KWAZULU-NATAL: ETHEKWINI (ETH) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q2 of 2020/21 to Q2 of 2021/22
R thousands			appropriation		appropriation		% of main appropriation		% of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	43 656 807	11 465 914	26.3%	10 790 006	24.7%	22 255 921	51.0%	9 974 747	51.2%	8.2%
Property rates	10 204 740	2 819 178	27.6%	2 401 237	23.5%	5 220 415	51.2%	2 210 071	52.8%	
Service charges - electricity revenue	16 057 209	4 101 225	25.5%	3 640 420	22.7%	7 741 645	48.2%	3 434 418	50.3%	6.0%
Service charges - water revenue	5 562 562	975 787	17.5%	1 522 283	27.4%	2 498 070	44.9%	1 165 978	44.2%	
Service charges - sanitation revenue	1 376 564	371 434	27.0%	191 699	13.9%	563 133	40.9%	191 971	29.5%	
Service charges - refuse revenue	815 024	198 121	24.3%	208 724	25.6%	406 845	49.9%	202 113	45.0%	
			-		-	-	-	-		
Rental of facilities and equipment	881 668	174 983	19.8%	196 108	22.2%	371 091	42.1%	162 645	34.4%	20.6%
Interest earned - external investments	241 582	73 948	30.6%	48 388	20.0%	122 336	50.6%	39 493	33.1%	22.5%
Interest earned - outstanding debtors	385 171	752	.2%	7 925	2.1%	8 677	2.3%	(14 501)	.4%	
Dividends received	_	_	_		-	_	_		-	
Fines, penalties and forfeits	70 541	15 897	22.5%	5 504	7.8%	21 401	30.3%	2 447	6.2%	124.9%
Licences and permits	40 805	4 800	11.8%	10 224	25.1%	15 024	36.8%	8 813	40.8%	16.0%
Agency services	14 475	7 654	52.9%	2 310	16.0%	9 964	68.8%	10 288	89.4%	(77.5%)
Transfers and subsidies	4 406 064	1 631 389	37.0%	1 392 761	31.6%	3 024 151	68.6%	1 445 043	74.6%	(3.6%)
Other revenue	3 594 488	1 087 648	30.3%	1 162 444	32.3%	2 250 092	62.6%	1 111 655	60.3%	4.6%
Gains	5 914	3 099	52.4%	(22)	(.4%)	3 077	52.0%	4 312	47.0%	(100.5%)
Operating Expenditure	43 488 681	10 858 518	25.0%	10 484 467	24.1%	21 342 985	49.1%	9 688 868	46.1%	8.2%
Employee related costs	12 089 898	2 747 566	22.7%	3 433 585	28.4%	6 181 151	51.1%	3 243 777	54.3%	5.9%
Remuneration of councillors	141 662	30 970	21.9%	29 395	20.7%	60 364	42.6%	30 368	44.4%	(3.2%)
Debt impairment	1 620 007	291 266	18.0%	291 685	18.0%	582 951	36.0%	99 173	3.6%	194.1%
Depreciation and asset impairment	3 025 672	630 285	20.8%	631 644	20.9%	1 261 930	41.7%	564 214	44.4%	
Finance charges	887 083	226 265	25.5%	222 891	25.1%	449 156	50.6%	246 192	53.2%	
Bulk purchases	12 525 889	3 812 023	30.4%	2 625 472	21.0%	6 437 495	51.4%	2 386 387	55.2%	10.0%
Other Materials	3 702 128	1 244 382	33.6%	947 653	25.6%	2 192 035	59.2%	1 090 445	42.6%	(13.1%)
Contracted services	5 101 049	981 581	19.2%	1 357 378	26.6%	2 338 958	45.9%	1 200 163	40.9%	
Transfers and subsidies	559 713	93 120	16.6%	128 193	22.9%	221 314	39.5%	87 211	36.2%	47.0%
Other expenditure	2 727 323	523 889	19.2%	538 163	19.7%	1 062 052	38.9%	737 113	39.0%	
Losses	1 108 258	277 172	25.0%	278 407	25.1%	555 578	50.1%	3 825	35.5%	7 178.5%
Surplus/(Deficit)	168 126	607 396		305 540		912 936		285 879		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di		110 667	3.3%	706 725	21.0%	817 392	24.2%	360 249	16.0%	96.2%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	1 000	-	-	729	72.9%	729	72.9%	-	.3%	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	3 540 854	718 064		1 012 994		1 731 057		646 127		
Taxation	(24 055)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 564 909	718 064		1 012 994		1 731 057		646 127		
Attributable to minorities	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 564 909	718 064		1 012 994		1 731 057		646 127		
Share of surplus/ (deficit) of associate	-		-		-	-	-	-		-
Surplus/(Deficit) for the year	3 564 909	718 064		1 012 994		1 731 057		646 127		

Part 2: Capital Revenue and Expenditure

·				202	0/21					
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	5 321 542	454 030	8.5%	1 096 692	20.6%	1 550 722	29.1%	751 151	26.7%	46.09
National Government	2 573 227	341 482	13.3%	673 933	26.2%	1 015 415	39.5%	307 318	22.8%	119.39
Provincial Government	798 500	1 618	.2%	2 116	.3%	3 734	.5%	9 583	2.0%	(77.9%
District Municipality	-	-			-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI		(0)		0	-		-	4	-	(95.8%
Transfers recognised - capital	3 371 727	343 099	10.2%	676 049	20.1%	1 019 148	30.2%	316 905	18.2%	113.39
Borrowing	1 000 000	135 396	13.5%	177 046	17.7%	312 443	31.2%	79 607	22.9%	122.49
Internally generated funds	949 815	(24 466)	(2.6%)	243 597	25.6%	219 131	23.1%	354 639	168.1%	(31.3%
	-	-	-		-	-	-	-	-	-
Capital Expenditure Functional	5 321 542	454 032	8.5%	1 096 692	20.6%	1 550 724	29.1%	751 151	26.7%	46.09
Municipal governance and administration	869 815	72 295	8.3%	141 770	16.3%	214 065	24.6%	69 694	15.3%	103.49
Executive and Council	363 153	22	-	8 321	2.3%	8 343	2.3%	596	.3%	1 296.59
Finance and administration	506 579	72 252	14.3%	133 449	26.3%	205 701	40.6%	69 005	32.1%	93.49
Internal audit	83	21	25.6%		-	21	25.6%	94	56.3%	(100.0%
Community and Public Safety	1 316 091	42 056	3.2%	119 125	9.1%	161 180	12.2%	108 667	14.9%	9.69
Community and Social Services	90 925	8 186	9.0%	12 483	13.7%	20 669	22.7%	15 369	30.5%	(18.8%
Sport And Recreation	155 304	22 873	14.7%	31 334	20.2%	54 207	34.9%	29 346	31.7%	6.89
Public Safety	41 093	462	1.1%	1 702	4.1%	2 164	5.3%	7 555	8.7%	(77.5%
Housing	996 269	10 571	1.1%	73 240	7.4%	83 811	8.4%	54 865	10.5%	33.59
Health	32 500	(37)	(.1%)	366	1.1%	329	1.0%	1 532	13.0%	(76.1%
Economic and Environmental Services	1 681 151	265 212	15.8%	392 819	23.4%	658 031	39.1%	292 721	46.9%	34.29
Planning and Development	258 213	24 771	9.6%	79 239	30.7%	104 010	40.3%	71 072	37.0%	11.59
Road Transport	1 413 683	240 312	17.0%	312 160	22.1%	552 472	39.1%	219 509	49.1%	42.29
Environmental Protection	9 255	129	1.4%	1 421	15.4%	1 549	16.7%	2 139	117.1%	(33.6%
Trading Services	1 435 749	74 463	5.2%	441 893	30.8%	516 356	36.0%	274 574	21.4%	60.99
Energy sources	502 958	93 789	18.6%	112 996	22.5%	206 785	41.1%	75 325	30.5%	50.09
Water Management	455 976	48 937	10.7%	78 068	17.1%	127 005	27.9%	66 321	30.9%	17.79
Waste Water Management	315 572	(71 430)	(22.6%)	234 182	74.2%	162 753	51.6%	127 957	4.4%	83.09
Waste Management	161 243	3 166	2.0%	16 646	10.3%	19 812	12.3%	4 970	6.6%	234.99
Other	18 736	6	-	1 086	5.8%	1 091	5.8%	5 496	32.4%	(80.2%

				2021/22	-			20	20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпалоп		арргорпалоп	
Cash Flow from Operating Activities										
Receipts	50 085 749	-	-	-	-	-	-	-	-	-
Property rates	14 915 951									-
Service charges	22 620 761	-	-	-	-	-	-	-	-	-
Other revenue	4 731 145									
Transfers and Subsidies - Operational	4 455 164	-	-		-	-	-	-	-	-
Transfers and Subsidies - Capital	3 362 728	-	-		-	-		-	-	-
Interest	-		-		-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments	(34 875 684)	-	-		-	-	-	-	-	-
Suppliers and employees	(34 875 684)	-	-		-	-	-	-	-	-
Finance charges	-	-	-		-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	15 210 065					-		-	-	-
Cash Flow from Investing Activities										
Receipts	58 795	(95 291)	(162.1%)	(23 941)	(40.7%)	(119 232	(202.8%)	(4 970)	(9.2%)	381.7%
Proceeds on disposal of PPE										-
Decrease (Increase) in non-current debtors (not used)	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current receivables	58 795	(95 291)	(162.1%)	(23 941)	(40.7%)	(119 232)	(202.8%)	(4 970)	(9.2%)	381.7%
Decrease (increase) in non-current investments			-		-	-	-		-	-
Payments	-		-		-	-		-	-	-

Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	58 795	(95 291)	(162.1%)	(23 941)	(40.7%)	(119 232)	(202.8%)	(4 970)	(9.2%)	381.7%
Cash Flow from Financing Activities										
Receipts	3 500 526	10 825	.3%	9 540	.3%	20 364	.6%	464	(10.2%)	1 955.3%
Short term loans	-	-	-					-	-	-
Borrowing long term/refinancing	1 000 000	-	-					-	-	-
Increase (decrease) in consumer deposits	2 500 526	10 825	.4%	9 540	.4%	20 364	.8%	464	(10.2%)	1 955.3%
Payments	(789 880)	-							-	
Repayment of borrowing	(789 880)	-	-					-	-	-
Net Cash from/(used) Financing Activities	2 710 646	10 825	.4%	9 540	.4%	20 364	.8%	464	(10.2%)	1 955.3%
Net Increase/(Decrease) in cash held	17 979 505	(84 466)	(.5%)	(14 402)	(.1%)	(98 868)	(.5%)	(4 506)	(7.9%)	219.6%
Cash/cash equivalents at the year begin:	-			(84 466)				(1 727)		4 791.6%
Cash/cash equivalents at the year end:	17 979 505	(84 466)	(.5%)	(98 868)	(.5%)	(98 868)	(.5%)	(6 233)	(7.9%)	1 486.3%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to	Impairment -Ba Council F	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	453 156	7.5%	270 494	4.5%	222 618	3.7%	5 102 276	84.4%	6 048 544	34.2%	-	-	5 107 821	84.4%
Trade and Other Receivables from Exchange Transactions - Electricity	839 079	27.3%	268 037	8.7%	168 859	5.5%	1 794 883	58.4%	3 070 858	17.3%	-	-	2 738 339	89.2%
Receivables from Non-exchange Transactions - Property Rates	534 937	11.2%	213 390	4.5%	130 535	2.7%	3 895 718	81.6%	4 774 581	27.0%	-	-	4 637 780	97.1%
Receivables from Exchange Transactions - Waste Water Management	84 903	8.9%	50 218	5.3%	40 583	4.2%	780 590	81.6%	956 293	5.4%	-	-	788 592	82.5%
Receivables from Exchange Transactions - Waste Management	56 010	11.2%	24 431	4.9%	15 628	3.1%	405 829	80.9%	501 899	2.8%	-	-	408 660	81.4%
Receivables from Exchange Transactions - Property Rental Debtors	11 328	4.7%	7 547	3.1%	6 116	2.5%	216 844	89.7%	241 835	1.4%	-	-	256 040	105.9%
Interest on Arrear Debtor Accounts	38 659	4.9%	16 900	2.1%	10 517	1.3%	722 463	91.6%	788 539	4.5%	-	-	887 792	112.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 751	4.4%	33 777	2.6%	31 250	2.4%	1 200 455	90.7%	1 323 232	7.5%	-	-	1 174 906	88.8%
Total By Income Source	2 075 823	11.7%	884 793	5.0%	626 105	3.5%	14 119 059	79.7%	17 705 780	100.0%	-	-	15 999 930	90.4%
Debtors Age Analysis By Customer Group														
Organs of State	177 466	17.4%	64 959	6.4%	28 525	2.8%	750 340	73.5%	1 021 290	5.8%	-	-	1 090 305	106.8%
Commercial	873 675	20.0%	280 535	6.4%	178 393	4.1%	3 033 290	69.5%	4 365 893	24.7%	-	-	3 593 665	82.3%
Households	1 017 595	8.3%	535 547	4.4%	415 403	3.4%	10 301 939	84.0%	12 270 483	69.3%	-	-	11 225 327	91.5%
Other	7 086	14.7%	3 753	7.8%	3 785	7.9%	33 490	69.6%	48 114	.3%	-	-	90 633	188.4%
Total By Customer Group	2 075 823	11.7%	884 793	5.0%	626 105	3.5%	14 119 059	79.7%	17 705 780	100.0%	-	-	15 999 930	90.4%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	989 999	100.0%	-			-		-	989 999	50.9%
Bulk Water	357 094	100.0%	-		-	-		-	357 094	18.4%
PAYE deductions	150 137	100.0%	-			-		-	150 137	7.7%
VAT (output less input)	278	100.0%	-		-	-		-	278	-
Pensions / Retirement	149 999	100.0%	-	-	-	-		-	149 999	7.7%
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	140 526	63.3%	3 836	1.7%	451	.2%		-	222 111	11.4%
Auditor-General	-				-	-		-		
Other	74 396	100.0%	-	-	-	-	-	-	74 396	3.8%
Total	1 862 430	95.8%	3 836	.2%	451	-	77 298	4.0%	1 944 015	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

, ,				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	306 073	118 129	38.6%	82 751	27.0%	200 881	65.6%	101 824	69.4%	(18.7%)
	104 746	47 365		16 896		64 261	61.3%	19 520	61.6%	
Property rates	104 /46	4/ 305	45.2%	16 896	16.1%	64 261	61.3%	19 520	61.6%	(13.4%)
Service charges - electricity revenue								122		(100.0%)
Service charges - water revenue										(100.070)
Service charges - sanitation revenue										
Service charges - refuse revenue	9 773	4 015	41.1%	2 112	21.6%	6 127	62.7%	2 199	61.5%	(3.9%)
Survice analysis Totals for and			-			0 127	-		-	(0.770)
Rental of facilities and equipment	6 608	1 678	25.4%	1 666	25.2%	3 344	50.6%	1 708	49.8%	(2.5%)
Interest earned - external investments	8 312	12	.1%	2 756	33.2%	2 768	33.3%	12	4.8%	22 715.9%
Interest earned - outstanding debtors	1 892	190	10.0%	249	13.2%	439	23.2%	22	10.7%	1 042.6%
Dividends received					-	-				
Fines, penalties and forfeits	624	(168)	(26.9%)	1 472	236.0%	1 305	209.1%	744	56.3%	97.9%
Licences and permits	7 481	1 536	20.5%	1 617	21.6%	3 153	42.1%	1 893	35.8%	(14.6%)
Agency services	2 147	324	15.1%	230	10.7%	554	25.8%		-	(100.0%)
Transfers and subsidies	162 881	62 621	38.4%	54 720	33.6%	117 341	72.0%	74 811	84.4%	(26.9%)
Other revenue	1 610	556	34.6%	1 032	64.1%	1 588	98.7%	792	26.2%	30.2%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	326 350	66 750	20.5%	85 910	26.3%	152 660	46.8%	75 727	40.7%	13.4%
Employee related costs	145 345	32 718	22.5%	41 103	28.3%	73 821	50.8%	36 821	57.3%	11.6%
Remuneration of councillors	17 358	3 772	21.7%	3 615	20.8%	7 387	42.6%	3 732	44.9%	(3.1%)
Debt impairment	2 356	5772	21.770		20.070	, 50,	12.070	0.02	11.770	(0.170)
Depreciation and asset impairment	43 593	10 165	23.3%	10 252	23.5%	20 417	46.8%	(183)	_	(5 696.0%)
Finance charges					-			(,	_	(= = = = = = = = = = = = = = = = = = =
Bulk purchases	_	_	_		_		_	_	_	_
Other Materials	5 724	31	.5%	1 777	31.0%	1 808	31.6%	5 163	74.3%	(65.6%)
Contracted services	63 803	11 447	17.9%	15 956	25.0%	27 403	42.9%	18 986	37.1%	(16.0%)
Transfers and subsidies	2 601	191	7.4%	224	8.6%	415	15.9%	1 352	30.2%	(83.5%)
Other expenditure	45 571	8 426	18.5%	12 984	28.5%	21 410	47.0%	9 855	37.5%	31.7%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 277)	51 379		(3 159)		48 221		26 097		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	30 640	8 709	28.4%	10 446	34.1%	19 155	62.5%	1 010	6.9%	934.4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	50 0 10	0.07	20.170	10 110	51.170	17 100	02.070	1010	0.770	751.170
Transfers and subsidies - capital (in-kind - all)	_	_	_			_	_	_	_	_
Surplus/(Deficit) after capital transfers and contributions	10 363	60 088		7 288		67 376		27 107		
Taxation										
Surplus/(Deficit) after taxation	10 363	60 088	-	7 288	-	67 376	-	27 107	-	-
Attributable to minorities	10 303	00 088		1 288	-	0/ 3/0		21 107		
	10.242	(0.000	-	7 000	-	/7.07/	-	27.407	-	-
Surplus/(Deficit) attributable to municipality	10 363	60 088		7 288		67 376		27 107		
Share of surplus/ (deficit) of associate			-				-		-	-
Surplus/(Deficit) for the year	10 363	60 088		7 288		67 376		27 107		

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	38 595	8 007	20.7%	16 434	42.6%	24 441	63.3%	954	5.8%	1 621.99
		6 295	20.7%	12 189			69.4%	954 954	7.6%	1 177.19
National Government	26 644	6 295	23.6%	12 189	45.7%	18 484	69.4%	954	7.6%	1 177.15
Provincial Government	-	-	-		-	-	-		-	-
District Municipality		-		-		-				-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI										
Transfers recognised - capital	26 644	6 295	23.6%	12 189	45.7%	18 484	69.4%	954	7.6%	1 177.19
Borrowing	11 951	1 712	14.3%	4 245	35.5%	5 957	49.8%	-	-	(100.00)
Internally generated funds	11 951	1 / 12	14.3%	4 245		5 95/	49.8%		-	(100.0%
					-					
Capital Expenditure Functional	38 595	8 007	20.7%	16 434	42.6%	24 441	63.3%	954	5.8%	1 621.99
Municipal governance and administration	1 360	28	2.0%	240	17.6%	268	19.7%	-	-	(100.0%
Executive and Council	87	-	-	6	7.0%	6	7.0%	-	-	(100.0%
Finance and administration	1 273	28	2.2%	234	18.4%	262	20.6%	-	-	(100.0%
Internal audit	-		-		-	-	-	-	-	-
Community and Public Safety	15 138	5 629	37.2%	7 546	49.8%	13 175	87.0%	949	12.5%	695.5
Community and Social Services	8 707	1 784	20.5%	6 058	69.6%	7 842	90.1%	104	7.9%	5 711.8
Sport And Recreation	6 431	3 845	59.8%	1 488	23.1%	5 334	82.9%	844	16.8%	76.2
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 141	2 350	11.7%	8 512	42.3%	10 862	53.9%	6	1.9%	146 136.6
Planning and Development	2 652	-	-	391	14.7%	391	14.7%	-	-	(100.0%
Road Transport	17 488	2 350	13.4%	8 121	46.4%	10 471	59.9%	6	1.9%	139 416.4
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 957			136	6.9%	136	6.9%		-	(100.09
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 957	-	-	136	6.9%	136	6.9%	-	-	(100.09
Other	-	-	-	-	-	-	-	-	-	-

				2021/22				202	0/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	366 849	105 293	28.7%	41 864	11.4%	147 157	40.1%	96 539	53.3%	(56.6%)
Property rates Service charges	83 613 8 218	12 582 1	15.0%	21 511 (2 199)	25.7% (26.8%)	34 092 (2 198)	40.8% (26.7%)	17 244 122	44.5% 1.8%	24.7% (1 895.2%)
Other revenue Transfers and Subsidies - Operational	30 050 206 014	2 368 63 842	7.9% 31.0%	(50) 32 656	(.2%) 15.9%	2 318 96 498	7.7% 46.8%	2 116 77 057	7.5% 85.2%	(102.4%) (57.6%)
Transfers and Subsidies - Capital Interest	30 640 8 312	26 500	86.5%	(10 054)	(32.8%)	16 446	53.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments Suppliers and employees Finance charges	(324 244) (321 642)	(131) (131)		(15 262) (15 262)	4.7% 4.7%	(15 394) (15 394)	4.7% 4.8%	(4 400) (4 400)	1.7% 1.7%	246.8% 246.8%
Transfers and grants	(2 601)	_	_		_					
Net Cash from/(used) Operating Activities	42 605	105 161	246.8%	26 602	62.4%	131 763	309.3%	92 139	257.2%	(71.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)		-	-		-		-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments	(47 552)	-	-		-		-	-	-	-

Capital assets	(47 552)	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(47 552)	-	-	-		-	-		-	
Cash Flow from Financing Activities										
Receipts	198	4	1.8%	3	1.6%	7	3.4%	2 357	(181.6%)	(99.9%)
Short term loans	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	198	4	1.8%	3	1.6%	7	3.4%	2 357	(181.6%)	(99.9%)
Payments			-							
Repayment of borrowing			-	-	-			-		
Net Cash from/(used) Financing Activities	198	4	1.8%	3	1.6%	7	3.4%	2 357	(142.9%)	(99.9%)
Net Increase/(Decrease) in cash held	(4 749)	105 165	(2 214.3%)	26 605	(560.2%)	131 770	(2 774.4%)	94 496	535.6%	(71.8%)
Cash/cash equivalents at the year begin:	130 060	-		312 408	240.2%	-	-	79 306	-	293.9%
Cash/cash equivalents at the year end:	125 310	312 408	249.3%	544 369	434.4%	544 369	434.4%	368 158	152.4%	47.9%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-		-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-		-			-	-		-			
Receivables from Non-exchange Transactions - Property Rates	8 421	9.2%	2 096	2.3%	11 745	12.9%	69 077	75.6%	91 339	64.1%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	205	100.0%	205	.1%	-	-		-
Receivables from Exchange Transactions - Waste Management	1 009	12.0%	279	3.3%	712	8.5%	6 405	76.2%	8 405	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 161	13.1%	562	6.4%	543	6.1%	6 584	74.4%	8 850	6.2%	-	-	-	-
Interest on Arrear Debtor Accounts	24	.1%	35	.1%	130	.5%	27 126	99.3%	27 314	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 015)	(111.2%)	68	1.1%	32	.5%	13 223	209.6%	6 308	4.4%	-	-	-	-
Total By Income Source	3 600	2.5%	3 040	2.1%	13 161	9.2%	122 621	86.1%	142 422	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(33)	(.1%)	111	.2%	6 694	14.3%	40 165	85.6%	46 938	33.0%	-	-	-	-
Commercial	1 204	6.7%	516	2.9%	1 614	8.9%	14 754	81.6%	18 088	12.7%	-	-	-	-
Households	2 437	3.2%	2 392	3.2%	4 762	6.3%	65 496	87.2%	75 087	52.7%	-	-		-
Other	(8)	(.4%)	20	.9%	91	3.9%	2 206	95.5%	2 309	1.6%	-	-	-	-
Total By Customer Group	3 600	2.5%	3 040	2.1%	13 161	9.2%	122 621	86.1%	142 422	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-	-	-	-	-	-	
Bulk Water	-	-	-		-	-	-	-	-	
PAYE deductions			-	-	-	-	-	-	-	
VAT (output less input)	743	100.0%	-	-	-	-	-	-	743	74.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-				-	-	-	-	-	
Trade Creditors	79	30.5%	181	69.5%	-	-	-	-	260	25.9%
Auditor-General	-				-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	822	82.0%	181	18.0%	-	-	-	-	1 003	100.0%

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: UMZUMBE (KZN213) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										(*** ***)
Operating Revenue	189 864	70 372	37.1%	59 120	31.1%	129 492	68.2%	68 204	74.2%	(13.3%)
Property rates	7 813	7 813	100.0%	(1)	-	7 812	100.0%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - vacer revenue					-					
Service charges - water revenue Service charges - sanitation revenue					-					
Service charges - refuse revenue	24				-					
Service charges - relase revenue	27				-					
Rental of facilities and equipment	100	8	8.2%	74	73.5%	82	81.7%	(47)	9.1%	(258.0%)
Interest earned - external investments	6 500	1 789	27.5%	1 634	25.1%	3 423	52.7%	1 685	18.5%	(3.0%)
Interest earned - external investments Interest earned - outstanding debtors	0.500	1 /07	27.576	1 034	23.170	3 423	32.770	1 003	10.376	(3.070)
Dividends received					-					
Fines, penalties and forfeits					-					
Licences and permits	16	2	15.1%	1	8.9%	4	24.1%	9	58.1%	(84.6%)
Agency services			10.170		0.770		21.170		55.174	(01.070)
Transfers and subsidies	174 703	60 647	34.7%	56 802	32.5%	117 448	67.2%	66 448	85.1%	(14.5%)
Other revenue	408	112	27.5%	611	149.8%	723	177.3%	108	17.1%	466.1%
Gains	300		-	-	-	-	-	-		-
Operating Expenditure	234 878	48 483	20.6%	57 301	24.4%	105 784	45.0%	47 589	35.1%	20.4%
Employee related costs	78 792	15 939	20.0%	20 092	25.5%	36 031	45.7%	17 476	43.0%	15.0%
Remuneration of councillors	18 351	4 214	23.0%	3 981	21.7%	8 194	44.7%	4 458	47.5%	(10.7%)
Debt impairment	4 000	4214	23.070	3 701	21.770	0 174	44.770	4 430	47.376	(10.770)
Depreciation and asset impairment	30 350	7 208	23.8%	5 413	17.8%	12 621	41.6%	5 170	38.0%	4.7%
Finance charges	32	7 200	.6%	3413	17.070	0		2	6.6%	(100.0%)
Bulk purchases							.070		0.070	(100.070)
Other Materials	3 299	151	4.6%	144	4.4%	295	8 9%	235	16.1%	(38.6%)
Contracted services	58 054	13 777	23.7%	20 477	35.3%	34 254	59.0%	13 079	28.6%	56.6%
Transfers and subsidies	8 620	1 457	16.9%	1 713	19.9%	3 171	36.8%	2 206	32.0%	(22.3%)
Other expenditure	33 381	5 736	17.2%	5 481	16.4%	11 217	33.6%	4 963	26.6%	10.4%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 014)	21 888		1 819		23 708		20 615		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	34 330	18 245	53.1%	13 768	40.1%	32 013	93.3%	14 030	80.6%	(1.9%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		10210	-	-	-	52 015	70.570	-	-	(1.770)
Transfers and subsidies - capital (in-kind - all)	_	_	_			_	_	_		-
Surplus/(Deficit) after capital transfers and contributions	(10 684)	40 134		15 587		55 721		34 645		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 684)	40 134		15 587		55 721		34 645		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 684)	40 134		15 587		55 721		34 645		
Share of surplus/ (deficit) of associate	-	-			-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 684)	40 134		15 587		55 721		34 645		

Part 2: Capital Revenue and Expenditure

•				202						
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2020/21 to Q2 of 2021/22
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	62 185	11 179	18.0%	27 740	44.6%	38 919	62.6%	15 808	25.2%	75.59
National Government	34 330	4 026	11.7%	8 880	25.9%	12 906	37.6%	9 495	50.2%	(6.5%
Provincial Government						-				
District Municipality		206		(206)						(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI						-	-	-		-
Transfers recognised - capital	34 330	4 232	12.3%	8 675	25.3%	12 906	37.6%	9 495	50.2%	(8.6%
Borrowing	-	-	-			-	-		-	
Internally generated funds	27 855	6 947	24.9%	19 065	68.4%	26 013	93.4%	6 313	13.3%	202.09
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	62 185	11 179	18.0%	27 740	44.6%	38 919	62.6%	15 821	25.2%	75.39
Municipal governance and administration	9 584	252	2.6%	6 960	72.6%	7 212	75.2%	(592)	(25.2%)	(1 276.6%
Executive and Council	-	-	-	-	-	-	-			
Finance and administration	9 584	252	2.6%	6 960	72.6%	7 212	75.2%	(592)	(25.3%)	(1 276.6%
Internal audit	-	-	-		-	-	-	-	-	-
Community and Public Safety	12 708	5 178	40.7%	8 661	68.2%	13 838	108.9%	9 969	71.6%	(13.1%
Community and Social Services	9 107	2 384	26.2%	2 492	27.4%	4 875	53.5%	8 462	57.4%	(70.6%
Sport And Recreation	3 301	2 794	84.6%	6 169	186.9%	8 963	271.5%	1 507	150.3%	309.29
Public Safety	300	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 592	5 749	14.5%	12 119	30.6%	17 869	45.1%	6 443	18.4%	88.19
Planning and Development	914	-	-	11	1.2%	11	1.2%		-	(100.0%
Road Transport	38 678	5 749	14.9%	12 108	31.3%	17 858	46.2%	6 443	18.4%	87.99
Environmental Protection		-	-	-	-	-	-	-	-	-
Trading Services	300	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-		-	-	-	-	-	-
Water Management	-	-	-		-	-	-	-	-	-
Waste Water Management	300	-	-	-	-	-	-	-	-	-
Waste Management	300	-	-		-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	

•				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	212 213	32 325	15.2%	(20 692)	(9.8%)	11 633	5.5%	19 072	34.9%	(208.5%)
Property rates	2 656	-	-		-	-		-	-	
Service charges	24	-	-		-	-	-	-	-	-
Other revenue	500	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	174 703	32 236	18.5%	(20 783)	(11.9%)	11 453	6.6%	19 072	45.0%	(209.0%)
Transfers and Subsidies - Capital	34 330	-	-		-	-	-	-	-	-
Interest	-	89	-	91	-	180	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	
Payments	(200 997)	(32 627)	16.2%	(63 246)	31.5%	(95 873)		-	-	(100.0%)
Suppliers and employees	(192 345)	(32 627)	17.0%	(63 246)	32.9%	(95 873)	49.8%	-	-	(100.0%)
Finance charges	(32)	-	-		-	-	-	-	-	-
Transfers and grants	(8 620)	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	11 217	(303)	(2.7%)	(83 938)	(748.3%)	(84 241)	(751.0%)	19 072	34.8%	(540.1%)
Cash Flow from Investing Activities										
Receipts	300	-	-	-	-	-	-		-	
Proceeds on disposal of PPE	300	-	-		-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(62 185)	-	-	-	-	-	-	-	-	-

Capital assets	(62 185)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(61 885)	-	-	-		-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	1	(2)	(231.6%)	1	117.0%	(1)	(114.6%)	1	(3.7%)	(14.3%)
Short term loans		(2)	(231.070)		- 117.070	- (1)	(114.070)		(3.770)	(14.570)
Borrowing long term/refinancing			_	_	_	_		-	_	
Increase (decrease) in consumer deposits	1	(2)	(231.6%)	1	117.0%	(1)	(114.6%)	1	(3.7%)	(14.3%)
Payments					-					
Repayment of borrowing		-	-	-			-		-	
Net Cash from/(used) Financing Activities	1	(2)	(231.6%)	1	117.0%	(1)	(114.6%)	1	(3.7%)	(14.3%)
Net Increase/(Decrease) in cash held	(50 667)	(305)	.6%	(83 937)	165.7%	(84 242)	166.3%	19 073	34.8%	(540.1%)
Cash/cash equivalents at the year begin:			-	(305)	-		-	46 006	-	(100.7%)
Cash/cash equivalents at the year end:	(50 667)	(305)	.6%	(84 242)	166.3%	(84 242)	166.3%	65 079	16.8%	(229.4%)

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -l Council	Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-	-		-	-		-		-	-		
Receivables from Non-exchange Transactions - Property Rates		-	-	-	-	-	39 157	100.0%	39 157	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	-	-	-	-	-	-	39 067	100.0%	39 067	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State		-	-	-	-	-	26 674	100.0%	26 674	68.3%	-	-	-	-
Commercial		-	-	-	-	-	7 470	100.0%	7 470	19.1%	-	-	-	-
Households		-	-	-	-	-		-	-		-	-		-
Other		-	-	-	-	-	4 923	100.0%	4 923	12.6%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	39 067	100.0%	39 067	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-		-	-	-	-	-		
Pensions / Retirement	-	-	-	-	-	-		-		-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(17)	100.0%	(17)	(101.3%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	25	73.7%	4	10.3%	3	7.7%	3	8.3%	34	201.3%
Total	25	148.3%	4	20.8%	3	15.5%	(14)	(84.5%)	17	100.0%

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: UMUZIWABANTU (KZN214) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	205 065	29 479	14.4%	98 030	47.8%	127 509	62.2%	56 905	60.2%	72.3%
Property rates	23 621	8 096	34.3%	5 355	22.7%	13 451	56.9%	5 680	49.5%	(5.7%)
7. 9	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	41 140	8 797	21.4%	9 441	22.9%	18 238	44.3%	8 282	36.2%	14.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-				-		-	-		-
Service charges - refuse revenue	2 736	707	25.9%	685	25.0%	1 392	50.9%	624	49.5%	9.7%
	-		-	-	-	-	-	-	-	-
Rental of facilities and equipment	777	25	3.3%	2	.2%	27	3.5%	1	9.9%	102.8%
Interest earned - external investments	7 550	1 850	24.5%	1 890	25.0%	3 740	49.5%	1 235	19.0%	53.0%
Interest earned - outstanding debtors	-		-	-	-	-	-	(701)	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 099	519	16.8%	551	17.8%	1 071	34.6%	1 416	47.9%	(61.1%)
Licences and permits	850	301	35.4%	265	31.2%	566	66.6%	342	80.6%	(22.4%)
Agency services	1 470	86	5.9%	178	12.1%	264	18.0%	235	29.1%	(24.4%)
Transfers and subsidies	113 079	870	.8%	78 379	69.3%	79 249	70.1%	46 279	80.1%	69.4%
Other revenue	10 743	8 225	76.6%	1 286	12.0%	9 511	88.5%	(6 487)	32.7%	(119.8%)
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	237 514	55 954	23.6%	44 331	18.7%	100 285	42.2%	50 354	43.8%	(12.0%)
Employee related costs	82 036	16 614	20.3%	22 053	26.9%	38 668	47.1%	20 629	50.2%	6.9%
Remuneration of councillors	13 029	2 466	18.9%	2 161	16.6%	4 627	35.5%	2 467	38.1%	(12.4%)
Debt impairment	2 500	-	-		-	-	-	-	-	-
Depreciation and asset impairment	18 801	-	-	-	-	-	-	9 401	50.0%	(100.0%)
Finance charges	240	1	.3%	-	-	1	.3%	51	11.4%	(100.0%)
Bulk purchases	39 675	14 158	35.7%	9 311	23.5%	23 469	59.2%	7 362	52.8%	26.5%
Other Materials	1 332	220	16.5%	244	18.3%	464	34.8%	450	31.5%	(45.8%)
Contracted services	44 003	14 108	32.1%	1 072	2.4%	15 180	34.5%	3 365	32.0%	(68.2%)
Transfers and subsidies	2 278	2 297	100.8%	756	33.2%	3 053	134.0%	1 116	96.5%	(32.3%)
Other expenditure	33 618	6 090	18.1%	8 734	26.0%	14 824	44.1%	5 513	27.1%	58.4%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 449)	(26 475)		53 699		27 224		6 551		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	32 464	4 205	13.0%	9 175	28.3%	13 380	41.2%	8 101	59.8%	13.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	137	-	137	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-			-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	15	(22 271)		63 011		40 740		14 652		
Taxation	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15	(22 271)		63 011		40 740		14 652		
Attributable to minorities	-		-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	15	(22 271)		63 011		40 740		14 652		
Share of surplus/ (deficit) of associate	-	(22 27 1)	-	-	-	-	-	- 11002	-	
Surplus/(Deficit) for the year	15	(22 271)		63 011		40 740		14 652		
Surplus/(Denotif) for the year	15	(22 27 1)		03 011		40 /40		14 002		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	46 091	6 157	13.4%	10 179	22.1%	16 336	35.4%	14 930	60.1%	(31.8%
National Government	32 464	3 996	12.3%	8 322	25.6%	12 319	37.9%	5 392	44.8%	54.49
Provincial Government	32 404	3 990	12.376	0 322	23.0%	12 3 19	31.976	5 392	44.070	34.47
	-		-			-				-
District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	-	-	-			-				-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, Hi Transfers recognised - capital	32 464	3 996	12.3%	8 322	25.6%	12 319	37.9%	5 392	44.8%	54.49
Borrowing	32 404	3 990	12.3%	0 322	23.0%	12 3 19	31.976	3 392	44.076	34.47
Internally generated funds	13 627	2 161	15.9%	1 857	13.6%	4 018	29.5%	9 539	70.0%	(80.5%
internally generated tunus	13 027	2 101	13.770	1 037	13.070	- 4010	27.570	, , , , ,	70.070	(00.370
Capital Expenditure Functional	46 091	6 157	13.4%	10 179	22.1%	16 336	35.4%	14 930	60.1%	(31.8%
Municipal governance and administration	3 150	247	7.8%	879	27.9%	1 125	35.7%	209	17.8%	320.19
Executive and Council	-		-	-			-	-		020.11
Finance and administration	3 150	247	7.8%	879	27.9%	1 125	35.7%	209	17.8%	320.1
Internal audit		-	-			-		-		
Community and Public Safety	3 927	1 914	48.7%	1 388	35.3%	3 302	84.1%	3 006	60.7%	(53.8%
Community and Social Services	3 927	1 914	48.7%	1 388	35.3%	3 302	84.1%	(64)	17.0%	(2 253.79
Sport And Recreation	0	-	-	-	-	-	-	3 070	67.4%	(100.0%
Public Safety	-	-	-		-	-		-	-	-
Housing	-	-	-		-	-		-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 614	3 996	10.6%	7 912	21.0%	11 909	31.7%	11 647	64.2%	(32.1%
Planning and Development	3 000	-	-		-	-	-	7 646	106.8%	(100.0%
Road Transport	34 614	3 996	11.5%	7 912	22.9%	11 909	34.4%	4 001	39.2%	97.89
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 400	-	-	-	-	-	-	68	105.3%	(100.0%
Energy sources	1 400	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-		-	-	-	68	105.3%	(100.09
Other	-	-	-	-	-	-	-	-	-	-

•					202	20/21				
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	234 195	129 035	55.1%	344 071	146.9%	473 105	202.0%	64 647	64.9%	432.2%
Property rates	16 534	2 602	15.7%	6 077	36.8%	8 680	52.5%	3 970	30.8%	53.1%
Service charges	39 095	9 642	24.7%	10 966	28.1%	20 608	52.7%	8 219	25.9%	33.4%
Other revenue	25 473	49 375	193.8%	(13 724)	(53.9%)	35 651	140.0%	2 024	42.9%	(778.1%)
Transfers and Subsidies - Operational	113 079	42 074	37.2%	339 899	300.6%	381 973	337.8%	50 434	95.7%	574.0%
Transfers and Subsidies - Capital	32 464	23 491	72.4%	-	-	23 491	72.4%	-	29.7%	-
Interest	7 550	1 850	24.5%	851	11.3%	2 702	35.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(215 973)		25.9%	(58 267)	27.0%	(114 150)		(1 316)		4 328.7%
Suppliers and employees	(215 973)	(55 883)	25.9%	(58 267)	27.0%	(114 150)	52.9%	(1 316)	1.3%	4 328.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 222	73 151	401.5%	285 804	1 568.5%	358 955	1 969.9%	63 331	830.2%	351.3%
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%	(13 372)	29.0%	(22 073)	47.9%	(16 790)	67.3%	(20.4%)

									4	
Capital assets	(46 091)	(8 701)	18.9%	(13 372)	29.0%	(22 073)	47.9%	(16 790)	67.3%	(20.4%)
Net Cash from/(used) Investing Activities	(46 091)	(8 701)	18.9%	(13 372)	29.0%	(22 073)	47.9%	(16 790)	67.3%	(20.4%)
Cash Flow from Financing Activities										
Receipts	9	3	35.1%	(1)	(13.0%)	2	22.1%	2	-	(165.0%)
Short term loans		-	-		-	-	-		-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	9	3	35.1%	(1)	(13.0%)	2	22.1%	2	-	(165.0%)
Payments		-							-	
Repayment of borrowing	-		-	-	-	-		-	-	
Net Cash from/(used) Financing Activities	9	3	35.1%	(1)	(13.0%)	2	22.1%	2	-	(165.0%)
Net Increase/(Decrease) in cash held	(27 860)	64 453	(231.3%)	272 430	(977.9%)	336 884	(1 209.2%)	46 543	(249.0%)	485.3%
Cash/cash equivalents at the year begin:	33 699	130 625	387.6%	194 483	577.1%	130 625	387.6%	112 428	35.2%	73.0%
Cash/cash equivalents at the year end:	5 839	195 078	3 341.0%	467 509	8 006.8%	467 509	8 006.8%	158 971	121.2%	194.1%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 119	57.8%	479	8.9%	294	5.4%	1 509	27.9%	5 401	14.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 580	11.7%	904	4.1%	857	3.9%	17 629	80.2%	21 969	59.7%	-	-		
Receivables from Exchange Transactions - Waste Water Management	-	-	-		-	-	-	-			-	-		
Receivables from Exchange Transactions - Waste Management	399	18.5%	119	5.5%	101	4.7%	1 537	71.3%	2 156	5.9%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-		-	-		-	-	-	-
Interest on Arrear Debtor Accounts	367	5.1%	187	2.6%	182	2.5%	6 514	89.8%	7 250	19.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 465	17.6%	1 689	4.6%	1 435	3.9%	27 188	73.9%	36 776	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 958	12.0%	810	5.0%	657	4.0%	12 917	79.0%	16 342	44.4%	-	-	-	-
Commercial	2 943	36.3%	323	4.0%	283	3.5%	4 558	56.2%	8 107	22.0%	-	-	-	-
Households	1 563	12.7%	556	4.5%	495	4.0%	9 713	78.8%	12 327	33.5%	-	-	-	-
Other	-	-	-		-	-	-	-	-		-	-	-	-
Total By Customer Group	6 465	17.6%	1 689	4.6%	1 435	3.9%	27 188	73.9%	36 776	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days	31 - 60 Days		61 - 90 Days		Over 90 Days		tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	35	100.0%	-	-	-	-	-	-	35	13.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement		-		-	-	-	-	-		
Loan repayments		-		-	-	-	-	-		
Trade Creditors	222	98.6%		-	-	-	3	1.4%	225	86.59
Auditor-General		-		-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-
Total	257	98.8%	-	-	-	-	3	1.2%	260	100.0%

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: RAY NKONYENI (KZN216) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experiancie				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ť
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	1 124 639	352 627	31.4%	305 343	27.2%	657 970	58.5%	307 112	59.6%	(.6%)
Properly rates	475 785	173 779	36.5%	126 039	26.5%	299 818	63.0%	121 219	63.0%	4.0%
1 topolity rates	473703	1/3///	30.370	120 037	20.370	277010	03.070	121217	03.070	4.0%
Service charges - electricity revenue	169 514	41 320	24.4%	39 141	23.1%	80 461	47.5%	34 981	46.7%	11.9%
Service charges - water revenue			-		-	-	-	-	-	
Service charges - sanitation revenue									-	-
Service charges - refuse revenue	68 739	21 861	31.8%	15 351	22.3%	37 212	54.1%	14 977	57.9%	2.5%
•	-	-	-		-	-	-	-	-	-
Rental of facilities and equipment	466	532	114.1%	861	184.7%	1 392	298.8%	767	35.5%	12.29
Interest earned - external investments	4 500	842	18.7%	1 365	30.3%	2 207	49.0%	196	37.3%	596.8%
Interest earned - outstanding debtors	24 092	7 089	29.4%	7 728	32.1%	14 816	61.5%	6 996	56.2%	10.5%
Dividends received	-	-	-		-	-	-	-	-	-
Fines, penalties and forfeits	20 764	3 056	14.7%	5 556	26.8%	8 612	41.5%	198	2.5%	2 712.7%
Licences and permits	11 698	2 312	19.8%	1 730	14.8%	4 042	34.5%	292	17.8%	493.29
Agency services	4 000	1 268	31.7%	1 125	28.1%	2 393	59.8%	1 037	62.8%	8.5%
Transfers and subsidies	257 885	99 770	38.7%	82 632	32.0%	182 402	70.7%	122 532	66.4%	(32.6%
Other revenue	87 194	799	.9%	23 814	27.3%	24 614	28.2%	3 919	36.8%	507.7%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 116 811	210 514	18.8%	302 381	27.1%	512 894	45.9%	267 294	38.3%	13.1%
Employee related costs	415 480	101 820	24.5%	113 378	27.3%	215 198	51.8%	134 142	47.3%	(15.5%
Remuneration of councillors	31 434	7 066	22.5%	6 432	20.5%	13 498	42.9%	9 367	46.9%	(31.3%
Debt impairment	9 600	787	8.2%	1 218	12.7%	2 005	20.9%	1 459	37.7%	(16.5%
Depreciation and asset impairment	91 916	-	-	48 045	52.3%	48 045	52.3%		-	(100.0%
Finance charges	5 673	90	1.6%	88	1.6%	178	3.1%	514	4 113.4%	(82.8%
Bulk purchases	125 067	28 169	22.5%	26 911	21.5%	55 080	44.0%	26 214	50.8%	2.79
Other Materials	12 839	2 565	20.0%	3 968	30.9%	6 534	50.9%	4 804	57.4%	(17.4%
Contracted services	250 244	41 335	16.5%	64 292	25.7%	105 627	42.2%	54 168	27.0%	18.79
Transfers and subsidies	7 349	3 147	42.8%	3 582	48.7%	6 729	91.6%	913	20.9%	292.39
Other expenditure	167 210	25 534	15.3%	34 467	20.6%	60 001	35.9%	35 713	47.8%	(3.5%
Losses	-	-	-		-	-			-	-
Surplus/(Deficit)	7 828	142 113		2 962		145 075		39 819		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	133 599	23 959	17.9%	37 039	27.7%	60 999	45.7%	7 027	27.3%	427.19
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	11 668	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	153 095	166 072		40 002		206 074		46 845		
Taxation	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	153 095	166 072		40 002		206 074		46 845		
Attributable to minorities	-	-		-	-	-		-		-
Surplus/(Deficit) attributable to municipality	153 095	166 072		40 002		206 074		46 845		
Share of surplus/ (deficit) of associate	100 070	100 072		- 10 002		200 074			-	
Surplus/(Deficit) for the year	153 095	166 072		40 002		206 074	-	46 845		-
Surprusiquencity for the year	103 090	100 072		40 002		200 074		40 843		

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	•
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
							.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-11	
Capital Revenue and Expenditure										
Source of Finance	161 345	29 287	18.2%	43 703	27.1%	72 990	45.2%	27 768	54.6%	57.49
National Government	113 638	21 494	18.9%	31 960	28.1%	53 454	47.0%	21 654	63.3%	47.69
Provincial Government	3 350	828	24.7%	1 859	55.5%	2 687	80.2%	3 607	145.8%	(48.5%
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	10 146	3 346	33.0%	5 741	56.6%	9 087	89.6%	1 345	15.0%	326.99
Transfers recognised - capital	127 134	25 668	20.2%	39 560	31.1%	65 228	51.3%	26 606	61.5%	48.79
Borrowing	8 476	1 185	14.0%	1 626	19.2%	2 811	33.2%	-	-	(100.0%
Internally generated funds	25 735	2 434	9.5%	2 518	9.8%	4 951	19.2%	1 162	13.9%	116.79
		-	-	-	-	-	-	-	-	
Capital Expenditure Functional	161 345	29 287	18.2%	43 703	27.1%	72 990	45.2%	29 554	55.8%	47.99
Municipal governance and administration	3 489	147	4.2%	468	13.4%	615	17.6%	198	38.5%	136.29
Executive and Council	225	-	-	177	78.5%	177	78.5%	178	-	(.8%
Finance and administration	3 164	144	4.5%	202	6.4%	345	10.9%	20	3.9%	901.69
Internal audit	100	3	3.3%	90	89.9%	93	93.2%	-	-	(100.0%
Community and Public Safety	9 027	424	4.7%	849	9.4%	1 273	14.1%	2 352	75.7%	(63.9%
Community and Social Services	5 087	424	8.3%	849	16.7%	1 273	25.0%	2 331	92.2%	(63.6%
Sport And Recreation	-	-	-		-	-	-	-	-	
Public Safety	3 940	-	-		-	-	-	21	2.7%	(100.09
Housing		-	-		-		-	0	-	(100.0%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	128 064	26 239	20.5%	36 873	28.8%	63 112	49.3%	25 220	63.8%	46.29
Planning and Development	86 781	10 662	12.3%	13 752	15.8%	24 414	28.1%	8 758	51.8%	57.09
Road Transport	40 382	15 578	38.6%	22 789	56.4%	38 366	95.0%	16 042	74.4%	42.1
Environmental Protection	900	-	-	332	36.9%	332	36.9%	420	60.0%	(21.09
Trading Services	17 593	1 649	9.4%	3 702	21.0%	5 350	30.4%	(82)	3.1%	(4 589.69
Energy sources	13 566	1 472	10.8%	3 563	26.3%	5 035	37.1%	(532)	.6%	(769.9%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-		-		-	-	-	
Waste Management	4 026	177	4.4%	139	3.4%	315	7.8%	449	18.8%	(69.29
Other	3 173	828	26.1%	1 812	57.1%	2 640	83.2%	1 866	3 110.1%	(2.9%

				202	20/21					
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
							-11			
Cash Flow from Operating Activities	4 470 004	007.74/	00.00/	057 500	00.50/	(05.005	FO 00/	070.074	(0.00)	(4.40()
Receipts	1 173 084	337 716	28.8%	357 589	30.5%	695 305	59.3%	373 964	62.9%	(4.4%)
Property rates	427 547	103 808	24.3%	125 358	29.3%	229 166	53.6%	127 293	54.3%	(1.5%)
Service charges	214 430	53 434	24.9%	55 514	25.9%	108 947	50.8%	52 761	85.2%	5.2%
Other revenue	41 190	11 697	28.4%	12 822	31.1%	24 519	59.5%	15 664	26.1%	(18.1%)
Transfers and Subsidies - Operational	334 018	109 339	32.7%	124 764	37.4%	234 103	70.1%	143 747	104.7%	(13.2%)
Transfers and Subsidies - Capital	151 399	59 439	39.3%	39 131	25.8%	98 570	65.1%	34 500	33.3%	13.4%
Interest	4 500	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 001 142)	(173 905)	17.4%	(219 136)	21.9%	(393 041)		(45 332)		
Suppliers and employees	(1 002 818)	(173 905)	17.3%	(219 136)	21.9%	(393 041)	39.2%	(45 332)	4 197.7%	383.4%
Finance charges	(5 673)	-	-		-	-	-	-	-	-
Transfers and grants	7 349	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171 942	163 811	95.3%	138 453	80.5%	302 264	175.8%	328 633	51.4%	(57.9%)
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	(162 919)	(33 480)	20.6%	(47 887)	29.4%	(81 367)	49.9%	(31 414)	62.3%	52.4%

Capital assets	(162 919)	(33 480)	20.6%	(47 887)	29.4%	(81 367)	49.9%	(31 414)	62.3%	52.4%
Net Cash from/(used) Investing Activities	(162 919)	(33 480)	20.6%	(47 887)	29.4%	(81 367)	49.9%	(31 414)	58.1%	52.4%
Cash Flow from Financing Activities										
Receipts	7 036	38	.5%	14	.2%	52	.7%	(109)	16.0%	(113.2%)
Short term loans	-	-	-	-	-	-	-		-	
Borrowing long term/refinancing	8 476		-	-	-	-		-		
Increase (decrease) in consumer deposits	(1 440)	38	(2.6%)	14	(1.0%)	52	(3.6%)	(109)	(2.6%)	(113.2%)
Payments	(10 372)	(10 314)	99.4%	(8 805)	84.9%	(19 118)	184.3%	(4 209)		109.2%
Repayment of borrowing	(10 372)	(10 314)	99.4%	(8 805)	84.9%	(19 118)	184.3%	(4 209)		109.2%
Net Cash from/(used) Financing Activities	(3 336)	(10 276)	308.0%	(8 790)	263.5%	(19 066)	571.4%	(4 318)	(830.2%)	103.6%
Net Increase/(Decrease) in cash held	5 687	120 056	2 111.2%	81 776	1 438.0%	201 832	3 549.2%	292 901	50.2%	(72.1%)
Cash/cash equivalents at the year begin:	659 242	133 807	20.3%	239 147	36.3%	133 807	20.3%	821 215	801.5%	(70.9%)
Cash/cash equivalents at the year end:	664 929	239 147	36.0%	320 923	48.3%	320 923	48.3%	1 114 117	106.0%	(71.2%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	63	13.0%	24	5.0%	8	1.6%	388	80.3%	483	.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 077	42.1%	4 959	13.8%	1 698	4.7%	14 099	39.3%	35 833	7.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 403	11.6%	15 027	4.9%	12 234	4.0%	243 834	79.6%	306 498	61.6%	-	-		
Receivables from Exchange Transactions - Waste Water Management			-		-		0	100.0%	0		-	-		
Receivables from Exchange Transactions - Waste Management	5 008	9.3%	2 537	4.7%	1 758	3.3%	44 387	82.7%	53 690	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 698	3.0%	2 629	2.9%	2 563	2.8%	83 036	91.3%	90 926	18.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	391	3.7%	165	1.6%	163	1.6%	9 804	93.2%	10 523	2.1%	-	-	-	-
Total By Income Source	58 640	11.8%	25 340	5.1%	18 425	3.7%	395 548	79.4%	497 953	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 701	4.6%	1 236	2.1%	2 648	4.5%	52 027	88.8%	58 612	11.8%	-	-		
Commercial	19 945	20.2%	6 413	6.5%	3 451	3.5%	68 705	69.7%	98 513	19.8%	-	-		
Households	35 994	10.6%	17 692	5.2%	12 326	3.6%	274 816	80.6%	340 828	68.4%	-	-	-	-
Other	-	-	-		-	-		-	-		-	-	-	-
Total By Customer Group	58 640	11.8%	25 340	5.1%	18 425	3.7%	395 548	79.4%	497 953	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days	31 - 60 Days		61 - 90 Days		Over 90 Days		tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-		-		-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement		-	-	-	-	-	-	-		
Loan repayments		-	-	-	-	-	-	-		
Trade Creditors	34	9.7%	-	-	-	-	320	90.3%	354	100.0%
Auditor-General		-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-
Total	34	9.7%	-	-	-	-	320	90.3%	354	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

·				2021/22				202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure							== -0.		======	(= 001)
Operating Revenue	1 203 406	332 541	27.6%	331 390	27.5%	663 931	55.2%	351 741	59.0%	(5.8%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	414 793	68 250	16.5%	97 155	23.4%	165 405	39.9%	86 537	27.3%	12.3%
Service charges - water revenue Service charges - sanitation revenue	87 084	23 592	27.1%	25 633	29.4%	49 225	56.5%	27 548	56.7%	
Service charges - refuse revenue	0,001	25 572	27.170	20 000	27.170	17 223	00.070	27010	50.776	(7.070)
Service dialoges related to tende										
Rental of facilities and equipment	3 500	2 372	67.8%	(1 171)	(33.5%)	1 202	34.3%	44	10.3%	(2 776.9%)
Interest earned - external investments	12 540	1 416	11.3%	1 920	15.3%	3 337	26.6%	1 371	136.6%	40.1%
Interest earned - outstanding debtors	12 340	11 493	11.570	10 832	13.370	22 325	20.0%	10 590	2 711.6%	
Dividends received				10 052		22 020		10070	2711.0%	2.5%
Fines, penalties and forfeits								(4)	(53.2%)	(100.0%)
Licences and permits	_		_	_	_	_	_	12	2.9%	
Agency services	_		_	_	_	_	_		2.77	(100.070)
Transfers and subsidies	593 848	223 707	37.7%	191 072	32.2%	414 779	69.8%	222 466	90.0%	(14.1%)
Other revenue	91 640	1 709	1.9%	5 949	6.5%	7 658	8.4%	3 179	73.3%	87.1%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 349 217	262 317	19.4%	307 113	22.8%	569 431	42.2%	211 145	35.1%	45.5%
Employee related costs	403 418	111 313	27.6%	113 749	28.2%	225 062	55.8%	95 134	55.6%	19.6%
Remuneration of councillors	10 650	2 431	22.8%	2 411	22.6%	4 841	45.5%	2 423	31.6%	(.5%)
Debt impairment	95 011	16 170	17.0%	2 775	2.9%	18 946	19.9%	34	.1%	
Depreciation and asset impairment	220 272	18 295	8.3%	34 761	15.8%	53 056	24.1%	15 133	27.7%	
Finance charges	12 644	3 826	30.3%	4 384	34.7%	8 210	64.9%	1 672	168.2%	
Bulk purchases			-		-		-	-		
Other Materials	146 117	24 798	17.0%	37 958	26.0%	62 756	42.9%	29 724	32.0%	27.7%
Contracted services	158 502	26 163	16.5%	51 177	32.3%	77 340	48.8%	27 668	28.3%	85.0%
Transfers and subsidies	20 070	1 439	7.2%		_	1 439	7.2%	_	7.2%	
Other expenditure	262 330	58 748	22.4%	59 033	22.5%	117 780	44.9%	39 356	30.8%	50.0%
Losses	20 204	(865)	(4.3%)	865	4.3%	0	-	(0)	.6%	(86 504 900.0%)
Surplus/(Deficit)	(145 811)	70 223		24 277		94 500		140 596		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D		33 494	11.7%	71 304	25.0%	104 798	36.8%	32 841	12.6%	117.1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,			-		-		-	-		-
Transfers and subsidies - capital (in-kind - all)	_	-	_	-	_	-	-	_	-	-
Surplus/(Deficit) after capital transfers and contributions	139 286	103 717		95 581		199 298		173 437		
Taxation										
	139 286	103 717		95 581		199 298	-	173 437		
Surplus/(Deficit) after taxation Attributable to minorities	139 286	103 /1/		95 581		199 298		1/3 43/		
	-						-			-
Surplus/(Deficit) attributable to municipality	139 286	103 717		95 581		199 298		173 437		
Share of surplus/ (deficit) of associate			-				-			-
Surplus/(Deficit) for the year	139 286	103 717		95 581		199 298		173 437		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	333 548	25 074	7.5%	93 461	28.0%	118 535	35.5%	46 102	16.9%	102.7
National Government	295 098	(18 782)	(6.4%)	128 415	43.5%	109 632	37.2%	30 694	14.8%	318.4
Provincial Government	-				-		-	15 385	65.2%	(100.09
District Municipality	-				-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, H					-		-	-	-	-
Transfers recognised - capital	295 098	(18 782)	(6.4%)	128 415	43.5%	109 632	37.2%	46 080	20.0%	178.7
Borrowing	-				-		-	-	-	-
Internally generated funds	38 450	43 857	114.1%	(34 954)	(90.9%)	8 903	23.2%	22	.9%	(156 144.59
	-			-	-	-	-	-	-	-
Capital Expenditure Functional	333 687	25 074	7.5%	93 412	28.0%	118 486	35.5%	46 102	16.7%	102.6
Municipal governance and administration	36 450	1 562	4.3%	6 564	18.0%	8 126	22.3%	22	.7%	29 203.6
Executive and Council			-	-	-		-	-	-	
Finance and administration	36 450	1 562	4.3%	6 564	18.0%	8 126	22.3%	22	.7%	29 203.6
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%	86 897	29.2%	110 409	37.2%	46 080	18.7%	88.6
Energy sources	-	-	-		-	-	-	-	-	-
Water Management	212 593	(26 784)	(12.6%)	102 156	48.1%	75 372	35.5%	37 134	19.1%	175.1
Waste Water Management	84 505	50 296	59.5%	(15 259)	(18.1%)	35 037	41.5%	8 945	16.9%	(270.6
Waste Management	-	-	-	-	-	-	-	-	-	-
	140			(49)	(35.0%)	(49)	(35.0%)			(100.09

•				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	1 343 602	390 893	29.1%	464 415	34.6%	855 308	63.7%	7 274	-	6 284.8%
Property rates	-	-	-		-	-	-	-	-	-
Service charges	377 863	84 104	22.3%	88 923	23.5%	173 028	45.8%	-	-	(100.0%)
Other revenue	87 507	50 662	57.9%	43 627	49.9%	94 289	107.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	580 672	223 043	38.4%	180 412	31.1%	403 455	69.5%	7 274	-	2 380.3%
Transfers and Subsidies - Capital	285 098	31 568	11.1%	150 606	52.8%	182 174	63.9%	-	-	(100.0%)
Interest	12 462	1 515	12.2%	847	6.8%	2 362	19.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(964 638)	(377 241)	39.1%	(190 740)	19.8%	(567 982)		1	-	(31 790 158.0%)
Suppliers and employees	(932 110)	(373 302)	40.0%	(178 971)	19.2%	(552 273)	59.2%	1	-	(29 828 587.7%)
Finance charges	(12 458)	(409)	3.3%	(4 072)	32.7%	(4 481)	36.0%	-	-	(100.0%)
Transfers and grants	(20 070)	(3 531)	17.6%	(7 698)	38.4%	(11 228)	55.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	378 964	13 651	3.6%	273 674	72.2%	287 326	75.8%	7 274	-	3 662.2%
Cash Flow from Investing Activities										
Receipts	4 084	(7 747)	(189.7%)	8 249	202.0%	502	12.3%	(14)	(.6%)	(59 022.5%)
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%)	8 274	202.6%	502	12.3%	(14)	(.6%)	
Decrease (increase) in non-current investments	0	24	24 403.0%	(24)	(24 403.0%)	-	-	-	-	(100.0%)
Payments	(333 548)	(39 686)	11.9%	(70 410)	21.1%	(110 096)	33.0%	-	-	(100.0%)

Capital assets	(333 548)	(39 686)	11.9%	(70 410)	21.1%	(110 096)	33.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(329 463)	(47 433)	14.4%	(62 161)	18.9%	(109 594)	33.3%	(14)	(.6%)	443 905.5%
Cash Flow from Financing Activities										
Receipts	(21 888)	21 871	(99.9%)	(21 865)	99.9%	7		35	33.4%	(63 214.5%)
Short term loans		-	-		-			-	-	
Borrowing long term/refinancing		-			-			-	-	
Increase (decrease) in consumer deposits	(21 888)	21 871	(99.9%)	(21 865)	99.9%	7		35	33.4%	(63 214.5%)
Payments		-		-	-	-		-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(21 888)	21 871	(99.9%)	(21 865)	99.9%	7	-	35	33.4%	(63 214.5%)
Net Increase/(Decrease) in cash held	27 613	(11 910)	(43.1%)	189 649	686.8%	177 739	643.7%	7 295	1 554.2%	2 499.7%
Cash/cash equivalents at the year begin:		25		41 797	-	25		28 062		48.9%
Cash/cash equivalents at the year end:	27 613	41 960	152.0%	226 576	820.5%	226 576	820.5%	35 333	1 524.5%	541.3%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35 252	4.7%	26 325	3.5%	20 297	2.7%	670 754	89.1%	752 628	86.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-		-			-			-	-		-
Receivables from Non-exchange Transactions - Property Rates			-		-			-			-	-		-
Receivables from Exchange Transactions - Waste Water Management	8 326	7.2%	5 027	4.3%	3 807	3.3%	98 563	85.2%	115 723	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	(.1%)	-	-	-	-	2 101	100.1%	2 100	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-	-	-	-		-	-	-	-
Other	(1 989)	163.7%	(1 220)	100.4%	(1 020)	83.9%	3 013	(248.0%)	(1 215)	(.1%)	-	-		-
Total By Income Source	41 588	4.8%	30 133	3.5%	23 083	2.7%	774 432	89.1%	869 236	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 698	13.3%	1 579	7.8%	875	4.3%	15 122	74.6%	20 273	2.3%	-	-	-	-
Commercial	11 243	8.7%	6 289	4.9%	3 894	3.0%	107 646		129 072	14.8%	-	-	-	-
Households	27 683	3.8%	22 256	3.1%	18 332	2.5%	651 197	90.5%	719 467	82.8%	-	-	-	-
Other	(37)	(8.6%)	10	2.3%	(17)	(3.9%)	467	110.3%	424		-	-	-	-
Total By Customer Group	41 588	4.8%	30 133	3.5%	23 083	2.7%	774 432	89.1%	869 236	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days 31			61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-	-	-		-	-	
Bulk Water	1 508	.6%	15 329	5.9%	7 990	3.1%	234 861	90.4%	259 688	75.9%
PAYE deductions	-	-	-	-	-	-		-	-	-
VAT (output less input)	-				-	-		-		
Pensions / Retirement	-	-	-	-	-	-		-	-	
Loan repayments	-				-	-		-		
Trade Creditors	5 816	7.1%	8 506	10.4%	439	.5%	67 409	82.0%	82 170	24.0%
Auditor-General	33	15.6%	176	84.4%	-	-		-	209	.1%
Other	111	94.0%	(125)	(105.7%)	40	33.4%	93	78.3%	118	
Total	7 467	2.2%	23 886	7.0%	8 469	2.5%	302 363	88.4%	342 185	100.0%

Contact Details

Municipal Manager	Mr EMS Ntombela (Acting)	039 688 5702
Financial Manager	Ms Londiwe Zandile Sotshede (Acting)	039 688 5707

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Turri. Operating Revenue and Experiantare				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
	400 007	40 404	F (0)	4/44/	0.404	0/ /07	44.40/	00.000	400.00/	(00 (0))
Operating Revenue	188 227	10 491	5.6%	16 116	8.6%	26 607	14.1%	98 039	133.8%	(83.6%)
Property rates	46 852	8 010	17.1%	12 238	26.1%	20 248	43.2%	30 432	123.7%	(59.8%)
Service charges - electricity revenue	-	-	-		-	-	-	-	-	-
Service charges - electricity revenue Service charges - water revenue	-	-	-				-		-	
Service charges - water revenue Service charges - sanitation revenue	-						-	-	-	
Service charges - refuse revenue	2 830	444	15.7%	666	23.5%	1 110	39.2%	1 890	111.2%	(64.8%)
Service charges - refuse revenue	2 030	***	13.776	000	23.370	1110	37.270	1 070	111.270	(04.070)
Rental of facilities and equipment	675	96	14.3%	137	20.3%	233	34.6%	426	87.4%	(67.8%)
Interest earned - external investments	2 140	-	. 7.370	137	23.370	233	34.070	1 340	52.8%	(100.0%)
Interest earned - outstanding debtors	5 000	1 634	32.7%	2 871	57.4%	4 505	90.1%	3 483	32.070	(17.6%)
Dividends received	5 000	1 034	32.770	20/1	37.470	4 303	70.176	3 403		(17.070)
Fines, penalties and forfeits	20	3	17.0%	1	5.7%	5	22.6%	4	16.2%	(74.3%)
Licences and permits	3	287	9 573.3%	171	5 706.8%	458	15 280.1%	2 005	29 801.3%	(91.5%)
Agency services	2 550	207	7 373.370	171	3 700.070	430	13 200.170	2 003	27 001.370	(71.370)
Transfers and subsidies	127 954						-	58 306	136.6%	(100.0%)
Other revenue	203	16	7.8%	32	15.9%	48	23.6%	154	115.2%	(79.1%)
Gains	203	10	7.070	32	13.770	40	23.070	134	113.270	(77.170)
	-	-			-	-	-	-	-	
Operating Expenditure	187 227	42 253	22.6%	53 095	28.4%	95 348	50.9%	83 439	80.3%	(36.4%)
Employee related costs	80 558	18 634	23.1%	24 053	29.9%	42 687	53.0%	50 423	114.1%	(52.3%)
Remuneration of councillors	11 208	2 561	22.8%	1 668	14.9%	4 229	37.7%	6 666	102.4%	(75.0%)
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 600	-	-	115	.7%	115	.7%	-	-	(100.0%)
Finance charges	-		-	-	-	-	-	-	-	-
Bulk purchases	-	97	-	151	-	248	-	839	87.9%	(82.0%)
Other Materials	2 673	120	4.5%	161	6.0%	281	10.5%	559	23.1%	(71.3%)
Contracted services	47 337	4 899	10.3%	9 825	20.8%	14 724	31.1%	21 174	64.8%	(53.6%)
Transfers and subsidies	-	12 447	-	14 193	-	26 639	-	(5 554)	(3 615.1%)	(355.5%)
Other expenditure	27 851	3 496	12.6%	2 929	10.5%	6 425	23.1%	9 332	57.5%	(68.6%)
Losses	-		-		-		-	-		-
Surplus/(Deficit)	1 000	(31 763)		(36 978)		(68 741)		14 600		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	28 977				-		-	7 000	50.7%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	-	-	-	-	-		-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-		-	-	-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 977	(31 763)		(36 978)		(68 741)		21 600		
Taxation	-	-		-	-	-		-	-	-
Surplus/(Deficit) after taxation	29 977	(31 763)		(36 978)		(68 741)		21 600		
Attributable to minorities	-			-	-	- '	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 977	(31 763)		(36 978)		(68 741)		21 600		
Share of surplus/ (deficit) of associate	2, 711	(0.700)		(55 770)	-	(00 741)	-	2.000	-	
Surplus/(Deficit) for the year	29 977	(31 763)		(36 978)		(68 741)		21 600		
outplus/(Deficity for the year	29 911	(31 /03)		(30 970)		(00 /41)		21000		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 Q2 of 2021/22
Capital Revenue and Expenditure										
					4		E			/a.a. =a
Source of Finance	29 977	10 424	34.8%	4 579	15.3%	15 002	50.0%	354 331	4 033.9%	(98.79
National Government	28 977	7 595	26.2%	4 562	15.7%	12 157	42.0%	350 077	3 986.0%	(98.79
Provincial Government					-		-	-		-
District Municipality					-		-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI					-		-	-		-
Transfers recognised - capital	28 977	7 595	26.2%	4 562	15.7%	12 157	42.0%	350 077	3 986.0%	(98.79
Borrowing					-		-	-		-
Internally generated funds	1 000	2 829	282.9%	16	1.6%	2 845	284.5%	4 255		(99.69
				-	-	-	-	-	-	-
Capital Expenditure Functional	29 977	10 424	34.8%	4 579	15.3%	15 002	50.0%	366 248	4 076.7%	(98.7
Municipal governance and administration	1 000	2 829	282.9%	16	1.6%	2 845	284.5%	26 097	-	(99.99
Executive and Council			-	-	-	-	-	-	-	
Finance and administration	1 000	2 829	282.9%	16	1.6%	2 845	284.5%	26 097	-	(99.9
Internal audit		-	-		-	-	-	-	-	-
Community and Public Safety	1 700	456	26.8%	365	21.5%	821	48.3%	130 381	19 092.2%	(99.7
Community and Social Services	1 700	456	26.8%	365	21.5%	821	48.3%	129 560	169 245.4%	(99.7
Sport And Recreation		-	-		-	-	-	821	72.8%	(100.0
Public Safety		-	-		-	-	-	-	-	
Housing		-	-		-		-	-	-	
Health		-	-		-	-	-	-	-	-
Economic and Environmental Services	27 277	7 139	26.2%	4 197	15.4%	11 336	41.6%	209 770	2 509.4%	(98.0
Planning and Development	14 977	4 340	29.0%	1 292	8.6%	5 632	37.6%	1 028	40.6%	25.6
Road Transport	12 300	2 798	22.8%	2 905	23.6%	5 704	46.4%	208 742	3 626.2%	(98.6
Environmental Protection		-	-		-	-	-	-	-	
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management			-	-	-	-	-	-	-	
Waste Water Management			-	-	-	-	-	-	-	
Waste Management			-	-	-	-	-	-	-	
Other				-	-	-	-	-	-	-
		1	1		ı		1	ı	1	

				2021/22				202	0/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	205 095	4	-	-	-	4	-	247	5.1%	(100.0%)
Property rates	42 166									-
Service charges	2 547	-	-	-	-	-	-	-	-	-
Other revenue	3 451			-		-	-		-	-
Transfers and Subsidies - Operational	127 954	4	-	-	-	4	-	247	5.1%	(100.0%)
Transfers and Subsidies - Capital	28 977	-	-		-	-	-	-	-	-
Interest	-		-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(166 954)	-			-		-		-	-
Suppliers and employees	(166 954)	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	38 141	4			-	4	-	247	5.1%	(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	(29 977)	-		-	-	-	-	-	-	-

Capital assets	(29 977)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(29 977)	-		-		-	-	-	-	
Cash Flow from Financing Activities										
Receipts		(1)		0	-	(1)		48		(99.4%)
Short term loans		-		-	-	-		-		-
Borrowing long term/refinancing		-		-	-	-		-		
Increase (decrease) in consumer deposits		(1)		0	-	(1)		48		(99.4%)
Payments		-			-	-				
Repayment of borrowing		-		-	-	-		-		
Net Cash from/(used) Financing Activities		(1)		0	-	(1)	-	48	-	(99.4%)
Net Increase/(Decrease) in cash held	8 164	2	-	0	-	3		295	5.5%	(99.9%)
Cash/cash equivalents at the year begin:	-	-	-	2	-	-		14	-	(83.9%)
Cash/cash equivalents at the year end:	8 164	2	-	3		3		309	5.5%	(99.2%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-		-			-	-		-	-		-
Receivables from Non-exchange Transactions - Property Rates	3 664	7.3%	(5 500)	(10.9%)	1 177	2.3%	51 184	101.3%	50 526	34.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management	254	2.9%	169	1.9%	155	1.8%	8 198	93.4%	8 775	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52	3.0%	30	1.7%	25	1.5%	1 616	93.8%	1 724	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	956	1.1%	929	1.1%	953	1.1%	82 852	96.7%	85 689	58.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		(0)	.5%	(2)	7.9%	(20)	91.5%	(22)		-	-	-	-
Total By Income Source	4 925	3.4%	(4 372)	(3.0%)	2 309	1.6%	143 830	98.0%	146 692	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	795	1.5%	(1 098)	(2.1%)	848	1.6%	50 951	98.9%	51 496	35.1%	-	-	-	-
Commercial	2 251	5.5%	954	2.3%	1 052	2.6%	36 836	89.6%	41 094	28.0%	-	-		-
Households	1 769	3.3%	(4 323)	(8.2%)	328	.6%	55 180	104.2%	52 953	36.1%	-	-	-	-
Other	110	9.6%	95	8.3%	81	7.0%	863	75.1%	1 148	.8%	-	-	-	-
Total By Customer Group	4 925	3.4%	(4 372)	(3.0%)	2 309	1.6%	143 830	98.0%	146 692	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity				-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-		-	-	-	-	-	-		
Pensions / Retirement	-	-	-	-	-	-		-	-	
Loan repayments	-		-	-	-	-	-	-		
Trade Creditors	145	100.0%	-	-	-	-	(0)	-	145	623.4%
Auditor-General	-		-	-	-	-	-	-		
Other	-	-	(4)	3.6%	104	(85.6%)	(222)	182.0%	(122)	(523.4%)
Total	145	623.5%	(4)	(19.1%)	104	448.1%	(222)	(952.5%)	23	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

KWAZULU-NATAL: UMNGENI (KZN222) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantare				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	489 122	127 616	26.1%	121 334	24.8%	248 950	50.9%	115 631	52.9%	4.9%
Property rates	225 141	59 220	26.3%	57 168	25.4%	116 388	51.7%	53 689	51.1%	6.5%
Propertyrales	225 141	59 220	20.3%	37 108	23.476	110 300	31.7%	33 089	51.1%	0.3%
Service charges - electricity revenue	121 031	27 334	22.6%	20 687	17.1%	48 021	39.7%	18 430	39.4%	12.2%
Service charges - water revenue		27 00 1	-	20 007		10 021		-	57.170	12.2%
Service charges - sanitation revenue	_	-	_		-	-	-	-	-	-
Service charges - refuse revenue	8 473	2 362	27.9%	2 360	27.9%	4 723	55.7%	1 983	55.1%	19.1%
			-						-	
Rental of facilities and equipment	1 069	278	26.0%	327	30.6%	605	56.6%	258	40.0%	27.0%
Interest earned - external investments	1 988	311	15.6%	299	15.0%	610	30.7%	295	33.0%	1.3%
Interest earned - outstanding debtors	11 902	3 027	25.4%	4 427	37.2%	7 454	62.6%	1 687	38.0%	162.4%
Dividends received	-	-	-		-	-	-	-	-	-
Fines, penalties and forfeits	129	836	646.5%	(796)	(615.8%)	40	30.6%	430	858.4%	(285.1%)
Licences and permits	5 673	663	11.7%	961	16.9%	1 624	28.6%	304	19.7%	216.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	107 019	32 904	30.7%	34 839	32.6%	67 743	63.3%	37 788	78.6%	(7.8%)
Other revenue	6 695	681	10.2%	1 062	15.9%	1 742	26.0%	768	25.9%	38.2%
Gains		-	-		-		-		-	-
Operating Expenditure	488 256	128 476	26.3%	118 251	24.2%	246 727	50.5%	96 304	47.4%	22.8%
Employee related costs	125 605	29 524	23.5%	30 664	24.4%	60 188	47.9%	29 408	43.4%	4.3%
Remuneration of councillors	10 111	2 338	23.1%	2 283	22.6%	4 622	45.7%	2 229	45.8%	2.4%
Debt impairment	18 581	-	-	-		-	-	-	-	-
Depreciation and asset impairment	41 046	18 889	46.0%	15 890	38.7%	34 779	84.7%	14 215	80.2%	11.8%
Finance charges	2 799	663	23.7%	0	-	663	23.7%	781	58.2%	(100.0%
Bulk purchases	145 583	50 982	35.0%	32 615	22.4%	83 597	57.4%	22 628	56.3%	44.1%
Other Materials	1 022	417	40.8%	166	16.2%	583	57.0%	141	36.5%	17.89
Contracted services	93 603	15 110	16.1%	25 184	26.9%	40 293	43.0%	14 471	35.2%	74.0%
Transfers and subsidies	585	90	15.4%	204	34.9%	294	50.3%	1 032	49.1%	(80.2%
Other expenditure	49 321	10 463	21.2%	11 245	22.8%	21 708	44.0%	11 399	35.5%	(1.4%
Losses	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	865	(859)		3 083		2 223		19 327		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	20 524	3 660	17.8%	3 520	17.2%	7 180	35.0%	19 861	91.3%	(82.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-			-		-		-	
Transfers and subsidies - capital (in-kind - all)			-						-	
Surplus/(Deficit) after capital transfers and contributions	21 389	2 800		6 603		9 403		39 188		
Taxation	-	-	-			-	-		-	-
Surplus/(Deficit) after taxation	21 389	2 800		6 603		9 403		39 188		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 389	2 800		6 603		9 403		39 188		
Share of surplus/ (deficit) of associate	21307	2 000	-	0 003		7 403	-	37100		
Surplus/(Deficit) for the year	21 389	2 800		6 603		9 403		39 188		
Surplus/(Deficit) for the year	21 309	2 000		0 003		9 403		39 100		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 (Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	29 048	826	2.8%	2 547	8.8%	3 374	11.6%	14 873	66.1%	(82.9%
National Government	29 046	759	3.7%	2 547	12.7%	3 369	16.4%	14 490	85.6%	(82.0%
	20 524	/59	3.7%	2 611	12.7%	3 309	16.4%	14 490	85.0%	(82.0%
Provincial Government		-		-		-	-	-	-	-
District Municipality	-	-	-		-	-		-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI			-				-		-	
Transfers recognised - capital	20 524	759	3.7%	2 611	12.7%	3 369	16.4%	14 490	85.6%	(82.0%
Borrowing	8 524		.8%	- ((2)	(70/)	٠.	.1%	383	7.00/	(116.6%
Internally generated funds	8 524	68	.8%	(63)	(.7%)	4	. 1%	383	7.8%	(116.6%
	-	-	-		-	-	-		-	
Capital Expenditure Functional	29 048	(492)	(1.7%)	4 775	16.4%	4 283	14.7%	14 873	66.1%	(67.9%
Municipal governance and administration	1 026	5	.4%	151	14.7%	155	15.1%	284	39.9%	(47.0%
Executive and Council	247	5	1.8%	(5)	(1.8%)	-	-	32	33.1%	(114.0%
Finance and administration	780	-	-	155	19.9%	155	19.9%	252	42.0%	(38.4%
Internal audit		-	-	-		-	-	-	-	
Community and Public Safety	4 435	63	1.4%	(63)	(1.4%)	-	-	-	1.5%	(100.0%
Community and Social Services	435	63	14.5%	(63)	(14.5%)	-		-	-	(100.09
Sport And Recreation	-	-	-		-	-		-	-	-
Public Safety	-	-	-		-	-		-	-	-
Housing	4 000	-	-		-	-		-	3.8%	-
Health	-	-	-		-	-		-	-	-
Economic and Environmental Services	18 542	(560)	(3.0%)	4 688	25.3%	4 128	22.3%	14 589	114.7%	(67.9%
Planning and Development	199	-	-		-	-	-	66	46.9%	(100.0%
Road Transport	18 343	(560)	(3.1%)	4 688	25.6%	4 128	22.5%	14 522	115.3%	(67.7%
Environmental Protection	-	-	-		-	-	-	-	-	-
Trading Services	5 045	-	-	-	-	-	-	-	-	-
Energy sources	1 094	-	-	-	-	-	-	-	-	-
Water Management	-	-	-		-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 951	-	-		-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
			1		1		1		1	

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	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	451 498	112 707	25.0%	103 269	22.9%	215 977	47.8%	94 268	44.5%	9.5%
Property rates	195 873	99 713	50.9%	91 810	46.9%	191 523	97.8%	91 114	92.8%	.8%
Service charges	112 669	2 827	2.5%	3 572	3.2%	6 399	5.7%	2 172	5.5%	64.5%
Other revenue	14 935	1 726	11.6%	2 098	14.0%	3 824	25.6%	983	18.7%	113.4%
Transfers and Subsidies - Operational	107 497	1 965	1.8%	441	.4%	2 406	2.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	20 524	6 477	31.6%	5 348	26.1%	11 825	57.6%	-	-	(100.0%)
Interest	-	-	-		-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments	(422 591)	520	(.1%)		(.5%)	2 741	(.6%)	46	-	4 678.6%
Suppliers and employees	(419 401)	520	(.1%)	2 222	(.5%)	2 741	(.7%)	46	-	4 678.6%
Finance charges	(2 799)	-	-		-	-	-	-	-	-
Transfers and grants	(391)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 907	113 227	391.7%	105 491	364.9%	218 718	756.6%	94 315	549.8%	11.8%
Cash Flow from Investing Activities										
Receipts	1 900	-	-	-	-	-	-	1 709		(100.0%)
Proceeds on disposal of PPE	-	-	-		-	-	-	-		-
Decrease (Increase) in non-current debtors (not used)	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 900	-	-	-	-	-	-	1 709	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(29 048)	-	-	(3 656)	12.6%	(3 656)	12.6%	-	-	(100.0%)

Capital assets	(29 048)	-	-	(3 656)	12.6%	(3 656)	12.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(27 148)	-		(3 656)	13.5%	(3 656)	13.5%	1 709	-	(313.9%)
Cash Flow from Financing Activities										
Receipts	(129)	3	(2.7%)	(17)	13.6%	(14)	10.9%	157	.3%	(111.1%)
Short term loans		-		-	-	-		-	-	
Borrowing long term/refinancing		-		-	-	-		-	-	
Increase (decrease) in consumer deposits	(129)	3	(2.7%)	(17)	13.6%	(14)	10.9%	157	.3%	(111.1%)
Payments	(2 887)	(1 367)	47.3%	-		(1 367)	47.3%	-	-	
Repayment of borrowing	(2 887)	(1 367)	47.3%	-		(1 367)	47.3%	-	-	
Net Cash from/(used) Financing Activities	(3 016)	(1 363)	45.2%	(17)	.6%	(1 381)	45.8%	157	.1%	(111.1%)
Net Increase/(Decrease) in cash held	(1 257)	111 864	(8 902.4%)	101 818	(8 102.9%)	213 682	(17 005.4%)	96 181	18 628.4%	5.9%
Cash/cash equivalents at the year begin:	32 099	-	- '	111 864	348.5%	-	- '	93 466		19.7%
Cash/cash equivalents at the year end:	30 842	111 864	362.7%	213 682	692.8%	213 682	692.8%	189 648	935.5%	12.7%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-		-			-	-		-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	8 358	29.4%	869	3.1%	613	2.2%	18 592	65.4%	28 431	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 049	16.7%	4 365	3.0%	3 547	2.5%	112 432	77.9%	144 393	69.8%		-		-
Receivables from Exchange Transactions - Waste Water Management		-	-		-			-				-		-
Receivables from Exchange Transactions - Waste Management	1 165	14.4%	308	3.8%	284	3.5%	6 320	78.2%	8 077	3.9%		-		-
Receivables from Exchange Transactions - Property Rental Debtors	89	6.2%	55	3.9%	28	2.0%	1 246	87.9%	1 418	.7%		-		-
Interest on Arrear Debtor Accounts	89	.2%	103	.2%	125	.3%	43 816	99.3%	44 134	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 395)	109.1%	74	(.4%)	72	(.4%)	1 631	(8.3%)	(19 618)	(9.5%)	-	-	-	-
Total By Income Source	12 354	6.0%	5 774	2.8%	4 668	2.3%	184 037	89.0%	206 834	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(120)	(1.5%)	49	.6%	62	.8%	8 007	100.1%	7 998	3.9%	-	-	-	-
Commercial	831	22.3%	88	2.4%	63	1.7%	2 740	73.6%	3 721	1.8%		-		-
Households	10 930	6.6%	5 001	3.0%	3 998	2.4%	146 326	88.0%	166 255	80.4%	-	-	-	-
Other	714		636	2.2%	545	1.9%	26 964	93.4%	28 860	14.0%	-	-	-	-
Total By Customer Group	12 354	6.0%	5 774	2.8%	4 668	2.3%	184 037	89.0%	206 834	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 138	100.0%	-	-	-	-		-	10 138	82.4%
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions		-	-	-	-	-		-	-	
VAT (output less input)	(2 036)	100.0%	-	-	-	-	-	-	(2 036)	(16.5%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-		-	-	-	4 184	100.0%	4 184	34.09
Trade Creditors	-	-		-	-	-	23	100.0%	23	.2%
Auditor-General	-	-		-	-	-		-		
Other	-	-	-	-	-	-	-	-	-	-
Total	8 102	65.8%		-	-	-	4 206	34.2%	12 308	100.0%

Contact Details

Municipal Manager	Mr San	file Buthelezi (Acting)	033 239 9267
Financial Manager	Mr Mzir	gisi Hloba	033 239 9225

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	169 603	42 584	25.1%	41 487	24.5%	84 071	49.6%	31 982	34.0%	29.7%
Property rates	18 634	4 402	23.6%	4 181	22.4%	8 583	46.1%	2 582	56.4%	61.9%
riopetty rates	10 034	4 402	23.070	4 101	22.470	0 303	40.170	2 302	30.470	01.7/0
Service charges - electricity revenue	80 739	18 086	22.4%	13 774	17.1%	31 860	39.5%	6 784	13.8%	103.0%
Service charges - water revenue	-	_	_		-		_		-	-
Service charges - sanitation revenue	_	_	_		-		_		-	-
Service charges - refuse revenue	4 068	1 035	25.5%	1 035	25.5%	2 071	50.9%	666	41.9%	55.4%
v .	-	-			-		-			
Rental of facilities and equipment	206	65	31.6%	43	21.1%	109	52.7%	13	101.8%	234.8%
Interest earned - external investments	281	15	5.2%	72	25.7%	87	30.8%	-	-	(100.0%)
Interest earned - outstanding debtors	3 844	-	-	-	-	-	-	-	-	-
Dividends received	-	14	-	(14)	-	-	-	5	-	(415.8%)
Fines, penalties and forfeits	4 365	-	-	2 070	47.4%	2 070	47.4%	52	1.9%	3 896.0%
Licences and permits	3 540	1 121	31.7%	1 248	35.2%	2 368	66.9%	340	18.1%	266.5%
Agency services	-	-	-		-		-			
Transfers and subsidies	45 555	17 675	38.8%	16 128	35.4%	33 804	74.2%	21 532	72.6%	(25.1%)
Other revenue	8 369	170	2.0%	2 950	35.2%	3 120	37.3%	8	1.2%	34 616.0%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	168 754	53 248	31.6%	41 949	24.9%	95 196	56.4%	22 516	28.7%	86.3%
Employee related costs	51 393	12 978	25.3%	14 083	27.4%	27 060	52.7%	9 011	39.5%	56.3%
Remuneration of councillors	2 544	482	18.9%	734	28.8%	1 216	47.8%	2 000	186.3%	(63.3%)
Debt impairment		-	-			-	-	-	-	
Depreciation and asset impairment	18 217	-	-		-	-	-	-	-	-
Finance charges	-	2 425	-	2 594	-	5 019	-	-	-	(100.0%)
Bulk purchases	77 849	30 527	39.2%	18 966	24.4%	49 493	63.6%	8 906	31.3%	113.0%
Other Materials	1 435	794	55.4%	388	27.1%	1 183	82.4%	170	12.7%	128.7%
Contracted services	8 512	1 837	21.6%	3 197	37.6%	5 035	59.1%	1 315	25.4%	143.2%
Transfers and subsidies	-	-	-	-	-	-	-	(111)		(100.0%)
Other expenditure	8 804	4 204	47.8%	1 987	22.6%	6 191	70.3%	1 225	14.8%	62.2%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	848	(10 664)		(461)		(11 126)		9 467		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	12 463	8 089	64.9%	2 089	16.8%	10 178	81.7%	3 981	41.1%	(47.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	103		(103)	-		-	113		(191.3%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 311	(2 472)		1 525		(948)		13 561		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 311	(2 472)		1 525		(948)		13 561		
Attributable to minorities		(= 1.1.)				()				
Surplus/(Deficit) attributable to municipality	13 311	(2 472)		1 525		(948)		13 561		
Share of surplus/ (deficit) of associate	13 311	(2 412)	-	1 525		(940)	-	13 301		-
	13 311	(2 472)	-	1 525	-	(948)	-	13 561	_	-
Surplus/(Deficit) for the year	13 311	(2 4/2)		1 325		(948)		13 361		

Part 2: Capital Revenue and Expenditure

	2021/22								2020/21		
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22	
R thousands							арргорпацоп		арргорпацоп		
Capital Revenue and Expenditure											
Source of Finance	11 840	4 507	38.1%	3 143	26.5%	7 650	64.6%	-	14.4%	(100.0%)	
National Government	11 840	4 507	38.1%	3 143	26.5%	7 650	64.6%	-	14.4%	(100.0%)	
Provincial Government											
District Municipality	-						-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,H	-			-			-	-	-	-	
Transfers recognised - capital	11 840	4 507	38.1%	3 143	26.5%	7 650	64.6%		14.4%	(100.0%)	
Borrowing	-	-	-		-		-	-	-	-	
Internally generated funds	-	-	-		-		-	-	-	-	
	-								-	-	
Capital Expenditure Functional	11 840	5 687	48.0%	3 165	26.7%	8 852	74.8%	1 685	24.2%	87.8%	
Municipal governance and administration	0	767	76 655 700.0%	21	2 122 000.0%	788	78 777 700.0%			(100.0%)	
Executive and Council	-	-	-		-	-	-	-	-		
Finance and administration	0	767	76 655 700.0%	21	2 122 000.0%	788	78 777 700.0%	-	-	(100.0%)	
Internal audit	-	-	-		-		-	-	-		
Community and Public Safety	3 933	1 180	30.0%			1 180	30.0%		16.7%	-	
Community and Social Services	3 933	1 180	30.0%		-	1 180	30.0%		16.7%	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-		-	-		-	-	-	
Housing	-		-	-	-	-	-	-	-	-	
Health	-	-	-		-	-		-	-	-	
Economic and Environmental Services	7 907	3 740	47.3%	3 143	39.8%	6 884	87.1%	1 685	36.3%	86.6%	
Planning and Development	-	-		-		-	-	-	-	-	
Road Transport	7 907	3 740	47.3%	3 143	39.8%	6 884	87.1%	1 685	36.3%	86.6%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	-	-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-		-	-	-		-	-	

					202					
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	163 425	52 902	32.4%	36 028	22.0%	88 931	54.4%	5 763	6.7%	525.2%
Property rates	16 565	1 856	11.2%	3 831	23.1%	5 687	34.3%	-		(100.0%)
Service charges	74 699	18 587	24.9%	11 832	15.8%	30 419	40.7%	-	-	(100.0%)
Other revenue	13 862	5 114	36.9%	2 357	17.0%	7 471	53.9%	-		(100.0%)
Transfers and Subsidies - Operational	45 555	19 764	43.4%	14 893	32.7%	34 657	76.1%	5 763	14.4%	158.4%
Transfers and Subsidies - Capital	12 463	7 581	60.8%	3 116	25.0%	10 697	85.8%	-	-	(100.0%)
Interest	281	-	-	(0)	-	(0)	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(150 537)	(29 565)	19.6%	(32 752)	21.8%	(62 317)		3 062	-	(1 169.6%)
Suppliers and employees	(150 537)	(29 303)	19.5%	(32 295)	21.5%	(61 598)	40.9%	3 062	-	(1 154.7%)
Finance charges	-		-		-		-	-	-	
Transfers and grants		(262)	-	(457)	-	(718)		-		(100.0%)
Net Cash from/(used) Operating Activities	12 888	23 337	181.1%	3 277	25.4%	26 614	206.5%	8 824	11.9%	(62.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	3 300	-	3 300	-	-	-	(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			-	3 300	-	3 300	-	-		(100.0%)
Payments	(11 840)	-	-	(35)	.3%	(35)	.3%	-	-	(100.0%)

Capital assets	(11 840)	-	-	(35)	.3%	(35)	.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(11 840)			3 265	(27.6%)	3 265	(27.6%)	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	(9)	(28)	302.3%	-	-	(28)	302.3%	-	-	
Short term loans	-				-	-		-	-	-
Borrowing long term/refinancing	-				-			-	-	-
Increase (decrease) in consumer deposits	(9)	(28)	302.3%		-	(28)	302.3%	-	-	-
Payments	(3 387)								-	-
Repayment of borrowing	(3 387)	-	-	-	-	-		-	-	-
Net Cash from/(used) Financing Activities	(3 396)	(28)	.8%	-		(28)	.8%		-	
Net Increase/(Decrease) in cash held	(2 348)	23 309	(992.5%)	6 542	(278.6%)	29 851	(1 271.1%)	8 824	12.3%	(25.9%)
Cash/cash equivalents at the year begin:	4 500	-	- 1	23 309	518.0%	-	- "	5 013	-	365.0%
Cash/cash equivalents at the year end:	2 152	23 309	1 083.4%	29 851	1 387.4%	29 851	1 387.4%	13 837	12.3%	115.7%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	428	1.4%	(416)	(1.4%)	(378)	(1.2%)	30 691	101.2%	30 325	23.5%	-	-		
Receivables from Non-exchange Transactions - Property Rates	(772)	(.6%)	138	.1%	505	.4%	125 659	100.1%	125 530	97.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	356	2.1%	328	1.9%	236	1.4%	15 993	94.6%	16 914	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	.3%	(3)	(.1%)	(7)	(.2%)	3 908	100.0%	3 910	3.0%	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-		-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	-
Other	(346)	.7%	(339)	.7%	(225)	.5%	(46 985)	98.1%	(47 895)	(37.2%)	-	-	-	-
Total By Income Source	(322)	(.2%)	(293)	(.2%)	132	.1%	129 265	100.4%	128 784	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	151	1.8%	156	1.9%	228	2.8%	7 632	93.4%	8 167	6.3%	-	-		
Commercial	(482)	(2.7%)	(213)	(1.2%)	(385)	(2.1%)	19 081	106.0%	18 002	14.0%	-	-	-	-
Households	9	-	(236)	(.2%)	289	.3%	102 552	99.9%	102 615	79.7%	-	-	-	-
Other	-	-	-	-	-	-		-	-			-	-	-
Total By Customer Group	(322)	(.2%)	(293)	(.2%)	132	.1%	129 265	100.4%	128 784	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 893	2.1%	5 806	2.1%	8 678	3.1%	260 230	92.7%	280 607	96.9%
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions	-	-	-		-	-		-	-	-
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-		-	-			-	
Trade Creditors	(2 537)	(29.0%)	551	6.3%	(1 561)	(17.9%)	12 288	140.6%	8 741	3.0%
Auditor-General	(315)	(82.0%)			150	39.1%	548	142.9%	384	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 041	1.0%	6 357	2.2%	7 267	2.5%	273 066	94.2%	289 732	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22			2020/21			
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	58 292	24 508	42.0%	15 931	27.3%	40 439	69.4%	20 798	75.6%	(23.4%)
Property rates	7 495	4 003	53.4%	971	13.0%	40 437	66.4%	1 195	56.0%	(18.7%)
Property rates	/ 495	4 003	33.476	9/1	13.0%	4 9 / 5	00.4%	1 195	30.0%	(18.7%)
Service charges - electricity revenue										
Service charges - water revenue	_							_		_
Service charges - sanitation revenue										
Service charges - refuse revenue	87	23	26.2%	23	26.2%	45	52.4%	20	50.6%	14.4%
Survice analysis Totals for and	-	-	20.270		20:270	-		-	-	
Rental of facilities and equipment	702	147	20.9%	172	24.5%	318	45.4%	201	50.6%	(14.6%)
Interest earned - external investments	800	60	7.5%	45	5.6%	105	13.2%	140	28.2%	(67.8%)
Interest earned - outstanding debtors	150	34	22.7%	43	28.6%	77	51.3%	14	32.1%	196.6%
Dividends received	-		-		-				-	-
Fines, penalties and forfeits	_	_	_		-		_		-	-
Licences and permits	31	10	32.2%	11	35.7%	21	67.9%	18	79.2%	(36.2%)
Agency services	43	197	461.9%	81	189.6%	278	651.5%		13.2%	(100.0%)
Transfers and subsidies	48 019	19 657	40.9%	14 562	30.3%	34 218	71.3%	19 187	86.9%	(24.1%)
Other revenue	156	378	242.5%	23	14.8%	401	257.3%	22	1.7%	4.7%
Gains	810		-		-	-	-	-	-	-
Operating Expenditure	68 538	17 915	26.1%	17 440	25.4%	35 354	51.6%	11 078	34.2%	57.4%
Employee related costs	34 321	9.013	26.3%	11 752	34.2%	20 765	60.5%	6 239	36.5%	88.4%
Remuneration of councillors	4 708	696	14.8%	841	17.9%	1 537	32.6%	464	30.1%	81.2%
Debt impairment	1 649							-	-	-
Depreciation and asset impairment	8 748	3 590	41.0%		-	3 590	41.0%	-	(53.3%)	-
Finance charges	_	-	_		-		_			-
Bulk purchases									-	
Other Materials	292	5	1.6%	25	8.5%	30	10.1%	46	23.0%	(45.5%)
Contracted services	9 397	2 844	30.3%	1 609	17.1%	4 453	47.4%	2 603	65.8%	(38.2%)
Transfers and subsidies	3 480	564	16.2%	1 198	34.4%	1 762	50.6%	353	35.0%	239.4%
Other expenditure	5 943	1 202	20.2%	2 015	33.9%	3 218	54.1%	1 244	39.1%	62.0%
Losses	-	-	-	-	-	-	-	130	-	(100.0%)
Surplus/(Deficit)	(10 245)	6 593		(1 509)		5 085		9 720		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	20 130	4 463	22.2%	5 547	27.6%	10 010	49.7%	5 435	68.1%	2.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F			-		-				-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 885	11 057		4 038		15 094		15 155		
Taxation	-		-			-	-		-	-
Surplus/(Deficit) after taxation	9 885	11 057		4 038		15 094		15 155		
Attributable to minorities									-	-
Surplus/(Deficit) attributable to municipality	9 885	11 057		4 038		15 094		15 155		
Share of surplus/ (deficit) of associate	, 303	11 037		4 030		13 074	-	13 133	-	-
Surplus/(Deficit) for the year	9 885	11 057		4 038	-	15 094		15 155		
our prostruction to the year	9 883	11 05/		4 038		15 094		10 100		

Part 2: Capital Revenue and Expenditure

·				2021/22	·			202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	20 687	5 739	27.7%	5 033	24.3%	10 772	52.1%	4 014	(174.7%)	25.4%
National Government	20 210	5 161	25.5%	4 861	24.1%	10 022	49.6%	3 895	(115.3%)	24.8%
Provincial Government	-	64			-	64	-	-	-	
District Municipality	-									-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI										
Transfers recognised - capital	20 210	5 224	25.9%	4 861	24.1%	10 085	49.9%	3 895	(121.3%)	24.8%
Borrowing	477		107.00/	170	27.207	- (07	142.00/	- 110	(1 57(20()	44.00
Internally generated funds	477	514	107.8%	172	36.2%	687	143.9%	119	(1 576.2%)	44.3%
	-				-					-
Capital Expenditure Functional	20 687	5 739	27.7%	5 033	24.3%	10 772	52.1%	4 794	(213.4%)	5.0%
Municipal governance and administration	120	192	160.3%	25	20.8%	217	181.0%	133	(714.7%)	(81.3%
Executive and Council	50	192	384.6%	25	49.8%	217	434.4%	-		(100.0%
Finance and administration	70		-	-	-	-	-	133	(714.7%)	(100.0%)
Internal audit	-				-		-	-	-	-
Community and Public Safety	10 707	481	4.5%	1 547	14.4%	2 027	18.9%	1 114	(311.6%)	38.8%
Community and Social Services	2 707	417	15.4%	1 547	57.1%	1 963	72.5%	335	(45.0%)	361.69
Sport And Recreation	8 000	64	.8%	-	-	64	.8%	779	-	(100.0%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-		-		-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 860	5 066	51.4%	3 462	35.1%	8 528	86.5%	3 546	(162.5%)	(2.4%
Planning and Development	2 358	3 877	164.4%	791	33.5%	4 668	197.9%	3 462	(117.0%)	(77.2%
Road Transport	7 502	1 189	15.8%	2 671	35.6%	3 860	51.5%	84	-	3 069.99
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-				-		-	-	-	-
Energy sources	-		-	-	-	-	-	-	-	-
Water Management	-		-	-	-	-	-	-	-	-
Waste Water Management	-		-		-		-	-	-	-
Waste Management	-		-		-		-	-	-	-
Other	-		-	-	-	-	-	-	-	-

·					202					
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	79 622	7 447	9.4%	13 630	17.1%	21 077	26.5%	6 796	-	100.6%
Property rates Service charges	5 846 69		-		-	-		-	-	-
Other revenue	5 557		-		-	-	-	-	-	-
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	48 019 20 130	4 680 2 768	9.7% 13.7%	9 696 3 934	20.2% 19.5%	14 376 6 701	29.9% 33.3%	8 408 (1 612)	-	15.3% (344.0%)
Interest Dividends	-		-		-	-		-		
Payments Suppliers and employees	(61 329) (57 849)			(O) (O)		(O) (O)	-	-	-	(100.0%) (100.0%)
Finance charges			-	-	-	-				(100.070)
Transfers and grants Net Cash from/(used) Operating Activities	(3 480) 18 293	7 447	40.7%	13 630	74.5%	21 077	115.2%	6 796		100.6%
Cash Flow from Investing Activities										
Receipts	810	-	-	-	-		-	4	-	(100.0%)
Proceeds on disposal of PPE	810	-	-	-	-	-	-	4	-	(100.0%)
Decrease (Increase) in non-current debtors (not used) Decrease (increase) in non-current receivables	-		-						-	-
Decrease (increase) in non-current investments	-	-					-	-	_	-
Payments	-		-		-	-	-		-	-

Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	810	-			-		-	4	-	(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%	13 630	71.4%	21 077	110.4%	6 799	(348 116.8%)	100.5%
Cash/cash equivalents at the year begin:		-	-	7 447	-	-	-	21 347	- 1	(65.1%)
Cash/cash equivalents at the year end:	19 097	7 447	39.0%	24 025	125.8%	24 025	125.8%	28 147	(510 829.8%)	(14.6%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-			-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-		-		63	100.0%	63	.5%	-	-		
Receivables from Non-exchange Transactions - Property Rates	164	1.6%	360	3.5%	317	3.1%	9 401	91.8%	10 241	84.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9	6.2%	8	5.6%	7	5.0%	117	83.2%	141	1.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	6.5%	51	5.9%	49	5.7%	705	82.0%	860	7.1%	-	-	-	
Interest on Arrear Debtor Accounts	22	2.8%	22	2.7%	21	2.6%	731	91.8%	796	6.5%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-		-	-	87	100.0%	87	.7%	-	-	-	-
Total By Income Source	251	2.1%	440	3.6%	394	3.2%	11 103	91.1%	12 188	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	49	.8%	106	1.8%	106	1.8%	5 785	95.7%	6 046	49.6%	-	-	-	-
Commercial	33	3.1%	23	2.2%	21	2.0%	972	92.7%	1 049	8.6%	-	-	-	-
Households	(106)	(12.8%)	38	4.6%	32	3.9%	864	104.3%	829	6.8%	-	-	-	-
Other	275	6.4%	273	6.4%	235	5.5%	3 482	81.7%	4 264	35.0%		-	-	-
Total By Customer Group	251	2.1%	440	3.6%	394	3.2%	11 103	91.1%	12 188	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-		-	-	-	-
Bulk Water	-	-	-	-	-		-	-	-	-
PAYE deductions	-	-	-	-	-		-	-	-	-
VAT (output less input)	-	-	-		-	-	-	-		-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-		-		-	-	-	-		
Trade Creditors	-		(33)	26.3%	(75)	59.7%	(18)	14.0%	(125)	100.09
Auditor-General	-		-		-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	(33)	26.3%	(75)	59.7%	(18)	14.0%	(125)	100.09

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: MSUNDUZI (KZN225) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

, ,				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
	6 418 414	1 662 125	25.9%	4 045 446	63.0%	5 707 571	88.9%	1 531 417	136.7%	164.2%
Operating Revenue						1 154 129				
Property rates	1 321 379	314 550	23.8%	839 578	63.5%	1 154 129	87.3%	299 191	132.6%	180.6%
Service charges - electricity revenue	2 961 894	752 293	25.4%	1 685 236	56.9%	2 437 529	82.3%	556 601	121.4%	202.8%
Service charges - water revenue	773 217	187 780	24.3%	517 276	66.9%	705 056	91.2%	198 462	138.7%	160.6%
Service charges - sanitation revenue	160 155	46 195	28.8%	198 845	124.2%	245 039	153.0%	42 168	158.3%	371.6%
Service charges - refuse revenue	122 557	27 815	22.7%	74 591	60.9%	102 407	83.6%	26 588	132.2%	180.5%
· ·	-	-			-	-	-	-	-	-
Rental of facilities and equipment	30 635	6 179	20.2%	16 192	52.9%	22 371	73.0%	5 476	145.8%	195.7%
Interest earned - external investments	16 077	2 532	15.8%	5 928	36.9%	8 460	52.6%	1 379	104.2%	329.7%
Interest earned - outstanding debtors	213 289	45 396	21.3%	131 548	61.7%	176 944	83.0%	45 215	187.7%	190.9%
Dividends received	0	-	-		-	-		-	-	
Fines, penalties and forfeits	1 895	(1 057)	(55.8%)	(536)	(28.3%)	(1 593)	(84.1%)	27	741.7%	(2 061.0%)
Licences and permits	1 179	117	9.9%	459	38.9%	577	48.9%	97	77.7%	373.2%
Agency services	634	525	82.8%	1 371	216.2%	1 896	299.0%	340	303.7%	302.8%
Transfers and subsidies	661 216	264 700	40.0%	491 117	74.3%	755 817	114.3%	297 992	179.6%	64.8%
Other revenue	154 287	8 400	5.4%	77 142	50.0%	85 542	55.4%	57 881	85.9%	33.3%
Gains	-	6 699	-	6 699	-	13 398	-	-	-	(100.0%)
Operating Expenditure	6 118 414	1 604 218	26.2%	3 996 698	65.3%	5 600 916	91.5%	1 239 392	148.6%	222.5%
Employee related costs	1 538 090	319 413	20.8%	1 021 124	66.4%	1 340 537	87.2%	378 743	124.4%	169.6%
Remuneration of councillors	56 333	12 099	21.5%	31 807	56.5%	43 906	77.9%	12 030	122.5%	164.4%
Debt impairment	150 000	2 844	1.9%	292 439	195.0%	295 283	196.9%	2 928	440.5%	9 887.8%
Depreciation and asset impairment	421 872	97 451	23.1%	259 844	61.6%	357 295	84.7%	106 318	133.1%	144.4%
Finance charges	34 724	7 519	21.7%	19 306	55.6%	26 825	77.3%	9 094	188.7%	112.3%
Bulk purchases	2 185 393	821 969	37.6%	1 387 556	63.5%	2 209 526	101.1%	347 966	143.2%	298.8%
Other Materials	830 520	204 528	24.6%	527 088	63.5%	731 616	88.1%	198 567	166.9%	165.4%
Contracted services	655 391	100 967	15.4%	355 950	54.3%	456 917	69.7%	139 731	152.9%	154.7%
Transfers and subsidies	45 863	13 953	30.4%	27 807	60.6%	41 761	91.1%	10 848	183.4%	156.3%
Other expenditure	200 227	23 474	11.7%	73 352	36.6%	96 825	48.4%	33 026	110.8%	122.1%
Losses	-	-	-	425	-	425	-	142	-	199.1%
Surplus/(Deficit)	300 000	57 907		48 747		106 654		292 025		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	377 297	(124 718)	(33.1%)	256 520	68.0%	131 802	34.9%	150 927	110.5%	70.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	3 500	(2 000)	(57.1%)	16 093	459.8%	14 093	402.7%	58 296	-	(72.4%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	680 797	(68 812)		321 361		252 549		501 247		
Taxation		-		-	-		-	-	-	-
Surplus/(Deficit) after taxation	680 797	(68 812)		321 361		252 549		501 247		
Attributable to minorities	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	680 797	(68 812)		321 361		252 549		501 247		
Share of surplus/ (deficit) of associate		- 1		-	-	-	-	-	-	-
Surplus/(Deficit) for the year	680 797	(68 812)		321 361		252 549		501 247		

Part 2: Capital Revenue and Expenditure

	2021/22							202	20/21	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2020/21 to Q2 of 2021/22
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	576 302	31 163	5.4%	-	-	31 163	5.4%	155 478	226.6%	(100.0%)
National Government	297 079	30 475	10.3%		-	30 475	10.3%	154 428	309.6%	(100.0%)
Provincial Government	83 648	40	-		-	40	-	-	-	
District Municipality	-	-	-		-	-	-	-	226.1%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI		(67)			-	(67)	-	1 050	780.6%	(100.0%)
Transfers recognised - capital	380 727	30 448	8.0%		-	30 448	8.0%	155 478	234.0%	(100.0%)
Borrowing	100 000	715	.7%	-	-	715	.7%	-	-	-
Internally generated funds	95 575	-			-	-	-	-	-	-
	-	-		-	-	-	-	-	-	-
Capital Expenditure Functional	576 302	95 927	16.6%	359 743	62.4%	455 670	79.1%	165 345	277.4%	117.6%
Municipal governance and administration	53 226	2 601	4.9%	11 457	21.5%	14 058	26.4%	(3 401)	100.0%	(436.9%)
Executive and Council	6 972	1 488	21.3%	248	3.6%	1 736	24.9%	11 332	459.5%	(97.8%)
Finance and administration	45 844	1 113	2.4%	11 209	24.4%	12 322	26.9%	(14 890)	77.3%	(175.3%)
Internal audit	410	-	-		-	-	-	156	-	(100.0%)
Community and Public Safety	135 199	2 891	2.1%	25 233	18.7%	28 123	20.8%	16 127	60.3%	56.5%
Community and Social Services	43 382	234	.5%	3 962	9.1%	4 196	9.7%	228	-	1 635.1%
Sport And Recreation	2 475	-	-	1 560	63.0%	1 560	63.0%	-	-	(100.0%)
Public Safety	2 500	-	-	-	-	-	-	-	-	-
Housing	86 842	2 657	3.1%	19 710	22.7%	22 367	25.8%	15 898	26.4%	24.0%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	113 180	55 472	49.0%	174 812	154.5%	230 284	203.5%	87 434	794.3%	
Planning and Development	34 960	-	-	5 278	15.1%	5 278	15.1%	(209)	190.7%	
Road Transport	78 220	55 472	70.9%	169 534	216.7%	225 007	287.7%	87 644	1 155.9%	93.4%
Environmental Protection	-	-	-		-	-	-	-	-	-
Trading Services	272 097	35 030	12.9%	148 036	54.4%	183 066	67.3%	65 185	408.1%	
Energy sources	130 000	3 678	2.8%	28 453	21.9%	32 132	24.7%	979	2 058.4%	
Water Management	137 597	9 954	7.2%	40 751	29.6%	50 705	36.9%	40 593	398.0%	
Waste Water Management		18 506		71 417		89 923		23 614	261.8%	
Waste Management	4 500	2 892	64.3%	7 415	164.8%	10 306	229.0%	-	261.5%	
Other	2 600	(67)	(2.6%)	206	7.9%	139	5.3%	-	523.8%	(100.0%)

					202					
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	6 172 221	413 246	6.7%	(466 481)	(7.6%)	(53 235)	(.9%)	524 265	11 081.5%	(189.0%)
Property rates	1 280 949	256 205	20.0%	(466 481)	(36.4%)	(210 276)	(16.4%)	278 138	2 760.5%	(267.7%)
Service charges	3 656 794	81 181	2.2%			81 181	2.2%	165 307	-	(100.0%)
Other revenue	187 699	142 745	76.0%			142 745	76.0%	27 431	-	(100.0%)
Transfers and Subsidies - Operational	661 216	3 060	.5%		-	3 060	.5%	24 505	-	(100.0%)
Transfers and Subsidies - Capital	369 485	(69 945)	(18.9%)		-	(69 945)	(18.9%)	28 884	-	(100.0%)
Interest	16 077		-	-	-	-	-	-	-	-
Dividends	-	-	-		-	-	-	-	-	-
Payments	(2 185 393)	(1)	-	1	-	-	-	(33 132)	-	(100.0%)
Suppliers and employees	(2 185 393)	(1)	-	1	-	-	-	(33 132)	-	(100.0%)
Finance charges	-	-	-		-	-	-	-	-	-
Transfers and grants						-				
Net Cash from/(used) Operating Activities	3 986 828	413 244	10.4%	(466 480)	(11.7%)	(53 235)	(1.3%)	491 133	11 112.6%	(195.0%)
Cash Flow from Investing Activities										
Receipts	22 377	659	2.9%	17 707	79.1%	18 366	82.1%	2 148	19.0%	724.3%
Proceeds on disposal of PPE	11 311	-	-		-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	14 036	412	2.9%	17 707	126.2%	18 119	129.1%	2 148	15.1%	724.3%
Decrease (increase) in non-current investments	(2 970)	247	(8.3%)		-	247	(8.3%)	-	-	-
Payments	(17 630)	-	-	-	-	-	-	-	-	-

Capital assets	(17 630)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	4 747	659	13.9%	17 707	373.0%	18 366	386.9%	2 148	19.0%	724.3%
Cash Flow from Financing Activities										
Receipts	86 925	(8 974)	(10.3%)	11 988	13.8%	3 014	3.5%	(220)	38.6%	(5 551.9%)
Short term loans		-			-			-	-	-
Borrowing long term/refinancing	100 000	-			-			-	-	-
Increase (decrease) in consumer deposits	(13 075)	(8 974)	68.6%	11 988	(91.7%)	3 014	(23.1%)	(220)	38.6%	(5 551.9%)
Payments									-	
Repayment of borrowing	-	-	-		-	-		-	-	-
Net Cash from/(used) Financing Activities	86 925	(8 974)	(10.3%)	11 988	13.8%	3 014	3.5%	(220)	38.6%	(5 551.9%)
Net Increase/(Decrease) in cash held	4 078 500	404 929	9.9%	(436 785)	(10.7%)	(31 855)	(.8%)	493 061	9 638.5%	(188.6%)
Cash/cash equivalents at the year begin:		-		404 929	- 1			7 987 178		(94.9%)
Cash/cash equivalents at the year end:	4 078 500	404 929	9.9%	(31 855)	(.8%)	(31 855)	(.8%)	8 480 238	9 638.5%	(100.4%)

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	112 752	5.8%	43 064	2.2%	39 801	2.0%	1 762 608	90.0%	1 958 225	37.4%	6 516 721	332.8%		-
Trade and Other Receivables from Exchange Transactions - Electricity	113 216	26.4%	40 768	9.5%	16 858	3.9%	258 252	60.2%	429 095	8.2%	576 687	134.4%		-
Receivables from Non-exchange Transactions - Property Rates	146 925	13.5%	52 343	4.8%	28 675	2.6%	863 792	79.1%	1 091 735	20.8%	2 750 589	251.9%		-
Receivables from Exchange Transactions - Waste Water Management	119 949	28.8%	6 764	1.6%	5 919	1.4%	283 453	68.1%	416 085	7.9%	1 107 587	266.2%		-
Receivables from Exchange Transactions - Waste Management	14 801	8.2%	3 711	2.1%	3 357	1.9%	157 858	87.8%	179 726	3.4%	630 207	350.6%		-
Receivables from Exchange Transactions - Property Rental Debtors	2 688	4.9%	1 088	2.0%	1 353	2.5%	49 506	90.6%	54 636	1.0%	197 180	360.9%		-
Interest on Arrear Debtor Accounts	34 336	3.9%	17 869	2.0%	18 032	2.0%	820 563	92.1%	890 801	17.0%	2 417 007	271.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 713)	(2.2%)	365	.2%	132	.1%	220 064	102.0%	215 848	4.1%	1 236 825	573.0%	-	-
Total By Income Source	539 955	10.3%	165 973	3.2%	114 127	2.2%	4 416 096	84.3%	5 236 151	100.0%	15 432 803	294.7%	-	
Debtors Age Analysis By Customer Group														
Organs of State	7 614	3.4%	12 653	5.6%	7 842	3.5%	197 421	87.5%	225 530	4.3%	602 851	267.3%	-	-
Commercial	268 020	30.5%	48 532	5.5%	21 828	2.5%	541 237	61.5%	879 616	16.8%	1 406 597	159.9%	-	-
Households	257 679	6.6%	97 842	2.5%	78 646	2.0%	3 469 735	88.9%	3 903 902	74.6%	12 632 592	323.6%	-	-
Other	6 643	2.9%	6 945	3.1%	5 812	2.6%	207 704	91.5%	227 103	4.3%	790 763	348.2%	-	-
Total By Customer Group	539 955	10.3%	165 973	3.2%	114 127	2.2%	4 416 096	84.3%	5 236 151	100.0%	15 432 803	294.7%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	182 198	48.1%	-		-	-	196 242	51.9%	378 440	27.7%
Bulk Water	133 990	30.3%	199 768	45.2%	-	-	108 450	24.5%	442 208	32.4%
PAYE deductions	-	-	-		-	-	-	-	-	
VAT (output less input)	206 083	100.0%	-		-	-	-	-	206 083	15.1%
Pensions / Retirement		-			-			-		
Loan repayments		-			-			-		
Trade Creditors	33 516	77.5%	8 258	19.1%	866	2.0%	609	1.4%	43 248	3.29
Auditor-General		-			-			-		
Other	294 569	100.0%	-	-	-	-	-	-	294 569	21.6%
Total	850 356	62.3%	208 026	15.2%	866	.1%	305 300	22.4%	1 364 548	100.0%

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: MKHAMBATHINI (KZN226) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

, ,	2021/22								20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	110 688	38 727	35.0%	34 928	31.6%	73 656	66.5%	43 593	67.8%	(19.9%)
Property rates	20 553	5 014	24.4%	7 433	36.2%	12 447	60.6%	4 799	48.5%	54.9%
Service charges - electricity revenue										
Service charges - water revenue	_							_		
Service charges - sanitation revenue										
Service charges - refuse revenue	597	139	23.2%	139	23.3%	277	46.5%	133	46.4%	4.1%
	-				-				-	
Rental of facilities and equipment	359	-	_	6	1.7%	6	1.7%	_	-	(100.0%)
Interest earned - external investments	4 000	366	9.2%	200	5.0%	566	14.1%	355	23.2%	(43.8%)
Interest earned - outstanding debtors					-	-		-		(10.01.)
Dividends received	_	-	_		-	-	-	_	-	-
Fines, penalties and forfeits	36	0	.4%	1	1.7%	1	2.1%	0	-	20 000.0%
Licences and permits	7 400	1 143	15.5%	1 537	20.8%	2 681	36.2%	1 829	38.8%	(16.0%)
Agency services			-			-		-	-	
Transfers and subsidies	76 559	31 569	41.2%	25 512	33.3%	57 080	74.6%	34 139	76.6%	(25.3%)
Other revenue	1 185	497	41.9%	101	8.6%	598	50.5%	2 338	210.7%	(95.7%)
Gains	-	-	-	-	-	-	-	-	-	
Operating Expenditure	142 902	34 632	24.2%	51 880	36.3%	86 512	60.5%	29 924	48.1%	73.4%
Employee related costs	48 558	10 523	21.7%	13 293	27.4%	23 816	49.0%	11 417	46.3%	16.4%
Remuneration of councillors	6 693	2 007	30.0%	1 429	21.3%	3 436	51.3%	1 505	46.7%	(5.1%)
Debt impairment	3 140	2 007	50.070		21.070	5 150	01.070	1 505	10.770	(0.170)
Depreciation and asset impairment	11 609	2 714	23.4%	2 673	23.0%	5 386	46.4%	2 405	43.1%	11.1%
Finance charges	-	0			-	0		0		(100.0%)
Bulk purchases	_	_	_		-	_	_		-	
Other Materials	6 051	584	9.7%	1 173	19.4%	1 757	29.0%	1 656	37.5%	(29.2%)
Contracted services	43 396	11 576	26.7%	26 035	60.0%	37 612	86.7%	6 537	61.9%	298.3%
Transfers and subsidies			-					26	26.0%	(100.0%)
Other expenditure	23 455	7 228	30.8%	7 277	31.0%	14 505	61.8%	6 377	45.4%	14.1%
Losses			-		-	-	-	-	-	-
Surplus/(Deficit)	(32 214)	4 095		(16 952)		(12 856)		13 670		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	24 755	8 494	34.3%	9 578	38.7%	18 073	73.0%	2 754	29.1%	247.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	21700		-	, 5, 6	-	-	70.070		27.170	217.070
Transfers and subsidies - capital (in-kind - all)	_		_	_		_	_	10	_	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(7 459)	12 589		(7 373)		5 216		16 434		(12333)
	, , ,									
Taxation Surplus/(Deficit) after taxation	(7 459)	12 589		(7 373)	-	5 216		16 434		
	(7 459)	12 589		(/ 3/3)		5 216		16 434		
Attributable to minorities			-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 459)	12 589		(7 373)		5 216		16 434		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 459)	12 589		(7 373)		5 216		16 434		

Part 2: Capital Revenue and Expenditure

					2020/21					
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	31 621	8 159	25.8%	9 066	28.7%	17 225	54.5%	14 102	86.1%	(35.7%
	24 755	6 338	25.6% 25.6%	8 329			59.2%	2 394	57.8%	247.89
National Government	24 /55	6 338	25.6%	8 329	33.6%	14 667	59.2%	2 394	57.8%	247.87
Provincial Government	-						-		-	-
District Municipality	-				-		-		-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI	-				-		-		-	
Transfers recognised - capital	24 755	6 338	25.6%	8 329	33.6%	14 667	59.2%	2 394	57.8%	247.89
Borrowing				-	-			-	-	100 701
Internally generated funds	6 866	1 821	26.5%	737	10.7%	2 558	37.3%	11 707	132.9%	(93.7%
	-				-		-		-	
Capital Expenditure Functional	31 621	8 159	25.8%	9 066	28.7%	17 225	54.5%	14 102	86.1%	(35.7%
Municipal governance and administration	905		-	131	14.4%	131	14.4%	1 144	18.5%	(88.6%
Executive and Council	-		-		-	-	-	-	-	
Finance and administration	905		-	131	14.4%	131	14.4%	1 144	18.5%	(88.6%
Internal audit	-		-		-	-	-	-	-	-
Community and Public Safety	16 126	1 873	11.6%	4 245	26.3%	6 118	37.9%	751	37.4%	465.19
Community and Social Services	2 965	858	28.9%	1 016	34.3%	1 873	63.2%	751	37.4%	35.29
Sport And Recreation	13 161	1 015	7.7%	3 229	24.5%	4 245	32.3%	-	-	(100.0%
Public Safety	-		-		-	-	-	-	-	-
Housing	-				-		-	-	-	
Health	-		-		-	-	-	-	-	-
Economic and Environmental Services	14 590	6 286	43.1%	4 691	32.1%	10 976	75.2%	12 206	176.3%	(61.6%
Planning and Development	-		-		-	-	-	-	-	
Road Transport	14 590	6 286	43.1%	4 691	32.1%	10 976	75.2%	12 206	176.3%	(61.6%
Environmental Protection	-		-		-	-	-	-	-	-
Trading Services	-		-			-			-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management			-		-	-	-		-	-
Waste Water Management			-		-	-	-		-	-
Waste Management			-		-	-	-		-	-
Other	-		-		-	-	-		-	-

•					20:	20/21				
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	146 381	30 000	20.5%	-	-	30 000	20.5%	-	26.0%	-
Property rates	17 470		-			-		-	-	-
Service charges	507	-	-		-	-	-	-	-	-
Other revenue	8 979					-		-	-	-
Transfers and Subsidies - Operational	94 669	30 000	31.7%		-	30 000	31.7%	-	40.8%	-
Transfers and Subsidies - Capital	24 755	-	-		-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(138 212)	-	-		-	-	-	-	-	-
Suppliers and employees	(138 212)	-	-		-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 168	30 000	367.3%			30 000	367.3%	-	26.0%	-
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	(31 621)	-	-	-	-	-	-	-	-	-

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%)		26.0%	-
Cash/cash equivalents at the year begin:		(144)		30 284	-	(144)		19 929	.4%	52.0%
Cash/cash equivalents at the year end:	(23 524)	55 063	(234.1%)	35 347	(150.3%)	35 347	(150.3%)	30 499	17.7%	15.9%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-					-	-			-		-
Receivables from Non-exchange Transactions - Property Rates	3 514	15.4%	(1 361)	(6.0%)	476	2.1%	20 167	88.5%	22 795	71.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	44	10.1%	17	4.0%	14	3.2%	360	82.7%	436	1.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 537	100.0%	8 537	26.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-		-	-		-	-		-	-	-	-
Total By Income Source	3 558	11.2%	(1 344)	(4.2%)	490	1.5%	29 065	91.5%	31 769	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	62	9.4%	(358)	(54.5%)	15	2.4%	938	142.8%	657	2.1%	-	-	-	-
Commercial	3 171	20.6%	383	2.5%	302	2.0%	11 563	75.0%	15 419	48.5%		-		-
Households	267	6.1%	(66)	(1.5%)	115	2.7%	4 034	92.7%	4 350	13.7%	-	-	-	-
Other	59	.5%	(1 303)	(11.5%)	57	.5%	12 530	110.5%	11 343	35.7%	-	-	-	-
Total By Customer Group	3 558	11.2%	(1 344)	(4.2%)	490	1.5%	29 065	91.5%	31 769	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-		-	-		-	-	-	
Bulk Water	-	-	-	-	-	-		-		-	
PAYE deductions	-	-	-	-	-	-		-			
VAT (output less input)	-	-	-	-	-	-		-			
Pensions / Retirement	-	-	-	-	-	-		-	-		
Loan repayments	-	-	-		-	-		-	-		
Trade Creditors	(2 002)	(47 807.9%)	1 980	47 287.7%	26	620.2%		-	4	(93.2	
Auditor-General	(696)	(69 601 100.0%)	(334)	(33 402 400.0%)	668	66 834 200.0%	362	36 169 400.0%	0		
Other	(7)	75.5%	20	(230.2%)	(1)	12.1%	(21)	242.6%	(9)	193.	
Total	(2 705)	60 186.0%	1 666	(37 079.9%)	693	(15 426.5%)	341	(7 579.7%)	(4)	100.0	

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: RICHMOND (KZN227) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
							.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Operating Revenue and Expenditure										
Operating Revenue	118 219	47 948	40.6%	33 703	28.5%	81 651	69.1%	44 381	83.9%	(24.1%)
Property rates	19 466	11 510	59.1%	3 084	15.8%	14 594	75.0%	2 502	74.4%	23.3%
Continue to the state of the st	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue Service charges - water revenue								-		
Service charges - water revenue Service charges - sanitation revenue	-	-			-		-	-		-
Service charges - sanitation revenue Service charges - refuse revenue	590	232	39.3%	232	39.3%	464	78.6%	93	31.7%	149.3%
Service charges - refuse revenue	590	232	39.376	232	39.376	404	/6.0%	93	31.7%	149.376
Rental of facilities and equipment	1 127	256	22.7%	291	25.8%	547	48.5%	195	31.3%	49.2%
Interest earned - external investments	2 041	345 69	16.9%	260 73	12.7% 30.5%	605 142	29.6%	683 57	30.2%	(62.0%)
Interest earned - outstanding debtors	238	69	29.1%	/3	30.5%	142	59.6%	5/	103.2%	26.9%
Dividends received		4.047		4 040	- 04.004			-	- 00.000	44.00/
Fines, penalties and forfeits	3 764	1 217	32.3%	1 312	34.8%	2 529	67.2%	928	89.9%	41.3%
Licences and permits	2 333	276	11.8%	466	20.0%	742	31.8%	559	82.4%	(16.7%)
Agency services	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	85 736	33 901	39.5%	27 871	32.5%	61 772	72.0%	39 069	92.4%	(28.7%)
Other revenue	2 924	141	4.8%	115	3.9%	257	8.8%	295	12.9%	(60.8%)
Gains	-	-	-	-	-		-	-	-	-
Operating Expenditure	143 420	28 173	19.6%	39 221	27.3%	67 394	47.0%	32 369	41.5%	21.2%
Employee related costs	60 427	12 974	21.5%	17 775	29.4%	30 748	50.9%	16 283	46.4%	9.2%
Remuneration of councillors	6 230	1 507	24.2%	1 620	26.0%	3 127	50.2%	1 496	47.7%	8.3%
Debt impairment	3 994	462	11.6%	4 073	102.0%	4 535	113.5%	1 849	46.4%	120.3%
Depreciation and asset impairment	20 155	4 729	23.5%	4 757	23.6%	9 486	47.1%	9 820	50.6%	(51.6%)
Finance charges	199	3	1.5%	4	2.0%	7	3.4%	9	9.7%	(54.8%)
Bulk purchases	-	-			-		-		-	
Other Materials	5 788	763	13.2%	1 445	25.0%	2 209	38.2%	815	27.6%	77.4%
Contracted services	28 127	6 118	21.8%	8 158	29.0%	14 276	50.8%	5 830	50.4%	39.9%
Transfers and subsidies	1 037	168	16.2%	165	15.9%	333	32.1%	172	29.9%	(4.2%)
Other expenditure	17 463	1 448	8.3%	1 224	7.0%	2 672	15.3%	(3 904)	(2.0%)	(131.3%)
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(25 201)	19 775		(5 518)		14 257		12 012		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	31 683	12 639	39.9%	6 189	19.5%	18 828	59.4%	(1 562)	40.1%	(496.1%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-				-			()		(
Transfers and subsidies - capital (in-kind - all)		21	_	_		21	_	_	293.7%	
Transfers and substates coupling (in time all)									270.770	
Surplus/(Deficit) after capital transfers and contributions	6 482	32 435		672		33 106		10 449		
Taxation	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) after taxation	6 482	32 435		672		33 106		10 449		
Attributable to minorities	-	-	-	-	-		-		-	-
Surplus/(Deficit) attributable to municipality	6 482	32 435		672		33 106		10 449		
Share of surplus/ (deficit) of associate	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) for the year	6 482	32 435		672		33 106		10 449		

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21	
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure	22 /20	/ /01	10.00/	(452	10.20/	12.145	20.10/	0.040	27.70	(27.10/
Source of Finance	33 630	6 691	19.9%	6 453	19.2%	13 145	39.1%	8 849	36.7%	(27.1%
National Government	29 416	6 553	22.3%	6 150	20.9%	12 703	43.2%	6 438	52.6%	(4.5%
Provincial Government	50		-		-		-	1 314	16.5%	(100.0%)
District Municipality	-		-		-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, H	-		-		-		-	-	-	
Transfers recognised - capital	29 466	6 553	22.2%	6 150	20.9%	12 703	43.1%	7 752	40.9%	(20.7%
Borrowing	-		-		-		-	-	-	-
Internally generated funds	4 164	138	3.3%	304	7.3%	442	10.6%	1 097	22.5%	(72.3%
	-			-	-	-			-	-
Capital Expenditure Functional	33 630	6 691	19.9%	6 815	20.3%	13 506	40.2%	8 885	36.7%	(23.3%
Municipal governance and administration	2 655	29	1.1%	630	23.7%	659	24.8%	338	10.3%	86.29
Executive and Council	5						-	119	89.8%	(100.0%
Finance and administration	2 650	29	1.1%	630	23.8%	659	24.9%	219	6.5%	187.69
Internal audit	-		-		-				-	
Community and Public Safety	100	48	48.3%		-	48	48.3%	2 823	112.4%	(100.0%
Community and Social Services	100	48	48.3%		-	48	48.3%	178	13.7%	(100.0%
Sport And Recreation	-		-		-		-	2 550	-	(100.0%
Public Safety	-		-		-		-	95	45.4%	(100.0%
Housing	-				-		-	-	-	
Health	-				-		-	-	-	
Economic and Environmental Services	30 874	6 614	21.4%	6 185	20.0%	12 800	41.5%	5 724	30.7%	8.1%
Planning and Development	81	26	31.8%	36	44.0%	61	75.8%	253	101.1%	(85.9%
Road Transport	30 793	6 589	21.4%	6 150	20.0%	12 738	41.4%	5 471	30.0%	12.49
Environmental Protection	-		-		-				-	
Trading Services									-	
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-				-				-	
Waste Water Management	-				-				-	
Waste Management	-		-		-				-	
Other	_				_				_	

				202	20/21					
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	148 919	52 984	35.6%	116 348	78.1%	169 332	113.7%	41 906	61.9%	177.6%
Property rates	11 679	10 081	86.3%	10 110	86.6%	20 191	172.9%	2 887		250.2%
Service charges	354	149	42.1%	144	40.8%	294	82.9%	165	-	(12.5%)
Other revenue	20 177	3 278	16.2%	5 997	29.7%	9 275	46.0%	612	14.6%	879.8%
Transfers and Subsidies - Operational	85 386	30 220	35.4%	93 290	109.3%	123 511	144.7%	18 639	37.6%	400.5%
Transfers and Subsidies - Capital	29 283	9 127	31.2%	6 798	23.2%	15 924	54.4%	19 112	141.7%	
Interest	2 041	128	6.3%	9	.4%	138	6.7%	491	20.2%	(98.1%)
Dividends	-	-	-		-	-	-	-	-	-
Payments	(117 896)	(14 435)	12.2%	(19 679)	16.7%	(34 114)		(1 542)	-	1 176.2%
Suppliers and employees	(117 697)	(14 435)	12.3%	(19 679)	16.7%	(34 114)	29.0%	(1 542)	-	1 176.2%
Finance charges	(199)	-	-	-	-	-	-	-	-	-
Transfers and grants			-		-					-
Net Cash from/(used) Operating Activities	31 023	38 549	124.3%	96 669	311.6%	135 218	435.9%	40 364	59.3%	139.5%
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%	(5 880)	15.1%	(17 385)	44.7%	(9 057)	50.1%	(35.1%)

Capital assets	(38 886)	(11 506)	29.6%	(5 880)	15.1%	(17 385)	44.7%	(9 057)	50.1%	(35.1%)
Net Cash from/(used) Investing Activities	(38 886)	(11 506)	29.6%	(5 880)	15.1%	(17 385)	44.7%	(9 057)	50.1%	(35.1%)
Cash Flow from Financing Activities										
Receipts	19	(1)	(3.2%)	2	8.0%	1	4.8%	1	16.0%	15.4%
Short term loans		-	-		-			-		
Borrowing long term/refinancing		-			-			-		
Increase (decrease) in consumer deposits	19	(1)	(3.2%)	2	8.0%	1	4.8%	1	16.0%	15.4%
Payments		-		-	-			-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	19	(1)	(3.2%)	2	8.0%	1	4.8%	1	16.0%	15.4%
Net Increase/(Decrease) in cash held	(7 844)	27 042	(344.8%)	90 791	(1 157.5%)	117 833	(1 502.2%)	31 309	63.0%	190.0%
Cash/cash equivalents at the year begin:	21 288	21 087	99.1%	48 130	226.1%	21 087	99.1%	76 241	-	(36.9%)
Cash/cash equivalents at the year end:	13 444	48 130	358.0%	138 876	1 033.0%	138 876	1 033.0%	107 550	126.4%	29.1%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-		-	-	-	-			-	-		-
Receivables from Non-exchange Transactions - Property Rates	1 027	2.7%	617	1.6%	544	1.4%	36 350	94.3%	38 539	71.4%	-	-		-
Receivables from Exchange Transactions - Waste Water Management		-	-		-	-	-	-			-	-		-
Receivables from Exchange Transactions - Waste Management	110	4.6%	88	3.7%	83	3.5%	2 093	88.2%	2 374	4.4%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-		-	-		-	-	-	-
Interest on Arrear Debtor Accounts	460	3.6%	477	3.7%	472	3.7%	11 479	89.1%	12 888	23.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	12.0%	18	9.9%	8	4.3%	132	73.8%	178	.3%	-	-	-	-
Total By Income Source	1 618	3.0%	1 201	2.2%	1 107	2.1%	50 054	92.7%	53 979	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	625	2.2%	473	1.6%	448	1.6%	27 164	94.6%	28 709	53.2%	-	-	-	-
Commercial	340	4.1%	201	2.4%	166	2.0%	7 617	91.5%	8 324	15.4%	-	-	-	-
Households	652	3.8%	527	3.1%	493	2.9%	15 273	90.1%	16 945	31.4%	-	-		-
Other	-	-	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	1 618	3.0%	1 201	2.2%	1 107	2.1%	50 054	92.7%	53 979	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	169	99.8%	-	-	0	.2%	-	-	169	100.09
Auditor-General	-	-	-	-	-	-		-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	169	99.8%	-	-	0	.2%		-	169	100.09

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Tarti. Operating Nevertae and Experiantare				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	992 929	365 379	36.8%	294 337	29.6%	659 716	66.4%	301 543	68.7%	(2.4%)
Property rates	772 727	303 317	30.070	274 337	27.070	037 7 10	00.470	301 343	00.770	(2.470)
Propertyrales	-	-	-		-	-	-	-		-
Service charges - electricity revenue			-							
Service charges - vacementy revenue	335 363	81 649	24.3%	69 449	20.7%	151 098	45.1%	72 474	46.0%	(4.2%
Service charges - water revenue Service charges - sanitation revenue	31 232	5 879	18.8%	5 615	18.0%	11 494	36.8%	4 945	34.4%	13.69
Service charges - refuse revenue	31 232	30//	10.070	3013	10.070	11 474	30.070	4 743	34.470	13.07
Service charges - relase revenue			_		-					
Rental of facilities and equipment		0				0		0		
Interest earned - external investments	548	512	93.5%	546	99.7%	1 059	193.2%	26	17.5%	1 977.29
Interest earned - external investments	13 936	14 106	101.2%	13 790	99.0%	27 896	200.2%	10 656	177.0%	29.4%
Dividends received	13 730	14 100	101.270	13770	77.070	27 070	200.270	10 030	177.070	27.47
Fines, penalties and forfeits										
Licences and permits										
Agency services										
Transfers and subsidies	611 851	263 233	43.0%	204 935	33.5%	468 168	76.5%	213 438	156.8%	(4.0%
Other revenue	011031	203 233	43.070	204 733	33.370	100 100	70.570	2 13 430 A	130.070	(70.3%
Gains			_		-					(70.370
Operating Expenditure	849 995	157 734	18.6%	218 047	25.7%	375 782	44.2%	183 570	41.5%	18.8%
Employee related costs	275 256	62 704	22.8%	77 527	28.2%	140 231	50.9%	74 226	55.1%	4.49
Remuneration of councillors	12 957	2 997	23.1%	2 569	19.8%	5 565	43.0%	2 920	43.4%	(12.0%
Debt impairment	45 000	12	-	8	-	20	-		-	(100.0%
Depreciation and asset impairment	44 590	12 062	27.1%	8 032	18.0%	20 094	45.1%	7 966	45.3%	.89
Finance charges	20 120	13	.1%	1 687	8.4%	1 700	8.5%	10 618	19.3%	(84.1%
Bulk purchases	-	-	-		-	-	-	-	-	-
Other Materials	278 588	22 811	8.2%	82 221	29.5%	105 032	37.7%	42 118	44.1%	95.29
Contracted services	130 852	40 098	30.6%	25 993	19.9%	66 091	50.5%	42 805	47.5%	(39.3%
Transfers and subsidies	7 958	4 585	57.6%	594	7.5%	5 179	65.1%	5	32.8%	13 085.69
Other expenditure	34 675	12 453	35.9%	19 417	56.0%	31 869	91.9%	2 913	21.9%	566.79
Losses	-	-	-		-	-				-
Surplus/(Deficit)	142 934	207 644		76 290		283 934		117 973		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	195 479	30 226	15.5%	110 429	56.5%	140 655	72.0%	13 755	9.6%	702.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	_	_	_		-		-		_	_
Transfers and subsidies - capital (in-kind - all)	_	-	_		-	-	-	-	-	_
Surplus/(Deficit) after capital transfers and contributions	338 413	237 870		186 719		424 589		131 728		
Taxation	-	-				-		-	-	
Surplus/(Deficit) after taxation	338 413	237 870		186 719		424 589		131 728		
Attributable to minorities	330 413	237 070		100 717		727 307		131 /20		
	220 442					404.500	-			
Surplus/(Deficit) attributable to municipality	338 413	237 870		186 719		424 589		131 728		
Share of surplus/ (deficit) of associate	-		-		-		-		-	-
Surplus/(Deficit) for the year	338 413	237 870		186 719		424 589		131 728		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 1 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	195 479	57 046	29.2%	(107 566)	(55.0%)	(50 520)	(25.8%)	52 349	36.5%	(305.5%
	195 479	57 046	29.2%	(99 166)		(42 120)		52 175	36.4%	
National Government	195 479	57 046	29.2%	(99 100)	(50.7%)	(42 120)	(21.5%)	52 1/5	30.4%	(290.1%
Provincial Government		-	-		-	-	-	-	-	
District Municipality		-		-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI			-		-			-	-	
Transfers recognised - capital	195 479	57 046	29.2%	(99 166)	(50.7%)	(42 120)	(21.5%)	52 175	36.4%	(290.19
Borrowing		-	-	(0.400)	-	(0.400)	-	173	-	(4 948.3%
Internally generated funds		-	-	(8 400)	-	(8 400)	-	1/3	-	(4 948.3%
			-			-				-
Capital Expenditure Functional	195 479	57 046	29.2%	(107 566)	(55.0%)	(50 520)	(25.8%)	52 349	36.5%	(305.5%
Municipal governance and administration		-	-	(1 771)	-	(1 771)	-	173	-	(1 121.99
Executive and Council		-	-		-	-	-	-	-	-
Finance and administration		-	-	(1 771)	-	(1 771)	-	173	-	(1 121.9%
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%	(105 796)	(54.8%)	(48 749)	(25.3%)	52 175	36.4%	(302.8%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	188 893	52 203	27.6%	(100 592)	(53.3%)	(48 389)		48 008	33.7%	(309.59
Waste Water Management	4 000	4 843	121.1%	(5 203)	(130.1%)	(360)	(9.0%)	4 168	-	(224.89
Waste Management	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
			1	1	1		1		1	1

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities	040 220									
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	-	(1)	-	(1)	-	1	-	(237.2%)
Suppliers and employees	(728 867)	0	-	(1)	-	(1)	-	1	-	(237.2%)
Finance charges	(20 120)	-	-		-	-	-		-	-
Transfers and grants	(7 958)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	192 384	0	-	(1)	-	(1)	-	1	-	(237.2%)
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	(195 479)	-	-		-	-	-		-	-

Capital assets	(195 479)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(195 479)	-		-	-		-		-	
Cash Flow from Financing Activities										
Receipts	(142)	(553)	388.5%	(28)	19.4%	(581)	408.0%	(17)	(.3%)	61.2%
Short term loans			-	-	-		-	-	-	-
Borrowing long term/refinancing	-		-		-	-	-	-	-	-
Increase (decrease) in consumer deposits	(142)	(553)	388.5%	(28)	19.4%	(581)	408.0%	(17)	(.3%)	61.2%
Payments	(10 962)	(5 087)	46.4%	(1 675)	15.3%	(6 761)	61.7%	-	-	(100.0%)
Repayment of borrowing	(10 962)	(5 087)	46.4%	(1 675)	15.3%	(6 761)	61.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(11 105)	(5 640)	50.8%	(1 702)	15.3%	(7 342)	66.1%	(17)	(.3%)	9 810.5%
Net Increase/(Decrease) in cash held	(14 199)	(5 640)	39.7%	(1 703)	12.0%	(7 343)	51.7%	(16)	(.4%)	10 264.1%
Cash/cash equivalents at the year begin:	146 323		-	226 242	154.6%		-	38	` - '	591 025.9%
Cash/cash equivalents at the year end:	132 124	226 231	171.2%	224 538	169.9%	224 538	169.9%	22	(.3%)	1 028 099.8%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 751	3.4%	20 695	2.6%	16 429	2.0%	743 362	92.0%	808 237	68.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-					-	-		-	-		-
Receivables from Non-exchange Transactions - Property Rates		-	-	-	-	-		-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 848	1.7%	1 385	1.3%	828	.8%	106 269	96.3%	110 330	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	(3)	1.9%	(144)	98.1%	(147)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	739	100.0%	739	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	4 602	1.9%	5 732	2.3%	4 475	1.8%	229 847	93.9%	244 655	20.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(92)	(1.0%)	(71)	(.8%)	(6)	(.1%)	9 592	101.8%	9 423	.8%	-	-	-	-
Total By Income Source	34 109	2.9%	27 741	2.4%	21 723	1.9%	1 089 664	92.9%	1 173 237	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 603	10.8%	2 869	6.7%	1 191	2.8%	34 004	79.7%	42 667	3.6%	-	-	-	-
Commercial	4 346	16.7%	2 529	9.7%	1 425	5.5%	17 793	68.2%	26 095	2.2%	-	-		
Households	22 515	2.3%	20 153	2.1%	17 121	1.7%	921 231	93.9%	981 021	83.6%	-	-	-	-
Other	2 644	2.1%	2 190	1.8%	1 986	1.6%	116 635	94.5%	123 455	10.5%	-	-	-	-
Total By Customer Group	34 109	2.9%	27 741	2.4%	21 723	1.9%	1 089 664	92.9%	1 173 237	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days			31 - 60 Days		61 - 90 Days		Over 90 Days		tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-		-	-	-
Bulk Water	25 875	100.0%	-	-	-	-		-	25 875	29.7%
PAYE deductions	-	-	-	-	-	-		-	-	-
VAT (output less input)	-				-	-		-		
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-				-	-		-		
Trade Creditors	2 695	22.9%	1 580	13.4%	669	5.7%	6 846	58.1%	11 791	13.5%
Auditor-General	878	100.0%			-	-	0	-	878	1.0%
Other	7 375	15.2%	6 679	13.8%	7 061	14.5%	27 422	56.5%	48 538	55.7%
Total	36 823	42.3%	8 259	9.5%	7 730	8.9%	34 268	39.4%	87 081	100.0%

Contact Details

Municipal Manager	Dr R M B Nacobo	033 897 6700	
Financial Manager	3	033 897 6714	

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	_
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
							-11		-11 -1	
Operating Revenue and Expenditure										
Operating Revenue	196 536	72 812	37.0%	58 943	30.0%	131 755	67.0%	91 192	83.4%	(35.4%)
Property rates	31 062	7 091	22.8%	6 955	22.4%	14 046	45.2%	7 659	49.3%	(9.2%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue Service charges - water revenue								_		
Service charges - water revenue Service charges - sanitation revenue	-	-			-		-	-		-
Service charges - samitation revenue Service charges - refuse revenue	3 060	760	24.8%	317	10.3%	1 077	35.2%	740	51.9%	(57.2%)
Service charges - reluse revenue	3 000	/00	24.676	317	10.376	1077	35.2%	/40	31.9%	(57.276)
Rental of facilities and equipment	621	123	19.8%	124	19.9%	247	39.7%	361	207.6%	(65.7%)
	2 317	524	22.6%	474	20.4%	997	43.0%	391	207.6%	21.3%
Interest earned - external investments		2 102				4 388			70.8%	21.3%
Interest earned - outstanding debtors Dividends received	8 425	2 102	25.0%	2 286	27.1%	4 388	52.1%	2 072	/0.8%	10.4%
	573	45	7.9%	20	3.5%	- 65	11.4%	49	14.5%	(58.8%)
Fines, penalties and forfeits	3 589	449	12.5%	591	16.5%	1 040	29.0%	841	62.8%	
Licences and permits										(29.7%)
Agency services	1 497	592	39.5%	393	26.3%	985	65.8%	352	80.0%	11.7%
Transfers and subsidies	144 906	61 031	42.1%	47 647	32.9%	108 678	75.0%	78 608	93.9%	(39.4%)
Other revenue	485	94	19.5%	137	28.3%	231	47.7%	120	32.7%	14.0%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	216 950	41 506	19.1%	62 624	28.9%	104 130	48.0%	62 220	50.7%	.7%
Employee related costs	104 770	24 736	23.6%	26 219	25.0%	50 955	48.6%	22 787	48.3%	15.1%
Remuneration of councillors	10 949	2 737	25.0%	2 541	23.2%	5 279	48.2%	2 737	50.0%	(7.2%)
Debt impairment	12 187	1	-	2 367	19.4%	2 368	19.4%	4 531	54.7%	(47.8%)
Depreciation and asset impairment	31 644	-	-	13 508	42.7%	13 508	42.7%	13 771	53.7%	(1.9%)
Finance charges	872	215	24.7%	188	21.5%	403	46.2%	514	47.6%	(63.5%)
Bulk purchases	-	-	-		-	-	-	-	-	
Other Materials	1 800	417	23.2%	554	30.8%	972	54.0%	675	52.8%	(17.8%)
Contracted services	23 680	6 802	28.7%	9 382	39.6%	16 184	68.3%	9 744	58.5%	(3.7%)
Transfers and subsidies	120	24	20.4%	27	22.5%	51	42.9%	26	45.1%	4.0%
Other expenditure	30 928	7 170	23.2%	7 900	25.5%	15 070	48.7%	7 435	48.7%	6.3%
Losses	-	(598)	-	(62)	-	(660)	-	-	-	(100.0%)
Surplus/(Deficit)	(20 414)	31 306		(3 682)		27 625		28 972		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	29 734	9 425	31.7%	7 107	23.9%	16 532	55.6%	20 566	53.9%	(65.4%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	_	_	_		_	-	-	_	-	
Transfers and subsidies - capital (in-kind - all)								-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 320	40 731		3 426		44 157		49 538		
Taxation	_	_						_		
Surplus/(Deficit) after taxation	9 320	40 731		3 426		44 157		49 538		
Attributable to minorities	, 320	40 /31		3 420		TT 137	-	47 330	-	-
Surplus/(Deficit) attributable to municipality	9 320	40 731		3 426	-	44 157	-	49 538		-
Share of surplus/ (deficit) of associate	7 320	40 /31		3 420		44 13/		47 338		
	9 320	40 731	-	3 426	-	44 157	-	49 538	-	
Surplus/(Deficit) for the year	9 320	40 /31		3 426		44 15/		49 538		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 (Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	29 734	8 649	29.1%	6 699	22.5%	15 348	51.6%	13 518	45.1%	(50.4%
National Government	29 734	8 226	27.7%	6 186	20.8%	14 412	48.5%	12 062	42.9%	(48.7%
Provincial Government	27 / 34	0 220	21.170	0 100	20.070	14412	40.370	1 213	42.770	(100.0%
District Municipality						-		1213	-	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI						-			-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, Hi Transfers recognised - capital	29 734	8 226	27.7%	6 186	20.8%	14 412	48.5%	13 275	46.7%	(53.4%
Borrowing	29 / 34	0 220	21.176	0 100	20.6%	14 4 12	40.3%	13 2/3	40.776	(55.4%
Internally generated funds		423		513		936		242	17.0%	111.99
internally generated funds		423		313		730		242	17.076	111.77
Capital Expenditure Functional	29 734	8 649	29.1%	6 699	22.5%	15 348	51.6%	13 689	45.1%	(51.1%
	29 / 34	134			22.370	618	31.0%	13 009	17.7%	328.69
Municipal governance and administration Executive and Council		134	-	484	-	618	-	113	17.7%	328.6
Finance and administration	-	134	-	484		618		113	17.7%	328.69
Internal audit		134		404		010	-	- 113	17.770	320.0
Community and Public Safety		289	-			289				
Community and Social Services		289				289				
Sport And Recreation		207				207				
Public Safety										
Housing										
Health	_	_	_	_		_	_	_	_	
Economic and Environmental Services	29 734	8 226	27.7%	6 186	20.8%	14 412	48.5%	13 398	47.0%	(53.8%
Planning and Development		8 226		6 186	-	14 412		13 398	47.0%	(53.8%
Road Transport	29 734					-		-		
Environmental Protection		-	-		-	-	-	-	-	-
Trading Services	-	-	-	29	-	29	-	179	89.3%	(83.6%
Energy sources	-	-	-	-		-	-	-	-	
Water Management	-	-	-	-		-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	29	-	29	-	179	89.3%	(83.69
Other	-	-	-	-	-	-	-	-	-	-

				2021/22				20:	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
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%	(1 385)		(2 155)		-	-	(100.0%)
Suppliers and employees	(185 527)	(770)	.4%	(1 385)	.7%	(2 155)	1.2%	-	-	(100.0%)
Finance charges	(872)	-	-	-	-	-	-	-	-	-
Transfers and grants	(120)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	30 557	(770)	(2.5%)	(1 385)	(4.5%)	(2 155)	(7.1%)	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	403	116	28.7%		-	116	28.7%	-	-	-
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%	-	-	-
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%)	-		
Cash Flow from Financing Activities										
Receipts	(21)	1	(3.3%)	(1)	4.1%	(0)	.8%	(2)	(4.1%)	(62.3%)
Short term loans		-	-	-	-	-	-	-	-	- 1
Borrowing long term/refinancing		-	-		-	-	-	-	-	-
Increase (decrease) in consumer deposits	(21)	1	(3.3%)	(1)	4.1%	(0)	.8%	(2)	(4.1%)	(62.3%)
Payments	(4 506)	-		-		-	-		-	-
Repayment of borrowing	(4 506)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 527)	1		(1)	-	(0)		(2)	(4.1%)	(62.3%)
Net Increase/(Decrease) in cash held	(3 301)	(654)	19.8%	(1 386)	42.0%	(2 039)	61.8%	(2)	(.4%)	59 620.1%
Cash/cash equivalents at the year begin:	37 351	-	-	(654)	(1.8%)	-	-	7	-	(9 951.7%)
Cash/cash equivalents at the year end:	34 050	(654)	(1.9%)	(2 039)	(6.0%)	(2 039)	(6.0%)	6	(1.9%)	(35 925.1%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
nu i		-												Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 758	4.9%	(721)	(2.0%)	584	1.6%	34 085	95.5%	35 706	66.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	108	1.1%	72	.7%	74	.8%	9 491	97.4%	9 745	18.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	9.7%	32	7.1%	3	.6%	371	82.5%	449	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 671	100.0%	7 671	14.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	499	100.0%	499	.9%	-	-		-
Total By Income Source	1 909	3.5%	(617)	(1.1%)	661	1.2%	52 118	96.4%	54 071	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	58	.4%	(165)	(1.0%)	27	.2%	16 309	100.5%	16 229	30.0%	-	-	-	-
Commercial	616	9.2%	236	3.5%	160	2.4%	5 716	85.0%	6 727	12.4%	-	-	-	-
Households	431	2.5%	236	1.4%	221	1.3%	16 353	94.9%	17 241	31.9%	-	-	-	-
Other	805	5.8%	(923)	(6.7%)	252	1.8%	13 739	99.0%	13 873	25.7%	-	-	-	-
Total By Customer Group	1 909	3.5%	(617)	(1.1%)	661	1.2%	52 118	96.4%	54 071	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Turri. Operating revenue and Experiantare				2021/22				202	20/21	
	Budget	First C	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	677 636	221 041	32.6%	150 020	22.1%	371 061	54.8%	167 045	42.8%	(10.2%)
Properly rates	104 729	57 564	55.0%	16 473	15.7%	74 037	70.7%	14 765	59.8%	11.6%
Property rates	104 729	37 304	33.0%	10 4/3	13.7%	74 037	70.7%	14 /00	39.8%	11.0%
Service charges - electricity revenue	272 019	76 709	28.2%	56 241	20.7%	132 950	48.9%	53 736	46.5%	4.7%
Service charges - water revenue	2,20,7		20.270		20.770	102 700	10.770	-	10.570	1.770
Service charges - sanitation revenue	_	_	_		_		_	_	_	_
Service charges - refuse revenue	8 699	2 454	28.2%	2 446	28.1%	4 900	56.3%	2 014	37.3%	21.4%
3	_	-	_		-	-	-	_	_	_
Rental of facilities and equipment	1 026	150	14.6%	200	19.5%	351	34.2%	265	234.2%	(24.3%)
Interest earned - external investments	2 620	643	24.5%	387	14.8%	1 030	39.3%	181	-	114.2%
Interest earned - outstanding debtors	50 707	0	-	0	-	0	-	0	-	(79.5%)
Dividends received	-					-		-		
Fines, penalties and forfeits	24 251	(8)		101	.4%	94	.4%	566	3.0%	(82.1%
Licences and permits	2 642	868	32.9%	1 145	43.3%	2 013	76.2%	625	24.1%	83.29
Agency services	-	10	-	13		23	-	17	100.0%	(25.6%
Transfers and subsidies	210 197	82 307	39.2%	72 136	34.3%	154 443	73.5%	94 742	47.3%	(23.9%
Other revenue	746	345	46.2%	877	117.6%	1 222	163.8%	135	9.6%	549.3%
Gains	-		-		-	-	-	-	-	-
Operating Expenditure	625 943	136 179	21.8%	138 414	22.1%	274 593	43.9%	92 974	29.8%	48.9%
Employee related costs	175 199	45 874	26.2%	52 640	30.0%	98.514	56.2%	27 914	30.4%	88.6%
Remuneration of councillors	15 435	2 571	16.7%	3 027	19.6%	5 598	36.3%	1 757	26.0%	72.3%
Debt impairment	77 618				-					
Depreciation and asset impairment	57 500	_	-		-	-	-	_	-	_
Finance charges	1 299	13	1.0%	33	2.5%	45	3.5%	6	.7%	458.3%
Bulk purchases	198 756	53 944	27.1%	47 375	23.8%	101 319	51.0%	41 248	41.5%	14.9%
Other Materials	9 969	1 551	15.6%	2 193	22.0%	3 743	37.5%	1 128	42.0%	94.49
Contracted services	66 669	28 392	42.6%	25 848	38.8%	54 240	81.4%	14 751	53.3%	75.29
Transfers and subsidies	-	-			-	-	-	-	-	-
Other expenditure	23 496	3 833	16.3%	7 300	31.1%	11 134	47.4%	6 172	56.6%	18.39
Losses	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	51 694	84 863		11 606		96 468		74 071		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D		19 419	51.3%	3 082	8.1%	22 501	59.5%	9 623	18.7%	(68.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,			-	-	0.170	-	-	, 025	10.770	(00.070
Transfers and subsidies - capital (in-kind - all)	_	_				_	_	_	_	_
Surplus/(Deficit) after capital transfers and contributions	89 542	104 282		14 687		118 969		83 693		
Taxation		101.000	-		-	- 440.0/0	-	- 02 (02	-	-
Surplus/(Deficit) after taxation	89 542	104 282		14 687		118 969		83 693		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 542	104 282		14 687		118 969		83 693		
Share of surplus/ (deficit) of associate	-		-	-	-		-	-	-	-
Surplus/(Deficit) for the year	89 542	104 282		14 687		118 969		83 693		

Part 2: Capital Revenue and Expenditure

				2021/22					20/21	l
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 1 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	40 348	8 068	20.0%	5 186	12.9%	13 254	32.8%	5 849	38.9%	(11.3%
National Government	40 346 37 848	7 845	20.0%	4 536	12.9%	12 380	32.7%	4 028	38.9%	12.69
	37 848		20.7%	4 536	12.0%		32.1%		38.9%	
Provincial Government	-	137	-		-	137	-	1 665	-	(100.0%
District Municipality	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI										
Transfers recognised - capital	37 848	7 981	21.1%	4 536	12.0%	12 517	33.1%	5 693	42.7%	(20.3%
Borrowing	2 500	- 0/	3.5%	650	2/ 00/	737	29.5%	155	2 (0)	318.69
Internally generated funds	2 500	86	3.5%	650	26.0%	/3/	29.5%	155	3.6%	318.67
	-	-	-		-		-		-	-
Capital Expenditure Functional	40 348	8 068	20.0%	5 186	12.9%	13 254	32.8%	5 849	38.9%	(11.3%
Municipal governance and administration	2 300	85	3.7%	514	22.3%	599	26.0%	5	.9%	9 468.89
Executive and Council	2 100	79	3.8%	382	18.2%	461	22.0%	-	-	(100.0%
Finance and administration	200	6	3.0%	132	65.9%	138	68.9%	5	10.4%	2 352.89
Internal audit			-		-	-	-	-	-	-
Community and Public Safety	100	4 505	4 505.4%	526	526.4%	5 032	5 031.8%	150	7.1%	251.09
Community and Social Services	100	4 369	4 368.7%	526	526.4%	4 895	4 895.2%	150	7.1%	251.09
Sport And Recreation	-	-	-		-	-	-	-	-	-
Public Safety	-	-	-		-	-	-	-	-	-
Housing	-	137	-		-	137	-	-	-	-
Health	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	37 848	3 477	9.2%	4 060	10.7%	7 538	19.9%	4 792	44.3%	(15.3%
Planning and Development	100	-	-		-	-	-	(14)	(13.8%)	(100.0%
Road Transport	37 748	3 477	9.2%	4 060	10.8%	7 538	20.0%	4 805	44.5%	(15.5%
Environmental Protection	-		-		-		-	-	-	-
Trading Services	100	-	-	86	85.6%	86	85.6%	902	23.8%	(90.5%
Energy sources	100		-	86	85.6%	86	85.6%	902	23.8%	(90.59
Water Management	-		-		-	-	-	-	-	-
Waste Water Management	-	-	-		-	-	-	-	-	-
Waste Management	-	-	-		-	-	-	-	-	-
Other	1		1		1				1	

•					202	0/21				
	Budget		Quarter		Quarter		to Date		Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
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%	(35 770)	7.1%	(42 198)		(16 015)	-	123.4%
Suppliers and employees	(503 941)	(6 428)	1.3%	(35 770)	7.1%	(42 198)	8.4%	(16 015)	-	123.4%
Finance charges	(1 299)	-	-		-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 129	(6 428)	(17.3%)	(35 770)	(96.3%)	(42 198)	(113.7%)	(16 015)	-	123.4%
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	(40 348)		-		-	-	-	-	-	-

Capital assets	(40 348)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 348)				-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	(156)	(403)	257.6%	(3)	2.1%	(406)	259.7%	59		(105.4%)
Short term loans	-			-	-	-		-	-	-
Borrowing long term/refinancing	-				-			-	-	-
Increase (decrease) in consumer deposits	(156)	(403)	257.6%	(3)	2.1%	(406)	259.7%	59	-	(105.4%)
Payments	(401)								-	-
Repayment of borrowing	(401)				-			-	-	-
Net Cash from/(used) Financing Activities	(558)	(403)	72.2%	(3)	.6%	(406)	72.8%	59	-	(105.4%)
Net Increase/(Decrease) in cash held	(3 777)	(6 831)	180.8%	(35 774)	947.1%	(42 604)	1 128.0%	(15 955)	517.0%	124.2%
Cash/cash equivalents at the year begin:	903			(6 831)	(756.3%)			(8 782)		(22.2%)
Cash/cash equivalents at the year end:	(2 874)	(6 831)	237.7%	(42 604)	1 482.4%	(42 604)	1 482.4%	(24 665)	(34.3%)	72.7%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb	ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-		-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 409	4.1%	12 440	3.1%	5 898	1.5%	363 998	91.3%	398 746	171.7%	-	-		-
Receivables from Non-exchange Transactions - Property Rates	5 420	6.7%	4 575	5.6%	3 658	4.5%	67 460	83.2%	81 113	34.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management		-	-		-	-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management	912	1.7%	828	1.6%	742	1.4%	50 825	95.3%	53 307	23.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	64	2.5%	55	2.2%	43	1.7%	2 350	93.6%	2 511	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(168 610)	100.0%	(168 610)	(72.6%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 553)	15.2%	(4 232)	3.1%	(316)	.2%	(109 790)	81.4%	(134 892)	(58.1%)	-	-	-	-
Total By Income Source	2 251	1.0%	13 665	5.9%	10 025	4.3%	206 233	88.8%	232 175	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 328	2.7%	1 779	3.6%	1 182	2.4%	45 508	91.4%	49 796	21.4%	-	-	-	-
Commercial	(3 587)	(4.8%)	8 354	11.2%	5 770	7.7%	64 035	85.9%	74 572	32.1%	-	-		-
Households	4 506	4.2%	3 527	3.3%	3 071	2.8%	96 646	89.7%	107 749	46.4%	-	-	-	-
Other	5	8.8%	5	8.8%	2	4.3%	44	78.1%	57		-	-	-	-
Total By Customer Group	2 251	1.0%	13 665	5.9%	10 025	4.3%	206 233	88.8%	232 175	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days		31 - 60 Days		0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)		-	-	-	-	-	-	-		
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 111	38.9%	-	-	90	.9%	6 379	60.3%	10 580	100.09
Total	4 111	38.9%	-	-	90	.9%	6 379	60.3%	10 580	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	1 057 270	334 524	31.6%	263 505	24.9%	598 029	56.6%	300 681	63.2%	(12.4%)
Properly rates	223.068	75 655	33.9%	55 653	24.9%	131 308	58.9%	55 942	61.8%	(12.470)
Property rates	223 008	/5 000	33.9%	22 023	24.976	131 306	36.9%	55 942	01.8%	(.5%)
Service charges - electricity revenue	451 216	116 056	25.7%	95 995	21.3%	212 051	47.0%	94 054	49.8%	2.1%
Service charges - water revenue			-		-					
Service charges - sanitation revenue	_	_	_		_		_		_	_
Service charges - refuse revenue	29 126	9 398	32.3%	7 662	26.3%	17 060	58.6%	7 556	58.9%	1.4%
			-		-	-				-
Rental of facilities and equipment	2 369	1 459	61.6%	(682)	(28.8%)	777	32.8%	468	31.0%	(245.9%)
Interest earned - external investments	13 748	3 269	23.8%	3 893	28.3%	7 163	52.1%	4 349	46.5%	(10.5%)
Interest earned - outstanding debtors	9 618	2 238	23.3%	2 206	22.9%	4 444	46.2%	2 320	59.0%	(4.9%)
Dividends received			-		-					-
Fines, penalties and forfeits	43 547	9 246	21.2%	12 049	27.7%	21 294	48.9%	11 334	54.9%	6.3%
Licences and permits	2 145	446	20.8%	546	25.5%	993	46.3%	560	39.4%	(2.4%)
Agency services	2 712	920	33.9%	1 040	38.4%	1 961	72.3%	1 548	54.4%	(32.8%)
Transfers and subsidies	276 035	110 255	39.9%	89 437	32.4%	199 692	72.3%	127 860	90.2%	(30.1%)
Other revenue	3 687	5 581	151.4%	(4 295)	(116.5%)	1 286	34.9%	(5 310)	(92.7%)	(19.1%)
Gains	-	-	-			-	-			
Operating Expenditure	1 169 384	205 478	17.6%	208 242	17.8%	413 720	35.4%	183 117	33.8%	13.7%
Employee related costs	358 827	83 238	23.2%	85 140	23.7%	168 378	46.9%	80 732	44.3%	5.5%
Remuneration of councillors	29 735	5 876	19.8%	6 222	20.9%	12 098	40.7%	6 628	43.3%	(6.1%)
Debt impairment	104 516	-			20.770		10.770	-	10.070	(0.170)
Depreciation and asset impairment	157 397	_	_		_		_		_	_
Finance charges	450	144	32.1%	88	19.6%	232	51.7%	(51)	34.7%	(273.5%)
Bulk purchases	335 480	83 082	24.8%	70 854	21.1%	153 936	45.9%	59 039	45.3%	20.0%
Other Materials	23 222	1 992	8.6%	2 546	11.0%	4 538	19.5%	4 986	21.1%	(48.9%)
Contracted services	43 106	6 981	16.2%	28 610	66.4%	35 591	82.6%	14 700	47.6%	94.6%
Transfers and subsidies	10 440	2 739	26.2%	2 008	19.2%	4 747	45.5%	874	34.8%	129.8%
Other expenditure	97 875	21 427	21.9%	12 773	13.0%	34 199	34.9%	16 209	38.9%	(21.2%)
Losses	8 336		-		-	-	-	-	-	-
Surplus/(Deficit)	(112 113)	129 045		55 263		184 308		117 564		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	86 211	2 395	2.8%	44 870	52.0%	47 265	54.8%	16 001	27.3%	180.4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,I	- 00 211	2 373	2.070		32.070	47 203	34.070	10 001	27.3%	100.470
Transfers and subsidies - capital (in-kind - all)		_	_				_	_		
			-		-		-		-	-
Surplus/(Deficit) after capital transfers and contributions	(25 902)	131 440		100 133		231 573		133 565		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(25 902)	131 440		100 133		231 573		133 565		
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(25 902)	131 440		100 133		231 573		133 565		
Share of surplus/ (deficit) of associate	(20 702)	110			-	20. 373	-	133 303		
Surplus/(Deficit) for the year	(25 902)	131 440		100 133		231 573		133 565		

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21	
	Budget	First C	Quarter	Second	Quarter	Year	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2020/21 to Q2 of 2021/22
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	122 911	12 892	10.5%	25 946	21.1%	38 838	31.6%	13 042	23.8%	99.0%
National Government	65 561	8 589	13.1%	18 519	28.2%	27 107	41.3%	10 634	22.8%	74.2%
Provincial Government	20 650	4 192	20.3%	5 906	28.6%	10 099	48.9%	870	327.8%	579.0%
District Municipality	-	-	-		-		-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI					-				-	
Transfers recognised - capital	86 211	12 781	14.8%	24 425	28.3%	37 206	43.2%	11 503	25.4%	112.3%
Borrowing	-				-				-	-
Internally generated funds	36 700	111	.3%	1 521	4.1%	1 632	4.4%	1 538	17.2%	(1.1%)
	-				-	-			-	
Capital Expenditure Functional	122 911	12 892	10.5%	25 970	21.1%	38 862	31.6%	13 042	23.8%	99.1%
Municipal governance and administration	1 450	16	1.1%	191	13.1%	206	14.2%	82	22.1%	132.1%
Executive and Council	100		-	29	29.4%	29	29.4%		6.1%	(100.0%)
Finance and administration	1 350	16	1.1%	161	11.9%	177	13.1%	82	27.4%	96.3%
Internal audit	-	-	-	-	-		-	-	-	-
Community and Public Safety	25 500	1	-	170	.7%	171	.7%	872	38.7%	(80.5%
Community and Social Services	600	1	.1%	151	25.1%	152	25.3%	-	-	(100.0%
Sport And Recreation	200	-	-	-	-	-	-	-	69.2%	-
Public Safety	24 700	-	-	19	.1%	19	.1%	872	41.8%	(97.8%
Housing	-	-	-	-	-	-	-	-	-	-
Health										
Economic and Environmental Services	75 761	12 370	16.3%	22 327	29.5%	34 698	45.8%	8 603	21.2%	159.5%
Planning and Development	75 761	12 370	16.3%	22 327	29.5%	34 698	45.8%	8 603	21.2%	159.5%
Road Transport Environmental Protection	-				-	-			-	-
Trading Services	20 100	505	2.5%	3 274	16.3%	3 780	18.8%	3 485	27.6%	(6.0%)
Energy sources	16 100	505	3.1%	3 274	20.3%	3 780	23.5%	3 485	27.6%	(6.0%)
Water Management	10 100	303	3.170	32/4	20.370	3 700	23.370	3 403	27.070	(0.070)
Waste Water Management				-						
Waste Management	4 000	_	-	-	_	-	_	_	_	-
Other	100			8	7.8%	8	7.8%		_	(100.0%

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	410 850	414 928	101.0%	364 686	88.8%	779 614	189.8%	356 879	64.0%	2.2%
Property rates Service charges	1 130 570	56 067 179 419	10 865 628.1% 137.4%	35 205 151 231	6 822 633.3% 115.8%	91 271 330 650	17 688 261.4% 253.2%	33 243 137 929	41.5% 74.2%	5.9% 9.6%
Other revenue Transfers and Subsidies - Operational	8 369 258 163	8 215 127 377	98.2% 49.3%	3 704 139 122	44.3% 53.9%	11 918 266 499	142.4% 103.2%	5 686 142 672	9.0% 75.2%	(34.9%) (2.5%)
Transfers and Subsidies - Capital	-	40 837	-	32 497	-	73 334	-	35 000	70.7%	(7.2%)
Interest Dividends	13 748	3 013	21.9%	2 928	21.3%	5 941	43.2%	2 349	-	24.7%
Payments Suppliers and employees	9 516 9 516	(124 045) (124 045)	(1 303.5%) (1 303.5%)	(146 361) (146 361)	(1 538.0%) (1 538.0%)	(270 406) (270 406)	(2 841.5%) (2 841.5%)	8 052 8 157	(.3%) (.3%)	(1 917.8%) (1 894.3%)
Finance charges Transfers and grants	-	-	-	-		-	-	(105)		(100.0%)
Net Cash from/(used) Operating Activities	420 366	290 882	69.2%	218 325	51.9%	509 208	121.1%	364 931	360.9%	(40.2%)
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%	(26 777)	10 711.0%	(40 148)	16 059.2%	(13 981)	31.0%	91.5%

Capital assets	(250)	(13 371)	5 348.3%	(26 777)	10 711.0%	(40 148)	16 059.2%	(13 981)	31.0%	91.5%
Net Cash from/(used) Investing Activities	(254)	(13 371)	5 262.6%	(26 777)	10 539.4%	(40 148)	15 802.0%	(13 981)	31.0%	91.5%
Cash Flow from Financing Activities										
Receipts	(6 183)	19	(.3%)	1 512	(24.5%)	1 531	(24.8%)	(29)	(.8%)	(5 380.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-			-			-		-
Increase (decrease) in consumer deposits	(6 183)	19	(.3%)	1 512	(24.5%)	1 531	(24.8%)	(29)	(.8%)	(5 380.3%)
Payments		(133)		(135)		(267)				(100.0%)
Repayment of borrowing	-	(133)	-	(135)	-	(267)		-	-	(100.0%)
Net Cash from/(used) Financing Activities	(6 183)	(114)	1.8%	1 377	(22.3%)	1 264	(20.4%)	(29)	(.6%)	(4 909.6%)
Net Increase/(Decrease) in cash held	413 929	277 398	67.0%	192 925	46.6%	470 323	113.6%	350 921	582.2%	(45.0%)
Cash/cash equivalents at the year begin:	133 411	453 462	339.9%	732 141	548.8%	453 462	339.9%	(614 215)	(344.0%)	(219.2%)
Cash/cash equivalents at the year end:	547 340	732 141	133.8%	925 066	169.0%	925 066	169.0%	(263 294)	(68.2%)	(451.3%)

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-		-	-	26	100.0%	26		-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	24 330	46.1%	4 980	9.4%	2 397	4.5%	21 019	39.9%	52 726	7.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 377	4.2%	10 990	2.6%	9 764	2.3%	377 358	90.8%	415 488	59.6%	-	-		-
Receivables from Exchange Transactions - Waste Water Management		-	-		-			-			-	-		-
Receivables from Exchange Transactions - Waste Management	2 842	3.5%	2 043	2.5%	1 969	2.4%	74 286	91.6%	81 140	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 864	2.8%	3 782	2.7%	3 681	2.7%	126 411	91.8%	137 737	19.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	-
Other	60	.6%	217	2.2%	175	1.8%	9 390	95.4%	9 842	1.4%	-	-	-	-
Total By Income Source	48 471	7.0%	22 012	3.2%	17 985	2.6%	608 490	87.3%	696 959	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 599	5.6%	8 273	3.7%	7 420	3.3%	198 208	87.5%	226 500	32.5%	-	-	-	-
Commercial	19 945	14.1%	6 200	4.4%	4 136	2.9%	111 142	78.6%	141 424	20.3%	-	-	-	-
Households	15 927	4.8%	7 538	2.3%	6 429	2.0%	299 140	90.9%	329 035	47.2%	-	-	-	-
Other		-	-		-	-		-	-		-	-	-	-
Total By Customer Group	48 471	7.0%	22 012	3.2%	17 985	2.6%	608 490	87.3%	696 959	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days			61 - 90 Days		Over 90 Days		tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-		-	-	-	-	-	-	
Bulk Water	-	-		-	-	-	-	-	-	
PAYE deductions	-	-		-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	131	100.0%	-	-	-	-	-	-	131	2.39
Loan repayments	-	-		-			-	-		
Trade Creditors	142	2.5%	82	1.5%	100	1.8%	5 279	94.2%	5 602	97.79
Auditor-General	-	-		-			-	-		
Other	-	-	-	-	-	-	-	-	-	
Total	272	4.8%	82	1.4%	100	1.7%	5 279	92.1%	5 733	100.09

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
!	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	Ť
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	931 711	280 456	30.1%	237 741	25.5%	518 198	55.6%	277 861	63.4%	(14.4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue Service charges - water revenue	260 345	64 867	24.9%	58 926	22.6%	123 793	47.5%	56 236	40.4%	4.8%
Service charges - water revenue	21 154	3 807	18.0%	5 219	24.7%	9 026	42.7%	5 610	61.2%	(7.0%)
Service charges - refuse revenue	21101		10.070	0217	21.770	7 020	12.770	0010	01.2%	(7.070)
Service dialiges release revenue	_	_	_	_		_	_	_		-
Rental of facilities and equipment	_	-	_	-	-	-	-	_	-	-
Interest earned - external investments	6 463	_	_	2 098	32.5%	2 098	32.5%	_		(100.0%)
Interest earned - outstanding debtors	72 794	8 855	12.2%	9.836	13.5%	18 691	25.7%	19 108	51.6%	(48.5%)
Dividends received			-	-	-	-	-	-		(
Fines, penalties and forfeits	10							-		
Licences and permits	-	-	-		-	-	-	-	-	
Agency services	-	-	-	-		-	-	-		-
Transfers and subsidies	528 165	202 148	38.3%	161 464	30.6%	363 612	68.8%	195 329	81.1%	(17.3%)
Other revenue	42 780	258	.6%	199	.5%	457	1.1%	1 578	7.8%	(87.4%)
Gains	-	520	-	-	-	520	-	-	-	-
Operating Expenditure	921 557	148 803	16.1%	201 428	21.9%	350 232	38.0%	130 599	29.2%	54.2%
Employee related costs	369 333	81 419	22.0%	93 548	25.3%	174 967	47.4%	78 715	48.6%	18.8%
Remuneration of councillors	6 372	1 604	25.2%	958	15.0%	2 561	40.2%	1 645	41.9%	(41.8%)
Debt impairment	186 252	-	-	-		-	-	-		
Depreciation and asset impairment	67 363	18 793	27.9%	12 425	18.4%	31 218	46.3%	-	29.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	62 800	11 444	18.2%	22 181	35.3%	33 626	53.5%	5 924	11.4%	274.4%
Contracted services	119 573	18 853	15.8%	41 012	34.3%	59 865	50.1%	16 961	32.6%	141.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	109 865	16 690	15.2%	31 305	28.5%	47 994	43.7%	27 355	44.0%	14.4%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 154	131 653		36 313		167 966		147 262		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	246 009	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	256 163	131 653		36 313		167 966		147 262		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	256 163	131 653		36 313		167 966		147 262		
Attributable to minorities	-	-		-	-	-			-	
Surplus/(Deficit) attributable to municipality	256 163	131 653		36 313		167 966		147 262		
Share of surplus/ (deficit) of associate	200 100	.0.000		-		700	-	147 202		

Part 2: Capital Revenue and Expenditure

				202						
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	251 809	37 532	14.9%	83 745	33.3%	121 277	48.2%	42 491	29.4%	97.1%
	246 009	37 521	15.3%	83 697	34.0%		49.3%	42 491	29.4%	97.1%
National Government	246 009	37 521	15.3%	83 697	34.0%	121 218	49.3%	42 491	29.4%	97.0%
Provincial Government							-	-	-	-
District Municipality							-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI				-		-	-	-	-	
Transfers recognised - capital	246 009	37 521	15.3%	83 697	34.0%	121 218	49.3%	42 491	29.4%	97.0%
Borrowing				-		-	-	-	-	
Internally generated funds	5 800	11	.2%	48	.8%	59	1.0%	-	-	(100.0%)
		-	-		-	-	-	-	-	-
Capital Expenditure Functional	251 809	37 532	14.9%	85 675	34.0%	123 207	48.9%	63 816	37.2%	34.3%
Municipal governance and administration	800	11	1.4%	48	6.0%	59	7.4%	13	-	279.4%
Executive and Council		-	-		-	-	-	-	-	-
Finance and administration	800	11	1.4%	48	6.0%	59	7.4%	13	-	279.4%
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%	85 627	34.1%	123 149	49.1%	63 803	37.2%	34.2%
Energy sources					-					
Water Management	251 009	37 521	14.9%	85 627	34.1%	123 149	49.1%	63 803	37.2%	34.2%
Waste Water Management			-				-	-	-	-
Waste Management			-			-				-
Other							_			
outor .	-		_		_	_				

•					202					
	Budget							Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	1 032 819	372 926	36.1%	272 293	26.4%	645 219	62.5%	284 601	62.5%	(4.3%)
Property rates		-	-	-	-	-		-	-	-
Service charges	133 993	36 396	27.2%	29 903	22.3%	66 300	49.5%	28 409	19.8%	5.3%
Other revenue	124 651	451	.4%	194	.2%	644	.5%	315	35.6%	(38.6%)
Transfers and Subsidies - Operational	528 165	204 978	38.8%	163 047	30.9%	368 024	69.7%	195 877	64.2%	(16.8%)
Transfers and Subsidies - Capital	246 009	131 102	53.3%	77 051	31.3%	208 153	84.6%	60 000	135.0%	28.4%
Interest	-	-	-	2 098	-	2 098	-	-	-	(100.0%)
Dividends	-	-	-		-	-	-	-	-	-
Payments	(731 925)			(34 122)	4.7%	(42 902)		(22 420)	-	52.2%
Suppliers and employees	(731 925)	(8 780)	1.2%	(34 122)	4.7%	(42 902)	5.9%	(22 420)	-	52.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-					-		-		
Net Cash from/(used) Operating Activities	300 894	364 146	121.0%	238 170	79.2%	602 316	200.2%	262 181	58.3%	(9.2%)
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	(251 809)	(41 712)	16.6%	(76 473)	30.4%	(118 185)	46.9%	(44 630)	30.9%	71.3%

Capital assets	(251 809)	(41 712)	16.6%	(76 473)	30.4%	(118 185)	46.9%	(44 630)	30.9%	71.3%
Net Cash from/(used) Investing Activities	(251 809)	(41 712)	16.6%	(76 473)	30.4%	(118 185)	46.9%	(44 630)	30.9%	71.3%
Cash Flow from Financing Activities										
Receipts	(72)	199	(276.1%)	(163)	226.9%	35	(49.2%)	0	.6%	(71 374.2%)
Short term loans	-	-	-	-	-			-	-	-
Borrowing long term/refinancing		-			-			-	-	-
Increase (decrease) in consumer deposits	(72)	199	(276.1%)	(163)	226.9%	35	(49.2%)	0	.6%	(71 374.2%)
Payments		-	-	-	-	-		-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(72)	199	(276.1%)	(163)	226.9%	35	(49.2%)	0	.6%	(71 374.2%)
Net Increase/(Decrease) in cash held	49 013	322 632	658.3%	161 534	329.6%	484 167	987.8%	217 551	65.5%	(25.7%)
Cash/cash equivalents at the year begin:	(17 371)	45 858	(264.0%)	368 490	(2 121.3%)	45 858	(264.0%)	(425 740)	185.0%	(186.6%)
Cash/cash equivalents at the year end:	31 642	368 490	1 164.6%	530 024	1 675.1%	530 024	1 675.1%	(208 189)	(48.5%)	(354.6%)

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 089	4.3%	20 831	3.9%	19 913	3.7%	476 155	88.2%	539 989	67.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-		-	-		-	-		-	-		-
Receivables from Non-exchange Transactions - Property Rates	-	-		-		-	-	-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 890	5.4%	1 324	3.8%	1 102	3.2%	30 659	87.7%	34 976	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 339	2.0%	3 228	1.9%	3 088	1.9%	155 971	94.2%	165 625	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	322	.5%	325	.5%	221	.4%	59 505	98.6%	60 374	7.5%	-	-	-	-
Total By Income Source	28 641	3.6%	25 709	3.2%	24 324	3.0%	722 290	90.2%	800 963	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 473	7.9%	3 220	7.3%	3 181	7.2%	34 068	77.5%	43 942	5.5%	-	-	-	-
Commercial	4 475	3.6%	3 519	2.9%	2 872	2.3%	111 881	91.1%	122 749	15.3%	-	-		-
Households	20 692	3.3%	18 969	3.0%	18 271	2.9%	576 341	90.9%	634 273	79.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	28 641	3.6%	25 709	3.2%	24 324	3.0%	722 290	90.2%	800 963	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		-	-	-	-	-	-	-	-
Bulk Water	-		-	-	-	-	-	-	-	-
PAYE deductions	-		-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-		-	-	-	-	-	-
Pensions / Retirement	324	100.0%	-	-	-	-	-	-	324	.7%
Loan repayments	-				-	-	-	-		
Trade Creditors	31 380	69.6%	6 813	15.1%	2 774	6.2%	4 127	9.2%	45 094	99.3%
Auditor-General	-				-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-
Total	31 704	69.8%	6 813	15.0%	2 774	6.1%	4 127	9.1%	45 418	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	386 290	50 854	13.2%	128 274	33.2%	179 128	46.4%	67 281	49.1%	90.7%
Property rates	93 379	6 285	6.7%	17 024	18.2%	23 309	25.0%	12 066	54.4%	41.1%
Service charges - electricity revenue	133 124	19 100	14.3%	35 468	26.6%	54 568	41.0%	24 737	41.5%	43.4%
Service charges - water revenue	-	-	-		-			-	-	-
Service charges - sanitation revenue	-	-	-		-			-	-	-
Service charges - refuse revenue	22 673	1 929	8.5%	5 262	23.2%	7 190	31.7%	3 788	47.1%	38.9%
	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 295	63	4.9%	259	20.0%	323	24.9%	372	645.2%	(30.3%)
Interest earned - external investments	2 940	106	3.6%	106	3.6%	212	7.2%	796	34.5%	(86.7%)
Interest earned - outstanding debtors	-	(1)	-	1 147	-	1 146	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	23 101	86	.4%	(279)	(1.2%)	(192)		69	.5%	(504.9%)
Licences and permits	4 348	479	11.0%	449	10.3%	928	21.3%	404	9.4%	11.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	76 974	22 393	29.1%	22 851	29.7%	45 244	58.8%	24 646	72.8%	(7.3%)
Other revenue	20 456	414	2.0%	45 986	224.8%	46 401	226.8%	404	29.1%	11 295.9%
Gains	8 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	381 749	27 954	7.3%	38 470	10.1%	66 424	17.4%	40 749	30.2%	(5.6%)
Employee related costs	132 563	(527)	(.4%)	232	.2%	(295)	(.2%)	(412)	14.6%	(156.2%)
Remuneration of councillors	6 224	-	-		-			-	13.1%	-
Debt impairment	7 927	-	-	-	-	-	-	-	1.5%	-
Depreciation and asset impairment	14 499	-	-	-	-	-	-	0	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	138 081	19 168	13.9%	21 752	15.8%	40 920	29.6%	24 486	50.9%	(11.2%)
Other Materials	2 184	405	18.5%	329	15.0%	733	33.6%	368	27.3%	(10.7%)
Contracted services	52 853	5 399	10.2%	11 172	21.1%	16 571	31.4%	11 867	42.3%	(5.9%)
Transfers and subsidies	1 476	62	4.2%	125	8.4%	187	12.7%	349	19.2%	(64.2%)
Other expenditure	25 942	3 448	13.3%	4 861	18.7%	8 309	32.0%	4 091	36.5%	18.8%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 541	22 900		89 804		112 704		26 532		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	15 836	842	5.3%	-	-	842	5.3%	4 963	38.9%	(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	20 377	23 742		89 804		113 546		31 495		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	20 377	23 742		89 804		113 546		31 495		
Attributable to minorities	-	-	-		-			-	-	-
Surplus/(Deficit) attributable to municipality	20 377	23 742		89 804		113 546		31 495		
Share of surplus/ (deficit) of associate	-	-	-		-					-
Surplus/(Deficit) for the year	20 377	23 742		89 804		113 546		31 495		

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21	
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	26 429	3 059	11.6%	3 832	14.5%	6 891	26.1%	5 392	32.6%	(28.9%)
		2 972	15.6%	3 832		6 232	20.1% 32.6%	3 886		
National Government	19 095		15.6%		17.1%		32.6%	3 886	34.1%	(16.1%
Provincial Government		87		96		184			-	(100.0%
District Municipality		-							-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI		-							-	
Transfers recognised - capital	19 095	3 059	16.0%	3 357	17.6%	6 416	33.6%	3 886	34.1%	(13.6%
Borrowing	7.001	-	-					-		
Internally generated funds	7 334	-		475	6.5%	475	6.5%	1 506	29.8%	(68.4%
		-							-	
Capital Expenditure Functional	26 429	3 059	11.6%	3 832	14.5%	6 891	26.1%	5 392	32.6%	(28.9%
Municipal governance and administration	2 142	-	-	191	8.9%	191	8.9%	1 445	40.1%	(86.8%
Executive and Council		-	-		-		-	-	89.4%	
Finance and administration	2 142	-	-	191	8.9%	191	8.9%	1 445	34.6%	(86.8%
Internal audit		-	-		-		-	-	-	
Community and Public Safety	3 215	-	-	18	.6%	18	.6%	30	3.5%	(40.1%
Community and Social Services	1 845	-	-	1	.1%	1	.1%	30	3.7%	(96.6%
Sport And Recreation	1 340	-	-	17	1.3%	17	1.3%	-	-	(100.0%
Public Safety	30	-	-		-		-	-	-	
Housing		-					-	-	-	
Health		-					-	-	-	
Economic and Environmental Services	15 030	2 972	19.8%	3 262	21.7%	6 233	41.5%	2 653	55.6%	22.99
Planning and Development	5	-	-	1	29.2%	1	29.2%	17	9.7%	(92.1%
Road Transport	15 025	2 972	19.8%	3 260	21.7%	6 232	41.5%	2 636	56.8%	23.79
Environmental Protection		-					-	-	-	
Trading Services	6 043	87	1.4%	361	6.0%	449	7.4%	1 264	13.4%	(71.4%
Energy sources	6 039		-	261	4.3%	261	4.3%	1 264	19.9%	(79.3%
Water Management		-	-		-				-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4	87	2 186.5%	100	2 498.2%	187	4 684.6%	-	-	(100.0%
Other										

, ,				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	412 447	-	-	-	-	-	-	-	-	-
Property rates	132 458		-		-	-		-	-	
Service charges	160 195	-	-	-	-	-	-	-	-	-
Other revenue	26 984					-		-	-	
Transfers and Subsidies - Operational	62 863	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	29 947		-		-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments	(313 372)	(1 107)	.4%	6 678	(2.1%)		(1.8%)	-	-	(100.0%)
Suppliers and employees	(313 372)	(1 107)	.4%	6 678	(2.1%)	5 570	(1.8%)	-	-	(100.0%)
Finance charges			-		-	-		-	-	-
Transfers and grants	99 075	(1.107)	(4.40/)	6 678	6.7%	- 	5.6%	-	-	(100.00/)
Net Cash from/(used) Operating Activities	99 075	(1 107)	(1.1%)	6 6 /8	6.7%	5 570	5.6%		-	(100.0%)
Cash Flow from Investing Activities										
Receipts	44 703					-	-	58	-	(100.0%)
Proceeds on disposal of PPE	8 000	-	-	-		-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 710		-		-	-	-	58	-	(100.0%)
Decrease (increase) in non-current investments	30 994	-	-	-	-	-	-	-	-	-
Payments	(37 701)	-	-	-	-	-	-	-	-	-

Capital assets	(37 701)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	7 002			-	-			58	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	(131)	(447)	341.7%	(36)	27.6%	(483)	369.2%	(10)	60.5%	276.9%
Short term loans		-		-	-	-	-	-		-
Borrowing long term/refinancing				-	-	-	-	-		-
Increase (decrease) in consumer deposits	(131)	(447)	341.7%	(36)	27.6%	(483)	369.2%	(10)	60.5%	276.9%
Payments				-			-			
Repayment of borrowing	-	-	-	-	-	-		-	-	-
Net Cash from/(used) Financing Activities	(131)	(447)	341.7%	(36)	27.6%	(483)	369.2%	(10)	60.5%	276.9%
Net Increase/(Decrease) in cash held	105 947	(1 554)	(1.5%)	6 642	6.3%	5 088	4.8%	48		13 689.2%
Cash/cash equivalents at the year begin:	34 333	-		(1 554)	(4.5%)	-	-	(38)	-	3 992.7%
Cash/cash equivalents at the year end:	140 280	(1 554)	(1.1%)	5 088	3.6%	5 088	3.6%	10		49 797.8%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 757	40.9%	3 679	19.4%	1 705	9.0%	5 816	30.7%	18 957	10.3%	-			
Receivables from Non-exchange Transactions - Property Rates	5 289	5.9%	3 156	3.5%	1 511	1.7%	79 433	88.9%	89 389	48.7%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	-	-		-	-	-	0	100.0%	0		-	-		-
Receivables from Exchange Transactions - Waste Management	1 929	6.7%	1 341	4.7%	1 041	3.6%	24 532	85.1%	28 844	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	7	25.4%	6	23.3%	14	51.3%	27	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 148	5.4%	1 128	5.3%	-	-	19 152	89.4%	21 427	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(724)	(2.9%)	1 735	7.0%	1 572	6.4%	22 154	89.6%	24 738	13.5%	-	-	-	-
Total By Income Source	15 400	8.4%	11 046	6.0%	5 835	3.2%	151 101	82.4%	183 382	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 661	5.1%	3 221	9.8%	965	2.9%	26 872	82.1%	32 718	17.8%	-	-	-	
Commercial	8 626	28.7%	3 752	12.5%	1 239	4.1%	16 464	54.7%	30 082	16.4%	-			
Households	5 323	4.6%	4 073	3.5%	1 972	1.7%	103 941	90.1%	115 308	62.9%	-	-		-
Other	(209)	(4.0%)	0	-	1 660	31.5%	3 824	72.5%	5 274	2.9%	-	-	-	-
Total By Customer Group	15 400	8.4%	11 046	6.0%	5 835	3.2%	151 101	82.4%	183 382	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	Tol	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-		-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-		-	-	-	-	-	-	
Auditor-General	-	-		-	-	-	-	-	-	
Other	11 258	99.6%	40	.4%	-	-	-	-	11 298	100.
Total	11 258	99.6%	40	.4%	-	-	-	-	11 298	100.0

Contact Details

Municipal Manager	Mr SD Mbhele	034 212 2121
Financial Manager	Mr MA Nacobo	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 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	236 977	83 660	35.3%	67 939	28.7%	151 599	64.0%	96 648	80.3%	(29.7%)
	43 067	12 256		9 145	21.2%	21 401	49.7%	12 232	55.4%	
Property rates	43 06/	12 256	28.5%	9 145	21.2%	21 401	49.7%	12 232	55.4%	(25.2%)
Service charges - electricity revenue	24 150	4 950	20.5%	7 008	29.0%	11 958	49.5%	6 894	78.3%	1.7%
Service charges - water revenue	-	-			-	-	-	-	-	-
Service charges - sanitation revenue	-	-			-	-	-	-	-	-
Service charges - refuse revenue	2 300	412	17.9%	436	19.0%	848	36.9%	590	39.9%	(26.1%)
			-			-		-	-	
Rental of facilities and equipment	580	118	20.4%	129	22.2%	247	42.6%	372	116.0%	(65.3%)
Interest earned - external investments	3 400	391	11.5%	100	2.9%	491	14.4%	1 416	31.3%	(92.9%)
Interest earned - outstanding debtors	34	1 276	3 781.4%	1 366	4 049.9%	2 642	7 831.2%	1 558	7 539.6%	(12.3%)
Dividends received		-	-			-	-	-	-	
Fines, penalties and forfeits	3 705	117	3.2%	86	2.3%	203	5.5%	-	-	(100.0%)
Licences and permits	1 104	202	18.3%	217	19.7%	420	38.0%	237	43.2%	(8.3%)
Agency services	-	-	-		-	-	-	-	-	-
Transfers and subsidies	158 178	63 448	40.1%	49 364	31.2%	112 812	71.3%	73 305	91.8%	(32.7%)
Other revenue	459	491	107.1%	86	18.8%	577	125.9%	43	28.8%	99.9%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	233 762	23 764	10.2%	26 919	11.5%	50 682	21.7%	22 752	19.5%	18.3%
Employee related costs	107 371	-		1 706	1.6%	1 706	1.6%	444	.8%	284.5%
Remuneration of councillors	12 997	-	-		-	-		-	-	-
Debt impairment	6 300	356	5.7%	3	.1%	360	5.7%	-	-	(100.0%)
Depreciation and asset impairment	22 472	-	-		-	-	-	-	-	-
Finance charges	0	-	-		-		-	-	-	-
Bulk purchases	22 900	10 542	46.0%	6 550	28.6%	17 091	74.6%	3 871	83.5%	69.2%
Other Materials	10 178	1 767	17.4%	2 918	28.7%	4 685	46.0%	3 687	41.5%	(20.9%)
Contracted services	23 195	6 437	27.8%	3 423	14.8%	9 860	42.5%	7 428	70.5%	(53.9%)
Transfers and subsidies	6 277	1 508	24.0%	6 421	102.3%	7 929	126.3%	1 657	45.3%	287.6%
Other expenditure	22 073	3 154	14.3%	5 898	26.7%	9 052	41.0%	5 666	45.6%	4.1%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 215	59 896		41 020		100 916		73 897		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	42 806	7 901	18.5%	15 735	36.8%	23 636	55.2%	11 153	40.2%	41.1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-		-	-		-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 021	67 797		56 755		124 552		85 049		
Taxation					-		-	-	-	-
Surplus/(Deficit) after taxation	46 021	67 797		56 755		124 552		85 049		
Attributable to minorities	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 021	67 797		56 755		124 552		85 049		
Share of surplus/ (deficit) of associate	- 40 021	-		30 733	-	124 332	-		-	
	46 021	67 797		56 755		124 552		85 049		
Surplus/(Deficit) for the year	46 021	67 797		56 755		124 552		85 049		

Part 2: Capital Revenue and Expenditure

				202	20/21					
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 1 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	92 505	8 873	9.6%	16 944	18.3%	25 817	27.9%	40 586	60.9%	(58.3%
National Government	35 796	5 560	15.5%	12 303	34.4%	17 862	49.9%	3 405	18.0%	261.39
Provincial Government	33 / 70	3 300	13.370	12 303	34.470	17 002	47.770	3 403	10.070	201.3
District Municipality								-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI									-	
Transfers and subsidies - capital (monetary anoc)(Departm Agencies, Hi Transfers recognised - capital	35 796	5 560	15.5%	12 303	34.4%	17 862	49.9%	3 405	18.0%	261.39
Borrowing	33 /90	3 300	13.3%	12 303	34.476	17 002	49.9%	3 403	10.076	201.37
Internally generated funds	56 709	3 314	5.8%	4 641	8.2%	7 955	14.0%	37 181	84.9%	(87.5%
internally generated idinas	30 707	3314	3.070	4041	0.270	7 755	14.070	37 101	04.770	(07.57
		_	_		-	_				
Capital Expenditure Functional	92 505	8 873	9.6%	16 944	18.3%	25 817	27.9%	40 586	60.9%	(58.3%
Municipal governance and administration	2 620	1 255	47.9%	30	1.1%	1 285	49.1%	106	33.9%	(71.6%
Executive and Council	1 565	1 225	78.3%	-	-	1 225	78.3%	-	-	-
Finance and administration	1 054	30	2.8%	30	2.8%	60	5.7%	106	37.2%	(71.69
Internal audit	-	-	-	-	-	-	-	-	-	
Community and Public Safety	28 091	844	3.0%	3 008	10.7%	3 851	13.7%	14 440	54.6%	(79.2%
Community and Social Services	28 091	844	3.0%	3 008	10.7%	3 851	13.7%	13 408	52.7%	(77.69
Sport And Recreation		-	-		-	-			- 0.070.404	- (4.00.00)
Public Safety	-	-	-	-	-	-	-	1 032	2 372.6%	(100.09
Housing Health		-	-		-	-		-		-
			-		-				-	-
Economic and Environmental Services	48 316 8 054	3 447 1 307	7.1% 16.2%	8 675	18.0%	12 122 1 307	25.1% 16.2%	26 040 11 018	80.1% 103.8%	(66.79 (100.09
Planning and Development Road Transport	40 262	2 140	5.3%	8 675	21.5%	10 815	26.9%	15 023	69.4%	(42.3%
Fourtenmental Protection	40 202	2 140	3.376	8 0/5	21.076	10 815	20.9%	15 023	09.4%	(42.37
Trading Services	13 478	3 328	24.7%	5 231	38.8%	8 559	63.5%	-	-	(100.0%
Energy sources	13 478	3 328	24.7%	5 231	38.8%	8 559	63.5%			(100.09
Water Management	13470	3 320	24.770	5 2 3 1	30.070	0 339	03.370			(100.07
Waste Water Management										
Waste Management	0									
Other										
Out to	•									

					202	20/21				
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
							-11		-11 -1	
Cash Flow from Operating Activities Receipts	260 782	96 869	37.1%	97 035	37.2%	193 904	74.4%	135 833	90.7%	(28.6%)
	30 326	4 645	15.3%	7 301	24.1%	11 946	39.4%	15 648	80.2%	(53.3%)
Property rates Service charges	23 794	4 645 8 556	36.0%	25 898	24.1%	34 455	39.4% 144.8%	33 299	256.3%	(53.3%)
9										
Other revenue	2 478	601	24.3% 39.4%	405 49 931	16.3%	1 006	40.6%	558 71 328	28.9%	(27.4%)
Transfers and Subsidies - Operational	159 818 41 166	63 020 20 000	39.4% 48.6%	13 500	31.2% 32.8%	112 951 33 500	70.7% 81.4%	71 328 15 000	91.2% 71.6%	
Transfers and Subsidies - Capital Interest	3 200	20 000	1.4%	13 500	32.876	33 500	1.4%	15 000	/1.0%	(10.0%)
Dividends	3 200	40	1.470			40	1.470			
Payments	(219 367)	(35)		(33 758)	15.4%	(33 793)			-	(100.0%)
Suppliers and employees	(219 367)	(35)		(33 758)	15.4%	(33 793)	15.4%			(100.0%)
Finance charges	(217 507)	(55)	_	(55 750)	-	(55 775)	10.170	_	_	(100.070)
Transfers and grants	_	-	_		_	-	-	_	-	
Net Cash from/(used) Operating Activities	41 415	96 834	233.8%	63 277	152.8%	160 111	386.6%	135 833	96.2%	(53.4%)
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	(106 381)	(1 776)	1.7%			(1 776)	1.7%	(1 340)	-	(100.0%)

Capital assets	(106 381)	(1 776)	1.7%	-	-	(1 776)	1.7%	(1 340)	-	(100.0%)
Net Cash from/(used) Investing Activities	(106 381)	(1 776)	1.7%		-	(1 776)	1.7%	(1 340)	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	(1 425)	(30)	2.1%	(12)	.8%	(41)	2.9%	330	(49.1%)	(103.5%)
Short term loans		-			-	-		-	-	-
Borrowing long term/refinancing		-			-			-	-	-
Increase (decrease) in consumer deposits	(1 425)	(30)	2.1%	(12)	.8%	(41)	2.9%	330	(49.1%)	(103.5%)
Payments		-		-	-	-		-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 425)	(30)	2.1%	(12)	.8%	(41)	2.9%	330	(49.1%)	(103.5%)
Net Increase/(Decrease) in cash held	(66 391)	95 028	(143.1%)	63 265	(95.3%)	158 294	(238.4%)	134 823	96.0%	(53.1%)
Cash/cash equivalents at the year begin:	214 841	-		95 028	44.2%	-		89 720		5.9%
Cash/cash equivalents at the year end:	148 450	95 028	64.0%	158 294	106.6%	158 294	106.6%	224 543	53.3%	(29.5%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 532	33.1%	1 635	35.4%	70	1.5%	1 386	30.0%	4 622	26.2%	-	-		
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management	170	2.1%	165	2.0%	108	1.3%	7 680	94.5%	8 124	46.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	2.9%	46	4.1%	31	2.8%	1 006	90.3%	1 115	6.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58	1.5%	26	.7%	-	-	3 692	97.8%	3 776	21.4%	-	-	-	-
Total By Income Source	1 791	10.2%	1 872	10.6%	209	1.2%	13 764	78.0%	17 636	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	552	7.8%	505	7.1%	100	1.4%	5 943	83.7%	7 100	40.3%	-	-	-	-
Commercial	1 163	15.2%	1 292	16.9%	50	.7%	5 134	67.2%	7 639	43.3%	-	-	-	-
Households	77	2.7%	75	2.6%	59	2.0%	2 687	92.7%	2 898	16.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	1 791	10.2%	1 872	10.6%	209	1.2%	13 764	78.0%	17 636	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 558	97.1%	-	-	-	-	78	2.9%	2 635	13.8%
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions	-	-	-	-	-	-		-	-	-
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement					-	-		-		
Loan repayments					-	-		-		
Trade Creditors	1 474	10.6%	1 638	11.8%	1 864	13.4%	8 924	64.2%	13 900	72.7%
Auditor-General			668	85.3%	-	-	115	14.7%	784	4.1%
Other	101	5.5%	106	5.9%	1 209	66.8%	396	21.8%	1 812	9.5%
Total	4 132	21.6%	2 412	12.6%	3 074	16.1%	9 512	49.7%	19 131	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	242 224	121 777	50.3%	105 725	43.6%	227 502	93.9%	100 996	87.6%	4.7%
Property rates	18 617	6 107	32.8%	4 873	26.2%	10 980	59.0%	4 577	57.3%	6.5%
Property rates	18 017	0 107	32.676	4 6/3	20.276	10 980	39.0%	4 3//	37.3%	0.0%
Service charges - electricity revenue										
Service charges - water revenue	_							_		
Service charges - sanitation revenue										
Service charges - refuse revenue	539	123	22.7%	123	22.7%	245	45.4%	99	49.4%	23.7%
Survice analysis Totals for and	-		-		-	210	10.170			20.770
Rental of facilities and equipment	600	166	27.7%	115	19.2%	281	46.9%	182	76.5%	(37.0%)
Interest earned - external investments	4 000	34 606	865.2%	35 535	888.4%	70 142	1 753.5%	198	27.9%	17 818.8%
Interest earned - outstanding debtors					-				-	
Dividends received	_	-	_		-	-	-	_	-	-
Fines, penalties and forfeits	_	_	_		-		_	_	-	-
Licences and permits			-					-	-	
Agency services	-	-			-	-	-	-	-	-
Transfers and subsidies	194 017	76 799	39.6%	61 137	31.5%	137 936	71.1%	89 165	84.5%	(31.4%)
Other revenue	24 450	3 976	16.3%	3 942	16.1%	7 918	32.4%	6 774	3 242.4%	(41.8%)
Gains		-	-		-	-	-	-	-	-
Operating Expenditure	261 377	31 915	12.2%	89 141	34.1%	121 056	46.3%	58 069	43.7%	53.5%
Employee related costs	81 077	6 565	8.1%	35 379	43.6%	41 944	51.7%	21 048	56.1%	68.1%
Remuneration of councillors	12 897	1 066	8.3%	5 629	43.6%	6 696	51.9%	3 152	40.3%	78.6%
Debt impairment	1 000	-	-		-	-			10.570	70.070
Depreciation and asset impairment	23 798	_	_		_		_	_	_	_
Finance charges	739	-	_		-	-	-	_	-	-
Bulk purchases	_	_	_		-		_	_	-	-
Other Materials	31 109	3 519	11.3%	10 759	34.6%	14 278	45.9%	3 084	21.8%	248.9%
Contracted services	65 083	9 221	14.2%	25 678	39.5%	34 899	53.6%	22 398	54.1%	14.6%
Transfers and subsidies	-	-			-	-	-	-	-	-
Other expenditure	45 673	11 543	25.3%	11 695	25.6%	23 239	50.9%	8 386	44.3%	39.5%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 153)	89 862		16 584		106 446		42 927		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	39 412	5 352	13.6%	15 395	39.1%	20 747	52.6%	13 599	77.7%	13.2%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-				-	-				-
Transfers and subsidies - capital (in-kind - all)	_	-	_		-	-	-	_	-	-
Surplus/(Deficit) after capital transfers and contributions	20 259	95 214		31 979		127 194		56 526		
Taxation		_				_	-	_	-	-
Surplus/(Deficit) after taxation	20 259	95 214		31 979		127 194		56 526		
Attributable to minorities	20207	,0 214								
Surplus/(Deficit) attributable to municipality	20 259	95 214	-	31 979		127 194		56 526		
Share of surplus/ (deficit) of associate	20 259	95 214	-	31979	_	127 194		30 320	-	_
	20.050	05.044	-	24.070	-	407.404	-		-	-
Surplus/(Deficit) for the year	20 259	95 214		31 979		127 194		56 526		

Part 2: Capital Revenue and Expenditure

•	2021/22								2020/21		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22	
R thousands							арргорпаціон		арргорпаціон		
Capital Revenue and Expenditure											
Source of Finance	68 452	12 926	18.9%	14 662	21.4%	27 589	40.3%	14 493	44.1%	1.2%	
National Government	39 412	11 905	30.2%	11 791	29.9%	23 697	60.1%	11 274	47.6%	4.6%	
Provincial Government	-	-		-	-		-		-		
District Municipality	-			-	-		-		-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	39 412	11 905	30.2%	11 791	29.9%	23 697	60.1%	11 274	47.6%	4.6%	
Borrowing	-			-	-		-		-	-	
Internally generated funds	29 040	1 021	3.5%	2 871	9.9%	3 892	13.4%	3 220	36.9%	(10.8%	
	-		-	-	-		-	-	-	-	
Capital Expenditure Functional	68 452	13 803	20.2%	14 662	21.4%	28 465	41.6%	14 493	44.1%	1.2%	
Municipal governance and administration	13 579	242	1.8%	2 995	22.1%	3 236	23.8%	5 461	40.7%	(45.2%	
Executive and Council	153	-	-	30	19.4%	30	19.4%	46	12.8%	(35.7%	
Finance and administration	13 426	242	1.8%	2 965	22.1%	3 207	23.9%	5 415	41.5%	(45.2%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	10 203	1 722	16.9%	573	5.6%	2 295	22.5%	1 255	60.3%	(54.3%	
Community and Social Services	1 970	728	36.9%	86	4.4%	814	41.3%	221	39.7%	(61.0%	
Sport And Recreation	2 671	994	37.2%	487	18.2%	1 481	55.5%	1 033	137.0%	(52.9%	
Public Safety	5 562	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	41 191	10 581	25.7%	10 963	26.6%	21 545	52.3%	3 974	44.2%	175.99	
Planning and Development	3 750	-	-	-	-	-	-	291	16.7%	(100.0%	
Road Transport	37 441	10 581	28.3%	10 963	29.3%	21 545	57.5%	3 683	46.3%	197.79	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	3 479	1 258	36.2%	131	3.8%	1 389	39.9%	3 804	46.6%	(96.6%	
Energy sources	1 400	1 206	86.1%	6	.4%	1 212	86.6%	3 731	51.9%	(99.8%	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-		- 0.50/	- 70	-		
Waste Management	2 079	52	2.5%	125	6.0%	177	8.5%	73	8.0%	71.49	
Other											

				2021/22				202	20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	262 479	105 711	40.3%	91 202	34.7%	196 913	75.0%	131 996	114.2%	(30.9%)
Property rates Service charges		1 365 285		268 222		1 633 507		291 41	10.3% 14.3%	(8.0%) 435.7%
Other revenue	25 050	812	3.2%	10 708	42.7%	11 520	46.0%	16 017	4 926.2%	(33.1%)
Transfers and Subsidies - Operational	194 017	79 650	41.1%	68 151	35.1%	147 801	76.2%	96 647	95.0%	(29.5%)
Transfers and Subsidies - Capital	39 412	23 600	59.9%	11 853	30.1%	35 453	90.0%	19 000	110.2%	(37.6%)
Interest	4 000	-	-		-	-	-	-	-	-
Dividends	-	-	-		-	-	-	-	-	-
Payments	-	(8 698)	-	(27 297)	-	(35 994)	-	(17 554)		55.5%
Suppliers and employees	-	(8 698)	-	(27 297)	-	(35 994)	-	(17 554)	-	55.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	262 479	97 014	37.0%	63 905	24.3%	160 919	61.3%	114 443	104.8%	(44.2%)
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	(68 452)	(14 777)	21.6%	(16 787)	24.5%	(31 565)	46.1%	(15 835)	48.5%	6.0%

Capital assets	(68 452)	(14 777)	21.6%	(16 787)	24.5%	(31 565)	46.1%	(15 835)	48.5%	6.0%
Net Cash from/(used) Investing Activities	(68 452)	(14 777)	21.6%	(16 787)	24.5%	(31 565)	46.1%	(15 835)	48.5%	6.0%
Cash Flow from Financing Activities										
Receipts	-	-	-		-	-		-		-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-					-	-	-
Increase (decrease) in consumer deposits	-	-	-					-	-	-
Payments	-	-						-	-	
Repayment of borrowing	-	-	-		-	-		-	-	-
Net Cash from/(used) Financing Activities	-	-		-		-	-	-	-	-
Net Increase/(Decrease) in cash held	194 027	82 236	42.4%	47 118	24.3%	129 354	66.7%	98 608	121.0%	(52.2%)
Cash/cash equivalents at the year begin:	46 013	84 916	184.5%	171 674	373.1%	84 916	184.5%	(86 234)		(299.1%)
Cash/cash equivalents at the year end:	240 040	171 674	71.5%	218 792	91.1%	218 792	91.1%	12 374	6.4%	1 668.2%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-		-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 165	5.2%	1 579	2.6%	1 847	3.0%	54 087	89.1%	60 680	99.0%		-		-
Receivables from Exchange Transactions - Waste Water Management	4	7.1%	2	3.6%	2	3.6%	45	85.7%	52	.1%		-		-
Receivables from Exchange Transactions - Waste Management	70	14.1%	35	7.1%	35	7.1%	356	71.7%	497	.8%		-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-		-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	34.7%	7	17.3%	4	10.4%	15	37.5%	41	.1%	-	-	-	-
Total By Income Source	3 254	5.3%	1 624	2.6%	1 888	3.1%	54 504	89.0%	61 270	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2 478	5.5%	1 230	2.8%	1 219	2.7%	39 718	89.0%	44 645	72.9%	-	-		-
Commercial	754	5.0%	383	2.5%	658	4.4%	13 260	88.1%	15 055	24.6%	-	-	-	-
Households	22	1.4%	11	.7%	11	.7%	1 526	97.2%	1 570	2.6%		-		-
Other	-	-	-	-		-	-	-	-		-	-	-	-
Total By Customer Group	3 254	5.3%	1 624	2.6%	1 888	3.1%	54 504	89.0%	61 270	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days	31 - 60 Days		61 - 90 Days		0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-			-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	18	100.0%	-	-	-	-	-	-	18	100.09
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	18	100.0%	-	-	-	-	-	-	18	100.09

Contact Details

Municipal Manager		033 493 0762
Financial Manager	Mr T M Nene	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	310 503	98 812	31.8%	88 753	28.6%	187 565	60.4%	109 415	63.6%	(18.9%)
Property rates	46 791	11 302	24.2%	11 333	24.2%	22 635	48.4%	12 319	52.3%	(8.0%)
Service charges - electricity revenue	95 829	21 367	22.3%	22 790	23.8%	44 158	46.1%	21 243	50.2%	7.3%
Service charges - water revenue	-	-			-		-	-		-
Service charges - sanitation revenue	-	-			-		-	-		-
Service charges - refuse revenue	8 051	2 513	31.2%	2 448	30.4%	4 960	61.6%	2 213	55.3%	10.6%
·	-	-			-		-	-		-
Rental of facilities and equipment	32	69	217.6%	121	385.7%	190	603.2%	76	18.5%	59.4%
Interest earned - external investments	2 068	768	37.1%	815	39.4%	1 583	76.5%	274	25.9%	197.8%
Interest earned - outstanding debtors	-	(0)	-	0	-	-	-	(8)	(15.2%)	(101.3%)
Dividends received	-	-			-		-			
Fines, penalties and forfeits	108	14	13.1%	11	9.8%	25	23.0%	0	.3%	3 482.1%
Licences and permits	2 344	501	21.4%	1 080	46.1%	1 581	67.4%	512	33.1%	110.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	152 773	61 945	40.5%	50 041	32.8%	111 986	73.3%	69 836	77.6%	(28.3%)
Other revenue	2 506	333	13.3%	114	4.5%	447	17.8%	2 949	65.3%	(96.1%)
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	341 010	81 957	24.0%	93 578	27.4%	175 535	51.5%	76 206	48.8%	22.8%
Employee related costs	132 527	31 186	23.5%	40 085	30.2%	71 271	53.8%	34 665	54.9%	15.6%
Remuneration of councillors	10 669	2 579	24.2%	2 516	23.6%	5 095	47.8%	2 526	46.3%	(.4%)
Debt impairment	16 726	-	-	7 358	44.0%	7 358	44.0%	-	-	(100.0%)
Depreciation and asset impairment	35 064	8 620	24.6%	7 378	21.0%	15 998	45.6%	7 099	42.8%	3.9%
Finance charges	300	(54)	(18.1%)	12	3.9%	(43)	(14.2%)	105		(89.0%)
Bulk purchases	73 576	20 281	27.6%	15 744	21.4%	36 024	49.0%	13 542	49.8%	16.3%
Other Materials	4 262	1 132	26.6%	311	7.3%	1 443	33.9%	988	27.9%	(68.5%)
Contracted services	36 697	5 415	14.8%	10 136	27.6%	15 551	42.4%	9 078	46.5%	11.7%
Transfers and subsidies	1 420	60	4.2%	838	59.0%	899	63.3%	644	47.9%	30.3%
Other expenditure	29 771	12 739	42.8%	9 199	30.9%	21 938	73.7%	7 559	61.0%	21.7%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 507)	16 854		(4 824)		12 030		33 209		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	39 257	6 866	17.5%	12 413	31.6%	19 279	49.1%	11 139	42.4%	11.4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	-	173	-	145	-	317	-	69	-	109.4%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 749	23 893		7 733		31 626		44 417		
Taxation	-	-	-		-		-	-	-	-
Surplus/(Deficit) after taxation	8 749	23 893		7 733		31 626		44 417		
Attributable to minorities	-		-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	8 749	23 893		7 733		31 626		44 417		
Share of surplus/ (deficit) of associate			-		-		-		-	-
Surplus/(Deficit) for the year	8 749	23 893		7 733		31 626		44 417		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 1 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	40 762	6 070	14.9%	11 242	27.6%	17 313	42.5%	11 191	31.3%	.59
National Government	39 257	4 678	11.9%	9 388	23.9%	14 066	35.8%	9 686	162.6%	(3.1%
Provincial Government	-	1 293	-	1 702	-	2 994	-	1 315	3.6%	29.49
District Municipality	-	-	-	-	-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI		-	-		-	-	-	-	-	-
Transfers recognised - capital	39 257	5 970	15.2%	11 089	28.2%	17 060	43.5%	11 001	34.1%	.89
Borrowing	-	-	-		-	-	-	-	-	-
Internally generated funds	1 505	100	6.6%	153	10.2%	253	16.8%	190	19.6%	(19.5%
	-	-	-		-	-	-	-	-	-
Capital Expenditure Functional	40 762	6 070	14.9%	11 242	27.6%	17 313	42.5%	11 191	31.3%	.59
Municipal governance and administration	1 505	100	6.6%	153	10.2%	253	16.8%	-	-	(100.0%
Executive and Council	1 000	100	10.0%	48	4.8%	148	14.8%	-	-	(100.0%
Finance and administration	505	-	-	105	20.8%	105	20.8%	-	-	(100.0%
Internal audit	-	-	-		-		-	-	-	
Community and Public Safety	21 669	3 779	17.4%	5 208	24.0%	8 987	41.5%	6 636	93.7%	(21.59
Community and Social Services	3 585	2 124	59.2%	931	26.0%	3 055	85.2%	4 780	4 410.1%	(80.5%
Sport And Recreation	18 083	1 655	9.2%	4 277	23.7%	5 932	32.8%	1 666	29.1%	156.6
Public Safety	-	-	-		-		-	190	91.5%	(100.0%
Housing									-	
Health	-	-	-		-		-	-	-	
Economic and Environmental Services	17 588	2 191	12.5%	5 881	33.4%	8 073	45.9%	4 130	77.7%	42.49
Planning and Development	8 644	2 191	25.4%	3 085	35.7%	5 277	61.0%	302	55.5%	920.19
Road Transport	8 945	-	-	2 796	31.3%	2 796	31.3%	3 827	88.2%	(26.9%
Environmental Protection	-	-	-		-		-	-	-	
Trading Services	-	-	-	-	-	-	-	425	2.1%	(100.0%
Energy sources	-	-	-	-	-	-	-	425	2.1%	(100.0%
Water Management			-					-	-	
Waste Water Management			-					-	-	-
Waste Management			-				-		-	-

·					202					
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2021/22
Cash Flow from Operating Activities										
	418 265	28 783	6.9%	12 186	2.9%	40 969	9.8%	5 065	7.9%	140.6%
Receipts		20 / 03	0.9%	12 100	2.970	40 909	9.0%	5 005	7.9%	140.0%
Property rates	41 565	-			-		-	-	-	-
Service charges	91 415	-	-	-	-	-	-	-	-	-
Other revenue	9 410	10 041	106.7%	16 074	170.8%	26 115	277.5%	(6 418)	-	(350.5%)
Transfers and Subsidies - Operational	234 798	18 742	8.0%	(3 888)	(1.7%)	14 854	6.3%	11 483	9.4%	(133.9%)
Transfers and Subsidies - Capital	39 257	-	-	-	-	-	-	-	-	-
Interest	-	-	-		-	-	-	-	-	-
Dividends	1 820	-	-	-	-	-	-	-	-	-
Payments	(212 801)	-		-	-		-	(863)	-	(100.0%)
Suppliers and employees	(212 501)	-	-	-	-		-	(863)	-	(100.0%)
Finance charges	(300)	-	-	-	-	-	-	-	-	-
Transfers and grants			-		-	-	-			-
Net Cash from/(used) Operating Activities	205 464	28 783	14.0%	12 186	5.9%	40 969	19.9%	4 202	7.7%	190.0%
Cash Flow from Investing Activities										
Receipts			-		-				-	-
Proceeds on disposal of PPE	-	-	-		-		-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-		-		-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-		-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-

Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-		-	-				-	
Cash Flow from Financing Activities										
Receipts	(2	(218)	9 568.4%	6	(272.2%)	(212)	9 296.2%	7	(.1%)	(5.3%)
Short term loans	-		-	-	-	-		-	-	
Borrowing long term/refinancing			-	-	-	-		-	-	
Increase (decrease) in consumer deposits	(2	(218)	9 568.4%	6	(272.2%)	(212)	9 296.2%	7	(.1%)	(5.3%)
Payments			-					-		
Repayment of borrowing			-	-	-	-		-	-	
Net Cash from/(used) Financing Activities	(2	(218)	9 568.4%	6	(272.2%)	(212)	9 296.2%	7	(.1%)	(5.3%)
Net Increase/(Decrease) in cash held	205 462	28 565	13.9%	12 192	5.9%	40 757	19.8%	4 209	7.7%	189.7%
Cash/cash equivalents at the year begin:	-	-	-	28 565	-	-	-	21 713	-	31.6%
Cash/cash equivalents at the year end:	205 462	28 565	13.9%	40 757	19.8%	40 757	19.8%	25 922	7.7%	57.2%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 719	26.3%	2 776	12.8%	1 282	5.9%	11 955	55.0%	21 731	32.7%	-			
Receivables from Non-exchange Transactions - Property Rates	3 233	11.3%	1 578	5.5%	1 239	4.3%	22 637	78.9%	28 687	43.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	840	8.7%	443	4.6%	387	4.0%	8 003	82.7%	9 674	14.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1.3%	0	.5%	0	.2%	77	98.0%	79	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 717	100.0%	4 717	7.1%	-		-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(580)	(35.7%)	(4 291)	(263.8%)	(148)	(9.1%)	6 646	408.6%	1 627	2.4%	-	-	-	-
Total By Income Source	9 213	13.9%	506	.8%	2 759	4.1%	54 035	81.2%	66 514	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 206	14.4%	(82)	(1.0%)	770	9.2%	6 455	77.3%	8 349	12.6%	-			
Commercial	4 581	41.1%	1 091	9.8%	547	4.9%	4 923	44.2%	11 141	16.8%	-	-	-	-
Households	3 321	8.6%	1 620	4.2%	1 283	3.3%	32 347	83.9%	38 570	58.0%	-	-	-	-
Other	106	1.3%	(2 123)	(25.1%)	160	1.9%	10 310	122.0%	8 453	12.7%		-	-	-
Total By Customer Group	9 213	13.9%	506	.8%	2 759	4.1%	54 035	81.2%	66 514	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	270	100.0%		-	-	-		-	270	2.2%
Bulk Water	-			-	-	-		-	-	-
PAYE deductions	-			-	-	-		-	-	-
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-		-	-	-	-		-		-
Trade Creditors	1 086	66.1%	(1 736)	(105.7%)	(47)	(2.8%)	2 338	142.3%	1 643	13.4%
Auditor-General	-		-	-	-	-		-		-
Other	365	3.5%	554	5.4%	394	3.8%	9 042	87.3%	10 355	84.4%
Total	1 721	14.0%	(1 181)	(9.6%)	348	2.8%	11 380	92.8%	12 268	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

·				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
	521 709	202 218	38.8%	175 969	33.7%	378 187	72.5%	101 1//	80.9%	(7.00()
Operating Revenue	521 /09	202 218	38.8%	1/5 909	33.1%	3/8 18/	12.5%	191 166	80.9%	(7.9%)
Property rates	-	-	-		-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-			-	-
Service charges - water revenue	61 001	19 983	32.8%	27 614	45.3%	47 596	78.0%	15 112	54.5%	82.7%
Service charges - water revenue Service charges - sanitation revenue	13 091	3 834	29.3%	4 045	30.9%	7 878	60.2%	3 561	61.6%	13.6%
Service charges - refuse revenue	13071	3 034	27.370	4 043	30.770	7 070	00.270	3 301	01.0%	13.070
Service charges - relase revenue					-					
Rental of facilities and equipment	624	60	9.6%	97	15.6%	158	25.3%	56	17.0%	75.5%
Interest earned - external investments	9 351	768	8.2%	469	5.0%	1 237	13.2%	526	10.4%	(10.9%)
Interest earned - external investments Interest earned - outstanding debtors	25 106	8 152	32.5%	7 958	31.7%	16 110	64.2%	8 533	102.8%	(6.7%)
Dividends received	25 100	0 132	32.570	7 750	31.770	10 110	04.270	0 333	102.070	(0.770)
Fines, penalties and forfeits					-					
Licences and permits					-					
Agency services										
Transfers and subsidies	411 292	169 417	41.2%	135 734	33.0%	305 151	74.2%	163 378	86.3%	(16.9%)
Other revenue	244	5	1.9%	52	21.5%	57	23.4%	103 370	.2%	(100.0%)
Gains	1 000		1.570		21.070		20.170			(100.070)
										====
Operating Expenditure	575 315	130 788	22.7%	192 614	33.5%	323 402	56.2%	127 639	49.7%	50.9%
Employee related costs	235 812	48 426	20.5%	60 650	25.7%	109 077	46.3%	53 195	56.3%	14.0%
Remuneration of councillors	5 896	1 491	25.3%	1 539	26.1%	3 030	51.4%	1 522	35.3%	1.1%
Debt impairment	20 980	-	-		-	-	-	-	-	-
Depreciation and asset impairment	96 142	-	-	49 224	51.2%	49 224	51.2%	4 671	10.4%	953.8%
Finance charges	391	476	121.8%	126	32.4%	602	154.2%	1 791	-	(92.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	55 130	19 130	34.7%	18 930	34.3%	38 060	69.0%	17 710	58.6%	6.9%
Contracted services	66 589	30 442	45.7%	25 719	38.6%	56 161	84.3%	24 012	54.3%	7.1%
Transfers and subsidies	10 650	5 000	46.9%		-	5 000	46.9%	330	30.6%	(100.0%)
Other expenditure	83 725	25 823	30.8%	36 425	43.5%	62 249	74.3%	24 407	51.5%	49.2%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(53 606)	71 430		(16 644)		54 785		63 528		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	288 749	94 804	32.8%	95 910	33.2%	190 714	66.0%	49 719	41.7%	92.9%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)								-	-	
Surplus/(Deficit) after capital transfers and contributions	235 143	166 234		79 266		245 499		113 246		
Taxation	_	_				_	-	_		
Surplus/(Deficit) after taxation	235 143	166 234		79 266		245 499		113 246		
Attributable to minorities	233 143	100 234		77200		240 477	-	113 240		-
	225 442					0.45 400				
Surplus/(Deficit) attributable to municipality	235 143	166 234		79 266		245 499		113 246		
Share of surplus/ (deficit) of associate			-		-		-		-	-
Surplus/(Deficit) for the year	235 143	166 234		79 266		245 499		113 246		

Part 2: Capital Revenue and Expenditure

				2021/22				202		
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	287 572	83 016	28.9%	88 207	30.7%	171 223	59.5%	65 558	56.0%	34.59
National Government	278 762	82 438	29.6%	87 811	31.5%	170 249	61.1%	64 647	56.0%	35.89
Provincial Government	210 102	02 430	27.070	0/011	31.370	170 247	01.170	04 047	30.076	33.07
District Municipality								-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,H								-	-	
Transfers and subsidies - capital (monerary anocytoepartm Agencies, ni Transfers recognised - capital	278 762	82 438	29.6%	87 811	31.5%	170 249	61.1%	64 647	56.0%	35.89
Borrowing	210 102	02 430	29.0%	0/011	31.3%	170 249	01.176	04 04 /	30.0%	33.67
Internally generated funds	8 810	578	6.6%	396	4.5%	974	11.1%	910	57.3%	(56.5%
internally generated tands	0010	370	0.070	370	4.570	,,,,	11.170	710	37.370	(30.370
	-		_	_	_	_				_
Capital Expenditure Functional	287 572	83 016	28.9%	88 207	30.7%	171 223	59.5%	65 558	56.0%	34.59
Municipal governance and administration	1 523	36	2.4%	-	-	36	2.4%	373	170.7%	
Executive and Council	998	-	-	-	-	-	-	142	101.5%	(100.0%
Finance and administration	525	36	6.9%	-	-	36	6.9%	230	183.9%	(100.0%
Internal audit	-	-	-		-		-	-	-	-
Community and Public Safety	650	-	-		-	-	-	-	-	-
Community and Social Services	650	-	-		-		-	-	-	-
Sport And Recreation	-	-	-		-		-	-	-	-
Public Safety	-	-	-		-		-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	750	-	-	-	-	-	-	167	47.6%	(100.0%
Planning and Development	750	-	-	-	-	-	-	167	47.6%	(100.0%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-		-		-	-	-	-
Trading Services	284 649	82 980	29.2%	88 207	31.0%	171 187	60.1%	65 018	55.7%	35.79
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	268 649	82 980	30.9%	78 372	29.2%	161 352	60.1%	62 342	60.3%	25.7
Waste Water Management	16 000	-	-	9 835	61.5%	9 835	61.5%	2 677	26.5%	267.4
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-

•					202					
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	801 755	432 781	54.0%	448 112	55.9%	880 893	109.9%	277 229	216.8%	61.6%
Property rates	-		-		-	-		-		-
Service charges	100 846	5 000	5.0%	4 254	4.2%	9 254	9.2%	6 716	13.8%	(36.7%)
Other revenue	868	-	-	-		-	-	-	-	
Transfers and Subsidies - Operational	411 292	427 781	104.0%	443 858	107.9%	871 639	211.9%	270 513	2 253.9%	64.1%
Transfers and Subsidies - Capital	288 749		-		-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(458 193)	(46 868)	10.2%	(1 850)		(48 718)		(24 111)		
Suppliers and employees	(447 152)	(46 868)	10.5%	(1 850)	.4%	(48 718)	10.9%	(24 111)	(80.8%)	(92.3%)
Finance charges	(391)	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 650)		-		-	-		-	-	-
Net Cash from/(used) Operating Activities	343 562	385 913	112.3%	446 263	129.9%	832 176	242.2%	253 119	196.2%	76.3%
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%)	29	(6.3%)	(100.0%)
Short term loans		-	- 1	-	-	-		-	-	
Borrowing long term/refinancing		-	-	-	-	-		-		
Increase (decrease) in consumer deposits	256	(59)	(23.1%)	-	-	(59)	(23.1%)	29	(6.3%)	(100.0%)
Payments	(7 415)	-	-							
Repayment of borrowing	(7 415)	-	-	-	-	-		-		
Net Cash from/(used) Financing Activities	(7 159)	(59)	.8%	-	-	(59)	.8%	29	(6.3%)	(100.0%)
Net Increase/(Decrease) in cash held	50 831	385 854	759.1%	446 263	877.9%	832 117	1 637.0%	253 147	121.0%	76.3%
Cash/cash equivalents at the year begin:	3 876	-	-	385 854	9 955.0%	-	-	597 776		(35.5%)
Cash/cash equivalents at the year end:	54 707	385 854	705.3%	832 117	1 521.1%	832 117	1 521.1%	850 923	121.0%	(2.2%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -l Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 688	3.7%	7 321	2.5%	6 675	2.3%	268 030	91.6%	292 714	63.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-		-				-			-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-	-	-	-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 184	3.4%	1 294	2.0%	1 118	1.8%	59 252	92.8%	63 849	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	4.6%	23	4.6%	23	4.6%	439	86.2%	509	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	2 734	3.6%	2 637	3.5%	2 631	3.5%	67 018	89.3%	75 020	16.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-		-	-	-	-	-	-	-
Other	(3 303)	(11.3%)	(2 057)	(7.0%)	(2 711)	(9.3%)	37 298	127.6%	29 227	6.3%	-	-	-	-
Total By Income Source	12 327	2.7%	9 219	2.0%	7 736	1.7%	432 038	93.7%	461 320	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 369	2.4%	3 978	7.0%	2 361	4.2%	49 055	86.4%	56 762	12.3%		-	-	-
Commercial	1 973	4.3%	831	1.8%	955	2.1%	42 306	91.8%	46 066	10.0%	-	-	-	-
Households	8 548	2.4%	4 279	1.2%	4 193	1.2%	338 892	95.2%	355 912	77.2%	-	-	-	-
Other	438	17.0%	130	5.0%	227	8.8%	1 785	69.2%	2 580	.6%	-	-	-	-
Total By Customer Group	12 327	2.7%	9 219	2.0%	7 736	1.7%	432 038	93.7%	461 320	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 3	0 - 30 Days		31 - 60 Days		0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(382)	-	2	-	380	-	-	-	-	
Bulk Water	-	-	-		-	-	-	-	-	
PAYE deductions		-		-	-	-	-	-	-	
VAT (output less input)		-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-		-	-	-	-		
Loan repayments	-	-	-		-	-	-	-		-
Trade Creditors	3 315	20.2%	854	5.2%	4	-	12 277	74.6%	16 451	18.1
Auditor-General	-	-	-		-	-	-	-		
Other	19 509	26.2%	4 413	5.9%	21 659	29.0%	29 012	38.9%	74 592	81.9
Total	22 442	24.6%	5 269	5.8%	22 044	24.2%	41 288	45.4%	91 043	100.0

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

·					202	20/21				
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
Divinish	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпалоп		арргориалоп	
Operating Revenue and Expenditure										
Operating Revenue	2 214 242	630 991	28.5%	624 271	28.2%	1 255 262	56.7%	599 616	55.7%	4.1%
Property rates	362 426	94 841	26.2%	86 371	23.8%	181 212	50.0%	82 258	44.0%	5.0%
Service charges - electricity revenue	710 188	198 850	28.0%	169 409	23.9%	368 259	51.9%	148 365	53.5%	14.2%
Service charges - water revenue	193 910	60 795	31.4%	33 715	17.4%	94 511	48.7%	46 147	48.8%	(26.9%)
Service charges - sanitation revenue	119 429	34 483	28.9%	25 548	21.4%	60 031	50.3%	26 609	47.3%	(4.0%)
Service charges - refuse revenue	95 601	24 615	25.7%	24 700	25.8%	49 315	51.6%	21 940	48.4%	12.6%
	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7 532	1 833	24.3%	2 731	36.3%	4 564	60.6%	1 882	43.2%	45.1%
Interest earned - external investments	2 296	462	20.1%	301	13.1%	762	33.2%	481	35.7%	(37.5%)
Interest earned - outstanding debtors	4 642	906	19.5%	1 248	26.9%	2 154	46.4%	1 349	40.4%	(7.5%)
Dividends received										-
Fines, penalties and forfeits	2 105	464	22.0%	1 493	70.9%	1 957	93.0%	2 591	23.5%	(42.4%)
Licences and permits	105	8	7.5%	10	9.3%	18	16.9%	14	250.1%	(31.2%)
Agency services Transfers and subsidies	695 021	209 225	30.1%	274 141	39.4%	483 366	69.5%	258 037	70.3%	6.2%
Other revenue	20 987	4 503	21.5%	2 2 2 2 4	10.6%	483 300	32.1%	258 U37 8 784	76.4%	(74.7%)
Gains	20 707	4 303	21.370	2 381	10.076	2 386	32.170	1 159	70.470	105.4%
		_								
Operating Expenditure	2 488 931	498 182	20.0%	581 645	23.4%	1 079 827	43.4%	538 404	41.3%	8.0%
Employee related costs	570 234	132 438	23.2%	149 667	26.2%	282 105	49.5%	137 718	45.5%	8.7%
Remuneration of councillors	28 882	6 332	21.9%	5 843	20.2%	12 175	42.2%	6 406	44.7%	(8.8%)
Debt impairment	283 536	5 742	2.0%	4 339	1.5%	10 081	3.6%	8 187	13.6%	(47.0%)
Depreciation and asset impairment	378 675	82 458	21.8%	56 053	14.8%	138 511	36.6%	116 301	41.2%	(51.8%)
Finance charges	39 754 557 138	10 001 125 342	25.2% 22.5%	9 928 112 411	25.0% 20.2%	19 929 237 753	50.1% 42.7%	10 702 98 851	50.0% 38.4%	(7.2%) 13.7%
Bulk purchases		33 996	22.5%	34 028	20.2%	68 024	42.7% 50.0%		40.8%	
Other Materials Contracted services	136 114 388 306	33 996 75 166	25.0% 19.4%	34 U28 184 464	25.0% 47.5%	68 U24 259 630	50.0%	18 662 120 119	40.8% 52.7%	82.3% 53.6%
Transfers and subsidies	388 300	/5 100	19.476	184 484	47.376	259 630	00.9%	120 119	52.7%	33.0%
Other expenditure	106 290	26 584	25.0%	25 034	23.6%	51 619	48.6%	21 458	41.4%	16.7%
Losses	1	123	12 274.3%	(123)	(12 251.5%)	0	22.8%	- 21 430		(100.0%)
Surplus/(Deficit)	(274 689)	132 809		42 626		175 435		61 213		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	121 377	22 293	18.4%	26 970	22.2%	49 263	40.6%	14 879	85.6%	81.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,I	-	-	-	-	-	-	-	3	.3%	(100.0%)
Transfers and subsidies - capital (in-kind - all)		-	-		-		-			-
Surplus/(Deficit) after capital transfers and contributions	(153 312)	155 102		69 596		224 698		76 095		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(153 312)	155 102		69 596		224 698		76 095		
Attributable to minorities	-	-	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(153 312)	155 102		69 596		224 698		76 095		
Share of surplus/ (deficit) of associate	, , , , , ,	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(153 312)	155 102		69 596		224 698		76 095		

Part 2: Capital Revenue and Expenditure

•				2021/22				202	0/21	
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2020/21 to Q2 of 2021/22
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	68 741	12 862	18.7%	49 089	71.4%	61 952	90.1%	22 012	19 482.1%	123.0%
National Government	28 563	12 588	44.1%	33 528	117.4%	46 116	161.5%	7 938		322.4%
Provincial Government	755			3 116	412.7%	3 116	412.7%	(2 932)		(206.3%)
District Municipality	-				-					
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	-		-		-		-	-		
Transfers recognised - capital	29 318	12 588	42.9%	36 644	125.0%	49 232	167.9%	5 006	-	632.0%
Borrowing	-				-				-	-
Internally generated funds	39 423	274	.7%	12 445	31.6%	12 719	32.3%	17 005	10 279.1%	(26.8%)
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	68 831	12 862	18.7%	49 089	71.3%	61 952	90.0%	22 914	130.3%	114.2%
Municipal governance and administration	5 472	6	.1%	828	15.1%	835	15.3%	1 423	(2.6%)	(41.8%)
Executive and Council		-	-		- 1					
Finance and administration	5 472	6	.1%	828	15.1%	835	15.3%	1 423	(2.6%)	(41.8%)
Internal audit	-		-		-		-	-	-	-
Community and Public Safety	26 257	268	1.0%	4 223	16.1%	4 491	17.1%	(1 428)	1 046.9%	(395.7%
Community and Social Services	25 364	268	1.1%	640	2.5%	908	3.6%	328	273.0%	95.1%
Sport And Recreation	-	-	-	3 116	-	3 116	-	-	-	(100.0%
Public Safety	138	-	-	-	-	-	-	1 211	-	(100.0%
Housing	755	-	-	466	61.8%	466	61.8%	(2 968)	-	(115.7%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 275	5 011	14.6%	15 135	44.2%	20 146	58.8%	17 955	160.5%	(15.7%
Planning and Development	7 178	-	-	3 322	46.3%	3 322	46.3%	3 617	-	(8.1%
Road Transport	27 098	5 011	18.5%	11 813	43.6%	16 824	62.1%	14 339	137.2%	(17.6%
Environmental Protection									-	
Trading Services	2 826	7 577	268.1%	28 903	1 022.7%	36 480	1 290.8%	4 963	-	482.4%
Energy sources		7.705	- 040 704	40.470	740.404	-	4 05 4 007	7.00	-	
Water Management	2 490 336	7 785 (208)	312.7% (61.9%)	18 479 10 424	742.1% 3 100.7%	26 264 10 216	1 054.8% 3 038.8%	7 602 (2 638)	-	143.19 (495.1%
Waste Water Management	336	(208)	(61.9%)	10 424	3 100.7%	10 216	3 038.8%	(2 638)	-	(495.1%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-		-	-	-	

•				2021/22				202	20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	2 683 150	1 275 769	47.5%	1 428 522	53.2%	2 704 292	100.8%	656 215	-	117.7%
Property rates Service charges	21 110	72 930 238 538	345.5%	99 295 310 034	470.4%	172 225 548 572	815.9%	(32 020)	-	(410.1%) (100.0%)
Other revenue Transfers and Subsidies - Operational	2 661 664	717 204 176 466	26.9%	852 650 133 355	32.0%	1 569 854 309 821	59.0%	688 234	-	23.9% (100.0%)
Transfers and Subsidies - Capital Interest	376	70 574 58	15.5%	33 094 93	24.8%	103 668 152	40.3%	-	-	(100.0%) (100.0%)
Dividends Payments Suppliers and employees	(1 427 232) (1 427 232)	(419 521) (419 521)	29.4% 29.4%	(457 283) (457 283)	32.0% 32.0%	(876 804) (876 804)	61.4% 61.4%	(256) (256)	6 033.7% 6 033.7%	178 501.8% 178 501.8%
Finance charges Transfers and grants	- (1 427 232)	(417 321)	27.470	(437 203)	-	-	-		-	-
Net Cash from/(used) Operating Activities	1 255 918	856 248	68.2%	971 239	77.3%	1 827 487	145.5%	655 959	112 711 647.7%	48.1%
Cash Flow from Investing Activities										
Receipts Proceeds on disposal of PPE		1		3 061 3 061		3 062 3 062				(100.0%) (100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments			-						-	
Payments	-	(28 846)	-	(29 075)	-	(57 922)	-	-	-	(100.0%)

Capital assets	-	(28 846)	-	(29 075)	-	(57 922)		-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(28 846)		(26 014)	-	(54 860)	-	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	(0	285	(5 708 600.0%)	(216)	4 314 060.0%	70	(1 394 540.0%)	(171 633)	(.8%)	(99.9%)
Short term loans	-		-	-	-			- 1	-	-
Borrowing long term/refinancing	-	-	-			-		-	-	-
Increase (decrease) in consumer deposits	(0	285	(5 708 600.0%)	(216)	4 314 060.0%	70	(1 394 540.0%)	(171 633)	(.8%)	(99.9%)
Payments	-	-	-	-	-	-		-	-	-
Repayment of borrowing	-		-	-	-			-	-	-
Net Cash from/(used) Financing Activities	(0	285	(5 708 600.0%)	(216)	4 314 060.0%	70	(1 394 540.0%)	(171 633)	(.8%)	(99.9%)
Net Increase/(Decrease) in cash held	1 255 918	827 688	65.9%	945 009	75.2%	1 772 697	141.1%	484 326	(1 002.1%)	95.1%
Cash/cash equivalents at the year begin:	705	-	-	827 688	117 332.8%	-	-	819 703	- 1	1.0%
Cash/cash equivalents at the year end:	1 256 623	827 688	65.9%	1 772 697	141.1%	1 772 697	141.1%	1 304 028	(1 004.8%)	35.9%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(948)	(.2%)	15 193	3.0%	11 349	2.2%	480 755	94.9%	506 349	47.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(1 364)	(2.1%)	37 517	56.4%	4 198	6.3%	26 171	39.3%	66 523	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 394)	(.4%)	21 578	6.6%	8 175	2.5%	300 527	91.4%	328 887	30.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(422)	(.1%)	10 649	2.3%	8 658	1.9%	441 834	95.9%	460 718	42.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(406)	(.2%)	8 624	3.4%	6 357	2.5%	238 050	94.2%	252 624	23.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(35)	(.7%)	1 213	23.2%	225	4.3%	3 818	73.1%	5 221	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	(117)	(.3%)	373	1.1%	306	.9%	34 286	98.4%	34 849	3.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-	-	-	-	-	-	-	-	-
Other	(614 967)	106.1%	226		4 711	(.8%)	30 672	(5.3%)	(579 358)	(53.9%)	-	-	-	-
Total By Income Source	(619 653)	(57.6%)	95 373	8.9%	43 979	4.1%	1 556 112	144.6%	1 075 811	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(15 147)	(165.2%)	2 767	30.2%	2 122	23.1%	19 425	211.9%	9 167	.9%	-	-	-	-
Commercial	(21 523)	(23.3%)	33 001	35.7%	4 881	5.3%	76 107	82.3%	92 466	8.6%	-	-		-
Households	(348 773)		48 504	4.3%	29 717	2.6%	1 408 116	123.8%	1 137 564	105.7%	-	-	-	-
Other	(234 211)	143.3%	11 101	(6.8%)	7 259	(4.4%)	52 465	(32.1%)	(163 385)	(15.2%)	-	-	-	-
Total By Customer Group	(619 653)	(57.6%)	95 373	8.9%	43 979	4.1%	1 556 112	144.6%	1 075 811	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-		
Trade Creditors	16 748	5.1%	15 838	4.8%	25 789	7.9%	269 423	82.2%	327 799	97.8%
Auditor-General	-	-	-	-	-	-	-	-		
Other	142	2.0%	827	11.4%	93	1.3%	6 188	85.3%	7 250	2.2%
Total	16 891	5.0%	16 665	5.0%	25 882	7.7%	275 611	82.3%	335 049	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	106 840	23 002	21.5%	25 939	24.3%	48 941	45.8%	11 947	35.6%	117.1%
Property rates	33 189	3 773	11.4%	5 659	17.1%	9 432	28.4%	5 446	34.7%	3.9%
Service charges - electricity revenue	19 722	3 673	18.6%	3 544	18.0%	7 217	36.6%	3 302	38.0%	7.3%
Service charges - water revenue	-	-			-	-		-	-	-
Service charges - sanitation revenue	-	-			-	-		-	-	-
Service charges - refuse revenue	1 797	305	17.0%	458	25.5%	763	42.5%	440	50.9%	4.1%
*	-	-			-	-		-	-	-
Rental of facilities and equipment	1 386	211	15.2%	259	18.7%	469	33.9%	281	37.3%	(7.9%)
Interest earned - external investments	199	75	37.6%	164	82.1%	239	119.7%	23	3.0%	603.7%
Interest earned - outstanding debtors	_	727	_	1 059	-	1 787	-	948	-	11.8%
Dividends received	_	_	_		-	_		_	-	-
Fines, penalties and forfeits	5 174	_	_	1	-	1		0	-	75.0%
Licences and permits	1 725	236	13.7%	222	12.9%	458	26.6%	315	22.6%	(29.4%)
Agency services		_			-	-	-	_	-	
Transfers and subsidies	38 176	13 945	36.5%	14 544	38.1%	28 489	74.6%	1 131	41.5%	1 186.0%
Other revenue	5 472	56	1.0%	29	.5%	86	1.6%	60	3.0%	(51.2%)
Gains	-	-	-	-	-	-	-	-	-	
Operating Expenditure	101 497	6 415	6.3%	17 945	17.7%	24 360	24.0%	14 420	28.8%	24.4%
Employee related costs	39 341	2 815	7.2%	11 059	28.1%	13 874	35.3%	6 206	37.2%	78.2%
Remuneration of councillors	3 908	294	7.5%	757	19.4%	1 050	26.9%	627	42.1%	20.7%
Debt impairment	1 676	-	-			-	-	-	-	-
Depreciation and asset impairment	8 990	-	-			-	-	-	-	-
Finance charges	18	0	.7%	113	644.1%	113	644.8%	0	10.5%	28 819.9%
Bulk purchases	17 617	2 025	11.5%	2 277	12.9%	4 302	24.4%	3 367	34.1%	(32.4%)
Other Materials	4 247	196	4.6%	416	9.8%	612	14.4%	465	16.7%	(10.4%)
Contracted services	16 475	659	4.0%	2 485	15.1%	3 144	19.1%	3 171	32.9%	(21.6%)
Transfers and subsidies	-	-	-		-	-	-	-	-	-
Other expenditure	9 226	427	4.6%	837	9.1%	1 265	13.7%	585	12.5%	43.2%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 344	16 587		7 995		24 581		(2 473)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	17 682	-		488	2.8%	488	2.8%	-	53.7%	(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	23 026	16 587		8 483		25 070		(2 473)		
Taxation			-		-		-		-	-
Surplus/(Deficit) after taxation	23 026	16 587		8 483		25 070		(2 473)		
Attributable to minorities	-	-	-	-	-	-	-	` -	-	-
Surplus/(Deficit) attributable to municipality	23 026	16 587		8 483		25 070		(2 473)		
Share of surplus/ (deficit) of associate	20 020	10 007		0 100		20070		(2 170)		

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	18 987	1	_	2 623	13.8%	2 624	13.8%	2 199	98.6%	19.3%
National Government	17 202		_	764	4.4%	764	4.4%	2 059	113.9%	(62.9%)
	17 202	-		/64	4.4%	/64	4.4%	2 059	113.9%	(62.9%)
Provincial Government		-	-		-	-	-	-	-	-
District Municipality		-	-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI					-		-	-	-	
Transfers recognised - capital	17 202	-	-	764	4.4%	764	4.4%	2 059	113.9%	(62.9%)
Borrowing	. 705		-		-	-	-			
Internally generated funds	1 785	1	.1%	1 859	104.2%	1 860	104.2%	140	62.9%	1 227.9%
					-		-	-	-	-
Capital Expenditure Functional	18 987	1	-	2 623	13.8%	2 624	13.8%	2 199	95.9%	19.3%
Municipal governance and administration	375	1	.3%		-	1	.3%	140	14.5%	(100.0%)
Executive and Council		-	-		-	-	-	140	70.0%	(100.0%)
Finance and administration	375	1	.3%		-	1	.3%	-	4.9%	-
Internal audit		-	-		-	-	-	-	-	-
Community and Public Safety	597	-	-	1 859	311.5%	1 859	311.5%	-	1.1%	(100.0%)
Community and Social Services	597	-	-	1 859	311.5%	1 859	311.5%	-	1.1%	(100.0%)
Sport And Recreation		-	-		-	-	-	-	-	-
Public Safety		-	-		-		-	-	-	
Housing		-	-		-		-	-	-	
Health		-	-		-		-	-	-	
Economic and Environmental Services	9 690			121	1.2%	121	1.2%	520	104.7%	(76.8%)
Planning and Development	150	-	-		-		-	-	-	
Road Transport	9 540	-	-	121	1.3%	121	1.3%	520	82.3%	(76.8%)
Environmental Protection		-	-		-		-	-	-	
Trading Services	8 325	-	-	643	7.7%	643	7.7%	1 539	1 396.4%	(58.2%)
Energy sources	8 325	-	-	643	7.7%	643	7.7%	1 539	1 396.4%	(58.2%)
Water Management			-		-	-	-	-	-	-
Waste Water Management							-			-
Waste Management										-
Other										
		1	1		ı		ı	ı	ı	1

			2021/22				202	20/21	
Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
107 648	26 437	24.6%	(14 815)	(13.8%)	11 622	10.8%	(2 663)	.6%	456.4%
24 892 18 381	13 766	74.9%	(18 025)	(98.1%)	(4 258)	(23.2%)	1 488	8.0%	(1 311.1%)
8 517 38 176	0 12 671	33.2%	0 3 209	8.4%	0 15 880	41.6%	247 (4 398)		(100.0%) (173.0%)
17 682	-	-		-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(82 873) (82 856)		-		-	-		(21) (21)		(100.0%) (100.0%)
-	-	-		-	-	-	-	-	-
24 774	26 437	106.7%	(14 815)	(59.8%)	11 622	46.9%	(2 684)	.5%	452.0%
		-		-	-	-	-	-	-
(18 273)									
	Main appropriation 107 648 24 892 18 381 8 517 38 176 17 682	Main appropriation	Main appropriation Expenditure Main appropriation 107 648 26 437 24.6% 24 892	Budget First Quarter Second Actual appropriation Expenditure Ist Q as % of Main appropriation Expenditure Second Main appropriation Expenditure Expenditure Expenditure	Budget First Quarter Second Quarter Actual appropriation Expenditure Ist Q as % of Main appropriation Expenditure September Actual Expenditure Expenditure Expenditure Actual Expenditure Expenditure Expenditure Actual Expenditure Expenditure Expenditure Actual Expenditure Expenditure	Budget First Quarter Second Quarter Year Main appropriation Expenditure Ist Q as % of Main appropriation Expenditure Second Quarter Actual Expenditure Expenditure	Budget First Quarter Second Quarter Actual appropriation Ist Q as % of Main appropriation Expenditure Ist Q as % of Main appropriation Expenditure Expen	Budget First Quarter Second Quarter Year to Date Second Quarter Actual appropriation Expenditure Ist Q as % of Main appropriation Expenditure Expendit	Budget First Quarter Second Quarter Actual appropriation Expenditure Ist Q as % of Main appropriation Expenditure

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)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-		-	-	-	-		-		
Increase (decrease) in consumer deposits	(83	(14)	16.9%	-	-	(14)	16.9%	(6)		(100.0%)
Payments	(105	-	-							
Repayment of borrowing	(105		-	-	-	-		-		-
Net Cash from/(used) Financing Activities	(188	(14)	7.5%	-	-	(14)	7.5%	(6)		(100.0%)
Net Increase/(Decrease) in cash held	6 314	26 423	418.5%	(14 815)	(234.7%)	11 608	183.9%	(2 690)	.5%	450.8%
Cash/cash equivalents at the year begin:	3 635	-	-	26 423	726.9%	-	-	3 295		701.9%
Cash/cash equivalents at the year end:	9 949	26 423	265.6%	11 608	116.7%	11 608	116.7%	605	.5%	1 817.2%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
nu i		-												Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	854	10.9%	498	6.4%	321	4.1%	6 126	78.5%	7 799	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 271	6.0%	(1 220)	(5.8%)	600	2.8%	20 462	96.9%	21 113	40.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	147	3.5%	121	2.8%	115	2.7%	3 876	91.0%	4 259	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	5.7%	21	2.1%	23	2.3%	888	89.9%	987	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	344	2.0%	336	2.0%	358	2.1%	15 777	93.8%	16 814	32.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	.6%	-	-	0	-	666	99.4%	671	1.3%	-	-		-
Total By Income Source	2 676	5.2%	(244)	(.5%)	1 417	2.7%	47 795	92.5%	51 644	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	882	13.4%	(1 312)	(20.0%)	292	4.4%	6 716	102.1%	6 577	12.7%	-	-	-	-
Commercial	456	14.3%	(49)	(1.5%)	73	2.3%	2 715	85.0%	3 195	6.2%	-	-	-	-
Households	426	5.7%	275	3.7%	216	2.9%	6 543	87.7%	7 460	14.4%	-	-	-	-
Other	912	2.7%	842	2.4%	837	2.4%	31 821	92.5%	34 411	66.6%	-	-	-	-
Total By Customer Group	2 676	5.2%	(244)	(.5%)	1 417	2.7%	47 795	92.5%	51 644	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	(3 238)	(548 741.9%)	(4 069)	(689 704.4%)	7 307	1 238 546.3%	1	
Bulk Water	-	-	-	-	-	-		-	-	
PAYE deductions	-	-	-	-	-	-		-	-	
VAT (output less input)	-	-	-	-	-	-		-	-	
Pensions / Retirement	-	-	-	-	-	-		-	-	
Loan repayments	-				-	-		-		
Trade Creditors	(177)	(252.8%)	(295)	(420.3%)	(713)	(1 016.6%)	1 256	1 789.7%	70	5.
Auditor-General	(202)	(18.2%)	(2)	(.2%)	2	.2%	1 311	118.2%	1 109	86.
Other	(1 146)	(1 068.7%)	1 713	1 598.0%	(2 276)	(2 122.3%)	1 815	1 693.0%	107	8.
Total	(1 526)	(118.5%)	(1 821)	(141.5%)	(7 056)	(548.2%)	11 690	908.2%	1 287	100.0

Contact Details

Municipal Manager

Municipal Ma	nager	Mr S De Klerk (Acting)	034 331 3041
Financial Mar	ager	Ms Mhlophe S	034 331 3041

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

		2021/22						202		
	Budget	First (Quarter	Second	d Quarter	Year	to Date	Second	d Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
							appropriation.			
Operating Revenue and Expenditure										
Operating Revenue	150 762	65 223	43.3%	56 598	37.5%	121 821	80.8%	50 029	69.8%	
Property rates	28 847	7 049	24.4%	7 213	25.0%	14 262	49.4%	6 248	44.9%	
Service charges - electricity revenue			-		-		-			
Service charges - water revenue		-	-		-		-	-	-	-
Service charges - sanitation revenue		-	-		-		-	-	-	-
Service charges - refuse revenue	1 297	320	24.7%	327	25.2%	647	49.9%	311	45.0%	5.29
· ·		-	-		-		-	-	-	-
Rental of facilities and equipment	21	5	25.6%	3	15.9%	9	41.5%	5	10.6%	(27.1%)
Interest earned - external investments	1 283	200	15.6%	101	7.9%	301	23.5%	194	25.3%	(47.9%)
Interest earned - outstanding debtors			-					-	-	
Dividends received								-		
Fines, penalties and forfeits	6	4	63.3%	3	43.0%	7	106.3%	2	1.7%	41.1%
Licences and permits	1 804	140	7.8%	104	5.8%	244	13.5%	164	-	(36.8%)
Agency services	139	341	245.4%	372	267.3%	713	512.7%	550	43.8%	(32.4%)
Transfers and subsidies	101 199	57 081	56.4%	48 318	47.7%	105 400	104.2%	42 539	86.4%	13.6%
Other revenue	16 165	82	.5%	77	.5%	159	1.0%	16	8.8%	373.8%
Gains	-	-	-	80	-	80	-	-	-	(100.0%)
Operating Expenditure	160 624	39 781	24.8%	34 332	21.4%	74 112	46.1%	28 779	34.6%	19.3%
Employee related costs	36 423	5 687	15.6%	3 251	8.9%	8 938	24.5%	5 509	32.3%	(41.0%)
Remuneration of councillors	8 882	-	-	-	-	-	-	1 567	19.1%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 000	-	-				-	-		-
Finance charges	4 261	910	21.3%	875	20.5%	1 784	41.9%	1 014	163.2%	(13.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	312	31	9.9%	20	6.5%	51	16.4%	86	30.1%	(76.3%)
Contracted services	41 701	27 468	65.9%	23 313	55.9%	50 781	121.8%	15 653	60.3%	48.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 044	5 685	18.3%	6 873	22.1%	12 558	40.5%	4 950	32.5%	38.9%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 862)	25 443		22 266		47 709		21 250		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	30 794	21 000	68.2%	2 000	6.5%	23 000	74.7%	-	41.6%	(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	20 932	46 443		24 266		70 709		21 250		
Taxation	-	-	-	-		-	-	-		-
Surplus/(Deficit) after taxation	20 932	46 443		24 266		70 709		21 250		
Attributable to minorities	-	-		-	-	-		-	-	
Surplus/(Deficit) attributable to municipality	20 932	46 443		24 266		70 709		21 250		
Share of surplus/ (deficit) of associate	20 /32	40 443		24 200		70 707		21230		-
	20 932	46 443		24 266		70 709		21 250		
Surplus/(Deficit) for the year	20 932	46 443		24 266		/0 709		21 250		

Part 2: Capital Revenue and Expenditure

	2021/22							202		
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпаціон		арргорпаціон	
Capital Revenue and Expenditure										
Source of Finance	63 516	19 501	30.7%	19 259	30.3%	38 760	61.0%	18 238	53.1%	5.6%
National Government	30 794	9 836	31.9%	5 052	16.4%	14 888	48.3%	6 460	43.7%	(21.8%)
Provincial Government	-	-			-			-	-	-
District Municipality	-	-			-			-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	-				-		-	1 820	-	(100.0%)
Transfers recognised - capital	30 794	9 836	31.9%	5 052	16.4%	14 888	48.3%	8 280	52.1%	(39.0%)
Borrowing	3 000				-		-	-	-	
Internally generated funds	29 722	9 665	32.5%	14 207	47.8%	23 873	80.3%	9 959	53.8%	42.7%
	-	-	-		-	-	-	-	-	-
Capital Expenditure Functional	63 516	19 501	30.7%	19 259	30.3%	38 760	61.0%	19 115	54.7%	.8%
Municipal governance and administration	8 900		-	1 115	12.5%	1 115	12.5%	663	10.8%	68.2%
Executive and Council	750		-		-	-	-	-	-	-
Finance and administration	8 150	-	-	1 115	13.7%	1 115	13.7%	663	12.2%	68.2%
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%	18 144	34.1%	37 500	70.4%	18 284	61.1%	(.8%)
Planning and Development	53 286	19 356	36.3%	18 144	34.1%	37 500	70.4%	18 284	61.1%	(.8%)
Road Transport	-		-		-	-	-	-	-	-
Environmental Protection	-		-		-	-	-	-	-	-
Trading Services	1 330	146	10.9%	-	-	146	10.9%	169	15.3%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 330	146	10.9%		-	146	10.9%	169	15.3%	(100.0%)
Other	-	-			-	-	-	-	-	-

•					202					
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	158 145	79 588	50.3%	69 946	44.2%	149 535	94.6%	58 463	73.4%	19.6%
Property rates	21 635	2 559	11.8%	10 146	46.9%	12 705	58.7%	9 795	50.4%	3.6%
Service charges	972	121	12.4%	131	13.4%	252	25.9%	160	22.0%	(18.2%)
Other revenue	34 868	557	1.6%	6 577	18.9%	7 134	20.5%	720	9.4%	813.6%
Transfers and Subsidies - Operational	99 386	55 231	55.6%	51 067	51.4%	106 299	107.0%	47 671	94.9%	7.1%
Transfers and Subsidies - Capital	-	21 000	-	2 000	-	23 000	-	-	41.6%	(100.0%)
Interest	1 283	119	9.3%	26	2.0%	145	11.3%	117	-	(78.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(90 517)	(1 835)	2.0%	(2 110)	2.3%	(3 945)		(2 766)		(23.7%)
Suppliers and employees	(90 517)	(1 835)	2.0%	(2 110)	2.3%	(3 945)	4.4%	(2 766)	3.0%	(23.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants			-		-					-
Net Cash from/(used) Operating Activities	67 628	77 753	115.0%	67 836	100.3%	145 590	215.3%	55 697	347.0%	21.8%
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	(63 516)	(22 252)	35.0%	(22 046)	34.7%	(44 298)	69.7%	(20 325)	108.0%	8.5%

Capital assets	(63 516)	(22 252)	35.0%	(22 046)	34.7%	(44 298)	69.7%	(20 325)	108.0%	8.5%
Net Cash from/(used) Investing Activities	(63 516)	(22 252)	35.0%	(22 046)	34.7%	(44 298)	69.7%	(20 325)	108.0%	8.5%
Cash Flow from Financing Activities										
Receipts	-	-		-	-	-		-	117.4%	-
Short term loans	-		-	-	-	-		-	-	-
Borrowing long term/refinancing	-				-			-	117.4%	-
Increase (decrease) in consumer deposits	-				-			-		-
Payments								(1 299)		(100.0%)
Repayment of borrowing	-				-			(1 299)		(100.0%)
Net Cash from/(used) Financing Activities					-	-		(1 299)	107.2%	(100.0%)
Net Increase/(Decrease) in cash held	4 112	55 502	1 349.8%	45 790	1 113.6%	101 292	2 463.3%	34 074	3 606.7%	34.4%
Cash/cash equivalents at the year begin:	-	11 322		66 823	-	11 322		(30 081)	(380.0%)	(322.1%)
Cash/cash equivalents at the year end:	4 112	66 823	1 625.1%	112 614	2 738.7%	112 614	2 738.7%	3 993	17.5%	2 720.2%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-	0	100.0%	0		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-	-	-	-		-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 440	3.2%	1 250	2.8%	1 170	2.6%	40 614	91.3%	44 474	86.4%	-	-		-
Receivables from Exchange Transactions - Waste Water Management		-	-			-	0	100.0%	0		-	-		-
Receivables from Exchange Transactions - Waste Management	122	2.3%	115	2.2%	110	2.1%	4 874	93.3%	5 222	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	59	4.4%	58	4.3%	57	4.3%	1 152	86.9%	1 325	2.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	-
Other		-	-		-	-	477	100.0%	477	.9%	-	-	-	-
Total By Income Source	1 620	3.1%	1 423	2.8%	1 337	2.6%	47 117	91.5%	51 497	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	492	2.8%	461	2.6%	423	2.4%	16 455	92.3%	17 830	34.6%	-	-	-	-
Commercial	568	5.4%	432	4.1%	403	3.8%	9 197	86.8%	10 600	20.6%	-	-		-
Households	560	2.4%	531	2.3%	511	2.2%	21 465	93.1%	23 067	44.8%	-	-	-	-
Other	-	-	-		-	-	-	-	-		-	-	-	-
Total By Customer Group	1 620	3.1%	1 423	2.8%	1 337	2.6%	47 117	91.5%	51 497	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-		-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-		-	-		
Trade Creditors	392	77.1%	34	6.7%	-		83	16.3%	509	100.09
Auditor-General	-	-	-	-	-		-	-		
Other	-	-	-	-	-	-	-	-	-	-
Total	392	77.1%	34	6.7%	-	-	83	16.3%	509	100.09

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.

KWAZULU-NATAL: AMAJUBA (DC25) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				2020/21		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	233 420	84 947	36.4%	73 839	31.6%	158 786	68.0%	6 630	41.8%	1 013.7%
Property rates	-	-	-	-	-	-	-	-	-	-
Continue about a destriction of the continue o	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue Service charges - water revenue	25 000	4 503	18.0%	8 313	33.3%	12 816	51.3%	4 071	41.1%	104.2%
Service charges - water revenue Service charges - sanitation revenue	7 100	1 374	19.4%	1 775	25.0%	3 149	44.4%	1 032	29.6%	72.0%
Service charges - samitation revenue Service charges - refuse revenue	7 100	13/4	17.470	1773	23.076	3 147	44.470	1 032	27.070	72.076
Service charges - refuse revenue						-		_		
Rental of facilities and equipment	35	16	46.3%	10	27.7%	26	74.0%	7	13.2%	36.0%
Interest earned - external investments	4 700	604	12.9%	740	15.7%	1 344	28.6%	254	23.4%	190.7%
Interest earned - external investments Interest earned - outstanding debtors	5 907	1 460	24.7%	2 346	39.7%	3.806	64.4%	1 257	38.7%	86.5%
Dividends received	3 707	1 400	24.770	2 340	37.770	3 000	04.470	1237	30.776	00.370
Fines, penalties and forfeits										
Licences and permits								_		
Agency services	_	_	_	_		_	_	_		
Transfers and subsidies	190 515	76 665	40.2%	60 484	31.7%	137 148	72.0%	_	42.9%	(100.0%)
Other revenue	163	323	198.4%	173	106.0%	496	304.4%	8	23.1%	2 014.3%
Gains			-			-				-
Operating Expenditure	254 650	49 292	19.4%	57 539	22.6%	106 831	42.0%	12 503	12.8%	360.2%
Employee related costs	121 482	26 526	21.8%	29 345	24.2%	55 872	46.0%	12 303	12.1%	(100.0%)
Remuneration of councillors	7 620	1 624	21.3%	1 547	20.3%	3 170	41.6%	_	26.6%	(100.0%)
Debt impairment	12 500	1 024	21.570	1 347	20.570	3 170	41.0%		20.0%	(100.070)
Depreciation and asset impairment	16 584			3 940	23.8%	3 940	23.8%			(100.0%)
Finance charges	704	1 355	192.5%	(56)	(8.0%)	1 299	184.5%	6	62.0%	(1 030.8%)
Bulk purchases	5 428	2 279	42.0%	1 495	27.5%	3 774	69.5%		-	(100.0%)
Other Materials	21 500	3 895	18.1%	4 701	21.9%	8 596	40.0%	3 320	16.5%	41.6%
Contracted services	42 843	10 242	23.9%	10 710	25.0%	20 952	48.9%	2 929	15.0%	265.6%
Transfers and subsidies	2 055		-	35	1.7%	35	1.7%			(100.0%)
Other expenditure	23 935	4 404	18.4%	5 821	24.3%	10 225	42.7%	6 247	20.9%	(6.8%)
Losses	-	(1 033)	-	-	-	(1 033)	-	-	-	
Surplus/(Deficit)	(21 231)	35 654		16 300		51 955		(5 873)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	103 250	135	.1%	40 663	39.4%	40 798	39.5%	13 903	53.0%	192.5%
Transfers and subsidies - capital (monetary allocations) (val 11 for and bi	103 230	155	.170	40 003	37.470	40 770	37.370	13 703	33.0%	172.370
Transfers and subsidies - capital (in-kind - all)				_			_	_		_
Transfers and substates coupling (in time all)										
Surplus/(Deficit) after capital transfers and contributions	82 019	35 789		56 964		92 753		8 030		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 019	35 789		56 964		92 753		8 030		
Attributable to minorities	-	-	-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality	82 019	35 789		56 964		92 753		8 030		
Share of surplus/ (deficit) of associate		-	-		-		-			-
Surplus/(Deficit) for the year	82 019	35 789		56 964		92 753		8 030		

Part 2: Capital Revenue and Expenditure

·				2021/22				202	0/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	108 563	13 807	12.7%	11 120	10.2%	24 927	23.0%	39 487	83.2%	/71.00/
										(71.8%
National Government	91 460	13 767	15.1%	10 976	12.0%	24 743	27.1%	33 714	56.7%	(67.4%
Provincial Government		-					-	5 773	-	(100.0%
District Municipality		-					-		-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI		-					-		-	
Transfers recognised - capital	91 460	13 767	15.1%	10 976	12.0%	24 743	27.1%	39 487	83.4%	(72.29
Borrowing		-	-		-	-			-	(400.00
Internally generated funds	17 103	40	.2%	144	.8%	184	1.1%			(100.09
		-					-	-	-	-
Capital Expenditure Functional	108 563	13 807	12.7%	11 120	10.2%	24 927	23.0%	39 487	82.0%	(71.8%
Municipal governance and administration	15 330	30	.2%	25	.2%	55	.4%			(100.0%
Executive and Council	-	-	-		-	-		-	-	
Finance and administration	15 330	30	.2%	25	.2%	55	.4%	-	-	(100.09
Internal audit		-					-	-	-	-
Community and Public Safety	200	7	3.5%	118	58.9%	125	62.4%		-	(100.09
Community and Social Services	200	7	3.5%	118	58.9%	125	62.4%	-	-	(100.09
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 173	1 729	11.4%	1 910	12.6%	3 639	24.0%	-	-	(100.09
Planning and Development	2 000	4	.2%	(4)	(.2%)	-	-	-	-	(100.09
Road Transport	13 173	1 725	13.1%	1 914	14.5%	3 639	27.6%	-	-	(100.09
Environmental Protection	-	-	-				-	-	-	-
Trading Services	77 860	12 042	15.5%	9 067	11.6%	21 109	27.1%	39 487	84.4%	(77.09
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	60 860	10 196	16.8%	5 785	9.5%	15 981	26.3%	37 117	86.5%	(84.49
Waste Water Management	17 000	1 846	10.9%	3 282	19.3%	5 128	30.2%	2 370	47.4%	38.5
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

					202					
	Budget	First C	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	401 305		-	-	-	-	-	30 527	45.3%	(100.0%)
Property rates		-	-		-	-	-	-	-	-
Service charges	20 066	-	-	-	-	-	-	510	17.5%	(100.0%)
Other revenue	198							18	11.3%	(100.0%)
Transfers and Subsidies - Operational	190 515	-	-	-	-	-	-	-	45.8%	
Transfers and Subsidies - Capital	103 250	-	-		-	-	-	30 000	49.2%	(100.0%)
Interest	-		-	-	-	-	-	-	-	-
Dividends	87 277		-	-	-	-	-	-	-	-
Payments	(313 069)	(26 382)	8.4%	(33 135)		(59 517)		-	-	(100.0%)
Suppliers and employees	(209 259)	(26 382)	12.6%	(33 135)	15.8%	(59 517)	28.4%	-	-	(100.0%)
Finance charges	(560)	-	-	-	-	-	-	-	-	-
Transfers and grants	(103 250)									
Net Cash from/(used) Operating Activities	88 237	(26 382)	(29.9%)	(33 135)	(37.6%)	(59 517)	(67.5%)	30 527	45.3%	(208.5%)
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	-	-	-	-	-	-	-	(30 491)	-	(100.0%)

Capital assets	-	-	-	-	-	-	-	(30 491)	-	(100.0%)
Net Cash from/(used) Investing Activities	-	-		-	-		-	(30 491)		(100.0%)
Cash Flow from Financing Activities										
Receipts	(521)	-	-	(4)	.8%	(4)	.8%	(0)	(1.0%)	7 900.0%
Short term loans	-	-	-	-		-		-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(521)	-	-	(4)	.8%	(4)	.8%	(0)	(1.0%)	7 900.0%
Payments	(1 264)	-	-	-	-	-		-	-	
Repayment of borrowing	(1 264)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 785)	-	-	(4)	.2%	(4)	.2%	(0)	(1.0%)	7 900.0%
Net Increase/(Decrease) in cash held	86 452	(26 382)	(30.5%)	(33 139)	(38.3%)	(59 521)	(68.8%)	36	34.8%	(92 269.6%)
Cash/cash equivalents at the year begin:	93 911	(50 267)	(53.5%)	(76 649)	(81.6%)	(50 267)	(53.5%)	100 404		(176.3%)
Cash/cash equivalents at the year end:	180 363	(76 649)	(42.5%)	(109 788)	(60.9%)	(109 788)	(60.9%)	100 440	34.8%	(209.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14	19.1%	12	16.7%	10	13.8%	37	50.3%	73	.3%	-	-	-	-
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	789	3.1%	783	3.0%	726	2.8%	23 381	91.1%	25 679	99.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-		-		-	-	-		-	-	-	-
Total By Income Source	803	3.1%	795	3.1%	736	2.9%	23 418	90.9%	25 752	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	47	3.8%	47	3.8%	42	3.5%	1 092	88.9%	1 228	4.8%	-	-	-	-
Commercial	52	4.0%	51	4.0%	46	3.6%	1 142	88.4%	1 291	5.0%	-	-		
Households	688	3.0%	688	3.0%	641	2.8%	21 094	91.3%	23 111	89.7%	-	-		
Other	15	12.4%	9	7.3%	7	5.6%	91	74.7%	121	.5%	-	-	-	-
Total By Customer Group	803	3.1%	795	3.1%	736	2.9%	23 418	90.9%	25 752	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

<u>.</u>	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-		-	-	
Bulk Water	-	-	-	-	-	-	29 776	100.0%	29 776	60.7%
PAYE deductions	-	-	-	-	-	-		-	-	
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement	-	-	-	-	-	-		-	-	
Loan repayments	-	-	-	-	-	-		-		
Trade Creditors	542	3.3%	195	1.2%	101	.6%	15 816	95.0%	16 653	34.09
Auditor-General	-	-	-	-	-	-	94	100.0%	94	.2%
Other	229	9.1%	1 474	58.8%	793	31.6%	10	.4%	2 505	5.1%
Total	771	1.6%	1 669	3.4%	894	1.8%	45 695	93.2%	49 028	100.0%

Contact Details

Municipal Manager	Adv N Khambule	034 329 7256
Financial Manager	Mr MS 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 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Ī	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпаціон		арргорпацоп	
Operating Revenue and Expenditure										
Operating Revenue	170 462	50 273	29.5%	45 038	26.4%	95 311	55.9%	56 892	69.7%	(20.8%)
Property rates	29 333	4 939	16.8%	7 298	24.9%	12 237	41.7%	4 817	44.5%	51.5%
Service charges - electricity revenue	33 843	5 799	17.1%	7 182	21.2%	12 982	38.4%	5 228	35.1%	37.4%
Service charges - water revenue	-	-	-		-	-		-	-	-
Service charges - sanitation revenue	-	-	-		-	-		-	-	-
Service charges - refuse revenue	4 164	264	6.3%	397	9.5%	661	15.9%	224	25.2%	77.2%
	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 008	1 396	69.5%	45	2.2%	1 441	71.7%	1 394	92.7%	(96.8%)
Interest earned - external investments	1 249	174	13.9%	110	8.8%	283	22.7%	166	30.3%	(33.9%)
Interest earned - outstanding debtors	1 000	8	.8%		-	8	.8%	85	2.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 223	88	2.7%	160	5.0%	248	7.7%	54	11.7%	196.7%
Licences and permits	1 263	305	24.2%	159	12.6%	464	36.8%	282	47.4%	(43.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	91 744	37 267	40.6%	29 662	32.3%	66 929	73.0%	44 628	98.6%	(33.5%)
Other revenue	2 634	33	1.3%	25	1.0%	59	2.2%	14	31.6%	75.0%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	165 237	37 015	22.4%	38 992	23.6%	76 007	46.0%	41 560	47.7%	(6.2%)
Employee related costs	69 045	16 920	24.5%	18 353	26.6%	35 272	51.1%	14 995	44.8%	22.4%
Remuneration of councillors	6 038	1 508	25.0%	1 828	30.3%	3 336	55.3%	1 725	56.6%	6.0%
Debt impairment	8 000	-	-	10	.1%	10	.1%	-	-	(100.0%)
Depreciation and asset impairment	12 410	-	-	-	-	-	-	-	-	-
Finance charges	-	2	-	3	-	5	-	0	.7%	2 084.8%
Bulk purchases	30 514	9 967	32.7%	8 159	26.7%	18 126	59.4%	7 024	59.6%	16.2%
Other Materials	116	0	.3%	97	83.9%	98	84.2%	3 249	64.6%	(97.0%)
Contracted services	24 900	6 944	27.9%	6 132	24.6%	13 076	52.5%	12 329	123.9%	(50.3%)
Transfers and subsidies	738	-	-	-	-	-	-	-	-	-
Other expenditure	13 476	1 673	12.4%	4 411	32.7%	6 084	45.1%	2 238	25.8%	97.1%
Losses	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	5 224	13 258		6 046		19 304		15 332		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	45 347	12 574	27.7%	18 179	40.1%	30 753	67.8%	8 989	44.5%	102.2%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 571	25 832		24 225		50 057		24 321		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 571	25 832		24 225		50 057		24 321		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 571	25 832		24 225		50 057		24 321		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 571	25 832		24 225		50 057		24 321		

Part 2: Capital Revenue and Expenditure

				2021/22				202		
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	46 209	10 973	23.7%	17 334	37.5%	28 307	61.3%	8 940	(734.2%)	
National Government	44 609	10 686	24.0%	16 352	36.7%	27 038	60.6%	5 471	(326.9%)	
Provincial Government		287	-	188	-	475	-	3 469	-	(94.6%
District Municipality		-	-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI		-	-			-	-	-		
Transfers recognised - capital	44 609	10 973	24.6%	16 540	37.1%	27 513	61.7%	8 940	(352.6%)	85.09
Borrowing	-	-	-	-		-	-	-		-
Internally generated funds	1 600	-	-	794	49.6%	794	49.6%	-	(6 905.0%)	(100.09
		-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	46 209	11 289	24.4%	17 515	37.9%	28 804	62.3%	11 550	(784.9%)	51.6
Municipal governance and administration	1 600	-		794	49.6%	794	49.6%	-	(7 368.5%)	(100.0%
Executive and Council	-	-	-		-	-		-		
Finance and administration	1 600	-	-	794	49.6%	794	49.6%	-	(7 368.5%)	(100.09
Internal audit		-	-		-	-	-	-		-
Community and Public Safety	3 609	103	2.9%	1 934	53.6%	2 038	56.5%	-	-	(100.09
Community and Social Services	2 000	103	5.2%	1 015	50.8%	1 119	55.9%	-	-	(100.0%
Sport And Recreation	1 609	-	-	919	57.1%	919	57.1%	-	-	(100.0%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 500	9 965	68.7%	7 888	54.4%	17 853	123.1%	11 550	(182.5%)	
Planning and Development	-	7 600	-	3 674	-	11 274	-	11 550	(163.7%)	
Road Transport	14 500	2 365	16.3%	4 214	29.1%	6 579	45.4%	-	-	(100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	26 500	1 220	4.6%	6 899	26.0%	8 119	30.6%	-	-	(100.09
Energy sources	26 500	1 220	4.6%	6 899	26.0%	8 119	30.6%	-	-	(100.09
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-		-	-	-	-	-	-

•		2021/22							20/21	
	Budget		Quarter		l Quarter		to Date		d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
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%)	(2)	(7.6%)	(100.0%)
Short term loans	-	-	-		-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-		-	-	-	-	-	-
Increase (decrease) in consumer deposits	262	(40)	(15.1%)		-	(40)	(15.1%)	(2)	(7.6%)	(100.0%)
Payments		-					-		-	
Repayment of borrowing	-	-	-		-	-	-	-	-	-
Net Cash from/(used) Financing Activities	262	(40)	(15.1%)	-	-	(40)	(15.1%)	(2)	(7.6%)	(100.0%)
Net Increase/(Decrease) in cash held	9 824	(40)	(.4%)		-	(40)	(.4%)	(2)	-	(100.0%)
Cash/cash equivalents at the year begin:	25 038	(0)		(510)	(2.0%)	(0)		18 539	-	(102.8%)
Cash/cash equivalents at the year end:	34 862	(510)	(1.5%)	7 991	22.9%	7 991	22.9%	16 409	9.6%	(51.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 581	26.1%	1 341	13.6%	438	4.4%	5 517	55.9%	9 877	6.0%	-		-	
Receivables from Non-exchange Transactions - Property Rates	2 358	4.8%	(1 199)	(2.5%)	732	1.5%	46 989	96.1%	48 881	29.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	213	.3%	177	.2%	153	.2%	81 068	99.3%	81 610	49.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	4.4%	16	10.8%	6	4.4%	117	80.4%	146	.1%	-		-	-
Interest on Arrear Debtor Accounts	-	-	97	.4%	87	.4%	24 043	99.2%	24 227	14.7%	-		-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	-
Other		-	-		-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	5 157	3.1%	432	.3%	1 417	.9%	157 735	95.7%	164 741	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 474	8.3%	(1 722)	(9.7%)	296	1.7%	17 776	99.7%	17 824	10.8%	-	-	-	-
Commercial	1 850	6.9%	927	3.4%	704	2.6%	23 504	87.1%	26 985	16.4%	-	-	-	-
Households	623	.6%	273	.2%	449	.4%	109 004	98.8%	110 350	67.0%	-	-	-	-
Other	1 210	12.6%	953	9.9%	(32)	(.3%)	7 451	77.8%	9 582	5.8%	-	-	-	-
Total By Customer Group	5 157	3.1%	432	.3%	1 417	.9%	157 735	95.7%	164 741	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16	100.0%	-	-	-	-	-	-	16	.99
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-		-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-		-	-		
Trade Creditors	708	39.9%	181	10.2%	-		884	49.9%	1 773	99.1%
Auditor-General	-	-	-	-	-		-	-		
Other	-	-	-	-	-	-	-	-	-	-
Total	724	40.5%	181	10.1%	-	-	884	49.4%	1 789	100.09

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	312 768	92 190	29.5%	88 346	28.2%	180 536	57.7%	34 109	19.5%	159.0%
	61 340	4 315		12 965	20.276	17 280	28.2%		28.6%	
Property rates	61 340	4 3 1 5	7.0%	12 965	21.1%	17 280	28.2%	13 177	28.6%	(1.6%)
Service charges - electricity revenue	51 457	10 464	20.3%	12 145	23.6%	22 609	43.9%	8 414	40.2%	44.3%
Service charges - water revenue	-	-			-	-	-	-	-	-
Service charges - sanitation revenue	-	-			-	-	-	-	-	-
Service charges - refuse revenue	12 090	3 054	25.3%	3 054	25.3%	6 108	50.5%	3 312	53.6%	(7.8%)
	-	-	_		-	-	-	_	-	
Rental of facilities and equipment	627	154	24.5%	156	24.8%	309	49.3%	122	46.6%	27.8%
Interest earned - external investments	1 527	129	8.4%	433	28.4%	562	36.8%	_	-	(100.0%)
Interest earned - outstanding debtors	14 607	5 652	38.7%	4 856	33.2%	10 508	71.9%	3 437	71.2%	41.3%
Dividends received					-					
Fines, penalties and forfeits	2 857	398	13.9%	432	15 1%	830	29.0%	_	_	(100.0%)
Licences and permits	1 940	358	18.4%	305	15.7%	663	34.2%		(.1%)	(100.0%)
Agency services	1 298	292	22.5%	280	21.5%	572	44.1%	162	18.6%	73.1%
Transfers and subsidies	162 847	67 279	41.3%	53 619	32.9%	120 898	74.2%	5 420	3.5%	889.3%
Other revenue	1 968	96	4.9%	102	5.2%	197	10.0%	66	21.9%	55.6%
Gains	211	70	4.770	102	3.270	197	10.0%	-	21.7/0	33.070
Operating Expenditure	282 300	69 293	24.5%	74 832	26.5%	144 126	51.1%	49 167	34.4%	52.2%
Employee related costs	104 756	23 712	22.6%	25 774	24.6%	49 486	47.2%	18 181	43.0%	41.8%
Remuneration of councillors	10 350	2 490	24.1%	2 518	24.3%	5 008	48.4%	1 623	38.2%	55.2%
Debt impairment	10 455	2 614	25.0%	2 614	25.0%	5 228	50.0%	9 853	33.3%	(73.5%)
Depreciation and asset impairment	27 736	6 934	25.0%	6 934	25.0%	13 868	50.0%	4 800	33.3%	44.5%
Finance charges	1 081	29	2.7%	122	11.3%	151	14.0%	8	.4%	1 343.0%
Bulk purchases	41 954	10 735	25.6%	5 256	12.5%	15 991	38.1%	5 244	42.0%	.2%
Other Materials	14 683	8 939	60.9%	4 201	28.6%	13 141	89.5%	3 879	30.2%	8.3%
Contracted services	32 449	8 201	25.3%	20 996	64.7%	29 197	90.0%	2 484	25.3%	745.29
Transfers and subsidies	-	4	-		-	4	-	374	19.3%	(100.0%
Other expenditure	38 836	5 635	14.5%	6 417	16.5%	12 052	31.0%	2 720	17.2%	135.9%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 468	22 897		13 513		36 411		(15 058)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	28 245	7 486	26.5%	13 399	47.4%	20 886	73.9%	9 523	35.6%	40.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	-		-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 713	30 384		26 913		57 297		(5 536)		
Taxation	-		-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 713	30 384		26 913		57 297		(5 536)		
Attributable to minorities	-	-	-		-	-	-		-	-
Surplus/(Deficit) attributable to municipality	58 713	30 384		26 913		57 297		(5 536)		
Share of surplus/ (deficit) of associate	-	-	-		-		-	- (0 000)	-	-
Surplus/(Deficit) for the year	58 713	30 384		26 913		57 297		(5 536)		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	52 076	8 788	16.9%	12 780	24.5%	21 569	41.4%	8 108	33.7%	57.69
National Government	28 245	3 947	14.0%	9 685	34.3%	13 632	41.476	7 909	41.7%	22.4%
	28 245	3 947	14.0%	9 685	34.3%	13 632	48.3%			
Provincial Government		1		-		1	-	23	.8%	(100.0%
District Municipality	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI					-		-		-	-
Transfers recognised - capital	28 245	3 948	14.0%	9 685	34.3%	13 633	48.3%	7 932	38.3%	22.19
Borrowing Internally generated funds	23 831	4 840	20.3%	3 096	13.0%	7 936	33.3%	176	23.1%	1 660.09
internally generated funds	23 031	4 040	20.3%	3 090	13.0%	/ 930		170	23.170	1 000.07
						-	-		-	
Capital Expenditure Functional	52 076	8 788	16.9%	12 780	24.5%	21 569	41.4%	8 108	33.7%	57.69
Municipal governance and administration	5 726	1		244	4.3%	245	4.3%	5	.1%	4 879.59
Executive and Council	385	-	-	191	49.6%	191	49.6%	-	-	(100.0%
Finance and administration	5 341	1	-	53	1.0%	54	1.0%	5	.1%	981.09
Internal audit	-	-	-		-	-	-	-	-	
Community and Public Safety	26 633	3 199	12.0%	7 991	30.0%	11 190	42.0%	4 283	39.5%	86.69
Community and Social Services	9 358	3 199	34.2%	7 407	79.1%	10 606	113.3%	3 267	42.0%	126.79
Sport And Recreation	16 075	-	-	232	1.4%	232	1.4%	998	36.6%	(76.8%
Public Safety	1 200	-	-	353	29.4%	353	29.4%	-	-	(100.0%
Housing	-	-	-		-	-	-	18	4.5%	(100.0%
Health	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	15 926	2 578	16.2%	4 535	28.5%	7 113	44.7%	3 820	35.3%	18.79
Planning and Development	5 493	-	-		-	-	-	-	-	
Road Transport	10 432	2 578	24.7%	4 535	43.5%	7 113	68.2%	3 820	35.3%	18.79
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 791	3 010	79.4%	10	.3%	3 020	79.7%	-	-	(100.0%
Energy sources	491	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 300	3 010	91.2%	10	.3%	3 020	91.5%	-	-	(100.0%
Other	-	-	-	-	-	-	-	-	-	-

				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	296 802	10 000	3.4%		-	10 000	3.4%	-	-	-
Property rates	51 226									
Service charges	48 088	-	-	-	-	-	-	-	-	-
Other revenue	6 396	-	-		-	-	-	-	-	-
Transfers and Subsidies - Operational	162 847	10 000	6.1%		-	10 000	6.1%	-	-	-
Transfers and Subsidies - Capital	28 245	-	-		-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments	(244 109)	(54 254)	22.2%	(96 101)		(150 356)		2	-	(5 339 053.3%)
Suppliers and employees	(243 028)	(54 254)	22.3%	(96 101)	39.5%	(150 356)	61.9%	2	-	(5 339 053.3%)
Finance charges	(1 081)	-	-		-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 693	(44 254)	(84.0%)	(96 101)	(182.4%)	(140 356)	(266.4%)	2	-	(5 339 053.3%)
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	(52 076)	-	-		-	-	-	-	-	-

Capital assets	(52 076)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(52 076)				-	-		-		-
Cash Flow from Financing Activities										
Receipts	(982)	(140)	14.2%	43	(4.3%)	(97)	9.9%	-	-	(100.0%)
Short term loans	-	-		-	-	-		-	-	-
Borrowing long term/refinancing					-			-		
Increase (decrease) in consumer deposits	(982)	(140)	14.2%	43	(4.3%)	(97)	9.9%	-		(100.0%)
Payments	(2 322)	(755)	32.5%	(1 530)	65.9%	(2 285)	98.4%	(158)		869.1%
Repayment of borrowing	(2 322)	(755)	32.5%	(1 530)	65.9%	(2 285)	98.4%	(158)		869.1%
Net Cash from/(used) Financing Activities	(3 305)	(895)	27.1%	(1 488)	45.0%	(2 382)	72.1%	(158)	(7.5%)	842.2%
Net Increase/(Decrease) in cash held	(2 687)	(45 149)	1 680.0%	(97 589)	3 631.2%	(142 738)	5 311.2%	(156)		62 417.7%
Cash/cash equivalents at the year begin:	4 556		-	(45 149)	(991.0%)		-	0	-	(14 197 950.3%)
Cash/cash equivalents at the year end:	1 869	(45 149)	(2 416.3%)	(142 738)	(7 639.1%)	(142 738)	(7 639.1%)	4 966	1.1%	(2 974.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -l Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-		-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 498	46.4%	1 019	13.5%	321	4.3%	2 698	35.8%	7 536	2.8%	-			-
Receivables from Non-exchange Transactions - Property Rates	3 856	4.2%	2 529	2.8%	2 094	2.3%	82 417	90.7%	90 895	33.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 124	1.5%	936	1.2%	861	1.1%	73 540	96.2%	76 462	28.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	3.6%	44	3.3%	38	2.8%	1 224	90.3%	1 355	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 492	1.8%	3 394	4.0%	1 850	2.2%	78 388	92.1%	85 124	31.4%	-		-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	479	4.8%	289	2.9%	201	2.0%	8 953	90.2%	9 922	3.7%	-	-	-	-
Total By Income Source	10 498	3.9%	8 212	3.0%	5 365	2.0%	247 218	91.1%	271 293	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	50	2.7%	57	3.0%	44	2.4%	1 730	92.0%	1 881	.7%	-			
Commercial	4 689	6.9%	3 375	5.0%	2 096	3.1%	57 333	84.9%	67 493	24.9%	-	-	-	-
Households	5 634	2.8%	4 722	2.3%	3 171	1.6%	187 955	93.3%	201 481	74.3%	-	-	-	-
Other	124	28.4%	59	13.4%	55	12.5%	200	45.7%	438	.2%	-	-	-	-
Total By Customer Group	10 498	3.9%	8 212	3.0%	5 365	2.0%	247 218	91.1%	271 293	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(11)	100.0%		-		-	-	-	(11)	(.1%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	0	100.0%	0	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement			-	-	-	-	-	-		
Loan repayments			-	-	-	-	-	-		
Trade Creditors	188	3.4%	2 223	39.7%	390	7.0%	2 802	50.0%	5 603	78.2%
Auditor-General			-	-	-	-	-	-		
Other	621	39.4%	19	1.2%	36	2.3%	899	57.1%	1 575	22.0%
Total	798	11.1%	2 242	31.3%	426	5.9%	3 702	51.6%	7 167	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	J
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпаціон		арргорпацоп	
Operating Revenue and Expenditure										
Operating Revenue	613 934	183 815	29.9%	164 382	26.8%	348 197	56.7%	191 842	65.1%	(14.3%)
Property rates	83 493	25 602	30.7%	25 631	30.7%	51 233	61.4%	25 906	61.4%	(1.1%)
Service charges - electricity revenue	219 846	52 805	24.0%	50 131	22.8%	102 935	46.8%	42 079	47.5%	19.1%
Service charges - water revenue	41 679	11 153	26.8%	13 117	31.5%	24 270	58.2%	13 203	58.0%	(.7%)
Service charges - sanitation revenue	27 787	8 055	29.0%	8 070	29.0%	16 125	58.0%	7 911	58.8%	2.0%
Service charges - refuse revenue	23 174	6 540	28.2%	5 303	22.9%	11 842	51.1%	4 370	53.3%	21.3%
Service diarges related foreites	25171		20.270	0 000	22.770	11012		1570	00.070	21.070
Rental of facilities and equipment	1 050	101	9.6%	109	10.4%	210	20.0%	283	43.5%	(61.5%)
Interest earned - external investments	1 680	225	13.4%	364	21.7%	589	35.1%	160	20.5%	127.8%
Interest earned - outstanding debtors	1 000	3 118	13.470	3 094	21.770	6 212	33.170	6 666	20.570	(53.6%)
Dividends received		3110		3074		0212		0 000		(33.070)
Fines, penalties and forfeits	24 773	1 446	5.8%	1 540	6.2%	2 986	12.1%	1 313	10.7%	17.3%
Licences and permits	5 148	2 403	46.7%	1 214	23.6%	3 617	70.3%	592	30.6%	105.0%
Agency services	3 140	2 403	40.770	1214	23.070	3017	70.370	372	30.070	103.070
Transfers and subsidies	179 728	72 173	40.2%	55 684	31.0%	127 857	71.1%	84 071	90.2%	(33.8%)
Other revenue	5 576	194	3.5%	126	2.3%	320	5.7%	5 288	375.6%	(97.6%)
Gains	-		-	-	-	-	-	-	-	(77.070)
Operating Expenditure	613 553	132 147	21.5%	153 288	25.0%	285 435	46.5%	135 668	45.6%	13.0%
Employee related costs	168 228	40 459	24.1%	49 818	29.6%	90 278	53.7%	45 032	52.1%	10.6%
Remuneration of councillors	19 123	4 351	22.8%	4 466	23.4%	8 817	46.1%	4 362	49.4%	2.4%
Debt impairment	6 730	1001	22.070	1 100	20.170		10.170	1502	17.170	2.170
Depreciation and asset impairment	42 666	_	_	_	_	_	_	_	_	
Finance charges		8	_	63	_	72	_	5 157	_	(98.8%)
Bulk purchases	240 000	54 116	22.5%	48 761	20.3%	102 877	42.9%	47 916	52.3%	1.8%
Other Materials	25 828	2 791	10.8%	5 061	19.6%	7 852	30.4%	3 410	13.5%	48.4%
Contracted services	85 660	20 754	24.2%	32 935	38.4%	53 688	62.7%	21 096	49.8%	56.1%
Transfers and subsidies		2 366		1 795	-	4 161		2 779	269.6%	(35.4%)
Other expenditure	25 318	7 302	28.8%	10 388	41.0%	17 690	69.9%	5 916	35.2%	75.6%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	381	51 668		11 094		62 762		56 174		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	40 548	7 285	18.0%		-	7 285	18.0%	16 227	47.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 928	58 953		11 094		70 046		72 401		
Taxation			-		-		-			-
Surplus/(Deficit) after taxation	40 928	58 953		11 094		70 046		72 401		
Attributable to minorities	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 928	58 953		11 094		70 046		72 401		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 928	58 953		11 094		70 046		72 401		

Part 2: Capital Revenue and Expenditure

				2021/22				202		
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	44 908	8 135	18.1%	6 791	15.1%	14 926	33.2%	14 483	39.4%	(53.1%
National Government	38 928	6 162	15.8%	6 789	17.4%	12 950	33.3%	12 724	48.0%	(46.6%
	38 928	0 102	15.8%	6 /89	17.4%	12 950	33.3%	12 /24	48.0%	(40.6%
Provincial Government		-		-	-	-	-	-	-	-
District Municipality	-	-			-	-	-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI			15.00/	6 789	17.40/	10.050	- 22.20/	40.704	40.00/	(4/ /0
Transfers recognised - capital Borrowing	38 928	6 162	15.8%	6 /89	17.4%	12 950	33.3%	12 724	48.0%	(46.6%
Internally generated funds	5 980	1 973	33.0%	2		1 975	33.0%	1 759	14.6%	(99.9%
iliteritally generated turius	3 700	17/3	33.070			17/3	33.076	1 /37	14.070	(77.77
Capital Expenditure Functional	44 908	8 824	19.6%	7 326	16.3%	16 150	36.0%	16 421	42.8%	(55.4%
Municipal governance and administration	2 970	402	13.5%	-	-	402	13.5%	273	39.1%	(100.0%
Executive and Council	2 400	-	-	-	-	-	-	-	-	
Finance and administration	570	402	70.6%	-	-	402	70.6%	273	39.1%	(100.09
Internal audit					- 1.					
Community and Public Safety	7 372	1 786	24.2%	425	5.8%	2 211	30.0%	4 837	43.7%	(91.29
Community and Social Services	5 022	1 786	35.6%	423	8.4%	2 209	44.0%	4 837	48.0%	(91.39
Sport And Recreation		-	-	-	.1%		-	-	-	(4.00.00)
Public Safety	2 350	-	-	2	.1%	2	.1%	-	-	(100.09
Housing Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 290	4 055	13.4%	6 389	21.1%	10 445	34.5%	7 838	55.3%	(18.5%
Planning and Development	30 290	4 055	13.4%	6 389	21.1%	10 445	34.5%	/ 838	55.3%	(18.57
Road Transport	30 290	4 055	13.4%	6 389	21.1%	10 445	34.5%	7 838	55.3%	(18.59
Environmental Protection	30 2 70	4 033	13.470	0 307	21.170	10 443	34.370	7 030	33.370	(10.57
Trading Services	4 277	2 580	60.3%	512	12.0%	3 092	72.3%	3 471	27.9%	(85.39
Energy sources	2 277	893	39.2%	540	23.7%	1 433	63.0%	362	3.7%	49.3
Water Management		-	-	-	-	- 100	-	-	-	-
Waste Water Management	_	221	-	(29)	_	192	-	1 369	78.2%	(102.19
Waste Management	2 000	1 466	73.3%		-	1 466	73.3%	1 740	42.0%	(100.09
Other	-	_				-	-		-	

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	609 362	193 050	31.7%	175 107	28.7%	368 158	60.4%	188 597	72.9%	(7.2%)
Property rates	71 391	18 993	26.6%	25 343	35.5%	44 336	62.1%	20	.1%	128 621.8%
Service charges	278 674	71 520	25.7%	75 612	27.1%	147 132	52.8%	70 192	58.8%	7.7%
Other revenue	37 340	3 127	8.4%	9 907	26.5%	13 034	34.9%	29 157	279.5%	(66.0%)
Transfers and Subsidies - Operational	179 728	73 214	40.7%	55 684	31.0%	128 898	71.7%	84 606	94.8%	(34.2%)
Transfers and Subsidies - Capital	40 548	26 000	64.1%	8 396	20.7%	34 396	84.8%	4 500	88.7%	86.6%
Interest	1 680	196	11.7%	166	9.9%	362	21.5%	122	15.7%	36.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(534 356)	(66 464)	12.4%	(151 662)		(218 126)		(23 126)		
Suppliers and employees	(533 056)	(66 464)	12.5%	(151 662)	28.5%	(218 126)	40.9%	(23 126)	13.7%	555.8%
Finance charges	(1 300)	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	75 006	126 586	168.8%	23 445	31.3%	150 032	200.0%	165 471	234.3%	(85.8%)
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%	(11 019)	26.6%	(18 883)	45.6%	(13 338)	-	(17.4%)

Capital assets	(41 428)	(7 865)	19.0%	(11 019)	26.6%	(18 883)	45.6%	(13 338)	-	(17.4%)
Net Cash from/(used) Investing Activities	(36 928)	(7 865)	21.3%	(11 019)	29.8%	(18 883)	51.1%	(13 338)	-	(17.4%)
Cash Flow from Financing Activities										
Receipts	(550)	132	(24.1%)	//2	11.5%	69	(12.6%)	(22.4)	4.3%	(70.00/)
	(550)	132	(24.1%)	(63)	11.5%	69	(12.6%)	(234)	4.3%	(73.0%)
Short term loans	-		-	-	-	-			-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	(550)	132	(24.1%)	(63)	11.5%	69	(12.6%)	(234)	4.3%	(73.0%)
Payments	-	-	-						-	
Repayment of borrowing	-	-	-	-	-	-		-	-	
Net Cash from/(used) Financing Activities	(550)	132	(24.1%)	(63)	11.5%	69	(12.6%)	(234)	4.3%	(73.0%)
Net Increase/(Decrease) in cash held	37 528	118 854	316.7%	12 364	32.9%	131 217	349.7%	151 899	221.5%	(91.9%)
						-				, ,
Cash/cash equivalents at the year begin:	14 656	25 135	171.5%	144 033	982.8%	25 135	171.5%	467 388	1 169.3%	(69.2%)
Cash/cash equivalents at the year end:	52 184	144 033	276.0%	156 396	299.7%	156 396	299.7%	619 287	390.3%	(74.7%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 596	7.5%	3 923	6.4%	3 997	6.5%	49 137	79.7%	61 653	19.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 529	33.9%	3 836	10.4%	1 932	5.2%	18 638	50.5%	36 935	11.6%	-	-		
Receivables from Non-exchange Transactions - Property Rates	6 472	7.3%	2 794	3.2%	2 195	2.5%	76 762	87.0%	88 224	27.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 871	5.5%	1 721	3.3%	1 426	2.7%	46 287	88.5%	52 305	16.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 437	6.1%	1 487	3.7%	1 294	3.2%	34 629	86.9%	39 846	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	516	1.9%	511	1.8%	491	1.8%	26 138	94.5%	27 657	8.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	-
Other	584	5.2%	533	4.7%	311	2.8%	9 885	87.4%	11 313	3.6%	-	-	-	-
Total By Income Source	30 006	9.4%	14 804	4.7%	11 647	3.7%	261 476	82.2%	317 933	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 157	7.5%	2 784	5.0%	2 019	3.6%	46 668	83.9%	55 629	17.5%	-	-	-	-
Commercial	12 834	21.8%	5 533	9.4%	4 334	7.4%	36 154	61.4%	58 855	18.5%	-	-		
Households	13 015	6.4%	6 487	3.2%	5 293	2.6%	178 654	87.8%	203 449	64.0%	-	-	-	-
Other	-	-	-	-	-	-		-	-		-	-	-	-
Total By Customer Group	30 006	9.4%	14 804	4.7%	11 647	3.7%	261 476	82.2%	317 933	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	125	100.0%						-	125	.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	99	100.0%			-	-	-	-	99	.6%
Loan repayments	-	-			-	-	-	-		
Trade Creditors	6 941	44.7%	23	.2%	89	.6%	8 471	54.6%	15 524	98.7%
Auditor-General	-	-			-	-	-	-		
Other	-	-	-	-	-	-	(15)	100.0%	(15)	(.1%)
Total	7 164	45.5%	23	.1%	89	.6%	8 455	53.7%	15 732	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 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

<u> </u>				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
							.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,,	
Operating Revenue and Expenditure										
Operating Revenue	215 399	93 378	43.4%	64 166	29.8%	157 544	73.1%	87 491	87.6%	
Property rates	27 830	17 079	61.4%	3 359	12.1%	20 437	73.4%	3 486	72.2%	(3.6%)
Service charges - electricity revenue			-		-					
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 920	503	26.2%	501	26.1%	1 004	52.3%	477	51.6%	5.1%
	-	-	-		-		-	-		-
Rental of facilities and equipment	305	27	8.9%	28	9.2%	55	18.2%	55	29.1%	(49.2%)
Interest earned - external investments	700	204	29.2%	59	8.4%	263	37.6%	112	16.0%	(47.3%)
Interest earned - outstanding debtors	2 986	642	21.5%	477	16.0%	1 119	37.5%	1 095	85.8%	(56.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	377	273	72.5%	115	30.5%	389	103.0%	138	46.8%	
Licences and permits	2 901	225	7.8%	217	7.5%	442	15.2%	248	26.0%	(12.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	177 147	74 420	42.0%	59 406	33.5%	133 826	75.5%	81 879	92.5%	
Other revenue	1 233	4	.3%	4	.4%	9	.7%	1	.1%	759.7%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	212 171	59 288	27.9%	70 232	33.1%	129 520	61.0%	78 915	67.7%	(11.0%)
Employee related costs	105 922	25 758	24.3%	28 042	26.5%	53 800	50.8%	29 506	55.9%	(5.0%)
Remuneration of councillors	16 895	3 499	20.7%	3 605	21.3%	7 103	42.0%	3 525	43.3%	2.3%
Debt impairment	2 000	-	-	1	.1%	1	.1%	9 328	233.6%	(100.0%)
Depreciation and asset impairment	21 819	4 970	22.8%	4 898	22.4%	9 868	45.2%	4 923	56.0%	(.5%)
Finance charges	900	110	12.3%	453	50.3%	563	62.6%	0	.5%	107 434.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 768	1 811	102.4%	3 393	191.9%	5 204	294.4%	2 442	215.9%	
Contracted services	30 008	10 396	34.6%	14 748	49.1%	25 144	83.8%	15 935	104.0%	
Transfers and subsidies	1 200	1 186	98.8%	2 828	235.7%	4 014	334.5%	399	109.8%	
Other expenditure	31 659	11 558	36.5%	12 263	38.7%	23 822	75.2%	12 858	64.3%	(4.6%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 228	34 089		(6 066)		28 024		8 576		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di		6 896	20.6%	10 031	29.9%	16 926	50.5%	7 016	43.0%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	1	-	4	-	5	-	3	-	49.9%
Transfers and subsidies - capital (in-kind - all)			-		-				-	
Surplus/(Deficit) after capital transfers and contributions	36 749	40 986		3 970		44 956		15 595		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 749	40 986		3 970		44 956		15 595		
Attributable to minorities	-	-	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	36 749	40 986		3 970		44 956		15 595		
Share of surplus/ (deficit) of associate	-		-		-		-			-
Surplus/(Deficit) for the year	36 749	40 986		3 970		44 956		15 595		

Part 2: Capital Revenue and Expenditure

•				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпалоп		арргорпалоп	
Capital Revenue and Expenditure										
Source of Finance	51 254	6 842	13.3%	9 352	18.2%	16 194	31.6%	6 863	37.6%	36.3%
National Government	48 894	6 588	13.5%	8 652	17.7%	15 240	31.2%	5 642	31.7%	53.4%
Provincial Government					-				-	-
District Municipality	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI	-	-	-		-	-	-	-	-	-
Transfers recognised - capital	48 894	6 588	13.5%	8 652	17.7%	15 240	31.2%	5 642	31.7%	53.4%
Borrowing	-			-	-	-		-	-	
Internally generated funds	2 360	254	10.8%	700	29.7%	954	40.4%	1 221	1 994.1%	(42.7%)
	-	-	-		-		-	-	-	-
Capital Expenditure Functional	51 254	6 842	13.3%	9 352	18.2%	16 194	31.6%	6 782	36.5%	37.9%
Municipal governance and administration		59		11	-	69		1 408	1 462.1%	(99.2%)
Executive and Council	-	-	-		-		-	-	-	
Finance and administration	-	59	-	11	-	69	-	1 408	1 462.1%	(99.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 360	670	28.4%	616	26.1%	1 286	54.5%	-	-	(100.0%
Community and Social Services	2 360	670	28.4%	487	20.6%	1 157	49.0%	-	-	(100.0%
Sport And Recreation	-	-	-		-		-		-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	130	-	130	-	-	-	(100.0%)
Health										
Economic and Environmental Services	31 812	6 113	19.2%	8 725	27.4%	14 838	46.6%	5 374	40.5%	62.3%
Planning and Development		80 6 034	19.0%	8 725	- 07.40/	80 14 759	46.4%	5 374	40.5%	62.3%
Road Transport Environmental Protection	31 812	6 034	19.0%	8 /25	27.4%	14 /59	46.4%	5 3 / 4	40.5%	62.3%
Trading Services	17 082	-	-		-	-	-	-		-
Energy sources	17 082									
Water Management	17 002									
Waste Water Management										
Waste Management	_	-	-	-	_	-	-	-	_	-
Other	-	-			_		-	-		

r art or outs most plo and r aymonts					20:	20/21				
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
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	-	-	-	-	-	-	-	-	-
wet 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%	(44)	17.8%	(48)	19.3%	1	(3.8%)	(6 810.9%)
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	(249)	(4)	1.6%	(44)	17.8%	(48)	19.3%	1	(3.8%)	(6 810.9%)
Payments	(768)	-		-			-			
Repayment of borrowing	(768)	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	(1 018)	(4)	.4%	(44)	4.4%	(48)	4.7%	1	(.1%)	(6 810.9%)
Net Increase/(Decrease) in cash held	(18 057)	(4)		(44)	.2%	(48)	.3%	1		(6 810.9%)
Cash/cash equivalents at the year begin:	-	0	-	4	-	0	-	12	-	(65.3%)
Cash/cash equivalents at the year end:	(18 057)	(0)		15 798	(87.5%)	15 798	(87.5%)	17		91 705.3%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-					-	-		-	-		-
Receivables from Non-exchange Transactions - Property Rates	945	3.3%	403	1.4%	212	.7%	27 070	94.6%	28 630	47.5%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management	182	1.2%	154	1.0%	125	.8%	14 556	96.9%	15 017	24.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	(.4%)	3	(.1%)	2	(.1%)	(2 671)	100.6%	(2 656)	(4.4%)	-	-	-	-
Interest on Arrear Debtor Accounts	169	1.0%	141	.9%	167	1.0%	15 898	97.1%	16 375	27.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-		-	-	2 863	100.0%	2 863	4.8%	-	-	-	-
Total By Income Source	1 307	2.2%	700	1.2%	506	.8%	57 716	95.8%	60 229	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	253	1.0%	231	.9%	31	.1%	25 133	98.0%	25 648	42.6%	-	-	-	-
Commercial	815	4.0%	286	1.4%	274	1.3%	19 160	93.3%	20 534	34.1%	-	-		-
Households	106	1.7%	97	1.5%	93	1.5%	6 061	95.3%	6 357	10.6%	-	-	-	-
Other	133		85	1.1%	109	1.4%	7 363	95.8%	7 689	12.8%	-	-	-	-
Total By Customer Group	1 307	2.2%	700	1.2%	506	.8%	57 716	95.8%	60 229	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	47	100.0%		-	-	-	-	-	47	.69
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-		-	-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-		-	-	-	-		
Loan repayments	-	-	-		-	-	-	-		
Trade Creditors	(2 754)	(164.7%)	(330)	(19.7%)	788	47.1%	3 968	237.3%	1 672	22.19
Auditor-General	(757)	-	757		-	-	-	-		
Other	(3 639)	(62.4%)	3 802	65.2%	(151)	(2.6%)	5 818	99.8%	5 830	77.29
Total	(7 104)	(94.1%)	4 230	56.0%	637	8.4%	9 786	129.6%	7 549	100.0%

Contact Details

Municipal Manager		035 831 7521
Financial Manager	Mr M M Zungu	035 831 7519

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

·				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	410 238	168 835	41.2%	95 566	23.3%	264 401	64.5%	90 546	65.8%	5.5%
Property rates	104 212	72 220	69.3%	8 387	8.0%	80 606	77.3%	12 601	81.5%	(33.4%)
Service charges - electricity revenue	91 644	15 755	17.2%	15 005	16.4%	30 760	33.6%	15 329	38.2%	(2.1%)
Service charges - water revenue	-	-	-		-		-	-	-	-
Service charges - sanitation revenue	-	-	-		-		-	-	-	-
Service charges - refuse revenue	10 489	2 284	21.8%	2 299	21.9%	4 583	43.7%	2 096	46.7%	9.7%
	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 722	119	6.9%	246	14.3%	366	21.2%	279	29.9%	(11.6%)
Interest earned - external investments	312	203	65.3%	96	30.8%	299	96.1%	50	14.6%	91.4%
Interest earned - outstanding debtors	2 005	307	15.3%	118	5.9%	426	21.2%	898	1 214.6%	(86.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	24	2.4%	9	.9%	33	3.3%	33	5.0%	(72.6%)
Licences and permits	3 942	10	.2%	1	-	10	.3%	30	2.1%	(98.2%)
Agency services		550		430		979		648		(33.7%)
Transfers and subsidies	192 855	77 210	40.0%	68 799	35.7%	146 009	75.7%	58 330	71.5%	17.9%
Other revenue	2 056	152	7.4%	176	8.6%	328	16.0%	161	21.7%	9.4%
Gains	-	-	-	-	-	-		91	-	(100.0%)
Operating Expenditure	425 663	116 201	27.3%	105 886	24.9%	222 087	52.2%	71 275	44.5%	48.6%
Employee related costs	152 874	36 884	24.1%	40 861	26.7%	77 745	50.9%	24 293	41.0%	68.2%
Remuneration of councillors	17 102	4 273	25.0%	4 054	23.7%	8 327	48.7%	2 843	37.2%	42.6%
Debt impairment	7 000	-	-	-	-	-	-	72	-	(100.0%)
Depreciation and asset impairment	42 314	6 043	14.3%	6 245	14.8%	12 289	29.0%	7 579	31.6%	(17.6%)
Finance charges	6 000	386	6.4%	-	-	386	6.4%	195	-	(100.0%)
Bulk purchases	87 697	38 719	44.2%	24 119	27.5%	62 838	71.7%	13 283	72 828.5%	81.6%
Other Materials	8 929	2 615	29.3%	188	2.1%	2 803	31.4%	3 171	4.9%	(94.1%)
Contracted services	58 552	17 531	29.9%	23 544	40.2%	41 076	70.2%	13 133	52.2%	79.3%
Transfers and subsidies								549	78.2%	(100.0%)
Other expenditure	45 194	9 749	21.6%	6 873	15.2%	16 622	36.8%	6 156	25.6%	11.6%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 425)	52 634		(10 320)		42 314		19 271		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	32 489	14 253	43.9%	22 323	68.7%	36 577	112.6%	19 697	93.2%	13.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	-	-	-		-		-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-		-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 064	66 887		12 004		78 891		38 968		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 064	66 887		12 004		78 891		38 968		
Attributable to minorities	-	-	-		-		-	-		-
Surplus/(Deficit) attributable to municipality	17 064	66 887		12 004		78 891		38 968		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 064	66 887		12 004		78 891		38 968		

Part 2: Capital Revenue and Expenditure

				202	20/21					
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	33 577	19 312	57.5%	5 776	17.2%	25 088	74.7%	15 251	(5.1%)	(62.19
National Government	30 833	19 271	62.5%	5 720	18.6%	24 991	81.1%	14 132	(10.8%)	
	30 833	19 27 1	62.5%	5 /20	18.6%	24 991	81.1%	14 132	(10.8%)	(59.5)
Provincial Government	-	-	-		-	-	-	-	-	-
District Municipality	-	-	-		-	-		-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, H										
Transfers recognised - capital	30 833	19 271	62.5%	5 720	18.6%	24 991	81.1%	14 132	(10.8%)	(59.59
Borrowing		-			-					
Internally generated funds	2 744	41	1.5%	57	2.1%	97	3.5%	1 119	44.3%	(94.9
	-	-	-		-	-	-	-	-	-
Capital Expenditure Functional	33 577	19 312	57.5%	5 776	17.2%	25 088	74.7%	15 251	(2.2%)	(62.19
Municipal governance and administration	1 179	41	3.4%	57	4.8%	97	8.2%	573	(5.6%)	(90.19
Executive and Council	139	-	-		-		-	-	(34.3%)	
Finance and administration	1 040	41	3.9%	57	5.4%	97	9.3%	573	390.4%	(90.19
Internal audit	-	-	-		-	-	-	-	-	-
Community and Public Safety	22 140	13 786	62.3%	3 858	17.4%	17 645	79.7%	-	(8.9%)	(100.0
Community and Social Services	22 140	13 786	62.3%	3 858	17.4%	17 645	79.7%	-	(3.1%)	(100.0
Sport And Recreation	-	-	-		-	-	-	-	-	
Public Safety	-	-	-		-	-	-	-	-	
Housing	-	-	-		-	-	-	-	-	-
Health	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	8 151	5 485	67.3%	604	7.4%	6 088	74.7%	14 069	(.9%)	(95.7
Planning and Development	-	-	-	-	-	-	-	-		
Road Transport	8 151	5 485	67.3%	604	7.4%	6 088	74.7%	14 069	(.9%)	(95.7
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 107	-	-	1 258	59.7%	1 258	59.7%	608	(11.5%)	106.7
Energy sources	1 679		-	1 258	74.9%	1 258	74.9%	608	(17.2%)	106.7
Water Management	-		-		-	-	-	-	-	-
Waste Water Management	406	-	-	-	-	-	-	-	-	-
Waste Management	22	-	-		-	-	-	-	-	

•				202	20/21					
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	413 572	86 423	20.9%	82 088	19.8%	168 511	40.7%	80 713	22.8%	1.7%
Property rates	92 749		-		-	-		-		-
Service charges	82 756	-	-		-	-	-	-	-	-
Other revenue	12 723		-			-		-		
Transfers and Subsidies - Operational	192 855	86 423	44.8%	82 088	42.6%	168 511	87.4%	80 713	46.2%	1.7%
Transfers and Subsidies - Capital	32 489		-		-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(380 384)		-		-	-	-	(1 524)		(100.0%)
Suppliers and employees	(380 384)	-	-	-	-	-	-	(1 524)	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-			-	-		-	
Net Cash from/(used) Operating Activities	33 188	86 423	260.4%	82 088	247.3%	168 511	507.8%	79 189	22.4%	3.7%
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	(33 577)	-	-	-	-	-	-	-	-	-

Capital assets	(33 577)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(33 577)	-		-		-		-	-	-
Cash Flow from Financing Activities										
Receipts	(2 362)	(9)	.4%	(10)	.4%	(19)	.8%	321	(59.9%)	(103.0%)
Short term loans		-		-	-	-		-	-	-
Borrowing long term/refinancing		-		-	-			-	-	-
Increase (decrease) in consumer deposits	(2 362)	(9)	.4%	(10)	.4%	(19)	.8%	321	(59.9%)	(103.0%)
Payments				-					-	
Repayment of borrowing		-		-	-			-	-	-
Net Cash from/(used) Financing Activities	(2 362)	(9)	.4%	(10)	.4%	(19)	.8%	321	(59.9%)	(103.0%)
Net Increase/(Decrease) in cash held	(2 751)	86 414	(3 140.7%)	82 078	(2 983.1%)	168 492	(6 123.8%)	79 510	22.5%	3.2%
Cash/cash equivalents at the year begin:		-	- '	86 414	-		- '	13 432		543.3%
Cash/cash equivalents at the year end:	(2 751)	86 414	(3 140.7%)	168 492	(6 123.8%)	168 492	(6 123.8%)	92 943	24.0%	81.3%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 623	16.7%	1 499	9.5%	273	1.7%	11 331	72.1%	15 726	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 522	3.4%	115	.1%	(2 947)	(2.9%)	101 858	99.3%	102 548	71.5%		-		-
Receivables from Exchange Transactions - Waste Water Management		-	-		-			-				-		-
Receivables from Exchange Transactions - Waste Management	780	8.0%	564	5.7%	412	4.2%	8 058	82.1%	9 814	6.8%		-		-
Receivables from Exchange Transactions - Property Rental Debtors	29	5.9%	(2)	(.3%)	(33)	(6.9%)	494	101.3%	487	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	49	.3%	8	.1%	71	.5%	14 674	99.1%	14 801	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 003	4.9%	2 184	1.5%	(2 225)	(1.6%)	136 413	95.1%	143 376	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 081	6.1%	(334)	(.7%)	(3 878)	(7.7%)	51 443	102.2%	50 312	35.1%	-	-	-	-
Commercial	2 233	12.5%	1 226	6.8%	469	2.6%	13 990	78.1%	17 918	12.5%	-	-	-	-
Households	1 335	5.2%	1 005	3.9%	912	3.5%	22 581	87.4%	25 833	18.0%	-	-	-	-
Other	354	.7%	287	.6%	273	.6%	48 399	98.1%	49 314	34.4%	-	-	-	-
Total By Customer Group	7 003	4.9%	2 184	1.5%	(2 225)	(1.6%)	136 413	95.1%	143 376	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30	Days	31 - 60 Days	31 - 60 Days		0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(188)	(.2%)		-	518	.5%	99 426	99.7%	99 755	107.0%
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions	-	-		-	-	-		-	-	
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-	-	-		-		
Trade Creditors	(13)	16.9%	(65)	83.1%	-	-		-	(78)	(.1%)
Auditor-General	-	-	-	-	-	-		-		
Other	(6 460)	100.2%	-	-	-	-	11	(.2%)	(6 449)	(6.9%)
Total	(6 661)	(7.1%)	(65)	(.1%)	518	.6%	99 436	106.7%	93 228	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantare				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	602 842	240 924	40.0%	204 997	34.0%	445 921	74.0%	14 142	44.2%	1 349.5%
Property rates	002 042	240 724	40.076	204 777	34.070	443 721	74.076	14 142	44.270	1 347.370
Propertyrales	-			-	-	-	-	-	-	-
Service charges - electricity revenue										
Service charges - water revenue	43 000	10 100	23.5%	9 262	21.5%	19 362	45.0%	8 973	36.8%	3.29
Service charges - sanitation revenue	11 000	3 091	28.1%	2 912	26.5%	6 003	54.6%	2 677	45.4%	8.89
Service charges - refuse revenue	-		-		-	-			-	-
	_	-	_		-	-	-	-	-	-
Rental of facilities and equipment	210	46	21.8%	46	21.8%	92	43.7%	44	36.6%	4.99
Interest earned - external investments	6 000	1 089	18.2%	918	15.3%	2 007	33.5%	421	34.1%	118.1%
Interest earned - outstanding debtors	85	21	24.2%	34	40.2%	55	64.5%	14	-	136.4%
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	638	6	1.0%	31	4.8%	37	5.8%	11	10.9%	187.3%
Licences and permits	10	-	-		-	-	-	-	-	-
Agency services	-	-	-		-		-		-	-
Transfers and subsidies	541 399	226 423	41.8%	191 573	35.4%	417 996	77.2%	1 832	45.0%	10 359.6%
Other revenue	500	148	29.6%	221	44.3%	369	73.8%	171	19.7%	29.2%
Gains	-	-	-		-	-	-	-	-	-
Operating Expenditure	596 623	176 143	29.5%	212 631	35.6%	388 774	65.2%	191 555	57.6%	11.0%
Employee related costs	255 269	61 212	24.0%	65 761	25.8%	126 972	49.7%	58 504	50.6%	12.4%
Remuneration of councillors	8 537	2 152	25.2%	2 339	27.4%	4 490	52.6%	2 135	51.2%	9.5%
Debt impairment	9 000		-		-				-	-
Depreciation and asset impairment	71 620	19 044	26.6%	38 088	53.2%	57 132	79.8%	10 481	41.7%	263.49
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-		-	-	-	-	-	-
Other Materials	24 194	1 234	5.1%	4 913	20.3%	6 147	25.4%	11 868	48.5%	(58.6%
Contracted services	139 336	57 868	41.5%	65 059	46.7%	122 927	88.2%	83 019	79.2%	(21.6%
Transfers and subsidies	11 950	3 873	32.4%	7 217	60.4%	11 089	92.8%	2 965	76.3%	143.49
Other expenditure	76 716	30 761	40.1%	29 256	38.1%	60 017	78.2%	22 583	62.3%	29.59
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 219	64 781		(7 634)		57 147		(177 413)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	574 058	86 828	15.1%	215 786	37.6%	302 615	52.7%	229 301	51.6%	(5.9%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	580 277	151 610		208 152		359 762		51 888		
Taxation	-	-	-			-	-		-	-
Surplus/(Deficit) after taxation	580 277	151 610		208 152		359 762		51 888		
Attributable to minorities			-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	580 277	151 610		208 152		359 762		51 888		
Share of surplus/ (deficit) of associate	300 211	131 010	-	200 132		337 /02		31000	-	
	580 277	151 610	-	208 152	-	359 762	-	51 888	-	-
Surplus/(Deficit) for the year	380 277	151 010		208 152		309 /02		31888		

Part 2: Capital Revenue and Expenditure

Tart 21 Suprial Novolido dila Expoliditaro				2021/22				202		
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							appropriation		арргорпации	
Capital Revenue and Expenditure										
Source of Finance	580 277	141 580	24.4%	129 426	22.3%	271 007	46.7%	136 841	55.3%	(5.4%)
National Government	574 058	136 243	23.7%	125 941	21.9%	262 184	45.7%	136 296	58.0%	(7.6%)
Provincial Government	834	2 580	309.3%	1 485	178.0%	4 065	487.4%	195	1.5%	661.4%
District Municipality	-	-	-		-		-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,H		-			-		-	-	-	
Transfers recognised - capital	574 892	138 823	24.1%	127 426	22.2%	266 248	46.3%	136 491	56.3%	(6.6%)
Borrowing	-	-			-		-	-	-	-
Internally generated funds	5 385	2 758	51.2%	2 001	37.2%	4 758	88.4%	350	7.0%	471.8%
	-	-		-	-	-	-	-	-	-
Capital Expenditure Functional	580 277	141 580	24.4%	129 426	22.3%	271 007	46.7%	136 841	55.3%	(5.4%)
Municipal governance and administration	3 885	2 758	71.0%	2 001	51.5%	4 758	122.5%	350	4.4%	471.8%
Executive and Council	3 500	2 635	75.3%	1 946	55.6%	4 580	130.9%	-	-	(100.0%
Finance and administration	385	123	31.9%	55	14.3%	178	46.2%	350	4.4%	(84.3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	834	-		198	23.7%	198	23.7%	195	20.7%	1.59
Community and Social Services	834	-	-	198	23.7%	198	23.7%	195	20.7%	1.59
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	2 416	2 580	106.8%	2 066	85.5%	4 646	192.3%	-	-	(100.0%
Planning and Development	2 416	2 580	106.8%	2 066	85.5%	4 646	192.3%	-	-	(100.0%
Road Transport Environmental Protection	-	-			-	-	-	-	-	-
Trading Services	573 142	136 243	23.8%	125 161	21.8%	261 404	45.6%	136 296	58.3%	(8.2%
Energy sources	3/3 142	130 243	23.070	123 101	21.070	201 404	43.0%	130 290	36.3%	(0.2%
Water Management	573 142	136 243	23.8%	125 161	21.8%	261 404	45.6%	136 296	58.3%	(8.2%
Waste Water Management	373 142	130 243	23.070	123 101	21.070	201 404	43.070	130 270	30.370	(0.270
Waste Management	_	_	-	-	_	-	_	_	_	-
Other		_								

•				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	1 149 615	1 144 105	99.5%	474 273	41.3%	1 618 378	140.8%	1 288 140	116.8%	(63.2%)
Property rates		-	-		-		-	-		-
Service charges	32 800	11 140	34.0%	7 570	23.1%	18 710	57.0%	(47 689)	-	(115.9%)
Other revenue	1 358	640 113	47 136.5%	130 316	9 596.2%	770 430	56 732.7%	782 936	532.4%	(83.4%)
Transfers and Subsidies - Operational	541 399	223 161	41.2%	179 207	33.1%	402 368	74.3%	446 243	86.6%	(59.8%)
Transfers and Subsidies - Capital	574 058	269 691	47.0%	157 179	27.4%	426 870	74.4%	106 650	42.0%	47.4%
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(516 333)	(806 731)	156.2%	(375 008)	72.6%	(1 181 738)		(421 835)		(11.1%)
Suppliers and employees	(516 333)	(806 731)	156.2%	(375 008)	72.6%	(1 181 738)	228.9%	(421 835)	97.6%	(11.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants			-	-	-		-			
Net Cash from/(used) Operating Activities	633 282	337 374	53.3%	99 265	15.7%	436 639	68.9%	866 306	137.5%	(88.5%)
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	(580 277)	(141 580)	24.4%	(129 426)	22.3%	(271 007)	46.7%	(136 841)	45.1%	(5.4%)

Capital assets	(580 277	(141 580)	24.4%	(129 426)	22.3%	(271 007)	46.7%	(136 841)	45.1%	(5.4%)
Net Cash from/(used) Investing Activities	(580 277	(141 580)	24.4%	(129 426)	22.3%	(271 007)	46.7%	(136 841)	43.7%	(5.4%)
Cash Flow from Financing Activities										
Receipts	(13	(309)	2 332.7%	8	(60.8%)	(301)	2 271.9%	0	(6 220.7%)	4 074.6%
Short term loans			-	-			-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(13	(309)	2 332.7%	8	(60.8%)	(301)	2 271.9%	0	(6 220.7%)	4 074.6%
Payments		-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13	(309)	2 332.7%	8	(60.8%)	(301)	2 271.9%	0	(6 220.7%)	4 074.6%
Net Increase/(Decrease) in cash held	52 991	195 485	368.9%	(30 153)	(56.9%)	165 332	312.0%	729 465	938.8%	(104.1%)
Cash/cash equivalents at the year begin:	75 203	18 759	24.9%	215 543	286.6%	18 759	24.9%	(202 239)	46.5%	(206.6%)
Cash/cash equivalents at the year end:	128 195	215 543	168.1%	185 390	144.6%	185 390	144.6%	527 225	648.5%	(64.8%)

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 452	5.8%	3 814	3.0%	3 800	3.0%	113 602	88.3%	128 669	77.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-		-	-	-	-	-		-	-		-
Receivables from Non-exchange Transactions - Property Rates		-	-		-	-	-	-	-		-	-		-
Receivables from Exchange Transactions - Waste Water Management	2 048	5.6%	937	2.5%	796	2.2%	33 037	89.7%	36 819	22.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	23	8.3%	11	3.9%	10	3.8%	230	83.9%	274	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	-
Other	35	9.1%	149	39.2%	145	38.3%	51	13.4%	380	.2%	-	-		-
Total By Income Source	9 558	5.8%	4 911	3.0%	4 753	2.9%	146 920	88.4%	166 141	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 884	16.6%	1 470	12.9%	1 008	8.9%	6 993	61.6%	11 354	6.8%	-	-	-	-
Commercial	1 838	11.1%	695	4.2%	696	4.2%	13 280	80.4%	16 509	9.9%	-	-		-
Households	5 836	4.2%	2 746	2.0%	3 049	2.2%	126 647	91.6%	138 278	83.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	9 558	5.8%	4 911	3.0%	4 753	2.9%	146 920	88.4%	166 141	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

·	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-		-	-	-	-	-	-
Loan repayments	-	-			-	-		-	-	
Trade Creditors	1 375	23.0%	334	5.6%	4 271	71.4%		-	5 981	100.0%
Auditor-General	-	-			-	-		-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	1 375	23.0%	334	5.6%	4 271	71.4%	-	-	5 981	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

, ,				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	Ť
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Devenue and Evnenditure										
Operating Revenue and Expenditure										(0.0.00)
Operating Revenue	228 193	88 531	38.8%	72 674	31.8%	161 205	70.6%	100 272	83.0%	
Property rates	18 241	5 725	31.4%	5 756	31.6%	11 480	62.9%	5 718	50.7%	.6%
Service charges - electricity revenue	-			-				-		-
Service charges - electricity revenue Service charges - water revenue					-	-	-	-		
Service charges - water revenue Service charges - sanitation revenue										
Service charges - refuse revenue	209	156	74.9%	156	74.9%	312	149.7%	156	68.9%	
Service charges - relase revenue	207	150	74.770	150	74.770	512	147.770	150	00.770	
Rental of facilities and equipment	395	99	25.2%	103	26.1%	203	51.4%	99	49.2%	
Interest earned - external investments	2 146	545	25.4%	547	25.5%	1 092	50.9%	472	13.6%	
Interest earned - outstanding debtors	968	343	23.470	347	23.370	1072	30.770	472	(18.8%)	
Dividends received	700			-		-			(10.070)	
Fines, penalties and forfeits	3 327	0		542	16.3%	542	16.3%	250	7.7%	117.0%
Licences and permits	6 294	785	12.5%	661	10.5%	1 446	23.0%	772	18.7%	
Agency services	0271	, , ,	12.070		-		20.070		10.770	(11.170)
Transfers and subsidies	196 149	81 056	41.3%	64 765	33.0%	145 822	74.3%	92 718	93.2%	(30.1%)
Other revenue	467	164	35.1%	144	31.0%	308	66.1%	87	23.0%	
Gains	-		-			-	-	-	-	-
Operating Expenditure	216 283	57 754	26.7%	77 109	35.7%	134 862	62.4%	62 094	49.5%	24.2%
Employee related costs	92 975	17 823	19.2%	21 856	23.5%	39 679	42.7%	19 746	41.3%	
Remuneration of councillors	16 523	3 257	19.7%	3 437	23.5%	6 694	42.7%	3 230	46.7%	
Debt impairment	3 945	3 25/	19.776	3 437	20.8%	0 094	40.5%	3 230	40.776	0.4%
Depreciation and asset impairment	24 016	5 521	23.0%	13 350	55.6%	18 871	78.6%	11 121	42.5%	
Finance charges	995	3 321	.1%	13 330	.1%	2	.2%	11 121	3.6%	
Bulk purchases	773		.170		.170		.270		3.070	(31.470)
Other Materials	1 417	26	1.9%	133	9.4%	160	11.3%	356	30.0%	(62.6%)
Contracted services	32 771	11 947	36.5%	11 561	35.3%	23 507	71.7%	11 429	70.0%	
Transfers and subsidies	9 010	3 952	43.9%	4 359	48.4%	8 310	92.2%	2 496	144.6%	
Other expenditure	34 631	15 228	44.0%	22 412	64.7%	37 640	108.7%	13 714	60.1%	
Losses	-		-		-		-	0		(100.0%)
Surplus/(Deficit)	11 910	30 777		(4 435)		26 342		38 178		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di		8 987	25.5%	12 458	35.3%	21 445	60.8%	16 303	56.6%	(23.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F		0 70/	23.376	12 430	33.370	21 443	00.070	10 303	30.070	(23.070)
Transfers and subsidies - capital (in-kind - all)		-			-	-	-	-		
Halisters and subsidies - capital (III-Nilid - all)	-	-		-	-	-	-			
Surplus/(Deficit) after capital transfers and contributions	47 208	39 764		8 024		47 788		54 481		
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 208	39 764		8 024		47 788		54 481		
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 208	39 764		8 024		47 788		54 481		
Share of surplus/ (deficit) of associate	200		-		-		-	-	-	-
Surplus/(Deficit) for the year	47 208	39 764		8 024		47 788		54 481		

Part 2: Capital Revenue and Expenditure

·				2021/22				202		
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	47 208	(8 386)	(17.8%)	11 527	24.4%	3 141	6.7%	15 711	50.8%	(26.6%
National Government	35 298	7 591	21.5%	10 938	31.0%	18 529	52.5%	13 653	52.9%	(19.9%
Provincial Government	-				-		-		-	
District Municipality	-						-		-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI										
Transfers recognised - capital	35 298	7 591	21.5%	10 938	31.0%	18 529	52.5%	13 653	46.0%	(19.99
Borrowing	11.010	(15.077)	(124.10/)	-	4.00/	(15.207)	(100.00()	2.057	100 50/	(71.40
Internally generated funds	11 910	(15 977)	(134.1%)	589	4.9%	(15 387)	(129.2%)	2 057	109.5%	(71.49
	-				-		-		-	
Capital Expenditure Functional	47 208	9 959	21.1%	11 917	25.2%	21 875	46.3%	15 711	31.0%	(24.19
Municipal governance and administration	4 588	2 434	53.1%	309	6.7%	2 743	59.8%	237	16.2%	30.19
Executive and Council	-	-	-		-	-	-	-	-	-
Finance and administration	4 588	2 434	53.1%	309	6.7%	2 743	59.8%	237	16.2%	30.1
Internal audit	-				-		-	-	-	-
Community and Public Safety	11 500	622	5.4%	512	4.5%	1 134	9.9%	527	23.0%	(2.89
Community and Social Services	11 500	622	5.4%	512	4.5%	1 134	9.9%	331	25.8%	54.7
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	196	-	(100.09
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 170	7 201	23.9%	11 096	36.8%	18 297	60.6%	14 946	54.0%	(25.89
Planning and Development	-		-		-	-	-	197	-	(100.09
Road Transport	30 170	7 201	23.9%	11 096	36.8%	18 297	60.6%	14 750	53.4%	(24.89
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	950	(298)	(31.4%)		-	(298)	(31.4%)		-	
Energy sources	-	-	-		-		-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-			-			-	-	-
Waste Management	950	(298)	(31.4%)		-	(298)	(31.4%)	-	-	-
Other	-	-	-		-	-	-	-	-	-

·				2021/22					20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
							-11		-11 -1	
Cash Flow from Operating Activities										
Receipts	264 735	110 566	41.8%	139 085	52.5%	249 650	94.3%	27 698	33.4%	402.1%
Property rates	11 856	1 767	14.9%	10 725	90.5%	12 492	105.4%			(100.0%
Service charges	94	189	201.3%	63	66.8%	251	268.0%	-	-	(100.0%
Other revenue	8 837	80 128	906.7%	86 968	984.1%	167 096	1 890.8%	27 698	596.9%	214.09
Transfers and Subsidies - Operational	196 149	2 290	1.2%	23 147	11.8%	25 437	13.0%	-	-	(100.0%
Transfers and Subsidies - Capital	47 798	26 600	55.7%	18 000	37.7%	44 600	93.3%	-	-	(100.0%
Interest	-	(409)	-	182	-	(227)	-		-	(100.0%
Dividends	-	-	-		-	-	-	-	-	-
Payments	(188 323)	(52 304)	27.8%	(60 640)		(112 944)		(7 666)		
Suppliers and employees	(178 317)	(53 584)	30.0%	(60 076)	33.7%	(113 660)	63.7%	(7 291)	(49.0%)	724.09
Finance charges	(995)	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 010)	1 280	(14.2%)	(564)	6.3%	716		(375)	-	50.39
Net Cash from/(used) Operating Activities	76 412	58 262	76.2%	78 445	102.7%	136 707	178.9%	20 032	34.5%	291.69
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%	78 445	469.6%	136 707	818.4%	20 032	34.5%	291.6%
Cash/cash equivalents at the year begin:	-	10 722	-	68 985	-	10 722	-	71 264	-	(3.2%)
Cash/cash equivalents at the year end:	16 704	68 985	413.0%	147 429	882.6%	147 429	882.6%	91 296	34.5%	61.5%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb	ts Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-	-		-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-	-		-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 849	3.6%	(915)	(1.8%)	(1 822)	(3.5%)	52 268	101.7%	51 380	94.0%		-		
Receivables from Exchange Transactions - Waste Water Management		-	-		-			-				-		-
Receivables from Exchange Transactions - Waste Management	56	4.0%	37	2.6%	37	2.6%	1 280	90.8%	1 410	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	5.2%	39	5.2%	2	.3%	670	89.3%	750	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 105	100.0%	1 105	2.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-	-	-
Other	-	-	-		-	-	-	-	-	-	-		-	-
Total By Income Source	1 944	3.6%	(839)	(1.5%)	(1 783)	(3.3%)	55 323	101.2%	54 645	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 283	5.0%	(1 336)	(5.2%)	(2 227)	(8.7%)	27 823	108.9%	25 543	46.7%	-	-	-	-
Commercial	657	2.3%	493	1.7%	462	1.6%	27 173	94.4%	28 784	52.7%	-	-	-	-
Households	3	1.0%	3	1.0%	3	1.0%	312	96.9%	322	.6%	-	-	-	-
Other	1	(25.7%)	1	(24.5%)	(22)	611.3%	16	(461.0%)	(4)	-	-	-	-	-
Total By Customer Group	1 944	3.6%	(839)	(1.5%)	(1 783)	(3.3%)	55 323	101.2%	54 645	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-		-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-		-	-		
Loan repayments	-	-	-	-	-		-	-		
Trade Creditors	4 570	89.2%	(233)	(4.6%)	(459)	(9.0%)	1 244	24.3%	5 121	78.89
Auditor-General	477	100.0%	-	-	-		-	-	477	7.39
Other	(879)	(97.4%)	323	35.8%	(1 489)	(165.1%)	2 946	326.7%	902	13.99
Total	4 168	64.1%	90	1.4%	(1 947)	(30.0%)	4 190	64.5%	6 500	100.09

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	286 748	105 595	36.8%	91 267	31.8%	196 862	68.7%	116 140	86.0%	(21.4%)
	31 386	7 776		7 790	24.8%	15 566	49.6%	6 785	47.3%	
Property rates	31 386	/ / / / 6	24.8%	/ /90	24.8%	15 500	49.6%	6 /85	47.3%	14.8%
Service charges - electricity revenue										
Service charges - water revenue						_		_		_
Service charges - sanitation revenue										
Service charges - refuse revenue	3 815	1 025	26.9%	999	26.2%	2 024	53.0%	957	51.2%	4.4%
Survice analysis relate revenue	-		20.770		20:270	2 021	-	-	01.2%	1.170
Rental of facilities and equipment	2 804	764	27.3%	759	27.1%	1 523	54.3%	200	46.7%	278.7%
Interest earned - external investments	3 474	1 021	29.4%	423	12.2%	1 444	41.6%	571	32.2%	(26.0%)
Interest earned - outstanding debtors	17 200	1 711	9.9%	1 739	10.1%	3 449	20.1%	3 886	72.1%	(55.3%)
Dividends received			7.770		-	-	20.170	-	72.170	(00.570)
Fines, penalties and forfeits	550	212	38.5%	57	10.4%	269	48.9%	144	284.8%	(60.1%)
Licences and permits	2 400	270	11.3%	286	11.9%	556	23.2%	265	25.4%	8.0%
Agency services						-			-	
Transfers and subsidies	224 520	91 755	40.9%	77 467	34.5%	169 222	75.4%	102 619	94.5%	(24.5%)
Other revenue	600	1 060	176.7%	1 748	291.4%	2 809	468.1%	712	200.3%	145.4%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	279 078	74 325	26.6%	96 676	34.6%	171 001	61.3%	97 184	54.8%	(.5%)
Employee related costs	126 600	27 584	21.8%	29 216	23.1%	56 799	44.9%	25 692	53.0%	13.7%
Remuneration of councillors	18 000	3 582	19.9%	3 844	21.4%	7 426	41.3%	3 660	49.0%	5.0%
Debt impairment	18 000	8 287	46.0%	6 130	34.1%	14 417	80.1%	3 113	34.8%	96.9%
Depreciation and asset impairment	19 000	7 505	39.5%	6 810	35.8%	14 316	75.3%	5 045	59.9%	35.0%
Finance charges					-	-				-
Bulk purchases	_	-	_		-	-	-	_	-	-
Other Materials	200	_	_	15	7.4%	15	7.4%	1 254	2 525.4%	(98.8%)
Contracted services	31 508	8 151	25.9%	7 343	23.3%	15 495	49.2%	12 402	41.4%	(40.8%)
Transfers and subsidies	21 480	5 319	24.8%	13 108	61.0%	18 427	85.8%	15 099	52.6%	(13.2%)
Other expenditure	44 290	13 896	31.4%	30 209	68.2%	44 106	99.6%	30 918	73.3%	(2.3%)
Losses	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	7 670	31 270		(5 409)		25 862		18 956		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	39 381	27 609	70.1%	14 772	37.5%	42 381	107.6%	14 669	41.9%	.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	37301	27 007	70.170	14772	37.370	42 301	107.070	14 007	41.7%	.770
Transfers and subsidies - capital (in-kind - all)		_	_	_			_	_		
Surplus/(Deficit) after capital transfers and contributions	47 051	58 879		9 363		68 243		33 625		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 051	58 879		9 363		68 243		33 625		
Attributable to minorities	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 051	58 879		9 363		68 243		33 625		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 051	58 879		9 363		68 243		33 625		

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
	44.000	00 574	F0 F0/	40.007	40.00/	44 (50	00.70/	10.045	22.204	00.40
Source of Finance	44 922	23 571	52.5%	18 087	40.3%	41 658	92.7%		33.2%	80.19
National Government	42 512	19 652	46.2%	13 668	32.2%	33 320	78.4%	9 704	34.7%	40.89
Provincial Government	-	-			-	-	-	-	-	
District Municipality	-	-			-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI	-	-			-	-	-	-	-	
Transfers recognised - capital	42 512	19 652	46.2%	13 668	32.2%	33 320	78.4%	9 704	34.7%	40.8
Borrowing					400.001		0.45.00/	-	45.00/	
Internally generated funds	2 410	3 919	162.6%	4 419	183.3%	8 337	345.9%	341	15.0%	1 197.4
	-	-				-	-	-	-	-
Capital Expenditure Functional	45 322	24 141	53.3%	22 883	50.5%	47 024	103.8%	15 545	36.8%	47.2
Municipal governance and administration	810			635	78.4%	635	78.4%	5 016	64.1%	(87.3%
Executive and Council	-	-	-	-	-	-		4 593	76.6%	(100.09
Finance and administration	810	-	-	635	78.4%	635	78.4%	423	40.1%	50.1
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 312	15 605	76.8%	9 226	45.4%	24 831	122.2%	1 730	13.9%	433.3
Community and Social Services	10 400	10 983	105.6%	6 420	61.7%	17 403	167.3%	755	9.0%	750.7
Sport And Recreation	9 912	4 622	46.6%	2 806	28.3%	7 428	74.9%	975	20.9%	187.6
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-		-		-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 200	8 536	35.3%	8 661	35.8%	17 197	71.1%	8 491	54.2%	2.0
Planning and Development	21 800	2 730	12.5%	5 424	24.9%	8 154	37.4%	5 444	62.2%	(.49
Road Transport	2 400	5 806	241.9%	3 237	134.9%	9 043	376.8%	3 047	40.9%	6.2
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	4 361	-	4 361	-	308	32.1%	1 315.2
Energy sources	-	-	-	-	-	-	-	87	-	(100.09
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	4 361	-	4 361	-	221	8.3%	1 873.3
Other	-	-	-	-	-	-	-	-	-	-

				2021/22					20/21	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities Receipts	298 479	5 609	1.9%	63 370	21.2%	68 978	23.1%	(23 882)	(16.6%)	(365.3%)
Property rates Service charges	26 680 2 048	4 904	18.4%			4 904	18.4%	(4 997)		(100.0%
Other revenue Transfers and Subsidies - Operational	5 850 215 540	- 705	.3%	63 369	29.4%	- 64 074	29.7%	(18 885)	(145.6%)	(435.6%
Transfers and Subsidies - Capital Interest Dividends	48 361	-	-	. 0	-	- 0	-	-	-	(100.0%
Payments Suppliers and employees	(254 877)	(54 642) (54 642)	21.4% 21.4%	(81 304) (81 304)	31.9% 31.9%	(135 947) (135 947)	-		-	(100.0%
Finance charges Transfers and grants								-	-	
Net Cash from/(used) Operating Activities	43 603	(49 033)	(112.5%)	(17 935)	(41.1%)	(66 968)	(153.6%)	(23 882)	(16.6%)	(24.9%
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	(40 322)		-		-					

Capital assets	(40 322)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 322)				-	-		-	-	-
Cash Flow from Financing Activities										
Receipts	503	(104)	(20.6%)	(6)	(1.2%)	(110)	(21.8%)	(1)		496.9%
Short term loans	-			-	-	-		-	-	-
Borrowing long term/refinancing	-				-			-	-	-
Increase (decrease) in consumer deposits	503	(104)	(20.6%)	(6)	(1.2%)	(110)	(21.8%)	(1)	-	496.9%
Payments									-	-
Repayment of borrowing	-				-			-	-	-
Net Cash from/(used) Financing Activities	503	(104)	(20.6%)	(6)	(1.2%)	(110)	(21.8%)	(1)	-	496.9%
Net Increase/(Decrease) in cash held	3 783	(49 137)	(1 298.8%)	(17 941)	(474.2%)	(67 078)	(1 773.0%)	(23 883)	(16.6%)	(24.9%)
Cash/cash equivalents at the year begin:	-		- '	(54 179)	-		- '	7 531		(819.4%)
Cash/cash equivalents at the year end:	3 783	(49 137)	(1 298.8%)	(72 119)	(1 906.3%)	(72 119)	(1 906.3%)	(16 352)	(11.9%)	341.0%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-			-			-	-		-
Receivables from Non-exchange Transactions - Property Rates	1 973	3.1%	227	.4%	1 154	1.8%	60 464	94.7%	63 818	36.2%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	-	-			-	-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management	393	2.3%	283	1.7%	269	1.6%	15 885	94.4%	16 830	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	3.2%	31	3.0%	(10)	(1.0%)	972	94.7%	1 026	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	(2)	(.1%)	-	-	-	-	1 620	100.1%	1 619	.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	598	.6%	578	.6%	585	.6%	91 388	98.1%	93 149	52.8%	-	-	-	-
Total By Income Source	2 995	1.7%	1 119	.6%	1 997	1.1%	170 330	96.5%	176 441	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	868	1.2%	(102)	(.1%)	794	1.1%	71 732	97.9%	73 292	41.5%	-	-		-
Commercial	1 482	3.8%	580	1.5%	554	1.4%	36 496	93.3%	39 113	22.2%	-	-	-	-
Households	418	.7%	414	.7%	414	.7%	56 321	97.8%	57 567	32.6%	-	-	-	-
Other	226	3.5%	226	3.5%	236	3.6%	5 781	89.4%	6 469	3.7%	-	-	-	-
Total By Customer Group	2 995	1.7%	1 119	.6%	1 997	1.1%	170 330	96.5%	176 441	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-		-	-	-	-	-	
Bulk Water	-	-	-		-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-					-		-		
Loan repayments	-					-		-		
Trade Creditors	1 402	97.3%	(24)	(1.6%)	28	1.9%	34	2.4%	1 440	96.2%
Auditor-General	-					-		-		
Other	11	19.2%	-	-	-	-	45	80.8%	56	3.8%
Total	1 413	94.4%	(24)	(1.6%)	28	1.9%	79	5.3%	1 496	100.0%

Contact Details

Municipal Manager	Mr J.A. Mngomezulu	035 572 1292
Financial Manager	Mr 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 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	303 180	111 320	36.7%	83 902	27.7%	195 221	64.4%	107 359	119.1%	(21.8%)
Property rates	61 513	22 887	37.2%	11 199	18.2%	34 086	55.4%	9 418	95.9%	18.9%
Service charges - electricity revenue	-	-	-	-	-	-	-		-	-
Service charges - water revenue										
Service charges - water revenue Service charges - sanitation revenue										
Service charges - refuse revenue	9 394	1 395	14.9%	1 430	15.2%	2 825	30.1%	2 166	50.7%	(34.0%)
Service dialoges relate revenue	, , , ,			. 150	10.270	2 020	50.170	- 100	55.776	(01.070)
Rental of facilities and equipment	650	65	9.9%	54	8.3%	118	18.2%	_	1.7%	(100.0%)
Interest earned - external investments	3 000	448	14.9%	268	8.9%	716	23.9%	372	24.6%	(27.9%)
Interest earned - outstanding debtors	10 977	5 047	46.0%	6.043	55.1%	11 090	101.0%	3 892	63.8%	55.3%
Dividends received			10.070		55.170	11070	101.030		05.070	00.070
Fines, penalties and forfeits	3 018	279	9.3%	381	12.6%	660	21.9%			(100.0%)
Licences and permits	2 400	644	26.8%	397	16.5%	1 041	43.4%	3 970	173.9%	(90.0%)
Agency services	2 100		20.070		10.070		15.170	5 77 0	175.77	(70.070)
Transfers and subsidies	199 008	80 429	40.4%	64 028	32.2%	144 457	72.6%	87 425	133.0%	(26.8%)
Other revenue	13 222	126	1.0%	102	.8%	228	1.7%	117	75.4%	(12.4%)
Gains	-	-	-	-	-	-	-	-	-	(12.170)
Operating Expenditure	273 724	61 433	22.4%	69 459	25.4%	130 892	47.8%	83 875	38.6%	(17.2%)
Employee related costs	104 164	22 992	22.1%	29 637	28.5%	52 630	50.5%	23 330	24.7%	27.0%
Remuneration of councillors	17 992	3 849	21.4%	3 828	21.3%	7 676	42.7%	2 657	16.6%	44.0%
Debt impairment	12 000	69	.6%		21.070	69	.6%	(211)	3.1%	(100.0%)
Depreciation and asset impairment	32 500	5 090	15.7%	5.036	15.5%	10 126	31.2%	9 715	31.3%	(48.2%)
Finance charges	1 927	376	19.5%	576	29.9%	953	49.4%	522	32.0%	10.5%
Bulk purchases		_	_		-		_		_	-
Other Materials	14 868	347	2.3%	5 648	38.0%	5 995	40.3%	3 286	27.9%	71.9%
Contracted services	58 882	23 106	39.2%	19 296	32.8%	42 402	72.0%	18 971	51.7%	1.7%
Transfers and subsidies		5		280	-	285	_		-	(100.0%)
Other expenditure	31 391	5 598	17.8%	5 158	16.4%	10 756	34.3%	25 611	82.7%	(79.9%)
Losses	-	-	-	-	-	-	-	(6)	-	(100.0%)
Surplus/(Deficit)	29 456	49 887		14 443		64 329		23 485		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	31 721	10 456	33.0%	9 765	30.8%	20 220	63.7%	2 770	(3.7%)	252.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F		-			-		-			-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 177	60 342		24 207		84 550		26 255		
Taxation			-		-					
Surplus/(Deficit) after taxation	61 177	60 342		24 207		84 550		26 255		
Attributable to minorities			-		-	-				-
Surplus/(Deficit) attributable to municipality	61 177	60 342		24 207		84 550		26 255		
Share of surplus/ (deficit) of associate	01177	00 342	-	24 207		04 330	-	20 233	-	-
Surplus/(Deficit) for the year	61 177	60 342		24 207	-	84 550	-	26 255		-
authinal periori) in the hear	01 1//	00 342		24 207		04 000		20 200		

Part 2: Capital Revenue and Expenditure

	2021/22								2020/21			
	Budget	First C	Quarter	Second	Quarter	Year			Quarter	ľ		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2020/21 to Q2 of 2021/22		
R thousands							appropriation		appropriation			
Capital Revenue and Expenditure												
Source of Finance	50 267	10 670	21.2%	9 727	19.4%	20 397	40.6%	8 181	40.0%	18.9%		
National Government	31 721	7 510	23.7%	5 449	17.2%	12 959	40.9%	5 755	50.2%	(5.3%)		
Provincial Government		2 334		2 051		4 385		833	14.8%	146.0%		
District Municipality	-	-	-		-		-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	-	-	-		-		-		-	-		
Transfers recognised - capital	31 721	9 844	31.0%	7 499	23.6%	17 343	54.7%	6 589	39.4%	13.8%		
Borrowing	-	-	-		-		-	-	-	-		
Internally generated funds	18 546	826	4.5%	2 228	12.0%	3 054	16.5%	1 593	45.7%	39.9%		
	-				-				-			
Capital Expenditure Functional	50 267	10 670	21.2%	9 727	19.4%	20 397	40.6%	9 104	36.5%	6.8%		
Municipal governance and administration	2 800	82	2.9%		-	82	2.9%	240	21.1%	(100.0%)		
Executive and Council	400	82	20.4%		-	82	20.4%	39	11.8%	(100.0%)		
Finance and administration	2 400	-	-	-	-		-	201	23.9%	(100.0%)		
Internal audit	-	-	-	-	-		-	-	-	-		
Community and Public Safety	1 900	1 338	70.4%	319	16.8%	1 657	87.2%	3 154	30.0%	(89.9%)		
Community and Social Services	200	264	132.2%		-	264	132.2%	1 451	21.9%	(100.0%)		
Sport And Recreation	-	1 045	-	291	-	1 336	-	833	22.8%	(65.1%)		
Public Safety	1 700	28	1.7%	28	1.7%	57	3.3%	869	72.4%	(96.8%)		
Housing	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	43 721	8 534	19.5%	8 239	18.8%	16 773	38.4%	5 710	42.0%	44.3%		
Planning and Development	8 700	689	7.9%	2 580	29.7%	3 268	37.6%	13	.6%	20 375.1%		
Road Transport	35 021	7 846	22.4%	5 659	16.2%	13 505	38.6%	5 697	46.6%	(.7%)		
Environmental Protection								-				
Trading Services	1 846	716	38.8%	1 169	63.4%	1 885	102.1%		90.7%	(100.0%)		
Energy sources	500 500	716	143.2%	- 46	9.1%	762	152.3%	-	-	(100.0%)		
Water Management	500	/16	143.2%		9.1%	/62		-	-	(100.0%)		
Waste Water Management	846	-	-	1 123	132.9%	1 123	132.9%	-	-	(100.0%)		
Waste Management		-	-					-	-			
Other	-	-	-	-	-		-	-	-			

•				202						
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second Quarter		1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	279 974	-	-		-	-	-	-	-	-
Property rates	36 908		-		-			-	-	-
Service charges	2 818	-	-		-	-	-	-	-	-
Other revenue	3 579	-	-			-	-	-	-	-
Transfers and Subsidies - Operational	204 948	-	-		-	-	-	-	-	-
Transfers and Subsidies - Capital	31 721		-		-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-		-	-	-	-	-	-
Payments	(232 879)	(1 129)	.5%	(126)	.1%	(1 255)		(3 457)		(96.4%)
Suppliers and employees	(232 879)	(1 465)	.6%	(3)	-	(1 468)	.6%	(3 419)	-	(99.9%)
Finance charges	-	-	-	-	-		-	-	-	
Transfers and grants		335		(123)	-	212		(38)	- (4 00/)	221.0%
Net Cash from/(used) Operating Activities	47 095	(1 129)	(2.4%)	(126)	(.3%)	(1 255)	(2.7%)	(3 457)	(1.3%)	(96.4%)
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	(50 267)	-	-	-	-	-	-	-	-	-

Capital assets	(50 267)	-	-	-	-	-	-	-	-	- [
Net Cash from/(used) Investing Activities	(50 267)	-				-		-	-	-
Cash Flow from Financing Activities										
Receipts	(578)	(17)	3.0%	17	(2.9%)	(1)	.2%	(16)	-	(200.6%)
Short term loans		-	-		-	-		-	-	-
Borrowing long term/refinancing		-	-					-	-	
Increase (decrease) in consumer deposits	(578)	(17)	3.0%	17	(2.9%)	(1)	.2%	(16)	-	(200.6%)
Payments		-							-	
Repayment of borrowing	-	-	-		-	-		-	-	-
Net Cash from/(used) Financing Activities	(578)	(17)	3.0%	17	(2.9%)	(1)	.2%	(16)	-	(200.6%)
Net Increase/(Decrease) in cash held	(3 750)	(1 147)	30.6%	(110)	2.9%	(1 256)	33.5%	(3 474)	(1.3%)	(96.8%)
Cash/cash equivalents at the year begin:		(3)	-	(1 175)	-	(3)	-	(29)		3 916.6%
Cash/cash equivalents at the year end:	(3 750)	(1 169)	31.2%	(1 290)	34.4%	(1 290)	34.4%	(3 503)	(1.1%)	(63.2%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment - Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-		-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-		-			-	-		-	-		
Receivables from Non-exchange Transactions - Property Rates	3 556	2.9%	2 981	2.4%	2 798	2.3%	112 711	92.4%	122 046	55.7%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	-	-		-	-	-	-	-	-	-	-	-		-
Receivables from Exchange Transactions - Waste Management	510	2.6%	432	2.2%	392	2.0%	18 642	93.3%	19 977	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	16	100.0%	16	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 055	2.7%	1 997	2.6%	1 980	2.6%	70 078	92.1%	76 110	34.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-		-	-	-	-	-	-	-
Other	(0)		5	.6%	24	2.7%	861	96.7%	890	.4%	-	-	-	-
Total By Income Source	6 121	2.8%	5 416	2.5%	5 194	2.4%	202 308	92.4%	219 039	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	547	1.7%	619	2.0%	596	1.9%	29 937	94.4%	31 699	14.5%	-	-	-	-
Commercial	1 810	4.6%	1 423	3.6%	1 355	3.5%	34 549	88.3%	39 137	17.9%	-	-		-
Households	2 779	2.4%	2 404	2.1%	2 264	2.0%	108 606		116 052	53.0%	-	-		-
Other	985	3.1%	971	3.0%	979	3.0%	29 217	90.9%	32 152	14.7%	-	-	-	-
Total By Customer Group	6 121	2.8%	5 416	2.5%	5 194	2.4%	202 308	92.4%	219 039	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-		-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-		
Loan repayments	-	-	-	-	-	-	-	-		
Trade Creditors	(2 011)	(333.3%)	813	134.8%	145	23.9%	1 656	274.5%	603	(9.8%
Auditor-General	-	-	-	-	-	-	-	-		
Other	(4 830)	71.4%	(7 764)	114.8%	1 581	(23.4%)	4 251	(62.9%)	(6 762)	109.89
Total	(6 841)	111.1%	(6 951)	112.9%	1 726	(28.0%)	5 907	(95.9%)	(6 159)	100.09

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	199 869	78 092	39.1%	55 959	28.0%	134 051	67.1%	47 879	75.8%	16.9%
Property rates	28 306	16 992	60.0%	3 615	12.8%	20 607	72.8%	3 490	104.8%	3.6%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue								_		
Service charges - sanitation revenue		1		3		4		2		36.0%
Service charges - refuse revenue	2 138	535	25.0%	536	25.0%	1 071	50.1%	532	43.3%	.6%
Survice analysis Totals for and		-	25.070	-	20.070		-	-	10.070	.070
Rental of facilities and equipment	308	79	25.7%	13	4.2%	92	29.9%	65	38.2%	(80.2%)
Interest earned - external investments	1 298	689	53.1%	581	44.8%	1 271	97.9%			(100.0%)
Interest earned - outstanding debtors	1270	-	-	-	- 11.070		-	_	_	(100.070)
Dividends received	_	_	_		_		_	273	_	(100.0%)
Fines, penalties and forfeits	512	28	5.5%	21	4.1%	49	9.6%	21	4.4%	
Licences and permits	2 597	413	15.9%	416	16.0%	829	31.9%	615	50.6%	(32.5%)
Agency services		-	-	-	-	-	-	-		
Transfers and subsidies	162 189	59 177	36.5%	50 718	31.3%	109 895	67.8%	42 599	77.4%	19.1%
Other revenue	736	177	24.1%	57	7.8%	235	31.9%	281	70.1%	(79.6%)
Gains	1 785	-	-	-	-	-	-	-	-	
Operating Expenditure	215 383	35 114	16.3%	55 026	25.5%	90 140	41.9%	39 387	39.9%	39.7%
Employee related costs	77 104	18 797	24.4%	24 146	31.3%	42 943	55.7%	22 916	48.3%	5.4%
Remuneration of councillors	10 351	1 816	17.5%	1 806	17.4%	3 621	35.0%	1 816	43.1%	(.5%)
Debt impairment	11 671		-		-			-	-	
Depreciation and asset impairment	20 656	-		10 328	50.0%	10 328	50.0%	2 659	13.6%	288.4%
Finance charges	600	-	-			-	-	-	.8%	
Bulk purchases	-	-	-		-	-		-	-	
Other Materials	-	-	-			-	-	-	-	-
Contracted services	29 789	5 307	17.8%	6 151	20.6%	11 458	38.5%	6 245	40.3%	(1.5%)
Transfers and subsidies	4 275	365	8.5%	377	8.8%	742	17.4%	201	12.5%	87.6%
Other expenditure	60 937	8 829	14.5%	12 218	20.1%	21 047	34.5%	5 550	43.5%	120.1%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 515)	42 978		933		43 912		8 492		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	22 360	4 664	20.9%	8 849	39.6%	13 513	60.4%	8 561	36.2%	3.4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-		-	-		-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 845	47 642		9 783		57 425		17 052		
Taxation		-	-		-		-			-
Surplus/(Deficit) after taxation	6 845	47 642		9 783		57 425		17 052		
Attributable to minorities	-									
Surplus/(Deficit) attributable to municipality	6 845	47 642		9 783		57 425		17 052		
Share of surplus/ (deficit) of associate	0 043	47 042	-	7 703		37 423	-	17 032		
Surplus/(Deficit) for the year	6 845	47 642		9 783	-	57 425	-	17 052		-
ourplus/(Deficit) for the year	0 845	47 042		9 /83		37 423		17 052		

Part 2: Capital Revenue and Expenditure

Tart Er ouphar Novonao ana Exponantaro				2021/22				202	20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпалоп		арргорпалоп	
Capital Revenue and Expenditure										
Source of Finance	25 565	4 796	18.8%	7 867	30.8%	12 663	49.5%	6 642	(1 051.3%)	18.4%
National Government	22 360	4 607	20.6%	4 603	20.6%	9 210	41.2%	4 468	(119.2%)	3.0%
Provincial Government	-	75		1 006	-	1 081	-	1 910	18.6%	(47.4%)
District Municipality		-			-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 360	4 682	20.9%	5 608	25.1%	10 290	46.0%	6 378	(73.7%)	(12.1%)
Borrowing	-	-			-		-	-	-	-
Internally generated funds	3 205	114	3.6%	2 258	70.5%	2 372	74.0%	264	-	755.5%
	-	-	-	-	-		-	-	-	-
Capital Expenditure Functional	25 565	4 796	18.8%	7 867	30.8%	12 663	49.5%	6 769	(985.8%)	16.2%
Municipal governance and administration	8 973	101	1.1%	3 582	39.9%	3 683	41.0%	367	(3 273.4%)	875.2%
Executive and Council	55	15	27.0%		-	15	27.0%	-		-
Finance and administration	8 918	86	1.0%	3 582	40.2%	3 668	41.1%	367	(3 273.5%)	875.2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 500	1 804	14.4%	2 976	23.8%	4 780	38.2%	2 595	(736.3%)	14.7%
Community and Social Services	12 500	1 729	13.8%	1 971	15.8%	3 699	29.6%	685	(1 122.2%)	187.9%
Sport And Recreation	-	75	-	1 006	-	1 081	-	1 910	(467.9%)	(47.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 792	2 878	75.9%	1 151	30.4%	4 030	106.3%	3 795	(842.1%)	
Planning and Development	2 250	2 087	92.8%	1 151	51.2%	3 239	143.9%	3 596	10.1%	(68.0%)
Road Transport	1 542	791	51.3%	-	-	791	51.3%	199	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-		-
Trading Services	300	13	4.4%	157	52.3%	170	56.7%	12	(3 089.1%)	1 183.6%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	- 470		-	(14 501)	
Waste Management	300	13	4.4%	157	52.3%	170	56.7%	12	(61.5%)	1 183.6%
Other		-						-		

·		·	·	202	0/21					
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	214 273	38 538	18.0%	(20 391)	(9.5%)	18 147	8.5%	12 835	14.2%	(258.9%)
Property rates Service charges	17 833 1 411						-		-	-
9			-		-	-	-	-	_	-
Other revenue Transfers and Subsidies - Operational	3 682 167 689	- 81	-	3 296	2.0%	3 377	2.0%	198	(5.0%)	1 564.99
Transfers and Subsidies - Capital	22 360	38 457	172.0%	(23 687)	(105.9%)	14 770	66.1%	12 637	103.8%	(287.4%
Interest	1 298	-	-	-	-	-	-	-	-	-
Dividends	-		-	-	-	-	-	-	-	-
Payments	(188 556)	1 497	(.8%)	(7 437)		(5 940)		(1 163)	82.9%	539.79
Suppliers and employees	(178 181)		-	(10 844)	6.1%	(10 844)	6.1%	-	-	(100.0%
Finance charges	(600)		-		-	-	-	-	-	-
Transfers and grants	(9 775)	1 497	(15.3%)	3 407	(34.9%)	4 905	(50.2%)	(1 163)	(61.7%)	(393.1%
Net Cash from/(used) Operating Activities	25 717	40 035	155.7%	(27 828)	(108.2%)	12 207	47.5%	11 673	13.0%	(338.4%
Cash Flow from Investing Activities										
Receipts	(8 390)		-		-	-	-	-	-	-
Proceeds on disposal of PPE	2 080		-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)			-		-	-		-	-	-
Decrease (increase) in non-current receivables	(10 470)		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-	-	-	-	-	-	-	-
Payments	(25 565)				-	-	-	-	-	-

Capital assets	(25 565)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(33 955)	-		-	-			-	-	
Cash Flow from Financing Activities										
Receipts	(11)	(30)	276.0%	30	(276.0%)		-	1	(10.9%)	5 800.0%
Short term loans	-	-	-	-	-	-		-	-	
Borrowing long term/refinancing	-		-	-	-	-		-		
Increase (decrease) in consumer deposits	(11)	(30)	276.0%	30	(276.0%)	-		1	(10.9%)	5 800.0%
Payments	-	-	-	-						
Repayment of borrowing	-		-	-	-	-		-		
Net Cash from/(used) Financing Activities	(11)	(30)	276.0%	30	(276.0%)	-	-	1	856.2%	5 800.0%
Net Increase/(Decrease) in cash held	(8 248)	40 006	(485.0%)	(27 799)	337.0%	12 207	(148.0%)	11 673	13.4%	(338.1%)
Cash/cash equivalents at the year begin:	25 338	-	- 1	40 006	157.9%	-		27 149	199.4%	47.4%
Cash/cash equivalents at the year end:	17 090	40 006	234.1%	12 207	71.4%	12 207	71.4%	38 822	21.3%	(68.6%)

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb	ts Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-			-		-	-		-	-		-
Receivables from Non-exchange Transactions - Property Rates	775	1.9%	(658)	(1.6%)	745	1.8%	40 536	97.9%	41 398	70.3%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management	202	1.5%	187	1.4%	178	1.4%	12 478	95.7%	13 044	22.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100.0%	39	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 378	100.0%	4 378	7.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-		0	100.0%		-	0		-	-	-	-
Total By Income Source	977	1.7%	(471)	(.8%)	923	1.6%	57 431	97.6%	58 860	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21	.4%	(1 562)	(26.7%)	(96)	(1.7%)	7 481	128.0%	5 844	9.9%	-	-	-	-
Commercial	558	2.1%	765	2.8%	663	2.4%	25 094	92.7%	27 081	46.0%	-	-	-	-
Households	357	1.4%	285	1.1%	314	1.3%	23 906	96.2%	24 862	42.2%	-	-	-	-
Other	41	3.8%	41	3.8%	42	3.9%	950	88.5%	1 074	1.8%	-	-	-	-
Total By Customer Group	977	1.7%	(471)	(.8%)	923	1.6%	57 431	97.6%	58 860	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-			-	-	-	-	-	-	-
Bulk Water	-			-	-	-	-	-	-	-
PAYE deductions	-			-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments			-	-	-	-	-	-		
Trade Creditors	(1 401)	(139.6%)	1 109	110.5%	308	30.7%	988	98.4%	1 004	29.0%
Auditor-General	314	100.0%	-	-	-	-	-	-	314	9.0%
Other	(7 851)	(365.3%)	3 632	169.0%	362	16.8%	6 006	279.4%	2 149	62.09
Total	(8 938)	(257.8%)	4 741	136.7%	670	19.3%	6 994	201.7%	3 467	100.09

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: UMKHANYAKUDE (DC27) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	562 424	214 930	38.2%	16 429	2.9%	231 359	41.1%	20 494	44.2%	(19.8%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 124	895	21.7%	1 100	26.7%	1 995	48.4%	1 082	45.4%	1.7%
Service charges - water revenue	43 762	8 141	18.6%	6 419	14.7%	14 560	33.3%	13 899	51.1%	(53.8%)
Service charges - sanitation revenue	708	138	19.5%	110	15.5%	248	35.1%	311	78.8%	(64.6%)
Service charges - refuse revenue	-	-		-	-	-	-	-	70.070	(01.070)
		_	_		_		_	_	_	_
Rental of facilities and equipment	212	151	71.2%	14	6.8%	165	78.1%	28	62.4%	(47.3%)
Interest earned - external investments	6 799	420	6.2%	1 946	28.6%	2 366	34.8%	673	37.3%	189.3%
Interest earned - outstanding debtors	11 594	3 798	32.8%	3.893	33.6%	7 691	66.3%	3 268	141.8%	19.1%
Dividends received			-	-	-		-	-	-	
Fines, penalties and forfeits	_	_	_	_		_	_	_	_	_
Licences and permits	_	_	_	_		_	_	_	_	_
Agency services		_	_		_		_	_	_	_
Transfers and subsidies	495 092	200 841	40.6%	2 946	.6%	203 787	41.2%	1 234	43.5%	138.8%
Other revenue	133	545	410.5%	2710	.070	545	410.5%		.1%	-
Gains	-	-	-			-	-	_	-	-
Operating Expenditure	537 485	58 210	10.8%	59 782	11.1%	117 993	22.0%	123 678	38.6%	(51.7%)
Employee related costs	195 757	30 427	15.5%	30 747	15.7%	61 174	31.2%	45 503	50.3%	(32.4%)
Remuneration of councillors	9 775	1 312	13.4%	1 228	12.6%	2 540	26.0%	2 174	44.4%	(43.5%)
Debt impairment	21 381	1 312	13.470	1 220	12.070	2 340	20.070	2174	44.474	(43.370)
Depreciation and asset impairment	59 759							_		
Finance charges	1 778	63	3.5%	145	8.2%	208	11.7%	_	9.9%	(100.0%)
Bulk purchases	28 800	25 731	89.3%	15 245	52.9%	40 976	142.3%	188	13.0%	7 995.7%
Other Materials	74 318		-					49 134	77.8%	(100.0%)
Contracted services	93 597		_	7 618	8.1%	7 618	8.1%	22 763	30.2%	(66.5%)
Transfers and subsidies		_	_	, 010	0.170	7 010	0.170	-	50.27	(00.070)
Other expenditure	52 320	678	1.3%	4 800	9.2%	5 478	10.5%	3 916	15.4%	22.6%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	24 939	156 720		(43 353)		113 366		(103 184)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	291 452	- 100 720		19 355	6.6%	19 355	6.6%	99 146	71.9%	(80.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F		_	_		-	-	-			()
Transfers and subsidies - capital (in-kind - all)	4 031							_	-	-
Surplus/(Deficit) after capital transfers and contributions	320 422	156 720		(23 998)		132 722		(4 038)		
Taxation		_			-					
Surplus/(Deficit) after taxation	320 422	156 720		(23 998)		132 722		(4 038)		
Attributable to minorities	520 122		-	(20 770)	-	.02.722	-	(1000)	-	-
Surplus/(Deficit) attributable to municipality	320 422	156 720		(23 998)		132 722		(4 038)		
Share of surplus/ (deficit) of associate	320 422	130 /20		(23 770)		132 122	-	(+ 030)	-	
Surplus/(Deficit) for the year	320 422	156 720		(23 998)		132 722		(4 038)		

Part 2: Capital Revenue and Expenditure

	Budget First Quarter Second Quarter Year to Date								20/21	
	Main Actual 1st Q as % of		Second	Quarter	Year	to Date	Second	Quarter	Ī	
				Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпаціон		арргорпации	
Capital Revenue and Expenditure										
Source of Finance	291 452	-	-	12 341	4.2%	12 341	4.2%	87 056	33.5%	(85.8%)
National Government	291 452			12 341	4.2%	12 341	4.2%	85 614	33.7%	(85.6%)
Provincial Government								-		
District Municipality	-		-	-					-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI		-	-				-		-	-
Transfers recognised - capital	291 452	-	-	12 341	4.2%	12 341	4.2%	85 614	33.4%	(85.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-		-	-			-	1 442	45.7%	(100.0%)
	-	-	-	-		-	-	-	-	-
Capital Expenditure Functional	291 452	-		12 341	4.2%	12 341	4.2%	87 056	32.9%	(85.8%)
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	-	-	12 341	4.2%	12 341	4.2%	87 056	32.9%	(85.8%)
Energy sources Water Management	199 846	-	-	12 270	6.1%	12 270	6.1%	66 419	41.2%	(81.5%)
Waste Water Management	91 606		-	71	.1%	12 270	.1%	20 637	21.6%	(99.7%)
Waste Management Waste Management	71 000			/1	.176	/1	.176	20 03 /	21.0%	(77./70)
Other	-									
Outo			·				·	·		·

	2021/22 Budget First Quarter Second Quarter Year to Date								20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
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%)	-	-	-
Short term loans		-	- 1	-	-			-	-	-
Borrowing long term/refinancing		-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits	958	(154)	(16.1%)	-	-	(154)	(16.1%)	-	-	-
Payments	(11 509)	-	-			-		-	-	
Repayment of borrowing	(11 509)	-	-	-	-	-		-	-	-
Net Cash from/(used) Financing Activities	(10 552)	(154)	1.5%	-	-	(154)	1.5%		-	-
Net Increase/(Decrease) in cash held	(98 765)	(154)	.2%	-	-	(154)	.2%	-	-	-
Cash/cash equivalents at the year begin:			-	(154)	-			-	-	(100.0%)
Cash/cash equivalents at the year end:	(98 765)	(154)	.2%	(154)	.2%	(154)	.2%		-	(100.0%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	ots Written Off to otors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 736	1.4%	2 227	1.8%	1 964	1.6%	119 260	95.3%	125 186	63.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	352	2.9%	149	1.2%	125	1.0%	11 491	94.8%	12 116	6.2%	-	-		
Receivables from Non-exchange Transactions - Property Rates		-	-		-	-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9	-	11	-	30	.1%	29 325	99.8%	29 375	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 313	4.3%	1 836	6.0%	1 238	4.1%	25 995	85.6%	30 382	15.4%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	(.1%)	(240)	100.1%	(240)	(.1%)	-	-	-	-
Total By Income Source	3 409	1.7%	4 222	2.1%	3 357	1.7%	185 831	94.4%	196 819	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	858	3.6%	757	3.1%	516	2.1%	22 033	91.2%	24 163	12.3%	-	-	-	-
Commercial	1 026	1.8%	1 184	2.1%	1 021	1.8%	52 288	94.2%	55 519	28.2%	-	-	-	-
Households	1 307	1.2%	1 530	1.4%	1 343	1.3%	102 372	96.1%	106 552	54.1%	-	-	-	-
Other	218	2.1%	752	7.1%	477	4.5%	9 138	86.3%	10 585	5.4%	-	-	-	-
Total By Customer Group	3 409	1.7%	4 222	2.1%	3 357	1.7%	185 831	94.4%	196 819	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-			-	-	-		-	-	-
Bulk Water	575	57.3%	(575)	(57.3%)	(1 942)	(193.6%)	2 945	293.6%	1 003	1.0%
PAYE deductions	-	-	-	-	-	-		-	-	
VAT (output less input)	-	-	-	-	-	-		-	-	
Pensions / Retirement	-		-	-	-	-		-		
Loan repayments	(2 288)	26.5%	(816)	9.5%	-	-	(5 523)	64.0%	(8 627)	(8.5%)
Trade Creditors	(72)	(.1%)	(9 695)	(9.6%)	(57 562)	(56.9%)	168 571	166.5%	101 243	99.5%
Auditor-General	-		-	-	-	-		-		
Other	9 241	113.7%	(14 197)	(174.7%)	(6 735)	(82.9%)	19 818	243.9%	8 126	8.0%
Total	7 456	7.3%	(25 283)	(24.8%)	(66 239)	(65.1%)	185 812	182.6%	101 745	100.0%

Contact Details

Municipal Manager	Mr Sabelo Madela	035 573 8615
Financial Manager	Mr S Sibisi	035 573 8696

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	188 522	67 894	36.0%	54 908	29.1%	122 801	65.1%	72 973	73.4%	(24.8%)
Property rates	28 233	3 095	11.0%	3 054	10.8%	6 149	21.8%	2 894	21.8%	5.5%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue										
Service charges - water revenue Service charges - sanitation revenue	-									
Service charges - refuse revenue	723	165	22.8%	156	21.6%	321	44.4%	142	47.9%	10.0%
Service dialoges relate revenue	725		22.070		21.070	521			17.770	10.070
Rental of facilities and equipment	822	123	14.9%	83	10.1%	206	25.1%	17	5.0%	380.9%
Interest earned - external investments	1 404	593	42.2%	445	31.7%	1 038	73.9%	206	36.2%	115.7%
Interest earned - outstanding debtors	1 200	425	35.4%	194	16.2%	619	51.6%	313	83.6%	(38.0%)
Dividends received	1200	423	33.470		10.270	017	31.0%	515	03.070	(30.070)
Fines, penalties and forfeits	277	2	.9%	19	6.9%	21	7.8%	8	11.3%	152.1%
Licences and permits	130	2	1.4%	114	87.8%	116	89.3%	17	6.1%	580.2%
Agency services	100		1.170		07.070		07.070		0.170	500.270
Transfers and subsidies	155 516	63 442	40.8%	50 754	32.6%	114 196	73.4%	69 362	82.8%	(26.8%)
Other revenue	217	46	21.3%	89	40.8%	135	62.2%	15	5.8%	474.5%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	189 915	44 845	23.6%	60 071	31.6%	104 916	55.2%	44 937	42.0%	33.7%
Employee related costs	76 079	16 102	21.2%	21 091	27.7%	37 193	48.9%	19 014	52.7%	10.9%
Remuneration of councillors	11 856	2 807	23.7%	2 989	25.2%	5 795	48.9%	2 807	47.3%	6.5%
Debt impairment	2 542	2 007	20.770		20.270	-	10.770	(181)	(16.9%)	
Depreciation and asset impairment	17 213	_	_	7 556	43.9%	7 556	43 9%	()	()	(100.0%)
Finance charges	547	269	49.2%	1	.1%	270	49.3%	369	52.1%	(99.9%)
Bulk purchases	_	_	_		_		_		-	
Other Materials	2 365	563	23.8%	602	25.5%	1 165	49.3%	1 845	127.5%	(67.4%)
Contracted services	40 493	17 275	42.7%	16 465	40.7%	33 740	83.3%	11 866	37.7%	38.8%
Transfers and subsidies	1 450	14	.9%	87	6.0%	100	6.9%	363	32.0%	(76.1%)
Other expenditure	37 370	7 816	20.9%	11 281	30.2%	19 097	51.1%	8 854	38.0%	27.4%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 393)	23 049		(5 163)		17 885		28 037		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	26 150	9 761	37.3%	20 007	76.5%	29 768	113.8%	18 697	84.4%	7.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	_	_	_		_		_		-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 757	32 810		14 844		47 653		46 734		
Taxation					-					
Surplus/(Deficit) after taxation	24 757	32 810		14 844		47 653		46 734		
Attributable to minorities						-				
Surplus/(Deficit) attributable to municipality	24 757	32 810		14 844		47 653		46 734		
Share of surplus/ (deficit) of associate	24 131	32 010		14 044		-7, 000	-	40 / 34	-	
	24 757	32 810		14 844		47 653		46 734		
Surplus/(Deficit) for the year	24 757	32 810		14 844		47 653		46 734		

Part 2: Capital Revenue and Expenditure

•				2021/22				202		
· ·	Budget	First C	Quarter	Second	Quarter	Year	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпацоп		арргорпацоп	
Capital Revenue and Expenditure										
Source of Finance	30 838	10 002	32.4%	19 688	63.8%	29 690	96.3%	14 768	56.9%	33.3%
National Government	26 150	9 796	37.5%	17 502	66.9%	27 298	104.4%	14 714	73.9%	18.9%
Provincial Government	-	-			-		-		-	-
District Municipality					-				-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	-				-				-	
Transfers recognised - capital	26 150	9 796	37.5%	17 502	66.9%	27 298	104.4%	14 714	58.1%	18.9%
Borrowing	-				-				-	
Internally generated funds	4 689	206	4.4%	2 186	46.6%	2 392	51.0%	54	50.3%	3 973.9%
!	-				-	-			-	
Capital Expenditure Functional	30 838	10 002	32.4%	19 688	63.8%	29 690	96.3%	14 794	52.1%	33.1%
Municipal governance and administration	4 078	(1)		1 991	48.8%	1 990	48.8%	452	96.5%	340.4%
Executive and Council	220		-	56	25.3%	56	25.3%		-	(100.0%)
Finance and administration	3 858	(1)	-	1 936	50.2%	1 935	50.1%	452	96.5%	328.1%
Internal audit	-	-	-		-		-	-	-	-
Community and Public Safety	5 406	4 504	83.3%	8 496	157.2%	13 000	240.5%	7 822	42.0%	8.6%
Community and Social Services	5 366	1 436	26.8%	2 763	51.5%	4 200	78.3%	4	.7%	64 106.2%
Sport And Recreation	-	3 068	-	5 733	-	8 801	-	7 818	66.5%	(26.7%)
Public Safety	41	-	-		-	-	-	-	-	-
Housing	-	-	-		-	-	-	-	-	-
Health	-	-			-		-	-	-	-
Economic and Environmental Services	19 578	5 406	27.6%	9 201	47.0%	14 607	74.6%	6 514	72.8%	41.3%
Planning and Development	2 108	1 177	55.9%	983	46.6%	2 160	102.5%	398		147.2%
Road Transport	17 470	4 229	24.2%	8 218	47.0%	12 447	71.2%	6 116	69.1%	34.4%
Environmental Protection		-	-		-		-	٠.	-	-
Trading Services	1 776	92	5.2%	-	-	92	5.2%	6	45.3%	(100.0%)
Energy sources	-	-	-		-		-	-	-	-
Water Management Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management Waste Management	1 776	92	5.2%	-	-	92	5.2%	- 6	45.3%	(100.0%)
Other	1776	92	5.2%		-	92	5.2%		40.376	(100.0%)

				2021/22				20:		
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities	205 700									
Receipts		-	-	-	-	-	-	-	-	-
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)		(3.6%)		(13.7%)	29 395		-	-	(100.0%
Suppliers and employees	(169 613)	6 075	(3.6%)	23 320	(13.7%)	29 395	(17.3%)	-	-	(100.0%)
Finance charges	(547)	-	-	-	-	-	-	-	-	-
Transfers and grants			-	-		-	-	-	-	
Net Cash from/(used) Operating Activities	35 540	6 075	17.1%	23 320	65.6%	29 395	82.7%			(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	-	(178.6%)
Short term loans		-		-	-	-		-		-
Borrowing long term/refinancing		-		-	-	-		-		-
Increase (decrease) in consumer deposits	(24)	2	(6.8%)	(2)	6.8%	-		2		(178.6%)
Payments	(676)	(343)	50.7%	-		(343)	50.7%	-		
Repayment of borrowing	(676)	(343)	50.7%	-	-	(343)	50.7%	-	-	-
Net Cash from/(used) Financing Activities	(700)	(341)	48.8%	(2)	.2%	(343)	49.0%	2		(178.6%)
Net Increase/(Decrease) in cash held	4 002	5 733	143.3%	23 319	582.6%	29 052	725.9%	2	-	1 139 626.0%
Cash/cash equivalents at the year begin:	23 960	-	-	5 733	23.9%	-	-	(2)		(280 327.3%)
Cash/cash equivalents at the year end:	27 962	5 733	20.5%	29 052	103.9%	29 052	103.9%	-		(100.0%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity					-			-	-			-		-
Receivables from Non-exchange Transactions - Property Rates	908	24.7%	(3 660)	(99.7%)	(3 419)	(93.1%)	9 842	268.1%	3 671	45.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	53	6.5%	26	3.1%	23	2.8%	720	87.6%	823	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	90	2.4%	171	4.7%	166	4.5%	3 243	88.4%	3 670	45.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	(16)	100.0%	(16)	(.2%)	-	-	-	-
Total By Income Source	1 051	12.9%	(3 463)	(42.5%)	(3 229)	(39.6%)	13 789	169.2%	8 147	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	271	(6.4%)	(3 986)	94.6%	(3 948)	93.7%	3 451	(81.9%)	(4 212)	(51.7%)	-	-	-	-
Commercial	598	8.1%	357	4.9%	564	7.7%	5 845	79.4%	7 364	90.4%	-	-	-	-
Households	92	2.2%	103	2.5%	106	2.5%	3 902	92.8%	4 204	51.6%	-	-	-	-
Other	90	11.3%	62	7.9%	48	6.1%	591	74.7%	792	9.7%	-	-	-	-
Total By Customer Group	1 051	12.9%	(3 463)	(42.5%)	(3 229)	(39.6%)	13 789	169.2%	8 147	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	Days 0	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-		-	-		-	-	
Bulk Water	-	-	-	-	-	-		-	-	
PAYE deductions	-	-	-		-	-		-	-	-
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement	-	-						-		
Loan repayments	-	-						-		
Trade Creditors	1 007	51.7%	(42)	(2.1%)	(2 337)	(120.0%)	3 319	170.4%	1 948	70.2
Auditor-General	-	-	-	-	-	-		-	-	
Other	(3 185)	(384.4%)	1 105	133.4%	296	35.8%	2 612	315.3%	828	29.8
Total	(2 178)	(78.4%)	1 063	38.3%	(2 041)	(73.5%)	5 931	213.6%	2 776	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

KWAZULU-NATAL: UMHLATHUZE (KZN282) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experiance				2021/22				202	20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
	3 762 787	1 165 734	31.0%	929 422	24.7%	2 095 157	55.7%	882 171	56.7%	5.4%
Operating Revenue										
Property rates	617 378	182 874	29.6%	130 814	21.2%	313 688	50.8%	124 864	55.8%	4.89
Service charges - electricity revenue	1 790 123	528 361	29.5%	302 244	16.9%	830 605	46.4%	348 186	50.6%	(13.2%
Service charges - water revenue	469 986	112 850	24.0%	122 252	26.0%	235 102	50.0%	143 864	68.6%	(15.0%
Service charges - sanitation revenue	107 610	27 077	25.2%	26 444	24.6%	53 521	49.7%	27 387	47.6%	(3.49
Service charges - refuse revenue	107 607	26 284	24.4%	26 287	24.4%	52 571	48.9%	25 551	43.5%	2.9
Service dialiges release revenue		20201	21.170	2020,	21.170	-	10.770	25 551	-	2.7
Rental of facilities and equipment	23 105	1 488	6.4%	1 623	7.0%	3 111	13.5%	1 665	31.9%	(2.69
Interest earned - external investments	65 000	18 706	28.8%	14 228	21.9%	32 935	50.7%	2 846	17.3%	399.9
Interest earned - outstanding debtors	118	54	46.0%	57	48.6%	112	94.6%	42	71.3%	36.29
Dividends received		-	-	-	-					
Fines, penalties and forfeits	57 082	2 387	4.2%	3 057	5.4%	5 443	9.5%	3 221	45.1%	(5.1%
Licences and permits	3 526	417	11.8%	274	7.8%	691	19.6%	596	41.4%	(54.1%
Agency services	6 179	1 632	26.4%	1 758	28.4%	3 390	54.9%	810	37.1%	117.19
Transfers and subsidies	441 914	176 833	40.0%	135 049	30.6%	311 882	70.6%	196 988	88.4%	(31.4%
Other revenue	36 284	6 336	17.5%	11 196	30.9%	17 532	48.3%	5 927	17.9%	88.99
Gains	36 876	80 435	218.1%	154 140	418.0%	234 575	636.1%	224		68 843.69
Operating Expenditure	3 913 242	961 190	24.6%	1 038 110	26.5%	1 999 300	51.1%	821 206	45.6%	26.49
Employee related costs	1 084 038	228 892	21.1%	253 003	23.3%	481 895	44.5%	227 264	45.4%	11.39
Remuneration of councillors	35 116	7 821	22.3%	6 906	19.7%	14 727	41.9%	7 934	46.6%	(13.0%
Debt impairment	139 527	23 298	16.7%	26 944	19.3%	50 241	36.0%	35 226	128.6%	(23.59
Depreciation and asset impairment	435 000	92 338	21.2%	92 149	21.2%	184 487	42.4%	91 033	38.0%	1.2
Finance charges	69 028	14 785	21.4%	14 635	21.2%	29 421	42.6%	19 986	33.3%	(26.89
Bulk purchases	1 242 092	345 430	27.8%	245 254	19.7%	590 684	47.6%	237 186	54.0%	3.4
Other Materials	40 962	94 431	230.5%	139 369	340.2%	233 800	570.8%	61 780	41.6%	125.6
Contracted services	316 498	39 918	12.6%	101 567	32.1%	141 485	44.7%	63 948	30.2%	58.8
Transfers and subsidies	14 597	3 607	24.7%	3 072	21.0%	6 679	45.8%	2 538	59.9%	21.0
Other expenditure	293 288	62 020	21.1%	79 517	27.1%	141 537	48.3%	75 297	40.2%	5.6
Losses	243 095	48 649	20.0%	75 694	31.1%	124 344	51.2%	(987)		(7 772.8%
Surplus/(Deficit)	(150 455)	204 545		(108 688)		95 857		60 964		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di		24 532	14.2%	8 682	5.0%	33 214	19.2%	00 704		(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F		24 332	14.270	0 002	3.076	33 214	17.270	3 797	60.1%	(100.0%
Transfers and subsidies - capital (inclineary alloc)(Departit Agencies, Ph., r	-							3 171	00.176	(100.07
Halisters and subsidies - capital (III-kilid - all)	-			-	-	-	-			
Surplus/(Deficit) after capital transfers and contributions	22 501	229 077		(100 006)		129 070		64 761		
Taxation	-		-		-		-	-	-	-
Surplus/(Deficit) after taxation	22 501	229 077		(100 006)		129 070		64 761		
Attributable to minorities	-		-		-		-	-	-	
Surplus/(Deficit) attributable to municipality	22 501	229 077		(100 006)		129 070		64 761		
Share of surplus/ (deficit) of associate	-		-		-		-		-	
Surplus/(Deficit) for the year	22 501	229 077		(100 006)		129 070		64 761		
Surplus/(Delicit) for the year	22 30 1	229 077		(100 000)		129 070		04/01		

Part 2: Capital Revenue and Expenditure

	2021/22							202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	830 967	62 411	7.5%	162 039	19.5%	224 450	27.0%	144 515	24.6%	12.1%
National Government	162 013	28 836	17.8%	42 363	26.1%	71 200	43.9%	25 393	18.1%	66.8%
Provincial Government	10 943	6 445	58.9%	307	2.8%	6 752	61.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-					
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, H	-	-	-	-	-			-	-	-
Transfers recognised - capital	172 956	35 281	20.4%	42 671	24.7%	77 951	45.1%	25 393	18.1%	68.0%
Borrowing	226 138	21 414	9.5%	90 364	40.0%	111 778	49.4%	28 227	19.3%	220.1%
Internally generated funds	431 874	5 716	1.3%	29 005	6.7%	34 721	8.0%	90 895	30.9%	(68.1%)
	-			-	-		-	-	-	-
Capital Expenditure Functional	830 967	62 411	7.5%	162 039	19.5%	224 450	27.0%	144 505	24.6%	12.1%
Municipal governance and administration	49 017	1 432	2.9%	11 928	24.3%	13 360	27.3%	23 092	66.8%	(48.3%)
Executive and Council	127	-	-	-	-	-	-	-	-	
Finance and administration	48 890	1 432	2.9%	11 928	24.4%	13 360	27.3%	23 092	67.1%	(48.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	127 921	12 505	9.8%	18 284	14.3%	30 789	24.1%	8 129	15.5%	
Community and Social Services	65 933	825	1.3%	7 265	11.0%	8 090	12.3%	4 132	16.2%	
Sport And Recreation	60 877	11 675	19.2%	10 870	17.9%	22 545	37.0%	3 826	14.8%	
Public Safety	1 111	5	.5%	148	13.4%	154	13.8%	171	14.8%	(13.2%)
Housing	-		-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	181 073	16 860	9.3%	31 768	17.5%	48 628	26.9%	8 009	4.9%	
Planning and Development	48 879	-	-	31	.1%	31	.1%	118	3.8%	
Road Transport	127 794	16 860	13.2%	31 737	24.8%	48 597	38.0%	7 846	5.0%	
Environmental Protection	4 401	-	-	-	-	-	-	44	2.8%	
Trading Services	453 457	31 614	7.0%	100 059	22.1%	131 674	29.0%	105 275	30.5%	
Energy sources	83 598	1 768	2.1%	33 360	39.9%	35 128	42.0%	18 962	25.1%	
Water Management	300 443	26 375	8.8%	52 200	17.4%	78 575	26.2%	76 715	33.5%	
Waste Water Management	69 416	3 471	5.0%	14 499	20.9%	17 970	25.9%	9 135	18.8%	
Waste Management	-	-	-	-	-	-	-	463	81.7%	(100.0%)
Other	19 500	-		-	-	-	-	-	-	-

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	4 375 374	1 052 987	24.1%	884 537	20.2%	1 937 524	44.3%	-	-	(100.0%)
Property rates	580 177	144 608	24.9%	74 257	12.8%	218 866	37.7%	-	-	(100.0%)
Service charges	3 044 316	630 466	20.7%	556 493	18.3%	1 186 959	39.0%	-	-	(100.0%)
Other revenue	136 012	33 486	24.6%	35 931	26.4%	69 417	51.0%	-	-	(100.0%)
Transfers and Subsidies - Operational	441 914	178 015	40.3%	156 057	35.3%	334 072	75.6%	-	-	(100.0%)
Transfers and Subsidies - Capital	172 956	66 392	38.4%	61 818	35.7%	128 210	74.1%	-	-	(100.0%)
Interest	-	19	-	(19)	-	-	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	1 677 117	(776 203)	(46.3%)		(67.2%)			(849 564)	-	32.7%
Suppliers and employees	1 608 090	(776 203)	(48.3%)	(1 127 607)	(70.1%)	(1 903 810)	(118.4%)	(849 564)	-	32.7%
Finance charges	69 028	-	-		-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 052 492	276 784	4.6%	(243 070)	(4.0%)	33 714	.6%	(849 564)	-	(71.4%)
Cash Flow from Investing Activities										
Receipts	23 372	(8 029)	(34.4%)	-	-	(8 029)	(34.4%)	182	(.3%)	(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	23 372	(8 029)	(34.4%)	-	-	(8 029)	(34.4%)	182	(.3%)	(100.0%)
Payments	(780 697)	-	-	-	-	-	-	-	-	-

Capital assets	(780 697)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(757 325)	(8 029)	1.1%			(8 029)	1.1%	182	(.3%)	(100.0%)
Cash Flow from Financing Activities										
Receipts	57 361	(6 242)	(10.9%)	(123 963)	(216.1%)	(130 205)	(227.0%)	(42)		291 976.1%
Short term loans		-	-		-	-		-	-	-
Borrowing long term/refinancing		-		(90 000)		(90 000)		-	-	(100.0%)
Increase (decrease) in consumer deposits	57 361	(6 242)	(10.9%)	(33 963)	(59.2%)	(40 205)	(70.1%)	(42)	-	79 922.0%
Payments									-	
Repayment of borrowing	-	-	-		-	-		-	-	-
Net Cash from/(used) Financing Activities	57 361	(6 242)	(10.9%)	(123 963)	(216.1%)	(130 205)	(227.0%)	(42)	-	291 976.1%
Net Increase/(Decrease) in cash held	5 352 527	262 513	4.9%	(367 033)	(6.9%)	(104 520)	(2.0%)	(849 424)	3 570.3%	(56.8%)
Cash/cash equivalents at the year begin:	823 741	-		262 513	31.9%	- 1		(783 318)		(133.5%)
Cash/cash equivalents at the year end:	6 176 268	262 513	4.3%	716 171	11.6%	716 171	11.6%	(1 632 742)	3 570.3%	(143.9%)

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	93 817	21.8%	3 819	.9%	9 185	2.1%	323 909	75.2%	430 729	49.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	174 374	80.3%	25 422	11.7%	2 952	1.4%	14 405	6.6%	217 154	25.1%	-	-		-
Receivables from Non-exchange Transactions - Property Rates	35 010	29.3%	4 500	3.8%	3 661	3.1%	76 162	63.8%	119 333	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 259	41.7%	1 505	8.7%	1 215	7.0%	7 411	42.6%	17 391	2.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 892	45.3%	1 128	6.5%	881	5.1%	7 538	43.2%	17 439	2.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	417	16.1%	147	5.7%	106	4.1%	1 914	74.1%	2 584	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	42	1.8%	13	.5%	(8)	(.3%)	2 316	98.0%	2 363	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	522	3.6%	235	1.6%	160	1.1%	13 585	93.7%	14 502	1.7%	-	-	-	-
Other	(1 531)	(3.4%)	(436)	(1.0%)	(93)	(.2%)	47 083	104.6%	45 023	5.2%	-	-	-	-
Total By Income Source	317 804	36.7%	36 333	4.2%	18 060	2.1%	494 322	57.0%	866 519	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	7 309	9.1%	140	.2%	122	.2%	72 651	90.6%	80 222	9.3%	-	-	-	-
Commercial	248 303	48.1%	30 453	5.9%	12 483	2.4%	225 069	43.6%	516 309	59.6%	-	-		-
Households	58 265	23.2%	5 113	2.0%	4 887	1.9%	183 188	72.9%	251 453	29.0%	-	-	-	-
Other	3 926	21.2%	627	3.4%	568	3.1%	13 415	72.4%	18 535	2.1%	-	-	-	-
Total By Customer Group	317 804	36.7%	36 333	4.2%	18 060	2.1%	494 322	57.0%	866 519	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	Days 31 - 60 Days		31 - 60 Days		0 Days	Over 9	0 Days	To	otal	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	95 413	100.0%		-	-	-	-	-	95 413	62.3%
Bulk Water	15 222	100.0%	-	-	-	-	-	-	15 222	9.9%
PAYE deductions	14 717	51.9%	13 635	48.1%	-			-	28 352	18.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 840	100.0%	-	-	-	-	-	-	11 840	7.7%
Loan repayments		-	-	-	-	-	-	-		
Trade Creditors	1 037	45.3%	155	6.8%	-	-	1 099	48.0%	2 292	1.5%
Auditor-General		-	-	-	-	-	-	-		
Other	98	100.0%	-	-	-	-	-	-	98	.1%
Total	138 327	90.3%	13 790	9.0%	-	-	1 099	.7%	153 217	100.0%

Contact Details

Municipal Manager	Mr L.H. Mapholoba	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Experiuntile				2021/22				202	0/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	490 470	173 068	35.3%	103 120	21.0%	276 189	56.3%	144 079	72.2%	(28.4%)
Property rates	67 377	50 958	75.6%	7 025	10.4%	57 983	86.1%	6 784	142.2%	3.5%
Propertyrales	0/3//	30 938	/3.0%	7 025	10.4%	5/ 983	80.176	0 /84	142.276	3.076
Service charges - electricity revenue	89 252	19 041	21.3%	19 413	21.8%	38 454	43.1%	17 226	46.6%	12.7%
Service charges - electricity revenue	07232	17041	21.570	17413	21.070	30 434	43.170	17 220	40.070	12.770
Service charges - water revenue										
Service charges - refuse revenue	13 559	3 935	29.0%	3 942	29.1%	7 877	58.1%	3 745	57.3%	5.3%
Service and gest release revenue	10 007		27.070	0 712	27.170	, , , ,	55.176	0710	07.070	0.070
Rental of facilities and equipment	1 668	754	45.2%	60	3.6%	813	48.8%	178	54.2%	(66.4%)
Interest earned - external investments	7 464	1 530	20.5%	1 335	17.9%	2 865	38.4%	1 840	28.6%	(27.4%)
Interest earned - outstanding debtors	. 404	. 550	23.370	. 555	.7.770	2 000	55.770	. 040	20.0%	(27.470)
Dividends received										
Fines, penalties and forfeits	45 296	969	2.1%	1 253	2.8%	2 222	4.9%	1 279	4.3%	(2.0%)
Licences and permits	36	1	2.1%	3	7.7%	4	9.9%	5	18.7%	(44.4%)
Agency services	3 870	450	11.6%	469	12.1%	919	23.7%	1 667	66.0%	(71.9%)
Transfers and subsidies	258 144	95 033	36.8%	69 295	26.8%	164 328	63.7%	110 924	79.1%	(37.5%
Other revenue	2 305	399	17.3%	325	14.1%	724	31.4%	432	41.3%	(24.6%)
Gains	1 500		-	-	-		-			
Operating Expenditure	530 455	119 304	22.5%	113 320	21.4%	232 624	43.9%	123 952	47.3%	(8.6%)
	173 988	37 201	21.4%	47 628	27.4%	84 829	48.8%	40 577	48.7%	17.4%
Employee related costs Remuneration of councillors	25 612	5 465	21.4%	4 / 628 5 052	19.7%	10 517	48.8%	40 577 5 578	48.7%	(9.4%
Debt impairment	39 531	10 340	26.2%	7 170	19.7%	17 510	41.1%	13 341	45.8% 54.4%	(46.3%
Depreciation and asset impairment	51 523	11 829	20.2%	9 318	18.1%	21 147	41.0%	15 395	44.2%	(39.5%
Finance charges	340	11 829	25.3%	9318	18.176	21 147	25.3%	10 390	25.9%	(39.5%)
Bulk purchases	65 650	18 114	27.6%	16 019	24.4%	34 133	52.0%	13 737	47.2%	16.69
Other Materials	11 429	1847	16.2%	3 289	24.4%	5 136	52.0% 44.9%	2 367	35.5%	38.9%
Other Materials Contracted services	106 173	22 477	21.2%	3 289 13 120	28.8%	5 136 35 597	44.9%	23 435	35.5% 28.9%	38.9%
Transfers and subsidies	9 324	1 471	15.8%	2 586	27.7%	4 057	43.5%	1 895	28.9%	36.49
Other expenditure	46 885	10 473	22.3%	9 138	19.5%	19 611	43.5%	7 627	107.7%	19.8%
Losses	40 000	10 4/3	22.370	7 130	17.370	17011	41.070	7 027	107.776	17.07
			-		-		-		-	-
Surplus/(Deficit)	(39 984)	53 765		(10 200)		43 564		20 127		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	40 423	13 937	34.5%	7 549	18.7%	21 486	53.2%	14 963	49.3%	(49.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-		-		-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	439	67 702		(2 651)		65 051		35 090		
Taxation	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) after taxation	439	67 702		(2 651)		65 051		35 090		
Attributable to minorities	-	-	-		-	-	-		-	-
Surplus/(Deficit) attributable to municipality	439	67 702		(2 651)		65 051		35 090		
Share of surplus/ (deficit) of associate	-		-	(2 00 1)	-	-	-	-	-	-
Surplus/(Deficit) for the year	439	67 702		(2 651)		65 051		35 090		
Surplus/(Delicit) for the year	439	6/ /02		(2 651)		65 05 1		35 090		

Part 2: Capital Revenue and Expenditure

					202	20/21				
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ĭ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	67 123	16 185	24.1%	9 712	14.5%	25 897	38.6%	20 442	97.1%	(52.5%
National Government	40 423	12 119	30.0%	6 564	16.2%	18 684	46.2%	12 366	68.7%	(46.9%
Provincial Government		-				-	-	-	-	
District Municipality		-		-	-	-	-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI		-	-		-	-	-	-	-	-
Transfers recognised - capital	40 423	12 119	30.0%	6 564	16.2%	18 684	46.2%	12 366	68.7%	(46.99
Borrowing		-	-		-	-	-	-	-	
Internally generated funds	26 700	4 065	15.2%	3 148	11.8%	7 213	27.0%	8 076	-	(61.09
		-	-		-	-	-	-	-	-
Capital Expenditure Functional	67 123	16 185	24.1%	9 712	14.5%	25 897	38.6%	20 457	51.1%	(52.59
Municipal governance and administration	1 000	1 095	109.5%		-	1 095	109.5%	874	29.0%	(100.09
Executive and Council		-	-		-	-		653	23.5%	(100.0%
Finance and administration	1 000	1 095	109.5%		-	1 095	109.5%	221	31.6%	(100.09
Internal audit		-	-		-	-		-	-	-
Community and Public Safety	14 435	1 196	8.3%	2 221	15.4%	3 417	23.7%	7 201	80.0%	(69.29
Community and Social Services	200	-	-	698	348.8%	698	348.8%	982	42.3%	(29.09
Sport And Recreation	14 235	1 196	8.4%	1 524	10.7%	2 720	19.1%	6 218	102.0%	(75.59
Public Safety		-	-		-	-		-	-	
Housing		-	-		-	-	-	-	-	-
Health		-	-		-	-	-	-	-	-
Economic and Environmental Services	39 588	13 893	35.1%	5 527	14.0%	19 421	49.1%	11 307	50.2%	(51.19
Planning and Development	3 000	2 615	87.2%		-	2 615	87.2%	-	-	
Road Transport	36 588	11 278	30.8%	5 527	15.1%	16 806	45.9%	11 307	52.1%	(51.19
Environmental Protection		-	-		-	-	-	-	-	
Trading Services	12 100	-		1 964	16.2%	1 964	16.2%	1 076	15.7%	82.5
Energy sources	9 825			1 158	11.8%	1 158	11.8%	323	29.9%	
Water Management					-	-	-	-	-	-
Waste Water Management	1 400			279	19.9%	279	19.9%		-	(100.09
Waste Management	875			527	60.3%	527	60.3%	752	27.3%	(29.99
Other					-					
										1

•				2021/22				202	20/21	
	Budget		Quarter		Quarter		to Date		d Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
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)		(147 080)	35.4%	(218 138)		-	-	(100.0%)
Suppliers and employees	(415 479)	(71 058)	17.1%	(147 080)	35.4%	(218 138)	52.5%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants								-		- (400 001)
Net Cash from/(used) Operating Activities	63 581	(71 058)	(111.8%)	(147 080)	(231.3%)	(218 138)	(343.1%)			(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%)	(52)	16.3%	8	(2.4%)	(48)	(48.3%)	9.2%
Short term loans	-	-		-		-		-	-	-
Borrowing long term/refinancing	-							-	-	-
Increase (decrease) in consumer deposits	(320)	60	(18.7%)	(52)	16.3%	8	(2.4%)	(48)	(48.3%)	9.2%
Payments									-	-
Repayment of borrowing	-	-	-		-	-		-	-	-
Net Cash from/(used) Financing Activities	(320)	60	(18.7%)	(52)	16.3%	8	(2.4%)	(48)	(48.3%)	9.2%
Net Increase/(Decrease) in cash held	(3 877)	(70 998)	1 831.0%	(147 132)	3 794.6%	(218 130)	5 625.6%	(48)	-	307 669.3%
Cash/cash equivalents at the year begin:	120 841			(71 000)	(58.8%)	- 1		39		(182 849.0%)
Cash/cash equivalents at the year end:	116 963	(71 086)	(60.8%)	(218 139)	(186.5%)	(218 139)	(186.5%)	(21)		1 038 359.3%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-		-	1	100.0%	1		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 654	41.5%	1 491	13.3%	351	3.1%	4 727	42.1%	11 223	13.2%	-	-		-
Receivables from Non-exchange Transactions - Property Rates	820	1.8%	1 269	2.7%	816	1.7%	43 929	93.8%	46 835	54.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(5)	100.0%	-	-	-	-	-	-	(5)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 029	10.6%	803	8.3%	615	6.3%	7 284	74.8%	9 732	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	.1%	4	.1%	3	.1%	4 015	99.7%	4 027	4.7%	-	-	-	-
Interest on Arrear Debtor Accounts	280	1.7%	387	2.4%	395	2.4%	15 357	93.5%	16 418	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 960)	169.2%	23	(.8%)	26	(.9%)	1 980	(67.5%)	(2 931)	(3.4%)	-	-	-	-
Total By Income Source	1 823	2.1%	3 977	4.7%	2 207	2.6%	77 293	90.6%	85 300	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 112	4.2%	764	2.9%	302	1.1%	24 425	91.8%	26 603	31.2%	-	-		
Commercial	3 131	27.8%	950	8.4%	133	1.2%	7 052	62.6%	11 265	13.2%	-	-		-
Households	(1 900)	(5.0%)	1 618	4.2%	1 313	3.4%	37 038	97.3%	38 069	44.6%	-	-	-	-
Other	(520)	(5.6%)	645	6.9%	460	4.9%	8 778	93.7%	9 363	11.0%	-	-	-	-
Total By Customer Group	1 823	2.1%	3 977	4.7%	2 207	2.6%	77 293	90.6%	85 300	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-			-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-		
Loan repayments	-	-	-	-	-	-	-	-		
Trade Creditors	208	64.9%	-	-	-	-	113	35.1%	321	100.09
Auditor-General	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-
Total	208	64.9%	-	-	-	-	113	35.1%	321	100.09

Contact Details

Municipal Manager	Mr RP Mnguni	035 473 3342	
Einancial Manager		035 473 3312	

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Experiuntile				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ť
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	172 450	19 928	11.6%	39 776	23.1%	59 704	34.6%	10 485	39.9%	279.4%
Property rates	32 606	11 811	36.2%	3 622	11.1%	15 434	47.3%	3 733	42.8%	(3.0%)
Property rates	32 000	11011	30.270	3 022	11.170	13 434	47.370	3 /33	42.070	(3.076)
Service charges - electricity revenue	33 916	5 084	15.0%	5 574	16.4%	10 658	31.4%	4 665	30.6%	19.5%
Service charges - water revenue	55 710		10.070	0011	10.170	10 000	01.110	1 000	55.575	17.070
Service charges - sanitation revenue										
Service charges - refuse revenue	2 147	455	21.2%	522	24.3%	977	45.5%	391	40.8%	33.4%
Survice dialoges related revenue	2.10	-	21270		21.070	-	10.070		10.070	55.170
Rental of facilities and equipment	450	6	1.3%	5	1.1%	11	2.5%	3	2.7%	69.8%
Interest earned - external investments	1 200	353	29.5%	415	34.6%	769	64.1%	290	64.3%	43.2%
Interest earned - outstanding debtors	1 900	205	10.8%	157	8.3%	362	19.1%	193	37.1%	(18.5%)
Dividends received	-				-				-	(
Fines, penalties and forfeits	1 003	_	_	9	.9%	9	.9%	59	2.1%	(85.0%)
Licences and permits	2 208	9	.4%	691	31.3%	699	31.7%	22	14.1%	2 994.7%
Agency services	_	_	_		-		_	_	_	_
Transfers and subsidies	92 528	1 973	2.1%	28 749	31.1%	30 722	33.2%	1 145	45.6%	2 411.8%
Other revenue	2 991	31	1.0%	32	1.1%	63	2.1%	(16)	1.6%	(300.9%)
Gains	1 500	-	-			-	-		-	
Operating Expenditure	164 702	43 738	26.6%	50 866	30.9%	94 604	57.4%	39 513	48.6%	28.7%
Employee related costs	57 824	15 260	26.4%	16 364	28.3%	31 623	54.7%	16 171	52.4%	1.2%
Remuneration of councillors	9 633	1 908	19.8%	2 174	22.6%	4 081	42.4%	2 213	47.7%	(1.8%)
Debt impairment	6 726	1 700	17.070	2 174	22.070	4 001	42.470	2213	47.770	(1.070)
Depreciation and asset impairment	18 287	5 966	32.6%	5 898	32.2%	11 864	64.9%	5 325	77.0%	10.8%
Finance charges	10 207	3 700	32.070	15	32.270	22	04.770	33	77.070	(54.8%)
Bulk purchases	26 469	7 460	28.2%	3 561	13.5%	11 021	41.6%	6 814	54.3%	(47.7%)
Other Materials	3 546	862	24.3%	1 181	33.3%	2 043	57.6%	401	24.7%	194.89
Contracted services	23 218	5 422	23.4%	13 841	59.6%	19 263	83.0%	5 691	47.0%	143.29
Transfers and subsidies	20210	5 122	25.170	(26)	57.676	(26)	05.070	0071	56.0%	(100.0%
Other expenditure	18 999	6 854	36.1%	7 859	41.4%	14 713	77.4%	2 866	36.1%	174.3%
Losses			-			-	-			
	7 748	(22.011)		(11 000)		(24.001)		(20,020)		
Surplus/(Deficit)		(23 811)		(11 090)		(34 901)		(29 028)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	39 637	6 020	15.2%	11 364	28.7%	17 384	43.9%	5 819	65.4%	95.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-		-		-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-			-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 385	(17 791)		274		(17 516)		(23 209)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 385	(17 791)		274		(17 516)		(23 209)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 385	(17 791)		274		(17 516)		(23 209)		
Share of surplus/ (deficit) of associate	500		-		-	(510)	-	(22 207)		
Surplus/(Deficit) for the year	47 385	(17 791)		274		(17 516)		(23 209)		
ourplus/(pericit) for the year	47 385	(17 /91)		2/4		(1/316)		(23 209)		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	47 316	6 720	14.2%	9 675	20.4%	16 396	34.7%	9 500	(1 141.3%)	1.89
National Government	39 637	6 137	15.5%	7 463	18.8%	13 600	34.3%	5 591	(1 161.0%)	
Provincial Government	37 037	0 137	13.370	7 403	10.070	13 000	34.370	3 371	(1 101.070)	33.37
District Municipality			-							
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI										
Transfers recognised - capital	39 637	6 137	15.5%	7 463	18.8%	13 600	34.3%	5 591	(1 160.6%)	33.59
Borrowing	37 037	0 137	13.376	7 403	10.070	13 000	34.370	3 371	(1 100.076)	33.3
Internally generated funds	7 679	583	7.6%	2 213	28.8%	2 796	36.4%	3 909	(1 029.3%)	(43.4%
, 9	-		-		-		-	-	(-
Capital Expenditure Functional	47 316	6 720	14.2%	9 675	20.4%	16 396	34.7%	9 500	(1 127.5%)	1.89
Municipal governance and administration	3 589	22	.6%	2 108	58.7%	2 130	59.4%	26	(11 048.3%)	8 057.09
Executive and Council	2 300	22	1.0%	1 815	78.9%	1 837	79.9%		(15.3%)	(100.09
Finance and administration	1 289		-	293	22.7%	293	22.7%	26	(11 903.6%)	1 033.89
Internal audit	-	-	-		-	-	-	-	-	-
Community and Public Safety	250	45	18.0%		-	45	18.0%	950	(6 331.3%)	(100.0%
Community and Social Services	130	45	34.6%		-	45	34.6%	(4)	(41 397.3%)	(100.0%
Sport And Recreation	-	-	-		-	-	-	-	-	-
Public Safety	120	-	-	-	-	-	-	954	(12.0%)	(100.09
Housing	-	-	-		-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 372	4 609	21.6%	3 974	18.6%	8 583	40.2%	5 359	(536.4%)	(25.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	21 372	4 609	21.6%	3 974	18.6%	8 583	40.2%	5 359	(536.4%)	(25.8%
Environmental Protection		-	-		-	-	-	-	-	-
Trading Services	22 105	2 044	9.2%	3 593	16.3%	5 637	25.5%	3 166	(931.6%)	
Energy sources	22 005	2 044	9.3%	3 543	16.1%	5 587	25.4%	3 166	(812.2%)	11.99
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	1		1		-		
Waste Management	100	-	-	50	49.9%	50	49.9%	-	(2 034.9%)	(100.0%
Other	-	-	-		-	-	-	-	-	-

				2021/22				20:	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	192 910	6 928	3.6%	4 774	2.5%	11 702	6.1%	-	-	(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%	4 774	12.0%	11 702	29.5%	-	-	(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%	4 774	8.4%	11 702	20.6%	-	-	(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	-	0	-	1	-	-	-	(100.0%)

Capital assets	(47 077	1	-	0	-	1		-	-	(100.0%)
Net Cash from/(used) Investing Activities	(44 777	1		0	-	1		-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	80	(86)	(107.3%)	1	1.4%	(85)	(106.0%)	5	(.6%)	(76.2%)
Short term loans	-	-	- 1	-	-	- 1		-	- 1	- 1
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	80	(86)	(107.3%)	1	1.4%	(85)	(106.0%)	5	(.6%)	(76.2%)
Payments		-	-	-		-		-		
Repayment of borrowing	-		-	-		-		-	-	-
Net Cash from/(used) Financing Activities	80	(86)	(107.3%)	1	1.4%	(85)	(106.0%)	5	(.6%)	(76.2%)
Net Increase/(Decrease) in cash held	12 070	6 843	56.7%	4 775	39.6%	11 618	96.3%	5	(.6%)	103 141.1%
Cash/cash equivalents at the year begin:	4 814	-	-	6 843	142.1%	-	-	4 030	66.3%	69.8%
Cash/cash equivalents at the year end:	16 884	6 843	40.5%	11 618	68.8%	11 618	68.8%	4 035	79.9%	187.9%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-		-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 607	24.4%	450	6.8%	322	4.9%	4 221	64.0%	6 600	14.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 161	4.2%	682	2.5%	364	1.3%	25 366	92.0%	27 573	61.7%	-	-		-
Receivables from Exchange Transactions - Waste Water Management		-	-		-			-	-		-	-		-
Receivables from Exchange Transactions - Waste Management	167	4.3%	87	2.2%	89	2.3%	3 547	91.2%	3 890	8.7%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	12	5.9%	10	4.6%	5	2.4%	184	87.2%	211	.5%	-	-		-
Interest on Arrear Debtor Accounts	162	2.5%	320	5.0%	164	2.6%	5 776	89.9%	6 422	14.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-		-	-		-	-		-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 110	7.0%	1 548	3.5%	944	2.1%	39 094	87.5%	44 696	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	628	3.5%	364	2.0%	184	1.0%	16 797	93.5%	17 972	40.2%	-	-	-	-
Commercial	1 594	20.0%	449	5.6%	121	1.5%	5 787	72.8%	7 951	17.8%	-	-	-	-
Households	881	5.1%	729	4.2%	637	3.7%	14 937	86.9%	17 184	38.4%	-	-	-	-
Other	6	.4%	6	.4%	3	.2%	1 574	99.0%	1 589	3.6%	-	-	-	-
Total By Customer Group	3 110	7.0%	1 548	3.5%	944	2.1%	39 094	87.5%	44 696	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(1 849)		1 849	-	-			-	-	-
Bulk Water				-	-			-	-	-
PAYE deductions	-			-	-			-	-	-
VAT (output less input)	-	-	-	-	-	-		-		-
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments			-		-	-		-		
Trade Creditors	(93)	40.2%	(18)	7.8%	(431)	186.6%	311	(134.6%)	(231)	(42.3%
Auditor-General	(733)		733		-	-		-		-
Other	872	112.2%	358	46.0%	(1 021)	(131.4%)	569	73.2%	777	142.3%
Total	(1 802)	(329.9%)	2 921	534.7%	(1 452)	(265.8%)	879	161.0%	546	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	195 770	63 448	32.4%	52 333	26.7%	115 781	59.1%	45 263	57.7%	15.6%
Property rates	55 000	13 540	24.6%	13 540	24.6%	27 080	49.2%	12 254	50.8%	10.5%
Service charges - electricity revenue	19 500	2 026	10.4%	2 365	12.1%	4 391	22.5%	3 025	25.6%	(21.8%)
Service charges - water revenue	-	-	-		-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-		-	-	-	-	-	-
Service charges - refuse revenue	1 500	320	21.3%	328	21.9%	648	43.2%	307	76.3%	6.9%
	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 500	351	23.4%	305	20.3%	655	43.7%	316	47.0%	(3.6%)
Interest earned - external investments	1 800	23	1.3%		-	23	1.3%	-	6.7%	-
Interest earned - outstanding debtors	1 600	334	20.9%	436	27.3%	770	48.1%	404	42.4%	8.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30	-	-	29	95.2%	29	95.2%	0	1.8%	13 436.0%
Licences and permits	170	71	41.5%	2	1.3%	73	42.8%	26	10.6%	(91.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	113 870	44 786	39.3%	35 322	31.0%	80 108	70.4%	26 906	66.7%	31.3%
Other revenue	800	1 998	249.7%	7	.8%	2 005	250.6%	2 026	267.2%	(99.7%)
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	195 502	20 708	10.6%	41 595	21.3%	62 303	31.9%	22 457	25.3%	85.2%
Employee related costs	64 371	11 092	17.2%	7 543	11.7%	18 635	28.9%	9 972	43.4%	(24.4%)
Remuneration of councillors	10 169	1 621	15.9%	1 621	15.9%	3 242	31.9%	1 565	34.8%	3.6%
Debt impairment	2 000	-	-	137	6.8%	137	6.8%	-	-	(100.0%)
Depreciation and asset impairment	18 000	-	-	-	-	-	-	-	-	-
Finance charges	-	0	-	-	-	0	-	-	-	-
Bulk purchases	13 000	-	-	-	-	-	-	186	1.2%	(100.0%)
Other Materials	8 895	803	9.0%	3 302	37.1%	4 105	46.1%	1 134	26.5%	191.2%
Contracted services	36 057	1 698	4.7%	4 004	11.1%	5 702	15.8%	5 136	21.5%	(22.0%)
Transfers and subsidies	3 100	-	-	-	-	-	-	-	-	-
Other expenditure	39 910	5 494	13.8%	24 989	62.6%	30 484	76.4%	4 464	25.7%	459.8%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	268	42 739		10 738		53 478		22 806		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	29 956	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 224	42 739		10 738		53 478		22 806		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30 224	42 739		10 738		53 478		22 806		
Attributable to minorities	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 224	42 739		10 738		53 478		22 806		
Share of surplus/ (deficit) of associate		,,,,								
	-	-	-	-	-	-				

Part 2: Capital Revenue and Expenditure

Reposition appropriation appro					2021/22				202	20/21	
Reposition appropriation appro		Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
Capital Revenue and Expenditure Source of Finance 42 136 (3 661) (8,7%) 736 1,7% (2 925) (6,9%) 222 (29 311.0%) 23	R thousands			Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2020/21 1 Q2 of 2021/22
Source of Finance 42 136 (3 661) (8,7%) 736 1.7% (2 925) (6,9%) 222 (29 311,0%) 23											
National Government Provincial Government Pr		40.107	(2 ((1)	(0.70/)	72/	1 70/	(2.025)	// 00/)	222	(20 211 00/)	231.5
Provincial Covernment District Manicipality Transfers add subsidies - capital (monetary alloc)(Departm Agencies.H Transfers recognised - capital Borrowing Internally generated funds					/36	1.7%			222	(29 311.0%)	231.5
District Municipality Community and Public Safety Community and Social Services Sport And Recreation Spo		29 956	2 069	6.9%		-	2 069	6.9%	-	-	-
Transfers and subsidies - capital (monetary allos) (Departm Agencies, H Transfers recognised - capital (appear)			-	-		-	-	-	-	-	-
Transfers recognised - capital Borrowing - - - - - - - - -			-	-		-	-	-	-	-	-
Borrowing			-			-			-		-
Capital Expenditure Functional 42 136 (3 661) (8.7%) 736 6.0% (4 995) (41.0%) 222 (16 318.1%) 23		29 956	2 069	6.9%		-	2 069	6.9%	-	-	-
Capital Expenditure Functional 42 136 (3 661) (8,7%) 736 1,7% (2 925) (6,6%) 222 (4 176 2%) 2: Municipal governance and administration						-					-
Capital Expenditure Functional 42 136 (3 661) (8.7%) 736 1.7% (2 925) (6.9%) 222 (4 176.2%) 22 (4 176.2%) 22 (4 176.2%) 22 (4 176.2%) 22 (4 176.2%) 23 (4 176.2%) 24 (4 975) (8 1.5%) 222 (4 176.2%) 23 (4 176.2%) 24 (4 975) (8 1.5%) 22 (4 937.9%) 23 (4 975) (8 1.5%) 22 (4 937.9%) 23 (4 937.9%) 24 (4 975) (8 1.5%) 22 (4 937.9%) 24 (4 937.9%) 25 (4 937.9%)	Internally generated funds	12 180	(5 731)	(47.0%)	736	6.0%	(4 995)	(41.0%)	222	(16 318.1%)	231.5
Municipal governance and administration 6 130 (5 731) (93.5%) 736 12.0% (4 995) (81.5%) 222 (4 937.9%) 23			-		-	-	-	-	-	-	-
Executive and Council Finance and administration finance and finance finance and administration finance and finance a	Capital Expenditure Functional	42 136	(3 661)	(8.7%)	736	1.7%	(2 925)	(6.9%)	222	(4 176.2%)	231.5
Executive and Council Finance and administration finance and finance finance and administration finance and finance a	Municipal governance and administration	6 130	(5 731)	(93.5%)	736	12.0%	(4 995)	(81.5%)	222	(4 937.9%)	231.5
Internal audit Community and Public Safety 13 400 1 661 12.4% 586.1%) Community and Public Safety 13 400 1 661 16.0% 1661 16.0% (4715.1%) Sport And Recreation 3 000 Public Safety 1000 Health 5876ty Housing 1000 Health 5876ty Health 5876ty Floring and Development 13 806 100 Road Transport 4700 409 8.7% 409 2.2% 3.7% Endomental Protection 17 400 Trading Services 4 100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						-			-		-
Community and Public Safety	Finance and administration	6 130	(5 731)	(93.5%)	736	12.0%	(4 995)	(81.5%)	222	(4 937.9%)	231.5
Community and Social Services 10 400 1 661 16.0% . 1661 16.0% . (4.715.1%) Sport And Recreation 3.000	Internal audit		-	-		-	-	-	-	-	-
Sport And Recreation 3 000 - - - - - - - - -	Community and Public Safety	13 400	1 661	12.4%		-	1 661	12.4%	-	(5 986.1%)	-
Public Safety Housing Health Economic and Environmental Services 18 506 409 2.2% 409	Community and Social Services	10 400	1 661	16.0%		-	1 661	16.0%	-	(4 715.1%)	
Housing	Sport And Recreation	3 000	-	-		-	-	-	-	-	
Health	Public Safety		-			-		-	-	-	
Health	Housing										
Planning and Development	Health		-			-		-	-	-	-
Planning and Development 13 806	Economic and Environmental Services	18 506	409	2.2%			409	2.2%		(3 201.8%)	-
Environmental Protection	Planning and Development	13 806	-			-		-	-		
Trading Services		4 700	409	8.7%		_	409	8.7%	_		-
Energy sources 4 000	Environmental Protection		-	-				-	-	-	-
Energy sources 4 000	Trading Services	4 100						-			
Water Management -			-						-	-	-
Waste Water Management -			-						-	-	
Waste Management 100 -			-						-	-	-
		100	-	-			-	-	-	-	-
	Other		_			_					-

				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
							-11 1		-11 -1	
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	(0.400)	-		-		-	-	-	-	-
Transfers and grants	(3 100)	-	-	-	-	-	-	-	-	-
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%)	(1)	.2%	1	(.2%)	2	-	(153.9%)
Short term loans		-	-	-	-			-		-
Borrowing long term/refinancing		-	-	-	-			-		-
Increase (decrease) in consumer deposits	(454)	2	(.4%)	(1)	.2%	1	(.2%)	2	-	(153.9%)
Payments		-	-	-	-		-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(454)	2	(.4%)	(1)	.2%	1	(.2%)	2		(153.9%)
Net Increase/(Decrease) in cash held	(12)	2	(17.2%)	(1)	9.2%	1	(8.0%)	2		(153.9%)
Cash/cash equivalents at the year begin:	21 058	54 185	257.3%	153 371	728.3%	54 185	257.3%	30 694	-	399.7%
Cash/cash equivalents at the year end:	21 046	109 353	519.6%	223 260	1 060.8%	223 260	1 060.8%	31 047	(6 814.0%)	619.1%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	484	17.3%	310	11.1%	462	16.6%	1 535	55.0%	2 791	9.0%		-		-
Receivables from Non-exchange Transactions - Property Rates	2 440	28.8%	(7 871)	(92.8%)	(24 440)	(288.3%)	38 350	452.3%	8 479	27.3%		-		-
Receivables from Exchange Transactions - Waste Water Management					-			-	-			-		-
Receivables from Exchange Transactions - Waste Management	118	1.5%	110	1.4%	97	1.2%	7 615	95.9%	7 940	25.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	92	4.5%	78	3.8%	69	3.4%	1 807	88.3%	2 047	6.6%	-	-	-	-
Interest on Arrear Debtor Accounts	137	1.4%	129	1.3%	130	1.3%	9 397	96.0%	9 793	31.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	6	100.0%	6		-	-	-	-
Total By Income Source	3 270	10.5%	(7 244)	(23.3%)	(23 681)	(76.3%)	58 711	189.1%	31 055	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 011	(31.2%)	(8 143)	126.4%	(24 605)	382.0%	24 297	(377.2%)	(6 441)	(20.7%)	-	-	-	-
Commercial	643	10.7%	340	5.7%	164	2.7%	4 841	80.8%	5 987	19.3%		-		-
Households	212	1.5%	205	1.5%	203	1.4%	13 481	95.6%	14 100	45.4%	-	-	-	-
Other	404	2.3%	355	2.0%	557	3.2%	16 092	92.4%	17 408	56.1%	-	-	-	-
Total By Customer Group	3 270	10.5%	(7 244)	(23.3%)	(23 681)	(76.3%)	58 711	189.1%	31 055	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-		-	-	-	-	-		-
Trade Creditors	3 264	18.6%	2 519	14.3%	10 057	57.2%	1 730	9.8%	17 571	61.9%
Auditor-General	-	-		-	-	-	7	100.0%	7	-
Other	3 414	31.6%	3 626	33.5%	11 155	103.1%	(7 375)	(68.2%)	10 819	38.1%
Total	6 678	23.5%	6 145	21.6%	21 212	74.7%	(5 638)	(19.9%)	28 397	100.0%

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: KING CETSHWAYO (DC28) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

, ,				2021/22				202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	786 871	284 492	36.2%	239 122	30.4%	523 614	66.5%	242 309	72.3%	(1.3%)
Property rates	700 07 1	204 492	30.270	239 122	30.476	323 014	00.376	242 309	12.370	(1.370)
Property rates					-	-			-	
Service charges - electricity revenue										
Service charges - water revenue	87 201	14 985	17.2%	13 361	15.3%	28 346	32.5%	13 666	43.4%	(2.2%)
Service charges - sanitation revenue	8 677	2 199	25.3%	2 149	24.8%	4 348	50.1%	1 973	48.3%	8.9%
Service charges - refuse revenue	30 628	7 448	24.3%	8 906	29.1%	16 354	53.4%	6 632	55.8%	34.3%
Service dialiges release revenue	-		21.070		27.170	-	-		-	
Rental of facilities and equipment	122	291	238.8%	79	64.5%	370	303.4%	49	346.4%	59.9%
Interest earned - external investments	19 679	4 697	23.9%	4 041	20.5%	8 738	44.4%	4 793	30.9%	(15.7%)
Interest earned - outstanding debtors	297	687	231.6%	748	252.2%	1 435	483.8%	696	499.5%	7.5%
Dividends received		-	-		-	-	-		-	-
Fines, penalties and forfeits	26	6	22.6%	5	18.0%	11	40.6%	3	109.8%	62.0%
Licences and permits	80	35	43.5%	25	30.9%	60	74.5%	30	40.4%	(17.5%)
Agency services					-	-			-	
Transfers and subsidies	634 456	252 054	39.7%	207 472	32.7%	459 525	72.4%	214 319	79.2%	(3.2%)
Other revenue	5 707	2 090	36.6%	2 338	41.0%	4 428	77.6%	148	16.8%	1 475.0%
Gains			-		-	-	-	-	-	-
Operating Expenditure	905 749	216 260	23.9%	261 663	28.9%	477 923	52.8%	296 617	61.6%	(11.8%)
Employee related costs	275 161	55 680	20.2%	78 692	28.6%	134 372	48.8%	66 765	44.5%	17.9%
Remuneration of councillors	15 216	3 167	20.8%	2 531	16.6%	5 697	37.4%	3 156	43.1%	(19.8%)
Debt impairment	8 286	83	1.0%	14	.2%	97	1.2%	-	-	(100.0%
Depreciation and asset impairment	129 712	30 558	23.6%	31 155	24.0%	61 713	47.6%	34 997	58.7%	(11.0%
Finance charges	2 765	-	-	1 515	54.8%	1 515	54.8%	1 981	53.2%	(23.5%
Bulk purchases						-			-	-
Other Materials	210 278	53 558	25.5%	53 223	25.3%	106 781	50.8%	66 804	107.8%	(20.3%
Contracted services	166 017	42 985	25.9%	84 915	51.1%	127 900	77.0%	104 125	80.5%	(18.4%
Transfers and subsidies	-	-	-		-	-		-	-	-
Other expenditure	98 315	30 229	30.7%	9 618	9.8%	39 847	40.5%	18 789	39.3%	(48.8%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 878)	68 232		(22 541)		45 692		(54 308)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	225 791	32 835	14.5%	49 914	22.1%	82 749	36.6%	59 101	36.6%	(15.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F			-						-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 914	101 067		27 374		128 441		4 793		
Taxation	-	-		-		-	-	-	-	-
Surplus/(Deficit) after taxation	106 914	101 067		27 374		128 441		4 793		
Attributable to minorities	100 714	.0.007		2, 3/4		120 111				
Surplus/(Deficit) attributable to municipality	106 914	101 067		27 374		128 441		4 793		
Share of surplus/ (deficit) of associate	100 914	101 067		21 3/4	_	120 44 1		4 /93		_
	104 014	101 067	-	27 374	-	128 441		4 793	-	-
Surplus/(Deficit) for the year	106 914	101 067		21 314		128 441		4 /93		

Part 2: Capital Revenue and Expenditure

•	2021/22								2020/21			
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22		
R thousands							арргорпаціон		арргорпаціон			
Capital Revenue and Expenditure												
Source of Finance	244 467	31 434	12.9%	46 444	19.0%	77 878	31.9%	49 396	26.2%	(6.0%)		
National Government	225 791	28 552	12.6%	43 441	19.2%	71 993	31.9%	48 301	30.9%	(10.1%)		
Provincial Government	-	-	-		-		-		-			
District Municipality			-		-		-		-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	225 791	28 552	12.6%	43 441	19.2%	71 993	31.9%	48 301	30.9%	(10.1%)		
Borrowing	-		-		-		-		-	-		
Internally generated funds	18 675	2 882	15.4%	3 003	16.1%	5 885	31.5%	1 096	2.8%	174.19		
	-		-	-	-		-	-	-	-		
Capital Expenditure Functional	244 467	31 434	12.9%	46 444	19.0%	77 878	31.9%	49 396	26.2%	(6.0%		
Municipal governance and administration	6 829	705	10.3%	411	6.0%	1 116	16.3%	15	.3%	2 617.0%		
Executive and Council	1 137	1	.1%	199	17.5%	200	17.5%	16	15.6%	1 173.5%		
Finance and administration	5 650	704	12.5%	212	3.8%	916	16.2%	(0)	-	(43 534.2%		
Internal audit	42	-	-		-		-	-	-			
Community and Public Safety	-	-		34		34	-	26	17.3%	32.69		
Community and Social Services	-	-	-	34	-	34	-	26	17.3%	32.69		
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%	45 999	19.4%	76 727	32.3%	49 355	26.9%	(6.8%		
Energy sources	187 918	27 479	14.6%	32 737	17.4%	60 216	32.0%	44 778	27.1%	(2/ 00/		
Water Management	18/ 918 38 974	1 073	14.6%	32 /3/ 2 175	17.4%	60 216 3 248	32.0% 8.3%	44 7/8	27.1% 41.9%	(26.9%		
Waste Water Management Waste Management	38 974 10 746	2 176	2.8%	11 087	103.2%	3 248 13 264	123.4%	4 214	1.9%	(48.4% 2 958.99		
Other	-	-	-	-	-	-	-	-	-			

, ,					202					
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	3 463 708	852 881	24.6%	1 078 089	31.1%	1 930 971	55.7%	975 160	54.7%	10.6%
Property rates						-		-		
Service charges	139 125	33 339	24.0%	35 348	25.4%	68 687	49.4%	29 650	14.8%	19.2%
Other revenue	3 041 477	682 844	22.5%	1 014 896	33.4%	1 697 740	55.8%	863 136	79.2%	17.6%
Transfers and Subsidies - Operational	5 819	2 355	40.5%	2 302	39.6%	4 657	80.0%	2 374	18.9%	(3.1%)
Transfers and Subsidies - Capital	263 579	131 419	49.9%	23 000	8.7%	154 419	58.6%	80 000	17.9%	(71.3%)
Interest	13 708	2 924	21.3%	2 543	18.6%	5 468	39.9%	-	-	(100.0%)
Dividends	-	-	-		-	-	-	-	-	-
Payments	(1 092 604)	(363 932)	33.3%	(270 248)	24.7%	(634 180)		(430 657)		
Suppliers and employees	(1 089 839)	(363 932)	33.4%	(270 248)	24.8%	(634 180)	58.2%	(430 657)	68.0%	(37.2%)
Finance charges	(2 765)	-	-		-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 371 104	488 949	20.6%	807 841	34.1%	1 296 791	54.7%	544 503	50.6%	48.4%
Cash Flow from Investing Activities										
Receipts	9	6	60.7%	(14)	(148.2%)	(8)	(87.5%)	4	(280.5%)	(428.3%)
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current receivables	9	6	60.7%	(14)	(148.2%)	(8)	(87.5%)	4	(280.5%)	(428.3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(244 467)	(31 434)	12.9%	(46 444)	19.0%	(77 878)	31.9%	(49 396)	13.1%	(6.0%)

Capital assets	(244 467)	(31 434)	12.9%	(46 444)	19.0%	(77 878)	31.9%	(49 396)	13.1%	(6.0%)
Net Cash from/(used) Investing Activities	(244 457)	(31 428)	12.9%	(46 458)	19.0%	(77 886)	31.9%	(49 392)	13.1%	(5.9%)
Cash Flow from Financing Activities										
Receipts	(16)	(2)	12.7%	1	(4.3%)	(1)	8.4%	48	(.1%)	(98.6%)
Short term loans	-	-	-	-	-	-		-	-	-
Borrowing long term/refinancing		-	-		-			-	-	-
Increase (decrease) in consumer deposits	(16)	(2)	12.7%	1	(4.3%)	(1)	8.4%	48	(.1%)	(98.6%)
Payments	9 564							-	-	
Repayment of borrowing	9 564	-	-		-	-		-	-	-
Net Cash from/(used) Financing Activities	9 548	(2)		1	-	(1)		48	(.1%)	(98.6%)
Net Increase/(Decrease) in cash held	2 136 194	457 519	21.4%	761 384	35.6%	1 218 903	57.1%	495 160	59.1%	53.8%
Cash/cash equivalents at the year begin:	395 771	(210 437)	(53.2%)	748 503	189.1%	(210 437)	(53.2%)	1 500 260	100.1%	(50.1%)
Cash/cash equivalents at the year end:	2 531 965	748 503	29.6%	1 509 887	59.6%	1 509 887	59.6%	1 995 420	66.1%	(24.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 874	8.9%	3 344	6.1%	1 549	2.8%	45 133	82.2%	54 900	59.3%	-	-	32 454	59.1%
Trade and Other Receivables from Exchange Transactions - Electricity			-					-			-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	658	4.5%	466	3.2%	154	1.1%	13 203	91.2%	14 481	15.6%	-	-	8 529	58.9%
Receivables from Exchange Transactions - Waste Management			-					-			-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	257	2.0%	249	2.0%	253	2.0%	11 834	94.0%	12 593	13.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 674	25.3%	620	5.9%	237	2.2%	7 045	66.6%	10 576	11.4%	-	-	-	-
Total By Income Source	8 463	9.1%	4 678	5.1%	2 194	2.4%	77 216	83.4%	92 550	100.0%	-	-	40 983	44.3%
Debtors Age Analysis By Customer Group														
Organs of State	1 745	18.2%	1 386	14.5%	409	4.3%	6 026	63.0%	9 566	10.3%	-	-	-	-
Commercial	3 563	26.0%	1 060	7.7%	433	3.2%	8 626	63.0%	13 682	14.8%	-	-	1 685	12.3%
Households	3 155	4.6%	2 232	3.2%	1 351	1.9%	62 564	90.3%	69 302	74.9%	-	-	39 298	56.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 463	9.1%	4 678	5.1%	2 194	2.4%	77 216	83.4%	92 550	100.0%	-	-	40 983	44.3%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		-			-		-	-	-
Bulk Water	36 462	9.8%	26 736	7.2%	34 774	9.3%	275 791	73.8%	373 763	88.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement					-	-		-		-
Loan repayments					-	-		-		-
Trade Creditors	18 184	38.2%	15 712	33.0%	4 937	10.4%	8 829	18.5%	47 662	11.3%
Auditor-General					-	-		-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	54 646	13.0%	42 448	10.1%	39 711	9.4%	284 620	67.5%	421 425	100.0%

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	309 163	120 890	39.1%	80 982	26.2%	201 872	65.3%	108 252	72.4%	(25.2%)
Property rates	46 642	25 063	53.7%	4 688	10.1%	29 751	63.8%	11 548	58.5%	(59.4%)
Service charges - electricity revenue	39 216	8 985	22.9%	7 837	20.0%	16 823	42.9%	6 475	45.5%	21.0%
Service charges - water revenue	-	-	-		-		-	-	-	-
Service charges - sanitation revenue	-	-	-		-		-	-	-	-
Service charges - refuse revenue	9 546	2 544	26.7%	2 782	29.1%	5 326	55.8%	2 307	45.9%	20.6%
	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	130	38	29.1%	35	26.9%	73	56.0%	32	17.5%	8.9%
Interest earned - external investments	4 950	1 204	24.3%	647	13.1%	1 851	37.4%	733	68.4%	(11.8%)
Interest earned - outstanding debtors	6 740	765	11.3%	601	8.9%	1 366	20.3%	1 155	12.7%	(48.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	265	13	5.1%	24	9.2%	38	14.2%	10	3.4%	135.1%
Licences and permits	695	244	35.1%	94	13.5%	338	48.6%	90	19.4%	3.5%
Agency services	-	-	-		-	-	-	-	-	-
Transfers and subsidies	200 340	81 233	40.5%	63 560	31.7%	144 793	72.3%	85 686	88.7%	(25.8%)
Other revenue	640	801	125.1%	714	111.4%	1 515	236.6%	214	65.9%	233.4%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	323 462	66 491	20.6%	88 455	27.3%	154 946	47.9%	69 924	41.1%	26.5%
Employee related costs	107 819	26 652	24.7%	28 309	26.3%	54 960	51.0%	25 139	45.8%	12.6%
Remuneration of councillors	14 643	3 400	23.2%	3 272	22.3%	6 672	45.6%	3 414	48.3%	(4.2%)
Debt impairment	30 635	-	-	18 972	61.9%	18 972	61.9%	-	-	(100.0%)
Depreciation and asset impairment	32 726	7 671	23.4%	7 737	23.6%	15 409	47.1%	14 378	47.6%	(46.2%)
Finance charges	400	1	.2%	56	14.0%	57	14.2%	0	.1%	11 814.7%
Bulk purchases	35 143	8 730	24.8%	7 966	22.7%	16 695	47.5%	6 203	52.1%	28.4%
Other Materials	2 288	39	1.7%	547	23.9%	586	25.6%	1 346	23.2%	(59.3%)
Contracted services	56 718	10 693	18.9%	11 749	20.7%	22 443	39.6%	8 061	40.4%	45.8%
Transfers and subsidies	1 883	397	21.1%	132	7.0%	530	28.1%	380	49.3%	(65.2%)
Other expenditure	41 206	8 905	21.6%	9 713	23.6%	18 618	45.2%	11 003	51.9%	(11.7%)
Losses	-	3	-	1	-	4	-	-	-	(100.0%)
Surplus/(Deficit)	(14 299)	54 399		(7 473)		46 926		38 327		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	35 370	1 856	5.2%	17 620	49.8%	19 476	55.1%	(1 274)	32.9%	(1 483.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	1 170	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 241	56 255		10 148		66 402		37 054		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 241	56 255		10 148		66 402		37 054		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 241	56 255		10 148		66 402		37 054		
		00 200		10 110		00 102		0,001		
Share of surplus/ (deficit) of associate	-		-		-					

Part 2: Capital Revenue and Expenditure

					2020/21					
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
	72 020	12 022	10.00/	15 722	21 20/	20.754	40 10/	11 500	(/ [4 00/)	25.70
Source of Finance	73 920	13 922	18.8%	15 733	21.3%	29 654	40.1%	11 590	(654.0%)	35.79
National Government	35 370	6 067	17.2%	11 669	33.0%	17 736	50.1%	9 218	(409.5%)	26.6%
Provincial Government	1 170	41	3.5%	93	7.9%	134	11.4%	643	320.5%	(85.6%
District Municipality	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	-	-	-		-	-	-	-	-	-
Transfers recognised - capital	36 540	6 108	16.7%	11 762	32.2%	17 870	48.9%	9 861	(405.6%)	19.39
Borrowing	-	-	-		-	-	-	-		-
Internally generated funds	37 380	7 813	20.9%	3 971	10.6%	11 784	31.5%	1 729	(4 119.5%)	129.69
	-	-	-		-	-	-	-	-	-
Capital Expenditure Functional	73 920	13 922	18.8%	15 733	21.3%	29 654	40.1%	11 590	(404.5%)	35.79
Municipal governance and administration	5 170	68	1.3%	857	16.6%	925	17.9%	423	(2 601.7%)	102.99
Executive and Council	20	-	-		-		-	-	(234.6%)	
Finance and administration	5 150	68	1.3%	857	16.6%	925	18.0%	423	(3 534.2%)	102.99
Internal audit	-	-	-		-	-	-	-	-	-
Community and Public Safety	15 863	1 017	6.4%	1 632	10.3%	2 649	16.7%	2 842	(672.3%)	(42.6%
Community and Social Services	10 108	333	3.3%	1 379	13.6%	1 713	16.9%	2 058	(816.7%)	(33.0%
Sport And Recreation	5 754	684	11.9%	252	4.4%	936	16.3%	-	-	(100.0%
Public Safety	-	-	-	-	-	-	-	783	43.8%	(100.0%
Housing		-	-	-	-	-	-		-	-
Health	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	40 688	12 673	31.1%	12 886	31.7%	25 559	62.8%	8 834	(191.3%)	45.99
Planning and Development	9 985	3 535	35.4%	1 065	10.7%	4 599	46.1%	1 972	3.5%	(46.0%
Road Transport	30 703	9 138	29.8%	11 822	38.5%	20 960	68.3%	6 862	(313.7%)	72.39
Environmental Protection	-	-	-		-	-	-	-	9.3%	-
Trading Services	12 200	164	1.3%	357	2.9%	521	4.3%	(508)	(680.8%)	(170.4%
Energy sources	8 200	164	2.0%	357	4.4%	521	6.4%	(508)	(946.8%)	(170.4%
Water Management		-	-	-	-	-	-			
Waste Water Management		-	-	-	-	-	-		-	-
Waste Management	4 000	-	-	-	-	-	-		-	-
Other	-			-		-	-		-	-

, ,					202					
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	311 844	2 333	.7%	127 762	41.0%	130 095	41.7%	67 113	5.6%	90.4%
Property rates	26 586		-			-	-	-	-	-
Service charges	42 028	3	-	-	-	3	-	-	-	-
Other revenue	1 478							11	(7.6%)	(100.0%)
Transfers and Subsidies - Operational	204 520	-	-	124 715	61.0%	124 715	61.0%	67 103	8.9%	85.9%
Transfers and Subsidies - Capital	37 232	2 262	6.1%	2 940	7.9%	5 202	14.0%	0	-	73 495 200.0%
Interest	-	68	-	107	-	175	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(268 573)	(602)	.2%	(3 420)		(4 023)		3 753	-	(191.1%)
Suppliers and employees	(266 290)	(602)	.2%	(3 420)	1.3%	(4 023)	1.5%	3 753	-	(191.1%)
Finance charges	(400)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 883)	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	43 271	1 730	4.0%	124 342	287.4%	126 072	291.4%	70 866	5.6%	75.5%
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	(73 920)	-	-	-	-	-	-	-	-	-

Capital assets	(73 920)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(73 920)	-			-	-		-	-	-
Cash Flow from Financing Activities										
Receipts	257	(22)	(8.6%)	0	-	(22)	(8.5%)	14	20.9%	(99.5%)
Short term loans		-			-	-		-	-	-
Borrowing long term/refinancing		-			-			-	-	-
Increase (decrease) in consumer deposits	257	(22)	(8.6%)	0	-	(22)	(8.5%)	14	20.9%	(99.5%)
Payments									-	-
Repayment of borrowing	-	-	-		-	-		-	-	-
Net Cash from/(used) Financing Activities	257	(22)	(8.6%)	0	-	(22)	(8.5%)	14	20.9%	(99.5%)
Net Increase/(Decrease) in cash held	(30 392)	1 708	(5.6%)	124 342	(409.1%)	126 050	(414.7%)	70 881	5.6%	75.4%
Cash/cash equivalents at the year begin:	82 219	-		1 708	2.1%			24 013		(92.9%)
Cash/cash equivalents at the year end:	51 827	41 708	80.5%	176 050	339.7%	176 050	339.7%	94 894	30.7%	85.5%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 043	42.5%	668	9.3%	173	2.4%	3 284	45.8%	7 168	3.8%	-	-		
Receivables from Non-exchange Transactions - Property Rates	3 486	3.6%	1 490	1.6%	1 339	1.4%	89 572	93.4%	95 888	50.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	989	2.0%	883	1.8%	837	1.7%	47 219	94.6%	49 927	26.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	3.3%	8	3.4%	11	4.7%	208	88.5%	235	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	299	1.1%	293	1.1%	567	2.1%	26 412	95.8%	27 571	14.6%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	.4%	38	.5%	33	.4%	7 335	98.6%	7 437	4.0%	-	-	-	-
Total By Income Source	7 856	4.2%	3 379	1.8%	2 960	1.6%	174 031	92.5%	188 226	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	300	1.1%	299	1.1%	324	1.2%	26 611	96.6%	27 534	14.6%	-	-		-
Commercial	3 765	11.9%	616	1.9%	596	1.9%	26 770	84.3%	31 747	16.9%	-	-	-	-
Households	3 563	2.8%	2 293	1.8%	1 891	1.5%	120 519	94.0%	128 267	68.1%	-	-	-	-
Other	228	33.6%	172	25.3%	148	21.9%	130	19.2%	678	.4%	-	-	-	-
Total By Customer Group	7 856	4.2%	3 379	1.8%	2 960	1.6%	174 031	92.5%	188 226	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-		-	-	-	-	-		-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-		-	-		
Trade Creditors	-	-	-	-	-		-	-		
Auditor-General	-	-	-	-	-		-	-		
Other	248	99.0%	-	-	-	-	2	1.0%	251	100.09
Total	248	99.0%	-	-	-	-	2	1.0%	251	100.09

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: KWADUKUZA (KZN292) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Expenditure			202	20/21						
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	2 059 853	425 299	20.6%	499 974	24.3%	925 273	44.9%	486 028	46.8%	2.9%
Properly rates	577 128	112 612	19.5%	146 024	25.3%	923 273 258 636	44.976	143 683	47.4%	1.6%
Property rates	3// 128	112 012	19.5%	140 U24	25.3%	238 030	44.8%	143 083	47.4%	1.0%
Service charges - electricity revenue	1 076 385	185 372	17.2%	242 600	22.5%	427 972	39.8%	211 066	39.9%	14.9%
Service charges - water revenue		100 072		212 000	-	127 772		211 000	-	
Service charges - sanitation revenue	_	-	-		-	-	-	_	-	_
Service charges - refuse revenue	67 978	17 914	26.4%	18 201	26.8%	36 115	53.1%	17 037	51.0%	6.8%
3			-		-			-	-	-
Rental of facilities and equipment	3 426	537	15.7%	561	16.4%	1 098	32.1%	480	24.9%	16.8%
Interest earned - external investments	27 024	4 552	16.8%	6 428	23.8%	10 980	40.6%	6 138	25.6%	4.7%
Interest earned - outstanding debtors	9 000	1 277	14.2%	1 625	18.1%	2 903	32.3%	1 338	19.2%	21.5%
Dividends received	-		-		-	-	-	-	-	-
Fines, penalties and forfeits	18 246	2 373	13.0%	1 956	10.7%	4 329	23.7%	(177)	3.7%	(1 204.8%)
Licences and permits	703	594	84.5%	114	16.2%	708	100.7%	161	58.5%	(29.0%)
Agency services	13 085	2 777	21.2%	2 457	18.8%	5 235	40.0%	2 836	43.0%	(13.3%)
Transfers and subsidies	228 202	85 752	37.6%	71 639	31.4%	157 391	69.0%	92 260	83.7%	(22.4%)
Other revenue	35 758	11 538	32.3%	8 368	23.4%	19 906	55.7%	11 206	84.5%	(25.3%)
Gains	2 919	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 076 260	407 144	19.6%	476 002	22.9%	883 146	42.5%	399 783	39.0%	19.1%
Employee related costs	511 232	107 133	21.0%	121 155	23.7%	228 288	44.7%	108 078	44.2%	12.1%
Remuneration of councillors	25 399	5 647	22.2%	5 542	21.8%	11 189	44.1%	5 833	45.5%	(5.0%)
Debt impairment	163 109	3 052	1.9%	804	.5%	3 856	2.4%	436	.7%	84.3%
Depreciation and asset impairment	98 446	20 350	20.7%	20 951	21.3%	41 301	42.0%	19 973	42.0%	4.9%
Finance charges	24 894	357	1.4%	9 315	37.4%	9 672	38.9%	9 741	34.1%	(4.4%)
Bulk purchases	887 793	213 713	24.1%	212 667	24.0%	426 379	48.0%	168 436	43.3%	26.3%
Other Materials	21 860	4 616	21.1%	5 578	25.5%	10 194	46.6%	4 348	38.8%	28.3%
Contracted services	224 624	37 566	16.7%	69 672	31.0%	107 238	47.7%	56 724	46.0%	22.8%
Transfers and subsidies	7 030	867	12.3%	2 586	36.8%	3 453	49.1%	1 240	27.5%	108.59
Other expenditure	111 872	13 844	12.4%	27 732	24.8%	41 576	37.2%	24 973	29.5%	11.0%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 407)	18 155		23 972		42 126		86 245		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	88 744	20 105	22.7%	26 556	29.9%	46 661	52.6%	3 262	17.2%	714.19
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	18 180	1 238	6.8%	8 523	46.9%	9 761	53.7%	2 008	30.5%	324.5%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 518	39 498		59 051		98 548		91 514		
Taxation	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	90 518	39 498		59 051		98 548		91 514		
Attributable to minorities										-
Surplus/(Deficit) attributable to municipality	90 518	39 498		59 051		98 548		91 514		
Share of surplus/ (deficit) of associate	70 310	37 470		37031		70 340	-	71 314	-	-
Surplus/(Deficit) for the year	90 518	39 498	-	59 051	-	98 548		91 514		
Surplus/(Deficit) for the year	90 518	39 498		39 03 1		98 348		91514		

Part 2: Capital Revenue and Expenditure

•				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2020/21 to Q2 of 2021/22
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	321 401	49 775	15.5%	74 036	23.0%	123 811	38.5%	25 593	20.2%	189.3%
National Government	72 405	15 334	21.2%	18 804	26.0%	34 137	47.1%	3 073	19.0%	511.8%
Provincial Government	8 656	2 149	24.8%	4 560	52.7%	6 708	77.5%	44	1.1%	10 303.5%
District Municipality							-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	15 252	2 604	17.1%	1 230	8.1%	3 834	25.1%	4 569	26.4%	(73.1%)
Transfers recognised - capital	96 314	20 087	20.9%	24 593	25.5%	44 680	46.4%	7 687	19.0%	219.9%
Borrowing	5 000				-		-	1 324	4.7%	(100.0%
Internally generated funds	220 088	29 689	13.5%	49 442	22.5%	79 131	36.0%	16 582	25.0%	198.29
		-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	321 401	49 775	15.5%	74 036	23.0%	123 811	38.5%	25 593	20.2%	189.39
Municipal governance and administration	13 900	2 390	17.2%	5 242	37.7%	7 632	54.9%	820	13.0%	539.0%
Executive and Council	-	-	-		-	-	-	-	-	-
Finance and administration	13 900	2 390	17.2%	5 242	37.7%	7 632	54.9%	820	13.0%	539.09
Internal audit	-				-		-	-	-	-
Community and Public Safety	91 748	3 440	3.7%	8 143	8.9%	11 583	12.6%	8 938	20.8%	(8.9%
Community and Social Services	38 876	2 232	5.7%	5 247	13.5%	7 480	19.2%	2 332	10.5%	125.09
Sport And Recreation	25 970	940	3.6%	1 713	6.6%	2 653	10.2%	5 069	46.9%	(66.2%
Public Safety	20 785	-	-	717	3.5%	717	3.5%	1 357	6.8%	(47.29
Housing	6 116	267	4.4%	465	7.6%	732	12.0%	180	10.4%	158.19
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	87 636	33 420	38.1%	32 347	36.9%	65 767	75.0%	7 188	33.2%	350.09
Planning and Development	1 823	150	8.2%	22	1.2%	172	9.4%	89	29.6%	(74.7%
Road Transport	85 812	33 271	38.8%	32 325	37.7%	65 595	76.4%	7 099	33.3%	355.39
Environmental Protection	-	-	-		-		-	-	-	-
Trading Services	128 118	10 525	8.2%	28 303	22.1%	38 828	30.3%	8 646	11.9%	227.39
Energy sources	119 662	10 441	8.7%	23 988	20.0%	34 428	28.8%	7 946	11.3%	201.99
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-								
Waste Management	8 456	85	1.0%	4 316	51.0%	4 400	52.0%	700	27.8%	516.29
Other								-		-

·					202	0/21				
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	2 059 122	537 391	26.1%	599 664	29.1%	1 137 055	55.2%	570 551	52.0%	5.1%
Property rates	520 716	103 218	19.8%	145 550	28.0%	248 768	47.8%	151 580	51.3%	(4.0%)
Service charges	1 051 964	285 712	27.2%	322 094	30.6%	607 806	57.8%	279 600	57.2%	15.2%
Other revenue	157 875	17 874	11.3%	44 448	28.2%	62 323	39.5%	16 882	10.3%	163.3%
Transfers and Subsidies - Operational	224 635	87 476	38.9%	68 446	30.5%	155 922	69.4%	89 845	83.7%	(23.8%)
Transfers and Subsidies - Capital	76 908	38 273	49.8%	12 080	15.7%	50 353	65.5%	28 500	57.6%	(57.6%)
Interest	27 024	4 839	17.9%	7 045	26.1%	11 884	44.0%	4 144	22.7%	70.0%
Dividends	-		-	-	-	-	-	-	-	-
Payments	(1 866 832)	(10 802)	.6%	454 630	(24.4%)	443 828	(23.8%)	(18 984)		(2 494.8%)
Suppliers and employees	(1 834 908)	(10 802)	.6%	454 636	(24.8%)	443 834	(24.2%)	(15 594)	1.1%	(3 015.4%)
Finance charges	(24 894)	-	-		-	·	-		-	
Transfers and grants	(7 030)	-	-	(6)	.1%	(6)	.1%	(3 390)	49.1%	(99.8%)
Net Cash from/(used) Operating Activities	192 290	526 589	273.9%	1 054 294	548.3%	1 580 882	822.1%	551 566	302.8%	91.1%
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%	(82 784)	25.8%	(133 639)	41.6%	(27 157)	22.7%	204.8%

Capital assets	(321 401)	(50 855)	15.8%	(82 784)	25.8%	(133 639)	41.6%	(27 157)	22.7%	204.8%
Net Cash from/(used) Investing Activities	(322 011)	(50 855)	15.8%	(82 784)	25.7%	(133 639)	41.5%	(27 157)	22.7%	204.8%
Cash Flow from Financing Activities										
Receipts	10 651	(246)	(2.3%)	181	1.7%	(65)	(.6%)	(155)	(1.2%)	(217.0%)
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 651	(246)	(4.4%)	181	3.2%	(65)	(1.2%)	(155)	(1.2%)	(217.0%)
Payments	(13 039)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(13 039)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 388)	(246)	10.3%	181	(7.6%)	(65)	2.7%	(155)	(1.2%)	(217.0%)
Net Increase/(Decrease) in cash held	(132 109)	475 487	(359.9%)	971 691	(735.5%)	1 447 178	(1 095.4%)	524 254	1 331.8%	85.3%
Cash/cash equivalents at the year begin:	731 689	973 742	133.1%	1 449 229	198.1%	973 742	133.1%	(164 774)	(92.1%)	(979.5%)
Cash/cash equivalents at the year end:	599 580	1 449 229	241.7%	2 420 921	403.8%	2 420 921	403.8%	359 480	49.2%	573.5%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 557	43.0%	8 322	12.1%	3 313	4.8%	27 466	40.0%	68 657	21.2%	-			
Receivables from Non-exchange Transactions - Property Rates	24 134	14.3%	10 574	6.3%	7 614	4.5%	126 557	74.9%	168 880	52.1%	-			
Receivables from Exchange Transactions - Waste Water Management	-	-		-	-	-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 331	14.3%	1 401	6.0%	1 038	4.4%	17 550	75.3%	23 320	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	1.4%	25	1.1%	24	1.1%	2 148	96.4%	2 228	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	513	2.5%	473	2.3%	407	2.0%	19 253	93.3%	20 646	6.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	642	1.6%	342	.8%	131	.3%	39 324	97.2%	40 439	12.5%	-	-	-	-
Total By Income Source	58 208	18.0%	21 137	6.5%	12 527	3.9%	232 298	71.7%	324 170	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 861	18.8%	1 368	13.8%	75	.8%	6 604	66.7%	9 908	3.1%	-	-	-	-
Commercial	10 964	21.5%	1 880	3.7%	583	1.1%	37 490	73.6%	50 917	15.7%	-			
Households	45 383	17.2%	17 889	6.8%	11 870	4.5%	188 204	71.5%	263 345	81.2%	-	-	-	-
Other	-	-	-	-	-	-		-	-		-	-	-	-
Total By Customer Group	58 208	18.0%	21 137	6.5%	12 527	3.9%	232 298	71.7%	324 170	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days	31 - 60 Days		61 - 90 Days		0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	3 120	98.8%			-	-	37	1.2%	3 157	51.2%
Loan repayments	-	-			-	-	-	-		
Trade Creditors	1 780	59.2%	666	22.1%	56	1.9%	506	16.8%	3 009	48.8%
Auditor-General	-	-			-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-
Total	4 900	79.5%	666	10.8%	56	.9%	544	8.8%	6 166	100.0%

Contact Details

Municipal Manager

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

		2021/22						202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	200 155	90 321	45.1%	59 984	30.0%	150 305	75.1%	82 254	87.8%	(27.1%)
Property rates	18 837	15 950	84.7%	899	4.8%	16 849	89.4%	843	85.9%	6.6%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue Service charges - water revenue								_	-	
Service charges - water revenue Service charges - sanitation revenue	-	-			-		-	_		-
Service charges - samitation revenue Service charges - refuse revenue	100	125	125.2%	125	125.2%	250	250.4%	7	16.7%	1 770.0%
Service charges - refuse revenue	100	123	123.270	123	123.270	230	230.470		10.776	1770.076
Rental of facilities and equipment	533	149	27.9%	215	40.4%	364	68.3%	129	42.5%	67.1%
Interest earned - external investments	6 500	1 294	19.9%	994	15.3%	2 288	35.2%	1 403	27.5%	(29.2%)
Interest earned - external investments Interest earned - outstanding debtors	942	268	28.5%	290	30.8%	2 288 558	59.2% 59.2%	245	54.4%	(29.2%)
Dividends received	942	208	28.576	290	30.876	538	39.2%	243	34.4%	18.2%
Fines, penalties and forfeits		-			-					-
Licences and permits	2	. 0	31.7%		-	. 0	31.7%	1	114.0%	(100.0%)
Agency services		U	31.770			U	31.770	. '	114.0%	(100.076)
Transfers and subsidies	172 688	72 227	41.8%	56 988	33.0%	129 215	74.8%	79 286	92.3%	(28.1%)
Other revenue	554	307	55.6%	473	85.5%	781	141.1%	341	133.8%	38.9%
Gains	334	307	33.076	4/3	03.370	701	141.170	341	133.070	30.7/0
	-	-	-	-	-	-			-	
Operating Expenditure	200 076	40 078	20.0%	54 212	27.1%	94 291	47.1%	60 276	48.9%	(10.1%)
Employee related costs	71 170	14 451	20.3%	17 498	24.6%	31 949	44.9%	17 249	47.3%	1.4%
Remuneration of councillors	16 247	3 479	21.4%	3 431	21.1%	6 910	42.5%	3 616	44.5%	(5.1%)
Debt impairment	3 000	526	17.5%	265	8.8%	791	26.4%	626	47.2%	(57.6%)
Depreciation and asset impairment	23 496	5 080	21.6%	5 103	21.7%	10 184	43.3%	11 288	51.3%	(54.8%)
Finance charges	-	0	-	0	-	1	-	2	-	(72.7%)
Bulk purchases	-	-	-		-	-	-	-	-	-
Other Materials	1 290	325	25.2%	76	5.9%	401	31.1%	394	41.3%	(80.7%)
Contracted services	46 577	9 057	19.4%	15 558	33.4%	24 615	52.8%	15 984	54.5%	(2.7%)
Transfers and subsidies	3 200	805	25.2%	993	31.0%	1 798	56.2%	1 637	42.3%	(39.4%)
Other expenditure	35 097	6 354	18.1%	11 289	32.2%	17 643	50.3%	9 481	46.2%	19.1%
Losses		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	79	50 243		5 772		56 014		21 978		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	31 331	10 306	32.9%	12 185	38.9%	22 491	71.8%	10 800	48.4%	12.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 410	60 548		17 957		78 505		32 778		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 410	60 548		17 957		78 505		32 778		
Attributable to minorities			-		-					-
Surplus/(Deficit) attributable to municipality	31 410	60 548		17 957		78 505		32 778		
Share of surplus/ (deficit) of associate	31 410			17 737		70 303	-	32 110	-	
Surplus/(Deficit) for the year	31 410	60 548	-	17 957	-	78 505	-	32 778		-
ourplus/(Deficit) for the year	31 410	00 348		17 957		78 303		32 / /8		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	82 662	14 045	17.0%	14 976	18.1%	29 022	35.1%	11 683	24.5%	28.2%
National Government	31 331	9 213	29.4%	10 721	34.2%	19 934	63.6%	9 547	42.6%	12.3%
	31 331	9 2 1 3	29.4%	10 /21	34.2%	19 934	03.0%	9 547	42.0%	12.3%
Provincial Government		-		-		-	-	-		-
District Municipality	-	-	-			-	-		-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI			-		-				-	-
Transfers recognised - capital	31 331	9 213	29.4%	10 721	34.2%	19 934	63.6%	9 547	42.6%	12.3%
Borrowing Internally generated funds	51 331	4 832	9.4%	4 255	8.3%	9 088	17.7%	2 136	14.8%	99.3%
internally generated lunds	31 331	4 032	9.4%	4 200	0.376	9 000	17.770	2 130	14.0%	99.37
										-
Capital Expenditure Functional	82 662	14 045	17.0%	14 976	18.1%	29 022	35.1%	11 683	24.5%	28.2%
Municipal governance and administration	10 671	25	.2%	412	3.9%	437	4.1%	697	8.8%	(40.9%)
Executive and Council	3 011		-	8	.3%	8	.3%	111	14.8%	(92.9%
Finance and administration	7 660	25	.3%	404	5.3%	429	5.6%	586	8.2%	(31.0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 550	-	-	481	13.5%	481	13.5%	130	19.6%	269.6%
Community and Social Services	3 550	-	-	481	13.5%	481	13.5%	130	19.6%	269.69
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 441	14 020	20.5%	14 084	20.6%	28 104	41.1%	10 856	26.4%	29.7%
Planning and Development	36 787	7 724	21.0%	6 535	17.8%	14 258	38.8%	10 084	27.9%	(35.2%
Road Transport	31 654	6 296	19.9%	7 549	23.8%	13 846	43.7%	771	24.3%	878.6%
Environmental Protection	-	-	-		-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-			-		-	-	-	-

					202	20/21				
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	226 451	77 999	34.4%	135 670	59.9%	213 669	94.4%	144 234	118.9%	(5.9%)
Property rates Service charges	12 244		-							
Other revenue	1 088	-		-	-	-	-	-	-	-
Transfers and Subsidies - Operational	172 688	77 999	45.2%	135 670	78.6%	213 669	123.7%	144 234	161.8%	(5.9%)
Transfers and Subsidies - Capital	40 431	-	-	-	-	-	-	-	-	-
Interest	-	-	-		-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(181 390)	(202)	.1%	(293)	.2%	(494)		246	-	(219.3%)
Suppliers and employees	(181 390)	(202)	.1%	(293)	.2%	(494)	.3%	246	-	(219.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 061	77 797	172.6%	135 377	300.4%	213 174	473.1%	144 480	117.9%	(6.3%)
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	(82 662)	-		-	-	-	-	-		-

Capital assets	(82 662)	-		-	-			-	-	-
Net Cash from/(used) Investing Activities	(82 662)				-	-		-	-	-
Cash Flow from Financing Activities										
Receipts	30	-	-	-	-	-		(1)	(3.3%)	(100.0%)
Short term loans	-				-			-	-	-
Borrowing long term/refinancing	-				-			-		-
Increase (decrease) in consumer deposits	30				-			(1)	(3.3%)	(100.0%)
Payments										-
Repayment of borrowing	-				-			-		-
Net Cash from/(used) Financing Activities	30			-	-	-	-	(1)	(3.3%)	(100.0%)
Net Increase/(Decrease) in cash held	(37 571)	77 797	(207.1%)	135 377	(360.3%)	213 174	(567.4%)	144 479	117.9%	(6.3%)
Cash/cash equivalents at the year begin:				77 797				204 029	101.4%	(61.9%)
Cash/cash equivalents at the year end:	(37 571)	77 797	(207.1%)	213 174	(567.4%)	213 174	(567.4%)	348 508	113.5%	(38.8%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-		-			-	-			-		-
Receivables from Non-exchange Transactions - Property Rates	297	.8%	276	.7%	260	.7%	38 162	97.9%	38 994	91.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	48	20.1%	33	13.8%	33	13.7%	125	52.3%	239	.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	55	13.2%	52	12.6%	39	9.5%	269	64.8%	415	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	98	1.8%	95	1.7%	96	1.7%	5 203	94.7%	5 493	12.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	.3%	(5)	.2%	10	(.4%)	(2 606)	99.9%	(2 609)	(6.1%)	-	-	-	-
Total By Income Source	490	1.2%	452	1.1%	438	1.0%	41 152	96.8%	42 532	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18	.1%	14	.1%	4	-	23 405	99.8%	23 441	55.1%	-	-	-	-
Commercial	245	1.8%	230	1.7%	215	1.6%	12 704	94.8%	13 395	31.5%	-	-	-	-
Households	20	.6%	20	.6%	20	.6%	3 057	98.1%	3 118	7.3%	-	-	-	-
Other	207	8.0%	188	7.3%	198	7.7%	1 985	77.0%	2 578	6.1%	-	-	-	-
Total By Customer Group	490	1.2%	452	1.1%	438	1.0%	41 152	96.8%	42 532	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-				-	-	-	-		
Loan repayments	-				-	-	-	-		
Trade Creditors	707	129.3%	(61)	(11.2%)	77	14.1%	(176)	(32.2%)	546	7.4%
Auditor-General	-				-	-	-	-		
Other	5 781	84.9%	784	11.5%	(17)	(.3%)	259	3.8%	6 806	92.6%
Total	6 487	88.2%	722	9.8%	60	.8%	83	1.1%	7 352	100.0%

Contact Details

Municipal Manager	Mr Musawenkosi Fred Hadebe (Acting)	032 532 5000
Financial Manager	Mr Godfrev Sibusiso Maiola	032 532 5000

Source Local Government Database

KWAZULU-NATAL: MAPHUMULO (KZN294) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22								2020/21		
1	Budget	First (Quarter	Second	Quarter	Year	to Date	Date Second Quarter			
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22	
Operating Revenue and Expenditure											
Operating Revenue	131 881	64 761	49.1%	35 029	26.6%	99 790	75.7%	41 906	83.1%	(16.4%)	
Property rates	24 002	21 251	88.5%	270	1.1%	21 521	89.7%	2 748	92.9%	(90.2%)	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue											
Service charges - water revenue				-							
Service charges - refuse revenue	268	50	18.8%	50	18.8%	101	37.6%	67	118.3%	(24.9%)	
Service charges - refuse revenue	200	30	10.070	50	10.070	101	37.0%		110.376	(24.770)	
Rental of facilities and equipment	1 127	226	20.1%	225	19.9%	451	40.0%	286	43.1%	(21.5%)	
Interest earned - external investments	799	151	18.9%	171	21.4%	323	40.4%	125	34.6%	37.6%	
Interest earned - external investments Interest earned - outstanding debtors	137	126	92.6%	49	35.7%	175	128.4%	101	35.7%	(51.5%)	
Dividends received	137	120	72.070	47	33.770	173	120.470	101	33.770	(31.376)	
Fines, penalties and forfeits		4				5		2		(41.6%)	
Licences and permits	37	4	10.7%	1	3.3%	5	13.9%	22	1 207.9%	(94.4%)	
Agency services	115	49	42.2%	54	47.1%	103	89.3%	- 22	1 201.770	(100.0%)	
Transfers and subsidies	105 126	42 777	40.7%	34 162	32.5%	76 939	73.2%	38 126	81.8%	(10.4%)	
Other revenue	270	123	45.7%	34 102 45	32.5% 16.6%	168	62.2%	38 126	124.0%	(53.3%)	
Gains	270	123	40.776	40	10.0%	100	02.2%	335	124.0%	(100.0%)	
			-			-			-		
Operating Expenditure	143 330	28 930	20.2%	32 920	23.0%	61 850	43.2%	34 080	48.6%	(3.4%)	
Employee related costs	50 724	11 591	22.9%	13 376	26.4%	24 968	49.2%	12 152	49.1%	10.1%	
Remuneration of councillors	9 141	2 086	22.8%	2 092	22.9%	4 178	45.7%	2 139	50.2%	(2.2%)	
Debt impairment	5 358	-	-		-	-	-	4 374	175.0%	(100.0%)	
Depreciation and asset impairment	16 456	2 727	16.6%	4 188	25.4%	6 915	42.0%	1 150	32.0%	264.3%	
Finance charges	10	2	20.7%	0	.1%	2	20.9%	5	-	(99.8%)	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	
Other Materials	1 904	378	19.8%	201	10.6%	579	30.4%	304	43.7%	(33.8%)	
Contracted services	36 439	7 336	20.1%	8 219	22.6%	15 554	42.7%	8 149	42.8%	.9%	
Transfers and subsidies	4 059	733	18.1%	364	9.0%	1 097	27.0%	463	77.3%	(21.4%)	
Other expenditure	19 240	4 077	21.2%	4 481	23.3%	8 557	44.5%	5 344	51.8%	(16.2%)	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(11 450)	35 831		2 109		37 940		7 827			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	31 382	12 233	39.0%	5 589	17.8%	17 823	56.8%	10 154	79.9%	(45.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-		-	-		-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-		-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	19 932	48 065		7 698		55 762		17 980			
Taxation	-	-	-		-		-	-	-	-	
Surplus/(Deficit) after taxation	19 932	48 065		7 698		55 762		17 980			
Attributable to minorities	-		-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	19 932	48 065		7 698		55 762		17 980			
Share of surplus/ (deficit) of associate	., ,,,,		-			-			-	-	

Part 2: Capital Revenue and Expenditure

					202					
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	33 587	15 742	46.9%	9 614	28.6%	25 356	75.5%	9 413	62.6%	2.1%
National Government	27 219	9 344	34.3%	4 926	18.1%	14 270	52.4%	7 970	71.0%	(38.2%
	21 219	1 423	34.376	4 920	10.176	14 270	32.476	7 970	48.5%	(30.276
Provincial Government		1 423			-	1 423	-		48.5%	-
District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI					-	-				-
	27.240	10.7/7	20.404	4.007	10.10	15 (00		7.070		(20.20)
Transfers recognised - capital Borrowing	27 219	10 767	39.6%	4 926	18.1%	15 693	57.7%	7 970	68.3%	(38.2%
Internally generated funds	6 368	4 976	78.1%	4 688	73.6%	9 663	151.7%	1 443	45.6%	224.79
iliteritally generated funds	0 300	4 770	70.170	4 000	73.0%	7 003	131.770	1 443	43.070	224.77
0-2-15	22 527	45.740		0.444		25.25/	75.50	0.440	10.401	
Capital Expenditure Functional	33 587	15 742	46.9%	9 614	28.6%	25 356	75.5%	9 413	62.1%	2.19
Municipal governance and administration	4 357	2 078	47.7%	8	.2%	2 086	47.9%	-	109.0%	(100.0%
Executive and Council			-					-	113.0%	
Finance and administration	4 357	2 078	47.7%	8	.2%	2 086	47.9%	-	108.4%	(100.0%
Internal audit			-		-		-	-		
Community and Public Safety Community and Social Services	954 954	1 100 1 100	115.4% 115.4%	4 482 4 482	470.0% 470.0%	5 582 5 582	585.4% 585.4%	(813) (813)	(41.3%) (41.3%)	(651.0% (651.0%
Sport And Recreation	934	1 100	115.476	4 462	470.0%	3 382	383.476	(813)	(41.376)	(001.07)
Public Safety	-		-	-	-	-	-	-		
					-	-	-	-	-	
Housing Health	-	-	-		-	-	-	-	-	
Economic and Environmental Services	28 277	12 564	44.4%	5 125	18.1%	17 689	62.6%	10 088	66.1%	(49.2%
Planning and Development	20 277	215	114.4%	181	96.1%	395	210.5%	10 000	61.5%	(100.0%
Road Transport	28 089	12 349	44.0%	4 944	17.6%	17 293	61.6%	10 088	66.1%	(51.0%
Environmental Protection	20 007	12 347	44.070		17.070	17 273	01.0%	-	00.170	(31.07
Trading Services					_			139	_	(100.0%
Energy sources	-					_	_	- 137		(100.07
Water Management			_	_		_	_	_	_	_
Waste Water Management	-	-	_	_	_	-	_	-		-
Waste Management		-	-	-	_	_	_	139	_	(100.0%
Other										

					202					
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities Receipts	182 219	283 235	155.4%	156 115	85.7%	439 350	241.1%	125	19.1%	125 252.6%
Property rates Service charges	21 948 308			91 45	.4% 14.6%	91 45	.4% 14.6%			(100.0%) (100.0%)
Other revenue Transfers and Subsidies - Operational	7 204 121 376	283 235	233.4%	5 831 150 102	80.9% 123.7%	5 831 433 337	80.9% 357.0%		22.6%	(100.0%) (100.0%)
Transfers and Subsidies - Capital Interest	31 382	-	-	46	.1%	46	.1%	125	34.1%	(100.0%) (100.0%)
Dividends								-	34.170	(100.070)
Payments Suppliers and employees	(130 054) (130 044)	(95) (95)	.1% .1%	(20 492) (20 492)	15.8% 15.8%	(20 587) (20 587)	15.8% 15.8%	(15) (15)	11.7% 11.7%	133 808.6% 133 808.6%
Finance charges Transfers and grants	(10)		-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 165	283 139	542.8%	135 623	260.0%	418 763	802.8%	109	19.1%	124 054.0%
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	(35 468)		-	(9 080)	25.6%	(9 080)	25.6%	-	-	(100.0%)

Capital assets	(35 468)	-	-	(9 080)	25.6%	(9 080)	25.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(35 468)	-		(9 080)	25.6%	(9 080)	25.6%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-		-	-	-		-		-
Short term loans	-	-	-	-	-		-	-	-	-
Borrowing long term/refinancing		-	-	-			-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-		-	-	-
Payments		-	-	-	-		-	-		-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-		-		-			-	
Net Increase/(Decrease) in cash held	16 697	283 139	1 695.8%	126 544	757.9%	409 683	2 453.7%	109	19.1%	115 742.1%
Cash/cash equivalents at the year begin:	5 938	809	13.6%	283 949	4 782.1%	809	13.6%	62 671	171.7%	353.1%
Cash/cash equivalents at the year end:	22 634	283 949	1 254.5%	410 492	1 813.6%	410 492	1 813.6%	137 244	54.7%	199.1%

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-		-	-	-	-			-	-		-
Receivables from Non-exchange Transactions - Property Rates	92	.5%	35	.2%	38	.2%	19 682	99.2%	19 846	356.9%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	-	-	-		-	-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	26.0%	19	26.0%	16	20.9%	20	27.1%	74	1.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	7.6%	58	7.8%	13	1.8%	612	82.8%	740	13.3%	-	-	-	-
Interest on Arrear Debtor Accounts	23	.8%	3	.1%	22	.8%	2 656	98.2%	2 704	48.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(35)		(411)	2.3%	(62)	.3%	(17 295)	97.1%	(17 803)	(320.2%)	-	-	-	-
Total By Income Source	155	2.8%	(295)	(5.3%)	27	.5%	5 674	102.0%	5 561	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(36)	(1.1%)	(277)	(8.5%)	(36)	(1.1%)	3 598	110.7%	3 250	58.4%	-	-	-	-
Commercial	87	10.6%	14	1.7%	21	2.5%	707	85.3%	829	14.9%	-	-		-
Households	24	4.4%	24	4.4%	24	4.4%	478	86.8%	551	9.9%	-	-	-	-
Other	79	8.5%	(57)	(6.1%)	17	1.8%	891	95.7%	931	16.7%	-	-	-	-
Total By Customer Group	155	2.8%	(295)	(5.3%)	27	.5%	5 674	102.0%	5 561	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-		-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-		-	-	-	-	-
Pensions / Retirement	-	-	-	-		-	-	-	-	-
Loan repayments	-	-	-	-		-	-	-		
Trade Creditors	741	88.8%	24	2.8%		-	70	8.4%	835	79.29
Auditor-General	-	-	-	-		-	-	-		
Other	26	12.0%	199	90.9%	-	-	(6)	(2.9%)	219	20.89
Total	767	72.8%	223	21.1%	-	-	64	6.1%	1 054	100.09

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: ILEMBE (DC29) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Experiulture				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year t	to Date	Second	Quarter	t
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2021/22
0 1 5										
Operating Revenue and Expenditure										
Operating Revenue	1 080 607	336 892	31.2%	287 336	26.6%	624 228	57.8%	79 196	43.9%	262.8%
Property rates	-	-	-	-	-	-	-		-	-
	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-		-		-	-	-	-
Service charges - water revenue	197 880	48 566	24.5%	51 811	26.2%	100 377	50.7%	47 841	53.8%	8.3%
Service charges - sanitation revenue	62 798	17 483	27.8%	16 020	25.5%	33 502	53.3%	4 211	51.9%	280.4%
Service charges - refuse revenue	-	-	-		-		-	-	-	-
D 11.77 W		-	-	-	-	-	-	-	-	(400
Rental of facilities and equipment	671							29	264.7%	(100.0%)
Interest earned - external investments	12 372	2 678	21.6%	2 879	23.3%	5 557	44.9%	2 486	32.7%	15.8%
Interest earned - outstanding debtors	39 582	4 194	10.6%	2 066	5.2%	6 260	15.8%	9 837	48.3%	(79.0%)
Dividends received		1						-		
Fines, penalties and forfeits	135	10	7.1%	29	21.2%	38	28.2%	9	4.4%	215.0%
Licences and permits	12	10	81.1%	1	10.7%	11	91.7%		.4%	(100.0%)
Agency services	2 256			991	43.9%	991	43.9%	480	44.7%	106.4%
Transfers and subsidies	672 011	263 016	39.1%	212 178	31.6%	475 193	70.7%	12 763	42.0%	1 562.4%
Other revenue	8 826	936	10.6%	1 287	14.6%	2 223	25.2%	1 453	10.0%	(11.4%)
Gains	84 063	-	-	75	.1%	75	.1%	87	-	(14.0%)
Operating Expenditure	1 066 557	162 207	15.2%	178 136	16.7%	340 343	31.9%	221 178	48.2%	(19.5%)
Employee related costs	270 730	61 568	22.7%	66 503	24.6%	128 071	47.3%	67 051	47.5%	(.8%)
Remuneration of councillors	10 474	2 208	21.1%	1 980	18.9%	4 188	40.0%	2 248	45.8%	(11.9%)
Debt impairment	19 216		-		-		-	7 625	41.7%	(100.0%)
Depreciation and asset impairment	116 457	32 831	28.2%	22 763	19.5%	55 594	47.7%	13 793	54.7%	65.0%
Finance charges	6 875	717	10.4%	3 319	48.3%	4 036	58.7%	2 322	24.9%	42.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	212 828	1 217	.6%	3 190	1.5%	4 406	2.1%	59 055	49.9%	(94.6%)
Contracted services	142 353	21 008	14.8%	38 816	27.3%	59 824	42.0%	31 712	38.4%	22.4%
Transfers and subsidies	36 817	9 346	25.4%	9 346	25.4%	18 692	50.8%	7 827	61.3%	19.4%
Other expenditure	127 793	33 312	26.1%	31 591	24.7%	64 903	50.8%	29 544	54.0%	6.9%
Losses	123 015		-	629	.5%	629	.5%	-	-	(100.0%)
Surplus/(Deficit)	14 049	174 685		109 200		283 885		(141 982)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	236 859	46 325	19.6%	11 265	4.8%	57 590	24.3%	39 516	38.6%	(71.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	2 273	4 148	182.5%	(1 514)	(66.6%)	2 634	115.9%		-	(100.0%)
Transfers and subsidies - capital (in-kind - all)		-	_		-	-	_	-	-	
Surplus/(Deficit) after capital transfers and contributions	253 182	225 158		118 951		344 109		(102 465)		
Taxation										
Surplus/(Deficit) after taxation	253 182	225 158		118 951	-	344 109		(102 465)	-	-
Attributable to minorities	200 182	223 138		110 431		344 109		(102 405)		
Surplus/(Deficit) attributable to municipality	253 182	225 158		118 951		344 109		(102 465)		
Share of surplus/ (deficit) of associate	233 102		-	110 /31		344 107		(102 403)	-	
Surplus/(Deficit) for the year	253 182	225 158		118 951		344 109		(102 465)		
	_00 102			.10 701		311 107		(102 100)		

Part 2: Capital Revenue and Expenditure

Rithousands		:0/21	2020				2021/22				•
R thousands Capital Revenue and Expenditure Source of Finance of Source Source Source of Finance of Source Sourc		Quarter	Second	to Date	Year	l Quarter	Second	Quarter	First C	Budget	
Capital Revenue and Expenditure Source of Finance 235 386 All 284 17.5% 77.432 32.9% 118.716 50.4% 68.970 52.5% National Government 205 964 40.904 19.9% 69.787 33.9% 110.691 53.7% 67.356 53.3% 10.691 53.7% 67.356 53.3% 10.691 10.691 53.7% 67.356 53.3% 10.691 10.691 53.7% 67.356 53.3% 10.691 10.691 53.7% 67.356 53.3% 10.691 10.691 53.7% 67.556 53.3% 10.691 10.691 10.691 10.691 10.77 10.691 10.77 10.691 10.691 10.77 10.691 10.691 10.77 10.691 10.77 10.691 10.77 10.691 10.77 10.691 1	Q2 of 2020/21 to Q2 of 2021/22	Expenditure as % of main		Expenditure as % of main		Main		Main			Ditarrate
Source of Finance 235 386 41 284 17.5% 77.432 32.9% 118.716 50.4% 68.970 52.5% National Government 205 964 40.904 19.9% 69.787 33.9% 110.691 53.7% 67.356 53.3% District Municipality											
National Government											Capital Revenue and Expenditure
Provincial Covernment	12.3%				118 716						Source of Finance
District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies.H 1.5	3.6%	53.3%	67 356	53.7%	110 691	33.9%	69 787	19.9%	40 904	205 964	National Government
Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers recognised - capital (monetary alloc)(Departm Agencies, H Transfers alloc) (Departm Agencies, H Transfers alloc) (Departm Agencies, H Transfers alloc) (Department alloc) (Department alloc) (Department alloc) (Department alloc) (Department alloc) (Department alloc) (Department alloc) (Department alloc) (Department alloc) (Department alloc) (Department alloc) (Department alloc) (Department alloc) (Depar	(69.0%)	-	1 600	-	727	-	497	-	230	-	Provincial Government
Transfers recognised - capital Borrowing 205 964 41 135 20.0% 70.283 34.1% 111 418 54.1% 68 956 54.2% 111 418 54.1% 68 956 54.2% 111 418 54.1% 68 956 54.2% 111 418 54.1% 68 956 54.2% 111 418 54.1% 68 956 54.2% 111 418 54.1% 54.1		-	-	-	-	-		-	-	-	
Berrowing Internally generated funds		-	-			-		-	- 1		Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI
Internally generated funds	1.9%	54.2%	68 956	54.1%	111 418	34.1%	70 283	20.0%	41 135	205 964	
Capital Expenditure Functional 235 386 41 284 17.5% 78 075 33.2% 119 359 50.7% 68 967 52.5% Municipal governance and administration 15 871 26 2% 4 986 31.4% 5 012 31.6% 9 2.2% Executive and Council 5 871 26 2% 4 986 31.4% 5 012 31.6% 9 2.2% Internal audit 5 012 31.6% Internal audit 5 012 31.6% I		-	-	-	-	-		-	- 1	-	
Capital Expenditure Functional 235 386 41 284 17.5% 78 075 33.2% 119 359 50.7% 68 967 52.5% Municipal governance and administration 15 871 26 2% 4 986 31.4% 5 012 31.6% 9 2.2% Executive and Council	51 314.7%	2.4%	14	24.8%	7 298	24.3%	7 149	.5%	149	29 421	Internally generated funds
Municipal governance and administration 15 871 26 2% 4 986 31.4% 5 012 31.6% 9 2.2%		-	-	-		-	-	-	-	-	
Executive and Council Finance and administration 15 871 26 2% 4 986 31.4% 5 012 31.6% 9 2.2% Internal audif	13.2%	52.5%	68 967	50.7%	119 359	33.2%	78 075	17.5%	41 284	235 386	Capital Expenditure Functional
Executive and Council Finance and administration 15 871 26 2% 4 986 31.4% 5 012 31.6% 9 2.2% Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety Finance and administration Finance a	57 557.3%	2.2%	ا و	31.6%	5 012	31.4%	4 986	.2%	26	15 871	Municipal governance and administration
Internal audit Community and Public Safety Community and Public Safety Community and Social Services Sport And Recreation Public Safety Local Safety	-	-	-			-		-	- 1	-	
Community and Public Safety	57 557.3%	2.2%	9	31.6%	5 012	31.4%	4 986	.2%	26	15 871	Finance and administration
Community and Social Services Sport And Recreation	-		-	-	-	-		-	-	-	Internal audit
Sport And Recreation Companies Compa		-	-	-	-			-	-	-	
Public Safety Housing Health Fenomic and Environmental Services Planning and Development Potention Planning and Development Potention Trading Services 2 150 279 10.1% 632 23.0% 911 33.1% (1.867) 259.9% Road Transport Fenomore. Fund of the Services	-	-	-	-	-	-	-	-	-	-	
Housing Housing Health	-	-	-	-	-	-	-	-	-	-	
Health Canad Environmental Services 2.750 2.79 10.1% 6.32 23.0% 911 33.1% (1.867) 259.9% Planning and Development 2.750 2.79 10.1% 6.32 23.0% 911 33.1% (1.867) 259.9% Road Transport	-	-	-	-	-	-		-	- 1	-	
Economic and Environmental Services 2.750 279 10.1% 632 23.0% 911 33.1% (1.867) 259.9%	-	-	-	-	-	-	-	-	- 1	-	
Planning and Development 2 750 279 10.1% 632 23.0% 911 33.1% (1.867) 259.9%	-	-	-	-		-		-	- 1	-	
Road Transport	(133.9%)										
Environmental Protection Trading Services 216 764 40 979 18.9% 72 457 33.4% 113 436 52.3% 70 826 53.2% Friety Sources Water Management 142 943 24 589 17.2% 47.571 33.3% 72 160 55.5% 57 120 52.6% Waste Water Management 73 821 16 390 22.2% 24 886 33.7% 41 276 55.5% 57 120 56.2%	(133.9%)	259.9%	(1 867)		911	23.0%	632	10.1%	279	2 750	
Trading Services 216 764 40 979 18.9% 72 457 33.4% 113 436 52.3% 70 826 53.2% Energy sources -	-	-	-			-		-	- 1	-	
Energy sources	-	-				-			-		
Water Management 142 943 24 589 17 2% 47 571 33.3% 72 160 50.5% 57 120 52.6% Waste Water Management 73 821 16 390 22.2% 24 886 33.7% 41 276 55.9% 13 706 56.2%	2.3%	53.2%				33.4%				216 764	
Waste Water Management 73 821 16 390 22.2% 24 886 33.7% 41 276 55.9% 13 706 56.2%	(16.7%)	- 52.49/				22.20/				142.042	
	81.6%										
Waste Management	81.070	30.2%	13 /00	33.9%	41 2/0	33.176	24 660	22.276	10 390	/3 621	Waste Management
Waste Wallageline ii			-	-	-	-		_	- 1	-	

		·	-	2021/22				202	0/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities	1 40/ 001	452.271	21.00/	/00 2/0	40.70/	1 0/2 /20	74.50/	24/ 070	/F 40/	75 (0)
Receipts	1 426 081	453 261	31.8%	609 368	42.7%	1 062 629	74.5%	346 978	65.4%	75.6%
Property rates			-		-		-	-	-	-
Service charges	372 855	48 518	13.0%	49 082	13.2%	97 601	26.2%	46 219	43.3%	6.29
Other revenue	131 984	13 725	10.4%	18 825	14.3%	32 550	24.7%	9 128	8.8%	106.29
Transfers and Subsidies - Operational	672 011	276 909	41.2%	352 742	52.5%	629 651	93.7%	259 459	87.6%	36.0%
Transfers and Subsidies - Capital	236 859	112 000	47.3%	187 303	79.1%	299 303	126.4%	30 000	62.4%	524.3%
Interest	12 372	2 109	17.0%	1 416	11.4%	3 525	28.5%	2 171	38.2%	(34.8%
Dividends	-		-		-		-	-	-	-
Payments	(844 225)	(207 270)		(294 276)	34.9%	(501 545)	59.4%	(70 538)		317.2%
Suppliers and employees	(799 775)	(205 535)		(293 104)	36.6%	(498 640)	62.3%	(70 538)	18.3%	315.5%
Finance charges	(7 633)	(1 734)	22.7%	(1 171)	15.3%	(2 906)	38.1%	-	-	(100.0%
Transfers and grants	(36 817)	-	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	581 856	245 992	42.3%	315 092	54.2%	561 084	96.4%	276 439	156.6%	14.0%
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%	(85 352)	37.4%	(136 575)	59.9%	(77 878)	59.7%	9.6%

Capital assets	(228 109)	(51 223)	22.5%	(85 352)	37.4%	(136 575)	59.9%	(77 878)	59.7%	9.6%
Net Cash from/(used) Investing Activities	(228 450)	(51 223)	22.4%	(85 352)	37.4%	(136 575)	59.8%	(77 878)	59.6%	9.6%
Cash Flow from Financing Activities										
Receipts	(96)	28	(29.2%)	(16)	17.2%	12	(12.0%)	(15)	(.2%)	11.6%
Short term loans	-	-	-					- 1	-	-
Borrowing long term/refinancing		-	-					-	-	-
Increase (decrease) in consumer deposits	(96)	28	(29.2%)	(16)	17.2%	12	(12.0%)	(15)	(.2%)	11.6%
Payments	(19 108)	(3 291)	17.2%	(16 348)	85.6%	(19 639)	102.8%	(12 065)	49.3%	35.5%
Repayment of borrowing	(19 108)	(3 291)	17.2%	(16 348)	85.6%	(19 639)	102.8%	(12 065)	49.3%	35.5%
Net Cash from/(used) Financing Activities	(19 204)	(3 263)	17.0%	(16 365)	85.2%	(19 628)	102.2%	(12 080)	49.1%	35.5%
Net Increase/(Decrease) in cash held	334 202	191 506	57.3%	213 375	63.8%	404 881	121.1%	186 481	283.0%	14.4%
Cash/cash equivalents at the year begin:	142 929	184 652	129.2%	376 169	263.2%	184 652	129.2%	(73 224)	(134.3%)	(613.7%)
Cash/cash equivalents at the year end:	477 132	376 169	78.8%	589 544	123.6%	589 544	123.6%	113 257	22.7%	420.5%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment -l Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 196	5.2%	18 482	5.3%	14 770	4.2%	299 573	85.3%	351 021	62.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-		-				-		-	-		-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-		-	1 008	100.0%	1 008	.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 293	6.3%	3 141	3.7%	2 817	3.3%	73 209	86.7%	84 460	14.9%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-		-	-		-	-	-	-
Interest on Arrear Debtor Accounts	13	-	0		2 229	2.0%	108 958	98.0%	111 200	19.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	-
Other	3 622	19.4%	3 627	19.4%	1 504	8.0%	9 944	53.2%	18 696	3.3%	-	-	-	-
Total By Income Source	27 125	4.8%	25 250	4.5%	21 320	3.8%	492 691	87.0%	566 385	100.0%	1	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 470	15.4%	5 638	13.4%	3 131	7.4%	26 817	63.8%	42 056	7.4%	-	-	-	-
Commercial	3 978	13.9%	1 470	5.1%	1 257	4.4%	21 965	76.6%	28 671	5.1%	-	-	-	-
Households	16 676	3.4%	18 142	3.7%	16 932	3.4%	443 908	89.6%	495 658	87.5%	1	-	-	-
Other	-	-	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	27 125	4.8%	25 250	4.5%	21 320	3.8%	492 691	87.0%	566 385	100.0%	1	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-		-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	316	100.0%	-	-	-	-	-	-	316	.8%
Loan repayments	-	-			-	-	-	-		
Trade Creditors	39 185	91.6%	86	.2%	-	-	3 524	8.2%	42 795	101.9%
Auditor-General	-	-			-	-	-	-		
Other	-	-	-	-	-	-	(1 096)	100.0%	(1 096)	(2.6%)
Total	39 501	94.0%	86	.2%	-	-	2 428	5.8%	42 015	100.0%

Contact Details

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

Source Local Government Database

KWAZULU-NATAL: GREATER KOKSTAD (KZN433) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Turri. Operating Nevertae and Experiantic				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	385 899	144 757	37.5%	99 653	25.8%	244 410	63.3%	90 908	53.1%	9.6%
Property rates	127 188	53 103	41.8%	26 444	20.8%	79 547	62.5%	21 285	58.6%	24.2%
Property rates	127 100	53 103	41.876	20 444	20.8%	19 541	02.3%	21 285	38.0%	24.276
Service charges - electricity revenue	143 521	52 685	36.7%	40 124	28.0%	92 809	64.7%	29 875	40.9%	34.3%
Service charges - water revenue	- 110 021		-		20.070	72 007			10.770	
Service charges - sanitation revenue	_	-	_		-	-	-	_	-	_
Service charges - refuse revenue	18 852	8 234	43.7%	4 998	26.5%	13 232	70.2%	4 271	37.8%	17.0%
3			-					-	-	-
Rental of facilities and equipment	1 846	366	19.8%	1 093	59.2%	1 459	79.0%	565	47.8%	93.5%
Interest earned - external investments	4 200	634	15.1%	501	11.9%	1 134	27.0%	707	18.2%	(29.2%
Interest earned - outstanding debtors	4 500	1 739	38.6%	1 736	38.6%	3 475	77.2%	1 351	53.6%	28.5%
Dividends received	-	-	-			-	-	-	-	-
Fines, penalties and forfeits	269	54	19.9%	10	3.8%	64	23.7%	97	13.3%	(89.5%
Licences and permits	2 113	707	33.5%	797	37.7%	1 504	71.2%	511	29.2%	56.0%
Agency services	-	-	-		-	-	-	-	-	-
Transfers and subsidies	77 765	28 479	36.6%	23 485	30.2%	51 964	66.8%	30 816	82.0%	(23.8%
Other revenue	5 645	(1 243)	(22.0%)	464	8.2%	(779)	(13.8%)	1 429	43.7%	(67.5%
Gains	-	-	-		-	-	-	-	-	-
Operating Expenditure	408 995	86 308	21.1%	115 419	28.2%	201 727	49.3%	77 716	41.6%	48.5%
Employee related costs	141 581	35 143	24.8%	37 581	26.5%	72 723	51.4%	36 173	50.8%	3.9%
Remuneration of councillors	9 386	1 904	20.3%	1 907	20.3%	3 810	40.6%	1 904	42.9%	.29
Debt impairment	9 000	540	6.0%	10 490	116.6%	11 030	122.6%	104	29.4%	10 019.59
Depreciation and asset impairment	37 651		-		-	-	-	-	-	-
Finance charges								-	-	
Bulk purchases	126 635	32 841	25.9%	43 401	34.3%	76 242	60.2%	22 662	55.8%	91.59
Other Materials	8 123	1 134	14.0%	2 741	33.7%	3 875	47.7%	613	19.7%	347.39
Contracted services	44 105	6 847	15.5%	12 088	27.4%	18 935	42.9%	10 691	30.7%	13.19
Transfers and subsidies	-	-	-		-	-		-	-	-
Other expenditure	32 515	7 900	24.3%	7 211	22.2%	15 112	46.5%	5 569	30.1%	29.59
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 097)	58 449		(15 766)		42 683		13 192		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	76 611	4 178	5.5%	18 069	23.6%	22 247	29.0%	7 439	55.4%	142.99
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,I	70011	4170	3.370	10 007	23.070	22 247	27.070	7 437	33.470	142.77
Transfers and subsidies - capital (in-kind - all)								_		
Transfers and substates cupital (it will a tal)										
Surplus/(Deficit) after capital transfers and contributions	53 515	62 627		2 303		64 930		20 631		
Taxation	_		-				-			
Surplus/(Deficit) after taxation	53 515	62 627	-	2 303	-	64 930		20 631	-	-
Attributable to minorities	33 313	02 02/		2 303		04 930			_	
							-	-	-	-
Surplus/(Deficit) attributable to municipality	53 515	62 627		2 303		64 930		20 631		
Share of surplus/ (deficit) of associate	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 515	62 627		2 303		64 930		20 631		

Part 2: Capital Revenue and Expenditure

				2021/22				202		
	Budget	First C	Quarter	Second	Quarter	Year	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	98 060	14 125	14.4%	35 491	36.2%	49 617	50.6%	36 297	52.6%	(2.2%)
		6 290					40.8%	4 828		121.2%
National Government	41 611		15.1%	10 681	25.7%	16 970			63.6%	
Provincial Government	35 000	1 615	4.6%	16 665	47.6%	18 280	52.2%	7 990	248.7%	108.6%
District Municipality	-	-	-		-		-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI										
Transfers recognised - capital	76 611	7 904	10.3%	27 346	35.7%	35 250	46.0%	12 818	121.1%	113.3%
Borrowing			-		-		- 17.001			
Internally generated funds	21 449	6 221	29.0%	8 145	38.0%	14 366	67.0%	23 479	40.5%	(65.3%)
	-	-	-		-		-	-	-	
Capital Expenditure Functional	98 060	14 125	14.4%	35 491	36.2%	49 617	50.6%	36 999	51.5%	(4.1%)
Municipal governance and administration								657	87.6%	(100.0%)
Executive and Council			-						-	-
Finance and administration			-					657	87.6%	(100.0%)
Internal audit			-						-	-
Community and Public Safety	35 491	2 484	7.0%	15 998	45.1%	18 482	52.1%	13 369	97.2%	19.7%
Community and Social Services	491	-	-	235	47.9%	235	47.9%	4 942	55.2%	(95.2%)
Sport And Recreation	-	-	-	-	-	-	-	698	23.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	194	4.9%	(100.0%)
Housing	35 000	2 484	7.1%	15 763	45.0%	18 247	52.1%	7 535	-	109.2%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 031	2 774	8.2%	11 618	34.1%	14 392	42.3%	9 901	25.3%	17.3%
Planning and Development	5 939	1 193	20.1%	5 217	87.8%	6 410	107.9%	5 140	30.7%	1.5%
Road Transport	28 092	1 581	5.6%	6 401	22.8%	7 982	28.4%	4 761	19.9%	34.4%
Environmental Protection	-		-		-	-		-	-	-
Trading Services	28 538	8 867	31.1%	7 875	27.6%	16 742	58.7%	13 072	83.8%	(39.8%)
Energy sources	28 538	8 867	31.1%	7 875	27.6%	16 742	58.7%	12 280	86.4%	(35.9%)
Water Management	-		-		-	-	-	-	-	-
Waste Water Management	-		-		-	-	-	-	-	-
Waste Management	-		-		-	-	-	793	49.6%	(100.0%
Other	-	-	-	-	-	-	-	-	-	-

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	444 751	159 605	35.9%	155 356	34.9%	314 961	70.8%	137 262	55.0%	13.2%
Property rates	152 587	60 622	39.7%	70 024	45.9%	130 646	85.6%	65 675	65.1%	6.6%
Service charges	126 757	34 132	26.9%	26 100	20.6%	60 232	47.5%	21 830	25.6%	19.6%
Other revenue	6 831	1 701	24.9%	(1 168)	(17.1%)	533	7.8%	2 589	36.0%	(145.1%)
Transfers and Subsidies - Operational	77 765	30 229	38.9%	28 754	37.0%	58 983	75.8%	34 501	89.1%	(16.7%)
Transfers and Subsidies - Capital	76 611	32 378	42.3%	31 392	41.0%	63 770	83.2%	12 668	153.0%	147.8%
Interest	4 200	543	12.9%	253	6.0%	796	19.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(362 344)	(75 047)	20.7%	(77 366)	21.4%	(152 413)		(2 288)	-	3 280.9%
Suppliers and employees	(361 794)	(75 047)	20.7%	(77 366)	21.4%	(152 413)	42.1%	(2 288)	-	3 280.9%
Finance charges	(550)	-	-	-	-	-	-	-	-	-
Transfers and grants			-		-					
Net Cash from/(used) Operating Activities	82 407	84 557	102.6%	77 990	94.6%	162 548	197.2%	134 974	50.5%	(42.2%)
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	(98 060)	(24 510)	25.0%	(39 949)	40.7%	(64 459)	65.7%	(40 918)	59.6%	(2.4%)

Capital assets	(98 060)	(24 510)	25.0%	(39 949)	40.7%	(64 459)	65.7%	(40 918)	59.6%	(2.4%)
Net Cash from/(used) Investing Activities	(98 060)	(24 510)	25.0%	(39 949)	40.7%	(64 459)	65.7%	(40 918)	59.6%	(2.4%)
Cash Flow from Financing Activities										
Receipts	(500)	57	(11.3%)	(72)	14.4%	(15)	3.1%	(100)	1.7%	(27.9%)
Short term loans	-					-		- 1	-	-
Borrowing long term/refinancing	-							-	-	-
Increase (decrease) in consumer deposits	(500)	57	(11.3%)	(72)	14.4%	(15)	3.1%	(100)	1.7%	(27.9%)
Payments								-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(500)	57	(11.3%)	(72)	14.4%	(15)	3.1%	(100)	1.7%	(27.9%)
Net Increase/(Decrease) in cash held	(16 153)	60 104	(372.1%)	37 970	(235.1%)	98 073	(607.2%)	93 956	48.2%	(59.6%)
Cash/cash equivalents at the year begin:	(156 236)	50 424	(32.3%)	110 678	(70.8%)	50 424	(32.3%)	286 531	185.3%	(61.4%)
Cash/cash equivalents at the year end:	(172 389)	110 678	(64.2%)	148 648	(86.2%)	148 648	(86.2%)	380 487	81.8%	(60.9%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 524	54.4%	4 728	27.0%	484	2.8%	2 785	15.9%	17 521	20.7%	-	-		-
Receivables from Non-exchange Transactions - Property Rates	5 674	15.2%	2 830	7.6%	1 533	4.1%	27 250	73.1%	37 287	44.0%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 766	11.2%	1 301	8.3%	1 042	6.6%	11 635	73.9%	15 745	18.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	606	4.9%	588	4.7%	580	4.7%	10 673	85.8%	12 447	14.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	87	4.9%	67	3.8%	57	3.2%	1 571	88.2%	1 782	2.1%	-	-	-	-
Total By Income Source	17 656	20.8%	9 514	11.2%	3 696	4.4%	53 915	63.6%	84 781	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 089	6.0%	573	3.2%	394	2.2%	15 964	88.6%	18 020	21.3%	-	-	-	-
Commercial	12 528	40.2%	6 189	19.9%	1 217	3.9%	11 222	36.0%	31 156	36.7%	-	-	-	-
Households	4 040	11.3%	2 753	7.7%	2 084	5.9%	26 729	75.1%	35 606	42.0%	-	-	-	-
Other	-	-	-	-	-	-		-	-		-	-	-	-
Total By Customer Group	17 656	20.8%	9 514	11.2%	3 696	4.4%	53 915	63.6%	84 781	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-		-	-	-	
Trade Creditors	55	88.9%	7	11.1%	-		-	-	62	100.09
Auditor-General	-	-	-	-	-		-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	55	88.9%	7	11.1%	-	-	-	-	62	100.09

Contact Details

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantare				2021/22				2020/21		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	167 766	62 645	37.3%	48 648	29.0%	111 293	66.3%	12 858	43.6%	278.3%
Property rates	22 999	6 971	30.3%	5 822	25.3%	12 792	55.6%	6 822	42.7%	(14.7%)
Propertyrales	22 999	09/1	30.376	5 622	25.376	12 192	33.0%	0 822	42.176	(14.7%)
Service charges - electricity revenue										
Service charges - water revenue	_	_	_			_	_	_	_	_
Service charges - sanitation revenue	_	_	_		_		_	_	_	_
Service charges - refuse revenue	3 391	785	23.2%	757	22.3%	1 542	45.5%	731	45.9%	3.5%
			-		-	-		_	-	-
Rental of facilities and equipment	856	192	22.5%	329	38.4%	521	60.8%	243	30.7%	35.4%
Interest earned - external investments	9 000	1 601	17.8%	1 963	21.8%	3 564	39.6%	2 099	29.8%	(6.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-		-	-	-	-	-	-
Fines, penalties and forfeits	721	3	.5%	153	21.3%	157	21.8%	2	1.8%	7 572.5%
Licences and permits	3 964	1 180	29.8%	540	13.6%	1 720	43.4%	772	48.1%	(30.0%)
Agency services	30	-	-	-	-	-	-	-	-	-
Transfers and subsidies	126 371	51 798	41.0%	39 023	30.9%	90 821	71.9%	2 130	45.5%	1 732.29
Other revenue	435	115	26.5%	62	14.2%	177	40.6%	61	20.2%	1.6%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	186 558	34 739	18.6%	50 337	27.0%	85 076	45.6%	60 099	45.3%	(16.2%)
Employee related costs	87 985	18 529	21.1%	24 742	28.1%	43 272	49.2%	28 403	45.6%	(12.9%
Remuneration of councillors	11 097	2 685	24.2%	2 592	23.4%	5 277	47.6%	3 497	46.8%	(25.9%
Debt impairment	2 172	21	1.0%	1	.1%	23	1.1%	32	4.9%	(95.5%
Depreciation and asset impairment	32 000	5 949	18.6%	11 416	35.7%	17 365	54.3%	16 290	70.3%	(29.9%
Finance charges	-	-	-		-		-	-	-	-
Bulk purchases	-	-	-		-	-	-	-	-	-
Other Materials	1 319	21	1.6%	376	28.5%	398	30.2%	163	17.0%	130.69
Contracted services	20 173	2 949	14.6%	4 431	22.0%	7 380	36.6%	4 673	31.3%	(5.2%
Transfers and subsidies	4 444	-	-	907	20.4%	907	20.4%	1 734	45.1%	(47.7%
Other expenditure	27 369	4 584	16.7%	5 870	21.4%	10 454	38.2%	5 307	37.9%	10.69
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 791)	27 906		(1 689)		26 218		(47 240)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	28 262	4 752	16.8%	11 171	39.5%	15 923	56.3%	5 514	33.6%	102.69
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 471	32 658		9 482		42 140		(41 726)		
Taxation	-	-	-		-				-	-
Surplus/(Deficit) after taxation	9 471	32 658		9 482		42 140		(41 726)		
Attributable to minorities			-		-		-	(11.720)	-	-
Surplus/(Deficit) attributable to municipality	9 471	32 658		9 482		42 140		(41 726)		
Share of surplus/ (deficit) of associate	7 471	32 030	-	7 402		42 140	-	(41 720)	-	
	9 471	32 658	-	9 482	-	42 140	_	(41 726)		-
Surplus/(Deficit) for the year	9 4/1	32 058		9 482		42 140		(41 /26)		

Part 2: Capital Revenue and Expenditure

•				2021/22				202		
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпацоп		арргорпацоп	
Capital Revenue and Expenditure										
Source of Finance	44 995	10 947	24.3%	13 053	29.0%	24 000	53.3%	17 960	(47.3%)	(27.3%)
National Government	26 262	4 855	18.5%	10 996	41.9%	15 850	60.4%	6 101	(5.3%)	80.2%
Provincial Government	-	180	-		-	180	-	379	-	(100.0%)
District Municipality					-				-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI					-				-	-
Transfers recognised - capital	26 262	5 034	19.2%	10 996	41.9%	16 030	61.0%	6 480	(37.7%)	69.7%
Borrowing	-				-				-	-
Internally generated funds	18 733	5 913	31.6%	2 057	11.0%	7 970	42.5%	11 480	(55.9%)	(82.1%
	-	-	-	-	-		-	-	-	-
Capital Expenditure Functional	44 995	10 947	24.3%	13 053	29.0%	24 000	53.3%	17 960	(45.5%)	(27.3%
Municipal governance and administration	2 916	179	6.1%	200	6.9%	379	13.0%	2 167	(16.1%)	(90.8%
Executive and Council	50	162	324.6%	-	-	162	324.6%		(136.2%)	
Finance and administration	2 866	17	.6%	200	7.0%	216	7.6%	2 167	2.3%	(90.8%
Internal audit	-		-	-	-		-	-	-	-
Community and Public Safety	27 516	8 515	30.9%	9 499	34.5%	18 014	65.5%	4 920	(68.0%)	93.19
Community and Social Services	13 574	2 801	20.6%	7 805	57.5%	10 606	78.1%	505	128.1%	1 444.79
Sport And Recreation	2 327	45	1.9%	67	2.9%	111	4.8%	1 848	(14.9%)	(96.4%
Public Safety	115	1 484	1 290.4%	-	-	1 484	1 290.4%	1 056	(822.1%)	(100.0%
Housing	11 500	4 185	36.4%	1 627	14.1%	5 812	50.5%	1 511	(83.6%)	7.79
Health										
Economic and Environmental Services	10 553	2 253	21.4%	3 118	29.5%	5 372	50.9%	10 362	(49.9%)	(69.9%
Planning and Development	752 9 801	2 253	23.0%	3 118	- 04 00/	5 372	54.8%	671 9 691	(332.1%)	(100.0%
Road Transport Environmental Protection	9 801	2 253	23.0%	3 118	31.8%	5 3 1 2	54.8%	9 69 1	(25.6%)	(67.8%
Trading Services	4 010			236	5.9%	236	5.9%	512	8.7%	(53.9%
Energy sources	3 600			236 186	5.9%	236 186	5.9%	512	8.7%	(100.0%
Water Management	3 000			100	3.270	100	3.276		0.270	(100.07
Waste Water Management		-		-						
Waste Management	410	-	-	50	12.2%	50	12.2%	512	9.9%	(90.2%
Other	-			-					-	(12.2.

	2021/22							202	0/21	
	Budget	First C	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	257 216		-	3 000	1.2%	3 000	1.2%	(56 699)	(36.1%)	(105.3%)
Property rates Service charges	13 843 2 041					-	-	-	-	
Other revenue	3 621							-	(415.7%)	
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	209 450 28 262		-	3 000	1.4%	3 000	1.4%	(56 699)	(28.1%)	(105.3%)
Interest Dividends	-	-	-		-		-	-	-	-
Payments Suppliers and employees	(186 605) (99 082)	(13 202) (12 863)	7.1% 13.0%	(19 445) (18 965)		(32 647) (31 829)	17.5% 32.1%	(456)	-	4 160.6% (100.0%)
Finance charges Transfers and grants	(87 523)	(339)	.4%	(480)	.5%	(819)	. 9%	(456)	-	5.1%
Net Cash from/(used) Operating Activities	70 611	(13 202)	(18.7%)	(16 445)		(29 647)		(57 155)	(35.2%)	
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										-

Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities				-	-	-		-	-	-
Cash Flow from Financing Activities										
Receipts	251	(3)	(1.1%)	1	.3%	(2)	(.7%)	3	1.3%	(75.2%)
Short term loans	-	-		-	-	-		-	-	-
Borrowing long term/refinancing	-			-	-	-		-	-	-
Increase (decrease) in consumer deposits	251	(3)	(1.1%)	1	.3%	(2)	(.7%)	3	1.3%	(75.2%)
Payments				-		-			-	-
Repayment of borrowing	-	-	-	-	-	-		-	-	-
Net Cash from/(used) Financing Activities	251	(3)	(1.1%)	1	.3%	(2)	(.7%)	3	1.3%	(75.2%)
Net Increase/(Decrease) in cash held	70 862	(13 205)	(18.6%)	(16 444)	(23.2%)	(29 649)	(41.8%)	(57 152)	(32.2%)	(71.2%)
Cash/cash equivalents at the year begin:	-			(13 205)	-	- 1		(174 111)		(92.4%)
Cash/cash equivalents at the year end:	70 862	(13 205)	(18.6%)	(29 649)	(41.8%)	(29 649)	(41.8%)	(231 263)	(73.7%)	(87.2%)

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-		-	-		-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-		-			-			-	-		-
Receivables from Non-exchange Transactions - Property Rates	1 197	2.9%	1 405	3.4%	1 516	3.7%	36 954	90.0%	41 071	60.4%	-	-		-
Receivables from Exchange Transactions - Waste Water Management		-	-					-			-	-		-
Receivables from Exchange Transactions - Waste Management	289	4.9%	219	3.7%	202	3.5%	5 146	87.9%	5 855	8.6%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	41	4.7%	19	2.1%	145	16.4%	677	76.8%	882	1.3%	-	-		-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	-	5	-	4	-	20 212	99.9%	20 227	29.7%	-	-	-	-
Total By Income Source	1 533	2.3%	1 647	2.4%	1 867	2.7%	62 989	92.6%	68 036	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	261	1.5%	495	2.9%	478	2.8%	15 857	92.8%	17 092	25.1%	-	-	-	-
Commercial	257	2.0%	237	1.9%	223	1.8%	11 957	94.3%	12 674	18.6%	-	-	-	-
Households	648	2.5%	671	2.6%	670	2.6%	24 297	92.4%	26 286	38.6%	-	-	-	-
Other	366	3.1%	244	2.0%	495	4.1%	10 878	90.8%	11 984	17.6%	-	-	-	-
Total By Customer Group	1 533	2.3%	1 647	2.4%	1 867	2.7%	62 989	92.6%	68 036	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement		-		-		-		-	-	
Loan repayments		-		-		-		-	-	
Trade Creditors	(155)	(6.4%)	55	2.3%	0	-	2 504	104.1%	2 405	32.0
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	576	11.3%	579	11.4%	795	15.6%	3 153	61.8%	5 104	68.0
Total	421	5.6%	634	8.4%	796	10.6%	5 657	75.3%	7 509	100.0

Contact Details

Municipal Manager

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

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	242 206	99 384	41.0%	79 059	32.6%	178 443	73.7%	95 859	84.2%	(17.5%)
Property rates	10 865	6 029	55.5%	1 083	10.0%	7 112	65.5%	1 092	78.5%	(.8%)
	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-		-	-	-
Service charges - sanitation revenue	- 2.004	-	- 05 404	-	- 04.00/	4.507	-	-		
Service charges - refuse revenue	3 091	776	25.1%	751	24.3%	1 527	49.4%	728	53.9%	3.1%
Rental of facilities and equipment	548	129	23.5%	135	24.6%	264	48.1%	130	45.5%	4.0%
Interest earned - external investments	6 192	1 969	23.5%	2 265	36.6%	4 235	48.1%	3 690	45.5% 56.0%	(38.6%)
	458	1 909	17.2%	2 205	18.4%	4 235	35.6%	3 690	36.9%	
Interest earned - outstanding debtors Dividends received	436	19	17.276	84	18.476	103	30.0%	141	30.9%	(40.4%)
Fines, penalties and forfeits	702	108	15.4%	157	22.3%	265	37.7%	310	63.0%	(49.4%)
	702 50	13	26.1%	3	6.5%	205	37.7%	2	58.8%	(49.4%)
Licences and permits	1 350	420	31.1%	370	27.4%	790	32.0% 58.5%	299	62.5%	23.7%
Agency services	217 489	89 620	41.2%	73 791	33.9%	163 411		89 102		
Transfers and subsidies							75.1%		87.1%	(17.2%)
Other revenue	1 462	241	16.5%	417	28.5%	658	45.0%	365	40.3%	14.3%
Gains	-	-	-	2	-	2	-	-	-	(100.0%)
Operating Expenditure	335 701	62 624	18.7%	68 127	20.3%	130 751	38.9%	70 570	38.3%	(3.5%)
Employee related costs	118 314	27 730	23.4%	31 858	26.9%	59 589	50.4%	28 080	50.5%	13.5%
Remuneration of councillors	18 980	4 122	21.7%	5 054	26.6%	9 175	48.3%	4 081	44.4%	23.8%
Debt impairment	2 758	2	.1%	1 113	40.3%	1 115	40.4%	946	39.4%	17.7%
Depreciation and asset impairment	51 913	10 379	20.0%	10 390	20.0%	20 769	40.0%	18 711	33.0%	(44.5%)
Finance charges	-	-	-		-		-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	8 130	120	1.5%	83	1.0%	204	2.5%	135	10.4%	(38.3%)
Contracted services	78 128	8 465	10.8%	7 409	9.5%	15 875	20.3%	9 445	23.7%	(21.5%)
Transfers and subsidies	180	-	-	-	-	-	-	-	-	-
Other expenditure	57 297	11 805	20.6%	12 219	21.3%	24 024	41.9%	9 172	40.4%	33.2%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(93 495)	36 760		10 932		47 692		25 289		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	56 672	10 459	18.5%	9 374	16.5%	19 833	35.0%	27 526	95.6%	(65.9%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-	-	-	-		-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(36 823)	47 219		20 306		67 525		52 815		
Taxation	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) after taxation	(36 823)	47 219		20 306		67 525		52 815		
Attributable to minorities	()		-							
Surplus/(Deficit) attributable to municipality	(36 823)	47 219		20 306		67 525		52 815		
Share of surplus/ (deficit) of associate	(30 023)	7, 217		20 300		0, 323	-	32013	-	-
Surplus/(Deficit) for the year	(36 823)	47 219		20 306		67 525		52 815		
ourprostruction on the year	(30 823)	47 219		20 300		07 323		JZ 813		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure	100 101	40.040	44.40/	40.044	10.00/	0/ 050	24 20/	20.245	F0 00/	/F7.00/
Source of Finance	120 404	13 312	11.1%	13 041	10.8%	26 353	21.9%	30 315	50.9%	(57.0%
National Government	45 728	7 748	16.9%	7 172	15.7%	14 920	32.6%	15 296	65.1%	(53.1%
Provincial Government	10 944	1 187	10.8%	1 137	10.4%	2 325	21.2%	-	-	(100.0%
District Municipality	-	-	-			-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI		-	-			-	-	-	-	
Transfers recognised - capital	56 672	8 935	15.8%	8 310	14.7%	17 245	30.4%	15 296	65.1%	(45.7%
Borrowing	(0.700	4 377		4 701	7.40/	0.100	14.20/	15.010	20.20/	((0.50)
Internally generated funds	63 732	4 3 / /	6.9%	4 731	7.4%	9 108	14.3%	15 019	39.3%	(68.5%
	-	-	-		-	-	-	-	-	-
Capital Expenditure Functional	120 404	13 312	11.1%	13 041	10.8%	26 353	21.9%	30 315	50.9%	(57.0%
Municipal governance and administration	9 162	123	1.3%	899	9.8%	1 022	11.2%	119	19.0%	653.99
Executive and Council	860	-	-	-	-	-	-	33	7.9%	(100.0%
Finance and administration	8 302	123	1.5%	899	10.8%	1 022	12.3%	86	20.2%	942.39
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 004	1 359	9.7%	1 137	8.1%	2 497	17.8%	7 589	98.8%	(85.0%
Community and Social Services	860		-		-	-	-	35	6.6%	(100.09
Sport And Recreation	13 144	1 359	10.3%	1 137	8.7%	2 497	19.0%	7 553	108.0%	(84.9%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 090	11 333	14.9%	10 043	13.2%	21 376	28.1%	19 420	46.5%	(48.3%
Planning and Development	2 440	33	1.4%	126	5.2%	160	6.5%	7	.5%	1 637.49
Road Transport	73 650	11 300	15.3%	9 917	13.5%	21 217	28.8%	19 412	47.5%	(48.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	21 148	497	2.4%	961	4.5%	1 458	6.9%	3 187	57.1%	(69.89
Energy sources	10 000	-	-	961	9.6%	961	9.6%	2 474	37.4%	(61.1%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management			-	-	-				-	-
Waste Management	11 148	497	4.5%	-	-	497	4.5%	713	80.8%	(100.09
Other	-	-		-	-		-	-	-	-

					202					
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
									-11	
Cash Flow from Operating Activities Receipts	286 524	128 481	44.8%	90 166	31.5%	218 647	76.3%	101 629	84.0%	(11.3%)
Property rates	7 606 2 163	-		978 316	12.9% 14.6%	978	12.9% 14.6%	-		(100.0%)
Service charges		-	-			316		-	-	(100.0%)
Other revenue	2 723	618	22.7%	1 058	38.9%	1 677	61.6%	621	50.7%	
Transfers and Subsidies - Operational	217 360	90 345	41.6%	74 548	34.3%	164 892	75.9%	86 509	86.0%	
Transfers and Subsidies - Capital	56 672	36 176	63.8%	12 648	22.3%	48 824	86.2%	14 500	76.3%	
Interest	-	1 342	-	618	-	1 960	-	-		(100.0%)
Dividends								-		
Payments	(289 159)	(19 045)	6.6%	(17 416)		(36 461)		(895)	-	1 846.0%
Suppliers and employees	(288 979)	(19 045)	6.6%	(17 416)	6.0%	(36 461)	12.6%	(895)		1 846.0%
Finance charges	- (400)	-	-			-		-	-	-
Transfers and grants	(180)									-
Net Cash from/(used) Operating Activities	(2 635)	109 436	(4 153.2%)	72 751	(2 760.9%)	182 187	(6 914.1%)	100 734	83.5%	(27.8%)
Cash Flow from Investing Activities										
Receipts	30 379	(146)	(.5%)	(214)	(.7%)	(360)	(1.2%)	-	-	(100.0%)
Proceeds on disposal of PPE				2		2		-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 379	(146)	(.5%)	(216)	(.7%)	(362)	(1.2%)	-	-	(100.0%)
Payments	(120 404)	(14 196)	11.8%	(13 986)	11.6%	(28 181)	23.4%	(32 048)	52.2%	(56.4%)

Capital assets	(120 404)	(14 196)	11.8%	(13 986)	11.6%	(28 181)	23.4%	(32 048)	52.2%	(56.4%)
Net Cash from/(used) Investing Activities	(90 025)	(14 341)	15.9%	(14 200)	15.8%	(28 541)	31.7%	(32 048)	52.2%	(55.7%)
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%)	58 551	(63.2%)	153 646	(165.8%)	68 686	102.2%	(14.8%)
Cash/cash equivalents at the year begin:	228 832	243 566	106.4%	305 578	133.5%	243 566	106.4%	683 622		(55.3%)
Cash/cash equivalents at the year end:	136 172	305 578	224.4%	364 129	267.4%	364 129	267.4%	752 308	469.9%	(51.6%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-		-		-	-		-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	-		-		-			-			-	-		-
Receivables from Non-exchange Transactions - Property Rates	736	7.6%	142	1.5%	135	1.4%	8 665	89.5%	9 678	56.5%	(18)	(.2%)		-
Receivables from Exchange Transactions - Waste Water Management	-		-		-			-			-	-		-
Receivables from Exchange Transactions - Waste Management	457	7.9%	161	2.8%	156	2.7%	5 025	86.7%	5 799	33.9%	(52)	(.9%)		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-		-	-		-	-		-
Interest on Arrear Debtor Accounts	57	3.5%	27	1.7%	26	1.6%	1 515	93.2%	1 625	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	22	100.0%	22	.1%	-	-	-	-
Total By Income Source	1 249	7.3%	331	1.9%	317	1.9%	15 227	88.9%	17 124	100.0%	(70)	(.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7	.1%	1	-	1	-	5 284	99.9%	5 291	30.9%	-	-		-
Commercial	640	38.6%	53	3.2%	46	2.8%	918	55.4%	1 658	9.7%	(4)	(.3%)		-
Households	602	5.9%	278	2.7%	270	2.7%	9 025	88.7%	10 175	59.4%	(66)	(.6%)		-
Other	-	-	-	-	-	-	-	-	-		-	-		-
Total By Customer Group	1 249	7.3%	331	1.9%	317	1.9%	15 227	88.9%	17 124	100.0%	(70)	(.4%)	-	-

Part 5: Creditor Age Analysis

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

Contact Details		
Municipal Manager	Mr Z. Sikhosana	039 259 5300
Financial Manager	Mrs T. Nacemu	039 259 5012

Source Local Government Database

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

-				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
									.,,	
Operating Revenue and Expenditure										
Operating Revenue	204 780	71 620	35.0%	65 425	31.9%	137 045	66.9%	81 811	76.7%	(20.0%)
Property rates	36 226	8 727	24.1%	8 776	24.2%	17 503	48.3%	8 216	49.9%	6.8%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue Service charges - water revenue								_		
Service charges - water revenue Service charges - sanitation revenue	-	-			-		-	-		
Service charges - samitation revenue Service charges - refuse revenue	4 045	1 001	24.8%	1 003	24.8%	2 004	49.5%	870	49.1%	15.3%
Service charges - refuse revenue	4 043	1001	24.070	1 003	24.070	2 004	47.370	670	47.170	13.370
Rental of facilities and equipment	864	239	27.6%	271	31.4%	510	59.0%	239	54.6%	13.4%
Interest earned - external investments	6 338	1 005	15.9%	1 425	22.5%	2 431	38.4%	1 217	32.8%	17.1%
Interest earned - external investments Interest earned - outstanding debtors	6 193	1 395	22.5%	1 529	22.5%	2 925	47.2%	1 320	113.3%	15.9%
Dividends received	0 193	1 395	22.576	1 529	24.176	2 925	47.276	1 320	113.376	13.976
Fines, penalties and forfeits	418	186	44.6%	482	115.4%	668	160.0%	237	100.2%	103.5%
Licences and permits	664	140	21.2%	92	13.9%	233	35.1%	111	29.9%	(16.6%)
Agency services	340	56	16.4%	209	61.5%	265	77.9%		27.7/0	(100.0%)
Transfers and subsidies	147 721	58 838	39.8%	51 597	34.9%	110 435	74.8%	69 572	91.0%	(25.8%)
Other revenue	729	33	4.5%	31 397	54.9%	72	9.8%	29	6.7%	(25.8%)
Gains	1 244	33	4.076	39	3.476	12	9.8%	29	0.776	33.476
			-			-				
Operating Expenditure	239 228	39 842	16.7%	51 021	21.3%	90 862	38.0%	43 187	37.6%	18.1%
Employee related costs	86 453	16 546	19.1%	21 831	25.3%	38 377	44.4%	18 293	46.4%	19.3%
Remuneration of councillors	11 901	2 899	24.4%	2 746	23.1%	5 645	47.4%	2 899	48.7%	(5.3%)
Debt impairment	20 059	11	.1%	250	1.2%	261	1.3%	-	-	(100.0%)
Depreciation and asset impairment	49 362	8 984	18.2%	10 259	20.8%	19 243	39.0%	8 802	37.1%	16.5%
Finance charges	303	6	1.8%	3	1.1%	9	2.9%	22	41.6%	(85.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4 090	255	6.2%	1 173	28.7%	1 428	34.9%	211	15.6%	455.0%
Contracted services	36 858	5 447	14.8%	7 423	20.1%	12 870	34.9%	7 698	33.4%	(3.6%)
Transfers and subsidies	2 068	87	4.2%	272	13.1%	358	17.3%	276	28.1%	(1.7%)
Other expenditure	28 134	5 607	19.9%	7 064	25.1%	12 670	45.0%	4 983	34.9%	41.8%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(34 447)	31 778		14 404		46 182		38 624		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	36 508	2 358	6.5%	12 116	33.2%	14 475	39.6%	1 612	9.6%	651.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 061	34 136		26 521		60 657		40 236		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 061	34 136		26 521		60 657		40 236		
Attributable to minorities	-	-	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	2 061	34 136		26 521		60 657		40 236		
Share of surplus/ (deficit) of associate	-		-			-	-		-	

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure			=							
Source of Finance	92 800	4 870	5.2%	22 268	24.0%	27 138	29.2%		19.8%	67.0%
National Government	36 508	2 051	5.6%	10 536	28.9%	12 587	34.5%	1 441	8.5%	631.1%
Provincial Government	-	-	-		-	-	-	(41)	-	(100.0%)
District Municipality	-	-	-		-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, H			-	-	-		-	-	-	-
Transfers recognised - capital	36 508	2 051	5.6%	10 536	28.9%	12 587	34.5%	1 401	8.5%	652.3%
Borrowing										
Internally generated funds	56 292	2 819	5.0%	11 732	20.8%	14 551	25.9%	11 931	24.0%	(1.7%)
	-						-		-	
Capital Expenditure Functional	92 800	4 870	5.2%	22 268	24.0%	27 138	29.2%	13 331	19.8%	67.0%
Municipal governance and administration	3 213	157	4.9%	1 955	60.8%	2 112	65.7%	398	23.7%	391.0%
Executive and Council	151		-	74	48.7%	74	48.7%		17.0%	(2.4%)
Finance and administration	3 061	157	5.1%	1 881	61.4%	2 038	66.6%	323	25.8%	483.1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 347	264	2.3%	2 297	20.2%	2 560	22.6%	348	8.9%	559.2%
Community and Social Services	4 049	69	1.7%	176	4.3%	245	6.0%	94	7.9%	87.1%
Sport And Recreation	-	-	-		-	-	-	-	-	-
Public Safety	7 298	194	2.7%	2 121	29.1%	2 315	31.7%	255	9.1%	733.1%
Housing	-	-	-		-	-	-	-	-	-
Health	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	74 740	4 449	6.0%	18 017	24.1%	22 466	30.1%	12 585	21.1%	43.2%
Planning and Development	72 153	4 399	6.1%	14 657	20.3%	19 057	26.4%	12 481	22.1%	17.4%
Road Transport	2 587	50	1.9%	3 359	129.9%	3 409	131.8%	103	2.3%	3 152.0%
Environmental Protection	-	-	-				-	-	-	
Trading Services	3 500	-	-	-		-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 000	-	-	-	-	-	-	-	-	-
Waste Management	2 500	-	-	-	-	-	-	-	-	-
Other							-		-	

				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	249 509	96 023	38.5%	34 600	13.9%	130 624	52.4%	153 547	115.1%	(77.5%)
Property rates	26 021	9 584	36.8%	16 167	62.1%	25 751	99.0%	9 829	58.7%	64.5%
Service charges	2 911	641	22.0%	721	24.8%	1 362	46.8%	565	41.7%	27.6%
Other revenue	17 290	226	1.3%	666	3.9%	892	5.2%	(19 798)	15.0%	(103.4%)
Transfers and Subsidies - Operational	160 441	70 972	44.2%	6 046	3.8%	77 018	48.0%	146 950	137.7%	(95.9%)
Transfers and Subsidies - Capital	36 508	14 600	40.0%	11 000	30.1%	25 600	70.1%	16 000	59.3%	(31.3%)
Interest	6 338	-	-		-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(172 792)	-	-	(6 180)	3.6%	(6 180)		2	.1%	(259 756.8%)
Suppliers and employees	(170 421)	-	-	(6 180)	3.6%	(6 180)	3.6%	2	.1%	(259 756.8%)
Finance charges	(303)	-	-		-	-	-	-	-	-
Transfers and grants	(2 068)	-	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	76 717	96 023	125.2%	28 421	37.0%	124 444	162.2%	153 549	66.9%	(81.5%)
Cash Flow from Investing Activities										
Receipts	9 630	-	-		-	-	-	-	-	-
Proceeds on disposal of PPE	9 630	-	-		-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)		-	-		-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments	(92 800)	-	-	(11 252)	12.1%	(11 252)	12.1%	-	-	(100.0%)

Capital assets	(92 800)	-	-	(11 252)	12.1%	(11 252)	12.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(83 170)	-		(11 252)	13.5%	(11 252)	13.5%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	(22)	-	-	-	-	-		(17)	(73.9%)	(100.0%)
Short term loans	-	-	-	-	-	-		-	-	-
Borrowing long term/refinancing		-	-	-	-			-		
Increase (decrease) in consumer deposits	(22)	-	-	-	-			(17)	(73.9%)	(100.0%)
Payments		-		-				-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(22)	-		-			-	(17)	(73.9%)	(100.0%)
Net Increase/(Decrease) in cash held	(6 474)	96 023	(1 483.3%)	17 168	(265.2%)	113 192	(1 748.5%)	153 533	90.2%	(88.8%)
Cash/cash equivalents at the year begin:	125 422	-	- 1	96 023	76.6%		- '	85 988	-	11.7%
Cash/cash equivalents at the year end:	118 948	96 023	80.7%	113 192	95.2%	113 192	95.2%	363 724	102.6%	(68.9%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-		-			-	-		-	-		-
Receivables from Non-exchange Transactions - Property Rates	3 828	7.4%	1 723	3.3%	1 896	3.7%	44 411	85.6%	51 857	70.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	610	8.6%	238	3.4%	209	3.0%	5 999	85.0%	7 056	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-		-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	17 286	100.0%	17 286	23.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 727)	190.9%	68	(2.3%)	62	(2.1%)	2 597	(86.6%)	(3 001)	(4.1%)	-	-	-	-
Total By Income Source	(1 290)	(1.8%)	2 029	2.8%	2 167	3.0%	70 293	96.0%	73 199	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 640)	(6.3%)	463	1.8%	427	1.6%	26 761	102.9%	26 012	35.5%	-	-	-	-
Commercial	257	3.6%	392	5.5%	338	4.7%	6 155	86.2%	7 141	9.8%	-	-	-	-
Households	571	1.9%	881	3.0%	1 168	3.9%	27 200	91.2%	29 821	40.7%	-	-	-	-
Other	(478)	(4.7%)	293	2.9%	234	2.3%	10 177	99.5%	10 226	14.0%	-	-	-	-
Total By Customer Group	(1 290)	(1.8%)	2 029	2.8%	2 167	3.0%	70 293	96.0%	73 199	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

) Days	31 - 60 Days		61 - 9	0 Days	Over	0 Days	Total		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	7 450	100.0%		-	-	-	-	-	7 450	99.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	47	100.0%	47	.6%
Total	7 450	99.4%	-	-	-	-	47	.6%	7 496	100.0%

Contact Details

Municipal Manager		039 833 1038
Financial Manager	Mr M. Mzimela	039 833 1038

^{1.} All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantare	2021/22							202		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	503 258	181 948	36.2%	161 587	32.1%	343 535	68.3%	180 339	76,9%	(10.4%)
Property rates	303 230	101 740	30.270	101 307	32.170	343 333	00.370	100 337	70.770	(10.470)
Propertyrales					-	-	-	-		-
Service charges - electricity revenue										
Service charges - water revenue	48 866	13 747	28.1%	10 880	22.3%	24 627	50.4%	13 513	52.7%	(19.5%)
Service charges - sanitation revenue	20 555	3 433	16.7%	2 838	13.8%	6 271	30.5%	3 874	32.7%	(26.7%)
Service charges - refuse revenue			-		-				-	
	_	-	_		-	-	-	_	-	_
Rental of facilities and equipment			-					-	-	
Interest earned - external investments	5 682	1 001	17.6%	1 106	19.5%	2 107	37.1%	378	14.4%	192.7%
Interest earned - outstanding debtors	10 198	2 511	24.6%	2 767	27.1%	5 278	51.8%	2 550	47.0%	8.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-		-	-	-	-	-	-
Licences and permits	-	-	-		-	-	-	-	-	-
Agency services	-	-	-		-		-	-	-	-
Transfers and subsidies	417 406	161 255	38.6%	143 718	34.4%	304 973	73.1%	159 781	84.5%	(10.1%)
Other revenue	549	1	.1%	277	50.4%	278	50.5%	244	26.8%	13.5%
Gains	-	-	-		-	-	-	-	-	-
Operating Expenditure	577 594	120 227	20.8%	190 066	32.9%	310 294	53.7%	112 020	38.7%	69.7%
Employee related costs	237 156	55 361	23.3%	60 552	25.5%	115 913	48.9%	52 371	45.1%	15.6%
Remuneration of councillors	8 922	1 847	20.7%	1 620	18.2%	3 467	38.9%	2 048	50.3%	(20.9%)
Debt impairment	27 645	-	-					-	-	
Depreciation and asset impairment	87 410	-	-	38 485	44.0%	38 485	44.0%	-	-	(100.0%
Finance charges	1 328	-	-		-	-	-	246	5.6%	(100.0%
Bulk purchases	-	-	-		-		-	-	-	-
Other Materials	31 249	7 339	23.5%	14 672	47.0%	22 011	70.4%	7 995	45.4%	83.5%
Contracted services	105 296	36 647	34.8%	47 735	45.3%	84 382	80.1%	33 002	53.0%	44.6%
Transfers and subsidies	17 000	5 600	32.9%	5 000	29.4%	10 600	62.4%	5 000	-	-
Other expenditure	61 589	13 432	21.8%	22 003	35.7%	35 435	57.5%	11 359	39.5%	93.7%
Losses	-	-	-	-	-		-	-	-	-
Surplus/(Deficit)	(74 336)	61 721		(28 480)		33 241		68 319		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	298 258	-		162 562	54.5%	162 562	54.5%	137 033	52.0%	18.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-			-		-	-	-	
Surplus/(Deficit) after capital transfers and contributions	223 922	61 721		134 083		195 803		205 352		
Taxation	-		-		-				-	
Surplus/(Deficit) after taxation	223 922	61 721		134 083		195 803		205 352		
Attributable to minorities		01721	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	223 922	61 721		134 083		195 803		205 352		
Share of surplus/ (deficit) of associate	223 722	01 /21	-	134 003		173 003		203 332	-	
	223 922	61 721	-	134 083	-	195 803		205 352	-	-
Surplus/(Deficit) for the year	223 922	01 /21		134 083		140 803		200 352		

Part 2: Capital Revenue and Expenditure

·				2021/22				202	0/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
	207.202	70.070	04.00/	(7.404	04.00/	440.004	45.00/	0/ 100	(4.40)	(00.40
Source of Finance	307 283	73 870	24.0%	67 124	21.8%	140 994	45.9%	86 122	61.1%	(22.1%
National Government	298 258	71 982	24.1%	61 596	20.7%	133 578	44.8%	84 556	59.4%	(27.29
Provincial Government				547	-	547	-		-	(100.0%
District Municipality		47			-	47	-		-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI		-			-	-	-		-	
Transfers recognised - capital	298 258	72 030	24.2%	62 143	20.8%	134 173	45.0%	84 556	59.4%	(26.59
Borrowing			-		-		75.404	-	-	-
Internally generated funds	9 025	1 840	20.4%	4 981	55.2%	6 821	75.6%	1 566	119.3%	218.2
		-				-	-	-	-	-
Capital Expenditure Functional	307 283	73 870	24.0%	67 124	21.8%	140 994	45.9%	86 122	61.1%	(22.19
Municipal governance and administration	5 110	1 805	35.3%	4 017	78.6%	5 822	113.9%	1 566	63.1%	156.6
Executive and Council		-	-		-	-	-			-
Finance and administration	5 110	1 805	35.3%	4 017	78.6%	5 822	113.9%	1 566	63.1%	156.6
Internal audit		-	-		-	-		-	-	-
Community and Public Safety	1 021	47	4.6%		-	47	4.6%	-	294.2%	
Community and Social Services	1 021	47	4.6%		-	47	4.6%	-	294.2%	-
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%	63 107	21.0%	135 125	45.1%	84 556	58.9%	(25.49
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	244 033	54 002	22.1%	52 596	21.6%	106 598	43.7%	77 914	66.8%	(32.59
Waste Water Management	55 850	18 016	32.3%	10 511	18.8%	28 527	51.1%	6 642	20.0%	58.2
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

•				2021/22				202	20/21	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	747 322	361 692	48.4%	245 776	32.9%	607 468	81.3%	313 781	27.3%	(21.7%)
Property rates			-	-	-			-		-
Service charges	53 905	15 274	28.3%	18 647	34.6%	33 921	62.9%	13 706	18.7%	36.0%
Other revenue	549	1	.1%	108	19.7%	109	19.8%	224	11.3%	(51.7%)
Transfers and Subsidies - Operational	389 288	163 104	41.9%	158 114	40.6%	321 218	82.5%	185 851	29.6%	(14.9%)
Transfers and Subsidies - Capital	303 580	183 314	60.4%	68 907	22.7%	252 221	83.1%	114 000	26.6%	(39.6%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(445 539)	(220 616)	49.5%		54.8%	(464 778)		(195 722)		
Suppliers and employees	(444 212)	(220 616)	49.7%	(244 162)	55.0%	(464 778)	104.6%	(195 722)	31.1%	24.7%
Finance charges	(1 328)	-	-	-	-	-	-	-	-	-
Transfers and grants	-		-		-		-	-	-	
Net Cash from/(used) Operating Activities	301 783	141 076	46.7%	1 614	.5%	142 690	47.3%	118 058	17.9%	(98.6%)
Cash Flow from Investing Activities										
Receipts						-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(307 283)	(73 870)	24.0%	(67 124)	21.8%	(140 994)	45.9%	(86 122)	44.5%	(22.1%)

Capital assets	(307 283)	(73 870)	24.0%	(67 124)	21.8%	(140 994)	45.9%	(86 122)	44.5%	(22.1%)
Net Cash from/(used) Investing Activities	(307 283)	(73 870)	24.0%	(67 124)	21.8%	(140 994)	45.9%	(86 122)	44.5%	(22.1%)
Cash Flow from Financing Activities										
Receipts	122	(162)	(132.9%)	(6)	(4.9%)	(168)	(137.9%)	(5)	(41.1%)	21.8%
Short term loans	-	-	-	-			-	-	-	-
Borrowing long term/refinancing	-	-					-	-		
Increase (decrease) in consumer deposits	122	(162)	(132.9%)	(6)	(4.9%)	(168)	(137.9%)	(5)	(41.1%)	21.8%
Payments	-	-		-			-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	122	(162)	(132.9%)	(6)	(4.9%)	(168)	(137.9%)	(5)	(41.1%)	21.8%
Net Increase/(Decrease) in cash held	(5 379)	67 045	(1 246.4%)	(65 516)	1 218.0%	1 529	(28.4%)	31 932	(67.5%)	(305.2%)
Cash/cash equivalents at the year begin:	48 731	51 622	105.9%	118 907	244.0%	51 622	105.9%	(48 193)	314.7%	(346.7%)
Cash/cash equivalents at the year end:	43 352	118 907	274.3%	53 391	123.2%	53 391	123.2%	(16 261)	(16.7%)	(428.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 237	2.7%	3 430	2.2%	2 798	1.8%	144 856	93.3%	155 321	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-			-	-	-			-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 655	2.7%	1 340	2.2%	1 093	1.8%	56 590	93.3%	60 678	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-		-	-	-	-
Interest on Arrear Debtor Accounts	708	2.7%	573	2.2%	468	1.8%	24 214	93.3%	25 963	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	-
Other		-	-		-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 600	2.7%	5 344	2.2%	4 359	1.8%	225 659	93.3%	241 962	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 155	24.8%	2 375	18.7%	1 024	8.1%	6 143	48.4%	12 697	5.2%	-	-	-	
Commercial	886	5.8%	443	2.9%	394	2.6%	13 600	88.8%	15 323	6.3%	-	-	-	-
Households	2 559	1.2%	2 525	1.2%	2 941	1.4%	205 916	96.2%	213 942	88.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	6 600	2.7%	5 344	2.2%	4 359	1.8%	225 659	93.3%	241 962	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Te	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-		-
Trade Creditors	-	-	-	-	-	-	180	100.0%	180	100.09
Auditor-General	-	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	180	100.0%	180	100.09

Contact Details

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

Source Local Government Database

AGGREGRATED INFORMATION FOR KWAZULU-NATAL STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	77 285 963	21 759 719	28.2%	22 146 524	28.7%	43 906 243	56.8%	18 642 283	61.7%	
Property rates	15 571 534	4 434 380	28.5%	4 132 941	26.5%	8 567 321	55.0%	3 396 555	60.9%	21.7%
Service charges - electricity revenue	24 730 602	6 277 033	25.4%	6 504 875	26.3%	12 781 908	51.7%	5 104 600	57.9%	27.4%
Service charges - water revenue	8 558 564	1 683 158	19.7%	2 561 831	29.9%	4 244 990	49.6%	1 899 976	52.7%	34.8%
Service charges - sanitation revenue	2 054 943	552 075	26.9%	516 924	25.2%	1 068 999	52.0%	351 790	44.3%	46.9%
Service charges - refuse revenue	1 539 469	385 376	25.0%	433 577	28.2%	818 953	53.2%	368 051	53.3%	17.8%
Rental of facilities and equipment	991 971	198 784	20.0%	224 664	22.6%	423 448	42.7%	182 944	38.9%	22.8%
Interest earned - external investments	572 032	173 555	30.3%	155 073	27.1%	328 629	57.4%	89 242	30.9%	73.8%
Interest earned - outstanding debtors	981 034	143 869	14.7%	241 531	24.6%	385 400	39.3%	143 581	49.1%	68.2%
Dividends received	0	14	11 878.3%	(14)	(11 878.3%)		-	277	-	(105.1%)
Fines, penalties and forfeits	372 563	39 142	10.5%	39 090	10.5%	78 233	21.0%	27 876	17.8%	40.2%
Licences and permits	144 101	24 737	17.2%	29 462	20.4%	54 199	37.6%	29 322	37.1%	.5%
Agency services	58 189	18 143	31.2%	14 131	24.3%	32 273	55.5%	21 268	61.4%	(33.6%)
Transfers and subsidies	17 334 041	6 586 446	38.0%	5 774 080	33.3%	12 360 526	71.3%	5 799 524	81.1%	(.4%)
Other revenue	4 230 796	1 152 246	27.2%	1 355 005	32.0%	2 507 251	59.3%	1 221 067	55.5%	11.0%
Gains	146 122	90 759	62.1%	163 355	111.8%	254 114	173.9%	6 209	171.0%	2 530.8%
Operating Expenditure	77 928 535	18 322 758	23.5%	21 445 205	27.5%	39 767 964	51.0%	16 899 870	52.4%	26.9%
Employee related costs	22 761 451	5 051 614	22.2%	6 755 089	29.7%	11 806 704	51.9%	5 692 703	55.9%	18.7%
Remuneration of councillors	898 212	186 933	20.8%	205 981	22.9%	392 914	43.7%	195 376	48.1%	5.4%
Debt impairment	3 279 801	366 484	11.2%	681 181	20.8%	1 047 665	31.9%	202 843	19.2%	235.8%
Depreciation and asset impairment	6 551 716	1 205 031	18.4%	1 533 010	23.4%	2 738 041	41.8%	1 183 761	44.7%	29.5%
Finance charges	1 132 073	271 073	23.9%	292 484	25.8%	563 557	49.8%	323 613	54.2%	(9.6%)
Bulk purchases	19 274 180	5 840 141	30.3%	5 009 847	26.0%	10 849 988	56.3%	3 573 585	64.2%	40.2%
Other Materials	6 097 514	1 766 917	29.0%	1 957 553	32.1%	3 724 470	61.1%	1 726 916	55.1%	13.4%
Contracted services	9 776 220 845 798	1 949 332 182 850	19.9%	3 040 650 243 365	31.1% 28.8%	4 989 982	51.0%	2 444 849	48.0% 43.9%	24.4% 60.5%
Transfers and subsidies Other expenditure	5 808 660	1 178 932	21.6% 20.3%	243 365 1 370 210	28.8%	426 215 2 549 142	50.4% 43.9%	151 664 1 401 455	43.9%	(2.2%)
Losses	1 502 911	323 451	21.5%	355 836	23.7%	679 286	45.2%	3 105	150.0%	11 359.6%
Surplus/(Deficit)	(642 572)	3 436 961		701 319		4 138 279		1 742 413		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	8 327 462	719 257	8.6%	2 235 906	26.8%	2 955 164	35.5%	1 563 314	33.4%	43.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	36 622	3 662	10.0%	24 014	65.6%	27 676	75.6%	64 288	212.8%	(62.6%)
Transfers and subsidies - capital (in-kind - all)	5 201	21	.4%		-	21	.4%	10	60.2%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	7 726 713	4 159 902		2 961 239		7 121 140		3 370 026		
Taxation	(24 055)		-							
Surplus/(Deficit) after taxation	7 750 768	4 159 902		2 961 239		7 121 140		3 370 026		
Attributable to minorities	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	7 750 768	4 159 902		2 961 239		7 121 140		3 370 026		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 750 768	4 159 902		2 961 239		7 121 140		3 370 026		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget		Quarter		Quarter		to Date		l Quarter	l
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	12 053 278	1 486 813	12.3%	2 382 089	19.8%	3 868 902	32.1%	2 623 001	36.8%	(9.2%)
National Government	7 196 709	1 166 423	16.2%	1 636 356	22.7%	2 802 779	38.9%	1 788 809	51.3%	(8.5%)
Provincial Government	974 500	26 805	2.8%	43 329	4.4%	70 134	7.2%	54 841	6.5%	(21.0%)
District Municipality		253		(206)	-	47			226.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	25 398	5 883	23.2%	6 972	27.4%	12 854	50.6%	8 789	92.2%	(20.7%)
Transfers recognised - capital	8 196 607	1 199 364	14.6%	1 686 451	20.6%	2 885 815	35.2%	1 852 438	45.6%	(9.0%)
Borrowing	1 342 614	158 710	11.8%	269 036	20.0%	427 746	31.9%	109 158	28.4%	146.5%
Internally generated funds	2 514 057	128 739	5.1%	426 602	17.0%	555 341	22.1%	661 405	(.9%)	(35.5%)
	-				-		-	-	-	-
Capital Expenditure Functional	12 053 908	1 572 236	13.0%	2 752 893	22.8%	4 325 129	35.9%	2 684 108	39.1%	2.6%
Municipal governance and administration	1 212 320	93 119	7.7%	217 496	17.9%	310 615	25.6%	144 131	(21.4%)	50.9%
Executive and Council	392 160	6 028	1.5%	13 549	3.5%	19 577	5.0%	18 106	6.5%	(25.2%)
Finance and administration	819 525	87 067	10.6%	203 857	24.9%	290 924	35.5%	125 775	(37.6%)	62.1%
Internal audit	635	24	3.9%	90	14.2%	114	18.0%		97.2%	(64.0%)
Community and Public Safety	2 117 637	150 659	7.1%	285 358	13.5%	436 018	20.6%	376 866	23.4%	(24.3%)
Community and Social Services	467 803	70 271	15.0%	90 274	19.3%	160 545	34.3%		51.3%	(55.3%)
Sport And Recreation	363 869	57 950	15.9%	78 226	21.5%	136 176	37.4%		27.3%	(1.4%)
Public Safety	112 983	2 174	1.9%	5 091	4.5%	7 265	6.4%		19.7%	
Housing	1 140 482	20 302	1.8%	111 401	9.8%	131 702	11.5%		13.6%	44.6%
Health	32 500	(37)	(.1%)	366	1.1%	329	1.0%		13.0%	(76.1%)
Economic and Environmental Services	3 419 590	649 533	19.0%	973 772	28.5%	1 623 306	47.5%	965 651	64.1%	.8%
Planning and Development	806 352	124 217	15.4%	198 193	24.6%	322 410	40.0%		30.5%	.3%
Road Transport	2 598 681	525 188	20.2%	773 826	29.8%	1 299 015	50.0%		76.0%	1.1%
Environmental Protection	14 556	129	.9%	1 753	12.0%	1 881	12.9%		108.4%	(32.7%)
Trading Services	5 260 113	678 157	12.9%	1 273 205	24.2%	1 951 362	37.1%		42.1%	
Energy sources	1 032 417	129 376	12.5%	234 638	22.7%	364 014	35.3%		18.7%	76.7%
Water Management	3 226 891	492 196	15.3%	631 227	19.6%	1 123 423	34.8%		52.0%	(23.2%)
Waste Water Management	769 886	43 024	5.6%	361 070	46.9%	404 094	52.5%		33.5%	62.1%
Waste Management	230 918 44 249	13 561 767	5.9% 1.7%	46 270	20.0%	59 832	25.9% 8.7%		27.9% 78.3%	275.5%
Other	44 249	767	1.7%	3 062	6.9%	3 829	8.7%	/ 362	/8.3%	(58.4%)

				2021/22				202	0/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	89 359 592	10 099 452	11.3%	8 797 617	9.8%	18 897 069	21.1%	7 496 670	98.4%	17.4%
Property rates	19 250 648	968 108	5.0%	287 566	1.5%	1 255 673	6.5%	769 708	133.2%	(62.6%)
Service charges	33 619 642	1 862 941	5.5%	1 764 493	5.2%	3 627 434	10.8%	851 371	76.9%	107.3%
Other revenue	11 739 245	2 478 690	21.1%	2 291 225	19.5%	4 769 915	40.6%	2 466 794	247.4%	(7.1%)
Transfers and Subsidies - Operational	16 333 991	3 382 654	20.7%	3 490 410	21.4%	6 873 065	42.1%	2 739 939	69.4%	27.4%
Transfers and Subsidies - Capital	8 184 201	1 388 608	17.0%	944 668	11.5%	2 333 277	28.5%	659 339	28.0%	43.3%
Interest	142 767	18 451	12.9%	19 255	13.5%	37 706	26.4%	9 519	20.5%	102.3%
Dividends	89 097	-	-	-	-	-	-	-	-	-
Payments	(54 691 263)	(4 113 766)	7.5%	(3 885 566)	7.1%	(7 999 331)		(2 182 453)		
Suppliers and employees	(54 363 307)	(4 110 604)	7.6%	(3 874 403)	7.1%	(7 985 007)	14.7%	(2 176 925)	51.6%	78.0%
Finance charges	(20 777)	(2 143)	10.3%	(5 243)	25.2%	(7 386)	35.6%	-	-	(100.0%)
Transfers and grants	(307 178)	(1 018)	.3%	(5 920)	1.9%	(6 938)	2.3%	(5 528)	17.4%	7.1%
Net Cash from/(used) Operating Activities	34 668 329	5 985 686	17.3%	4 912 052	14.2%	10 897 738	31.4%	5 314 217	121.1%	(7.6%)
Cash Flow from Investing Activities										
Receipts	197 604	(110 432)	(55.9%)	8 148	4.1%	(102 284)	(51.8%)	(879)	(4.8%)	(1 026.9%)
Proceeds on disposal of PPE	42 331	1	- 1	3 063	7.2%	3 064	7.2%	4	(.4%)	82 375.2%
Decrease (Increase) in non-current debtors (not used)	-	-	-		-		-	-	-	-
Decrease (increase) in non-current receivables	73 497	(102 529)	(139.5%)	2 026	2.8%	(100 504)	(136.7%)	(1 065)	(8.7%)	(290.2%)
Decrease (increase) in non-current investments	81 775	(7 903)	(9.7%)	3 060	3.7%	(4 844)	(5.9%)	182	(.1%)	1 578.8%
Payments	(5 752 172)	(611 639)	10.6%	(808 813)	14.1%	(1 420 452)	24.7%	(647 561)	41.9%	24.9%

Capital assets	(5 752 172)	(611 639)	10.6%	(808 813)	14.1%	(1 420 452)	24.7%	(647 561)	41.9%	24.9%
Net Cash from/(used) Investing Activities	(5 554 568)	(722 071)	13.0%	(800 665)	14.4%	(1 522 735)	27.4%	(648 440)	49.0%	23.5%
Cash Flow from Financing Activities										
Receipts	3 628 427	15 229	.4%	(123 234)	(3.4%)	(108 005)	(3.0%)	(168 773)	(16.8%)	(27.0%)
Short term loans	-				-	-		-	-	-
Borrowing long term/refinancing	1 113 476			(90 000)	(8.1%)	(90 000)	(8.1%)	-	88.4%	(100.0%)
Increase (decrease) in consumer deposits	2 514 951	15 229	.6%	(33 234)	(1.3%)	(18 005)	(.7%)	(168 773)	(5.1%)	(80.3%)
Payments	(869 039)	(21 288)	2.4%	(28 493)	3.3%	(49 781)	5.7%	(17 731)	59.0%	60.7%
Repayment of borrowing	(869 039)	(21 288)	2.4%	(28 493)	3.3%	(49 781)	5.7%	(17 731)	59.0%	60.7%
Net Cash from/(used) Financing Activities	2 759 388	(6 059)	(.2%)	(151 727)	(5.5%)	(157 786)	(5.7%)	(186 504)	(6.3%)	(18.6%)
Net Increase/(Decrease) in cash held	31 873 150	5 257 556	16.5%	3 959 660	12.4%	9 217 216	28.9%	4 479 273	137.3%	(11.6%)
Cash/cash equivalents at the year begin:	4 323 320	2 233 866	51.7%	8 538 885	197.5%	2 233 866	51.7%	11 797 344	(14.4%)	(27.6%)
Cash/cash equivalents at the year end:	36 196 470	8 565 350	23.7%	13 672 500	37.8%	13 672 500	37.8%	16 683 596	109.2%	(18.0%)

	0 - 30	Davs Davs	31 - 60 Davs		61 - 90 Davs		Over 90 Days		Total			its Written Off to	Impairment -E	
											Deb	tors	Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	796 726	6.5%	442 999	3.6%	375 162	3.1%	10 599 862	86.8%	12 214 748	35.3%	6 516 721	53.4%	5 140 275	42.1%
Trade and Other Receivables from Exchange Transactions - Electricity	1 279 339	27.9%	427 457	9.3%	214 962	4.7%	2 662 655	58.1%	4 584 413	13.2%	576 687	12.6%	2 738 339	59.7%
Receivables from Non-exchange Transactions - Property Rates	902 558	9.9%	344 817	3.8%	215 635	2.4%	7 668 050	84.0%	9 131 060	26.4%	2 750 571	30.1%	4 637 780	50.8%
Receivables from Exchange Transactions - Waste Water Management	238 470	9.7%	85 785	3.5%	69 549	2.8%	2 059 932	84.0%	2 453 736	7.1%	1 107 587	45.1%	797 121	32.5%
Receivables from Exchange Transactions - Waste Management	108 564	6.5%	56 449	3.4%	42 228	2.5%	1 450 486	87.5%	1 657 727	4.8%	630 155	38.0%	408 660	24.7%
Receivables from Exchange Transactions - Property Rental Debtors	16 456	4.8%	11 257	3.3%	8 881	2.6%	302 807	89.2%	339 402	1.0%	197 180	58.1%	256 040	75.4%
Interest on Arrear Debtor Accounts	103 269	3.3%	68 522	2.2%	59 708	1.9%	2 852 627	92.5%	3 084 126	8.9%	2 417 007	78.4%	887 792	28.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	522	3.6%	235	1.6%	160	1.1%	13 585	93.7%	14 502	-	-	-	-	-
Other	(620 559)	(54.0%)	30 282	2.6%	37 090	3.2%	1 703 093	148.1%	1 149 906	3.3%	1 236 825	107.6%	1 174 906	102.2%
Total By Income Source	2 825 345	8.2%	1 467 804	4.2%	1 023 375	3.0%	29 313 096	84.6%	34 629 620	100.0%	15 432 733	44.6%	16 040 913	46.3%
Debtors Age Analysis By Customer Group														
Organs of State	248 605	9.2%	109 800	4.0%	47 632	1.8%	2 308 406	85.0%	2 714 443	7.8%	602 851	22.2%	1 090 305	40.2%
Commercial	1 526 854	20.8%	467 288	6.4%	265 312	3.6%	5 078 012	69.2%	7 337 466	21.2%	1 406 593	19.2%	3 595 349	49.0%
Households	1 256 941	5.2%	863 146	3.6%	682 607	2.8%	21 230 310	88.3%	24 033 003	69.4%	12 632 526	52.6%	11 264 626	46.9%
Other	(207 054)	(38.0%)	27 570	5.1%	27 824	5.1%	696 368	127.8%	544 709	1.6%	790 763	145.2%	90 633	16.6%
Total By Customer Group	2 825 345	8.2%	1 467 804	4.2%	1 023 375	3.0%	29 313 096	84.6%	34 629 620	100.0%	15 432 733	44.6%	16 040 913	46.3%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 284 229	69.1%	4 419	.2%	5 507	.3%	563 282	30.3%	1 857 436	33.5%
Bulk Water	570 760	37.9%	241 257	16.0%	40 823	2.7%	651 823	43.3%	1 504 663	27.2%
PAYE deductions	164 855	92.4%	13 635	7.6%	-	-	0	-	178 490	3.2%
VAT (output less input)	212 517	100.0%	-	-	-	-		-	212 517	3.8%
Pensions / Retirement	165 828	100.0%			-	-	37	-	165 866	3.0%
Loan repayments	(2 288)	51.5%	(816)	18.4%	-	-	(1 339)	30.1%	(4 444)	(.1%)
Trade Creditors	308 439	29.2%	61 723	5.8%	(8 954)	(.8%)	617 611	58.5%	1 056 118	19.1%
Auditor-General	(1 003)	(23.6%)	1 999	47.0%	821	19.3%	2 437	57.3%	4 254	.1%
Other	405 083	71.7%	8 166	1.4%	33 982	6.0%	118 059	20.9%	565 290	10.2%
Total	3 108 420	56.1%	330 383	6.0%	72 179	1.3%	2 029 208	36.6%	5 540 190	100.0%

Contact Details

Municipal Manager

Financial Manager

Source Local Government Database