

| | | | | | | | | | | | |
|--|-------------------|-----------------|-----------------|-----------------|----------------|------------------|-----------------|----------------|----------------|-----------------|---|
| 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% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|------------------|--------------|----------------|-------------|----------------|-------------|-------------------|--------------|-------------------|---------------|---|----------|--|--------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 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 | 3.3% | - | - | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|------------------|--------------|--------------|------------|--------------|----------|---------------|-------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 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 Siphos Cele | 031 311 2010 |
| Financial Manager | Sandile Mnguni | 031 311 1131 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|---|-----------------|----------------|-------------------|---------------|-----------------|----------------|-------------------|---------------|-----------------|----------------|---|
| Capital assets | (47 552) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (47 552) | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from/(used) 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% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|--------------|--------------|---|--------------|---|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 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 | Ms Thabisile Ndlela | 039 976 1202 |
| Financial Manager | Ms Silungile Nontokoza Vilakazi | 039 976 2102 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|--------------|-----------------|-----------------|---------------|-----------------|-----------------|---------------|---------------|-----------------|---|
| Capital assets | (62 185) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (61 885) | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | | |
| Receipts | 1 | (2) | (231.6%) | 1 | 117.0% | (1) | (114.6%) | 1 | (3.7%) | (14.3%) | |
| Short term loans | - | - | - | - | - | - | - | - | - | - | |
| 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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|-------------|---|--------------|---|--------------|---|---------------|---------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|---------------|--------------|--------------|--------------|--------------|--------------|----------------|-----------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | (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 Cole | 039 972 0005 |
| Financial Manager | Mr Kushi Audan | 039 972 0005 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | 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 | | |
| 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%) | |
| 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 | 0.8% | 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 | 0.3% | - | - | 1 | 0.3% | 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 D) | 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) | - | - | - | 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 15 | (22 271) | | 63 011 | | 40 740 | | 14 652 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | 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 | | |
| 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% | 54.4% | |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH) | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 32 464 | 3 996 | 12.3% | 8 322 | 25.6% | 12 319 | 37.9% | 5 392 | 44.8% | 54.4% | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | |
| Internally generated funds | 13 627 | 2 161 | 15.9% | 1 857 | 13.6% | 4 018 | 29.5% | 9 539 | 70.0% | (80.5%) | |
| 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% | 320.1% | |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | |
| 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% | (2 253.7%) | |
| 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% | 97.8% | |
| 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% | (100.0%) | |
| Other | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | 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 | | |
| 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) | (55 883) | 25.9% | (58 267) | 27.0% | (114 150) | 52.9% | (1 316) | 1.3% | 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%) | |

| | | | | | | | | | | |
|--|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------------|
| 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|--------------|--------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|----------|--------------|----------|--------------|-------------|------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 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 | 86.5% |
| 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 Vlakazi | 039 433 1301 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | |
| 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%) |
| Property rates | 475 785 | 173 779 | 36.5% | 126 039 | 26.5% | 299 818 | 63.0% | 121 219 | 63.0% | 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% | 12.2% |
| 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% | 493.2% |
| 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% | 2.7% |
| 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% | 18.7% |
| Transfers and subsidies | 7 349 | 3 147 | 42.8% | 3 582 | 48.7% | 6 729 | 91.6% | 913 | 20.9% | 292.3% |
| 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% | 427.1% |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F) | 11 668 | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 153 095 | 166 072 | | 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 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 153 095 | 166 072 | | 40 002 | | 206 074 | | 46 845 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | |
| 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% | 57.4% |
| National Government | 113 638 | 21 494 | 18.9% | 31 960 | 28.1% | 53 454 | 47.0% | 21 654 | 63.3% | 47.6% |
| 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,HH,F) | 10 146 | 3 346 | 33.0% | 5 741 | 56.6% | 9 087 | 89.6% | 1 345 | 15.0% | 326.9% |
| Transfers recognised - capital | 127 134 | 25 668 | 20.2% | 39 560 | 31.1% | 65 228 | 51.3% | 26 606 | 61.5% | 48.7% |
| 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% | 116.7% |
| Capital Expenditure Functional | 161 345 | 29 287 | 18.2% | 43 703 | 27.1% | 72 990 | 45.2% | 29 554 | 55.8% | 47.9% |
| Municipal governance and administration | 3 489 | 147 | 4.2% | 468 | 13.4% | 615 | 17.6% | 198 | 38.5% | 136.2% |
| 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% | 901.6% |
| 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% | (100.0%) |
| 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% | 46.2% |
| Planning and Development | 86 781 | 10 662 | 12.3% | 13 752 | 15.8% | 24 414 | 28.1% | 8 758 | 51.8% | 57.0% |
| 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% | (21.0%) |
| Trading Services | 17 593 | 1 649 | 9.4% | 3 702 | 21.0% | 5 350 | 30.4% | (82) | 3.1% | (4 589.6%) |
| 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% | (69.2%) |
| Other | 3 173 | 828 | 26.1% | 1 812 | 57.1% | 2 640 | 83.2% | 1 866 | 3 110.1% | (2.9%) |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| 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) | 39.3% | (45 332) | 4 197.7% | 383.4% |
| 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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|---------------|--------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 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 Water 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

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

Source Local Government Database

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

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | 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 | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| 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 - sanitation revenue | 87 084 | 23 592 | 27.1% | 25 633 | 29.4% | 49 225 | 56.5% | 27 548 | 56.7% | (7.0%) | |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | 11 493 | - | 10 832 | - | 22 325 | - | 10 590 | 2 711.6% | 2.3% | |
| Dividends received | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | (4) | (53.2%) | (100.0%) | |
| Licences and permits | - | - | - | - | - | - | - | 12 | 2.9% | (100.0%) | |
| Agency services | - | - | - | - | - | - | - | - | - | - | |
| 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% | 8 112.2% | |
| Depreciation and asset impairment | 220 272 | 18 295 | 8.3% | 34 761 | 15.8% | 53 056 | 24.1% | 15 133 | 27.7% | 129.7% | |
| Finance charges | 12 644 | 3 826 | 30.3% | 4 384 | 34.7% | 8 210 | 64.9% | 1 672 | 168.2% | 162.2% | |
| 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% | 59 033 | 22.5% | 1 439 | 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) | - | (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) | 285 098 | 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after taxation | 139 286 | 103 717 | | 95 581 | | 199 298 | | 173 437 | | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | |
| 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

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|------------------|--------------------------------|
| | 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 | | |
| 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% | (100.0%) | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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 | 0.9% | (156 144.5%) | |
| 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 | 0.7% | 29 203.6% | |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | |
| Finance and administration | 36 450 | 1 562 | 4.3% | 6 564 | 18.0% | 8 126 | 22.3% | 22 | 0.7% | 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 | - | - | - | - | - | - | - | - | - | - | |
| Other | 140 | - | - | (49) | (35.0%) | (49) | (35.0%) | - | - | (100.0%) | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|------------------------|--------------------------------|
| | 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 | | |
| 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) | 58.9% | 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%) | (59 196.8%) | |
| 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 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 | 83.4% | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|-------------|---------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 1 508 | .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 Nombela (Acting) | 039 688 5702 |
| Financial Manager | Ms Londwe Zandile Sotshede (Acting) | 039 688 5707 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|------------|----------|----------|----------|------------|----------|------------|-------------|----------------|---|
| Capital assets | (29 977) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (29 977) | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | | |
| Receipts | - | (1) | - | 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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|----------------|---------------|--------------|-------------|----------------|--------------|----------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 664 | 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 Water 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) | - | (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

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

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------|--------------------------------|
| | 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 | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| 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% | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| 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% | 17.8% | |
| 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 D) | 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) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 21 389 | 2 800 | | 6 603 | | 9 403 | | 39 188 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | 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 | | |
| 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 | 20 524 | 759 | 3.7% | 2 611 | 12.7% | 3 369 | 16.4% | 14 490 | 85.6% | (82.0%) | |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH) | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 20 524 | 759 | 3.7% | 2 611 | 12.7% | 3 369 | 16.4% | 14 490 | 85.6% | (82.0%) | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | |
| 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%) | - | - | - | - | (100.0%) | |
| 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 | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | 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 | | |
| 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%) | 2 222 | (.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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|---------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 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 Water 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 | 2.5% | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|----------|--------------|----------|--------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 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 | 34.0% |
| 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 Sandile Buthelezi (Acting) | 033 239 9267 |
| Financial Manager | M Mzingisi Hobo | 033 239 9225 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------|--------------------------------|
| | 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 | | |
| 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% | |
| 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% | |
| 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 D) | 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 13 311 | (2 472) | | 1 525 | | (948) | | 13 561 | | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 13 311 | (2 472) | | 1 525 | | (948) | | 13 561 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | 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 | | |
| 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,HH,F) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-------------------|--------------------------------|
| | 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 | | |
| 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) | 41.4% | 3 062 | (1 169.6%) | (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 | - | (262) | - | (457) | - | (718) | - | - | - | (100.0%) | |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|--------------|--------------|--------------|--------------|------------|----------------|---------------|----------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 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 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------------|---------------|-----------------|
| 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 | - | (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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|-------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|----------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | (33) | 26.3% | (75) | 59.7% | (18) | 14.0% | (125) | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | (33) | 26.3% | (75) | 59.7% | (18) | 14.0% | (125) | 100.0% |

Contact Details

| | | |
|-------------------|---------------------------|--------------|
| Municipal Manager | Mr Zakehele C. Tshabalala | 033 996 6001 |
| Financial Manager | Mr Nkosinomusa Mkhize | 033 996 6051 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|------------------|----------------|----------------|------------------|----------------|-----------------|---------------|----------------|-----------------|-------------------|---|
| Capital assets | (17 630) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | 4 747 | 659 | 13.9% | 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 | - | - | - | 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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|----------------|--------------|----------------|-------------|----------------|-------------|------------------|--------------|------------------|---------------|---|---------------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|--------------|----------------|--------------|--------------|------------|----------------|--------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 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 | 3.2% |
| 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 Ngoobo | 033 392 2601 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|---------------|-----------------|--------|----------|---------------|-----------------|--------|--------------|-------|---|
| Capital assets | (31 621) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (31 621) | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | | |
| Receipts | (71) | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | (71) | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | (71) | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (23 524) | 30 000 | (127.5%) | - | - | 30 000 | (127.5%) | - | 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% | - |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|--------------|--------------|----------------|---------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 514 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|------------------|--------------|--------------------|--------------|--------------------|--------------|-------------------|------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | (2 002) | (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) | 193.2% |
| 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 Mngwenge | 031 785 9520 |
| Financial Manager | Mr Mr Thokozane Gambu | 031 785 9520 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2021/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--|--------------------------------|
| | 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 | | |
| 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% |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | | - |
| Service charges - refuse revenue | 590 | 232 | 39.3% | 232 | 39.3% | 464 | 78.6% | 93 | 31.7% | | 149.3% |
| 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 | 16.9% | 260 | 12.7% | 605 | 29.6% | 683 | 30.2% | | (62.0%) |
| Interest earned - outstanding debtors | 238 | 69 | 29.1% | 73 | 30.5% | 142 | 59.6% | 57 | 103.2% | | 26.9% |
| Dividends received | - | - | - | - | - | - | - | - | - | | - |
| 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 D) | 31 683 | 12 639 | 39.9% | 6 189 | 19.5% | 18 828 | 59.4% | (1 562) | 40.1% | | (49.1%) |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F) | - | - | - | - | - | - | - | - | - | | - |
| Transfers and subsidies - capital (in-kind - all) | - | 21 | - | - | - | 21 | - | - | 293.7% | | - |
| 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

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2021/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--|--------------------------------|
| | 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 | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| 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,HH,F) | - | - | - | - | - | - | - | - | - | | - |
| 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% | | 86.2% |
| 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% | | 187.6% |
| 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%) | | (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% | | 12.4% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | | - |
| Trading Services | - | - | - | - | - | - | - | - | - | | - |
| Energy sources | - | - | - | - | - | - | - | - | - | | - |
| Water Management | - | - | - | - | - | - | - | - | - | | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | | - |
| Waste Management | - | - | - | - | - | - | - | - | - | | - |
| Other | - | - | - | - | - | - | - | - | - | | - |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2021/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--|--------------------------------|
| | 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 | | |
| 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% | | (64.4%) |
| Interest | 2 041 | 128 | 6.3% | 9 | 0.4% | 138 | 6.7% | 491 | 20.2% | | (98.1%) |
| Dividends | - | - | - | - | - | - | - | - | - | | - |
| Payments | (117 896) | (14 435) | 12.2% | (19 679) | 16.7% | (34 114) | 28.9% | (1 542) | 1.3% | | 1 176.2% |
| Suppliers and employees | (117 697) | (14 435) | 12.3% | (19 679) | 16.7% | (34 114) | 29.0% | (1 542) | 1.3% | | 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1 027 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|---|--------------|-----------|--------------|---|------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 169 | 99.8% | - | - | 0 | 2% | - | - | 169 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 169 | 99.8% | - | - | 0 | 2% | - | - | 169 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | |
|--|------------------|----------------|---------------|----------------|--------------|----------------|---------------|-------------|--------------|------------------|
| 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|------------------|--------------|------------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|---------------|--------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 25 875 | 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 Ngcobo | 033 897 6700 |
| Financial Manager | Mr Siphon Ndabandaba | 033 897 6714 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|--------------|--------------|----------------|--------------|----------------|--------------|------------|---------------|------------------|---|
| 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 | - | - | - | - | - | - | - | - | - | - | |
| 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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|---------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1 758 | 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 Water 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

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|----------------|---------------|-----------------|---------------|-----------------|-----------------|-----------------|---------------|-----------------|---|
| 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 | (3 776) | (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% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|--------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|----------|--------------|-----------|--------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 4 111 | 38.9% | - | - | 90 | 9% | 6 379 | 60.3% | 10 580 | 100.0% |
| 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 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 1 057 270 | 334 524 | 31.6% | 263 505 | 24.9% | 598 029 | 56.6% | 300 681 | 63.2% | (12.4%) |
| Property rates | 223 068 | 75 655 | 33.9% | 55 653 | 24.9% | 131 308 | 58.9% | 55 942 | 61.8% | (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% | 7 642 | 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 | - | - | - | - | - | - | - | - | - |
| 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 D) | 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,HHI) | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (25 902) | 131 440 | | 100 133 | | 231 573 | | 133 565 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| 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,HHI) | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 4 000 | - | - | - | - | - | - | - | - | - |
| Other | 100 | - | - | 8 | 7.8% | 8 | 7.8% | - | - | (100.0%) |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| 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 | 1 | 56 067 | 10 865 628.1% | 35 205 | 6 822 633.3% | 91 271 | 17 688 261.4% | 33 243 | 41.5% | 5.9% |
| Service charges | 130 570 | 179 419 | 137.4% | 151 231 | 115.8% | 330 650 | 253.2% | 137 929 | 74.2% | 9.6% |
| Other revenue | 8 369 | 8 215 | 98.2% | 3 704 | 44.3% | 11 918 | 142.4% | 5 686 | 9.0% | (34.9%) |
| Transfers and Subsidies - Operational | 258 163 | 127 377 | 49.3% | 139 122 | 53.9% | 266 499 | 103.2% | 142 672 | 75.2% | (2.5%) |
| Transfers and Subsidies - Capital | - | 40 837 | - | 32 497 | - | 73 334 | - | 35 000 | 70.7% | (7.2%) |
| Interest | 13 748 | 3 013 | 21.9% | 2 928 | 21.3% | 5 941 | 43.2% | 2 349 | 24.7% | 24.7% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | 9 516 | (124 045) | (1 303.5%) | (146 361) | (1 538.0%) | (270 406) | (2 841.5%) | 8 052 | (.3%) | (1 917.8%) |
| Suppliers and employees | 9 516 | (124 045) | (1 303.5%) | (146 361) | (1 538.0%) | (270 406) | (2 841.5%) | 8 157 | (.3%) | (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) | (.6%) | (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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | 26 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|-------------|--------------|-------------|--------------|-------------|--------------|--------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 131 | 100.0% | - | - | - | - | - | - | 131 | 2.3% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 142 | 2.5% | 82 | 1.5% | 100 | 1.8% | 5 279 | 94.2% | 5 602 | 97.7% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 272 | 4.8% | 82 | 1.4% | 100 | 1.7% | 5 279 | 92.1% | 5 733 | 100.0% |

Contact Details

| | | |
|-------------------|----------------------------|--------------|
| Municipal Manager | Ms Sibusiswe Sxolile Ngiba | 036 637 2231 |
| Financial Manager | Mr Riaz Ahmed Jhetam | 036 637 2231 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| 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 - water revenue | 240 345 | 64 867 | 24.9% | 58 926 | 22.6% | 123 793 | 47.5% | 56 236 | 40.4% | 4.8% |
| Service charges - sanitation 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 | - | - | - | - | - | - | - | - | - | - |
| 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 D) | 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 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 256 163 | 131 653 | | 36 313 | | 167 966 | | 147 262 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| 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% |
| 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,HH,F | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| 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) | (8 780) | 1.2% | (34 122) | 4.7% | (42 902) | 5.9% | (22 420) | 52.2% | 52.2% |
| Suppliers and employees | (731 925) | (8 780) | 1.2% | (34 122) | 4.7% | (42 902) | 5.9% | (22 420) | 52.2% | 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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|---------------|--------------|--------------|--------------|--------------|-------------|--------------|-------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 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 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|----------------|----------------|---------------|--------------|--------------|--------------|---------------|-------------|--------------|------------------|---|
| Capital assets | (37 701) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | 7 002 | - | - | - | - | - | - | 58 | - | (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%) | - | - | (30) | - | 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% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 7 757 | 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 Water 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

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

Contact Details

| | | |
|-------------------|--------------|--------------|
| Municipal Manager | Mr SD Mbhele | 034 212 2121 |
| Financial Manager | M MA Ngcobo | 034 212 2121 |

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | 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 | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 236 977 | 83 660 | 35.3% | 67 939 | 28.7% | 151 599 | 64.0% | 96 648 | 80.3% | (29.7%) | |
| Property rates | 43 067 | 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 | 491 | 459 | 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 | 0.1% | 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 D) | 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 46 021 | 67 797 | | 56 755 | | 124 552 | | 85 049 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | 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 | | |
| 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% | 261.3% | |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI) | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 35 796 | 5 560 | 15.5% | 12 303 | 34.4% | 17 862 | 49.9% | 3 405 | 18.0% | 261.3% | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | |
| Internally generated funds | 56 709 | 3 314 | 5.8% | 4 641 | 8.2% | 7 955 | 14.0% | 37 181 | 84.9% | (87.5%) | |
| 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% | (71.6%) | |
| 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% | (77.6%) | |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | |
| Public Safety | - | - | - | - | - | - | - | 1 032 | 2 372.6% | (100.0%) | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Health | - | - | - | - | - | - | - | - | - | - | |
| Economic and Environmental Services | 48 316 | 3 447 | 7.1% | 8 675 | 18.0% | 12 122 | 25.1% | 26 040 | 80.1% | (66.7%) | |
| Planning and Development | 8 054 | 1 307 | 16.2% | - | - | 1 307 | 16.2% | 11 018 | 103.8% | (100.0%) | |
| Road Transport | 40 262 | 2 140 | 5.3% | 8 675 | 21.5% | 10 815 | 26.9% | 15 023 | 69.4% | (42.3%) | |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | |
| 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% | - | - | (100.0%) | |
| Water Management | - | - | - | - | - | - | - | - | - | - | |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | |
| Waste Management | 0 | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | 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 | | |
| 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%) | |
| Property rates | 30 326 | 4 645 | 15.3% | 7 301 | 24.1% | 11 946 | 39.4% | 15 648 | 80.2% | (53.3%) | |
| Service charges | 23 794 | 8 556 | 36.0% | 25 898 | 108.8% | 34 455 | 144.8% | 33 299 | 256.3% | (22.2%) | |
| Other revenue | 2 478 | 601 | 24.3% | 405 | 16.3% | 1 006 | 40.6% | 558 | 28.9% | (27.4%) | |
| Transfers and Subsidies - Operational | 159 818 | 63 020 | 39.4% | 49 931 | 31.2% | 112 951 | 70.7% | 71 328 | 91.2% | (30.0%) | |
| Transfers and Subsidies - Capital | 41 166 | 20 000 | 48.6% | 13 500 | 32.8% | 33 500 | 81.4% | 15 000 | 71.6% | (10.0%) | |
| Interest | 3 200 | 46 | 1.4% | - | - | 46 | 1.4% | - | - | - | |
| Dividends | - | - | - | - | - | - | - | - | - | - | |
| Payments | (219 367) | (35) | | (33 758) | 15.4% | (33 793) | 15.4% | - | - | (100.0%) | |
| Suppliers and employees | (219 367) | (35) | - | (33 758) | 15.4% | (33 793) | 15.4% | - | - | (100.0%) | |
| Finance charges | - | - | - | - | - | - | - | - | - | - | |
| 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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|--------------|--------------|--------------|--------------|--------------|-------------|---------------|--------------|---------------|---------------|---|----------|---|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1 532 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 2 558 | 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 |

Source Local Government Database

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

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|---------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| Operating Revenue and Expenditure | 242 224 | 121 777 | 50.3% | 105 725 | 43.6% | 227 502 | 93.9% | 100 996 | 87.6% | 4.7% | |
| Operating Revenue | 18 617 | 6 107 | 32.8% | 4 873 | 26.2% | 10 980 | 59.0% | 4 577 | 57.3% | 6.5% | |
| Property rates | - | - | - | - | - | - | - | - | - | - | |
| 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% | |
| 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 | - | - | - | - | - | - | - | - | - | |
| 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 D) | 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 20 259 | 95 214 | | 31 979 | | 127 194 | | 56 526 | | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 20 259 | 95 214 | | 31 979 | | 127 194 | | 56 526 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|---------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-------------|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| Capital Revenue and Expenditure | 68 452 | 12 926 | 18.9% | 14 662 | 21.4% | 27 589 | 40.3% | 14 493 | 44.1% | 1.2% | |
| Source of Finance | 39 412 | 11 905 | 30.2% | 11 791 | 29.9% | 23 697 | 60.1% | 11 274 | 47.6% | 4.6% | |
| National Government | - | - | - | - | - | - | - | - | - | - | |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI) | 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% | 175.9% | |
| 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% | 197.7% | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Waste Management | 2 079 | 52 | 2.5% | 125 | 6.0% | 177 | 8.5% | 73 | 8.0% | 71.4% | |
| Other | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|---------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| Cash Flow from Operating Activities | 262 479 | 105 711 | 40.3% | 91 202 | 34.7% | 196 913 | 75.0% | 131 996 | 114.2% | (30.9%) | |
| Receipts | - | 1 365 | - | 268 | - | 1 633 | - | 291 | 10.3% | (8.0%) | |
| Property rates | - | 285 | - | 222 | - | 507 | - | 41 | 14.3% | 435.7% | |
| Service charges | 25 050 | 812 | 3.2% | 10 708 | 42.7% | 11 520 | 46.0% | 16 017 | 4 926.2% | (33.1%) | |
| Other revenue | 194 017 | 79 650 | 41.1% | 68 151 | 35.1% | 147 801 | 76.2% | 96 647 | 95.0% | (29.5%) | |
| Transfers and Subsidies - Operational | 39 412 | 23 600 | 59.9% | 11 853 | 30.1% | 35 453 | 90.0% | 19 000 | 110.2% | (37.6%) | |
| Transfers and Subsidies - Capital | 4 000 | - | - | - | - | - | - | - | - | - | |
| Interest | - | - | - | - | - | - | - | - | - | - | |
| Dividends | - | (8 698) | - | (27 297) | - | (35 994) | - | (17 554) | - | 55.5% | |
| Payments | - | (8 698) | - | (27 297) | - | (35 994) | - | (17 554) | - | 55.5% | |
| Suppliers and employees | - | - | - | - | - | - | - | - | - | - | |
| 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 165 | 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

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | |
|--|----------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|--------------|-------------|---------------|
| Capital assets | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (2) | (218) | 9 568.4% | 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|--------------|--------------|------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 5 719 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|----------------|---------------|--------------|-------------|---------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 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 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|------------------|----------------|---------------|----------------|---------------|----------------|-----------------|----------------|---------------|-----------------|---|
| 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 | - | - | - | - | - | - | - | - | - | - | |
| 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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|---------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 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 | 1.1% | - | - | - | - |
| 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|---------------|--------------|--------------|-------------|---------------|--------------|---------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | (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 Lethuzolo Mhembu | 034 219 1514 |
| Financial Manager | Mrs Ntombenhle Mkhwanazi | 034 219 1510 |

Source Local Government Database

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

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | |
| 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% | 2 224 | 10.6% | 6 727 | 32.1% | 8 784 | 76.4% | (74.7%) |
| Gains | - | 5 | - | 2 381 | - | 2 386 | - | 1 159 | - | 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 | 10 001 | 25.2% | 9 928 | 25.0% | 19 929 | 50.1% | 10 702 | 50.0% | (7.2%) |
| Bulk purchases | 557 138 | 125 342 | 22.5% | 112 411 | 20.2% | 237 753 | 42.7% | 98 851 | 38.4% | 13.7% |
| Other Materials | 136 114 | 33 996 | 25.0% | 34 028 | 25.0% | 68 024 | 50.0% | 18 662 | 40.8% | 82.3% |
| Contracted services | 388 306 | 75 166 | 19.4% | 184 464 | 47.5% | 259 630 | 66.9% | 120 119 | 52.7% | 53.6% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| 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% | - | - | (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,F) | - | - | - | - | - | - | - | 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

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | |
| 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% | 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,HH,F) | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 29 318 | 12 588 | 42.9% | 36 644 | 125.0% | 49 232 | 167.9% | 5 006 | 632.0% | 632.0% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 39 423 | 274 | 0.7% | 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 | 0.1% | 828 | 15.1% | 835 | 15.3% | 1 423 | (2.6%) | (41.8%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 5 472 | 6 | 0.1% | 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% | 482.4% |
| Energy sources | - | - | - | - | - | - | - | - | - | - |
| Water Management | 2 490 | 7 785 | 312.7% | 18 479 | 742.1% | 26 264 | 1 054.8% | 7 602 | - | 143.1% |
| Waste Water Management | 336 | (208) | (61.9%) | 10 424 | 3 100.7% | 10 216 | 3 038.8% | (2 638) | - | (495.1%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | |
| 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 | 21 110 | 72 930 | 345.5% | 99 295 | 470.4% | 172 225 | 815.9% | (32 020) | - | (410.1%) |
| Service charges | - | 238 538 | - | 310 034 | - | 548 572 | - | - | - | (100.0%) |
| Other revenue | 2 661 664 | 717 204 | 26.9% | 852 650 | 32.0% | 1 569 854 | 59.0% | 688 234 | - | 23.9% |
| Transfers and Subsidies - Operational | - | 176 466 | - | 133 355 | - | 309 821 | - | - | - | (100.0%) |
| Transfers and Subsidies - Capital | - | 70 574 | - | 33 094 | - | 103 668 | - | - | - | (100.0%) |
| Interest | 376 | 58 | 15.5% | 93 | 24.8% | 152 | 40.3% | - | - | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 427 232) | (419 521) | 29.4% | (457 283) | 32.0% | (876 804) | 61.4% | (256) | 6 033.7% | 178 501.8% |
| Suppliers and employees | (1 427 232) | (419 521) | 29.4% | (457 283) | 32.0% | (876 804) | 61.4% | (256) | 6 033.7% | 178 501.8% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| 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 | - | 1 | - | 3 061 | - | 3 062 | - | - | - | (100.0%) |
| Proceeds on disposal of PPE | - | 1 | - | 3 061 | - | 3 062 | - | - | - | (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 | - | - | - | - | - | - | - | - | - | - |
| 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 | - | 1.0% |
| 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|------------------|----------------|---------------|-------------|---------------|-------------|------------------|---------------|------------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | (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 Water 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) | (30.7%) | 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

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

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|---------------|---------------|-----------------|-----------------|---------------|---------------|----------------|------------|-----------------|---|
| Capital assets | (18 273) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (18 273) | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | | |
| Receipts | (83) | (14) | 16.9% | - | - | (14) | 16.9% | (6) | - | (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% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|--------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|---------------|---------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | (3 238) | (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 | 5.5% |
| Auditor-General | (202) | (18.2%) | (2) | (.2%) | 2 | .2% | 1 311 | 118.2% | 1 109 | 86.2% |
| Other | (1 146) | (1 068.7%) | 1 713 | 1 598.0% | (2 276) | (2 122.3%) | 1 815 | 1 693.0% | 107 | 8.3% |
| 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 | Mr S De Klerk (Acting) | 034 331 3041 |
| Financial Manager | Ms Mhlophe S | 034 331 3041 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------|--------------------------------|
| | 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 | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 150 762 | 65 223 | 43.3% | 56 598 | 37.5% | 121 821 | 80.8% | 50 029 | 69.8% | 13.1% | |
| Property rates | 28 847 | 7 049 | 24.4% | 7 213 | 25.0% | 14 262 | 49.4% | 6 248 | 44.9% | 15.4% | |
| 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% | 5.2% | |
| 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 D) | 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 (n-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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 20 932 | 46 443 | | 24 266 | | 70 709 | | 21 250 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | 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 | | |
| 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,HH,F) | - | - | - | - | - | - | - | 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 | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | 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 | | |
| 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) | 4.4% | (2 766) | 2.9% | (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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | 0 | 100.0% | 0 | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|-------------|--------------|----------|--------------|--------------|------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 392 | 77.1% | 34 | 6.7% | - | - | 83 | 16.3% | 509 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 392 | 77.1% | 34 | 6.7% | - | - | 83 | 16.3% | 509 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|----------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|------------|--------------------------------|
| | Budget appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| 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 - sanitation revenue | 7 100 | 1 374 | 19.4% | 1 775 | 25.0% | 3 149 | 44.4% | 1 032 | 29.6% | 72.0% | |
| 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 - outstanding debtors | 5 907 | 1 460 | 24.7% | 2 346 | 39.7% | 3 806 | 64.4% | 1 257 | 38.7% | 86.5% | |
| Dividends received | - | - | - | - | - | - | - | - | - | - | |
| 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% | - | 12.1% | (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 | - | - | - | - | - | - | - | - | - | |
| 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% | 5 621 | 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 D) | 103 250 | 135 | 1.1% | 40 663 | 39.4% | 40 798 | 39.5% | 13 903 | 53.0% | 192.5% | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI) | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (in-kind - 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

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|----------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | Budget appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| 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% | (71.8%) | |
| 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 91 460 | 13 767 | 15.1% | 10 976 | 12.0% | 24 743 | 27.1% | 39 487 | 83.4% | (72.2%) | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | |
| Internally generated funds | 17 103 | 40 | 2.3% | 144 | 0.8% | 184 | 1.1% | - | - | (100.0%) | |
| 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% | - | - | (100.0%) | |
| Internal audit | - | - | - | - | - | - | - | - | - | - | |
| Community and Public Safety | 200 | 7 | 3.5% | 118 | 58.9% | 125 | 62.4% | - | - | (100.0%) | |
| Community and Social Services | 200 | 7 | 3.5% | 118 | 58.9% | 125 | 62.4% | - | - | (100.0%) | |
| 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% | - | - | (100.0%) | |
| Planning and Development | 2 000 | 4 | 0.2% | (4) | (2%) | - | - | - | - | (100.0%) | |
| Road Transport | 13 173 | 1 725 | 13.1% | 1 914 | 14.5% | 3 639 | 27.6% | - | - | (100.0%) | |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | |
| Trading Services | 77 860 | 12 042 | 15.5% | 9 067 | 11.6% | 21 109 | 27.1% | 39 487 | 84.4% | (77.0%) | |
| Energy sources | - | - | - | - | - | - | - | - | - | - | |
| Water Management | 60 860 | 10 196 | 16.8% | 5 785 | 9.5% | 15 981 | 26.3% | 37 117 | 86.5% | (84.4%) | |
| 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 | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|----------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | Budget appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| 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) | 10.6% | (59 517) | 19.0% | - | - | (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) | (37.4%) | (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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|-------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | 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 | 34.0% |
| Auditor-General | - | - | - | - | - | - | - | - | 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 | M MS Sithole | 034 329 7287 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | |
|--|-----------------|-------------|----------------|-------|--------|-------------|----------------|------------|---------------|-----------------|
| 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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|------------|--------------|------------|----------------|--------------|----------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 2 581 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|--------------|--------------|---|--------------|--------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 16 | 100.0% | - | - | - | - | - | - | 16 | 9% |
| 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 | 100.0% |

Contact Details

| | | |
|-------------------|--------------------|--------------|
| Municipal Manager | Mr JFK Khumalo | 034 995 1650 |
| Financial Manager | Mr Clement Letsolo | 034 995 1650 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|--------------|---------------|------------------|---|
| Capital assets | (52 076) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (52 076) | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | | |
| Receipts | (982) | (140) | 14.2% | 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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|---------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | (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 |

Source Local Government Database

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

| R thousands | 2021/22 | | | | | | | | | | O2 of 2020/21 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | Budget Main appropriation | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | | |
| 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% | |
| 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 | - | 3 118 | - | 3 094 | - | 6 212 | - | 6 666 | - | (53.6%) | |
| Dividends received | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| 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 | 37.5% | (97.6%) | |
| Gains | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | |
| 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,F) | - | - | - | - | - | - | - | - | - | - | |
| 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

| R thousands | 2021/22 | | | | | | | | | | O2 of 2020/21 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | Budget Main appropriation | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | | |
| 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%) | |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F) | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 38 928 | 6 162 | 15.8% | 6 789 | 17.4% | 12 950 | 33.3% | 12 724 | 48.0% | (46.6%) | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | |
| Internally generated funds | 5 980 | 1 973 | 33.0% | 2 | - | 1 975 | 33.0% | 1 759 | 14.6% | (99.9%) | |
| 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% | (100.0%) | |
| Internal audit | - | - | - | - | - | - | - | - | - | - | |
| Community and Public Safety | 7 372 | 1 786 | 24.2% | 425 | 5.8% | 2 211 | 30.0% | 4 837 | 43.7% | (91.2%) | |
| Community and Social Services | 5 022 | 1 786 | 35.6% | 423 | 8.4% | 2 209 | 44.0% | 4 837 | 48.0% | (91.3%) | |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | |
| Public Safety | 2 350 | - | - | 2 | .1% | 2 | .1% | - | - | (100.0%) | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Road Transport | 30 290 | 4 055 | 13.4% | 6 389 | 21.1% | 10 445 | 34.5% | 7 838 | 55.3% | (18.5%) | |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | |
| Trading Services | 4 277 | 2 580 | 60.3% | 512 | 12.0% | 3 092 | 72.3% | 3 471 | 27.9% | (85.3%) | |
| Energy sources | 2 277 | 893 | 39.2% | 540 | 23.7% | 1 433 | 63.0% | 362 | 3.7% | 49.3% | |
| Water Management | - | - | - | (29) | - | 192 | - | 1 369 | 78.2% | (102.1%) | |
| Waste Water Management | 2 000 | 1 466 | 73.3% | - | - | 1 466 | 73.3% | 1 740 | 42.0% | (100.0%) | |
| Waste Management | - | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | | | O2 of 2020/21 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | Budget Main appropriation | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | | |
| 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 | 37 400 | 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) | 28.4% | (218 126) | 40.8% | (23 126) | 13.7% | 555.8% | |
| 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%) | (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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 4 596 | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|------------|--------------|------------|--------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 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.

| | | | | | | | | | | | |
|--|-----------------|------------|------------|-------------|-------------|-------------|-------------|----------|--------------|-------------------|---|
| 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% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|------------|---------------|--------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 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 Water 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 | 1.7% | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|----------------|--------------|--------------|--------------|-------------|--------------|---------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 47 | 100.0% | - | - | - | - | - | - | 47 | .6% |
| 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 | 22.1% |
| Auditor-General | (757) | - | 757 | - | - | - | - | - | - | - |
| Other | (3 639) | (62.4%) | 3 802 | 65.2% | (151) | (2.6%) | 5 818 | 99.8% | 5 830 | 77.2% |
| Total | (7 104) | (94.1%) | 4 230 | 56.0% | 637 | 8.4% | 9 786 | 129.6% | 7 549 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|---------------|-------------------|---------------|-------------------|----------------|-------------------|---------------|----------------|-----------------|---|
| Capital assets | (33 577) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (33 577) | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | | |
| Receipts | (2 362) | (9) | .4% | (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% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|----------------|---------------|----------------|--------------|----------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 2 623 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|---------------|--------------|--------------|--------------|------------|---------------|---------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | (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 |

Source Local Government Database

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

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | 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 | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| 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% | 3.2% | |
| Service charges - sanitation revenue | 11 000 | 3 091 | 28.1% | 2 912 | 26.5% | 6 003 | 54.6% | 2 677 | 45.4% | 8.8% | |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | |
| Rental of facilities and equipment | 210 | 46 | 21.8% | 46 | 21.8% | 92 | 43.7% | 44 | 36.6% | 4.9% | |
| 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% | 263.4% | |
| 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% | 143.4% | |
| Other expenditure | 76 716 | 30 764 | 40.1% | 29 256 | 38.1% | 60 017 | 78.2% | 22 583 | 62.3% | 29.5% | |
| Losses | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 6 219 | 64 781 | | (7 634) | | 57 147 | | (177 413) | | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D) | 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 580 277 | 151 610 | | 208 152 | | 359 762 | | 51 888 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | 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 | | |
| 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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% | 1.5% | |
| Community and Social Services | 834 | - | - | 198 | 23.7% | 198 | 23.7% | 195 | 20.7% | 1.5% | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Waste Management | - | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | 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 | | |
| 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) | 228.9% | (421 835) | 97.6% | (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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|----------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 375 | 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. Masele | 035 874 5500 |
| Financial Manager | Mr RN Hlongwa | 035 874 5506 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|--------------|---------------|----------|
| 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% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1 849 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|-------------|----------------|----------------|--------------|--------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 4 570 | 89.2% | (233) | (4.6%) | (459) | (9.0%) | 1 244 | 24.3% | 5 121 | 78.8% |
| Auditor-General | 477 | 100.0% | - | - | - | - | - | - | 477 | 7.3% |
| Other | (879) | (97.4%) | 323 | 35.8% | (1 489) | (165.1%) | 2 946 | 326.7% | 902 | 13.9% |
| Total | 4 168 | 64.1% | 90 | 1.4% | (1 947) | (30.0%) | 4 190 | 64.5% | 6 500 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | |
|--|-----------------|-----------------|-------------------|-----------------|-----------------|-----------------|-------------------|-----------------|----------------|----------------|
| Capital assets | (40 322) | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (40 322) | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 503 | (104) | (20.6%) | (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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|------------|--------------|-------------|----------------|--------------|----------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1 973 | 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 - Property Rates | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|---------------|--------------|-------------|--------------|-------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 402 | 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.

| | | | | | | | | | | | |
|--|-----------------|----------------|--------------|--------------|---------------|----------------|--------------|----------------|---------------|-----------------|---|
| 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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 556 | 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 Water 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 | 0% | 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 | 93.6% | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|---------------|----------------|---------------|--------------|----------------|--------------|----------------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | (2 011) | (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%) | (6 742) | 109.8% |
| Total | (6 841) | 111.1% | (6 951) | 112.9% | 1 726 | (28.0%) | 5 907 | (95.9%) | (6 159) | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|---------------|-----------------|-----------------|-----------------|---------------|-----------------|---------------|---------------|-----------------|---|
| Capital assets | (25 565) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (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 | - | - | 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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|-------------|-------------|--------------|--------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|-----------------|--------------|---------------|--------------|--------------|--------------|---------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | (1 401) | (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 | 62.0% |
| Total | (8 938) | (257.8%) | 4 741 | 136.7% | 670 | 19.3% | 6 994 | 201.7% | 3 467 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|------------------|--------------|-------------|----------|----------|--------------|-------------|----------|----------|----------|----------|
| 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 | - | - | - | - | - | - | - | - | - | - | - |
| 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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1 736 | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|-------------|-----------------|----------------|-----------------|----------------|----------------|---------------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 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 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|--------------|---------------|---------------|---------------|---------------|---------------|----------|---|---------------------|---|
| 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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|--------------|----------------|----------------|----------------|----------------|---------------|---------------|--------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|----------------|--------------|--------------|----------------|----------------|--------------|---------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 007 | 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

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|------------------|----------------|----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|-------------------|---|
| Capital assets | (780 697) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (757 325) | (8 029) | 1.1% | - | - | (8 029) | 1.1% | 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% | - | - | (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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|----------------|--------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|--------------|---------------|-------------|--------------|----------|--------------|------------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 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 | M L.H. Mapholoba | 035 907 5100 |
| Financial Manager | M Mxolisi Kunene | 035 907 5090 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|-----------------|-----------------|------------------|-----------------|------------------|-----------------|-------------|----------------|-------------------|---|
| 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%) | - | - | 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% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | 1 | 100.0% | 1 | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 4 654 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|----------|--------------|----------|--------------|--------------|------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 208 | 64.9% | - | - | - | - | 113 | 35.1% | 321 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 208 | 64.9% | - | - | - | - | 113 | 35.1% | 321 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|---------------|--------------------------------|
| | 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 | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| 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%) | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | |
| Service charges - refuse revenue | 2 147 | 455 | 21.2% | 522 | 24.3% | 977 | 45.5% | 391 | 40.8% | 33.4% | |
| 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 | - | - | - | - | - | - | - | - | - | |
| 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 | - | 8 | - | 15 | - | 22 | - | 33 | - | (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% | 194.8% | |
| Contracted services | 23 218 | 5 422 | 23.4% | 13 841 | 59.6% | 19 263 | 83.0% | 5 691 | 47.0% | 143.2% | |
| Transfers and subsidies | - | - | - | (26) | - | (26) | - | - | - | (100.0%) | |
| Other expenditure | 18 999 | 6 054 | 36.1% | 7 859 | 41.4% | 14 713 | 77.4% | 2 866 | 36.1% | 174.3% | |
| Losses | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 7 748 | (23 811) | | (11 090) | | (34 901) | | (29 028) | | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D) | 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 47 385 | (17 791) | | 274 | | (17 516) | | (23 209) | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | 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 | | |
| 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%) | 1.8% | |
| National Government | 39 637 | 6 137 | 15.5% | 7 463 | 18.8% | 13 600 | 34.3% | 5 591 | (1 161.0%) | 33.5% | |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI) | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 39 637 | 6 137 | 15.5% | 7 463 | 18.8% | 13 600 | 34.3% | 5 591 | (1 160.6%) | 33.5% | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | |
| Internally generated funds | 7 679 | 583 | 7.6% | 2 213 | 28.8% | 2 796 | 36.4% | 3 909 | (1 029.3%) | (43.4%) | |
| Capital Expenditure Functional | 47 316 | 6 720 | 14.2% | 9 675 | 20.4% | 16 396 | 34.7% | 9 500 | (1 127.5%) | 1.8% | |
| Municipal governance and administration | 3 589 | 22 | .6% | 2 108 | 58.7% | 2 130 | 59.4% | 26 | (11 048.3%) | 8 057.0% | |
| Executive and Council | 2 300 | 22 | 1.0% | 1 815 | 78.9% | 1 837 | 79.9% | 15 | (15.3%) | (100.0%) | |
| Finance and administration | 1 289 | - | - | 293 | 22.7% | 293 | 22.7% | 26 | (11 903.6%) | 1 033.8% | |
| 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%) | (100.0%) | |
| 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%) | 13.5% | |
| Energy sources | 22 005 | 2 044 | 9.3% | 3 543 | 16.1% | 5 587 | 25.4% | 3 166 | (812.2%) | 11.9% | |
| Water Management | - | - | - | - | - | - | - | - | - | - | |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | |
| Waste Management | 100 | - | - | 50 | 49.9% | 50 | 49.9% | - | (2 034.9%) | (100.0%) | |
| Other | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | 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 | | |
| 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 | 100.0% | 0 | - | 1 | 100.0% | - | - | (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 | - | - | - | - | - | - | - | - | - | - |
| 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1 607 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|-----------------|--------------|---------------|----------------|-----------------|--------------|---------------|------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | (1 849) | - | 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

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

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|----------|----------------|------------|-------------|----------|---------------|----------|------------|-----------------|----------|
| 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% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|--------------|----------------|----------------|-----------------|----------------|---------------|---------------|---------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|--------------|---------------|--------------|----------------|----------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 3 264 | 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 L S Jili | 035 833 2009 |
| Financial Manager | Mr S Ntombela | 035 833 2009 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| Operating Revenue and Expenditure | 786 871 | 284 492 | 36.2% | 239 122 | 30.4% | 523 614 | 66.5% | 242 309 | 72.3% | (1.3%) | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Property rates | - | - | - | - | - | - | - | - | - | - | |
| Service charges - electricity revenue | 87 201 | 14 985 | 17.2% | 13 361 | 15.3% | 28 346 | 32.5% | 13 666 | 43.4% | (2.2%) | |
| Service charges - water revenue | 8 677 | 2 199 | 25.3% | 2 149 | 24.8% | 4 348 | 50.1% | 1 973 | 48.3% | 8.9% | |
| Service charges - sanitation revenue | 30 628 | 7 448 | 24.3% | 8 906 | 29.1% | 16 354 | 53.4% | 6 632 | 55.8% | 34.3% | |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | |
| 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 D) | 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 106 914 | 101 067 | | 27 374 | | 128 441 | | 4 793 | | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 106 914 | 101 067 | | 27 374 | | 128 441 | | 4 793 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| Capital Revenue and Expenditure | 244 467 | 31 434 | 12.9% | 46 444 | 19.0% | 77 878 | 31.9% | 49 396 | 26.2% | (6.0%) | |
| Source of Finance | - | - | - | - | - | - | - | - | - | - | |
| 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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% | 174.1% | |
| 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% | 32.6% | |
| Community and Social Services | - | - | - | 34 | - | 34 | - | 26 | 17.3% | 32.6% | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Water Management | 187 918 | 27 479 | 14.6% | 32 737 | 17.4% | 60 216 | 32.0% | 44 778 | 27.1% | (26.9%) | |
| Waste Water Management | 38 974 | 1 073 | 2.8% | 2 175 | 5.6% | 3 248 | 8.3% | 4 214 | 41.9% | (48.4%) | |
| Waste Management | 10 746 | 2 176 | 20.3% | 11 087 | 103.2% | 13 264 | 123.4% | 362 | 1.9% | 2 958.9% | |
| Other | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| Cash Flow from Operating Activities | 3 463 708 | 852 881 | 24.6% | 1 078 089 | 31.1% | 1 930 971 | 55.7% | 975 160 | 54.7% | 10.6% | |
| Receipts | - | - | - | - | - | - | - | - | - | - | |
| 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) | 58.0% | (430 657) | 67.7% | (37.2%) | |
| 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 | 9 | 6 | 60.7% | (14) | (148.2%) | (8) | (87.5%) | 4 | (280.5%) | (428.3%) | |
| Receipts | - | - | - | - | - | - | - | - | - | - | |
| 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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|----------|--|--------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 4 874 | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|---------------|--------------|---------------|--------------|---------------|-------------|----------------|--------------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 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 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|--------------|---------------|----------------|-----------------|----------------|-----------------|---------------|--------------|----------------|----------|
| 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% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|----------|---|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|----------|--------------|----------|--------------|-------------|------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 248 | 99.0% | - | - | - | - | 2 | 1.0% | 251 | 100.0% |
| Total | 248 | 99.0% | - | - | - | - | 2 | 1.0% | 251 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 2 059 853 | 425 299 | 20.6% | 499 974 | 24.3% | 925 273 | 44.9% | 486 028 | 46.8% | 2.9% |
| Property rates | 577 128 | 112 612 | 19.5% | 146 024 | 25.3% | 258 636 | 44.8% | 143 683 | 47.4% | 1.6% |
| 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 | - | - | - | - | - | - | - | - | - | - |
| 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% |
| 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 | 0.5% | 3 856 | 2.4% | 436 | 0.7% | 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% | 108.5% |
| 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 D) | 88 744 | 20 105 | 22.7% | 26 556 | 29.9% | 46 661 | 52.6% | 3 262 | 17.2% | 714.1% |
| 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 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 90 518 | 39 498 | | 59 051 | | 98 548 | | 91 514 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| 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,HH,F | 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% | 198.2% |
| Capital Expenditure Functional | 321 401 | 49 775 | 15.5% | 74 036 | 23.0% | 123 811 | 38.5% | 25 593 | 20.2% | 189.3% |
| 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% | 539.0% |
| 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% | 125.0% |
| 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% | (47.2%) |
| Housing | 6 116 | 267 | 4.4% | 465 | 7.6% | 732 | 12.0% | 180 | 10.4% | 158.1% |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 87 636 | 33 420 | 38.1% | 32 347 | 36.9% | 65 767 | 75.0% | 7 188 | 33.2% | 350.0% |
| Planning and Development | 1 823 | 150 | 8.2% | 22 | 1.2% | 172 | 9.4% | 89 | 29.6% | (4.7%) |
| Road Transport | 85 812 | 33 271 | 38.8% | 32 325 | 37.7% | 65 595 | 76.4% | 7 099 | 33.3% | 355.3% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 128 118 | 10 525 | 8.2% | 28 303 | 22.1% | 38 828 | 30.3% | 8 646 | 11.9% | 227.3% |
| Energy sources | 119 662 | 10 441 | 8.7% | 23 988 | 20.0% | 34 428 | 28.8% | 7 946 | 11.3% | 201.9% |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 8 456 | 85 | 1.0% | 4 316 | 51.0% | 4 400 | 52.0% | 700 | 27.8% | 516.2% |
| Other | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| 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% | 32.0% |
| Other revenue | 15 875 | 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) | 1.3% | (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) | - | - | - | - | - | - | (3 390) | 49.1% | (99.8%) |
| Transfers and grants | (7 030) | - | - | (6) | (.1%) | (6) | (.1%) | - | - | - |
| 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|---------------|--------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|-----------|--------------|-------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 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 | Mr N.J. Mdzane | 032 437 5015 |
| Financial Manager | Mr Shamir Rajcoomar | 032 437 5505 |

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|-----------------|---------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|---------------|-----------------|---|
| Capital assets | (82 662) | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (82 662) | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | | |
| Receipts | 30 | - | - | - | - | - | - | (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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|-------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|-------------|--------------|-----------|--------------|-------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 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 | M Musawenkosi Fred Hadebe (Acting) | 032 532 5000 |
| Financial Manager | M Godfrey Sibusiso Majola | 032 532 5000 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| 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 - water revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 268 | 50 | 18.8% | 50 | 18.8% | 101 | 37.6% | 67 | 118.3% | (24.9%) |
| 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 - outstanding debtors | 137 | 126 | 92.6% | 49 | 35.7% | 175 | 128.4% | 101 | 35.7% | (51.5%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | 4 | - | 1 | - | 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% | - | - | (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% | 45 | 16.6% | 168 | 62.2% | 96 | 124.0% | (53.3%) |
| Gains | - | - | - | - | - | - | - | 335 | - | (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 D) | 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 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 19 932 | 48 065 | | 7 698 | | 55 762 | | 17 980 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| 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%) |
| Provincial Government | - | 1 423 | - | - | - | 1 423 | - | - | 48.5% | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 27 219 | 10 767 | 39.6% | 4 926 | 18.1% | 15 693 | 57.7% | 7 970 | 68.3% | (38.2%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 6 368 | 4 976 | 78.1% | 4 688 | 73.6% | 9 663 | 151.7% | 1 443 | 45.6% | 224.7% |
| Capital Expenditure Functional | 33 587 | 15 742 | 46.9% | 9 614 | 28.6% | 25 356 | 75.5% | 9 413 | 62.1% | 2.1% |
| 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 | 954 | 1 100 | 115.4% | 4 482 | 470.0% | 5 582 | 585.4% | (813) | (41.3%) | (651.0%) |
| Community and Social Services | 954 | 1 100 | 115.4% | 4 482 | 470.0% | 5 582 | 585.4% | (813) | (41.3%) | (651.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| 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 | 188 | 215 | 114.4% | 181 | 96.1% | 395 | 210.5% | - | 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 | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | 139 | - | (100.0%) |
| Energy sources | - | - | - | - | - | - | - | - | - | - |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | 139 | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| 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 | 21 948 | - | - | 91 | .4% | 91 | 4% | - | - | (100.0%) |
| Service charges | 308 | - | - | 45 | 14.6% | 45 | 14.6% | - | - | (100.0%) |
| Other revenue | 7 204 | - | - | 5 831 | 80.9% | 5 831 | 80.9% | - | - | (100.0%) |
| Transfers and Subsidies - Operational | 121 376 | 283 235 | 233.4% | 150 102 | 123.7% | 433 337 | 357.0% | - | 22.6% | (100.0%) |
| Transfers and Subsidies - Capital | 31 382 | - | - | 46 | .1% | 46 | .1% | - | - | (100.0%) |
| Interest | - | - | - | - | - | - | - | 125 | 34.1% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (130 054) | (95) | .1% | (20 492) | 15.8% | (20 587) | 15.8% | (15) | 11.7% | 133 808.6% |
| Suppliers and employees | (130 044) | (95) | .1% | (20 492) | 15.8% | (20 587) | 15.8% | (15) | 11.7% | 133 808.6% |
| Finance charges | (10) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|-------------|-------------|--------------|---------------|--------------|------------|--------------|---------------|--------------|---------------|---|----------|---|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 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 Water 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) | 2% | (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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|--------------|--------------|----------|--------------|-------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 741 | 88.8% | 24 | 2.8% | - | - | 70 | 8.4% | 835 | 79.2% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 26 | 12.0% | 199 | 90.9% | - | - | (6) | (2.9%) | 219 | 20.8% |
| Total | 767 | 72.8% | 223 | 21.1% | - | - | 64 | 6.1% | 1 054 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| 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 | 197 800 | 49 566 | 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 | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - |
| 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 | 21.3% | 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 D) | 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% | (1 051) | - | (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 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 253 182 | 225 158 | | 118 951 | | 344 109 | | (102 465) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 253 182 | 225 158 | | 118 951 | | 344 109 | | (102 465) | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 235 386 | 41 284 | 17.5% | 77 432 | 32.9% | 118 716 | 50.4% | 68 970 | 52.5% | 12.3% |
| National Government | 205 964 | 40 904 | 19.9% | 69 787 | 33.9% | 110 691 | 53.7% | 67 356 | 53.3% | 3.6% |
| Provincial Government | - | 230 | - | 497 | - | 727 | - | 1 600 | - | (69.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F) | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 205 964 | 41 135 | 20.0% | 70 283 | 34.1% | 111 418 | 54.1% | 68 956 | 54.2% | 1.9% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 29 421 | 149 | .5% | 7 149 | 24.3% | 7 298 | 24.8% | 14 | 2.4% | 51 314.7% |
| Capital Expenditure Functional | 235 386 | 41 284 | 17.5% | 78 075 | 33.2% | 119 359 | 50.7% | 68 967 | 52.5% | 13.2% |
| Municipal governance and administration | 15 871 | 26 | .2% | 4 986 | 31.4% | 5 012 | 31.6% | 9 | 2.2% | 57 557.3% |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 15 871 | 26 | .2% | 4 986 | 31.4% | 5 012 | 31.6% | 9 | 2.2% | 57 557.3% |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 2 750 | 279 | 10.1% | 632 | 23.0% | 911 | 33.1% | (1 867) | 259.9% | (133.9%) |
| Planning and Development | 2 750 | 279 | 10.1% | 632 | 23.0% | 911 | 33.1% | (1 867) | 259.9% | (133.9%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 216 764 | 40 979 | 18.9% | 72 457 | 33.4% | 113 436 | 52.3% | 70 826 | 53.2% | 2.3% |
| Energy sources | - | - | - | - | - | - | - | - | - | - |
| Water Management | 142 943 | 24 589 | 17.2% | 47 571 | 33.3% | 72 160 | 50.5% | 57 120 | 52.6% | (16.7%) |
| Waste Water Management | 73 821 | 16 390 | 22.2% | 24 886 | 33.7% | 41 276 | 55.9% | 13 706 | 56.2% | 81.6% |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 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 | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| 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% | 6.2% |
| Other revenue | 131 984 | 13 725 | 10.4% | 18 825 | 14.3% | 32 550 | 24.7% | 9 128 | 8.8% | 106.2% |
| 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) | 24.6% | (294 276) | 34.9% | (501 545) | 59.4% | (70 538) | 17.3% | 317.2% |
| Suppliers and employees | (799 775) | (205 535) | 25.7% | (293 104) | 36.6% | (498 640) | 62.3% | (70 538) | 18.3% | - |
| 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 | 156.4% | 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 | - | - | - | - | - | - | - | - | - | - |
| 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% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 18 196 | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|---------------|--------------|--------------|------------|--------------|----------|--------------|-------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 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 Nhlakanihlo Geoffrey Kumalo | 032 437 9501 |
| Financial Manager | Mr Mahendra Chandulal | 032 437 9351 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------|--------------------------------|
| | 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 | | |
| 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% | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| 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% | |
| 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% | 2% | |
| Debt impairment | 9 000 | 540 | 6.0% | 10 490 | 116.6% | 11 030 | 122.6% | 104 | 29.4% | 10 019.5% | |
| 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% | 91.5% | |
| Other Materials | 8 123 | 1 134 | 14.0% | 2 741 | 33.7% | 3 875 | 47.7% | 613 | 19.7% | 347.3% | |
| Contracted services | 44 105 | 6 847 | 15.5% | 12 088 | 27.4% | 18 935 | 42.9% | 10 691 | 30.7% | 13.1% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 32 515 | 7 900 | 24.3% | 7 211 | 22.2% | 15 112 | 46.5% | 5 569 | 30.1% | 29.5% | |
| Losses | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | (23 097) | 58 449 | | (15 766) | | 42 683 | | 13 192 | | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D) | 76 611 | 4 178 | 5.5% | 18 069 | 23.6% | 22 247 | 29.0% | 7 439 | 55.4% | 142.9% | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI) | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| 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

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | 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 | | |
| 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%) | |
| National Government | 41 611 | 6 290 | 15.1% | 10 681 | 25.7% | 16 970 | 40.8% | 4 828 | 63.6% | 121.2% | |
| 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 76 611 | 7 904 | 10.3% | 27 346 | 35.7% | 35 250 | 46.0% | 12 818 | 121.1% | 113.3% | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | |
| 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 | | | | | | | | | | | |
| Executive and Council | - | - | - | - | - | - | - | 657 | 87.6% | (100.0%) | |
| 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 | 21.5% | 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 | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | 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 | | |
| 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) | 42.1% | (2 288) | (2 288) | 3 280.9% | |
| Suppliers and employees | (361 794) | (75 047) | 20.7% | (77 366) | 21.4% | (152 413) | 42.1% | (2 288) | (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 | - | - | - | - | - | - | - | - | - | - |
| 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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|---------------|--------------|--------------|--------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 9 524 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|--------------|--------------|----------|--------------|----------|-----------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 55 | 88.9% | 7 | 11.1% | - | - | - | - | 62 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 55 | 88.9% | 7 | 11.1% | - | - | - | - | 62 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

| | | | | | | | | | | | |
|--|---------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|------------------|----------------|----------------|---|
| Capital assets | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | - | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | | |
| Receipts | 251 | (3) | (1.1%) | 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) | - | - | - | (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%) | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1 197 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|-------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | (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 | Mr G.M. Sineke | 039 834 7700 |
| Financial Manager | Ms S.Y. Sityata (CFO) | 039 834 7700 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | 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 | | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| 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 | 31.8% | 2 265 | 36.6% | 4 235 | 68.4% | 3 690 | 56.0% | (38.6%) | |
| Interest earned - outstanding debtors | 458 | 79 | 17.2% | 84 | 18.4% | 163 | 35.6% | 141 | 36.9% | (40.4%) | |
| Dividends received | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 702 | 108 | 15.4% | 157 | 22.3% | 265 | 37.7% | 310 | 63.0% | (49.4%) | |
| Licences and permits | 50 | 13 | 26.1% | 3 | 6.5% | 16 | 32.6% | 2 | 58.8% | 114.0% | |
| Agency services | 1 350 | 420 | 31.1% | 370 | 27.4% | 790 | 58.5% | 299 | 62.5% | 23.7% | |
| Transfers and subsidies | 217 489 | 89 620 | 41.2% | 73 791 | 33.9% | 163 411 | 75.1% | 89 102 | 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 D) | 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | (36 823) | 47 219 | | 20 306 | | 67 525 | | 52 815 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | 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 | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 56 672 | 8 935 | 15.8% | 8 310 | 14.7% | 17 245 | 30.4% | 15 296 | 65.1% | (45.7%) | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | |
| Internally generated funds | 63 732 | 4 377 | 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% | 653.9% | |
| 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% | 942.3% | |
| 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% | (100.0%) | |
| 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% | 1 637.4% | |
| 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% | (69.8%) | |
| 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% | (100.0%) | |
| Other | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|--------------------------------|
| | 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 | | |
| 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 | - | - | 978 | 12.9% | 978 | 12.9% | - | - | (100.0%) | |
| Service charges | 2 163 | - | - | 316 | 14.6% | 316 | 14.6% | - | - | (100.0%) | |
| Other revenue | 2 723 | 618 | 22.7% | 1 058 | 38.9% | 1 677 | 61.6% | 621 | 50.7% | 70.5% | |
| Transfers and Subsidies - Operational | 217 360 | 90 345 | 41.6% | 74 548 | 34.3% | 164 892 | 75.9% | 86 509 | 86.0% | (13.8%) | |
| Transfers and Subsidies - Capital | 56 672 | 36 176 | 63.8% | 12 648 | 22.3% | 48 824 | 86.2% | 14 500 | 76.3% | (12.8%) | |
| Interest | - | 1 342 | - | 618 | - | 1 960 | - | - | - | (100.0%) | |
| Dividends | - | - | - | - | - | - | - | - | - | - | |
| Payments | (289 159) | (19 045) | 6.6% | (17 416) | 6.0% | (36 461) | 12.6% | (895) | 12.6% | 1 846.0% | |
| Suppliers and employees | (288 979) | (19 045) | 6.6% | (17 416) | 6.0% | (36 461) | 12.6% | (895) | 12.6% | 1 846.0% | |
| Finance charges | - | - | - | - | - | - | - | - | - | - | |
| 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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|-------------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 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 Water 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

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

Contact Details

| | | |
|-------------------|-----------------|--------------|
| Municipal Manager | Mr Z. Sikhosana | 039 259 5300 |
| Financial Manager | Mrs T. Ngoemu | 039 259 5012 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | 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 | | |
| 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 - water revenue | - | - | - | - | - | - | - | - | - | - | |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | |
| Service charges - refuse revenue | 4 045 | 1 001 | 24.8% | 1 003 | 24.8% | 2 004 | 49.5% | 870 | 49.1% | 15.3% | |
| 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 - outstanding debtors | 6 193 | 1 395 | 22.5% | 1 529 | 24.7% | 2 925 | 47.2% | 1 320 | 113.3% | 15.9% | |
| Dividends received | - | - | - | - | - | - | - | - | - | - | |
| 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% | - | - | (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% | 39 | 5.4% | 72 | 9.8% | 29 | 6.7% | 33.4% | |
| Gains | 1 244 | - | - | - | - | - | - | - | - | - | |
| 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 D) | 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 2 061 | 34 136 | | 26 521 | | 60 657 | | 40 236 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|---------------|--------------------------------|
| | 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 | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 92 800 | 4 870 | 5.2% | 22 268 | 24.0% | 27 138 | 29.2% | 13 331 | 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,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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% | 76 | 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 | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|---------------------|--------------------------------|
| | 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 | | |
| 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) | 3.6% | 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 | - | - | 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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|----------------|---------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 828 | 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 Water 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|---|--------------|---|--------------|------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 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 | Mr N.C. Vezi | 039 833 1038 |
| Financial Manager | Mr M. Mzimela | 039 833 1038 |

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|----------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | Budget appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 503 258 | 181 948 | 36.2% | 161 587 | 32.1% | 343 535 | 68.3% | 180 339 | 76.9% | (10.4%) | |
| Property rates | - | - | - | - | - | - | - | - | - | - | |
| 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 D) | 298 258 | - | - | 162 562 | 54.5% | 162 562 | 54.5% | 137 033 | 52.0% | 18.6% | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI) | - | - | - | - | - | - | - | - | - | - | |
| 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 | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 223 922 | 61 721 | | 134 083 | | 195 803 | | 205 352 | | | |
| Share of surplus / (deficit) of associate | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 223 922 | 61 721 | | 134 083 | | 195 803 | | 205 352 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|--|----------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | Budget appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| 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% | (27.2%) | |
| Provincial Government | - | - | - | 547 | - | 547 | - | - | - | (100.0%) | |
| District Municipality | - | 47 | - | - | - | 47 | - | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI) | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 298 258 | 72 030 | 24.2% | 62 143 | 20.8% | 134 173 | 45.0% | 84 556 | 59.4% | (26.5%) | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | |
| 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% | (22.1%) | |
| 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% | (25.4%) | |
| Energy sources | - | - | - | - | - | - | - | - | - | - | |
| Water Management | 244 033 | 54 002 | 22.1% | 52 596 | 21.6% | 106 598 | 43.7% | 77 914 | 66.8% | (32.5%) | |
| 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 | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | | 2020/21 | | O2 of 2020/21 to O2 of 2021/22 |
|---|----------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|
| | Budget appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | | 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 | | |
| 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% | (244 162) | 54.8% | (464 778) | 104.3% | (195 722) | 31.0% | 24.7% | |
| 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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|----------|---|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 4 237 | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|----------|--------------|----------|--------------|----------|--------------|---------------|------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | 180 | 100.0% | 180 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | 180 | 100.0% | 180 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2021/22 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | |
| Operating Revenue and Expenditure | 77 285 963 | 21 759 719 | 28.2% | 22 146 524 | 28.7% | 43 906 243 | 56.8% | 18 642 283 | 61.7% | 18.8% |
| Operating Revenue | 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% |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| 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% | (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% | 41.0% |
| 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 | 1 949 332 | 19.9% | 3 040 650 | 31.1% | 4 989 982 | 51.0% | 2 444 849 | 48.0% | 24.4% |
| Transfers and subsidies | 845 798 | 182 850 | 21.6% | 243 365 | 28.8% | 426 215 | 50.4% | 151 664 | 43.9% | 60.5% |
| Other expenditure | 5 808 660 | 1 178 932 | 20.3% | 1 370 210 | 23.6% | 2 549 142 | 43.9% | 1 401 455 | 42.8% | (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 D) | 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

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2021/22 to O2 of 2021/22 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | |
| Capital Revenue and Expenditure | 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%) |
| Source of Finance | 1 199 364 | 1 199 364 | 14.6% | 1 686 451 | 20.6% | 2 885 815 | 35.2% | 1 852 438 | 45.6% | (9.0%) |
| 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 | - | - | - | (100.0%) |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F) | 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 | (9.9%) | (35.3%) |
| 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% | 250 | 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 | 407 803 | 70 271 | 15.0% | 90 274 | 19.3% | 160 545 | 34.3% | 202 118 | 51.3% | (55.3%) |
| Sport And Recreation | 363 869 | 57 950 | 15.9% | 78 226 | 21.5% | 136 176 | 37.4% | 79 265 | 27.3% | (1.4%) |
| Public Safety | 112 983 | 2 174 | 1.9% | 5 091 | 4.5% | 7 265 | 6.4% | 16 811 | 19.7% | (69.7%) |
| Housing | 1 140 482 | 20 302 | 1.8% | 111 401 | 9.8% | 131 702 | 11.5% | 77 040 | 13.6% | 44.6% |
| Health | 32 500 | (37) | (1%) | 366 | 1.1% | 329 | 1.0% | 1 532 | 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% | 197 650 | 30.5% | 3% |
| Road Transport | 2 598 681 | 525 188 | 20.2% | 773 826 | 29.8% | 1 299 015 | 50.0% | 765 398 | 76.0% | 1.1% |
| Environmental Protection | 14 556 | 129 | 0.9% | 1 753 | 12.0% | 1 881 | 12.9% | 2 604 | 108.4% | (32.7%) |
| Trading Services | 5 260 113 | 678 157 | 12.9% | 1 273 205 | 24.2% | 1 951 362 | 37.1% | 1 190 098 | 42.1% | 7.0% |
| Energy sources | 1 032 417 | 129 376 | 12.5% | 234 638 | 22.7% | 364 014 | 35.3% | 132 817 | 18.7% | 76.7% |
| Water Management | 3 226 891 | 492 196 | 15.3% | 631 227 | 19.6% | 1 123 423 | 34.8% | 822 162 | 52.0% | (23.2%) |
| Waste Water Management | 769 886 | 43 024 | 5.6% | 361 070 | 46.9% | 404 094 | 52.5% | 222 797 | 33.5% | 62.1% |
| Waste Management | 230 918 | 13 561 | 5.9% | 46 270 | 20.0% | 59 832 | 25.9% | 12 323 | 27.9% | 275.5% |
| Other | 44 249 | 767 | 1.7% | 3 062 | 6.9% | 3 829 | 8.7% | 7 362 | 78.3% | (58.4%) |

Part 3: Cash Receipts and Payments

| R thousands | 2021/22 | | | | | | | 2020/21 | | O2 of 2021/22 to O2 of 2021/22 |
|--|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | 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 | |
| Cash Flow from Operating Activities | 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% |
| Receipts | 19 250 648 | 968 108 | 5.0% | 287 566 | 1.5% | 1 255 673 | 6.5% | 769 708 | 133.2% | (62.6%) |
| Property rates | 33 619 642 | 1 862 941 | 5.5% | 1 764 493 | 5.2% | 3 627 434 | 10.8% | 851 371 | 76.9% | 107.3% |
| Service charges | 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) | 14.6% | (2 182 453) | 51.1% | 78.0% |
| 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%) |

| | | | | | | | | | | |
|--|--------------------|------------------|--------------|-------------------|---------------|--------------------|---------------|-------------------|----------------|----------------|
| 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) | (1.7%) | (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%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|------------------|-------------|------------------|-------------|------------------|-------------|-------------------|--------------|-------------------|---------------|---|--------------|--|--------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 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

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|------------------|--------------|----------------|-------------|---------------|-------------|------------------|--------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 1 284 229 | 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) | (1.1%) |
| Trade Creditors | 308 439 | 29.2% | 61 723 | 5.8% | (9 954) | (.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 | 1.1% |
| 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

1. All figures in this report are unaudited.