0%	3 346	33.0%	-	-	(100.0%)
Transfers recognised - capital	127 134	25 668	20.2%	25 668	20.2%	22 940	28.5%	11.9%
Borrowing	8 476	1 185	14.0%	1 185	14.0%	-	-	(100.0%)
Internally generated funds	25 735	2 434	9.5%	2 434	9.5%	190	2.0%	1 180.6%
Capital Expenditure Functional	161 345	29 287	18.2%	29 287	18.2%	25 468	25.8%	15.0%
Municipal governance and administration	3 489	147	4.2%	147	4.2%	-	-	(100.0%)
Executive and Council	225	-	-	-	-	-	-	-
Finance and administration	3 164	144	4.5%	144	4.5%	-	-	(100.0%)
Internal audit	100	3	3.3%	3	3.3%	-	-	(100.0%)
Community and Public Safety	9 027	424	4.7%	424	4.7%	2 690	40.4%	(84.2%)
Community and Social Services	5 087	424	8.3%	424	8.3%	2 690	49.4%	(84.2%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	3 940	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	128 064	26 239	20.5%	26 239	20.5%	22 160	29.8%	18.4%
Planning and Development	86 781	10 662	12.3%	10 662	12.3%	9 171	26.5%	16.3%
Road Transport	40 382	15 578	38.6%	15 578	38.6%	12 989	33.3%	19.9%
Environmental Protection	900	-	-	-	-	-	-	-
Trading Services	17 593	1 649	9.4%	1 649	9.4%	618	3.6%	166.8%
Energy sources	13 566	1 472	10.8%	1 472	10.8%	618	4.2%	138.2%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 026	177	4.4%	177	4.4%	-	-	(100.0%)
Other	3 173	828	26.1%	828	26.1%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	1 173 084	337 716	28.8%	337 716	28.8%	303 248	28.2%	11.4%
Property rates	427 547	103 808	24.3%	103 808	24.3%	87 254	22.1%	19.0%
Service charges	214 430	53 434	24.9%	53 434	24.9%	46 918	40.1%	13.9%
Other revenue	41 190	11 697	28.4%	11 697	28.4%	15 545	13.0%	(24.8%)
Transfers and Subsidies - Operational	334 018	109 339	32.7%	109 339	32.7%	125 531	48.8%	(12.9%)
Transfers and Subsidies - Capital	151 399	59 439	39.3%	59 439	39.3%	28 000	14.9%	112.3%
Interest	4 500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1 001 142)	(173 905)	17.4%	(173 905)	17.4%	(80 599)	2 686.6%	115.8%
Suppliers and employees	(1 002 818)	(173 905)	17.3%	(173 905)	17.3%	(80 599)	2 686.6%	115.8%
Finance charges	(5 673)	-	-	-	-	-	-	-
Transfers and grants	7 349	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	171 942	163 811	95.3%	163 811	95.3%	222 650	20.7%	(26.4%)
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	(162 919)	(33 480)	20.6%	(33 480)	20.6%	(26 620)	28.6%	25.8%

Capital assets	(162 919)	(33 480)	20.6%	(33 480)	20.6%	(26 620)	28.6%	25.8%
Net Cash from/(used) Investing Activities	(162 919)	(33 480)	20.6%	(33 480)	20.6%	(26 620)	26.7%	25.8%
Cash Flow from Financing Activities								
Receipts	7 036	38	.5%	38	.5%	188	37.8%	(79.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 476	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 440)	38	(2.6%)	38	(2.6%)	188	(6.3%)	(79.8%)
Payments	(10 372)	(10 314)	99.4%	(10 314)	99.4%	-	-	(100.0%)
Repayment of borrowing	(10 372)	(10 314)	99.4%	(10 314)	99.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(3 336)	(10 276)	308.0%	(10 276)	308.0%	188	37.8%	(5 567.3%)
Net Increase/(Decrease) in cash held	5 687	120 056	2 111.2%	120 056	2 111.2%	196 218	20.1%	(38.8%)
Cash/cash equivalents at the year begin:	659 242	133 807	20.3%	133 807	20.3%	613 593	801.5%	(78.2%)
Cash/cash equivalents at the year end:	664 929	239 147	36.0%	239 147	36.0%	809 811	77.1%	(70.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	88	17.8%	7	1.5%	5	1.1%	393	79.6%	493	.1%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	15 218	43.2%	6 251	17.7%	1 370	3.9%	12 420	35.2%	35 258	7.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 437	11.3%	44 993	14.8%	9 404	3.1%	216 141	70.9%	304 974	62.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 833	9.2%	6 932	13.2%	1 656	3.1%	39 225	74.5%	52 646	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 435	2.8%	2 371	2.7%	2 394	2.8%	79 069	91.7%	86 269	17.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	377	3.6%	314	3.0%	212	2.0%	9 667	91.4%	10 571	2.2%	-	-	-	-
Total By Income Source	57 389	11.7%	60 868	12.4%	15 041	3.1%	356 915	72.8%	490 212	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 236	5.3%	18 656	30.8%	811	1.3%	37 953	62.6%	60 657	12.4%	-	-	-	-
Commercial	19 098	19.8%	11 732	12.1%	3 115	3.2%	62 653	64.9%	96 599	19.7%	-	-	-	-
Households	35 054	10.5%	30 480	9.2%	11 114	3.3%	256 308	77.0%	332 957	67.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	57 389	11.7%	60 868	12.4%	15 041	3.1%	356 915	72.8%	490 212	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 143	78.1%	-	-	-	-	320	21.9%	1 463	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 143	78.1%	-	-	-	-	320	21.9%	1 463	100.0%

Contact Details

Municipal Manager	Mr Maxwell Sibile Mbili	039 688 2021
Financial Manager	Ms NA Zuma	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 203 406	332 541	27.6%	332 541	27.6%	332 615	28.7%	-
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	414 793	68 250	16.5%	68 250	16.5%	64 465	11.7%	5.9%
Service charges - sanitation revenue	87 084	23 592	27.1%	23 592	27.1%	25 498	27.3%	(7.5%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 500	2 372	67.8%	2 372	67.8%	20	3.2%	12 023.8%
Interest earned - external investments	12 540	1 416	11.3%	1 416	11.3%	2 093	82.6%	(32.3%)
Interest earned - outstanding debtors	-	11 493	-	11 493	-	10 148	1 326.9%	13.3%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	593 848	223 707	37.7%	223 707	37.7%	227 123	45.5%	(1.5%)
Other revenue	91 640	1 709	1.9%	1 709	1.9%	3 269	37.1%	(47.7%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	1 349 217	262 317	19.4%	262 317	19.4%	237 335	18.6%	10.5%
Employee related costs	403 418	111 313	27.6%	111 313	27.6%	114 349	30.4%	(2.7%)
Remuneration of councillors	10 650	2 431	22.8%	2 431	22.8%	2 452	15.9%	(9%)
Debt impairment	95 011	16 170	17.0%	16 170	17.0%	22	.1%	74 707.2%
Depreciation and asset impairment	220 272	18 295	8.3%	18 295	8.3%	31 927	18.8%	(42.7%)
Finance charges	12 644	3 826	30.3%	3 826	30.3%	2 569	101.9%	48.9%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	146 117	24 798	17.0%	24 798	17.0%	23 493	14.1%	5.6%
Contracted services	158 502	26 163	16.5%	26 163	16.5%	23 230	12.9%	12.6%
Transfers and subsidies	20 070	1 439	7.2%	1 439	7.2%	1 370	7.2%	5.0%
Other expenditure	262 330	58 748	22.4%	58 748	22.4%	37 572	15.0%	56.4%
Losses	20 204	(865)	(4.3%)	(865)	(4.3%)	352	.6%	(345.6%)
Surplus/(Deficit)	(145 811)	70 223		70 223		95 280		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	285 098	33 494	11.7%	33 494	11.7%	2 389	.9%	1 302.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	139 286	103 717		103 717		97 669		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	139 286	103 717		103 717		97 669		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	139 286	103 717		103 717		97 669		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	139 286	103 717		103 717		97 669		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	333 548	25 074	7.5%	25 074	7.5%	355	.1%	6 953.9%
National Government	295 098	(18 782)	(6.4%)	(18 782)	(6.4%)	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers recognised - capital	295 098	(18 782)	(6.4%)	(18 782)	(6.4%)	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	38 450	43 857	114.1%	43 857	114.1%	355	.8%	12 237.8%
Capital Expenditure Functional	333 687	25 074	7.5%	25 074	7.5%	355	.1%	6 953.9%
Municipal governance and administration	36 450	1 562	4.3%	1 562	4.3%	180	.6%	765.3%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	36 450	1 562	4.3%	1 562	4.3%	180	.6%	765.3%
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	297 098	23 513	7.9%	23 513	7.9%	175	.1%	13 335.8%
Energy sources	-	-	-	-	-	-	-	-
Water Management	212 593	(26 784)	(12.6%)	(26 784)	(12.6%)	-	-	(100.0%)
Waste Water Management	84 505	50 296	59.5%	50 296	59.5%	175	.3%	28 640.7%
Waste Management	-	-	-	-	-	-	-	-
Other	140	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	1 343 602	390 893	29.1%	390 893	29.1%	28 761	-	1 259.1%
Property rates	-	-	-	-	-	-	-	-
Service charges	377 863	84 104	22.3%	84 104	22.3%	(1 285)	-	(6 647.0%)
Other revenue	87 507	50 662	57.9%	50 662	57.9%	-	-	(100.0%)
Transfers and Subsidies - Operational	580 672	223 043	38.4%	223 043	38.4%	30 047	-	642.3%
Transfers and Subsidies - Capital	285 098	31 568	11.1%	31 568	11.1%	(1)	-	(4 924 905.0%)
Interest	12 462	1 515	12.2%	1 515	12.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(964 638)	(377 241)	39.1%	(377 241)	39.1%	29	-	(1 307 197.7%)
Suppliers and employees	(932 110)	(373 302)	40.0%	(373 302)	40.0%	29	-	(1 293 546.8%)
Finance charges	(12 458)	(409)	3.3%	(409)	3.3%	-	-	(100.0%)
Transfers and grants	(20 070)	(3 531)	17.6%	(3 531)	17.6%	-	-	(100.0%)
Net Cash from(used) Operating Activities	378 964	13 651	3.6%	13 651	3.6%	28 790	-	(52.6%)
Cash Flow from Investing Activities								
Receipts	4 084	(7 747)	(189.7%)	(7 747)	(189.7%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	4 084	(7 772)	(190.3%)	(7 772)	(190.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	0	24	24 403.0%	24	24 403.0%	-	-	(100.0%)
Payments	(333 548)	(39 686)	11.9%	(39 686)	11.9%	-	-	(100.0%)

Capital assets	(333 548)	(39 686)	11.9%	(39 686)	11.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(329 463)	(47 433)	14.4%	(47 433)	14.4%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	(21 888)	21 871	(99.9%)	21 871	(99.9%)	(64)	72.5%	(34 141.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(21 888)	21 871	(99.9%)	21 871	(99.9%)	(64)	72.5%	(34 141.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(21 888)	21 871	(99.9%)	21 871	(99.9%)	(64)	72.5%	(34 141.0%)
Net Increase/(Decrease) in cash held	27 613	(11 910)	(43.1%)	(11 910)	(43.1%)	28 726	1 239.5%	(141.5%)
Cash/cash equivalents at the year begin:	-	25	-	25	-	-	(15)	(269.7%)
Cash/cash equivalents at the year end:	27 613	41 960	152.0%	41 960	152.0%	28 734	1 239.8%	46.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	31 791	4.4%	23 140	3.2%	21 516	3.0%	643 871	89.4%	720 318	86.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 997	7.2%	4 251	3.8%	3 916	3.5%	95 013	85.5%	111 177	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(210)	(9.6%)	-	-	-	-	2 390	109.6%	2 180	3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	664	27.8%	(999)	(41.8%)	(682)	(28.5%)	3 407	142.5%	2 391	3%	-	-	-	-
Total By Income Source	40 243	4.8%	26 392	3.2%	24 750	3.0%	744 681	89.1%	836 066	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 810	10.2%	(358)	(1.3%)	1 978	7.2%	23 008	83.9%	27 438	3.3%	-	-	-	-
Commercial	9 492	7.8%	4 872	4.0%	4 049	3.3%	102 600	84.8%	121 013	14.5%	-	-	-	-
Households	27 975	4.1%	21 899	3.2%	18 715	2.7%	618 617	90.0%	687 207	82.2%	-	-	-	-
Other	(34)	(8.3%)	(22)	(5.5%)	7	1.8%	456	112.0%	407	-	-	-	-	-
Total By Customer Group	40 243	4.8%	26 392	3.2%	24 750	3.0%	744 681	89.1%	836 066	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 727	7%	1 259	5%	-	-	231 876	98.7%	234 861	64.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	195	100.0%	-	-	-	-	-	-	195	1%
Trade Creditors	19 399	14.8%	6 903	5.3%	1 279	1.0%	103 337	78.9%	130 918	35.8%
Auditor-General	-	-	-	-	100	100.0%	-	-	100	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 320	5.8%	8 162	2.2%	1 379	4%	335 213	91.6%	366 074	100.0%

Contact Details

Municipal Manager	Mr EMS Niombela (Acting)	039 688 5702
Financial Manager	Ms Londwe Zandle Sotshede (Acting)	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(29 977)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(29 977)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	-	(1)	-	(1)	-	(23)	-	(94.3%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(1)	-	(1)	-	(23)	-	(94.3%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	(1)	-	(1)	-	(23)	-	(94.3%)	
Net Increase/(Decrease) in cash held	8 164	2	-	2	-	14	.2%	(83.9%)	
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	8 164	2	-	2	-	14	.2%	(83.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 354	10.5%	(62)	(1%)	1 993	3.3%	52 521	86.4%	60 806	39.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Management	412	5.0%	(252)	(3.1%)	297	3.6%	7 709	94.4%	8 166	5.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	78	4.6%	-	-	27	1.6%	1 582	93.8%	1 686	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 630	1.9%	-	-	888	1.0%	82 295	97.0%	84 814	54.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	(5)	21.6%	-	-	(18)	78.4%	(23)	-	-	-	-	-
Total By Income Source	8 474	5.5%	(319)	(2%)	3 205	2.1%	144 089	92.7%	155 449	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 288	3.9%	-	-	1 158	2.0%	54 687	94.1%	58 134	37.4%	-	-	-	-
Commercial	3 348	8.4%	(79)	(2%)	1 039	2.6%	35 675	89.2%	39 983	25.7%	-	-	-	-
Households	2 678	4.7%	(240)	(4%)	933	1.7%	53 081	94.0%	56 453	36.3%	-	-	-	-
Other	160	18.2%	-	-	75	8.5%	645	73.4%	879	6%	-	-	-	-
Total By Customer Group	8 474	5.5%	(319)	(2%)	3 205	2.1%	144 089	92.7%	155 449	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	(322)	10 736 366.7%	322	(10 736 266.7%)	(0)	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(20)	17.0%	(148)	123.4%	61	(50.8%)	(12)	10.4%	(120)	100.0%
Total	(20)	17.0%	(148)	123.4%	(261)	217.9%	310	(258.3%)	(120)	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(29 048)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(27 148)	-	-	-	-	(1 709)	5.9%	(100.0%)	
Cash Flow from Financing Activities									
Receipts	(129)	3	(2.7%)	3	(2.7%)	(162)	10.8%	(102.1%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(129)	3	(2.7%)	3	(2.7%)	(162)	10.8%	(102.1%)	
Payments	(2 887)	(1 367)	47.3%	(1 367)	47.3%	-	-	(100.0%)	
Repayment of borrowing	(2 887)	(1 367)	47.3%	(1 367)	47.3%	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	(3 016)	(1 363)	45.2%	(1 363)	45.2%	(162)	3.5%	742.9%	
Net Increase/(Decrease) in cash held	(1 257)	111 864	(8 902.4%)	111 864	(8 902.4%)	93 466	9 180.9%	19.7%	
Cash/cash equivalents at the year begin:	32 099	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	30 842	111 864	362.7%	111 864	362.7%	93 466	461.1%	19.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 535	36.1%	906	3.1%	524	1.8%	17 211	59.0%	29 177	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 841	16.6%	7 316	5.1%	3 764	2.6%	108 654	75.7%	143 575	70.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 183	15.8%	309	4.1%	179	2.4%	5 825	77.7%	7 497	3.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	88	6.4%	34	2.5%	33	2.4%	1 221	88.7%	1 376	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	97	.2%	102	.2%	126	.3%	41 388	99.2%	41 713	20.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 537)	108.5%	156	(.8%)	68	(.3%)	1 457	(7.3%)	(19 855)	(9.8%)	-	-	-	-
Total By Income Source	14 208	7.0%	8 824	4.3%	4 694	2.3%	175 757	86.4%	203 483	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(199)	(2.0%)	2 995	29.6%	72	.7%	7 265	71.7%	10 133	5.0%	-	-	-	-
Commercial	827	23.1%	59	1.6%	49	1.4%	2 647	73.9%	3 583	1.8%	-	-	-	-
Households	12 463	7.8%	4 897	3.0%	3 974	2.5%	139 330	86.7%	160 664	79.0%	-	-	-	-
Other	1 116	3.8%	873	3.0%	598	2.1%	26 515	91.1%	29 103	14.3%	-	-	-	-
Total By Customer Group	14 208	7.0%	8 824	4.3%	4 694	2.3%	175 757	86.4%	203 483	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 315	100.0%	-	-	-	-	-	-	17 315	84.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(1 173)	100.0%	-	-	-	-	-	-	(1 173)	(5.7%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	4 069	100.0%	4 069	19.8%
Trade Creditors	308	93.1%	-	-	23	6.9%	-	-	330	1.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 450	80.1%	-	-	23	.1%	4 069	19.8%	20 541	100.0%

Contact Details

Municipal Manager	Mr Sandile Buthelezi (Acting)	033 239 9267
Financial Manager	M Mzingisi Hobo	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(11 840)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(11 840)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	332	(28)	(8.5%)	(28)	(8.5%)	-	-	-	(100.0%)	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	332	(28)	(8.5%)	(28)	(8.5%)	-	-	-	(100.0%)	-
Payments	(3 387)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 387)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 055)	(28)	.9%	(28)	9%	-	-	-	(100.0%)	-
Net Increase/(Decrease) in cash held	(2 007)	23 309	(1 161.3%)	23 309	(1 161.3%)	5 013	4.5%	365.0%		
Cash/cash equivalents at the year begin:	4 500	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	2 493	23 309	935.0%	23 309	935.0%	5 013	4.5%	365.0%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 620	18.7%	(5 208)	(17.3%)	665	2.2%	28 969	96.4%	30 046	23.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 693	2.1%	(450)	(4.4%)	998	8%	122 480	97.4%	125 721	97.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	779	4.9%	(46)	(3.3%)	347	2.2%	14 914	93.2%	15 995	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	.5%	(9)	(2.3%)	23	6%	3 876	99.2%	3 908	3.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(542)	1.2%	(17)	(4.5%)	(1 398)	3.0%	(44 993)	95.8%	(46 951)	(36.5%)	-	-	-	-
Total By Income Source	8 568	6.7%	(5 730)	(4.5%)	635	.5%	125 247	97.3%	128 720	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	721	9.5%	(286)	(3.8%)	93	1.2%	7 069	93.0%	7 597	5.9%	-	-	-	-
Commercial	5 765	31.1%	(5 163)	(27.9%)	(239)	(1.3%)	18 171	98.0%	18 534	14.4%	-	-	-	-
Households	2 082	2.0%	(282)	(3.3%)	781	8%	100 007	97.5%	102 588	79.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 568	6.7%	(5 730)	(4.5%)	635	.5%	125 247	97.3%	128 720	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 003	4.6%	12 909	5.0%	11 119	4.3%	224 198	86.2%	260 230	96.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(26)	(.3%)	(1 662)	(17.8%)	(2 636)	(28.2%)	13 664	146.3%	9 340	3.5%
Auditor-General	234	100.0%	-	-	(61)	(26.2%)	61	26.2%	234	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	12 211	4.5%	11 247	4.2%	8 422	3.1%	237 923	88.2%	269 803	100.0%

Contact Details

Municipal Manager	Mr Hlula Dladla	033 263 1221
Financial Manager	Mr Pitso Molefe	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	810	-	-	-	-	(439)	-	(100.0%)	
Cash Flow from Financing Activities									
Receipts	(6)	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6)	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	19 097	7 447	39.0%	7 447	39.0%	12 382	(224 715.4%)	(39.9%)	
Cash/cash equivalents at the year begin:	-	-	-	-	-	8 965	-	(100.0%)	
Cash/cash equivalents at the year end:	19 097	7 447	39.0%	7 447	39.0%	21 347	(387 428.4%)	(65.1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	79	100.0%	79	6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	760	6.5%	(13)	(1%)	2 897	24.7%	8 066	68.9%	11 710	86.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16	13.2%	-	-	7	5.5%	100	81.4%	123	9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	86	10.7%	-	-	51	6.3%	667	82.9%	805	5.9%	-	-	-	-
Interest on Arrear Debtor Accounts	20	2.7%	15	2.1%	15	2.0%	686	93.2%	737	5.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	87	100.0%	87	6%	-	-	-	-
Total By Income Source	883	6.5%	2	-	2 970	21.9%	9 686	71.5%	13 541	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	164	2.1%	8	.1%	2 317	30.1%	5 211	67.7%	7 700	56.9%	-	-	-	-
Commercial	47	4.7%	1	.1%	150	15.0%	798	80.1%	996	7.4%	-	-	-	-
Households	86	9.5%	0	-	35	3.8%	787	86.7%	907	6.7%	-	-	-	-
Other	586	14.9%	(7)	(.2%)	468	11.9%	2 891	73.4%	3 937	29.1%	-	-	-	-
Total By Customer Group	883	6.5%	2	-	2 970	21.9%	9 686	71.5%	13 541	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	(6)	599 500.0%	6	(599 400.0%)	(0)	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11	(9.9%)	(83)	72.6%	(617)	541.0%	574	(503.7%)	(114)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(174)	-	174	-	-	-
Total	11	(9.9%)	(83)	72.6%	(796)	698.5%	754	(661.2%)	(114)	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(17 630)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	4 747	659	13.9%	659	13.9%	3	-	25 888.9%	
Cash Flow from Financing Activities									
Receipts	86 925	(8 974)	(10.3%)	(8 974)	(10.3%)	373	94.1%	(2 507.3%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(13 075)	(8 974)	68.6%	(8 974)	68.6%	373	94.1%	(2 507.3%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	86 925	(8 974)	(10.3%)	(8 974)	(10.3%)	373	94.1%	(2 507.3%)	
Net Increase/(Decrease) in cash held	4 078 500	404 929	9.9%	404 929	9.9%	7 987 150	9 078.1%	(94.9%)	
Cash/cash equivalents at the year begin:	-	-	-	-	-	27	-	(100.0%)	
Cash/cash equivalents at the year end:	4 078 500	404 929	9.9%	404 929	9.9%	7 987 178	9 078.1%	(94.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	129 596	6.9%	33 410	1.8%	42 708	2.3%	1 680 433	89.1%	1 886 147	37.2%	3 160 405	167.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	210 956	40.6%	52 285	10.1%	16 442	3.2%	240 462	46.2%	520 144	10.3%	278 533	53.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	153 732	14.5%	40 207	3.8%	34 670	3.3%	833 467	78.5%	1 062 077	20.9%	1 338 034	126.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	28 417	9.1%	6 321	2.0%	6 022	1.9%	272 632	87.0%	313 391	6.2%	541 655	172.8%	-	-
Receivables from Exchange Transactions - Property Management	15 039	8.7%	3 487	2.0%	3 124	1.8%	152 003	87.5%	173 653	3.4%	307 608	177.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 278	6.1%	907	1.7%	1 034	1.9%	48 270	90.2%	53 488	1.1%	92 626	173.2%	-	-
Interest on Arrear Debtor Accounts	42 435	5.0%	17 263	2.0%	18 527	2.2%	768 897	90.8%	847 121	16.7%	1 130 632	133.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 652)	(2.1%)	21	-	499	2%	222 126	101.9%	217 994	4.3%	622 096	285.4%	-	-
Total By Income Source	578 801	11.4%	153 900	3.0%	123 025	2.4%	4 218 289	83.1%	5 074 015	100.0%	7 471 588	147.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	58 421	21.0%	15 201	5.5%	8 642	3.1%	195 505	70.4%	277 769	5.5%	291 651	105.0%	-	-
Commercial	253 543	31.7%	42 007	5.2%	25 859	3.2%	478 720	59.8%	800 129	15.8%	675 001	84.4%	-	-
Households	260 933	6.9%	91 623	2.4%	82 730	2.2%	3 341 037	88.5%	3 776 323	74.4%	6 115 517	161.9%	-	-
Other	5 904	2.7%	5 069	2.3%	5 793	2.6%	203 027	92.4%	219 793	4.3%	389 419	177.2%	-	-
Total By Customer Group	578 801	11.4%	153 900	3.0%	123 025	2.4%	4 218 289	83.1%	5 074 015	100.0%	7 471 588	147.3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	632 509	100.0%	-	-	-	-	-	-	632 509	37.8%
Bulk Water	194 962	41.5%	82 410	17.5%	108 141	23.0%	84 467	18.0%	469 980	28.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	214 591	100.0%	-	-	-	-	-	-	214 591	12.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37 114	62.5%	11 444	19.3%	4 579	7.7%	6 247	10.5%	59 385	3.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	296 837	100.0%	-	-	-	-	-	-	296 837	17.7%
Total	1 376 013	82.2%	93 854	5.6%	112 720	6.7%	90 714	5.4%	1 673 301	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(31 621)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(31 621)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	(71)	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(71)	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(71)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 524)	30 000	(127.5%)	30 000	(127.5%)	30 000	26.0%	-	-	-
Cash/cash equivalents at the year begin:	-	(144)	-	(144)	-	206	4%	(170.2%)	-	-
Cash/cash equivalents at the year end:	(23 524)	55 063	(234.1%)	55 063	(234.1%)	30 300	17.6%	81.7%	-	-

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 635	11.3%	(41)	(2%)	822	3.5%	19 986	85.4%	23 402	72.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	65	14.7%	(1)	(2%)	16	3.7%	359	81.8%	439	1.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 586	100.0%	8 586	26.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 700	8.3%	(42)	(1%)	839	2.6%	28 930	89.2%	32 426	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	236	17.2%	-	-	107	7.8%	1 027	75.0%	1 370	4.2%	-	-	-	-
Commercial	1 403	10.9%	(12)	(1%)	304	2.4%	11 161	86.8%	12 856	39.6%	-	-	-	-
Households	484	10.2%	(30)	(6%)	141	3.0%	4 148	87.5%	4 743	14.6%	-	-	-	-
Other	576	4.3%	-	-	287	2.1%	12 595	93.6%	13 458	41.5%	-	-	-	-
Total By Customer Group	2 700	8.3%	(42)	(1%)	839	2.6%	28 930	89.2%	32 426	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	167	33.4%	-	-	333	66.9%	(2)	(4%)	498	83.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	115	119.9%	10	10.4%	-	-	(29)	(30.3%)	96	16.1%
Total	281	47.3%	10	1.7%	333	56.2%	(31)	(5.2%)	594	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	118 219	47 948	40.6%	47 948	40.6%	51 109	44.9%	(6.2%)
Property rates	19 466	11 510	59.1%	11 510	59.1%	12 075	61.6%	(4.7%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	590	232	39.3%	232	39.3%	181	20.9%	28.3%
Rental of facilities and equipment	1 127	256	22.7%	256	22.7%	165	14.3%	55.8%
Interest earned - external investments	2 041	345	16.9%	345	16.9%	299	9.2%	15.4%
Interest earned - outstanding debtors	238	69	29.1%	69	29.1%	57	51.7%	20.8%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 764	1 217	32.3%	1 217	32.3%	872	43.6%	39.6%
Licences and permits	2 333	276	11.8%	276	11.8%	190	20.9%	45.5%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	85 736	33 901	39.5%	33 901	39.5%	37 112	45.0%	(8.7%)
Other revenue	2 924	141	4.8%	141	4.8%	159	4.5%	(11.3%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	143 420	28 173	19.6%	28 173	19.6%	24 593	17.9%	14.6%
Employee related costs	60 427	12 974	21.5%	12 974	21.5%	13 090	20.7%	(.9%)
Remuneration of councillors	6 230	1 507	24.2%	1 507	24.2%	1 363	22.7%	10.6%
Debt impairment	3 994	462	11.6%	462	11.6%	-	-	(100.0%)
Depreciation and asset impairment	20 155	4 729	23.5%	4 729	23.5%	-	-	(100.0%)
Finance charges	199	3	1.5%	3	1.5%	10	5.2%	(70.3%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	5 788	763	13.2%	763	13.2%	750	13.2%	1.8%
Contracted services	28 127	6 118	21.8%	6 118	21.8%	5 647	24.8%	8.4%
Transfers and subsidies	1 037	168	16.2%	168	16.2%	126	12.6%	33.6%
Other expenditure	17 463	1 448	8.3%	1 448	8.3%	3 608	24.2%	(59.9%)
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 201)	19 775		19 775		26 516		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	31 683	12 639	39.9%	12 639	39.9%	11 810	46.2%	7.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	21	-	21	-	85	293.7%	(74.8%)
Surplus/(Deficit) after capital transfers and contributions	6 482	32 435		32 435		38 411		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 482	32 435		32 435		38 411		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 482	32 435		32 435		38 411		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 482	32 435		32 435		38 411		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	33 630	6 691	19.9%	6 691	19.9%	3 458	10.3%	93.5%
National Government	29 416	6 553	22.3%	6 553	22.3%	2 736	15.7%	139.5%
Provincial Government	50	-	-	-	-	70	8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 466	6 553	22.2%	6 553	22.2%	2 805	10.9%	133.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 164	138	3.3%	138	3.3%	652	8.4%	(78.8%)
Capital Expenditure Functional	33 630	6 691	19.9%	6 691	19.9%	3 458	10.3%	93.5%
Municipal governance and administration	2 655	29	1.1%	29	1.1%	25	.7%	13.8%
Executive and Council	5	-	-	-	-	25	15.7%	(100.0%)
Finance and administration	2 650	29	1.1%	29	1.1%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	100	48	48.3%	48	48.3%	941	28.1%	(94.9%)
Community and Social Services	100	48	48.3%	48	48.3%	75	4.1%	(35.8%)
Sport And Recreation	-	-	-	-	-	280	-	(100.0%)
Public Safety	-	-	-	-	-	586	39.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 874	6 614	21.4%	6 614	21.4%	2 491	9.3%	165.5%
Planning and Development	81	26	31.8%	26	31.8%	-	-	(100.0%)
Road Transport	30 793	6 589	21.4%	6 589	21.4%	2 491	9.4%	164.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	148 919	52 984	35.6%	52 984	35.6%	31 575	26.6%	67.8%
Property rates	11 679	10 081	86.3%	10 081	86.3%	1 350	-	647.0%
Service charges	354	149	42.1%	149	42.1%	118	-	26.0%
Other revenue	20 177	3 278	16.2%	3 278	16.2%	476	6.4%	588.5%
Transfers and Subsidies - Operational	85 386	30 220	35.4%	30 220	35.4%	12 389	15.0%	143.9%
Transfers and Subsidies - Capital	29 283	9 127	31.2%	9 127	31.2%	17 097	66.9%	(46.6%)
Interest	2 041	128	6.3%	128	6.3%	145	4.6%	(11.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(117 896)	(14 435)	12.2%	(14 435)	12.2%	(1 573)	(1.7%)	817.7%
Suppliers and employees	(117 697)	(14 435)	12.3%	(14 435)	12.3%	(1 573)	(1.7%)	817.7%
Finance charges	(199)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	31 023	38 549	124.3%	38 549	124.3%	30 002	25.3%	28.5%
Cash Flow from Investing Activities								
Receipts	0	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	0	-	-	-	-	-	-	-
Payments	(38 886)	(11 506)	29.6%	(11 506)	29.6%	(7 769)	23.1%	48.1%

Capital assets	(38 886)	(11 506)	29.6%	(11 506)	29.6%	(7 769)	23.1%	48.1%
Net Cash from/(used) Investing Activities	(38 886)	(11 506)	29.6%	(11 506)	29.6%	(7 769)	23.1%	48.1%
Cash Flow from Financing Activities								
Receipts	19	(1)	(3.2%)	(1)	(3.2%)	1	8.3%	(142.9%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	19	(1)	(3.2%)	(1)	(3.2%)	1	8.3%	(142.9%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	19	(1)	(3.2%)	(1)	(3.2%)	1	8.3%	(142.9%)
Net Increase/(Decrease) in cash held	(7 844)	27 042	(344.8%)	27 042	(344.8%)	22 234	26.1%	21.6%
Cash/cash equivalents at the year begin:	21 288	21 087	99.1%	21 087	99.1%	54 006	-	(61.0%)
Cash/cash equivalents at the year end:	13 444	48 130	358.0%	48 130	358.0%	76 241	89.6%	(36.9%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	243	100.0%	-	-	-	-	-	-	243	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	243	100.0%	-	-	-	-	-	-	243	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDOLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	992 929	365 379	36.8%	365 379	36.8%	341 656	36.5%	6.9%
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	335 363	81 649	24.3%	81 649	24.3%	68 230	22.3%	19.7%
Service charges - sanitation revenue	31 232	5 879	18.8%	5 879	18.8%	5 058	17.4%	16.2%
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	0	-	0	-	2	-	(99.0%)
Interest earned - external investments	548	512	93.5%	512	93.5%	66	12.5%	675.6%
Interest earned - outstanding debtors	13 936	14 106	101.2%	14 106	101.2%	10 473	87.7%	34.7%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	611 851	263 233	43.0%	263 233	43.0%	257 778	85.8%	2.1%
Other revenue	-	-	-	-	-	49	-	(100.0%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	849 995	157 734	18.6%	157 734	18.6%	153 547	18.9%	2.7%
Employee related costs	275 256	62 704	22.8%	62 704	22.8%	63 335	25.4%	(1.0%)
Remuneration of councillors	12 957	2 997	23.1%	2 997	23.1%	2 984	21.9%	.4%
Debt impairment	45 000	12	-	12	-	-	-	(100.0%)
Depreciation and asset impairment	44 590	12 062	27.1%	12 062	27.1%	11 857	27.1%	1.7%
Finance charges	20 120	13	.1%	13	.1%	(5 288)	(19.2%)	(100.2%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	278 588	22 811	8.2%	22 811	8.2%	39 652	21.4%	(42.5%)
Contracted services	130 852	40 098	30.6%	40 098	30.6%	31 427	20.1%	27.6%
Transfers and subsidies	7 958	4 585	57.6%	4 585	57.6%	3 254	32.8%	40.9%
Other expenditure	34 675	12 453	35.9%	12 453	35.9%	6 327	15.0%	96.8%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	142 934	207 644		207 644		188 109		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	195 479	30 226	15.5%	30 226	15.5%	3 935	2.1%	668.1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	338 413	237 870		237 870		192 045		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	338 413	237 870		237 870		192 045		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	338 413	237 870		237 870		192 045		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	338 413	237 870		237 870		192 045		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	195 479	57 046	29.2%	57 046	29.2%	11 620	6.6%	390.9%
National Government	195 479	57 046	29.2%	57 046	29.2%	11 620	6.6%	390.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	195 479	57 046	29.2%	57 046	29.2%	11 620	6.6%	390.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	195 479	57 046	29.2%	57 046	29.2%	11 620	6.6%	390.9%
Municipal governance and administration	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 586	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	2 586	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	192 893	57 046	29.6%	57 046	29.6%	11 620	6.6%	390.9%
Energy sources	-	-	-	-	-	-	-	-
Water Management	188 893	52 203	27.6%	52 203	27.6%	11 011	6.3%	374.1%
Waste Water Management	4 000	4 843	121.1%	4 843	121.1%	609	-	695.2%
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	949 329	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-
Service charges	141 999	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	611 851	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	195 479	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(756 945)	0	0	0	1	1	1	(62.3%)
Suppliers and employees	(728 867)	0	-	0	-	1	-	(62.3%)
Finance charges	(20 120)	-	-	-	-	-	-	-
Transfers and grants	(7 958)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	192 384	0	-	0	-	1	-	(62.3%)
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	(195 479)	-	-	-	-	-	-	-

Capital assets	(195 479)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(195 479)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(142)	(553)	388.5%	(553)	388.5%	41	(6%)	(1 459.1%)	
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(142)	(553)	388.5%	(553)	388.5%	41	(6%)	(1 459.1%)	
Payments	(10 962)	(5 087)	46.4%	(5 087)	46.4%	-	-	(100.0%)	
Repayment of borrowing	(10 962)	(5 087)	46.4%	(5 087)	46.4%	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	(11 105)	(5 640)	50.8%	(5 640)	50.8%	41	(6%)	(13 951.7%)	
Net Increase/(Decrease) in cash held	(14 199)	(5 640)	39.7%	(5 640)	39.7%	41	(6%)	(13 763.2%)	
Cash/cash equivalents at the year begin:	146 323	-	-	-	-	(12)	-	(100.0%)	
Cash/cash equivalents at the year end:	132 124	226 231	171.2%	226 231	171.2%	41	(6%)	547 992.3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	54 290	7.0%	(10)	-	19 828	2.6%	702 969	90.5%	777 077	69.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 986	2.8%	-	-	1 058	1.0%	104 278	96.3%	108 321	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	93	(103.5%)	-	-	-	-	(183)	203.5%	(90)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	739	100.0%	739	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	10 001	4.3%	-	-	4 583	2.0%	216 239	93.7%	230 823	20.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(118)	(1.2%)	(41)	(4%)	20	2%	9 641	101.5%	9 502	8%	-	-	-	-
Total By Income Source	67 251	6.0%	(51)	-	25 489	2.3%	1 033 683	91.8%	1 126 372	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 556	18.5%	-	-	1 570	3.8%	31 828	77.7%	40 955	3.6%	-	-	-	-
Commercial	5 776	21.1%	-	-	2 822	10.3%	18 713	68.5%	27 311	2.4%	-	-	-	-
Households	47 303	5.0%	(49)	-	18 822	2.0%	873 586	93.0%	939 661	83.4%	-	-	-	-
Other	6 616	5.6%	(2)	-	2 275	1.9%	109 556	92.5%	118 445	10.5%	-	-	-	-
Total By Customer Group	67 251	6.0%	(51)	-	25 489	2.3%	1 033 683	91.8%	1 126 372	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	26 570	100.0%	-	-	-	-	-	-	26 570	31.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 301	59.1%	4 770	17.3%	658	2.4%	5 853	21.2%	27 583	33.1%
Auditor-General	398	100.0%	0	-	-	-	-	-	398	5%
Other	6 886	23.9%	10 661	37.0%	-	-	11 244	39.1%	28 790	34.5%
Total	50 155	60.2%	15 431	18.5%	658	8%	17 097	20.5%	83 341	100.0%

Contact Details

Municipal Manager	Dr R M B Ngcobo	033 897 6700
Financial Manager	Mr Siphon Ntabandaba	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	196 536	72 812	37.0%	72 812	37.0%	72 146	36.9%	.9%
Property rates	31 062	7 091	22.8%	7 091	22.8%	7 653	24.6%	(7.3%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 060	760	24.8%	760	24.8%	736	25.9%	3.3%
Rental of facilities and equipment	621	123	19.8%	123	19.8%	13	7.4%	828.0%
Interest earned - external investments	2 317	524	22.6%	524	22.6%	537	15.7%	(2.4%)
Interest earned - outstanding debtors	8 425	2 102	25.0%	2 102	25.0%	1 983	34.6%	6.0%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	573	45	7.9%	45	7.9%	75	8.8%	(39.7%)
Licences and permits	3 589	449	12.5%	449	12.5%	958	33.4%	(53.1%)
Agency services	1 497	592	39.5%	592	39.5%	400	42.6%	47.7%
Transfers and subsidies	144 906	61 031	42.1%	61 031	42.1%	59 709	40.6%	2.2%
Other revenue	485	94	19.5%	94	19.5%	82	13.2%	15.2%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	216 950	41 506	19.1%	41 506	19.1%	45 268	21.4%	(8.3%)
Employee related costs	104 770	24 736	23.6%	24 736	23.6%	22 839	24.2%	8.3%
Remuneration of councillors	10 949	2 737	25.0%	2 737	25.0%	2 737	25.0%	-
Debt impairment	12 187	1	-	1	-	13	2%	(89.0%)
Depreciation and asset impairment	31 644	-	-	-	-	-	-	-
Finance charges	872	215	24.7%	215	24.7%	107	8.2%	100.7%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	1 800	417	23.2%	417	23.2%	616	25.2%	(32.2%)
Contracted services	23 680	6 802	28.7%	6 802	28.7%	6 448	23.3%	5.5%
Transfers and subsidies	120	24	20.4%	24	20.4%	28	23.4%	(13.0%)
Other expenditure	30 928	7 170	23.2%	7 170	23.2%	12 480	30.5%	(42.5%)
Losses	-	(598)	-	(598)	-	-	-	(100.0%)
Surplus/(Deficit)	(20 414)	31 306		31 306		26 877		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	29 734	9 425	31.7%	9 425	31.7%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 320	40 731		40 731		26 877		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 320	40 731		40 731		26 877		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 320	40 731		40 731		26 877		
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 320	40 731		40 731		26 877		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	29 734	8 649	29.1%	8 649	29.1%	4 690	11.6%	84.4%
National Government	29 734	8 226	27.7%	8 226	27.7%	4 317	11.3%	90.6%
Provincial Government	-	-	-	-	-	231	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 734	8 226	27.7%	8 226	27.7%	4 548	11.9%	80.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	423	-	423	-	142	6.3%	198.8%
Capital Expenditure Functional	29 734	8 649	29.1%	8 649	29.1%	4 729	11.6%	82.9%
Municipal governance and administration	-	134	-	134	-	167	10.5%	(19.8%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	134	-	134	-	167	10.5%	(19.8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	289	-	289	-	-	-	(100.0%)
Community and Social Services	-	289	-	289	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 734	8 226	27.7%	8 226	27.7%	4 563	11.9%	80.3%
Planning and Development	-	8 226	-	8 226	-	4 563	11.9%	80.3%
Road Transport	29 734	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	217 077	-	-	-	-	-	-	-
Property rates	20 191	-	-	-	-	-	-	-
Service charges	337	-	-	-	-	-	-	-
Other revenue	6 192	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	158 306	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	29 734	-	-	-	-	-	-	-
Interest	2 317	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(186 519)	(770)	.4%	(770)	.4%	-	-	(100.0%)
Suppliers and employees	(185 527)	(770)	.4%	(770)	.4%	-	-	(100.0%)
Finance charges	(872)	-	-	-	-	-	-	-
Transfers and grants	(120)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	30 557	(770)	(2.5%)	(770)	(2.5%)	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	403	116	28.7%	116	28.7%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	403	116	28.7%	116	28.7%	-	-	(100.0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(29 734)	-	-	-	-	-	-	-

Capital assets	(29 734)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(29 331)	116	(.4%)	116	(.4%)	-	-	(100.0%)	
Cash Flow from Financing Activities									
Receipts	(21)	1	(3.3%)	1	(3.3%)	3	(12.7%)	(79.6%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(21)	1	(3.3%)	1	(3.3%)	3	(12.7%)	(79.6%)	
Payments	(4 506)	-	-	-	-	-	-	-	
Repayment of borrowing	(4 506)	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(4 527)	1	-	1	-	3	(12.7%)	(79.6%)	
Net Increase/(Decrease) in cash held	(3 301)	(654)	19.8%	(654)	19.8%	3	(1.1%)	(19 212.6%)	
Cash/cash equivalents at the year begin:	37 351	-	-	-	-	(2)	-	(100.0%)	
Cash/cash equivalents at the year end:	34 050	(654)	(1.9%)	(654)	(1.9%)	6	(2.0%)	(11 065.6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 039	7.9%	(244)	(.6%)	889	2.3%	34 835	90.4%	38 520	47.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Management	524	5.5%	(3)	-	229	2.4%	8 827	92.2%	9 576	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	55	13.0%	-	-	3	.8%	365	86.2%	424	5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 504	4.8%	-	-	780	2.5%	29 096	92.7%	31 380	39.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	502	100.0%	502	6%	-	-	-	-
Total By Income Source	5 122	6.4%	(247)	(.3%)	1 901	2.4%	73 625	91.6%	80 401	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	637	2.6%	-	-	479	1.9%	23 769	95.5%	24 885	31.0%	-	-	-	-
Commercial	1 020	10.6%	(2)	-	277	2.9%	8 347	86.6%	9 641	12.0%	-	-	-	-
Households	1 507	6.4%	(117)	(.5%)	601	2.5%	21 642	91.6%	23 633	29.4%	-	-	-	-
Other	1 958	8.8%	(127)	(.6%)	544	2.4%	19 866	89.3%	22 240	27.7%	-	-	-	-
Total By Customer Group	5 122	6.4%	(247)	(.3%)	1 901	2.4%	73 625	91.6%	80 401	100.0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	396	100.0%	-	-	-	-	-	-	396	86.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	62	100.0%	-	-	-	-	-	-	62	13.6%
Total	458	100.0%	-	-	-	-	-	-	458	100.0%

Contact Details

Municipal Manager	Mr Service Nkosi Malinga	036 448 1076
Financial Manager	Mrs Ntombikhona Ntuli	036 448 8057

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	677 636	221 041	32.6%	221 041	32.6%	124 263	18.2%	77.9%
Property rates	104 729	57 564	55.0%	57 564	55.0%	54 914	47.1%	4.8%
Service charges - electricity revenue	272 019	76 709	28.2%	76 709	28.2%	66 563	25.7%	15.2%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 699	2 454	28.2%	2 454	28.2%	1 414	15.4%	73.5%
Rental of facilities and equipment	1 026	150	14.6%	150	14.6%	178	94.2%	(15.6%)
Interest earned - external investments	2 620	643	24.5%	643	24.5%	321	-	100.5%
Interest earned - outstanding debtors	50 707	0	-	0	-	(1)	-	(110.2%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 251	(8)	-	(8)	-	165	.7%	(104.8%)
Licences and permits	2 642	868	32.9%	868	32.9%	240	6.7%	262.2%
Agency services	-	10	-	10	-	362	95.4%	(97.3%)
Transfers and subsidies	210 197	82 307	39.2%	82 307	39.2%	-	-	(100.0%)
Other revenue	746	345	46.2%	345	46.2%	108	4.2%	219.7%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	625 943	136 179	21.8%	136 179	21.8%	88 799	14.6%	53.4%
Employee related costs	175 199	45 874	26.2%	45 874	26.2%	25 328	14.5%	81.1%
Remuneration of councillors	15 435	2 571	16.7%	2 571	16.7%	1 757	13.0%	46.3%
Debt impairment	77 618	-	-	-	-	-	-	-
Depreciation and asset impairment	57 500	-	-	-	-	-	-	-
Finance charges	1 299	13	1.0%	13	1.0%	1	.1%	915.8%
Bulk purchases	198 756	53 944	27.1%	53 944	27.1%	46 416	22.0%	16.2%
Other Materials	9 969	1 551	15.6%	1 551	15.6%	724	16.4%	114.1%
Contracted services	66 669	28 392	42.6%	28 392	42.6%	9 500	20.9%	198.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	23 496	3 833	16.3%	3 833	16.3%	5 100	25.6%	(24.8%)
Losses	-	-	-	-	-	(28)	-	(100.0%)
Surplus/(Deficit)	51 694	84 863		84 863		35 464		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	37 848	19 419	51.3%	19 419	51.3%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 542	104 282		104 282		35 464		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	89 542	104 282		104 282		35 464		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 542	104 282		104 282		35 464		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 542	104 282		104 282		35 464		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	40 348	8 068	20.0%	8 068	20.0%	12 877	26.8%	(37.3%)
National Government	37 848	7 845	20.7%	7 845	20.7%	12 862	29.6%	(39.0%)
Provincial Government	-	137	-	137	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 848	7 981	21.1%	7 981	21.1%	12 862	29.6%	(37.9%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 500	86	3.5%	86	3.5%	15	.3%	457.6%
Capital Expenditure Functional	40 348	8 068	20.0%	8 068	20.0%	12 877	26.8%	(37.3%)
Municipal governance and administration	2 300	85	3.7%	85	3.7%	15	.6%	447.8%
Executive and Council	2 100	79	3.8%	79	3.8%	-	-	(100.0%)
Finance and administration	200	6	3.0%	6	3.0%	15	7.7%	(61.3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	100	4 505	4 505.4%	4 505	4 505.4%	-	-	(100.0%)
Community and Social Services	100	4 369	4 368.7%	4 369	4 368.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	137	-	137	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 848	3 477	9.2%	3 477	9.2%	12 862	32.3%	(73.0%)
Planning and Development	100	-	-	-	-	-	-	-
Road Transport	37 748	3 477	9.2%	3 477	9.2%	12 862	32.4%	(73.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	100	-	-	-	-	-	-	-
Energy sources	100	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	542 369	-	-	-	-	-	-	-
Property rates	71 216	-	-	-	-	-	-	-
Service charges	202 204	-	-	-	-	-	-	-
Other revenue	20 905	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	210 197	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	37 848	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(505 241)	(6 428)	1.3%	(6 428)	1.3%	(8 722)	-	(26.3%)
Suppliers and employees	(503 941)	(6 428)	1.3%	(6 428)	1.3%	(8 722)	-	(26.3%)
Finance charges	(1 299)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 129	(6 428)	(17.3%)	(6 428)	(17.3%)	(8 722)	-	(26.3%)
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	(40 348)	-	-	-	-	-	-	-

Capital assets	(40 348)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 348)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(156)	(403)	257.6%	(403)	257.6%	(60)	1.3%	569.7%	
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(156)	(403)	257.6%	(403)	257.6%	(60)	1.3%	569.7%	
Payments	(401)	-	-	-	-	-	-	-	-
Repayment of borrowing	(401)	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(558)	(403)	72.2%	(403)	72.2%	(60)	1.3%	569.7%	
Net Increase/(Decrease) in cash held	(3 777)	(6 831)	180.8%	(6 831)	180.8%	(8 782)	183.6%	(22.2%)	
Cash/cash equivalents at the year begin:	903	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(2 874)	(6 831)	237.7%	(6 831)	237.7%	(8 782)	(12.2%)	(22.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	27 320	7.0%	(13)	-	5 225	1.3%	355 976	91.6%	388 508	165.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 528	11.1%	768	.8%	41 393	43.6%	42 278	44.5%	94 966	40.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 758	3.4%	-	-	686	1.3%	49 155	95.3%	51 599	22.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	94	3.5%	-	-	42	1.6%	2 514	94.9%	2 650	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(171 384)	100.0%	(171 384)	(73.1%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15)	-	(17 848)	13.5%	(315)	.2%	(113 835)	86.2%	(132 013)	(56.3%)	-	-	-	-
Total By Income Source	39 685	16.9%	(17 093)	(7.3%)	47 030	20.1%	164 704	70.3%	234 326	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 168	15.7%	(82)	(.2%)	38 271	83.7%	390	.9%	45 746	19.5%	-	-	-	-
Commercial	22 523	26.3%	(17 081)	(19.9%)	5 632	6.6%	74 645	87.1%	85 719	36.6%	-	-	-	-
Households	10 004	9.7%	70	.1%	3 127	3.0%	89 616	87.2%	102 816	43.9%	-	-	-	-
Other	(9)	(20.7%)	-	-	0	9%	53	119.7%	44	-	-	-	-	-
Total By Customer Group	39 685	16.9%	(17 093)	(7.3%)	47 030	20.1%	164 704	70.3%	234 326	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	38 739	89.0%	1 389	3.2%	(973)	(2.2%)	4 362	10.0%	43 518	100.0%
Total	38 739	89.0%	1 389	3.2%	(973)	(2.2%)	4 362	10.0%	43 518	100.0%

Contact Details

Municipal Manager	Mr P.S Mkhize	036 342 7801
Financial Manager	Mr Radebe Sibusiso	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2021/22 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 057 270	334 524	31.6%	334 524	31.6%	316 360	32.4%	5.7%
Property rates	223 068	75 655	33.9%	75 655	33.9%	69 666	34.3%	8.6%
Service charges - electricity revenue	451 216	116 056	25.7%	116 056	25.7%	106 672	26.5%	8.8%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	29 126	9 398	32.3%	9 398	32.3%	8 795	31.7%	6.9%
Rental of facilities and equipment	2 369	1 459	61.6%	1 459	61.6%	451	15.2%	223.6%
Interest earned - external investments	13 748	3 269	23.8%	3 269	23.8%	2 625	17.5%	24.6%
Interest earned - outstanding debtors	9 618	2 238	23.3%	2 238	23.3%	2 299	29.4%	(2.6%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	43 547	9 246	21.2%	9 246	21.2%	9 457	25.0%	(2.2%)
Licences and permits	2 145	446	20.8%	446	20.8%	451	17.6%	(1.1%)
Agency services	2 712	920	33.9%	920	33.9%	154	4.9%	495.9%
Transfers and subsidies	276 035	110 255	39.9%	110 255	39.9%	114 501	42.6%	(3.7%)
Other revenue	3 687	5 581	151.4%	5 581	151.4%	1 289	29.7%	332.9%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	1 169 384	205 478	17.6%	205 478	17.6%	190 064	17.2%	8.1%
Employee related costs	358 827	83 238	23.2%	83 238	23.2%	79 266	21.9%	5.0%
Remuneration of councillors	29 735	5 876	19.8%	5 876	19.8%	6 553	21.5%	(10.3%)
Debt impairment	104 516	-	-	-	-	-	-	-
Depreciation and asset impairment	157 397	-	-	-	-	-	-	-
Finance charges	450	144	32.1%	144	32.1%	249	43.7%	(42.0%)
Bulk purchases	335 480	83 082	24.8%	83 082	24.8%	70 251	24.6%	18.3%
Other Materials	23 222	1 992	8.6%	1 992	8.6%	902	3.2%	120.9%
Contracted services	43 106	6 981	16.2%	6 981	16.2%	9 258	18.4%	(24.6%)
Transfers and subsidies	10 440	2 739	26.2%	2 739	26.2%	2 619	26.1%	4.6%
Other expenditure	97 875	21 427	21.9%	21 427	21.9%	20 966	21.9%	2.2%
Losses	8 336	-	-	-	-	-	-	-
Surplus/(Deficit)	(112 113)	129 045		129 045		126 297		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	86 211	2 395	2.8%	2 395	2.8%	967	1.6%	147.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(25 902)	131 440		131 440		127 264		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(25 902)	131 440		131 440		127 264		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(25 902)	131 440		131 440		127 264		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(25 902)	131 440		131 440		127 264		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2021/22 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	122 911	12 892	10.5%	12 892	10.5%	5 155	6.8%	150.1%
National Government	65 561	8 589	13.1%	8 589	13.1%	3 441	5.6%	149.6%
Provincial Government	20 650	4 192	20.3%	4 192	20.3%	835	160.6%	402.1%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers recognised - capital	86 211	12 781	14.8%	12 781	14.8%	4 276	6.9%	198.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	36 700	111	.3%	111	.3%	879	6.2%	(87.3%)
Capital Expenditure Functional	122 911	12 892	10.5%	12 892	10.5%	5 155	6.8%	150.1%
Municipal governance and administration	1 450	16	1.1%	16	1.1%	6	1.5%	154.9%
Executive and Council	100	-	-	-	-	6	6.1%	(100.0%)
Finance and administration	1 350	16	1.1%	16	1.1%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	25 500	1	-	1	-	1 708	25.6%	(100.0%)
Community and Social Services	600	1	.1%	1	.1%	-	-	(100.0%)
Sport And Recreation	200	-	-	-	-	69	69.2%	(100.0%)
Public Safety	24 700	-	-	-	-	1 638	27.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 761	12 370	16.3%	12 370	16.3%	3 204	5.8%	286.1%
Planning and Development	75 761	12 370	16.3%	12 370	16.3%	3 204	5.8%	286.1%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	20 100	505	2.5%	505	2.5%	237	1.8%	112.9%
Energy sources	16 100	505	3.1%	505	3.1%	237	1.8%	112.9%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 000	-	-	-	-	-	-	-
Other	100	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2021/22 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	410 850	414 928	101.0%	414 928	101.0%	332 206	30.9%	24.9%
Property rates	1	56 067	10 865 628.1%	56 067	10 865 628.1%	34 883	21.2%	60.7%
Service charges	130 570	179 419	137.4%	179 419	137.4%	184 551	42.4%	(2.8%)
Other revenue	8 369	8 215	98.2%	8 215	98.2%	2 788	3.0%	194.6%
Transfers and Subsidies - Operational	258 163	127 377	49.3%	127 377	49.3%	98 906	30.8%	28.8%
Transfers and Subsidies - Capital	-	40 837	-	40 837	-	9 000	14.5%	353.7%
Interest	13 748	3 013	21.9%	3 013	21.9%	2 077	-	45.1%
Dividends	-	-	-	-	-	-	-	-
Payments	9 516	(124 045)	(1 303.5%)	(124 045)	(1 303.5%)	(5 208)	.6%	2 281.7%
Suppliers and employees	9 516	(124 045)	(1 303.5%)	(124 045)	(1 303.5%)	(5 208)	.6%	2 281.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	420 366	290 882	69.2%	290 882	69.2%	326 998	170.6%	(11.0%)
Cash Flow from Investing Activities								
Receipts	(4)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(4)	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(250)	(13 371)	5 348.3%	(13 371)	5 348.3%	(8 634)	11.8%	54.9%

Capital assets	(250)	(13 371)	5 348.3%	(13 371)	5 348.3%	(8 634)	11.8%	54.9%
Net Cash from/(used) Investing Activities	(254)	(13 371)	5 262.6%	(13 371)	5 262.6%	(8 634)	11.8%	54.9%
Cash Flow from Financing Activities								
Receipts	(6 183)	19	(.3%)	19	(.3%)	52	(1.7%)	(63.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6 183)	19	(.3%)	19	(.3%)	52	(1.7%)	(63.8%)
Payments	-	(133)	-	(133)	-	-	-	(100.0%)
Repayment of borrowing	-	(133)	-	(133)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(6 183)	(114)	1.8%	(114)	1.8%	52	(1.4%)	(316.3%)
Net Increase/(Decrease) in cash held	413 929	277 398	67.0%	277 398	67.0%	318 416	276.9%	(12.9%)
Cash/cash equivalents at the year begin:	133 411	453 462	339.9%	453 462	339.9%	(932 631)	(344.0%)	(148.6%)
Cash/cash equivalents at the year end:	547 340	732 141	133.8%	732 141	133.8%	(614 215)	(159.1%)	(219.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	26	100.0%	26	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	25 902	45.4%	9 040	15.8%	3 155	5.5%	18 995	33.3%	57 092	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 080	4.0%	11 501	2.9%	10 103	2.5%	359 800	90.5%	397 483	59.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 690	3.5%	2 162	2.8%	1 970	2.6%	69 155	91.0%	75 976	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 708	2.9%	3 601	2.8%	3 502	2.7%	116 962	91.5%	127 772	19.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	840	7.7%	507	4.6%	115	1.1%	9 448	86.6%	10 909	1.6%	-	-	-	-
Total By Income Source	49 219	7.4%	26 810	4.0%	18 845	2.8%	574 385	85.8%	669 259	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 784	5.9%	9 619	4.4%	8 444	3.9%	185 928	85.8%	216 775	32.4%	-	-	-	-
Commercial	23 470	16.5%	8 778	6.2%	4 210	3.0%	105 523	74.3%	141 980	21.2%	-	-	-	-
Households	12 966	4.2%	8 413	2.7%	6 191	2.0%	282 934	91.1%	310 505	46.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	49 219	7.4%	26 810	4.0%	18 845	2.8%	574 385	85.8%	669 259	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 781	9.3%	46 202	90.1%	296	.6%	1	-	51 280	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 781	9.3%	46 202	90.1%	296	.6%	1	-	51 280	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	931 711	280 456	30.1%	280 456	30.1%	283 007	32.0%	(9%)
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	240 345	64 867	24.9%	64 867	24.9%	51 000	19.2%	27.2%
Service charges - sanitation revenue	21 154	3 807	18.0%	3 807	18.0%	5 386	30.0%	(29.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	6 463	-	-	-	-	-	-	-
Interest earned - outstanding debtors	72 794	8 855	12.2%	8 855	12.2%	16 346	23.8%	(45.8%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	-	-	-	-	3	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	528 165	202 148	38.3%	202 148	38.3%	209 781	42.0%	(3.6%)
Other revenue	42 780	258	.6%	258	.6%	491	1.8%	(47.4%)
Gains	-	520	-	520	-	-	-	(100.0%)
Operating Expenditure	921 557	148 803	16.1%	148 803	16.1%	127 195	14.4%	17.0%
Employee related costs	369 333	81 419	22.0%	81 419	22.0%	73 377	23.5%	11.0%
Remuneration of councillors	6 372	1 604	25.2%	1 604	25.2%	1 025	16.1%	56.5%
Debt impairment	186 252	-	-	-	-	-	-	-
Depreciation and asset impairment	67 363	18 793	27.9%	18 793	27.9%	17 807	29.2%	5.5%
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	62 800	11 444	18.2%	11 444	18.2%	11 439	7.5%	-
Contracted services	119 573	18 853	15.8%	18 853	15.8%	10 363	12.4%	81.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	109 865	16 690	15.2%	16 690	15.2%	13 184	14.3%	26.6%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 154	131 653		131 653		155 812		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	246 009	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	256 163	131 653		131 653		155 812		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	256 163	131 653		131 653		155 812		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	256 163	131 653		131 653		155 812		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	256 163	131 653		131 653		155 812		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	251 809	37 532	14.9%	37 532	14.9%	29 528	12.1%	27.1%
National Government	246 009	37 521	15.3%	37 521	15.3%	29 528	12.1%	27.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	246 009	37 521	15.3%	37 521	15.3%	29 528	12.1%	27.1%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 800	11	.2%	11	.2%	-	-	(100.0%)
Capital Expenditure Functional	251 809	37 532	14.9%	37 532	14.9%	43 904	15.2%	(14.5%)
Municipal governance and administration	800	11	1.4%	11	1.4%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	800	11	1.4%	11	1.4%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	251 009	37 521	14.9%	37 521	14.9%	43 904	15.2%	(14.5%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	251 009	37 521	14.9%	37 521	14.9%	43 904	15.2%	(14.5%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	1 032 819	372 926	36.1%	372 926	36.1%	386 395	36.0%	(3.5%)
Property rates	-	-	-	-	-	-	-	-
Service charges	133 993	36 396	27.2%	36 396	27.2%	27 454	9.7%	32.6%
Other revenue	124 651	451	.4%	451	.4%	399	19.9%	13.1%
Transfers and Subsidies - Operational	528 165	204 978	38.8%	204 978	38.8%	212 542	33.4%	(3.6%)
Transfers and Subsidies - Capital	246 009	131 102	53.3%	131 102	53.3%	146 000	95.7%	(10.2%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(731 925)	(8 780)	1.2%	(8 780)	1.2%	(23 457)	-	(62.6%)
Suppliers and employees	(731 925)	(8 780)	1.2%	(8 780)	1.2%	(23 457)	-	(62.6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	300 894	364 146	121.0%	364 146	121.0%	362 938	33.8%	.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	(251 809)	(41 712)	16.6%	(41 712)	16.6%	(31 009)	12.7%	34.5%

Capital assets	(251 809)	(41 712)	16.6%	(41 712)	16.6%	(31 009)	12.7%	34.5%
Net Cash from/(used) Investing Activities	(251 809)	(41 712)	16.6%	(41 712)	16.6%	(31 009)	12.7%	34.5%
Cash Flow from Financing Activities								
Receipts	(72)	199	(276.1%)	199	(276.1%)	62	.6%	219.1%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(72)	199	(276.1%)	199	(276.1%)	62	.6%	219.1%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(72)	199	(276.1%)	199	(276.1%)	62	.6%	219.1%
Net Increase/(Decrease) in cash held	49 013	322 632	658.3%	322 632	658.3%	331 991	39.6%	(2.8%)
Cash/cash equivalents at the year begin:	(17 371)	45 858	(264.0%)	45 858	(264.0%)	(757 731)	185.0%	(106.1%)
Cash/cash equivalents at the year end:	31 642	368 490	1 164.6%	368 490	1 164.6%	(425 740)	(99.2%)	(186.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	26 244	5.2%	23 476	4.7%	19 924	4.0%	434 451	86.2%	504 095	66.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 106	6.4%	1 363	4.1%	1 176	3.6%	28 365	85.9%	33 010	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 036	1.9%	2 915	1.9%	2 787	1.8%	148 474	94.4%	157 212	20.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	367	.6%	235	.4%	219	.4%	59 224	98.6%	60 045	8.0%	-	-	-	-
Total By Income Source	31 754	4.2%	27 989	3.7%	24 105	3.2%	670 514	88.9%	754 363	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 267	9.9%	4 769	11.1%	2 442	5.7%	31 425	73.2%	42 903	5.7%	-	-	-	-
Commercial	5 140	4.3%	3 159	2.6%	2 960	2.5%	109 034	90.6%	120 292	15.9%	-	-	-	-
Households	22 347	3.8%	20 062	3.4%	18 704	3.2%	530 055	89.7%	591 167	78.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 754	4.2%	27 989	3.7%	24 105	3.2%	670 514	88.9%	754 363	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 086	47.1%	147	.7%	1 149	5.4%	10 012	46.8%	21 394	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10 086	47.1%	147	.7%	1 149	5.4%	10 012	46.8%	21 394	100.0%

Contact Details

Municipal Manager	Mr M SITHOLE	036 638 5100
Financial Manager	Ms P.H.Z. Kubbeka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(37 701)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	7 002	-	-	-	-	(58)	(1%)	(100.0%)	
Cash Flow from Financing Activities									
Receipts	(131)	(447)	341.7%	(447)	341.7%	20	117.3%	(2 361.5%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(131)	(447)	341.7%	(447)	341.7%	20	117.3%	(2 361.5%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(131)	(447)	341.7%	(447)	341.7%	20	117.3%	(2 361.5%)	
Net Increase/(Decrease) in cash held	105 947	(1 554)	(1.5%)	(1 554)	(1.5%)	(38)	-	3 992.7%	
Cash/cash equivalents at the year begin:	34 333	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	140 280	(1 554)	(1.1%)	(1 554)	(1.1%)	(38)	-	3 992.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 357	55.0%	(3)	-	2 809	11.6%	8 106	33.4%	24 269	13.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 087	9.8%	(0)	-	29 769	32.1%	53 822	58.1%	92 678	51.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	0	100.0%	-	-	-	-	-	-	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 554	12.8%	(1)	-	1 327	4.8%	22 955	82.5%	27 835	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	25.5%	-	-	(0)	25.5%	(0)	49.1%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(0)	-	-	-	-	19 655	100.0%	19 655	10.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 557)	(28.3%)	(967)	(6.0%)	(2 012)	(12.5%)	23 668	146.7%	16 132	8.9%	-	-	-	-
Total By Income Source	21 440	11.9%	(971)	(5%)	31 893	17.7%	128 207	71.0%	180 568	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 658	6.6%	-	-	14 240	56.7%	9 237	36.7%	25 134	13.9%	-	-	-	-
Commercial	10 345	39.7%	(138)	(5%)	1 989	7.6%	13 878	53.2%	26 074	14.4%	-	-	-	-
Households	6 582	5.9%	(354)	(3%)	8 035	7.2%	97 391	87.2%	111 654	61.8%	-	-	-	-
Other	2 856	16.1%	(479)	(2.7%)	7 629	43.1%	7 701	43.5%	17 706	9.8%	-	-	-	-
Total By Customer Group	21 440	11.9%	(971)	(5%)	31 893	17.7%	128 207	71.0%	180 568	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9	10.2%	-	-	20	22.3%	60	67.5%	88	100.0%
Total	9	10.2%	-	-	20	22.3%	60	67.5%	88	100.0%

Contact Details

Municipal Manager	Mr SD Mbhele	034 212 2121
Financial Manager	Mr MA Ngcobo	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2021/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	236 977	83 660	35.3%	83 660	35.3%	83 441	37.2%	.3%
Property rates	43 067	12 256	28.5%	12 256	28.5%	8 284	22.4%	48.0%
Service charges - electricity revenue	24 150	4 950	20.5%	4 950	20.5%	4 158	29.5%	19.0%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 300	412	17.9%	412	17.9%	282	12.9%	46.0%
Rental of facilities and equipment	580	118	20.4%	118	20.4%	310	52.7%	(61.8%)
Interest earned - external investments	3 400	391	11.5%	391	11.5%	2 563	20.2%	(84.7%)
Interest earned - outstanding debtors	34	1 276	3 781.4%	1 276	3 781.4%	885	2 729.9%	44.2%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 705	117	3.2%	117	3.2%	-	-	(100.0%)
Licences and permits	1 104	202	18.3%	202	18.3%	212	20.4%	(4.8%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	158 178	63 448	40.1%	63 448	40.1%	66 681	43.7%	(4.8%)
Other revenue	459	491	107.1%	491	107.1%	67	17.5%	634.9%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	233 762	23 764	10.2%	23 764	10.2%	17 427	8.5%	36.4%
Employee related costs	107 371	-	-	-	-	466	4%	(100.0%)
Remuneration of councillors	12 997	-	-	-	-	-	-	-
Debt impairment	6 300	356	5.7%	356	5.7%	-	-	(100.0%)
Depreciation and asset impairment	22 472	-	-	-	-	-	-	-
Finance charges	0	-	-	-	-	-	-	-
Bulk purchases	22 900	10 542	46.0%	10 542	46.0%	8 713	57.8%	21.0%
Other Materials	10 178	1 767	17.4%	1 767	17.4%	200	2.1%	783.0%
Contracted services	23 195	6 437	27.8%	6 437	27.8%	3 829	24.0%	68.1%
Transfers and subsidies	6 277	1 508	24.0%	1 508	24.0%	201	4.9%	649.8%
Other expenditure	22 073	3 154	14.3%	3 154	14.3%	4 018	18.9%	(21.5%)
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 215	59 896		59 896		66 015		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	42 806	7 901	18.5%	7 901	18.5%	4 560	11.7%	73.2%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 021	67 797		67 797		70 575		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 021	67 797		67 797		70 575		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 021	67 797		67 797		70 575		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 021	67 797		67 797		70 575		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2021/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	92 505	8 873	9.6%	8 873	9.6%	16 189	17.4%	(45.2%)
National Government	35 796	5 560	15.5%	5 560	15.5%	2 631	7.9%	111.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 796	5 560	15.5%	5 560	15.5%	2 631	7.9%	111.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	56 709	3 314	5.8%	3 314	5.8%	13 558	22.7%	(75.6%)
Capital Expenditure Functional	92 505	8 873	9.6%	8 873	9.6%	16 189	17.4%	(45.2%)
Municipal governance and administration	2 620	1 255	47.9%	1 255	47.9%	95	16.0%	1 225.2%
Executive and Council	1 565	1 225	78.3%	1 225	78.3%	-	-	(100.0%)
Finance and administration	1 054	30	2.8%	30	2.8%	95	17.6%	(68.3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	28 091	844	3.0%	844	3.0%	8 516	20.2%	(90.1%)
Community and Social Services	28 091	844	3.0%	844	3.0%	8 516	20.5%	(90.1%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 316	3 447	7.1%	3 447	7.1%	7 579	18.0%	(54.5%)
Planning and Development	8 054	1 307	16.2%	1 307	16.2%	2 522	19.3%	(48.2%)
Road Transport	40 262	2 140	5.3%	2 140	5.3%	5 057	17.5%	(57.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	13 478	3 328	24.7%	3 328	24.7%	-	-	(100.0%)
Energy sources	13 478	3 328	24.7%	3 328	24.7%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	0	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2021/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	260 782	96 869	37.1%	96 869	37.1%	89 830	36.1%	7.8%
Property rates	30 326	4 645	15.3%	4 645	15.3%	6 644	23.9%	(30.1%)
Service charges	23 794	8 556	36.0%	8 556	36.0%	1 881	13.7%	355.0%
Other revenue	2 478	601	24.3%	601	24.3%	484	13.4%	24.2%
Transfers and Subsidies - Operational	159 818	63 020	39.4%	63 020	39.4%	67 822	44.5%	(7.1%)
Transfers and Subsidies - Capital	41 166	20 000	48.6%	20 000	48.6%	13 000	33.2%	53.8%
Interest	3 200	46	1.4%	46	1.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(219 367)	(35)	-	(35)	-	-	-	(100.0%)
Suppliers and employees	(219 367)	(35)	-	(35)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from (used) Operating Activities	41 415	96 834	233.8%	96 834	233.8%	89 830	38.3%	7.8%
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	(106 381)	(1 776)	1.7%	(1 776)	1.7%	(109)	-	1 530.3%

Capital assets	(106 381)	(1 776)	1.7%	(1 776)	1.7%	(109)	-	1 530.3%
Net Cash from/(used) Investing Activities	(106 381)	(1 776)	1.7%	(1 776)	1.7%	(109)	-	1 530.3%
Cash Flow from Financing Activities								
Receipts	(1 425)	(30)	2.1%	(30)	2.1%	(1)	2%	2 024.1%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 425)	(30)	2.1%	(30)	2.1%	(1)	2%	2 024.1%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 425)	(30)	2.1%	(30)	2.1%	(1)	2%	2 024.1%
Net Increase/(Decrease) in cash held	(66 391)	95 028	(143.1%)	95 028	(143.1%)	89 720	38.4%	5.9%
Cash/cash equivalents at the year begin:	214 841	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	148 450	95 028	64.0%	95 028	64.0%	89 720	21.3%	5.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 665	50.7%	409	12.4%	57	1.7%	1 157	35.2%	3 288	28.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	311	3.9%	262	3.3%	101	1.3%	7 337	91.6%	8 011	70.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	26	18.4%	13	9.1%	66	47.7%	35	24.8%	139	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 002	17.5%	684	6.0%	225	2.0%	8 528	74.6%	11 439	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	948	13.2%	453	6.3%	84	1.2%	5 682	79.3%	7 167	62.7%	-	-	-	-
Commercial	885	64.6%	46	3.3%	88	6.5%	351	25.6%	1 370	12.0%	-	-	-	-
Households	170	5.8%	185	6.4%	52	1.8%	2 496	86.0%	2 902	25.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 002	17.5%	684	6.0%	225	2.0%	8 528	74.6%	11 439	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 377	97.8%	-	-	39	1.1%	36	1.0%	3 452	21.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 464	39.4%	1 331	11.8%	1 478	13.1%	4 044	35.7%	11 317	71.0%
Auditor-General	453	82.0%	11	2.1%	-	-	88	15.9%	552	3.5%
Other	228	37.3%	57	9.3%	50	8.1%	277	45.3%	612	3.8%
Total	8 521	53.5%	1 399	8.8%	1 567	9.8%	4 445	27.9%	15 932	100.0%

Contact Details

Municipal Manager	Mr S Mthembu	034 271 6112
Financial Manager	Mr BH Bhengu	034 271 6105

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	242 224	121 777	50.3%	121 777	50.3%	94 475	42.3%	28.9%
Property rates	18 617	6 107	32.8%	6 107	32.8%	4 879	29.6%	25.2%
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	539	123	22.7%	123	22.7%	99	24.7%	24.2%
Rental of facilities and equipment	600	166	27.7%	166	27.7%	277	46.1%	(39.9%)
Interest earned - external investments	4 000	34 606	865.2%	34 606	865.2%	1 059	23.5%	3 167.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	194 017	76 799	39.6%	76 799	39.6%	80 345	40.0%	(4.4%)
Other revenue	24 450	3 976	16.3%	3 976	16.3%	7 817	17.3%	(49.1%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	261 377	31 915	12.2%	31 915	12.2%	41 670	18.2%	(23.4%)
Employee related costs	81 077	6 565	8.1%	6 565	8.1%	16 940	25.0%	(61.2%)
Remuneration of councillors	12 897	1 066	8.3%	1 066	8.3%	3 203	20.3%	(66.7%)
Debt impairment	1 000	-	-	-	-	-	-	-
Depreciation and asset impairment	23 798	-	-	-	-	-	-	-
Finance charges	739	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	31 109	3 519	11.3%	3 519	11.3%	936	5.1%	275.8%
Contracted services	65 083	9 221	14.2%	9 221	14.2%	10 969	17.8%	(15.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	45 673	11 543	25.3%	11 543	25.3%	9 622	23.6%	20.0%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 153)	89 862		89 862		52 805		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	39 412	5 352	13.6%	5 352	13.6%	15 291	41.1%	(65.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,I	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 259	95 214		95 214		68 095		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	20 259	95 214		95 214		68 095		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 259	95 214		95 214		68 095		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 259	95 214		95 214		68 095		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	68 452	12 926	18.9%	12 926	18.9%	10 050	18.0%	28.6%
National Government	39 412	11 905	30.2%	11 905	30.2%	6 446	17.3%	84.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,I	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 412	11 905	30.2%	11 905	30.2%	6 446	17.3%	84.7%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	29 040	1 021	3.5%	1 021	3.5%	3 603	19.5%	(71.7%)
Capital Expenditure Functional	68 452	13 803	20.2%	13 803	20.2%	10 050	18.0%	37.3%
Municipal governance and administration	13 579	242	1.8%	242	1.8%	2 768	13.7%	(91.3%)
Executive and Council	153	-	-	-	-	29	5.0%	(100.0%)
Finance and administration	13 426	242	1.8%	242	1.8%	2 739	14.0%	(91.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	10 203	1 722	16.9%	1 722	16.9%	415	15.0%	314.7%
Community and Social Services	1 970	728	36.9%	728	36.9%	415	25.9%	75.3%
Sport And Recreation	2 671	994	37.2%	994	37.2%	-	-	(100.0%)
Public Safety	5 562	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 191	10 581	25.7%	10 581	25.7%	6 860	28.0%	54.2%
Planning and Development	3 750	-	-	-	-	-	-	-
Road Transport	37 441	10 581	28.3%	10 581	28.3%	6 860	30.1%	54.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	3 479	1 258	36.2%	1 258	36.2%	6	.1%	20 495.4%
Energy sources	1 400	1 206	86.1%	1 206	86.1%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2 079	52	2.5%	52	2.5%	6	.6%	748.1%
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	262 479	105 711	40.3%	105 711	40.3%	152 485	61.2%	(30.7%)
Property rates	-	1 365	-	1 365	-	728	7.4%	87.6%
Service charges	-	285	-	285	-	10	2.8%	2 731.2%
Other revenue	25 050	812	3.2%	812	3.2%	35 708	3 400.7%	(97.7%)
Transfers and Subsidies - Operational	194 017	79 650	41.1%	79 650	41.1%	93 994	46.8%	(15.3%)
Transfers and Subsidies - Capital	39 412	23 600	59.9%	23 600	59.9%	22 000	59.2%	7.3%
Interest	4 000	-	-	-	-	45	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	-	(8 698)	-	(8 698)	-	(5 827)	-	49.3%
Suppliers and employees	-	(8 698)	-	(8 698)	-	(5 827)	-	49.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	262 479	97 014	37.0%	97 014	37.0%	146 658	58.9%	(33.9%)
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	(68 452)	(14 777)	21.6%	(14 777)	21.6%	(11 181)	20.1%	32.2%

Capital assets	(68 452)	(14 777)	21.6%	(14 777)	21.6%	(11 181)	20.1%	32.2%
Net Cash from/(used) Investing Activities	(68 452)	(14 777)	21.6%	(14 777)	21.6%	(11 181)	20.1%	32.2%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	194 027	82 236	42.4%	82 236	42.4%	135 477	70.0%	(39.3%)
Cash/cash equivalents at the year begin:	46 013	84 916	184.5%	84 916	184.5%	(221 711)	-	(138.3%)
Cash/cash equivalents at the year end:	240 040	171 674	71.5%	171 674	71.5%	(86 234)	(44.6%)	(299.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 417	5.9%	13 985	24.3%	1 006	1.7%	39 172	68.0%	57 580	99.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4	8.0%	2	4.0%	2	4.0%	39	84.0%	47	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	70	17.3%	35	8.6%	24	5.8%	276	68.2%	405	.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	46.3%	7	23.2%	2	5.6%	8	24.9%	31	1%	-	-	-	-
Total By Income Source	3 505	6.0%	14 029	24.2%	1 033	1.8%	39 495	68.0%	58 062	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	2 416	5.8%	2 017	4.8%	949	2.3%	36 482	87.1%	41 865	72.1%	-	-	-	-
Commercial	1 068	7.3%	12 001	81.9%	71	5%	1 521	10.4%	14 660	25.2%	-	-	-	-
Households	22	1.4%	11	.7%	13	.8%	1 492	97.0%	1 538	2.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 505	6.0%	14 029	24.2%	1 033	1.8%	39 495	68.0%	58 062	100.0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	129	100.0%	-	-	-	-	-	-	129	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	129	100.0%	-	-	-	-	-	-	129	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(2)	(218)	9 568.4%	(218)	9 568.4%	(3)	.1%	7 677.7%	
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2)	(218)	9 568.4%	(218)	9 568.4%	(3)	.1%	7 677.7%	
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2)	(218)	9 568.4%	(218)	9 568.4%	(3)	.1%	7 677.7%	
Net Increase/(Decrease) in cash held	205 462	28 565	13.9%	28 565	13.9%	21 713	6.5%	31.6%	
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	205 462	28 565	13.9%	28 565	13.9%	21 713	6.5%	31.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 986	44.6%	5	-	1 187	5.3%	11 209	50.1%	22 387	32.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 606	18.7%	(10)	-	1 622	5.4%	22 800	76.0%	30 017	43.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 373	15.1%	(2)	-	405	4.4%	7 330	80.5%	9 106	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	14.6%	-	-	0	.3%	80	85.2%	94	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 906	100.0%	4 906	7.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 902)	(136.5%)	(137)	(4.8%)	181	6.3%	6 717	234.9%	2 859	4.1%	-	-	-	-
Total By Income Source	13 076	18.9%	(144)	(.2%)	3 395	4.9%	53 041	76.5%	69 369	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 729	24.2%	(35)	(.3%)	895	7.9%	7 672	68.1%	11 261	16.2%	-	-	-	-
Commercial	4 781	47.3%	4	-	683	6.8%	4 647	45.9%	10 114	14.6%	-	-	-	-
Households	5 105	13.6%	(35)	(.1%)	1 442	3.9%	30 922	82.6%	37 433	54.0%	-	-	-	-
Other	461	4.4%	(77)	(.7%)	376	3.6%	9 801	92.8%	10 561	15.2%	-	-	-	-
Total By Customer Group	13 076	18.9%	(144)	(.2%)	3 395	4.9%	53 041	76.5%	69 369	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	356	100.0%	-	-	-	-	-	-	356	1.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 918	41.7%	7	-	(2 017)	(14.2%)	10 280	72.5%	14 188	73.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	111	2.3%	-	-	141	3.0%	4 485	94.7%	4 737	24.6%
Total	6 385	33.1%	7	-	(1 876)	(9.7%)	14 765	76.6%	19 281	100.0%

Contact Details

Municipal Manager	Ms Sphindile Ngiba	033 413 9158
Financial Manager	Mrs Bongqa Mkhize	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	521 709	202 218	38.8%	202 218	38.8%	203 787	41.8%	(.8%)
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	61 001	19 983	32.8%	19 983	32.8%	15 029	27.2%	33.0%
Service charges - sanitation revenue	13 091	3 834	29.3%	3 834	29.3%	4 200	33.3%	(8.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	624	60	9.6%	60	9.6%	47	7.8%	29.1%
Interest earned - external investments	9 351	768	8.2%	768	8.2%	409	4.5%	87.7%
Interest earned - outstanding debtors	25 106	8 152	32.5%	8 152	32.5%	8 121	50.1%	.4%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	411 292	169 417	41.2%	169 417	41.2%	175 981	44.8%	(3.7%)
Other revenue	244	5	1.9%	5	1.9%	0	.2%	909.7%
Gains	1 000	-	-	-	-	-	-	-
Operating Expenditure	575 315	130 788	22.7%	130 788	22.7%	122 047	24.3%	7.2%
Employee related costs	235 812	48 426	20.5%	48 426	20.5%	46 038	26.1%	5.2%
Remuneration of councillors	5 896	1 491	25.3%	1 491	25.3%	1 473	17.4%	1.3%
Debt impairment	20 980	-	-	-	-	-	-	-
Depreciation and asset impairment	96 142	-	-	-	-	-	-	-
Finance charges	391	476	121.8%	476	121.8%	641	-	(25.8%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	55 130	19 130	34.7%	19 130	34.7%	21 364	32.1%	(10.5%)
Contracted services	66 589	30 442	45.7%	30 442	45.7%	24 839	27.6%	22.6%
Transfers and subsidies	10 650	5 000	46.9%	5 000	46.9%	-	-	(100.0%)
Other expenditure	83 725	25 823	30.8%	25 823	30.8%	27 692	27.4%	(6.7%)
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(53 606)	71 430		71 430		81 740		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	288 749	94 804	32.8%	94 804	32.8%	62 994	23.3%	50.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	235 143	166 234		166 234		144 734		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	235 143	166 234		166 234		144 734		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	235 143	166 234		166 234		144 734		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	235 143	166 234		166 234		144 734		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	287 572	83 016	28.9%	83 016	28.9%	86 049	31.8%	(3.5%)
National Government	278 762	82 438	29.6%	82 438	29.6%	81 329	31.2%	1.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	278 762	82 438	29.6%	82 438	29.6%	81 329	31.2%	1.4%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 810	578	6.6%	578	6.6%	4 720	48.1%	(87.8%)
Capital Expenditure Functional	287 572	83 016	28.9%	83 016	28.9%	86 049	31.8%	(3.5%)
Municipal governance and administration	1 523	36	2.4%	36	2.4%	1 965	143.4%	(98.2%)
Executive and Council	998	-	-	-	-	81	36.8%	(100.0%)
Finance and administration	525	36	6.9%	36	6.9%	1 884	163.8%	(98.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	650	-	-	-	-	-	-	-
Community and Social Services	650	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	750	-	-	-	-	-	-	-
Planning and Development	750	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	284 649	82 980	29.2%	82 980	29.2%	84 084	31.4%	(1.3%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	268 649	82 980	30.9%	82 980	30.9%	77 219	33.3%	7.5%
Waste Water Management	16 000	-	-	-	-	6 864	19.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	801 755	432 781	54.0%	432 781	54.0%	597 910	148.1%	(27.6%)
Property rates	-	-	-	-	-	-	-	-
Service charges	100 846	5 000	5.0%	5 000	5.0%	6 159	6.6%	(18.8%)
Other revenue	868	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	411 292	427 781	104.0%	427 781	104.0%	591 750	1 546.8%	(27.7%)
Transfers and Subsidies - Capital	288 749	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(458 193)	(46 868)	10.2%	(46 868)	10.2%	(133)	(.4%)	35 043.6%
Suppliers and employees	(447 152)	(46 868)	10.5%	(46 868)	10.5%	(133)	(.4%)	35 043.6%
Finance charges	(391)	-	-	-	-	-	-	-
Transfers and grants	(10 650)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	343 562	385 913	112.3%	385 913	112.3%	597 776	137.8%	(35.4%)
Cash Flow from Investing Activities								
Receipts	2 000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(287 572)	-	-	-	-	-	-	-

Capital assets	(287 572)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(285 572)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	256	(59)	(23.1%)	(59)	(23.1%)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	256	(59)	(23.1%)	(59)	(23.1%)	-	-	-	(100.0%)
Payments	(7 415)	-	-	-	-	-	-	-	-
Repayment of borrowing	(7 415)	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(7 159)	(59)	.8%	(59)	.8%	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	50 831	385 854	759.1%	385 854	759.1%	597 776	85.0%	(35.5%)	
Cash/cash equivalents at the year begin:	3 876	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	54 707	385 854	705.3%	385 854	705.3%	597 776	85.0%	(35.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 208	5.7%	(329)	(1%)	6 752	2.5%	247 399	92.0%	269 030	62.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 189	5.4%	152	.3%	1 077	1.8%	55 014	92.6%	59 432	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	9.4%	-	-	21	4.2%	429	86.4%	496	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 076	7.6%	-	-	3 106	4.6%	58 962	87.8%	67 144	15.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 217)	(8.7%)	(815)	(2.2%)	(757)	(2.0%)	41 838	112.9%	37 050	8.6%	-	-	-	-
Total By Income Source	20 303	4.7%	(992)	(.2%)	10 198	2.4%	403 641	93.2%	433 151	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 122	10.4%	(93)	(.2%)	2 432	4.9%	41 872	84.9%	49 332	11.4%	-	-	-	-
Commercial	2 564	6.1%	(407)	(1.0%)	1 457	3.4%	38 741	91.5%	42 356	9.8%	-	-	-	-
Households	12 283	3.6%	(598)	(.2%)	6 165	1.8%	321 748	94.7%	339 597	78.4%	-	-	-	-
Other	334	17.9%	106	5.7%	145	7.8%	1 281	68.7%	1 866	4%	-	-	-	-
Total By Customer Group	20 303	4.7%	(992)	(.2%)	10 198	2.4%	403 641	93.2%	433 151	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	198	54.1%	167	45.9%	-	-	365	4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 170	17.0%	5 787	31.0%	59	.3%	9 675	51.8%	18 690	20.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	22 368	30.7%	6 319	8.7%	1 429	2.0%	42 681	58.6%	72 796	79.3%
Total	25 537	27.8%	12 303	13.4%	1 655	1.8%	52 356	57.0%	91 851	100.0%

Contact Details

Municipal Manager	Mr Lethxolo Mhembu	034 219 1514
Financial Manager	Mrs Ntombenhle Mkhwanazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	-	(28 846)	-	(28 846)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(28 846)	-	(28 846)	-	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	(0)	285	(5 708 600.0%)	285	(5 708 600.0%)	172 715	(132.7%)	(99.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(0)	285	(5 708 600.0%)	285	(5 708 600.0%)	172 715	(132.7%)	(99.8%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	285	(5 708 600.0%)	285	(5 708 600.0%)	172 715	(132.7%)	(99.8%)
Net Increase/(Decrease) in cash held	1 255 918	827 688	65.9%	827 688	65.9%	819 703	(629.9%)	1.0%
Cash/cash equivalents at the year begin:	705	-	-	-	-	(0)	-	(100.0%)
Cash/cash equivalents at the year end:	1 256 623	827 688	65.9%	827 688	65.9%	819 705	(631.6%)	1.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(669)	(1%)	31 437	5.4%	14 720	2.5%	540 953	92.2%	586 440	48.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(475)	(3%)	61 944	42.7%	5 793	4.0%	77 953	53.7%	145 214	12.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(362)	(1%)	25 959	7.3%	12 881	3.6%	315 954	89.1%	354 433	29.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(198)	-	16 002	3.5%	10 680	2.3%	428 187	94.2%	454 671	37.7%	-	-	-	-
Receivables from Exchange Transactions - Property Management	(226)	(1%)	8 511	3.2%	7 455	2.8%	247 012	94.0%	262 752	21.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(34)	(6%)	398	6.7%	213	3.6%	5 380	90.3%	5 958	5%	-	-	-	-
Interest on Arrear Debtor Accounts	(350)	(8%)	434	1.0%	741	1.6%	44 487	98.2%	45 312	3.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(604 008)	93.2%	1 046	(2%)	1 518	(2%)	(46 546)	7.2%	(647 991)	(53.7%)	-	-	-	-
Total By Income Source	(606 322)	(50.2%)	145 732	12.1%	54 000	4.5%	1 613 380	133.7%	1 206 789	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(17 374)	(190.7%)	3 257	35.8%	1 984	21.8%	21 242	233.2%	9 109	8%	-	-	-	-
Commercial	(41 676)	(32.3%)	73 669	57.1%	7 787	6.0%	89 203	69.2%	128 985	10.7%	-	-	-	-
Households	(466 070)	(43.0%)	56 634	5.2%	40 643	3.7%	1 452 963	134.0%	1 084 171	89.8%	-	-	-	-
Other	(81 203)	524.7%	12 171	(78.6%)	3 586	(23.2%)	49 972	(322.9%)	(15 475)	(1.3%)	-	-	-	-
Total By Customer Group	(606 322)	(50.2%)	145 732	12.1%	54 000	4.5%	1 613 380	133.7%	1 206 789	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 561	7.3%	14 086	4.0%	12 401	3.5%	297 318	85.1%	349 365	97.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 186	14.1%	5 229	62.2%	-	-	1 998	23.7%	8 412	2.4%
Total	26 746	7.5%	19 315	5.4%	12 401	3.5%	299 316	83.7%	357 778	100.0%

Contact Details

Municipal Manager	Mr V Govender	034 328 7750
Financial Manager	Mr S.M Nkosi	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(18 273)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(18 273)								
Cash Flow from Financing Activities									
Receipts	(83)	(14)	16.9%	(14)	16.9%	6	(2.4%)	(354.3%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(83)	(14)	16.9%	(14)	16.9%	6	(2.4%)	(354.3%)	
Payments	(105)	-	-	-	-	-	-	-	
Repayment of borrowing	(105)	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(188)	(14)	7.5%	(14)	7.5%	6	(2.4%)	(354.3%)	
Net Increase/(Decrease) in cash held	6 314	26 423	418.5%	26 423	418.5%	3 295	2.8%	701.9%	
Cash/cash equivalents at the year begin:	3 635	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	9 949	26 423	265.6%	26 423	265.6%	3 295	2.8%	701.9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 372	18.5%	(0)	-	464	6.3%	5 576	75.2%	7 412	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 277	9.2%	(13)	(1%)	1 023	4.1%	21 415	86.7%	24 703	45.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	291	7.1%	(5)	(1%)	120	2.9%	3 680	90.1%	4 085	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	84	8.8%	-	-	19	1.9%	856	89.3%	959	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	721	4.3%	-	-	-	-	15 892	95.7%	16 614	30.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	666	100.0%	666	1.2%	-	-	-	-
Total By Income Source	4 745	8.7%	(19)		1 627	3.0%	48 086	88.3%	54 439	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	1 752	15.4%	(1)	-	636	5.6%	8 965	79.0%	11 352	20.9%	-	-	-	-
Commercial	436	13.8%	(0)	-	68	2.2%	2 648	84.0%	3 152	5.8%	-	-	-	-
Households	704	9.9%	(13)	(2%)	187	2.6%	6 230	87.6%	7 108	13.1%	-	-	-	-
Other	1 853	5.6%	(5)	-	736	2.2%	30 243	92.1%	32 827	60.3%	-	-	-	-
Total By Customer Group	4 745	8.7%	(19)		1 627	3.0%	48 086	88.3%	54 439	100.0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(1 409)	(52.3%)	-	-	2 320	86.1%	1 785	66.2%	2 695	52.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28	5.6%	(34)	(6.9%)	53	10.8%	448	90.6%	495	9.6%
Auditor-General	-	-	-	-	-	-	1 311	100.0%	1 311	25.4%
Other	(599)	(91.5%)	-	-	51	7.8%	1 204	183.7%	655	12.7%
Total	(1 981)	(38.4%)	(34)	(7%)	2 424	47.0%	4 748	92.1%	5 156	100.0%

Contact Details

Municipal Manager	Mr S De Klerk (Acting)	034 331 3041
Financial Manager	Ms Mhlophe S	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	150 762	65 223	43.3%	65 223	43.3%	54 836	36.5%	18.9%
Property rates	28 847	7 049	24.4%	7 049	24.4%	6 808	23.4%	3.5%
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 297	320	24.7%	320	24.7%	312	22.6%	2.7%
Rental of facilities and equipment	21	5	25.6%	5	25.6%	6	5.8%	(2.1%)
Interest earned - external investments	1 283	200	15.6%	200	15.6%	423	17.4%	(52.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	4	63.3%	4	63.3%	2	8%	122.2%
Licences and permits	1 804	140	7.8%	140	7.8%	26	-	434.9%
Agency services	139	341	245.4%	341	245.4%	286	15.0%	19.1%
Transfers and subsidies	101 199	57 081	56.4%	57 081	56.4%	45 864	44.8%	24.5%
Other revenue	16 165	82	5%	82	5%	1 110	8.7%	(92.6%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	160 624	39 781	24.8%	39 781	24.8%	22 882	15.3%	73.8%
Employee related costs	36 423	5 687	15.6%	5 687	15.6%	7 441	18.6%	(23.6%)
Remuneration of councillors	8 882	-	-	-	-	2 350	11.5%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 000	-	-	-	-	-	-	-
Finance charges	4 261	910	21.3%	910	21.3%	1 032	82.3%	(11.9%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	312	31	9.9%	31	9.9%	6	1.8%	453.3%
Contracted services	41 701	27 468	65.9%	27 468	65.9%	7 183	19.0%	282.4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	31 044	5 685	18.3%	5 685	18.3%	4 870	16.1%	16.7%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 862)	25 443		25 443		31 954		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	30 794	21 000	68.2%	21 000	68.2%	9 000	41.6%	133.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 932	46 443		46 443		40 954		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	20 932	46 443		46 443		40 954		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 932	46 443		46 443		40 954		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 932	46 443		46 443		40 954		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	63 516	19 501	30.7%	19 501	30.7%	11 757	20.8%	65.9%
National Government	30 794	9 836	31.9%	9 836	31.9%	2 994	13.8%	228.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 794	9 836	31.9%	9 836	31.9%	2 994	13.8%	228.5%
Borrowing	3 000	-	-	-	-	-	-	-
Internally generated funds	29 722	9 665	32.5%	9 665	32.5%	8 763	25.2%	10.3%
Capital Expenditure Functional	63 516	19 501	30.7%	19 501	30.7%	11 765	20.8%	65.8%
Municipal governance and administration	8 900	-	-	-	-	7	1%	(100.0%)
Executive and Council	750	-	-	-	-	-	-	-
Finance and administration	8 150	-	-	-	-	7	1%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 286	19 356	36.3%	19 356	36.3%	11 757	23.9%	64.6%
Planning and Development	53 286	19 356	36.3%	19 356	36.3%	11 757	23.9%	64.6%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	1 330	146	10.9%	146	10.9%	-	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 330	146	10.9%	146	10.9%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	158 145	79 588	50.3%	79 588	50.3%	61 309	37.6%	29.8%
Property rates	21 635	2 559	11.8%	2 559	11.8%	1 925	8.3%	32.9%
Service charges	972	121	12.4%	121	12.4%	84	7.6%	43.9%
Other revenue	34 868	557	1.6%	557	1.6%	695	4.6%	(19.8%)
Transfers and Subsidies - Operational	99 386	55 231	55.6%	55 231	55.6%	49 389	48.3%	11.8%
Transfers and Subsidies - Capital	-	21 000	-	21 000	-	9 001	41.6%	133.3%
Interest	1 283	119	9.3%	119	9.3%	215	-	(44.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(90 517)	(1 835)	2.0%	(1 835)	2.0%	(1 040)	8%	76.4%
Suppliers and employees	(90 517)	(1 835)	2.0%	(1 835)	2.0%	(1 040)	8%	76.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	67 628	77 753	115.0%	77 753	115.0%	60 268	180.3%	29.0%
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	(63 516)	(22 252)	35.0%	(22 252)	35.0%	(40 663)	72.0%	(45.3%)

Capital assets	(63 516)	(22 252)	35.0%	(22 252)	35.0%	(40 663)	72.0%	(45.3%)
Net Cash from/(used) Investing Activities	(63 516)	(22 252)	35.0%	(22 252)	35.0%	(40 663)	72.0%	(45.3%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	29 711	117.4%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	29 711	117.4%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	(1 299)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	(1 299)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	28 412	112.3%	(100.0%)
Net Increase/(Decrease) in cash held	4 112	55 502	1 349.8%	55 502	1 349.8%	48 017	2 109.6%	15.6%
Cash/cash equivalents at the year begin:	-	11 322	-	11 322	-	(78 098)	(380.0%)	(114.5%)
Cash/cash equivalents at the year end:	4 112	66 823	1 625.1%	66 823	1 625.1%	(30 081)	(131.8%)	(322.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 293	4.8%	2 121	4.5%	1 985	4.2%	41 132	86.5%	47 531	87.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	123	2.5%	115	2.3%	123	2.5%	4 612	92.7%	4 973	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	58	4.8%	-	-	-	-	1 150	95.2%	1 208	2.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	493	100.0%	493	9%	-	-	-	-
Total By Income Source	2 475	4.6%	2 235	4.1%	2 108	3.9%	47 387	87.4%	54 205	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 297	5.9%	1 265	5.8%	1 214	5.6%	18 088	82.7%	21 864	40.3%	-	-	-	-
Commercial	611	6.0%	477	4.7%	419	4.1%	8 733	85.3%	10 240	18.9%	-	-	-	-
Households	566	2.6%	494	2.2%	475	2.1%	20 566	93.1%	22 101	40.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 475	4.6%	2 235	4.1%	2 108	3.9%	47 387	87.4%	54 205	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	168	66.9%	-	-	83	33.1%	-	-	250	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	168	66.9%	-	-	83	33.1%	-	-	250	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

1. All figures in this report are unaudited.

Capital assets	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(521)	-	-	-	-	5	(1.0%)	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(521)	-	-	-	-	5	(1.0%)	(100.0%)	
Payments	(1 264)	-	-	-	-	-	-	-	
Repayment of borrowing	(1 264)	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(1 785)	-	-	-	-	5	(1.0%)	(100.0%)	
Net Increase/(Decrease) in cash held	86 452	(26 382)	(30.5%)	(26 382)	(30.5%)	100 404	34.8%	(126.3%)	
Cash/cash equivalents at the year begin:	93 911	(50 267)	(53.5%)	(50 267)	(53.5%)	-	-	(100.0%)	
Cash/cash equivalents at the year end:	180 363	(76 649)	(42.5%)	(76 649)	(42.5%)	100 404	34.8%	(176.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	27	56.2%	-	-	11	22.9%	10	20.9%	47	2%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 423	6.1%	-	-	690	3.0%	21 240	91.0%	23 353	99.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 449	6.2%	-	-	701	3.0%	21 250	90.8%	23 400	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	86	7.8%	-	-	40	3.7%	975	88.5%	1 101	4.7%	-	-	-	-
Commercial	91	7.8%	-	-	41	3.6%	1 027	88.6%	1 159	5.0%	-	-	-	-
Households	1 245	5.9%	-	-	602	2.9%	19 172	91.2%	21 019	89.8%	-	-	-	-
Other	28	23.0%	-	-	17	13.9%	76	63.1%	121	5%	-	-	-	-
Total By Customer Group	1 449	6.2%	-	-	701	3.0%	21 250	90.8%	23 400	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	34 398	100.0%	34 398	60.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 664	17.3%	934	4.4%	(3 421)	(16.1%)	20 012	94.4%	21 190	37.3%
Auditor-General	686	88.0%	-	-	-	-	94	12.0%	779	1.4%
Other	217	46.5%	2	.4%	(3 271)	(699.5%)	3 519	752.6%	468	8%
Total	4 567	8.0%	936	1.6%	(6 691)	(11.8%)	58 023	102.1%	56 835	100.0%

Contact Details

Municipal Manager	Adv N Khambule	034 329 7256
Financial Manager	MMS Sithole	034 329 7287

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22	
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
Operating Revenue and Expenditure									
Operating Revenue	170 462	50 273	29.5%	50 273	29.5%	54 591	34.1%	(7.9%)	
Property rates	29 333	4 939	16.8%	4 939	16.8%	7 419	27.0%	(33.4%)	
Service charges - electricity revenue	33 843	5 799	17.1%	5 799	17.1%	4 685	16.6%	23.8%	
Service charges - water revenue	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	4 164	264	6.3%	264	6.3%	784	19.6%	(66.3%)	
Rental of facilities and equipment	2 008	1 396	69.5%	1 396	69.5%	58	3.7%	2 304.2%	
Interest earned - external investments	1 249	174	13.9%	174	13.9%	198	16.5%	(12.3%)	
Interest earned - outstanding debtors	1 000	8	.8%	8	.8%	43	.7%	(82.2%)	
Dividends received	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3 223	88	2.7%	88	2.7%	298	9.9%	(70.4%)	
Licences and permits	1 263	305	24.2%	305	24.2%	315	25.1%	(3.1%)	
Agency services	-	-	-	-	-	-	-	-	
Transfers and subsidies	91 744	37 267	40.6%	37 267	40.6%	40 643	47.0%	(8.3%)	
Other revenue	2 634	33	1.3%	33	1.3%	172	29.2%	(80.6%)	
Gains	-	-	-	-	-	(25)	-	(100.0%)	
Operating Expenditure	165 237	37 015	22.4%	37 015	22.4%	31 471	20.6%	17.6%	
Employee related costs	69 045	16 920	24.5%	16 920	24.5%	14 749	22.2%	14.7%	
Remuneration of councillors	6 038	1 508	25.0%	1 508	25.0%	1 588	27.1%	(5.0%)	
Debt impairment	8 000	-	-	-	-	-	-	-	
Depreciation and asset impairment	12 410	-	-	-	-	-	-	-	
Finance charges	-	2	-	2	-	1	.6%	131.7%	
Bulk purchases	30 514	9 967	32.7%	9 967	32.7%	8 954	33.4%	11.3%	
Other Materials	116	0	.3%	0	.3%	1 926	24.0%	(100.0%)	
Contracted services	24 900	6 944	27.9%	6 944	27.9%	3 337	26.4%	108.1%	
Transfers and subsidies	738	-	-	-	-	-	-	-	
Other expenditure	13 476	1 673	12.4%	1 673	12.4%	916	7.5%	82.6%	
Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	5 224	13 258		13 258		23 120			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	45 347	12 574	27.7%	12 574	27.7%	6 112	18.0%	105.7%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	50 571	25 832		25 832		29 232			
Taxation	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	50 571	25 832		25 832		29 232			
Attributable to minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	50 571	25 832		25 832		29 232			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	50 571	25 832		25 832		29 232			

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22	
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
Capital Revenue and Expenditure									
Source of Finance	46 209	10 973	23.7%	10 973	23.7%	(273 649)	(759.0%)	(104.0%)	
National Government	44 609	10 686	24.0%	10 686	24.0%	(116 451)	(343.0%)	(109.2%)	
Provincial Government	-	287	-	287	-	(12 194)	-	(102.4%)	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-	
Transfers recognised - capital	44 609	10 973	24.6%	10 973	24.6%	(128 645)	(378.9%)	(108.5%)	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	1 600	-	-	-	-	(145 004)	(6 905.0%)	(100.0%)	
Capital Expenditure Functional	46 209	11 289	24.4%	11 289	24.4%	(294 519)	(816.9%)	(103.8%)	
Municipal governance and administration	1 600	-	-	-	-	(154 740)	(7 368.5%)	(100.0%)	
Executive and Council	-	-	-	-	-	-	-	-	
Finance and administration	1 600	-	-	-	-	(154 740)	(7 368.5%)	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	
Community and Public Safety	3 609	103	2.9%	103	2.9%	(11 919)	-	(100.9%)	
Community and Social Services	2 000	103	5.2%	103	5.2%	(6 008)	-	(101.7%)	
Sport And Recreation	1 609	-	-	-	-	(2 908)	-	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	(3 007)	-	(100.0%)	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	14 500	9 965	68.7%	9 965	68.7%	(73 502)	(216.5%)	(113.6%)	
Planning and Development	-	7 600	-	7 600	-	(67 124)	(197.7%)	(111.3%)	
Road Transport	14 500	2 365	16.3%	2 365	16.3%	(6 378)	-	(137.1%)	
Environmental Protection	-	-	-	-	-	-	-	-	
Trading Services	26 500	1 220	4.6%	1 220	4.6%	(54 358)	-	(102.2%)	
Energy sources	26 500	1 220	4.6%	1 220	4.6%	(52 036)	-	(102.3%)	
Water Management	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	(2 322)	-	(100.0%)	
Waste Management	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22	
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
Cash Flow from Operating Activities									
Receipts	198 126								
Property rates	21 412	-	-	-	-	-	-	-	
Service charges	30 785	-	-	-	-	-	-	-	
Other revenue	5 540	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	91 778	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	48 612	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	
Payments	(144 618)								
Suppliers and employees	(144 618)	-	-	-	-	-	-	-	
Finance charges	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from(used) Operating Activities	53 509								
Cash Flow from Investing Activities									
Receipts	1 400								
Proceeds on disposal of PPE	1 400	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(45 347)								

Capital assets	(45 347)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 947)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	262	(40)	(15.1%)	(40)	(15.1%)	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	262	(40)	(15.1%)	(40)	(15.1%)	-	-	(100.0%)	
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	262	(40)	(15.1%)	(40)	(15.1%)	-	-	(100.0%)	
Net Increase/(Decrease) in cash held	9 824	(40)	(.4%)	(40)	(.4%)	-	-	(100.0%)	
Cash/cash equivalents at the year begin:	25 038	(0)	-	(0)	-	25 038	-	(100.0%)	
Cash/cash equivalents at the year end:	34 862	(510)	(1.5%)	(510)	(1.5%)	25 038	14.7%	(102.0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 436	31.3%	(89)	(1.1%)	811	10.4%	4 615	59.4%	7 773	4.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 654	8.6%	(16)	-	2 208	4.1%	47 331	87.4%	54 177	32.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	439	5%	(1)	-	202	2%	80 793	99.2%	81 434	48.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	55	100.0%	55	-	-	-	-	-
Interest on Arrear Debtor Accounts	48	2%	-	-	8	-	24 326	99.8%	24 382	14.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(63)	100.0%	(63)	-	-	-	-	-
Total By Income Source	7 577	4.5%	(106)	(.1%)	3 228	1.9%	157 058	93.6%	167 758	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 873	13.6%	-	-	1 575	7.5%	16 651	78.9%	21 099	12.6%	-	-	-	-
Commercial	2 669	10.0%	(95)	(.4%)	739	2.8%	23 466	87.6%	26 779	16.0%	-	-	-	-
Households	1 310	1.2%	(11)	-	575	5%	108 747	98.3%	110 621	65.9%	-	-	-	-
Other	726	7.8%	(0)	-	340	3.7%	8 193	88.5%	9 259	5.5%	-	-	-	-
Total By Customer Group	7 577	4.5%	(106)	(.1%)	3 228	1.9%	157 058	93.6%	167 758	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	512	100.0%	512	10.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	115	6.6%	-	-	-	-	1 630	93.4%	1 744	34.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 820	100.0%	-	-	-	-	-	-	2 820	55.6%
Total	2 935	57.8%	-	-	-	-	2 142	42.2%	5 077	100.0%

Contact Details

Municipal Manager	Mr JFK Khumalo	034 995 1650
Financial Manager	Mr Clement Letsoalo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(52 076)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(52 076)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	(982)	(140)	14.2%	(140)	14.2%	-	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(982)	(140)	14.2%	(140)	14.2%	-	-	-	(100.0%)	
Payments	(2 322)	(755)	32.5%	(755)	32.5%	-	-	-	(100.0%)	
Repayment of borrowing	(2 322)	(755)	32.5%	(755)	32.5%	-	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	(3 305)	(895)	27.1%	(895)	27.1%	-	-	-	(100.0%)	
Net Increase/(Decrease) in cash held	(2 687)	(45 149)	1 680.0%	(45 149)	1 680.0%	3	-	-	(1 602 270.5%)	
Cash/cash equivalents at the year begin:	4 556	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	1 869	(45 149)	(2 416.3%)	(45 149)	(2 416.3%)	3	-	-	(1 602 270.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	3 669	55.7%	-	-	182	2.8%	2 739	41.6%	6 591	2.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 787	4.4%	-	-	-	-	81 946	95.6%	85 733	33.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 128	2.9%	-	-	864	1.2%	71 360	96.0%	74 351	28.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	87	6.2%	-	-	36	2.6%	1 268	91.2%	1 391	5%	-	-	-	-
Interest on Arrear Debtor Accounts	3 675	4.7%	-	-	1 935	2.5%	73 293	92.9%	78 902	30.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 226	11.2%	(96)	(9%)	(20)	(2%)	9 868	89.9%	10 977	4.3%	-	-	-	-
Total By Income Source	14 571	5.6%	(96)	-	2 997	1.2%	240 473	93.2%	257 945	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	70	4.0%	-	-	23	1.3%	1 670	94.7%	1 763	.7%	-	-	-	-
Commercial	5 530	8.9%	(57)	(1%)	542	.9%	56 241	90.3%	62 255	24.1%	-	-	-	-
Households	8 831	4.6%	(36)	-	2 395	1.2%	182 420	94.2%	193 610	75.1%	-	-	-	-
Other	140	44.5%	(3)	(1.0%)	37	11.7%	141	44.8%	316	1%	-	-	-	-
Total By Customer Group	14 571	5.6%	(96)	-	2 997	1.2%	240 473	93.2%	257 945	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 012	98.0%	84	2.0%	-	-	-	-	4 096	25.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	0	100.0%	0	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 670	88.4%	291	3.0%	48	.5%	794	8.1%	9 804	62.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	923	48.2%	42	2.2%	-	-	950	49.6%	1 915	12.1%
Total	13 606	86.0%	417	2.6%	48	.3%	1 743	11.0%	15 815	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22						2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	613 934	183 815	29.9%	183 815	29.9%	176 185	31.2%	4.3%	
Property rates	83 493	25 602	30.7%	25 602	30.7%	25 714	30.6%	(.4%)	
Service charges - electricity revenue	219 846	52 805	24.0%	52 805	24.0%	46 448	24.9%	13.7%	
Service charges - water revenue	41 679	11 153	26.8%	11 153	26.8%	9 610	24.4%	16.1%	
Service charges - sanitation revenue	27 787	8 055	29.0%	8 055	29.0%	7 788	29.2%	3.4%	
Service charges - refuse revenue	23 174	6 540	28.2%	6 540	28.2%	5 441	29.5%	20.2%	
Rental of facilities and equipment	1 050	101	9.6%	101	9.6%	174	16.6%	(42.0%)	
Interest earned - external investments	1 680	225	13.4%	225	13.4%	206	11.6%	9.1%	
Interest earned - outstanding debtors	-	3 118	-	3 118	-	2 909	-	7.2%	
Dividends received	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	24 773	1 446	5.8%	1 446	5.8%	1 287	5.3%	12.4%	
Licences and permits	5 148	2 403	46.7%	2 403	46.7%	984	19.1%	144.3%	
Agency services	-	-	-	-	-	-	-	-	
Transfers and subsidies	179 728	72 173	40.2%	72 173	40.2%	75 382	42.7%	(4.3%)	
Other revenue	5 576	194	3.5%	194	3.5%	241	16.4%	(19.6%)	
Gains	-	-	-	-	-	-	-	-	
Operating Expenditure	613 553	132 147	21.5%	132 147	21.5%	115 391	21.0%	14.5%	
Employee related costs	168 228	40 459	24.1%	40 459	24.1%	37 448	23.7%	8.0%	
Remuneration of councillors	19 123	4 351	22.8%	4 351	22.8%	5 259	27.0%	(17.3%)	
Debt impairment	6 730	-	-	-	-	-	-	-	
Depreciation and asset impairment	42 666	-	-	-	-	-	-	-	
Finance charges	-	8	-	8	-	154	-	(94.5%)	
Bulk purchases	240 000	54 116	22.5%	54 116	22.5%	52 529	27.4%	3.0%	
Other Materials	25 828	2 791	10.8%	2 791	10.8%	423	1.5%	559.2%	
Contracted services	85 660	20 754	24.2%	20 754	24.2%	11 301	17.4%	83.6%	
Transfers and subsidies	-	2 366	-	2 366	-	2 158	117.8%	9.7%	
Other expenditure	25 318	7 302	28.8%	7 302	28.8%	6 119	17.9%	19.3%	
Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	381	51 668		51 668		60 793			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	40 548	7 285	18.0%	7 285	18.0%	3 918	9.2%	85.9%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	0	-	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	40 928	58 953		58 953		64 712			
Taxation	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	40 928	58 953		58 953		64 712			
Attributable to minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	40 928	58 953		58 953		64 712			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	40 928	58 953		58 953		64 712			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22						2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure									
Source of Finance	44 908	8 135	18.1%	8 135	18.1%	8 253	14.3%	(1.4%)	
National Government	38 928	6 162	15.8%	6 162	15.8%	7 817	18.3%	(21.2%)	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-	
Transfers recognised - capital	38 928	6 162	15.8%	6 162	15.8%	7 817	18.3%	(21.2%)	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	5 980	1 973	33.0%	1 973	33.0%	436	2.9%	352.5%	
Capital Expenditure Functional	44 908	8 824	19.6%	8 824	19.6%	8 284	14.3%	6.5%	
Municipal governance and administration	2 970	402	13.5%	402	13.5%	-	-	(100.0%)	
Executive and Council	2 400	-	-	-	-	-	-	-	
Finance and administration	570	402	70.6%	402	70.6%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	
Community and Public Safety	7 372	1 786	24.2%	1 786	24.2%	2 481	14.8%	(28.0%)	
Community and Social Services	5 022	1 786	35.6%	1 786	35.6%	2 481	16.3%	(28.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	
Public Safety	2 350	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	30 290	4 055	13.4%	4 055	13.4%	3 988	18.6%	1.7%	
Planning and Development	-	-	-	-	-	-	-	-	
Road Transport	30 290	4 055	13.4%	4 055	13.4%	3 988	18.6%	1.7%	
Environmental Protection	-	-	-	-	-	-	-	-	
Trading Services	4 277	2 580	60.3%	2 580	60.3%	1 815	9.6%	42.1%	
Energy sources	2 277	893	39.2%	893	39.2%	-	-	(100.0%)	
Water Management	-	-	-	-	-	-	-	-	
Waste Water Management	-	221	-	221	-	1 815	44.6%	(87.8%)	
Waste Management	2 000	1 466	73.3%	1 466	73.3%	-	-	(100.0%)	
Other	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22						2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	609 362	193 050	31.7%	193 050	31.7%	175 683	35.2%	9.9%	
Property rates	71 391	18 993	26.6%	18 993	26.6%	29	-	65 284.3%	
Service charges	278 674	71 520	25.7%	71 520	25.7%	61 665	27.5%	16.0%	
Other revenue	37 340	3 127	8.4%	3 127	8.4%	16 132	99.6%	(80.6%)	
Transfers and Subsidies - Operational	179 728	73 214	40.7%	73 214	40.7%	75 198	44.6%	(2.6%)	
Transfers and Subsidies - Capital	40 548	26 000	64.1%	26 000	64.1%	22 500	73.9%	15.6%	
Interest	1 680	196	11.7%	196	11.7%	158	8.9%	24.0%	
Dividends	-	-	-	-	-	-	-	-	
Payments	(534 356)	(66 464)	12.4%	(66 464)	12.4%	(26 963)	7.4%	146.5%	
Suppliers and employees	(533 056)	(66 464)	12.5%	(66 464)	12.5%	(26 963)	7.4%	146.5%	
Finance charges	(1 300)	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	75 006	126 586	168.8%	126 586	168.8%	148 719	110.9%	(14.9%)	
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	(41 428)	(7 865)	19.0%	(7 865)	19.0%	(11 826)	-	(33.5%)	

Capital assets	(41 428)	(7 865)	19.0%	(7 865)	19.0%	(11 826)	-	(33.5%)
Net Cash from/(used) Investing Activities	(36 928)	(7 865)	21.3%	(7 865)	21.3%	(11 826)	-	(33.5%)
Cash Flow from Financing Activities								
Receipts	(550)	132	(24.1%)	132	(24.1%)	76	(2.1%)	74.0%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(550)	132	(24.1%)	132	(24.1%)	76	(2.1%)	74.0%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(550)	132	(24.1%)	132	(24.1%)	76	(2.1%)	74.0%
Net Increase/(Decrease) in cash held	37 528	118 854	316.7%	118 854	316.7%	136 970	105.0%	(13.2%)
Cash/cash equivalents at the year begin:	14 656	25 135	171.5%	25 135	171.5%	330 416	1 169.3%	(92.4%)
Cash/cash equivalents at the year end:	52 184	144 033	276.0%	144 033	276.0%	467 388	294.6%	(69.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 521	7.9%	9 495	16.6%	2 772	4.8%	40 549	70.7%	57 336	18.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 691	34.9%	2 823	7.8%	1 351	3.7%	19 529	53.7%	36 394	11.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 111	8.0%	4 001	4.5%	3 530	4.0%	73 966	83.5%	88 607	28.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 658	5.3%	1 664	3.3%	1 445	2.9%	44 342	88.5%	50 110	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 181	5.8%	1 417	3.8%	1 268	3.4%	32 507	87.0%	37 373	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	497	1.9%	496	1.9%	492	1.8%	25 189	94.4%	26 674	8.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	559	5.2%	305	2.8%	359	3.3%	9 485	88.6%	10 707	3.5%	-	-	-	-
Total By Income Source	30 218	9.8%	20 199	6.6%	11 216	3.7%	245 567	79.9%	307 201	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 748	9.8%	4 064	6.9%	3 169	5.4%	45 544	77.8%	58 525	19.1%	-	-	-	-
Commercial	12 823	23.1%	10 085	18.2%	2 990	5.4%	29 630	53.4%	55 528	18.1%	-	-	-	-
Households	11 647	6.0%	6 051	3.1%	5 057	2.6%	170 394	88.2%	193 149	62.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 218	9.8%	20 199	6.6%	11 216	3.7%	245 567	79.9%	307 201	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 280	76.7%	2	-	1 633	3.2%	10 275	20.1%	51 189	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(15)	100.0%	(15)	-
Total	39 280	76.8%	2	-	1 633	3.2%	10 260	20.0%	51 174	100.0%

Contact Details

Municipal Manager	Mr BE Ntanzi	034 982 2133
Financial Manager	Mr Mandla Mthembu	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	215 399	93 378	43.4%	93 378	43.4%	94 443	45.5%	(1.1%)
Property rates	27 830	17 079	61.4%	17 079	61.4%	15 863	59.2%	7.7%
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 920	503	26.2%	503	26.2%	476	25.7%	5.7%
Rental of facilities and equipment	305	27	8.9%	27	8.9%	30	10.2%	(9.3%)
Interest earned - external investments	700	204	29.2%	204	29.2%	230	10.7%	(11.4%)
Interest earned - outstanding debtors	2 986	642	21.5%	642	21.5%	1 370	47.7%	(53.1%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	377	273	72.5%	273	72.5%	32	8.8%	754.6%
Licences and permits	2 901	225	7.8%	225	7.8%	9	1.0%	2 273.8%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	177 147	74 420	42.0%	74 420	42.0%	76 432	44.7%	(2.6%)
Other revenue	1 233	4	.3%	4	.3%	0	-	1 428.9%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	212 171	59 288	27.9%	59 288	27.9%	55 533	28.0%	6.8%
Employee related costs	105 922	25 758	24.3%	25 758	24.3%	24 157	25.2%	6.6%
Remuneration of councillors	16 895	3 499	20.7%	3 499	20.7%	3 516	21.6%	(5%)
Debt impairment	2 000	-	-	-	-	17	.4%	(100.0%)
Depreciation and asset impairment	21 819	4 970	22.8%	4 970	22.8%	4 843	27.8%	2.6%
Finance charges	900	110	12.3%	110	12.3%	4	.4%	2 764.0%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	1 768	1 811	102.4%	1 811	102.4%	1 271	73.9%	42.5%
Contracted services	30 008	10 396	34.6%	10 396	34.6%	11 524	43.6%	(9.8%)
Transfers and subsidies	1 200	1 186	98.8%	1 186	98.8%	473	59.6%	150.7%
Other expenditure	31 659	11 558	36.5%	11 558	36.5%	9 727	27.7%	18.8%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 228	34 089		34 089		38 910		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	33 521	6 896	20.6%	6 896	20.6%	6 621	20.9%	4.1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	1	-	1	-	-	-	(100.0%)
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 749	40 986		40 986		45 531		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 749	40 986		40 986		45 531		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 749	40 986		40 986		45 531		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 749	40 986		40 986		45 531		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	51 254	6 842	13.3%	6 842	13.3%	5 648	17.0%	21.1%
National Government	48 894	6 588	13.5%	6 588	13.5%	4 875	14.7%	35.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 894	6 588	13.5%	6 588	13.5%	4 875	14.7%	35.1%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 360	254	10.8%	254	10.8%	773	773.2%	(67.2%)
Capital Expenditure Functional	51 254	6 842	13.3%	6 842	13.3%	5 729	16.7%	19.4%
Municipal governance and administration	-	59	-	59	-	54	54.3%	7.7%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	59	-	59	-	54	54.3%	7.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	2 360	670	28.4%	670	28.4%	451	-	48.6%
Community and Social Services	2 360	670	28.4%	670	28.4%	416	-	61.1%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	35	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 812	6 113	19.2%	6 113	19.2%	5 224	20.0%	17.0%
Planning and Development	-	80	-	80	-	-	-	(100.0%)
Road Transport	31 812	6 034	19.0%	6 034	19.0%	5 224	20.0%	15.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	17 082	-	-	-	-	-	-	-
Energy sources	17 082	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	253 325	-	-	-	-	-	-	-
Property rates	20 427	-	-	-	-	-	-	-
Service charges	684	-	-	-	-	-	-	-
Other revenue	4 464	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	177 147	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	50 603	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(221 470)	-	-	-	-	-	-	-
Suppliers and employees	(220 570)	-	-	-	-	-	-	-
Finance charges	(900)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	31 854							
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(48 894)	-	-	-	-	-	-	-

Capital assets	(48 894)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(48 894)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(249)	(4)	1.6%	(4)	1.6%	0	(9%)	(2 178.9%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(249)	(4)	1.6%	(4)	1.6%	0	(9%)	(2 178.9%)	
Payments	(768)	-	-	-	-	-	-	-	
Repayment of borrowing	(768)	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(1 018)	(4)	.4%	(4)	.4%	0	-	(2 178.9%)	
Net Increase/(Decrease) in cash held	(18 057)	(4)	-	(4)	-	0	-	(2 178.9%)	
Cash/cash equivalents at the year begin:	-	0	-	0	-	-	-	(100.0%)	
Cash/cash equivalents at the year end:	(18 057)	(0)	-	(0)	-	6	-	(102.1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 583	4.2%	1	-	13 136	35.0%	22 779	60.7%	37 499	54.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Management	335	2.3%	(0)	-	125	9%	14 223	96.9%	14 683	21.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	(.4%)	-	-	2	(.1%)	(2 668)	100.5%	(2 654)	(3.9%)	-	-	-	-
Interest on Arrear Debtor Accounts	416	2.6%	-	-	227	1.4%	15 437	96.0%	16 080	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 863	100.0%	2 863	4.2%	-	-	-	-
Total By Income Source	2 346	3.4%	1	-	13 489	19.7%	52 634	76.9%	68 470	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	605	1.7%	-	-	13 007	37.3%	21 258	61.0%	34 870	50.9%	-	-	-	-
Commercial	1 293	6.5%	2	-	277	1.4%	18 448	92.1%	20 021	29.2%	-	-	-	-
Households	205	3.4%	(0)	-	95	1.6%	5 796	95.1%	6 095	8.9%	-	-	-	-
Other	243	3.2%	(1)	-	110	1.5%	7 132	95.3%	7 485	10.9%	-	-	-	-
Total By Customer Group	2 346	3.4%	1	-	13 489	19.7%	52 634	76.9%	68 470	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	0	51.9%	0	.6%	(10)	(5 276.8%)	10	5 324.3%	0	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(205)	(5.0%)	2 856	69.2%	(6 230)	(150.9%)	7 706	186.7%	4 128	40.3%
Auditor-General	-	-	-	-	(1 116)	-	1 116	-	-	-
Other	(1 502)	(24.5%)	1 831	29.9%	(18 739)	(305.9%)	24 537	400.5%	6 126	59.7%
Total	(1 707)	(16.6%)	4 686	45.7%	(26 094)	(254.5%)	33 368	325.4%	10 254	100.0%

Contact Details

Municipal Manager	Ms VT Sokhela	035 831 7521
Financial Manager	M M M Zungu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(33 577)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(33 577)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(2 362)	(9)	.4%	(9)	.4%	10	(1.8%)	(193.4%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(2 362)	(9)	.4%	(9)	.4%	10	(1.8%)	(193.4%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(2 362)	(9)	.4%	(9)	.4%	10	(1.8%)	(193.4%)	
Net Increase/(Decrease) in cash held	(2 751)	86 414	(3 140.7%)	86 414	(3 140.7%)	7 501	1.9%	1 052.0%	
Cash/cash equivalents at the year begin:	-	-	-	-	-	6 022	-	(100.0%)	
Cash/cash equivalents at the year end:	(2 751)	86 414	(3 140.7%)	86 414	(3 140.7%)	13 523	3.5%	539.0%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 503	27.3%	(154)	(.9%)	1 123	6.8%	11 045	66.9%	16 517	9.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 673	2.8%	(255)	(.2%)	52 721	40.3%	74 554	57.0%	130 693	76.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 273	14.3%	(169)	(1.9%)	375	4.2%	7 431	83.4%	8 910	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	51	9.0%	(1)	(.2%)	16	2.9%	499	88.3%	565	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 406	9.5%	8	.1%	67	.4%	13 328	90.0%	14 809	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	10 906	6.4%	(571)	(.3%)	54 301	31.7%	106 857	62.3%	171 494	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 763	5.9%	(254)	(.3%)	40 851	50.5%	35 532	43.9%	80 891	47.2%	-	-	-	-
Commercial	2 989	18.2%	(158)	(1.0%)	415	2.5%	13 155	80.2%	16 401	9.6%	-	-	-	-
Households	2 515	10.2%	(101)	(.4%)	2 173	8.8%	20 000	81.3%	24 587	14.3%	-	-	-	-
Other	639	1.3%	(57)	(.1%)	10 862	21.9%	38 170	76.9%	49 615	28.9%	-	-	-	-
Total By Customer Group	10 906	6.4%	(571)	(.3%)	54 301	31.7%	106 857	62.3%	171 494	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 474	2.5%	2 482	2.5%	-	-	94 470	95.0%	99 426	100.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(575)	101.9%	11	(1.9%)	-	-	-	-	(564)	(.6%)
Total	1 899	1.9%	2 492	2.5%	-	-	94 470	95.6%	98 861	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

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	602 842	240 924	40.0%	240 924	40.0%	239 773	41.8%	.5%
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	43 000	10 100	23.5%	10 100	23.5%	6 259	15.1%	61.4%
Service charges - sanitation revenue	11 000	3 091	28.1%	3 091	28.1%	2 381	21.4%	29.8%
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	210	46	21.8%	46	21.8%	29	14.7%	55.9%
Interest earned - external investments	6 000	1 089	18.2%	1 089	18.2%	1 283	25.7%	(15.1%)
Interest earned - outstanding debtors	85	21	24.2%	21	24.2%	7	-	189.3%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	638	6	1.0%	6	1.0%	0	.2%	2 696.8%
Licences and permits	10	-	-	-	-	10	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	541 399	226 423	41.8%	226 423	41.8%	229 798	44.6%	(1.5%)
Other revenue	500	148	29.6%	148	29.6%	6	.7%	2 365.3%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	596 623	176 143	29.5%	176 143	29.5%	133 385	23.7%	32.1%
Employee related costs	255 269	61 212	24.0%	61 212	24.0%	54 520	24.4%	12.3%
Remuneration of councillors	8 537	2 152	25.2%	2 152	25.2%	2 143	25.7%	.4%
Debt impairment	9 000	-	-	-	-	-	-	-
Depreciation and asset impairment	71 620	19 044	26.6%	19 044	26.6%	15 721	25.0%	21.1%
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	24 194	1 234	5.1%	1 234	5.1%	3 727	11.6%	(66.9%)
Contracted services	139 336	57 868	41.5%	57 868	41.5%	27 244	19.6%	112.4%
Transfers and subsidies	11 950	3 873	32.4%	3 873	32.4%	5 318	49.0%	(27.2%)
Other expenditure	76 716	30 761	40.1%	30 761	40.1%	24 713	32.5%	24.5%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 219	64 781		64 781		106 388		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	574 058	86 828	15.1%	86 828	15.1%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	580 277	151 610		151 610		106 388		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	580 277	151 610		151 610		106 388		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	580 277	151 610		151 610		106 388		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	580 277	151 610		151 610		106 388		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	580 277	141 580	24.4%	141 580	24.4%	114 429	25.2%	23.7%
National Government	574 058	136 243	23.7%	136 243	23.7%	114 140	26.4%	19.4%
Provincial Government	834	2 580	309.3%	2 580	309.3%	6	-	41 512.5%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers recognised - capital	574 892	138 823	24.1%	138 823	24.1%	114 146	25.6%	21.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 385	2 758	51.2%	2 758	51.2%	282	3.1%	876.3%
Capital Expenditure Functional	580 277	141 580	24.4%	141 580	24.4%	114 429	25.2%	23.7%
Municipal governance and administration	3 885	2 758	71.0%	2 758	71.0%	282	1.9%	876.3%
Executive and Council	3 500	2 635	75.3%	2 635	75.3%	-	-	(100.0%)
Finance and administration	385	123	31.9%	123	31.9%	282	1.9%	(56.5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	834	-	-	-	-	6	.6%	(100.0%)
Community and Social Services	834	-	-	-	-	6	.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 416	2 580	106.8%	2 580	106.8%	-	-	(100.0%)
Planning and Development	2 416	2 580	106.8%	2 580	106.8%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	573 142	136 243	23.8%	136 243	23.8%	114 140	26.6%	19.4%
Energy sources	-	-	-	-	-	-	-	-
Water Management	573 142	136 243	23.8%	136 243	23.8%	114 140	26.6%	19.4%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	1 149 615	1 144 105	99.5%	1 144 105	99.5%	(18 166)	(1.7%)	(6 398.1%)
Property rates	-	-	-	-	-	-	-	-
Service charges	32 800	11 140	34.0%	11 140	34.0%	2 629	-	323.8%
Other revenue	1 358	640 113	47 136.5%	640 113	47 136.5%	(100 795)	(78.7%)	(735.1%)
Transfers and Subsidies - Operational	541 399	223 161	41.2%	223 161	41.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	574 058	269 691	47.0%	269 691	47.0%	80 000	18.0%	237.1%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(516 333)	(806 731)	156.2%	(806 731)	156.2%	(128 603)	22.8%	527.3%
Suppliers and employees	(516 333)	(806 731)	156.2%	(806 731)	156.2%	(128 603)	22.8%	527.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	633 282	337 374	53.3%	337 374	53.3%	(146 769)	(28.0%)	(329.9%)
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	(580 277)	(141 580)	24.4%	(141 580)	24.4%	(67 762)	14.9%	108.9%

Capital assets	(580 277)	(141 580)	24.4%	(141 580)	24.4%	(67 762)	14.9%	108.9%
Net Cash from/(used) Investing Activities	(580 277)	(141 580)	24.4%	(141 580)	24.4%	(67 762)	14.5%	108.9%
Cash Flow from Financing Activities								
Receipts	(13)	(309)	2 332.7%	(309)	2 332.7%	2	(5 555.2%)	(19 295.6%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(13)	(309)	2 332.7%	(309)	2 332.7%	2	(5 555.2%)	(19 295.6%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13)	(309)	2 332.7%	(309)	2 332.7%	2	(5 555.2%)	(19 295.6%)
Net Increase/(Decrease) in cash held	52 991	195 485	368.9%	195 485	368.9%	(214 530)	(391.1%)	(191.1%)
Cash/cash equivalents at the year begin:	75 203	18 759	24.9%	18 759	24.9%	12 290	46.5%	52.6%
Cash/cash equivalents at the year end:	128 195	215 543	168.1%	215 543	168.1%	(202 239)	(248.7%)	(206.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 327	6.8%	2 611	2.1%	5 911	4.8%	105 285	86.2%	122 134	77.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 023	5.8%	879	2.5%	626	1.8%	31 391	89.9%	34 919	22.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16	6.4%	5	1.8%	27	11.1%	200	80.7%	247	2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	202	76.7%	15	5.6%	7	2.8%	39	14.9%	263	2%	-	-	-	-
Total By Income Source	10 567	6.7%	3 509	2.2%	6 572	4.2%	136 915	86.9%	157 563	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 813	27.2%	699	6.8%	3 048	29.5%	3 781	36.6%	10 341	6.6%	-	-	-	-
Commercial	1 708	11.4%	472	3.1%	620	4.1%	12 200	81.3%	15 001	9.5%	-	-	-	-
Households	6 045	4.6%	2 338	1.8%	2 905	2.2%	120 934	91.5%	132 222	83.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 567	6.7%	3 509	2.2%	6 572	4.2%	136 915	86.9%	157 563	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 170	70.0%	2 646	30.0%	-	-	-	-	8 816	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 170	70.0%	2 646	30.0%	-	-	-	-	8 816	100.0%

Contact Details

Municipal Manager	Mr P.M. Manqele	035 874 5500
Financial Manager	Mr RN Hlongwa	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	228 193	88 531	38.8%	88 531	38.8%	88 254	38.9%	.3%
Property rates	18 241	5 725	31.4%	5 725	31.4%	4 769	23.1%	20.0%
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	209	156	74.9%	156	74.9%	156	34.4%	-
Rental of facilities and equipment	395	99	25.2%	99	25.2%	94	24.0%	5.3%
Interest earned - external investments	2 146	545	25.4%	545	25.4%	501	7.0%	8.7%
Interest earned - outstanding debtors	968	-	-	-	-	(182)	(18.8%)	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 327	0	-	0	-	-	-	(100.0%)
Licences and permits	6 294	785	12.5%	785	12.5%	273	4.9%	187.6%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	196 149	81 056	41.3%	81 056	41.3%	82 619	43.9%	(1.9%)
Other revenue	467	164	35.1%	164	35.1%	23	4.9%	597.4%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	216 283	57 754	26.7%	57 754	26.7%	41 618	19.8%	38.8%
Employee related costs	92 975	17 823	19.2%	17 823	19.2%	17 668	19.5%	.9%
Remuneration of councillors	16 523	3 257	19.7%	3 257	19.7%	3 257	23.5%	-
Debt impairment	3 945	-	-	-	-	-	-	-
Depreciation and asset impairment	24 016	5 521	23.0%	5 521	23.0%	-	-	(100.0%)
Finance charges	995	1	.1%	1	.1%	2	2.2%	(46.9%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	1 417	26	1.9%	26	1.9%	184	10.2%	(85.7%)
Contracted services	32 771	11 947	36.5%	11 947	36.5%	8 932	30.7%	33.7%
Transfers and subsidies	9 010	3 952	43.9%	3 952	43.9%	951	39.9%	315.3%
Other expenditure	34 631	15 228	44.0%	15 228	44.0%	10 623	26.2%	43.3%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 910	30 777		30 777		46 636		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	35 298	8 987	25.5%	8 987	25.5%	3 346	9.6%	168.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,LP)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 208	39 764		39 764		49 983		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 208	39 764		39 764		49 983		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 208	39 764		39 764		49 983		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 208	39 764		39 764		49 983		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	47 208	(8 386)	(17.8%)	(8 386)	(17.8%)	5 404	13.0%	(255.2%)
National Government	35 298	7 591	21.5%	7 591	21.5%	4 068	12.1%	86.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,LP)	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 298	7 591	21.5%	7 591	21.5%	4 068	10.6%	86.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11 910	(15 977)	(134.1%)	(15 977)	(134.1%)	1 336	43.1%	(1 295.7%)
Capital Expenditure Functional	47 208	9 959	21.1%	9 959	21.1%	5 404	7.9%	84.3%
Municipal governance and administration	4 588	2 434	53.1%	2 434	53.1%	313	9.2%	678.2%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 588	2 434	53.1%	2 434	53.1%	313	9.2%	678.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	11 500	622	5.4%	622	5.4%	2 120	18.4%	(70.7%)
Community and Social Services	11 500	622	5.4%	622	5.4%	2 120	22.3%	(70.7%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 170	7 201	23.9%	7 201	23.9%	2 972	9.0%	142.3%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	30 170	7 201	23.9%	7 201	23.9%	2 972	9.0%	142.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	950	(298)	(31.4%)	(298)	(31.4%)	-	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	950	(298)	(31.4%)	(298)	(31.4%)	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	264 735	110 566	41.8%	110 566	41.8%	62 214	23.1%	77.7%
Property rates	11 856	1 767	14.9%	1 767	14.9%	-	-	(100.0%)
Service charges	94	189	201.3%	189	201.3%	-	-	(100.0%)
Other revenue	8 837	80 128	906.7%	80 128	906.7%	62 214	413.0%	28.8%
Transfers and Subsidies - Operational	196 149	2 290	1.2%	2 290	1.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	47 798	26 600	55.7%	26 600	55.7%	-	-	(100.0%)
Interest	-	(409)	-	(409)	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(188 323)	(52 304)	27.8%	(52 304)	27.8%	9 050	(177.9%)	(677.9%)
Suppliers and employees	(178 317)	(53 584)	30.0%	(53 584)	30.0%	9 784	(192.3%)	(647.7%)
Finance charges	(995)	-	-	-	-	-	-	-
Transfers and grants	(9 010)	1 280	(14.2%)	1 280	(14.2%)	(734)	-	(274.4%)
Net Cash from/(used) Operating Activities	76 412	58 262	76.2%	58 262	76.2%	71 264	26.9%	(18.2%)
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(59 708)							

Capital assets	(59 708)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(59 708)	-	-	-	-	-	-	-	-
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	16 704	58 262	348.8%	58 262	348.8%	71 264	26.9%	(18.2%)	
Cash/cash equivalents at the year begin:	-	10 722	-	10 722	-	-	-	(100.0%)	
Cash/cash equivalents at the year end:	16 704	68 985	413.0%	68 985	413.0%	71 264	26.9%	(3.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 429	6.1%	-	-	1 538	2.7%	51 340	91.2%	56 307	94.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	93	7.1%	-	-	44	3.3%	1 184	89.6%	1 322	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	9.0%	-	-	32	4.1%	679	86.9%	781	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 080	100.0%	1 080	1.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 592	6.0%	-	-	1 614	2.7%	54 283	91.2%	59 490	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 372	7.5%	-	-	1 082	3.4%	27 997	89.0%	31 451	52.9%	-	-	-	-
Commercial	1 212	4.4%	-	-	528	1.9%	25 969	93.7%	27 709	46.6%	-	-	-	-
Households	7	2.1%	-	-	3	1.1%	302	96.8%	312	5%	-	-	-	-
Other	2	9.5%	-	-	1	4.7%	16	85.8%	18	-	-	-	-	-
Total By Customer Group	3 592	6.0%	-	-	1 614	2.7%	54 283	91.2%	59 490	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 047	88.4%	2 059	174.0%	(363)	(30.6%)	(1 560)	(131.8%)	1 184	15.2%
Auditor-General	236	100.0%	-	-	-	-	-	-	236	3.0%
Other	4 217	66.4%	1 624	25.6%	468	7.4%	41	6%	6 350	81.7%
Total	5 500	70.8%	3 683	47.4%	105	1.4%	(1 518)	(19.5%)	7 770	100.0%

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

1. All figures in this report are unaudited.

Capital assets	(40 322)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 322)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	503	(104)	(20.6%)	(104)	(20.6%)	1	1.2%	(10 478.4%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	503	(104)	(20.6%)	(104)	(20.6%)	1	1.2%	(10 478.4%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	503	(104)	(20.6%)	(104)	(20.6%)	1	1.2%	(10 478.4%)	
Net Increase/(Decrease) in cash held	3 783	(49 137)	(1 298.8%)	(49 137)	(1 298.8%)	7 531	7.7%	(752.5%)	
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	3 783	(49 137)	(1 298.8%)	(49 137)	(1 298.8%)	7 531	5.5%	(752.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 575	7.2%	41	.1%	4 111	6.5%	54 617	86.2%	63 345	36.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	684	4.2%	-	-	274	1.7%	15 196	94.1%	16 153	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	406	31.5%	72	5.6%	102	7.9%	710	55.0%	1 290	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 636	100.0%	1 636	9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 129	1.2%	-	-	579	.6%	90 140	98.1%	91 848	52.7%	-	-	-	-
Total By Income Source	6 794	3.9%	113	.1%	5 066	2.9%	162 298	93.1%	174 271	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 788	3.8%	48	.1%	3 455	4.7%	66 751	91.4%	73 043	41.9%	-	-	-	-
Commercial	2 389	6.2%	(4)	-	576	1.5%	35 833	92.4%	38 793	22.3%	-	-	-	-
Households	834	1.5%	(4)	-	490	.9%	55 165	97.7%	56 484	32.4%	-	-	-	-
Other	782	13.1%	73	1.2%	546	9.2%	4 548	76.4%	5 951	3.4%	-	-	-	-
Total By Customer Group	6 794	3.9%	113	.1%	5 066	2.9%	162 298	93.1%	174 271	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 578	99.1%	-	-	-	-	34	.9%	3 612	83.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	688	93.4%	-	-	-	-	49	6.6%	737	17.0%
Total	4 266	98.1%	-	-	-	-	83	1.9%	4 349	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	303 180	111 320	36.7%	111 320	36.7%	192 851	76.5%	(42.3%)
Operating Revenue	61 513	22 887	37.2%	22 887	37.2%	23 825	68.7%	(3.9%)
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 394	1 395	14.9%	1 395	14.9%	2 412	26.7%	(42.2%)
Rental of facilities and equipment	650	65	9.9%	65	9.9%	11	1.7%	465.0%
Interest earned - external investments	3 000	448	14.9%	448	14.9%	367	12.2%	22.1%
Interest earned - outstanding debtors	10 977	5 047	46.0%	5 047	46.0%	2 843	26.9%	77.5%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 018	279	9.3%	279	9.3%	-	-	(100.0%)
Licences and permits	2 400	644	26.8%	644	26.8%	204	8.5%	214.8%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	199 008	80 429	40.4%	80 429	40.4%	163 034	86.6%	(50.7%)
Other revenue	13 222	126	1.0%	126	1.0%	155	43.1%	(18.9%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	273 724	61 433	22.4%	61 433	22.4%	20 803	7.7%	195.3%
Employee related costs	104 164	22 992	22.1%	22 992	22.1%	7	-	330 394.5%
Remuneration of councillors	17 992	3 849	21.4%	3 849	21.4%	-	-	(100.0%)
Debt impairment	12 000	69	0.6%	69	0.6%	582	4.8%	(88.1%)
Depreciation and asset impairment	32 500	5 090	15.7%	5 090	15.7%	-	-	(100.0%)
Finance charges	1 927	376	19.5%	376	19.5%	177	8.1%	113.1%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	14 868	347	2.3%	347	2.3%	521	3.8%	(33.4%)
Contracted services	58 882	23 106	39.2%	23 106	39.2%	14 783	22.6%	56.3%
Transfers and subsidies	-	5	0.0%	5	0.0%	-	-	(100.0%)
Other expenditure	31 391	5 598	17.8%	5 598	17.8%	4 751	12.9%	17.8%
Losses	-	-	-	-	-	(18)	-	(100.0%)
Surplus/(Deficit)	29 456	49 887		49 887		172 048		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	31 721	10 456	33.0%	10 456	33.0%	(4 083)	(11.4%)	(356.1%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 177	60 342		60 342		167 965		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	61 177	60 342		60 342		167 965		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 177	60 342		60 342		167 965		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 177	60 342		60 342		167 965		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure	50 267	10 670	21.2%	10 670	21.2%	7 870	19.6%	35.6%
Source of Finance	31 721	7 510	23.7%	7 510	23.7%	7 001	27.6%	7.3%
National Government	-	2 334	-	2 334	-	817	7.3%	185.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	31 721	9 844	31.0%	9 844	31.0%	7 818	21.4%	25.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 546	826	4.5%	826	4.5%	52	1.4%	1 489.9%
Capital Expenditure Functional	50 267	10 670	21.2%	10 670	21.2%	8 799	17.9%	21.3%
Municipal governance and administration	2 800	82	2.9%	82	2.9%	172	8.8%	(52.6%)
Executive and Council	400	82	20.4%	82	20.4%	14	3.1%	480.2%
Finance and administration	2 400	-	-	-	-	158	10.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 900	1 338	70.4%	1 338	70.4%	3 824	16.4%	(65.0%)
Community and Social Services	200	264	132.2%	264	132.2%	507	6.2%	(53.4%)
Sport And Recreation	1 045	1 045	100.0%	1 045	100.0%	1 565	14.9%	(33.2%)
Public Safety	1 700	28	1.7%	28	1.7%	1 692	47.9%	(98.3%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 721	8 534	19.5%	8 534	19.5%	3 896	17.1%	119.0%
Planning and Development	8 700	689	7.9%	689	7.9%	-	-	(100.0%)
Road Transport	35 021	7 846	22.4%	7 846	22.4%	3 896	18.9%	101.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	1 846	716	38.8%	716	38.8%	907	90.7%	(21.1%)
Energy sources	500	-	-	-	-	907	-	(100.0%)
Water Management	500	716	143.2%	716	143.2%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	846	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities	279 974	-	-	-	-	-	-	-
Receipts	36 908	-	-	-	-	-	-	-
Property rates	2 818	-	-	-	-	-	-	-
Service charges	3 579	-	-	-	-	-	-	-
Other revenue	204 948	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	31 721	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	(232 879)	(1 129)	0.5%	(1 129)	0.5%	(46)	-	2 372.5%
Payments	(232 879)	(1 465)	0.6%	(1 465)	0.6%	(46)	-	3 106.5%
Suppliers and employees	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	335	-	335	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	47 095	(1 129)	(2.4%)	(1 129)	(2.4%)	(46)	-	2 372.5%
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	(50 267)	-	-	-	-	-	-	-

Capital assets	(50 267)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(50 267)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	85	(17)	(20.6%)	(17)	(20.6%)	16	4%	(206.1%)	
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	85	(17)	(20.6%)	(17)	(20.6%)	16	4%	(206.1%)	
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	85	(17)	(20.6%)	(17)	(20.6%)	16	4%	(206.1%)	
Net Increase/(Decrease) in cash held	(3 087)	(1 147)	37.1%	(1 147)	37.1%	(29)	-	3 820.8%	
Cash/cash equivalents at the year begin:	-	(3)	-	(3)	-	-	-	(100.0%)	
Cash/cash equivalents at the year end:	(3 087)	(1 169)	37.9%	(1 169)	37.9%	(29)	-	3 896.4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 351	15.0%	(147)	(1%)	2 722	2.2%	101 156	82.9%	122 083	56.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	960	5.1%	(43)	(2%)	383	2.0%	17 637	93.1%	18 937	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	16	100.0%	16	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 332	4.6%	-	-	1 734	2.4%	67 348	93.0%	72 414	33.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15)	(1.5%)	(47)	(4.8%)	2	2%	1 036	106.2%	975	5%	-	-	-	-
Total By Income Source	22 629	10.6%	(238)	(1%)	4 841	2.3%	187 193	87.3%	214 424	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 760	28.2%	(18)	(1%)	479	1.4%	24 449	70.5%	34 669	16.2%	-	-	-	-
Commercial	3 674	10.1%	(95)	(3%)	1 344	3.7%	31 505	86.5%	36 428	17.0%	-	-	-	-
Households	5 386	4.7%	(118)	(1%)	2 128	1.9%	106 321	93.5%	113 717	53.0%	-	-	-	-
Other	3 809	12.9%	(7)	-	890	3.0%	24 918	84.2%	29 610	13.8%	-	-	-	-
Total By Customer Group	22 629	10.6%	(238)	(1%)	4 841	2.3%	187 193	87.3%	214 424	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 267	64.8%	86	1.3%	-	-	2 226	33.8%	6 579	43.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 018	35.6%	2 006	23.7%	-	-	3 457	40.8%	8 482	56.3%
Total	7 285	48.4%	2 093	13.9%	-	-	5 684	37.7%	15 061	100.0%

Contact Details

Municipal Manager	Dr S.R Ntuli	035 550 0069
Financial Manager	Mr B Menyuka	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(25 565)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(32 455)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(11)	(30)	276.0%	(30)	276.0%	1	(5.4%)	(6 000.0%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(11)	(30)	276.0%	(30)	276.0%	1	(5.4%)	(6 000.0%)	
Payments	-	-	-	-	-	(80)	-	(100.0%)	
Repayment of borrowing	-	-	-	-	-	(80)	-	(100.0%)	
Net Cash from/(used) Financing Activities	(11)	(30)	276.0%	(30)	276.0%	(79)	861.7%	(62.7%)	
Net Increase/(Decrease) in cash held	(6 748)	40 006	(592.8%)	40 006	(592.8%)	11 706	6.7%	241.7%	
Cash/cash equivalents at the year begin:	25 338	-	-	-	-	15 443	199.4%	(100.0%)	
Cash/cash equivalents at the year end:	18 590	40 006	215.2%	40 006	215.2%	27 149	14.9%	47.4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 007	4.5%	(12)	-	11 060	24.9%	31 334	70.6%	44 389	68.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	393	2.7%	-	-	184	1.3%	13 700	96.0%	14 277	22.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100.0%	39	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 912	100.0%	5 912	9.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	2 400	3.7%	(12)	-	11 244	17.4%	50 986	78.9%	64 618	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(8)	(.1%)	(3)	-	9 297	72.7%	3 494	27.3%	12 781	19.8%	-	-	-	-
Commercial	1 666	6.2%	(1)	-	1 073	4.0%	24 012	89.8%	26 750	41.4%	-	-	-	-
Households	658	2.7%	(9)	-	635	2.6%	22 847	94.7%	24 131	37.3%	-	-	-	-
Other	84	8.8%	-	-	239	25.0%	633	66.3%	956	1.5%	-	-	-	-
Total By Customer Group	2 400	3.7%	(12)	-	11 244	17.4%	50 986	78.9%	64 618	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(935)	(43.6%)	2 182	101.7%	(712)	(33.2%)	1 610	75.0%	2 145	23.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	159	2.3%	(3 463)	(49.4%)	(557)	(7.9%)	10 875	155.0%	7 015	76.6%
Total	(775)	(8.5%)	(1 281)	(14.0%)	(1 269)	(13.9%)	12 485	136.3%	9 159	100.0%

Contact Details

Municipal Manager	Dr Vusumuzi J. Mthembu	035 838 8500
Financial Manager	M Jabulani Millon	035 838 8510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	562 424	214 930	38.2%	214 930	38.2%	220 769	40.4%	(2.6%)
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 124	895	21.7%	895	21.7%	1 216	24.0%	(26.4%)
Service charges - water revenue	43 762	8 141	18.6%	8 141	18.6%	10 936	22.5%	(25.6%)
Service charges - sanitation revenue	708	138	19.5%	138	19.5%	196	30.5%	(29.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	212	151	71.2%	151	71.2%	99	48.8%	52.6%
Interest earned - external investments	6 799	420	6.2%	420	6.2%	1 754	27.0%	(76.1%)
Interest earned - outstanding debtors	11 594	3 798	32.8%	3 798	32.8%	2 404	60.1%	58.0%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	495 092	200 841	40.6%	200 841	40.6%	204 157	43.3%	(1.6%)
Other revenue	133	545	410.5%	545	410.5%	7	.1%	7 481.2%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	537 485	58 210	10.8%	58 210	10.8%	87 181	16.0%	(33.2%)
Employee related costs	195 757	30 427	15.5%	30 427	15.5%	47 144	25.6%	(35.5%)
Remuneration of councillors	9 775	1 312	13.4%	1 312	13.4%	2 420	23.4%	(45.8%)
Debt impairment	21 381	-	-	-	-	-	-	-
Depreciation and asset impairment	59 759	-	-	-	-	-	-	-
Finance charges	1 778	63	3.5%	63	3.5%	168	9.9%	(62.5%)
Bulk purchases	28 800	25 731	89.3%	25 731	89.3%	7 522	12.7%	242.1%
Other Materials	74 318	-	-	-	-	23 637	25.3%	(100.0%)
Contracted services	93 597	-	-	-	-	2 746	3.3%	(100.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	52 320	678	1.3%	678	1.3%	3 544	7.3%	(80.9%)
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	24 939	156 720		156 720		133 589		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	291 452	-	-	-	-	113 192	38.3%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	4 031	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	320 422	156 720		156 720		246 781		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	320 422	156 720		156 720		246 781		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	320 422	156 720		156 720		246 781		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	320 422	156 720		156 720		246 781		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	291 452	-	-	-	-	11 123	3.8%	(100.0%)
National Government	291 452	-	-	-	-	11 123	3.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	291 452	-	-	-	-	11 123	3.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	291 452	-	-	-	-	11 123	3.7%	(100.0%)
Municipal governance and administration	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	291 452	-	-	-	-	11 123	3.7%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	199 846	-	-	-	-	7 094	4.0%	(100.0%)
Waste Water Management	91 606	-	-	-	-	4 029	3.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	814 101	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-
Service charges	27 213	-	-	-	-	-	-	-
Other revenue	345	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	495 092	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	291 452	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(610 863)	-	-	-	-	-	-	-
Suppliers and employees	(609 085)	-	-	-	-	-	-	-
Finance charges	(1 778)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	203 238	-	-	-	-	-	-	-
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	(291 452)	-	-	-	-	-	-	-

Capital assets	(291 452)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(291 452)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	958	(154)	(16.1%)	(154)	(16.1%)	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	958	(154)	(16.1%)	(154)	(16.1%)	-	-	(100.0%)	
Payments	(11 509)	-	-	-	-	-	-	-	-
Repayment of borrowing	(11 509)	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(10 552)	(154)	1.5%	(154)	1.5%	-	-	(100.0%)	
Net Increase/(Decrease) in cash held	(98 765)	(154)	.2%	(154)	.2%	-	-	(100.0%)	
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(98 765)	(154)	.2%	(154)	.2%	-	-	(100.0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	5 098	4.2%	(7)	-	2 027	2.3%	114 493	93.5%	122 412	64.7%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	322	2.8%	(2)	-	149	1.3%	11 191	96.0%	11 660	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	74	.2%	(0)	-	44	.1%	29 539	99.6%	29 657	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 235	4.8%	-	-	1 213	4.7%	23 393	90.5%	25 841	13.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(241)	100.0%	(241)	(.1%)	-	-	-	-
Total By Income Source	6 729	3.6%	(9)	-	4 234	2.2%	178 375	94.2%	189 329	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 893	7.5%	-	-	861	3.4%	22 429	89.1%	25 183	13.3%	-	-	-	-
Commercial	1 975	3.7%	(7)	-	1 756	3.3%	49 010	92.9%	52 734	27.9%	-	-	-	-
Households	1 980	1.9%	(2)	-	1 169	1.1%	99 015	96.9%	102 162	54.0%	-	-	-	-
Other	881	9.5%	-	-	447	4.8%	7 921	85.6%	9 249	4.9%	-	-	-	-
Total By Customer Group	6 729	3.6%	(9)	-	4 234	2.2%	178 375	94.2%	189 329	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	(6 348)	(215.6%)	9 293	315.6%	2 945	1.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	(1 192)	37.4%	(1 999)	62.6%	(3 191)	(1.6%)
Trade Creditors	9 594	5.2%	(1 502)	(.8%)	(970)	(.5%)	176 490	96.1%	183 603	89.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 680	7.6%	-	-	-	-	20 560	92.4%	22 240	10.8%
Total	11 274	5.5%	(1 502)	(.7%)	(8 518)	(4.1%)	204 344	99.4%	205 598	100.0%

Contact Details

Municipal Manager	Mr Mxolisi A Nkosi	035 573 8615
Financial Manager	Mr S Sibisi	035 573 8713

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	188 522	67 894	36.0%	67 894	36.0%	69 013	35.7%	(1.6%)
Property rates	28 233	3 095	11.0%	3 095	11.0%	2 903	10.9%	6.6%
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	723	165	22.8%	165	22.8%	194	27.6%	(15.2%)
Rental of facilities and equipment	822	123	14.9%	123	14.9%	13	2.1%	840.8%
Interest earned - external investments	1 404	593	42.2%	593	42.2%	250	19.8%	137.3%
Interest earned - outstanding debtors	1 200	425	35.4%	425	35.4%	318	42.1%	33.6%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	277	2	0.7%	2	0.7%	8	5.7%	(67.3%)
Licences and permits	130	2	1.4%	2	1.4%	0	0.0%	658.5%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	155 516	63 442	40.8%	63 442	40.8%	65 326	40.1%	(2.9%)
Other revenue	217	46	21.3%	46	21.3%	1	0.3%	6 573.7%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	189 915	44 845	23.6%	44 845	23.6%	33 303	17.9%	34.7%
Employee related costs	76 079	16 102	21.2%	16 102	21.2%	16 288	24.3%	(1.1%)
Remuneration of councillors	11 856	2 807	23.7%	2 807	23.7%	2 807	23.7%	-
Debt impairment	2 542	-	-	-	-	-	-	-
Depreciation and asset impairment	17 213	-	-	-	-	-	-	-
Finance charges	547	269	49.2%	269	49.2%	1	0.1%	34 109.7%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	2 365	563	23.8%	563	23.8%	167	10.6%	237.9%
Contracted services	40 493	17 275	42.7%	17 275	42.7%	8 805	16.1%	96.2%
Transfers and subsidies	1 450	14	0.9%	14	0.9%	423	17.2%	(96.8%)
Other expenditure	37 370	7 816	20.9%	7 816	20.9%	4 812	13.4%	62.4%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 393)	23 049		23 049		35 710		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	26 150	9 761	37.3%	9 761	37.3%	12 617	34.0%	(22.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 757	32 810		32 810		48 326		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 757	32 810		32 810		48 326		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 757	32 810		32 810		48 326		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 757	32 810		32 810		48 326		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	30 838	10 002	32.4%	10 002	32.4%	12 468	26.1%	(19.8%)
National Government	26 150	9 796	37.5%	9 796	37.5%	9 035	28.1%	8.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 150	9 796	37.5%	9 796	37.5%	9 035	22.1%	8.4%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 689	206	4.4%	206	4.4%	3 433	49.6%	(94.0%)
Capital Expenditure Functional	30 838	10 002	32.4%	10 002	32.4%	12 743	24.1%	(21.5%)
Municipal governance and administration	4 078	(1)		(1)		3 239	84.7%	(100.0%)
Executive and Council	220	-	-	-	-	-	-	-
Finance and administration	3 858	(1)	(0.0%)	(1)	(0.0%)	3 239	84.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	5 406	4 504	83.3%	4 504	83.3%	8 163	21.5%	(44.8%)
Community and Social Services	5 366	1 436	26.8%	1 436	26.8%	95	0.7%	1 419.5%
Sport And Recreation	-	3 068	-	3 068	-	8 068	33.8%	(62.0%)
Public Safety	41	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 578	5 406	27.6%	5 406	27.6%	1 148	10.9%	371.1%
Planning and Development	2 108	1 177	55.9%	1 177	55.9%	-	-	(100.0%)
Road Transport	17 470	4 229	24.2%	4 229	24.2%	1 148	10.9%	268.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	1 776	92	5.2%	92	5.2%	194	44.0%	(52.5%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 776	92	5.2%	92	5.2%	194	44.0%	(52.5%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	205 700	-	-	-	-	-	-	-
Property rates	22 330	-	-	-	-	-	-	-
Service charges	398	-	-	-	-	-	-	-
Other revenue	1 307	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	155 516	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	26 150	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(170 160)	6 075	(3.6%)	6 075	(3.6%)	-	-	(100.0%)
Suppliers and employees	(169 613)	6 075	(3.6%)	6 075	(3.6%)	-	-	(100.0%)
Finance charges	(547)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 540	6 075	17.1%	6 075	17.1%	-	-	(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	(30 838)	-	-	-	-	-	-	-

Capital assets	(30 838)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(30 838)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(24)	2	(6.8%)	2	(6.8%)	(2)	8.2%	(178.6%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(24)	2	(6.8%)	2	(6.8%)	(2)	8.2%	(178.6%)	
Payments	(676)	(343)	50.7%	(343)	50.7%	-	-	(100.0%)	
Repayment of borrowing	(676)	(343)	50.7%	(343)	50.7%	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	(700)	(341)	48.8%	(341)	48.8%	(2)	8.2%	16 585.7%	
Net Increase/(Decrease) in cash held	4 002	5 733	143.3%	5 733	143.3%	(2)	-	(280 327.3%)	
Cash/cash equivalents at the year begin:	23 960	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	27 962	5 733	20.5%	5 733	20.5%	(2)	-	(280 327.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 731	12.2%	258	1.8%	356	2.5%	11 839	83.5%	14 185	77.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	82	10.1%	-	-	20	2.5%	707	87.4%	809	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	338	10.1%	-	-	85	2.5%	2 918	87.3%	3 341	18.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(17)	100.0%	(17)	(.1%)	-	-	-	-
Total By Income Source	2 151	11.7%	258	1.4%	461	2.5%	15 448	84.3%	18 318	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	516	8.2%	(32)	(.5%)	190	3.0%	5 597	89.3%	6 271	34.2%	-	-	-	-
Commercial	1 197	16.4%	305	4.2%	165	2.3%	5 653	77.2%	7 319	40.0%	-	-	-	-
Households	283	7.0%	(13)	(.3%)	61	1.5%	3 715	91.8%	4 046	22.1%	-	-	-	-
Other	155	22.8%	(2)	(.2%)	45	6.6%	483	70.9%	681	3.7%	-	-	-	-
Total By Customer Group	2 151	11.7%	258	1.4%	461	2.5%	15 448	84.3%	18 318	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 334	76.1%	84	2.8%	(1 881)	(61.4%)	2 527	82.5%	3 065	62.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 073	111.9%	(1 017)	(54.9%)	(387)	(20.9%)	1 183	63.8%	1 853	37.7%
Total	4 407	89.6%	(932)	(19.0%)	(2 267)	(46.1%)	3 710	75.4%	4 918	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(780 697)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(757 325)	(8 029)	1.1%	(8 029)	1.1%	(229)	(1.4%)	3 408.3%	
Cash Flow from Financing Activities									
Receipts	3 056	(6 242)	(204.2%)	(6 242)	(204.2%)	39	(1%)	(16 219.0%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	3 056	(6 242)	(204.2%)	(6 242)	(204.2%)	39	(1%)	(16 219.0%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	3 056	(6 242)	(204.2%)	(6 242)	(204.2%)	39	(1%)	(16 219.0%)	
Net Increase/(Decrease) in cash held	5 298 223	262 513	5.0%	262 513	5.0%	(783 318)	1 712.9%	(133.5%)	
Cash/cash equivalents at the year begin:	823 741	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	6 121 964	262 513	4.3%	262 513	4.3%	(783 318)	1 712.9%	(133.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	90 613	23.1%	18 281	4.7%	18 770	4.8%	263 994	67.4%	391 657	41.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	288 280	92.5%	4 724	1.5%	2 366	8%	16 397	5.3%	311 767	32.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 415	30.0%	34 699	23.4%	12 568	8.5%	56 566	38.2%	148 249	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 774	54.9%	1 290	7.2%	883	5.0%	5 860	32.9%	17 807	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 090	47.3%	970	5.7%	692	4.0%	7 341	42.9%	17 093	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	810	6.1%	295	2.2%	271	2.0%	11 924	89.7%	13 300	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	504	4.8%	417	4.0%	241	2.3%	9 303	88.9%	10 465	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 968)	(16.3%)	3 672	8.6%	(1 151)	(2.7%)	47 084	110.4%	42 637	4.5%	-	-	-	-
Total By Income Source	435 518	45.7%	64 350	6.8%	34 638	3.6%	418 469	43.9%	952 975	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	61 848	30.5%	23 073	11.4%	15 649	7.7%	102 031	50.4%	202 601	21.3%	-	-	-	-
Commercial	310 898	64.4%	29 803	6.2%	10 068	2.1%	132 100	27.4%	482 869	50.7%	-	-	-	-
Households	57 383	23.2%	10 834	4.4%	8 365	3.4%	170 955	69.1%	247 537	26.0%	-	-	-	-
Other	5 388	27.0%	640	3.2%	557	2.8%	13 382	67.0%	19 968	2.1%	-	-	-	-
Total By Customer Group	435 518	45.7%	64 350	6.8%	34 638	3.6%	418 469	43.9%	952 975	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	87 701	100.0%	-	-	-	-	-	-	87 701	60.4%
Bulk Water	14 442	100.0%	-	-	-	-	-	-	14 442	9.9%
PAYE deductions	13 256	100.0%	-	-	-	-	-	-	13 256	9.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 326	100.0%	-	-	-	-	-	-	11 326	7.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 506	67.3%	-	-	4 975	26.8%	1 104	5.9%	18 586	12.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	139 231	95.8%	-	-	4 975	3.4%	1 104	.8%	145 310	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	490 470	173 068	35.3%	173 068	35.3%	207 842	42.7%	(16.7%)
Property rates	67 377	50 958	75.6%	50 958	75.6%	80 243	131.1%	(36.5%)
Service charges - electricity revenue	89 252	19 041	21.3%	19 041	21.3%	19 129	24.5%	(5%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	13 559	3 935	29.0%	3 935	29.0%	3 729	28.6%	5.5%
Rental of facilities and equipment	1 668	754	45.2%	754	45.2%	655	42.6%	15.1%
Interest earned - external investments	7 464	1 530	20.5%	1 530	20.5%	905	9.4%	69.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	45 296	969	2.1%	969	2.1%	811	1.7%	19.4%
Licences and permits	36	1	2.1%	1	2.1%	1	4.1%	(45.0%)
Agency services	3 870	450	11.6%	450	11.6%	770	20.8%	(41.6%)
Transfers and subsidies	258 144	95 033	36.8%	95 033	36.8%	101 073	37.7%	(6.0%)
Other revenue	2 305	399	17.3%	399	17.3%	524	22.7%	(23.9%)
Gains	1 500	-	-	-	-	-	-	-
Operating Expenditure	530 455	119 304	22.5%	119 304	22.5%	130 458	24.2%	(8.5%)
Employee related costs	173 988	37 201	21.4%	37 201	21.4%	35 733	22.8%	4.1%
Remuneration of councillors	25 612	5 465	21.3%	5 465	21.3%	5 585	22.9%	(2.1%)
Debt impairment	39 531	10 340	26.2%	10 340	26.2%	11 341	25.0%	(8.8%)
Depreciation and asset impairment	51 523	11 829	23.0%	11 829	23.0%	8 160	15.3%	45.0%
Finance charges	340	86	25.3%	86	25.3%	97	25.9%	(11.1%)
Bulk purchases	65 650	18 114	27.6%	18 114	27.6%	15 922	25.3%	13.8%
Other Materials	11 429	1 847	16.2%	1 847	16.2%	1 587	14.2%	16.4%
Contracted services	106 173	22 477	21.2%	22 477	21.2%	15 373	11.5%	46.2%
Transfers and subsidies	9 324	1 471	15.8%	1 471	15.8%	1 669	1.9%	77.2%
Other expenditure	46 885	10 473	22.3%	10 473	22.3%	36 491	89.0%	(71.3%)
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 984)	53 765		53 765		77 384		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	40 423	13 937	34.5%	13 937	34.5%	10 185	19.9%	36.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	439	67 702		67 702		87 569		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	439	67 702		67 702		87 569		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	439	67 702		67 702		87 569		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	439	67 702		67 702		87 569		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	67 123	16 185	24.1%	16 185	24.1%	16 082	42.7%	.6%
National Government	40 423	12 119	30.0%	12 119	30.0%	13 472	35.8%	(10.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 423	12 119	30.0%	12 119	30.0%	13 472	35.8%	(10.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	26 700	4 065	15.2%	4 065	15.2%	2 610	-	55.7%
Capital Expenditure Functional	67 123	16 185	24.1%	16 185	24.1%	16 082	22.5%	.6%
Municipal governance and administration	1 000	1 095	109.5%	1 095	109.5%	1 597	18.7%	(31.4%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 000	1 095	109.5%	1 095	109.5%	1 597	27.8%	(31.4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	14 435	1 196	8.3%	1 196	8.3%	5 622	35.1%	(78.7%)
Community and Social Services	200	-	-	-	-	677	17.3%	(100.0%)
Sport And Recreation	14 235	1 196	8.4%	1 196	8.4%	4 945	45.2%	(75.8%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 588	13 893	35.1%	13 893	35.1%	8 862	22.1%	56.8%
Planning and Development	3 000	2 615	87.2%	2 615	87.2%	-	-	(100.0%)
Road Transport	36 588	11 278	30.8%	11 278	30.8%	8 862	22.9%	27.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	12 100	-	-	-	-	-	-	-
Energy sources	9 825	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	1 400	-	-	-	-	-	-	-
Waste Management	875	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	479 060	-	-	-	-	-	-	-
Property rates	62 655	-	-	-	-	-	-	-
Service charges	99 221	-	-	-	-	-	-	-
Other revenue	18 616	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	258 144	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	40 423	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(415 479)	(71 058)	17.1%	(71 058)	17.1%	-	-	(100.0%)
Suppliers and employees	(415 479)	(71 058)	17.1%	(71 058)	17.1%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	63 581	(71 058)	(111.8%)	(71 058)	(111.8%)	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	(15)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(15)	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(67 123)	-	-	-	-	-	-	-

Capital assets	(67 123)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(67 139)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(320)	60	(18.7%)	60	(18.7%)	54	(450.5%)	11.8%	
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(320)	60	(18.7%)	60	(18.7%)	54	(450.5%)	11.8%	
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(320)	60	(18.7%)	60	(18.7%)	54	(450.5%)	11.8%	
Net Increase/(Decrease) in cash held	(3 877)	(70 998)	1 831.0%	(70 998)	1 831.0%	54	-	(132 687.3%)	
Cash/cash equivalents at the year begin:	120 841	-	-	-	-	(6)	-	(100.0%)	
Cash/cash equivalents at the year end:	116 963	(71 086)	(60.8%)	(71 086)	(60.8%)	54	-	(132 852.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 543	43.6%	1 535	14.7%	347	3.3%	4 004	38.4%	10 428	10.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 631	2.6%	1 257	2.0%	29 791	48.2%	29 068	47.1%	61 747	61.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 351	14.4%	903	9.6%	575	6.1%	6 588	70.0%	9 417	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	.1%	3	.1%	467	11.0%	3 755	88.8%	4 228	4.2%	-	-	-	-
Interest on Arrear Debtor Accounts	224	1.4%	4 875	30.3%	306	1.9%	10 704	66.4%	16 109	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 866)	157.0%	105	(8.8%)	49	(4.1%)	524	(44.1%)	(1 188)	(1.2%)	-	-	-	-
Total By Income Source	5 887	5.8%	8 678	8.6%	31 534	31.3%	54 644	54.2%	100 742	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 274	4.4%	2 011	7.0%	9 060	31.4%	16 526	57.2%	28 871	28.7%	-	-	-	-
Commercial	3 177	26.3%	1 387	11.5%	1 240	10.2%	6 292	52.0%	12 094	12.0%	-	-	-	-
Households	926	1.9%	4 630	9.4%	19 065	38.9%	24 414	49.8%	49 034	48.7%	-	-	-	-
Other	511	4.8%	650	6.0%	2 169	20.2%	7 412	69.0%	10 743	10.7%	-	-	-	-
Total By Customer Group	5 887	5.8%	8 678	8.6%	31 534	31.3%	54 644	54.2%	100 742	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	113	100.0%	113	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	113	100.0%	113	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	172 450	19 928	11.6%	19 928	11.6%	58 467	33.8%	(65.9%)
Property rates	32 606	11 811	36.2%	11 811	36.2%	11 680	32.4%	1.1%
Service charges - electricity revenue	33 916	5 084	15.0%	5 084	15.0%	5 308	16.3%	(4.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 147	455	21.2%	455	21.2%	450	21.8%	1.3%
Rental of facilities and equipment	450	6	1.3%	6	1.3%	-	-	(100.0%)
Interest earned - external investments	1 200	353	29.5%	353	29.5%	288	32.0%	22.5%
Interest earned - outstanding debtors	1 900	205	10.8%	205	10.8%	179	17.9%	14.8%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 003	-	-	-	-	18	5%	(100.0%)
Licences and permits	2 208	9	4%	9	4%	260	13.0%	(96.7%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	92 528	1 973	2.1%	1 973	2.1%	40 220	44.4%	(95.1%)
Other revenue	2 991	31	1.0%	31	1.0%	64	2.2%	(51.4%)
Gains	1 500	-	-	-	-	-	-	-
Operating Expenditure	164 702	43 738	26.6%	43 738	26.6%	38 225	23.9%	14.4%
Employee related costs	57 824	15 260	26.4%	15 260	26.4%	13 829	24.2%	10.3%
Remuneration of councillors	9 633	1 908	19.8%	1 908	19.8%	2 200	23.8%	(13.3%)
Debt impairment	6 726	-	-	-	-	-	-	-
Depreciation and asset impairment	18 287	5 966	32.6%	5 966	32.6%	5 324	38.5%	12.1%
Finance charges	-	8	-	8	-	218	-	(96.5%)
Bulk purchases	26 469	7 460	28.2%	7 460	28.2%	6 441	26.4%	15.8%
Other Materials	3 546	862	24.3%	862	24.3%	91	4.6%	842.1%
Contracted services	23 218	5 422	23.4%	5 422	23.4%	5 116	22.2%	6.0%
Transfers and subsidies	-	-	-	-	-	420	56.0%	(100.0%)
Other expenditure	18 999	6 054	36.1%	6 054	36.1%	4 587	22.2%	49.4%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 748	(23 811)		(23 811)		20 242		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	39 637	6 020	15.2%	6 020	15.2%	15 734	47.8%	(61.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 385	(17 791)		(17 791)		35 976		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 385	(17 791)		(17 791)		35 976		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 385	(17 791)		(17 791)		35 976		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 385	(17 791)		(17 791)		35 976		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	47 316	6 720	14.2%	6 720	14.2%	(457 061)	(1 165.6%)	(101.5%)
National Government	39 637	6 137	15.5%	6 137	15.5%	(393 809)	(1 177.7%)	(101.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 637	6 137	15.5%	6 137	15.5%	(393 809)	(1 177.3%)	(101.6%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 679	583	7.6%	583	7.6%	(63 251)	(1 097.2%)	(100.9%)
Capital Expenditure Functional	47 316	6 720	14.2%	6 720	14.2%	(457 061)	(1 151.5%)	(101.5%)
Municipal governance and administration	3 589	22	.6%	22	.6%	(76 812)	(11 052.1%)	(100.0%)
Executive and Council	2 300	22	1.0%	22	1.0%	(8)	(15.3%)	(387.6%)
Finance and administration	1 289	-	-	-	-	(76 804)	(11 907.6%)	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	250	45	18.0%	45	18.0%	(106 682)	(6 388.1%)	(100.0%)
Community and Social Services	130	45	34.6%	45	34.6%	(105 559)	(41 395.8%)	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	120	-	-	-	-	(1 123)	(79.4%)	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 372	4 609	21.6%	4 609	21.6%	(117 624)	(562.0%)	(103.9%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	21 372	4 609	21.6%	4 609	21.6%	(117 624)	(562.0%)	(103.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	22 105	2 044	9.2%	2 044	9.2%	(155 943)	(950.9%)	(101.3%)
Energy sources	22 005	2 044	9.3%	2 044	9.3%	(130 689)	(832.4%)	(101.6%)
Water Management	-	-	-	-	-	(1 985)	-	(100.0%)
Waste Water Management	-	-	-	-	-	(9 025)	-	(100.0%)
Waste Management	100	-	-	-	-	(14 245)	(2 034.9%)	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	192 910	6 928	3.6%	6 928	3.6%	-	-	(100.0%)
Property rates	25 909	-	-	-	-	-	-	-
Service charges	23 417	-	-	-	-	-	-	-
Other revenue	11 418	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	92 528	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	39 637	6 928	17.5%	6 928	17.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(136 143)	-	-	-	-	-	-	-
Suppliers and employees	(136 143)	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	56 767	6 928	12.2%	6 928	12.2%	-	-	(100.0%)
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	-	-	-	-	-	-	-	-
Payments	(47 077)	1	-	1	-	-	-	(100.0%)

Capital assets	(47 077)	1	-	1	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(44 777)	1	-	1	-	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	80	(86)	(107.3%)	(86)	(107.3%)	2	(2%)	(5 635.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	80	(86)	(107.3%)	(86)	(107.3%)	2	(2%)	(5 635.8%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	80	(86)	(107.3%)	(86)	(107.3%)	2	(2%)	(5 635.8%)
Net Increase/(Decrease) in cash held	12 070	6 843	56.7%	6 843	56.7%	2	(2%)	439 404.4%
Cash/cash equivalents at the year begin:	4 814	-	-	-	-	4 029	66.3%	(100.0%)
Cash/cash equivalents at the year end:	16 884	6 843	40.5%	6 843	40.5%	4 030	79.9%	69.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	2 191	32.8%	(9)	(1%)	632	9.4%	3 874	57.9%	6 689	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 084	6.3%	(6)	-	8 621	26.0%	22 403	67.7%	33 101	67.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(655)	(19.4%)	(0)	-	89	3.1%	3 386	116.3%	2 911	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	10.8%	(2)	(.8%)	5	2.5%	181	87.5%	207	4%	-	-	-	-
Interest on Arrear Debtor Accounts	337	5.7%	-	-	155	2.6%	5 407	91.7%	5 899	12.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 070	8.3%	(16)	-	9 502	19.5%	35 251	72.2%	48 806	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	414	1.8%	-	-	7 438	32.7%	14 924	65.5%	22 776	46.7%	-	-	-	-
Commercial	2 144	27.0%	5	.1%	393	4.9%	5 406	68.0%	7 948	16.3%	-	-	-	-
Households	1 500	9.1%	(21)	(.1%)	890	5.4%	14 135	85.6%	16 504	33.8%	-	-	-	-
Other	11	.7%	-	-	781	49.5%	787	49.8%	1 579	3.2%	-	-	-	-
Total By Customer Group	4 070	8.3%	(16)	-	9 502	19.5%	35 251	72.2%	48 806	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 779	100.0%	-	-	-	-	-	-	2 779	32.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 863	74.9%	95	3.8%	10	.4%	520	20.9%	2 489	29.0%
Auditor-General	413	100.0%	-	-	-	-	-	-	413	4.8%
Other	2 745	94.6%	(95)	(3.3%)	100	3.5%	152	5.2%	2 903	33.8%
Total	7 800	90.9%	1	-	111	1.3%	672	7.8%	8 584	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	195 770	63 448	32.4%	63 448	32.4%	61 886	33.3%	2.5%
Property rates	55 000	13 540	24.6%	13 540	24.6%	12 254	25.4%	10.5%
Service charges - electricity revenue	19 500	2 026	10.4%	2 026	10.4%	2 393	11.3%	(15.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 500	320	21.3%	320	21.3%	304	38.0%	5.3%
Rental of facilities and equipment	1 500	351	23.4%	351	23.4%	295	22.7%	18.8%
Interest earned - external investments	1 800	23	1.3%	23	1.3%	125	6.7%	(81.7%)
Interest earned - outstanding debtors	1 600	334	20.9%	334	20.9%	381	20.6%	(12.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30	-	-	-	-	0	9%	(100.0%)
Licences and permits	170	71	41.5%	71	41.5%	2	9%	2 828.2%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	113 870	44 786	39.3%	44 786	39.3%	46 088	42.1%	(2.8%)
Other revenue	800	1 998	249.7%	1 998	249.7%	45	5.7%	4 386.7%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	195 502	20 708	10.6%	20 708	10.6%	24 477	13.2%	(15.4%)
Employee related costs	64 371	11 092	17.2%	11 092	17.2%	13 691	25.1%	(19.0%)
Remuneration of councillors	10 169	1 621	15.9%	1 621	15.9%	2 348	20.9%	(30.9%)
Debt impairment	2 000	-	-	-	-	-	-	-
Depreciation and asset impairment	18 000	-	-	-	-	-	-	-
Finance charges	-	0	-	0	-	1	-	(98.4%)
Bulk purchases	13 000	-	-	-	-	-	-	-
Other Materials	8 895	803	9.0%	803	9.0%	306	5.6%	162.4%
Contracted services	36 057	1 698	4.7%	1 698	4.7%	4 393	9.9%	(61.4%)
Transfers and subsidies	3 100	-	-	-	-	-	-	-
Other expenditure	39 910	5 494	13.8%	5 494	13.8%	3 738	11.7%	47.0%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	268	42 739		42 739		37 409		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	29 956	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 224	42 739		42 739		37 409		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30 224	42 739		42 739		37 409		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 224	42 739		42 739		37 409		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 224	42 739		42 739		37 409		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	42 136	(3 661)	(8.7%)	(3 661)	(8.7%)	(410 575)	(29 326.8%)	(99.1%)
National Government	29 956	2 069	6.9%	2 069	6.9%	(181 900)	-	(101.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 956	2 069	6.9%	2 069	6.9%	(181 900)		(101.1%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 180	(5 731)	(47.0%)	(5 731)	(47.0%)	(228 675)	(16 334.0%)	(97.5%)
Capital Expenditure Functional	42 136	(3 661)	(8.7%)	(3 661)	(8.7%)	(419 665)	(4 178.4%)	(99.1%)
Municipal governance and administration	6 130	(5 731)	(93.5%)	(5 731)	(93.5%)	(130 088)	(4 946.3%)	(95.6%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 130	(5 731)	(93.5%)	(5 731)	(93.5%)	(130 088)	(4 946.3%)	(95.6%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	13 400	1 661	12.4%	1 661	12.4%	(95 777)	(5 986.1%)	(101.7%)
Community and Social Services	10 400	1 661	16.0%	1 661	16.0%	(75 442)	(4 715.1%)	(102.2%)
Sport And Recreation	3 000	-	-	-	-	(20 335)	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 506	409	2.2%	409	2.2%	(186 147)	(3 201.8%)	(100.2%)
Planning and Development	13 806	-	-	-	-	(24 668)	(424.3%)	(100.0%)
Road Transport	4 700	409	8.7%	409	8.7%	(161 479)	-	(100.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	4 100	-	-	-	-	(7 653)	-	(100.0%)
Energy sources	4 000	-	-	-	-	(1 997)	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	(2 596)	-	(100.0%)
Waste Management	100	-	-	-	-	(3 059)	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	218 162							
Property rates	47 300	-	-	-	-	-	-	-
Service charges	18 060	-	-	-	-	-	-	-
Other revenue	8 976	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	113 870	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	29 956	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(175 584)							
Suppliers and employees	(172 484)	-	-	-	-	-	-	-
Finance charges	(3 100)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	42 578							
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(42 136)							

Capital assets	(42 136)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(42 136)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(454)	2	(4%)	2	(4%)	(2)	4%	(200.6%)	
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(454)	2	(4%)	2	(4%)	(2)	4%	(200.6%)	
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(454)	2	(4%)	2	(4%)	(2)	4%	(200.6%)	
Net Increase/(Decrease) in cash held	(12)	2	(17.2%)	2	(17.2%)	(2)	4%	(200.6%)	
Cash/cash equivalents at the year begin:	21 058	54 185	257.3%	54 185	257.3%	30 410	-	78.2%	
Cash/cash equivalents at the year end:	21 046	109 353	519.6%	109 353	519.6%	30 690	(6 735.8%)	256.3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	695	30.1%	(8)	(.3%)	80	3.5%	1 540	66.7%	2 308	3.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 520	14.2%	(1)	-	4 283	11.0%	29 184	74.9%	38 986	64.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	215	2.8%	(3)	-	97	1.3%	7 368	96.0%	7 677	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	167	8.6%	-	-	54	2.8%	1 717	88.6%	1 938	3.2%	-	-	-	-
Interest on Arrear Debtor Accounts	161	1.7%	-	-	128	1.4%	9 132	96.9%	9 421	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	2%	-	-	-	-	(26)	99.8%	(26)	-	-	-	-	-
Total By Income Source	6 758	11.2%	(11)	-	4 643	7.7%	48 913	81.1%	60 302	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 233	21.2%	-	-	3 783	15.3%	15 634	63.4%	24 650	40.9%	-	-	-	-
Commercial	868	14.6%	(8)	(.1%)	145	2.5%	4 921	83.0%	5 926	9.8%	-	-	-	-
Households	324	2.4%	(4)	-	198	1.5%	12 915	96.1%	13 433	22.3%	-	-	-	-
Other	333	2.0%	-	-	517	3.2%	15 443	94.8%	16 293	27.0%	-	-	-	-
Total By Customer Group	6 758	11.2%	(11)	-	4 643	7.7%	48 913	81.1%	60 302	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 021	39.9%	519	20.3%	(97)	(3.8%)	1 119	43.7%	2 561	38.9%
Auditor-General	-	-	-	-	-	-	7	100.0%	7	1%
Other	3 259	81.1%	2 688	66.9%	(7 618)	(189.7%)	5 687	141.6%	4 016	61.0%
Total	4 280	65.0%	3 207	48.7%	(7 715)	(117.2%)	6 813	103.5%	6 584	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	786 871	284 492	36.2%	284 492	36.2%	287 142	39.2%	(.9%)
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	87 201	14 985	17.2%	14 985	17.2%	16 521	23.8%	(9.3%)
Service charges - sanitation revenue	8 677	2 199	25.3%	2 199	25.3%	2 107	25.0%	4.3%
Service charges - refuse revenue	30 628	7 448	24.3%	7 448	24.3%	7 419	29.5%	4%
Rental of facilities and equipment	122	291	238.8%	291	238.8%	349	303.6%	(16.6%)
Interest earned - external investments	19 679	4 697	23.9%	4 697	23.9%	5 392	16.4%	(12.9%)
Interest earned - outstanding debtors	297	687	231.6%	687	231.6%	702	250.8%	(2.1%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26	6	22.6%	6	22.6%	8	79.8%	(23.4%)
Licences and permits	80	35	43.5%	35	43.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	634 456	252 054	39.7%	252 054	39.7%	254 096	42.9%	(.8%)
Other revenue	5 707	2 090	36.6%	2 090	36.6%	548	13.2%	281.1%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	905 749	216 260	23.9%	216 260	23.9%	192 075	24.2%	12.6%
Employee related costs	275 161	55 680	20.2%	55 680	20.2%	58 120	20.7%	(4.2%)
Remuneration of councillors	15 216	3 167	20.8%	3 167	20.8%	3 062	21.2%	3.4%
Debt impairment	8 286	83	1.0%	83	1.0%	-	-	(100.0%)
Depreciation and asset impairment	129 712	30 558	23.6%	30 558	23.6%	17 633	19.7%	73.3%
Finance charges	2 765	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	210 278	53 558	25.5%	53 558	25.5%	49 697	46.0%	7.8%
Contracted services	166 017	42 985	25.9%	42 985	25.9%	38 682	21.8%	11.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	98 315	30 229	30.7%	30 229	30.7%	24 880	22.4%	21.5%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 878)	68 232		68 232		95 067		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	225 791	32 835	14.5%	32 835	14.5%	31 325	12.7%	4.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 914	101 067		101 067		126 392		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	106 914	101 067		101 067		126 392		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 914	101 067		101 067		126 392		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 914	101 067		101 067		126 392		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	244 467	31 434	12.9%	31 434	12.9%	28 334	9.6%	10.9%
National Government	225 791	28 552	12.6%	28 552	12.6%	28 046	11.4%	1.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	225 791	28 552	12.6%	28 552	12.6%	28 046	11.4%	1.8%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 675	2 882	15.4%	2 882	15.4%	288	.6%	901.9%
Capital Expenditure Functional	244 467	31 434	12.9%	31 434	12.9%	28 334	9.6%	10.9%
Municipal governance and administration	6 829	705	10.3%	705	10.3%	4	.1%	18 768.6%
Executive and Council	1 137	1	.1%	1	.1%	-	-	(100.0%)
Finance and administration	5 650	704	12.5%	704	12.5%	4	.1%	18 745.4%
Internal audit	42	-	-	-	-	-	-	-
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	237 638	30 728	12.9%	30 728	12.9%	28 330	9.8%	8.5%
Energy sources	-	-	-	-	-	-	-	-
Water Management	187 918	27 479	14.6%	27 479	14.6%	20 696	8.6%	32.8%
Waste Water Management	38 974	1 073	2.8%	1 073	2.8%	7 634	27.0%	(85.9%)
Waste Management	10 746	2 176	20.3%	2 176	20.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	3 463 708	852 881	24.6%	852 881	24.6%	1 266 394	30.9%	(32.7%)
Property rates	-	-	-	-	-	-	-	-
Service charges	139 125	33 339	24.0%	33 339	24.0%	42 117	8.7%	(20.8%)
Other revenue	3 041 477	682 844	22.5%	682 844	22.5%	1 104 972	44.5%	(38.2%)
Transfers and Subsidies - Operational	5 819	2 355	40.5%	2 355	40.5%	2 519	9.7%	(6.5%)
Transfers and Subsidies - Capital	263 579	131 419	49.9%	131 419	49.9%	116 785	10.6%	12.5%
Interest	13 708	2 924	21.3%	2 924	21.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 092 604)	(363 932)	33.3%	(363 932)	33.3%	(239 167)	24.2%	52.2%
Suppliers and employees	(1 089 839)	(363 932)	33.4%	(363 932)	33.4%	(239 167)	24.3%	52.2%
Finance charges	(2 765)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	2 371 104	488 949	20.6%	488 949	20.6%	1 027 227	33.1%	(52.4%)
Cash Flow from Investing Activities								
Receipts	(14)	6	(39.7%)	6	(39.7%)	2	(73.3%)	280.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(14)	6	(39.7%)	6	(39.7%)	2	(73.3%)	280.3%
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(244 467)	(31 434)	12.9%	(31 434)	12.9%	(28 334)	4.8%	10.9%

Capital assets	(244 467)	(31 434)	12.9%	(31 434)	12.9%	(28 334)	4.8%	10.9%
Net Cash from/(used) Investing Activities	(244 481)	(31 428)	12.9%	(31 428)	12.9%	(28 332)	4.8%	10.9%
Cash Flow from Financing Activities								
Receipts	(16)	(2)	12.7%	(2)	12.7%	(55)	(4%)	(96.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(16)	(2)	12.7%	(2)	12.7%	(55)	(4%)	(96.3%)
Payments	9 564	-	-	-	-	-	-	-
Repayment of borrowing	9 564	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	9 548	(2)	-	(2)	-	(55)	(4%)	(96.3%)
Net Increase/(Decrease) in cash held	2 136 171	457 519	21.4%	457 519	21.4%	998 839	39.5%	(54.2%)
Cash/cash equivalents at the year begin:	395 771	(210 437)	(53.2%)	(210 437)	(53.2%)	494 384	100.1%	(142.6%)
Cash/cash equivalents at the year end:	2 531 941	748 503	29.6%	748 503	29.6%	1 500 245	49.7%	(50.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 681	10.2%	3 521	6.3%	1 360	2.4%	44 979	81.0%	55 540	61.9%	-	-	32 454	58.4%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	652	5.3%	496	4.0%	310	2.5%	10 939	88.2%	12 397	13.8%	-	-	8 529	68.8%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	246	2.1%	241	2.0%	252	2.1%	11 177	93.8%	11 916	13.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 471	25.0%	368	3.7%	116	1.2%	6 927	70.1%	9 882	11.0%	-	-	-	-
Total By Income Source	9 050	10.1%	4 627	5.2%	2 037	2.3%	74 022	82.5%	89 736	100.0%	-	-	40 983	45.7%
Debtors Age Analysis By Customer Group														
Organs of State	3 561	31.3%	1 557	13.7%	365	3.2%	5 911	51.9%	11 394	12.7%	-	-	-	-
Commercial	3 282	25.1%	883	6.8%	523	4.0%	8 376	64.1%	13 063	14.6%	-	-	1 685	12.9%
Households	2 208	3.4%	2 186	3.3%	1 149	1.8%	59 735	91.5%	65 278	72.7%	-	-	39 298	60.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 050	10.1%	4 627	5.2%	2 037	2.3%	74 022	82.5%	89 736	100.0%	-	-	40 983	45.7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	25 152	8.9%	31 263	11.1%	30 660	10.9%	195 046	69.1%	282 121	86.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 735	39.2%	17 364	38.4%	6 080	13.4%	4 083	9.0%	45 263	13.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	42 887	13.1%	48 627	14.9%	36 740	11.2%	199 130	60.8%	327 384	100.0%

Contact Details

Municipal Manager	Ms Mballi Ndlovu	035 799 2501
Financial Manager	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	309 163	120 890	39.1%	120 890	39.1%	117 546	37.7%	2.8%
Property rates	46 642	25 063	53.7%	25 063	53.7%	19 144	36.5%	30.9%
Service charges - electricity revenue	39 216	8 985	22.9%	8 985	22.9%	8 940	26.4%	-5%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 546	2 544	26.7%	2 544	26.7%	2 251	22.7%	13.0%
Rental of facilities and equipment	130	38	29.1%	38	29.1%	17	6.0%	124.7%
Interest earned - external investments	4 950	1 204	24.3%	1 204	24.3%	1 661	47.5%	(27.5%)
Interest earned - outstanding debtors	6 740	765	11.3%	765	11.3%	1 146	6.3%	(33.3%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	265	13	5.1%	13	5.1%	5	1.1%	162.9%
Licences and permits	695	244	35.1%	244	35.1%	177	12.8%	38.0%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	200 340	81 233	40.5%	81 233	40.5%	83 965	43.9%	(3.3%)
Other revenue	640	801	125.1%	801	125.1%	241	34.9%	232.9%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	323 462	66 491	20.6%	66 491	20.6%	57 005	18.4%	16.6%
Employee related costs	107 819	26 652	24.7%	26 652	24.7%	25 244	22.9%	5.6%
Remuneration of councillors	14 643	3 400	23.2%	3 400	23.2%	3 396	24.1%	-1%
Debt impairment	30 635	-	-	-	-	-	-	-
Depreciation and asset impairment	32 726	7 671	23.4%	7 671	23.4%	-	-	(100.0%)
Finance charges	400	1	0.2%	1	0.2%	-	-	(100.0%)
Bulk purchases	35 143	8 730	24.8%	8 730	24.8%	9 014	30.9%	(3.2%)
Other Materials	2 288	39	1.7%	39	1.7%	1 281	11.3%	(96.9%)
Contracted services	56 718	10 693	18.9%	10 693	18.9%	7 427	19.4%	44.0%
Transfers and subsidies	1 883	397	21.1%	397	21.1%	420	25.9%	(5.4%)
Other expenditure	41 206	8 905	21.6%	8 905	21.6%	10 220	25.0%	(12.9%)
Losses	-	3	-	3	-	2	-	50.8%
Surplus/(Deficit)	(14 299)	54 399		54 399		60 541		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	35 370	1 856	5.2%	1 856	5.2%	12 525	36.6%	(85.2%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	1 170	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 241	56 255		56 255		73 067		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 241	56 255		56 255		73 067		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 241	56 255		56 255		73 067		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 241	56 255		56 255		73 067		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	73 920	13 922	18.8%	13 922	18.8%	(250 259)	(685.8%)	(105.6%)
National Government	35 370	6 067	17.2%	6 067	17.2%	(148 347)	(436.6%)	(104.1%)
Provincial Government	1 170	41	3.5%	41	3.5%	(66)	(36.9%)	(161.7%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 540	6 108	16.7%	6 108	16.7%	(148 413)	(434.5%)	(104.1%)
Borrowing	-	-	-	-	-	(3 881)	-	(100.0%)
Internally generated funds	37 380	7 813	20.9%	7 813	20.9%	(97 965)	(4 193.5%)	(108.0%)
Capital Expenditure Functional	73 920	13 922	18.8%	13 922	18.8%	(250 259)	(424.1%)	(105.6%)
Municipal governance and administration	5 170	68	1.3%	68	1.3%	(60 261)	(2 620.1%)	(100.1%)
Executive and Council	20	-	-	-	-	(1 525)	(234.6%)	(100.0%)
Finance and administration	5 150	68	1.3%	68	1.3%	(58 736)	(3 559.8%)	(100.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	15 863	1 017	6.4%	1 017	6.4%	(80 746)	(696.8%)	(101.3%)
Community and Social Services	10 108	333	3.3%	333	3.3%	(80 444)	(838.1%)	(100.4%)
Sport And Recreation	5 754	684	11.9%	684	11.9%	(301)	-	(327.1%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 688	12 673	31.1%	12 673	31.1%	(89 403)	(212.2%)	(114.2%)
Planning and Development	9 985	3 535	35.4%	3 535	35.4%	(1 439)	(9.4%)	(345.6%)
Road Transport	30 703	9 138	29.8%	9 138	29.8%	(88 048)	(340.3%)	(110.4%)
Environmental Protection	-	-	-	-	-	84	9.3%	(100.0%)
Trading Services	12 200	164	1.3%	164	1.3%	(19 849)	(663.8%)	(100.8%)
Energy sources	8 200	164	2.0%	164	2.0%	(19 849)	(923.2%)	(100.8%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	311 844	2 333	.7%	2 333	.7%	(49 804)	(16.1%)	(104.7%)
Property rates	26 586	-	-	-	-	-	-	-
Service charges	42 028	3	-	3	-	-	-	(100.0%)
Other revenue	1 478	-	-	-	-	(291)	(7.9%)	(100.0%)
Transfers and Subsidies - Operational	204 520	-	-	-	-	(49 514)	(25.2%)	(100.0%)
Transfers and Subsidies - Capital	37 232	2 262	6.1%	2 262	6.1%	1	-	277 136.0%
Interest	-	68	-	68	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(268 573)	(602)	-2%	(602)	-2%	(3 810)	-	(84.2%)
Suppliers and employees	(266 290)	(602)	-2%	(602)	-2%	(3 810)	-	(84.2%)
Finance charges	(400)	-	-	-	-	-	-	-
Transfers and grants	(1 883)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	43 271	1 730	4.0%	1 730	4.0%	(53 615)	(17.4%)	(103.2%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(73 920)	-	-	-	-	-	-	-

Capital assets	(73 920)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(73 920)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	257	(22)	(8.6%)	(22)	(8.6%)	5	5.7%	(507.0%)	
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	257	(22)	(8.6%)	(22)	(8.6%)	5	5.7%	(507.0%)	
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	257	(22)	(8.6%)	(22)	(8.6%)	5	5.7%	(507.0%)	
Net Increase/(Decrease) in cash held	(30 392)	1 708	(5.6%)	1 708	(5.6%)	(53 610)	(17.3%)	(103.2%)	
Cash/cash equivalents at the year begin:	82 219	-	-	-	-	77 623	-	(100.0%)	
Cash/cash equivalents at the year end:	51 827	41 708	80.5%	41 708	80.5%	24 013	7.8%	73.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	3 464	49.0%	(12)	(2%)	376	5.3%	3 238	45.8%	7 066	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 222	23.2%	(6)	-	422	4%	76 354	76.4%	99 992	52.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 755	3.6%	9	-	738	1.5%	45 899	94.8%	48 401	25.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	15.3%	-	-	19	7.4%	203	77.3%	262	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	269	1.0%	267	1.0%	260	1.0%	25 850	97.0%	26 646	14.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	102	1.3%	-	-	-	-	7 724	98.7%	7 826	4.1%	-	-	-	-
Total By Income Source	28 852	15.2%	257	.1%	1 815	1.0%	159 269	83.7%	190 193	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 865	39.0%	49	.2%	594	2.1%	16 335	58.7%	27 844	14.6%	-	-	-	-
Commercial	13 346	35.8%	36	.1%	107	.3%	23 840	63.9%	37 328	19.6%	-	-	-	-
Households	4 363	3.5%	173	.1%	1 114	.9%	119 093	95.5%	124 743	65.6%	-	-	-	-
Other	278	100.2%	(1)	(.3%)	0	.1%	0	-	278	1.1%	-	-	-	-
Total By Customer Group	28 852	15.2%	257	.1%	1 815	1.0%	159 269	83.7%	190 193	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	27.0%	-	-	-	-	7	73.0%	9	78.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100.0%	2	21.2%
Total	2	21.2%	-	-	-	-	9	78.8%	12	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2 059 853	425 299	20.6%	425 299	20.6%	391 480	20.9%	8.6%
Property rates	577 128	112 612	19.5%	112 612	19.5%	106 617	20.2%	5.6%
Service charges - electricity revenue	1 076 985	185 372	17.2%	185 372	17.2%	155 384	16.9%	19.3%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	67 978	17 914	26.4%	17 914	26.4%	16 274	24.9%	10.1%
Rental of facilities and equipment	3 426	537	15.7%	537	15.7%	537	13.1%	.1%
Interest earned - external investments	27 024	4 552	16.8%	4 552	16.8%	3 789	9.8%	20.1%
Interest earned - outstanding debtors	9 000	1 277	14.2%	1 277	14.2%	945	7.9%	35.2%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18 246	2 373	13.0%	2 373	13.0%	1 850	4.1%	28.3%
Licences and permits	703	594	84.5%	594	84.5%	101	22.6%	486.8%
Agency services	13 085	2 777	21.2%	2 777	21.2%	2 643	20.7%	5.1%
Transfers and subsidies	228 202	85 752	37.6%	85 752	37.6%	92 197	41.8%	(7.0%)
Other revenue	35 758	11 538	32.3%	11 538	32.3%	11 142	42.1%	3.6%
Gains	2 919	-	-	-	-	-	-	-
Operating Expenditure	2 076 260	407 144	19.6%	407 144	19.6%	337 113	17.8%	20.8%
Employee related costs	511 232	107 133	21.0%	107 133	21.0%	101 891	21.5%	5.1%
Remuneration of councillors	25 399	5 647	22.2%	5 647	22.2%	5 697	22.5%	(.9%)
Debt impairment	163 109	3 052	1.9%	3 052	1.9%	705	4%	332.7%
Depreciation and asset impairment	98 446	20 350	20.7%	20 350	20.7%	19 973	21.0%	1.9%
Finance charges	24 894	357	1.4%	357	1.4%	551	1.8%	(35.2%)
Bulk purchases	887 793	213 713	24.1%	213 713	24.1%	171 206	21.8%	24.8%
Other Materials	21 860	4 616	21.1%	4 616	21.1%	2 752	15.0%	67.7%
Contracted services	224 624	37 566	16.7%	37 566	16.7%	23 381	13.4%	60.7%
Transfers and subsidies	7 030	867	12.3%	867	12.3%	655	9.5%	32.2%
Other expenditure	111 872	13 844	12.4%	13 844	12.4%	10 301	8.6%	34.4%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 407)	18 155		18 155		54 367		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	88 744	20 105	22.7%	20 105	22.7%	11 167	13.3%	80.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	18 180	1 238	6.8%	1 238	6.8%	2 643	17.3%	(53.2%)
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 518	39 498		39 498		68 178		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	90 518	39 498		39 498		68 178		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 518	39 498		39 498		68 178		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 518	39 498		39 498		68 178		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	321 401	49 775	15.5%	49 775	15.5%	34 094	11.5%	46.0%
National Government	72 405	15 334	21.2%	15 334	21.2%	10 086	14.5%	52.0%
Provincial Government	8 656	2 149	24.8%	2 149	24.8%	37	5%	5 655.8%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	15 252	2 604	17.1%	2 604	17.1%	326	1.8%	697.7%
Transfers recognised - capital	96 314	20 087	20.9%	20 087	20.9%	10 450	11.0%	92.2%
Borrowing	5 000	-	-	-	-	660	1.6%	(100.0%)
Internally generated funds	220 088	29 689	13.5%	29 689	13.5%	22 984	14.5%	29.2%
Capital Expenditure Functional	321 401	49 775	15.5%	49 775	15.5%	34 094	11.5%	46.0%
Municipal governance and administration	13 900	2 390	17.2%	2 390	17.2%	2 572	9.9%	(7.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	13 900	2 390	17.2%	2 390	17.2%	2 572	9.9%	(7.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	91 748	3 440	3.7%	3 440	3.7%	5 227	7.7%	(34.2%)
Community and Social Services	38 876	2 232	5.7%	2 232	5.7%	311	1.2%	618.9%
Sport And Recreation	25 970	940	3.6%	940	3.6%	4 917	23.1%	(80.9%)
Public Safety	20 785	-	-	-	-	-	-	-
Housing	6 116	267	4.4%	267	4.4%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	87 636	33 420	38.1%	33 420	38.1%	21 083	24.8%	58.5%
Planning and Development	1 823	150	8.2%	150	8.2%	-	-	(100.0%)
Road Transport	85 812	33 271	38.8%	33 271	38.8%	21 083	24.9%	57.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	128 118	10 525	8.2%	10 525	8.2%	5 213	4.5%	101.9%
Energy sources	119 662	10 441	8.7%	10 441	8.7%	4 678	4.2%	123.2%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	8 456	85	1.0%	85	1.0%	535	12.0%	(84.2%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	2 059 122	537 391	26.1%	537 391	26.1%	478 667	23.7%	12.3%
Property rates	520 716	103 218	19.8%	103 218	19.8%	100 252	20.4%	3.0%
Service charges	1 051 964	285 712	27.2%	285 712	27.2%	251 923	27.1%	13.4%
Other revenue	157 875	17 874	11.3%	17 874	11.3%	9 432	3.7%	89.5%
Transfers and Subsidies - Operational	224 635	87 476	38.9%	87 476	38.9%	93 825	42.7%	(6.8%)
Transfers and Subsidies - Capital	76 908	38 273	49.8%	38 273	49.8%	18 600	22.8%	105.8%
Interest	27 024	4 839	17.9%	4 839	17.9%	4 635	12.0%	4.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 866 832)	(10 802)	.6%	(10 802)	.6%	(2 550)	.2%	323.6%
Suppliers and employees	(1 834 908)	(10 802)	.6%	(10 802)	.6%	(2 550)	.2%	323.6%
Finance charges	(24 894)	-	-	-	-	-	-	-
Transfers and grants	(7 030)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	192 290	526 589	273.9%	526 589	273.9%	476 116	140.3%	10.6%
Cash Flow from Investing Activities								
Receipts	(610)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(610)	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(321 401)	(50 855)	15.8%	(50 855)	15.8%	(34 935)	12.8%	45.6%

Capital assets	(321 401)	(50 855)	15.8%	(50 855)	15.8%	(34 935)	12.8%	45.6%
Net Cash from/(used) Investing Activities	(322 011)	(50 855)	15.8%	(50 855)	15.8%	(34 935)	12.8%	45.6%
Cash Flow from Financing Activities								
Receipts	10 651	(246)	(2.3%)	(246)	(2.3%)	75	1.1%	(430.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 651	(246)	(4.4%)	(246)	(4.4%)	75	1.1%	(430.3%)
Payments	(13 039)	-	-	-	-	-	-	-
Repayment of borrowing	(13 039)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 388)	(246)	10.3%	(246)	10.3%	75	1.1%	(430.3%)
Net Increase/(Decrease) in cash held	(132 109)	475 487	(359.9%)	475 487	(359.9%)	441 256	608.6%	7.8%
Cash/cash equivalents at the year begin:	731 689	973 742	133.1%	973 742	133.1%	(606 030)	(92.1%)	(260.7%)
Cash/cash equivalents at the year end:	599 580	1 449 229	241.7%	1 449 229	241.7%	(164 774)	(22.6%)	(979.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	53 630	58.7%	6 300	6.9%	5 300	5.8%	26 098	28.6%	91 327	26.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 296	13.9%	22 783	13.6%	5 856	3.5%	116 155	69.1%	168 089	48.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 497	15.2%	1 371	6.0%	1 902	8.3%	16 176	70.5%	22 948	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	1.4%	25	1.2%	23	1.1%	2 129	96.4%	2 209	6%	-	-	-	-
Interest on Arrear Debtor Accounts	485	2.4%	385	1.9%	390	2.0%	18 657	93.7%	19 916	5.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 963	4.9%	79	0.2%	156	4%	38 009	94.5%	40 207	11.7%	-	-	-	-
Total By Income Source	82 902	24.1%	30 943	9.0%	13 626	4.0%	217 224	63.0%	344 695	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 349	16.6%	9 241	65.2%	180	1.3%	2 396	16.9%	14 166	4.1%	-	-	-	-
Commercial	33 337	45.3%	2 703	3.7%	1 120	1.5%	36 491	49.5%	73 651	21.4%	-	-	-	-
Households	47 216	18.4%	19 000	7.4%	12 326	4.8%	178 336	69.4%	256 878	74.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	82 902	24.1%	30 943	9.0%	13 626	4.0%	217 224	63.0%	344 695	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	394	91.3%	-	-	-	-	37	8.7%	432	6.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 097	91.9%	322	4.9%	75	1.1%	140	2.1%	6 634	93.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 491	91.9%	322	4.6%	75	1.1%	177	2.5%	7 065	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(82 662)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(82 662)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	30	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	30	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	30	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(37 571)	77 797	(207.1%)	77 797	(207.1%)	121 616	53.9%	(36.0%)	
Cash/cash equivalents at the year begin:	-	-	-	-	-	82 413	101.4%	(100.0%)	
Cash/cash equivalents at the year end:	(37 571)	77 797	(207.1%)	77 797	(207.1%)	204 029	66.5%	(61.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	569	1.5%	-	-	15 292	39.6%	22 732	58.9%	38 593	92.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	96	56.2%	-	-	48	28.0%	27	15.8%	170	4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	23.8%	-	-	29	8.8%	225	67.4%	333	8%	-	-	-	-
Interest on Arrear Debtor Accounts	186	3.6%	-	-	82	1.6%	4 960	94.9%	5 228	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(49)	1.8%	(3)	-1%	(18)	-7%	(2 559)	97.4%	(2 628)	(6.3%)	-	-	-	-
Total By Income Source	882	2.1%	(3)	-	15 432	37.0%	25 384	60.9%	41 696	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	29	.1%	-	-	14 505	62.0%	8 872	37.9%	23 407	56.1%	-	-	-	-
Commercial	472	3.7%	(2)	-	209	1.6%	12 176	94.7%	12 855	30.8%	-	-	-	-
Households	40	1.3%	-	-	20	.7%	2 997	98.0%	3 057	7.3%	-	-	-	-
Other	341	14.3%	(0)	-	698	29.3%	1 339	56.3%	2 377	5.7%	-	-	-	-
Total By Customer Group	882	2.1%	(3)	-	15 432	37.0%	25 384	60.9%	41 696	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	292	40.6%	16	2.2%	(0)	-	411	57.2%	718	20.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 966	103.3%	-	-	-	-	(96)	(3.3%)	2 870	80.0%
Total	3 258	90.8%	16	.4%	(0)	-	315	8.8%	3 589	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

1. All figures in this report are unaudited.

Capital assets	(35 468)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(35 468)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(0)	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(0)	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 696	283 139	1 695.8%	283 139	1 695.8%	46 417	19.1%	510.0%	
Cash/cash equivalents at the year begin:	5 938	809	13.6%	809	13.6%	13 223	171.7%	(93.9%)	
Cash/cash equivalents at the year end:	22 634	283 949	1 254.5%	283 949	1 254.5%	59 640	23.8%	376.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	70	2%	(5)	-	20 966	56.0%	16 423	43.8%	37 454	159.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	24	118.9%	-	-	8	38.7%	(12)	(57.5%)	20	1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	2.5%	(1)	(2%)	14	2.2%	609	95.5%	638	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	26	1.0%	-	-	121	4.6%	2 486	94.4%	2 634	11.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(190)	1.1%	-	-	(167)	1.0%	(16 938)	97.9%	(17 295)	(73.8%)	-	-	-	-
Total By Income Source	(54)	(2%)	(6)	-	20 943	89.3%	2 567	10.9%	23 450	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(107)	(5%)	-	-	19 757	94.8%	1 194	5.7%	20 844	88.9%	-	-	-	-
Commercial	(8)	(1.2%)	-	-	220	31.9%	477	69.3%	688	2.9%	-	-	-	-
Households	52	10.9%	-	-	24	5.0%	402	84.1%	478	2.0%	-	-	-	-
Other	9	6%	(6)	(4%)	942	65.4%	495	34.4%	1 440	6.1%	-	-	-	-
Total By Customer Group	(54)	(2%)	(6)	-	20 943	89.3%	2 567	10.9%	23 450	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	391	85.3%	-	-	(37)	(8.1%)	104	22.7%	458	68.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	215	100.0%	-	-	-	-	-	-	215	31.9%
Total	606	90.0%	-	-	(37)	(5.5%)	104	15.5%	673	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 080 607	336 892	31.2%	336 892	31.2%	334 791	35.5%	.6%
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	197 800	48 566	24.5%	48 566	24.5%	42 372	25.3%	14.6%
Service charges - sanitation revenue	62 798	17 483	27.8%	17 483	27.8%	19 621	42.7%	(10.9%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	671	-	-	-	-	29	132.3%	(100.0%)
Interest earned - external investments	12 372	2 678	21.6%	2 678	21.6%	2 341	15.9%	14.4%
Interest earned - outstanding debtors	39 582	4 194	10.6%	4 194	10.6%	9 012	23.1%	(53.5%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	135	10	7.1%	10	7.1%	8	2.1%	15.1%
Licences and permits	12	10	81.1%	10	81.1%	0	.4%	9 900.0%
Agency services	2 256	-	-	-	-	480	22.3%	(100.0%)
Transfers and subsidies	672 011	263 016	39.1%	263 016	39.1%	259 880	40.1%	1.2%
Other revenue	8 826	936	10.6%	936	10.6%	1 048	4.2%	(10.6%)
Gains	84 063	-	-	-	-	-	-	-
Operating Expenditure	1 066 557	162 207	15.2%	162 207	15.2%	233 707	24.7%	(30.6%)
Employee related costs	270 730	61 568	22.7%	61 568	22.7%	63 570	23.1%	(3.1%)
Remuneration of councillors	10 474	2 208	21.1%	2 208	21.1%	2 252	22.9%	(1.9%)
Debt impairment	19 216	-	-	-	-	-	-	-
Depreciation and asset impairment	116 457	32 831	28.2%	32 831	28.2%	30 858	37.8%	6.4%
Finance charges	6 875	717	10.4%	717	10.4%	838	6.6%	(14.4%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	212 828	1 217	.6%	1 217	.6%	60 637	25.3%	(98.0%)
Contracted services	142 353	21 008	14.8%	21 008	14.8%	26 978	17.6%	(22.1%)
Transfers and subsidies	36 817	9 346	25.4%	9 346	25.4%	13 865	39.2%	(32.6%)
Other expenditure	127 793	33 312	26.1%	33 312	26.1%	34 709	29.2%	(4.0%)
Losses	123 015	-	-	-	-	-	-	-
Surplus/(Deficit)	14 049	174 685		174 685		101 084		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	236 859	46 325	19.6%	46 325	19.6%	47 462	21.1%	(2.4%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	2 273	4 148	182.5%	4 148	182.5%	-	-	(100.0%)
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	253 182	225 158		225 158		148 546		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	253 182	225 158		225 158		148 546		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	253 182	225 158		225 158		148 546		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	253 182	225 158		225 158		148 546		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	235 386	41 284	17.5%	41 284	17.5%	37 437	18.5%	10.3%
National Government	205 964	40 904	19.9%	40 904	19.9%	36 974	18.9%	10.6%
Provincial Government	-	230	-	230	-	310	-	(25.6%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	205 964	41 135	20.0%	41 135	20.0%	37 284	19.0%	10.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	29 421	149	.5%	149	.5%	153	2.2%	(2.6%)
Capital Expenditure Functional	235 386	41 284	17.5%	41 284	17.5%	37 565	18.5%	9.9%
Municipal governance and administration	15 871	26	.2%	26	.2%	144	2.1%	(81.6%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	15 871	26	.2%	26	.2%	144	2.1%	(81.6%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 750	279	10.1%	279	10.1%	4 517	443.0%	(93.8%)
Planning and Development	2 750	279	10.1%	279	10.1%	4 517	443.0%	(93.8%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	216 764	40 979	18.9%	40 979	18.9%	32 905	16.9%	24.5%
Energy sources	-	-	-	-	-	-	-	-
Water Management	142 943	24 589	17.2%	24 589	17.2%	28 618	17.6%	(14.1%)
Waste Water Management	73 821	16 390	22.2%	16 390	22.2%	4 287	13.4%	282.4%
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	1 426 081	453 261	31.8%	453 261	31.8%	463 431	37.4%	(2.2%)
Property rates	-	-	-	-	-	-	-	-
Service charges	372 855	48 518	13.0%	48 518	13.0%	41 247	20.4%	17.6%
Other revenue	131 984	13 725	10.4%	13 725	10.4%	4 656	3.0%	194.8%
Transfers and Subsidies - Operational	672 011	276 909	41.2%	276 909	41.2%	304 863	47.3%	(9.2%)
Transfers and Subsidies - Capital	236 859	112 000	47.3%	112 000	47.3%	110 535	49.1%	1.3%
Interest	12 372	2 109	17.0%	2 109	17.0%	2 131	18.9%	(1.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(844 225)	(207 270)	24.6%	(207 270)	24.6%	(69 332)	8.6%	199.0%
Suppliers and employees	(799 775)	(205 535)	25.7%	(205 535)	25.7%	(69 332)	9.1%	196.4%
Finance charges	(1 633)	(1 734)	22.7%	(1 734)	22.7%	-	-	(100.0%)
Transfers and grants	(36 817)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	581 856	245 992	42.3%	245 992	42.3%	394 098	92.0%	(37.6%)
Cash Flow from Investing Activities								
Receipts	(340)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(340)	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(228 109)	(51 223)	22.5%	(51 223)	22.5%	(43 164)	21.3%	18.7%

Capital assets	(228 109)	(51 223)	22.5%	(51 223)	22.5%	(43 164)	21.3%	18.7%
Net Cash from/(used) Investing Activities	(228 450)	(51 223)	22.4%	(51 223)	22.4%	(43 164)	21.3%	18.7%
Cash Flow from Financing Activities								
Receipts	(96)	28	(29.2%)	28	(29.2%)	15	(12.3%)	85.6%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(96)	28	(29.2%)	28	(29.2%)	15	(12.3%)	85.6%
Payments	(19 108)	(3 291)	17.2%	(3 291)	17.2%	(6 362)	17.0%	(48.3%)
Repayment of borrowing	(19 108)	(3 291)	17.2%	(3 291)	17.2%	(6 362)	17.0%	(48.3%)
Net Cash from/(used) Financing Activities	(19 204)	(3 263)	17.0%	(3 263)	17.0%	(6 347)	16.9%	(48.6%)
Net Increase/(Decrease) in cash held	334 202	191 506	57.3%	191 506	57.3%	344 587	183.6%	(44.4%)
Cash/cash equivalents at the year begin:	142 929	184 652	129.2%	184 652	129.2%	(417 811)	(134.3%)	(144.2%)
Cash/cash equivalents at the year end:	477 132	376 169	78.8%	376 169	78.8%	(73 224)	(14.7%)	(613.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 779	5.3%	12 910	3.6%	17 069	4.8%	305 491	86.2%	354 250	60.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 593	6.4%	3 562	4.1%	3 053	3.5%	74 783	86.0%	86 990	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11	-	2 302	1.7%	2 267	1.6%	133 571	96.7%	138 151	23.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44	4%	3	-	5	1%	10 341	99.5%	10 393	1.8%	-	-	-	-
Total By Income Source	24 427	4.1%	18 776	3.2%	22 395	3.8%	524 187	88.9%	589 784	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 874	10.3%	1 980	7.1%	1 728	6.2%	21 417	76.5%	27 999	4.7%	-	-	-	-
Commercial	6 112	20.5%	1 860	6.2%	1 127	3.8%	20 732	69.5%	29 831	5.1%	-	-	-	-
Households	15 441	2.9%	14 936	2.8%	19 539	3.7%	482 038	90.6%	531 955	90.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 427	4.1%	18 776	3.2%	22 395	3.8%	524 187	88.9%	589 784	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 200	95.5%	-	-	619	3.9%	92	.6%	15 911	107.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(1 096)	100.0%	(1 096)	(7.4%)
Total	15 200	102.6%	-	-	619	4.2%	(1 004)	(6.8%)	14 815	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	385 899	144 757	37.5%	144 757	37.5%	124 863	30.7%	15.9%
Property rates	127 188	53 103	41.8%	53 103	41.8%	51 564	41.5%	3.0%
Service charges - electricity revenue	143 521	52 685	36.7%	52 685	36.7%	35 546	22.2%	48.2%
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	18 852	8 234	43.7%	8 234	43.7%	4 400	19.2%	87.1%
Rental of facilities and equipment	1 846	366	19.8%	366	19.8%	201	12.6%	81.9%
Interest earned - external investments	4 200	634	15.1%	634	15.1%	931	10.3%	(31.9%)
Interest earned - outstanding debtors	4 500	1 739	38.6%	1 739	38.6%	1 059	23.5%	64.1%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	269	54	19.9%	54	19.9%	96	6.6%	(44.0%)
Licences and permits	2 113	707	33.5%	707	33.5%	803	17.8%	(11.9%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	77 765	28 479	36.6%	28 479	36.6%	29 645	40.2%	(3.9%)
Other revenue	5 645	(1 243)	(22.0%)	(1 243)	(22.0%)	617	13.2%	(301.3%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	408 995	86 308	21.1%	86 308	21.1%	97 023	23.1%	(11.0%)
Employee related costs	141 581	35 143	24.8%	35 143	24.8%	35 064	25.0%	.2%
Remuneration of councillors	9 386	1 904	20.3%	1 904	20.3%	1 890	21.4%	.7%
Debt impairment	9 000	540	6.0%	540	6.0%	2 540	28.2%	(78.8%)
Depreciation and asset impairment	37 651	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	126 635	32 841	25.9%	32 841	25.9%	41 529	36.1%	(20.9%)
Other Materials	8 123	1 134	14.0%	1 134	14.0%	965	12.1%	17.5%
Contracted services	44 105	6 847	15.5%	6 847	15.5%	6 773	11.9%	1.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	32 515	7 900	24.3%	7 900	24.3%	8 262	18.0%	(4.4%)
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 097)	58 449		58 449		27 839		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	76 611	4 178	5.5%	4 178	5.5%	2 541	14.1%	64.4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 515	62 627		62 627		30 380		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	53 515	62 627		62 627		30 380		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 515	62 627		62 627		30 380		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 515	62 627		62 627		30 380		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	98 060	14 125	14.4%	14 125	14.4%	15 637	15.8%	(9.7%)
National Government	41 611	6 290	15.1%	6 290	15.1%	1 663	16.3%	278.3%
Provincial Government	35 000	1 615	4.6%	1 615	4.6%	3 450	75.0%	(53.2%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 611	7 904	10.3%	7 904	10.3%	5 113	34.5%	54.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	21 449	6 221	29.0%	6 221	29.0%	10 524	12.5%	(40.9%)
Capital Expenditure Functional	98 060	14 125	14.4%	14 125	14.4%	15 637	15.3%	(9.7%)
Municipal governance and administration								
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	35 491	2 484	7.0%	2 484	7.0%	4 462	24.3%	(44.3%)
Community and Social Services	491	-	-	-	-	1 134	10.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	21	.5%	(100.0%)
Housing	35 000	2 484	7.1%	2 484	7.1%	3 308	24.9%	(24.9%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 031	2 774	8.2%	2 774	8.2%	5 468	9.0%	(49.3%)
Planning and Development	5 939	1 193	20.1%	1 193	20.1%	4 215	13.8%	(71.7%)
Road Transport	28 092	1 581	5.6%	1 581	5.6%	1 254	4.2%	26.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	28 538	8 867	31.1%	8 867	31.1%	5 707	25.5%	55.4%
Energy sources	28 538	8 867	31.1%	8 867	31.1%	5 707	27.4%	55.4%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	444 751	159 605	35.9%	159 605	35.9%	110 476	24.5%	44.5%
Property rates	152 587	60 622	39.7%	60 622	39.7%	38 977	24.2%	55.5%
Service charges	126 757	34 132	26.9%	34 132	26.9%	24 918	13.7%	37.0%
Other revenue	6 831	1 701	24.9%	1 701	24.9%	2 034	15.8%	(16.4%)
Transfers and Subsidies - Operational	77 765	30 229	38.9%	30 229	38.9%	29 646	41.2%	2.0%
Transfers and Subsidies - Capital	76 611	32 378	42.3%	32 378	42.3%	14 901	82.7%	117.3%
Interest	4 200	543	12.9%	543	12.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(362 344)	(75 047)	20.7%	(75 047)	20.7%	(17 668)		324.8%
Suppliers and employees	(361 794)	(75 047)	20.7%	(75 047)	20.7%	(17 668)	-	324.8%
Finance charges	(550)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	82 407	84 557	102.6%	84 557	102.6%	92 808	20.6%	(8.9%)
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	(98 060)	(24 510)	25.0%	(24 510)	25.0%	(17 895)	18.1%	37.0%

Capital assets	(98 060)	(24 510)	25.0%	(24 510)	25.0%	(17 895)	18.1%	37.0%
Net Cash from/(used) Investing Activities	(98 060)	(24 510)	25.0%	(24 510)	25.0%	(17 895)	18.1%	37.0%
Cash Flow from Financing Activities								
Receipts	(500)	57	(11.3%)	57	(11.3%)	80	(6.9%)	(29.5%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(500)	57	(11.3%)	57	(11.3%)	80	(6.9%)	(29.5%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(500)	57	(11.3%)	57	(11.3%)	80	(6.9%)	(29.5%)
Net Increase/(Decrease) in cash held	(16 153)	60 104	(372.1%)	60 104	(372.1%)	74 993	21.4%	(19.9%)
Cash/cash equivalents at the year begin:	(156 236)	50 424	(32.3%)	50 424	(32.3%)	211 537	185.3%	(76.2%)
Cash/cash equivalents at the year end:	(172 389)	110 678	(64.2%)	110 678	(64.2%)	286 531	61.6%	(61.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 584	55.3%	2 563	18.7%	1 076	7.8%	2 501	18.2%	13 724	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 794	14.3%	5 909	9.6%	23 571	38.5%	23 022	37.6%	61 296	54.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 012	14.0%	2 508	11.6%	2 258	10.5%	13 806	64.0%	21 585	19.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	754	5.9%	556	4.3%	570	4.4%	10 976	85.4%	12 856	11.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	155	7.4%	136	6.4%	125	5.9%	1 693	80.3%	2 109	1.9%	-	-	-	-
Total By Income Source	20 301	18.2%	11 672	10.5%	27 599	24.7%	51 999	46.6%	111 571	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	4 294	13.8%	3 765	12.1%	10 999	35.4%	11 979	38.6%	31 036	27.8%	-	-	-	-
Commercial	9 906	30.1%	3 563	10.8%	9 335	28.4%	10 082	30.7%	32 887	29.5%	-	-	-	-
Households	6 101	12.8%	4 344	9.1%	7 265	15.2%	29 939	62.8%	47 648	42.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 301	18.2%	11 672	10.5%	27 599	24.7%	51 999	46.6%	111 571	100.0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69	100.0%	-	-	-	-	-	-	69	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	69	100.0%	-	-	-	-	-	-	69	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	251	(3)	(1.1%)	(3)	(1.1%)	0	.1%	(972.6%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	251	(3)	(1.1%)	(3)	(1.1%)	0	.1%	(972.6%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	251	(3)	(1.1%)	(3)	(1.1%)	0	.1%	(972.6%)	
Net Increase/(Decrease) in cash held	70 862	(13 205)	(18.6%)	(13 205)	(18.6%)	(43 907)	(14.0%)	(69.9%)	
Cash/cash equivalents at the year begin:	-	-	-	-	-	(99 867)	-	(100.0%)	
Cash/cash equivalents at the year end:	70 862	(13 205)	(18.6%)	(13 205)	(18.6%)	(143 774)	(45.8%)	(90.8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 070	6.3%	4 381	5.5%	3 305	4.1%	67 483	84.1%	80 239	70.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	647	5.7%	485	4.3%	462	4.1%	9 710	85.9%	11 303	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	218	11.7%	61	3.3%	21	1.1%	1 571	83.9%	1 872	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	-	5	-	4	-	20 813	99.9%	20 827	18.2%	-	-	-	-
Total By Income Source	5 941	5.2%	4 932	4.3%	3 793	3.3%	99 576	87.2%	114 242	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 227	4.2%	1 167	4.0%	1 167	4.0%	25 866	87.9%	29 427	25.8%	-	-	-	-
Commercial	762	4.0%	567	3.0%	529	2.8%	17 266	90.3%	19 123	16.7%	-	-	-	-
Households	1 531	3.4%	1 419	3.1%	1 352	3.0%	40 844	90.5%	45 146	39.5%	-	-	-	-
Other	2 420	11.8%	1 779	8.7%	746	3.6%	15 601	75.9%	20 545	18.0%	-	-	-	-
Total By Customer Group	5 941	5.2%	4 932	4.3%	3 793	3.3%	99 576	87.2%	114 242	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	632	25.0%	(555)	(22.0%)	64	2.6%	2 382	94.4%	2 524	39.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 685	68.4%	(1 283)	(32.7%)	(257)	(6.5%)	2 781	70.8%	3 925	60.9%
Total	3 317	51.4%	(1 838)	(28.5%)	(192)	(3.0%)	5 163	80.1%	6 449	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

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	242 206	99 384	41.0%	99 384	41.0%	104 127	43.8%	(4.6%)
Property rates	10 865	6 029	55.5%	6 029	55.5%	6 158	66.7%	(2.1%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 091	776	25.1%	776	25.1%	756	27.4%	2.8%
Rental of facilities and equipment	548	129	23.5%	129	23.5%	134	23.1%	(3.7%)
Interest earned - external investments	6 192	1 969	31.8%	1 969	31.8%	2 496	22.6%	(21.1%)
Interest earned - outstanding debtors	458	79	17.2%	79	17.2%	45	8.9%	74.7%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	702	108	15.4%	108	15.4%	101	15.5%	6.7%
Licences and permits	50	13	26.1%	13	26.1%	28	55.8%	(53.2%)
Agency services	1 350	420	31.1%	420	31.1%	450	37.5%	(6.7%)
Transfers and subsidies	217 489	89 620	41.2%	89 620	41.2%	93 655	44.6%	(4.3%)
Other revenue	1 462	241	16.5%	241	16.5%	304	18.3%	(20.8%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	335 701	62 624	18.7%	62 624	18.7%	49 363	15.8%	26.9%
Employee related costs	118 314	27 730	23.4%	27 730	23.4%	26 884	24.7%	3.1%
Remuneration of councillors	18 980	4 122	21.7%	4 122	21.7%	4 050	22.1%	1.8%
Debt impairment	2 758	2	.1%	2	.1%	86	3.3%	(97.3%)
Depreciation and asset impairment	51 913	10 379	20.0%	10 379	20.0%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	8 130	120	1.5%	120	1.5%	546	8.3%	(78.0%)
Contracted services	78 128	8 465	10.8%	8 465	10.8%	7 811	10.7%	8.4%
Transfers and subsidies	180	-	-	-	-	-	-	-
Other expenditure	57 297	11 805	20.6%	11 805	20.6%	9 984	21.0%	18.2%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(93 495)	36 760		36 760		54 764		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	56 672	10 459	18.5%	10 459	18.5%	13 696	31.8%	(23.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(36 823)	47 219		47 219		68 459		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(36 823)	47 219		47 219		68 459		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(36 823)	47 219		47 219		68 459		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(36 823)	47 219		47 219		68 459		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	120 404	13 312	11.1%	13 312	11.1%	18 361	19.2%	(27.5%)
National Government	45 728	7 748	16.9%	7 748	16.9%	12 757	29.6%	(39.3%)
Provincial Government	10 944	1 187	10.8%	1 187	10.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 672	8 935	15.8%	8 935	15.8%	12 757	29.6%	(30.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	63 732	4 377	6.9%	4 377	6.9%	5 604	10.7%	(21.9%)
Capital Expenditure Functional	120 404	13 312	11.1%	13 312	11.1%	18 361	19.2%	(27.5%)
Municipal governance and administration	9 162	123	1.3%	123	1.3%	670	16.1%	(81.7%)
Executive and Council	860	-	-	-	-	-	-	-
Finance and administration	8 302	123	1.5%	123	1.5%	670	17.9%	(81.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	14 004	1 359	9.7%	1 359	9.7%	16	2%	8 201.6%
Community and Social Services	860	-	-	-	-	11	1.5%	(100.0%)
Sport And Recreation	13 144	1 359	10.3%	1 359	10.3%	6	.1%	24 511.7%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 090	11 333	14.9%	11 333	14.9%	13 554	19.1%	(16.4%)
Planning and Development	2 440	33	1.4%	33	1.4%	-	-	(100.0%)
Road Transport	73 650	11 300	15.3%	11 300	15.3%	13 554	19.5%	(16.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	21 148	497	2.4%	497	2.4%	4 121	32.2%	(87.9%)
Energy sources	10 000	-	-	-	-	147	2.1%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	11 148	497	4.5%	497	4.5%	3 974	68.5%	(87.5%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	286 524	128 481	44.8%	128 481	44.8%	113 259	44.3%	13.4%
Property rates	7 606	-	-	-	-	-	-	-
Service charges	2 163	-	-	-	-	-	-	-
Other revenue	2 723	618	22.7%	618	22.7%	747	27.7%	(17.2%)
Transfers and Subsidies - Operational	217 360	90 345	41.6%	90 345	41.6%	94 113	44.8%	(4.0%)
Transfers and Subsidies - Capital	56 672	36 176	63.8%	36 176	63.8%	18 400	42.7%	96.6%
Interest	-	1 342	-	1 342	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(289 159)	(19 045)	6.6%	(19 045)	6.6%	(492)	(492)	3 773.1%
Suppliers and employees	(288 979)	(19 045)	6.6%	(19 045)	6.6%	(492)	(492)	3 773.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(180)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(2 635)	109 436	(4 153.2%)	109 436	(4 153.2%)	112 768	44.1%	(3.0%)
Cash Flow from Investing Activities								
Receipts	30 379	(146)	(.5%)	(146)	(.5%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 379	(146)	(.5%)	(146)	(.5%)	-	-	(100.0%)
Payments	(120 404)	(14 196)	11.8%	(14 196)	11.8%	(17 869)	18.7%	(20.6%)

Capital assets	(120 404)	(14 196)	11.8%	(14 196)	11.8%	(17 869)	18.7%	(20.6%)
Net Cash from/(used) Investing Activities	(90 025)	(14 341)	15.9%	(14 341)	15.9%	(17 869)	18.7%	(19.7%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(92 660)	95 095	(102.6%)	95 095	(102.6%)	94 899	59.3%	.2%
Cash/cash equivalents at the year begin:	228 832	243 566	106.4%	243 566	106.4%	588 723	-	(58.6%)
Cash/cash equivalents at the year end:	136 172	305 578	224.4%	305 578	224.4%	683 622	427.0%	(55.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	607	5.1%	4 458	37.2%	133	1.1%	6 781	56.6%	11 979	63.0%	(2)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	455	8.3%	174	3.2%	137	2.5%	4 691	86.0%	5 457	28.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	53	3.4%	25	1.6%	24	1.5%	1 462	93.5%	1 564	8.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	22	100.0%	22	1%	-	-	-	-
Total By Income Source	1 115	5.9%	4 658	24.5%	294	1.5%	12 956	68.1%	19 022	100.0%	(2)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18	.2%	3 794	51.2%	4	.1%	3 597	48.5%	7 412	39.0%	-	-	-	-
Commercial	476	37.7%	63	5.0%	48	3.8%	675	53.5%	1 262	6.6%	-	-	-	-
Households	621	6.0%	801	7.7%	242	2.3%	8 685	83.9%	10 348	54.4%	(2)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 115	5.9%	4 658	24.5%	294	1.5%	12 956	68.1%	19 022	100.0%	(2)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4	100.0%	-	-	-	-	-	-	4	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4	100.0%	-	-	-	-	-	-	4	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.

Capital assets	(92 800)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(83 170)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	(22)	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(22)	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(22)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 474)	96 023	(1 483.3%)	96 023	(1 483.3%)	85 988	32.4%	11.7%		
Cash/cash equivalents at the year begin:	125 422	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	118 948	96 023	80.7%	96 023	80.7%	85 988	24.3%	11.7%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 035	9.3%	2 018	3.7%	1 537	2.8%	45 766	84.2%	54 355	71.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	633	9.2%	245	3.6%	494	7.2%	5 507	80.1%	6 879	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	16 828	100.0%	16 828	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 696)	245.3%	72	(3.8%)	65	(3.4%)	2 644	(138.1%)	(1 915)	(2.5%)	-	-	-	-
Total By Income Source	971	1.3%	2 335	3.1%	2 097	2.8%	70 745	92.9%	76 148	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(378)	(1.4%)	694	2.5%	523	1.9%	26 495	96.9%	27 333	35.9%	-	-	-	-
Commercial	70	9%	413	5.1%	312	3.8%	7 374	90.3%	8 169	10.7%	-	-	-	-
Households	1 569	5.1%	943	3.1%	1 026	3.3%	27 277	88.5%	30 816	40.5%	-	-	-	-
Other	(291)	(3.0%)	285	2.9%	236	2.4%	9 600	97.7%	9 830	12.9%	-	-	-	-
Total By Customer Group	971	1.3%	2 335	3.1%	2 097	2.8%	70 745	92.9%	76 148	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	3 594	100.0%	-	-	-	-	-	-	3 594	95.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	102	96.7%	3	3.3%	-	-	106	2.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	47	100.0%	47	1.2%
Total	3 594	95.9%	102	2.7%	3	.1%	47	1.2%	3 746	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	503 258	181 948	36.2%	181 948	36.2%	186 744	39.1%	(2.6%)
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	48 866	13 747	28.1%	13 747	28.1%	13 128	26.0%	4.7%
Service charges - sanitation revenue	20 555	3 433	16.7%	3 433	16.7%	2 835	13.8%	21.1%
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	5 682	1 001	17.6%	1 001	17.6%	732	9.5%	36.7%
Interest earned - outstanding debtors	10 198	2 511	24.6%	2 511	24.6%	2 261	22.1%	11.1%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	183	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	417 406	161 255	38.6%	161 255	38.6%	167 553	43.3%	(3.8%)
Other revenue	549	1	.1%	1	.1%	52	4.7%	(98.8%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	577 594	120 227	20.8%	120 227	20.8%	102 780	18.5%	17.0%
Employee related costs	237 156	55 361	23.3%	55 361	23.3%	48 119	21.6%	15.1%
Remuneration of councillors	8 922	1 847	20.7%	1 847	20.7%	1 988	24.8%	(7.0%)
Debt impairment	27 645	-	-	-	-	-	-	-
Depreciation and asset impairment	87 410	-	-	-	-	-	-	-
Finance charges	1 328	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	31 249	7 339	23.5%	7 339	23.5%	4 600	16.6%	59.5%
Contracted services	105 296	36 647	34.8%	36 647	34.8%	29 750	25.1%	23.2%
Transfers and subsidies	17 000	5 600	32.9%	5 600	32.9%	5 000	-	12.0%
Other expenditure	61 589	13 432	21.8%	13 432	21.8%	13 323	21.3%	.8%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(74 336)	61 721		61 721		83 965		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	298 258	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	223 922	61 721		61 721		83 965		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	223 922	61 721		61 721		83 965		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	223 922	61 721		61 721		83 965		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	223 922	61 721		61 721		83 965		

Part 2: Capital Revenue and Expenditure

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	307 283	73 870	24.0%	73 870	24.0%	79 504	29.3%	(7.1%)
National Government	298 258	71 982	24.1%	71 982	24.1%	71 846	27.3%	.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	47	-	47	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	298 258	72 030	24.2%	72 030	24.2%	71 846	27.3%	.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	9 025	1 840	20.4%	1 840	20.4%	7 658	99.0%	(76.0%)
Capital Expenditure Functional	307 283	73 870	24.0%	73 870	24.0%	79 504	29.3%	(7.1%)
Municipal governance and administration	5 110	1 805	35.3%	1 805	35.3%	303	10.2%	495.6%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	5 110	1 805	35.3%	1 805	35.3%	303	10.2%	495.6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 021	47	4.6%	47	4.6%	7 355	294.2%	(99.4%)
Community and Social Services	1 021	47	4.6%	47	4.6%	7 355	294.2%	(99.4%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 270	-	-	-	-	-	-	-
Planning and Development	1 270	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	299 883	72 018	24.0%	72 018	24.0%	71 846	27.1%	.2%
Energy sources	-	-	-	-	-	-	-	-
Water Management	244 033	54 002	22.1%	54 002	22.1%	69 494	31.5%	(22.3%)
Waste Water Management	55 850	18 016	32.3%	18 016	32.3%	2 352	5.2%	666.0%
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	747 322	361 692	48.4%	361 692	48.4%	36 871	2.9%	881.0%
Property rates	-	-	-	-	-	-	-	-
Service charges	53 905	15 274	28.3%	15 274	28.3%	7 595	6.7%	101.1%
Other revenue	549	1	.1%	1	.1%	26	1.2%	(97.5%)
Transfers and Subsidies - Operational	389 288	163 104	41.9%	163 104	41.9%	(750)	(1.1%)	(21 850.0%)
Transfers and Subsidies - Capital	303 580	183 314	60.4%	183 314	60.4%	30 000	5.5%	511.0%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(445 539)	(220 616)	49.5%	(220 616)	49.5%	(91 275)	9.8%	141.7%
Suppliers and employees	(444 212)	(220 616)	49.7%	(220 616)	49.7%	(91 275)	9.9%	141.7%
Finance charges	(1 328)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	301 783	141 076	46.7%	141 076	46.7%	(54 404)	(15.3%)	(359.3%)
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	(307 283)	(73 870)	24.0%	(73 870)	24.0%	(34 472)	12.7%	114.3%

Capital assets	(307 283)	(73 870)	24.0%	(73 870)	24.0%	(34 472)	12.7%	114.3%
Net Cash from/(used) Investing Activities	(307 283)	(73 870)	24.0%	(73 870)	24.0%	(34 472)	12.7%	114.3%
Cash Flow from Financing Activities								
Receipts	122	(162)	(132.9%)	(162)	(132.9%)	12	(68.0%)	(1 393.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	122	(162)	(132.9%)	(162)	(132.9%)	12	(68.0%)	(1 393.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	122	(162)	(132.9%)	(162)	(132.9%)	12	(68.0%)	(1 393.0%)
Net Increase/(Decrease) in cash held	(5 379)	67 045	(1 246.4%)	67 045	(1 246.4%)	(88 864)	(105.4%)	(175.4%)
Cash/cash equivalents at the year begin:	48 731	51 622	105.9%	51 622	105.9%	40 671	314.7%	26.9%
Cash/cash equivalents at the year end:	43 352	118 907	274.3%	118 907	274.3%	(48 193)	(49.6%)	(346.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	4 534	2.9%	4 494	2.9%	3 216	2.1%	142 089	92.1%	154 332	64.2%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 771	2.9%	1 756	2.9%	1 256	2.1%	55 509	92.1%	60 292	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	758	2.9%	751	2.9%	538	2.1%	23 751	92.1%	25 798	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 063	2.9%	7 001	2.9%	5 009	2.1%	221 348	92.1%	240 421	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 224	22.1%	3 180	21.8%	1 370	9.4%	6 840	46.8%	14 613	6.1%	-	-	-	-
Commercial	724	4.9%	609	4.1%	491	3.3%	12 904	87.6%	14 728	6.1%	-	-	-	-
Households	3 115	1.5%	3 212	1.5%	3 148	1.5%	201 605	95.5%	211 079	87.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 063	2.9%	7 001	2.9%	5 009	2.1%	221 348	92.1%	240 421	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 492	83.8%	441	5.7%	777	10.0%	40	.5%	7 750	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 492	83.8%	441	5.7%	777	10.0%	40	.5%	7 750	100.0%

Contact Details

Municipal Manager	Ms A.N. Dlamini	039 834 8707
Financial Manager	M M. Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.