

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	52 562 916	14 408 216	27.4%	14 408 216	27.4%	13 233 830	28.7%	8.9%
Exchange Revenue								
Service charges - Electricity	18 257 740	4 646 521	25.4%	4 646 521	25.4%	4 057 349	24.5%	14.5%
Service charges - Water	7 917 968	1 377 880	17.4%	1 377 889	17.4%	1 516 611	25.7%	(9.1%)
Service charges - Waste Water Management	1 594 452	312 924	19.6%	312 924	19.6%	343 338	23.5%	(8.9%)
Service charges - Waste Management	1 019 623	252 153	24.7%	252 153	24.7%	239 463	28.0%	5.3%
Sale of Goods and Rendering of Services	389 657	62 865	16.1%	62 865	16.1%	59 809	22.8%	5.1%
Agency services	28 366	5 894	20.8%	5 894	20.8%	3 059	21.1%	92.7%
Interest	984	346	35.2%	346	35.2%	-	-	(100.0%)
Interest earned from Receivables	567 271	332 461	58.6%	332 461	58.6%	194 223	64.8%	71.2%
Interest earned from Current and Non Current Assets	538 728	241 744	44.9%	241 744	44.9%	91 477	35.2%	164.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	500	-	-	-	-	-	-	-
Rental from Fixed Assets	1 050 133	227 123	21.6%	227 123	21.6%	220 466	24.8%	3.0%
Licence and permits	10 197	1 582	15.5%	1 582	15.5%	3 276	398.6%	(51.7%)
Operational Revenue	198 737	45 690	23.0%	45 690	23.0%	34 328	17.5%	33.1%
Non-Exchange Revenue								
Property rates	11 000 000	3 498 983	31.8%	3 498 983	31.8%	3 583 019	33.4%	(2.3%)
Surcharges and Taxes	372 670	1 304	4%	1 304	4%	-	-	(100.0%)
Fines, penalties and forfeits	42 734	1 717	4.0%	1 717	4.0%	7 129	14.7%	(75.9%)
Licences or permits	46 710	8 495	18.2%	8 495	18.2%	13 565	44.8%	(37.4%)
Transfer and subsidies - Operational	5 578 892	2 066 506	36.9%	2 066 506	36.9%	1 658 083	32.5%	24.0%
Interest	315 000	148 188	47.0%	148 188	47.0%	82 037	41.0%	80.6%
Fuel Levy	3 557 475	1 185 825	33.3%	1 185 825	33.3%	1 126 598	33.3%	5.3%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 500	-	-	-	-	-	-	-
Other Gains	64 582	4	-	4	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	52 289 469	12 244 283	23.4%	12 244 283	23.4%	10 795 626	23.6%	13.4%
Employee related costs	13 645 967	2 809 653	20.6%	2 809 653	20.6%	2 722 292	21.3%	3.2%
Remuneration of councillors	145 266	34 272	23.6%	34 272	23.6%	33 365	24.0%	2.7%
Bulk purchases - electricity	15 147 655	4 477 246	29.6%	4 477 246	29.6%	4 085 718	30.8%	9.6%
Inventory consumed	4 352 846	683 467	15.7%	683 467	15.7%	744 632	21.2%	(8.2%)
Debt impairment	2 944 533	748 710	25.4%	748 710	25.4%	127 726	6.5%	486.2%
Depreciation and amortisation	3 066 229	690 093	22.5%	690 093	22.5%	681 565	22.6%	1.3%
Interest	994 596	259 045	26.0%	259 045	26.0%	233 033	25.9%	11.2%
Contracted services	6 480 262	1 250 330	19.3%	1 250 330	19.3%	1 083 270	19.9%	15.4%
Transfers and subsidies	710 214	151 167	21.3%	151 167	21.3%	117 936	17.0%	28.2%
Irrecoverable debts written off	-	(41)	-	(41)	-	-	-	(100.0%)
Operational costs	3 103 298	572 623	18.5%	572 623	18.5%	581 334	21.2%	(1.5%)
Losses on disposal of Assets	420	0	-	0	-	(12)	-	(100.1%)
Other Losses	1 698 183	567 717	33.4%	567 717	33.4%	384 765	27.4%	47.5%
Surplus/(Deficit)	273 447	2 163 934		2 163 934		2 438 204		
Transfers and subsidies - capital (monetary allocations)	4 674 106	394 784	8.4%	394 784	8.4%	95 174	2.8%	314.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 947 553	2 558 718		2 558 718		2 533 378		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 947 553	2 558 718		2 558 718		2 533 378		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 947 553	2 558 718		2 558 718		2 533 378		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	135 945	34 296	25.2%	34 296	25.2%	20 722	12.9%	65.5%
Surplus/(Deficit) for the year	5 083 498	2 593 014		2 593 014		2 554 100		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	8 143 224	520 517	6.4%	520 517	6.4%	381 969	6.8%	36.3%
National Government	4 130 022	367 397	8.9%	367 397	8.9%	245 714	8.9%	49.5%
Provincial Government	540 241	9 276	1.7%	9 276	1.7%	9 824	1.4%	(5.6%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	3 844	-	-	-	-	-	-	-
Transfers recognised - capital	4 674 107	376 673	8.1%	376 673	8.1%	255 538	7.4%	47.4%
Borrowing	1 500 000	39 400	2.6%	39 400	2.6%	207 351	13.8%	(81.0%)
Internally generated funds	1 969 117	104 444	5.3%	104 444	5.3%	(80 920)	(12.6%)	(229.1%)
Capital Expenditure Functional	8 143 224	520 517	6.4%	520 517	6.4%	381 969	6.8%	36.3%
Municipal governance and administration	799 341	16 035	2.0%	16 035	2.0%	41 158	7.9%	(61.0%)
Executive and Council	350 954	(116)	-	(116)	-	98	.1%	(218.8%)
Finance and administration	448 108	16 151	3.6%	16 151	3.6%	41 061	10.5%	(60.7%)
Internal audit	279	-	-	-	-	-	-	-
Community and Public Safety	1 328 902	118 338	8.9%	118 338	8.9%	43 301	3.0%	173.3%
Community and Social Services	145 044	5 164	3.6%	5 164	3.6%	13 312	8.3%	(61.2%)
Sport And Recreation	157 843	14 904	9.4%	14 904	9.4%	6 984	4.9%	113.4%
Public Safety	46 182	893	1.9%	893	1.9%	(2 779)	(6.4%)	(132.1%)
Housing	952 833	95 619	10.0%	95 619	10.0%	26 380	2.4%	282.5%
Health	27 000	1 759	6.5%	1 759	6.5%	(598)	(3.5%)	(385.4%)
Economic and Environmental Services	2 219 662	171 440	7.7%	171 440	7.7%	246 365	14.6%	(30.4%)
Planning and Development	415 135	70 616	17.0%	70 616	17.0%	3 827	1.2%	1 745.0%
Road Transport	1 793 031	100 816	5.6%	100 816	5.6%	242 367	17.7%	(58.4%)
Environmental Protection	10 496	8	.1%	8	.1%	190	9.9%	(95.6%)
Trading Services	3 768 800	214 703	5.7%	214 703	5.7%	50 997	2.7%	321.0%
Energy sources	699 900	72 536	10.4%	72 536	10.4%	85 570	15.5%	(15.2%)
Water Management	1 004 414	67 309	6.7%	67 309	6.7%	43 528	8.3%	54.6%
Waste Water Management	1 828 637	65 770	3.6%	65 770	3.6%	(89 947)	(14.6%)	(173.1%)
Waste Management	235 849	9 088	3.9%	9 088	3.9%	11 846	6.2%	(23.3%)
Other	26 519	(0)	-	(0)	-	128	.3%	(100.0%)

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	52 960 970	2 427 549	4.6%	2 427 549	4.6%	2 127 834	4.6%	14.1%
Property rates	10 120 000	2 449 983	24.2%	2 449 983	24.2%	2 094 719	21.2%	17.0%
Service charges	26 486 599	(35 564)	(1.1%)	(35 564)	(1.1%)	38 702	.2%	(191.9%)
Other revenue	5 645 186	13 130	.2%	13 130	.2%	(5 587)	(1.1%)	(335.0%)
Transfers and Subsidies - Operational	5 489 687	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	4 648 786	-	-	-	-	-	-	-
Interest	570 712	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(47 629 689)	-	-	-	-	-	-	-
Suppliers and employees	(46 635 053)	-	-	-	-	-	-	-
Finance charges	(994 636)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 331 281	2 427 549	45.5%	2 427 549	45.5%	2 127 834	40.2%	14.1%
Cash Flow from Investing Activities								
Receipts	46 331	8 933	19.3%	8 933	19.3%	(20 235)	-	(144.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	46 331	8 933	19.3%	8 933	19.3%	(20 235)	-	(144.1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(8 090 153)	-	-	-	-	-	-	-
Capital assets	(8 090 153)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 043 822)	8 933	(.1%)	8 933	(.1%)	(20 235)	.4%	(144.1%)
Cash Flow from Financing Activities								
Receipts	1 500 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(980 685)	-	-	-	-	-	-	-
Repayment of borrowing	(980 685)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	519 315	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 193 226)	2 436 482	(111.1%)	2 436 482	(111.1%)	2 107 599	53.5%	15.6%
Cash/cash equivalents at the year begin:	8 991 705	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	6 798 479	2 436 482	35.8%	2 436 482	35.8%	2 107 599	43.1%	15.6%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	633 640	6.3%	350 136	3.5%	322 065	3.2%	8 744 844	87.0%	10 050 685	36.8%	-	-	2 344 375	23.3%
Trade and Other Receivables from Exchange Transactions - Electricity	1 039 607	23.9%	332 196	7.6%	173 122	4.0%	2 798 061	64.4%	4 342 986	15.9%	-	-	1 004 460	23.1%
Receivables from Non-exchange Transactions - Property Rates	718 579	9.8%	332 746	4.6%	668 267	9.2%	5 580 365	76.4%	7 299 956	26.8%	-	-	1 743 287	23.3%
Receivables from Exchange Transactions - Waste Water Management	121 905	7.2%	62 926	3.7%	68 972	3.5%	1 442 880	85.5%	1 686 683	6.2%	-	-	392 615	23.3%
Receivables from Exchange Transactions - Waste Management	75 927	9.4%	39 417	4.9%	27 717	3.4%	661 198	82.2%	804 258	2.9%	-	-	187 084	23.3%
Receivables from Exchange Transactions - Property Rental Debtors	20 426	5.2%	21 380	5.5%	13 253	3.4%	336 113	85.9%	391 173	1.4%	-	-	88 232	22.6%
Interest on Arrear Debtor Accounts	30 545	4.2%	5 218	.7%	2 587	.4%	684 856	94.7%	723 204	2.7%	-	-	173 455	24.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56 353	2.8%	49 060	2.5%	48 367	2.4%	1 833 398	92.3%	1 987 178	7.3%	-	-	524 700	26.4%
Total By Income Source	2 696 981	9.9%	1 193 080	4.4%	1 314 350	4.8%	22 081 713	80.9%	27 286 124	100.0%	-	-	6 458 208	23.7%
Debtors Age Analysis By Customer Group														
Organs of State	250 108	18.2%	89 864	6.5%	363 679	26.4%	673 423	48.9%	1 377 074	5.0%	-	-	321 484	23.3%
Commercial	1 099 604	17.4%	374 320	5.9%	250 539	4.0%	4 603 932	72.8%	6 328 394	23.2%	-	-	1 485 413	23.5%
Households	1 325 568	6.8%	724 716	3.7%	694 722	3.6%	16 685 638	85.9%	19 430 644	71.2%	-	-	4 560 902	23.5%
Other	21 701	14.5%	4 180	2.8%	5 410	3.6%	118 720	79.1%	150 011	.5%	-	-	90 409	60.3%
Total By Customer Group	2 696 981	9.9%	1 193 080	4.4%	1 314 350	4.8%	22 081 713	80.9%	27 286 124	100.0%	-	-	6 458 208	23.7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	149 469	100.0%	-	-	-	-	-	-	149 469	29.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	157 376	100.0%	-	-	-	-	-	-	157 376	31.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	173 258	86.4%	3 971	2.0%	7 352	3.7%	-	-	200 600	39.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	480 103	94.6%	3 971	.8%	7 352	1.4%	16 019	3.2%	507 445	100.0%

Contact Details

Municipal Manager	Mr Thompson Bongumusa Mthethle (Known As M	031 311 2132
Financial Manager	Mr Sandile Mnguni	031 311 1101

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	368 149	140 811	38.2%	140 811	38.2%	134 639	40.5%	4.6%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 959	4 378	33.8%	4 378	33.8%	4 834	44.0%	(9.4%)
Sale of Goods and Rendering of Services	3 384	564	16.7%	564	16.7%	483	21.3%	16.7%
Agency services	2 369	721	30.4%	721	30.4%	537	23.9%	34.3%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	218	426	195.5%	426	195.5%	395	191.9%	7.9%
Interest earned from Current and Non Current Assets	8 276	2 604	31.5%	2 604	31.5%	2 158	28.2%	20.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 988	1 820	26.0%	1 820	26.0%	2 244	34.0%	(18.9%)
Licence and permits	-	1	-	1	-	7	-	(81.3%)
Operational Revenue	1 344	88	6.6%	88	6.6%	1 785	446.3%	(95.1%)
Non-Exchange Revenue								
Property rates	128 181	52 294	40.8%	52 294	40.8%	53 615	48.5%	(2.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 584	355	22.4%	355	22.4%	7	0.5%	4 881.0%
Licences or permits	6 915	1 109	16.0%	1 109	16.0%	2 022	30.8%	(45.2%)
Transfer and subsidies - Operational	189 779	73 586	38.8%	73 586	38.8%	63 989	36.0%	15.0%
Interest	6 153	2 864	46.6%	2 864	46.6%	2 562	43.8%	11.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	449 028	80 132	17.8%	80 132	17.8%	66 770	17.6%	20.0%
Employee related costs	169 704	35 589	21.0%	35 589	21.0%	31 396	19.6%	13.4%
Remuneration of councillors	16 478	3 903	23.7%	3 903	23.7%	3 747	20.6%	4.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	7 509	309	4.1%	309	4.1%	417	6.8%	(25.8%)
Debt impairment	7 000	-	-	-	-	-	-	-
Depreciation and amortisation	42 944	10 855	25.3%	10 855	25.3%	12 439	27.5%	(12.7%)
Interest	-	-	-	-	-	-	-	-
Contracted services	133 324	18 214	13.7%	18 214	13.7%	7 515	9.8%	142.4%
Transfers and subsidies	4 483	218	4.9%	218	4.9%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	67 586	11 043	16.3%	11 043	16.3%	11 256	16.7%	(1.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(80 879)	60 679		60 679		67 869		
Transfers and subsidies - capital (monetary allocations)	39 944	13 818	34.6%	13 818	34.6%	17 650	36.2%	(21.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(40 935)	74 498		74 498		85 519		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(40 935)	74 498		74 498		85 519		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(40 935)	74 498		74 498		85 519		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(40 935)	74 498		74 498		85 519		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	54 356	13 433	24.7%	13 433	24.7%	14 181	16.4%	(5.3%)
National Government	29 777	12 051	40.5%	12 051	40.5%	11 933	32.2%	1.0%
Provincial Government	4 957	1 383	27.9%	1 383	27.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 734	13 433	38.7%	13 433	38.7%	11 933	28.2%	12.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 622	-	-	-	-	2 248	5.1%	(100.0%)
Capital Expenditure Functional	54 356	13 433	24.7%	13 433	24.7%	14 181	16.4%	(5.3%)
Municipal governance and administration	10 652	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	10 622	-	-	-	-	-	-	-
Internal audit	30	-	-	-	-	-	-	-
Community and Public Safety	15 669	6 715	42.9%	6 715	42.9%	4 440	20.9%	51.2%
Community and Social Services	12 233	4 146	33.9%	4 146	33.9%	3 078	38.9%	34.7%
Sport And Recreation	3 436	2 569	74.8%	2 569	74.8%	1 363	10.3%	88.5%
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 034	6 719	24.0%	6 719	24.0%	9 741	15.4%	(31.0%)
Planning and Development	1 839	1 383	75.2%	1 383	75.2%	328	15.7%	322.1%
Road Transport	26 195	5 336	20.4%	5 336	20.4%	9 413	15.4%	(43.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	423 661	559	.1%	559	.1%	64 477	15.2%	(99.1%)
Property rates	114 184	599	.5%	599	.5%	-	-	(100.0%)
Service charges	12 853	-	-	-	-	-	-	-
Other revenue	57 810	-	-	-	-	(199)	(.5%)	(100.0%)
Transfers and Subsidies - Operational	190 594	-	-	-	-	29 677	13.6%	(100.0%)
Transfers and Subsidies - Capital	39 944	-	-	-	-	35 000	71.8%	(100.0%)
Interest	8 276	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(363 995)	(20 919)	5.7%	(20 919)	5.7%	(194)	-	10 699.5%
Suppliers and employees	(359 512)	(20 919)	5.8%	(20 919)	5.8%	(194)	.1%	10 699.5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 483)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 666	(20 360)	(34.1%)	(20 360)	(34.1%)	64 283	184.9%	(131.7%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(52 501)	(15 448)	29.4%	(15 448)	29.4%	-	-	(100.0%)
Capital assets	(52 501)	(15 448)	29.4%	(15 448)	29.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(52 501)	(15 448)	29.4%	(15 448)	29.4%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	10	-	-	-	-	(13)	(13.3%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	10	-	-	-	-	(13)	(13.3%)	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10	-	-	-	-	(13)	(13.3%)	(100.0%)
Net Increase/(Decrease) in cash held	7 175	(35 809)	(499.1%)	(35 809)	(499.1%)	64 271	(140.8%)	(155.7%)
Cash/cash equivalents at the year begin:	254 939	-	-	-	-	192 454	136.9%	(100.0%)
Cash/cash equivalents at the year end:	262 114	125 377	47.8%	125 377	47.8%	448 991	473.2%	(72.1%)

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	37 237	28.6%	3 058	2.3%	2 916	2.2%	87 175	66.9%	130 386	63.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 022	23.2%	329	2.5%	277	2.1%	9 402	72.2%	13 030	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 209	8.3%	545	3.7%	556	3.8%	12 302	84.2%	14 613	7.1%	-	-	-	-
Interest on Arrear Debtor Accounts	52	.1%	69	.2%	101	.3%	39 033	99.4%	39 255	19.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 814)	(54.7%)	4	-	51	.6%	13 560	154.1%	8 801	4.3%	-	-	-	-
Total By Income Source	36 706	17.8%	4 005	1.9%	3 902	1.9%	161 478	78.4%	206 090	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 365	23.5%	423	.8%	309	.6%	39 540	75.1%	52 638	25.5%	-	-	-	-
Commercial	6 103	21.8%	623	2.2%	499	1.8%	20 716	74.1%	27 941	13.6%	-	-	-	-
Households	17 837	14.6%	2 896	2.4%	3 075	2.5%	98 452	80.5%	122 259	59.3%	-	-	-	-
Other	401	12.3%	62	1.9%	19	.6%	2 770	85.2%	3 253	1.6%	-	-	-	-
Total By Customer Group	36 706	17.8%	4 005	1.9%	3 902	1.9%	161 478	78.4%	206 090	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)	1 135	100.0%	-	-	-	-	-	-	1 135	99.6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5	100.0%	-	-	-	-	-	-	5	4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 140	100.0%	-	-	-	-	-	-	1 140	100.0%

Contact Details

Municipal Manager	Mrs Thabizile Ndlele	039 976 1202
Financial Manager	Mr Mahendra Chandulal	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	219 682	92 359	42.0%	92 359	42.0%	80 972	42.2%	14.1%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	178	77	43.1%	77	43.1%	18	11.9%	327.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 583	2 238	19.3%	2 238	19.3%	2 364	31.5%	(5.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	213	27	12.6%	27	12.6%	16	37.2%	65.9%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	826	21	2.5%	21	2.5%	34	8.4%	(38.4%)
Non-Exchange Revenue								
Property rates	8 270	8 273	100.0%	8 273	100.0%	8 244	100.0%	.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	574	1	.1%	1	.1%	2	11.7%	(72.2%)
Transfer and subsidies - Operational	197 603	81 723	41.4%	81 723	41.4%	70 294	40.1%	16.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	435	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	281 527	52 245	18.6%	52 245	18.6%	74 960	30.8%	(30.3%)
Employee related costs	95 148	13 203	13.9%	13 203	13.9%	16 480	20.4%	(19.9%)
Remuneration of councillors	18 584	3 861	20.8%	3 861	20.8%	5 681	30.0%	(32.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	6 774	840	12.4%	840	12.4%	5	.1%	16 707.8%
Debt impairment	1 500	-	-	-	-	-	-	-
Depreciation and amortisation	31 130	5 124	16.5%	5 124	16.5%	3 724	12.0%	37.6%
Interest	30	-	-	-	-	-	-	-
Contracted services	79 126	20 750	26.2%	20 750	26.2%	40 692	65.9%	(49.0%)
Transfers and subsidies	8 109	1 150	14.2%	1 150	14.2%	580	6.0%	98.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	41 128	7 317	17.8%	7 317	17.8%	7 798	23.3%	(6.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 845)	40 114		40 114		6 012		
Transfers and subsidies - capital (monetary allocations)	61 469	6 712	10.9%	6 712	10.9%	16 303	35.7%	(58.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(376)	46 826		46 826		22 316		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(376)	46 826		46 826		22 316		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(376)	46 826		46 826		22 316		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(376)	46 826		46 826		22 316		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	94 051	10 062	10.7%	10 062	10.7%	15 268	16.2%	(34.1%)
National Government	53 450	4 900	9.2%	4 900	9.2%	5 494	13.8%	(10.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 450	4 900	9.2%	4 900	9.2%	5 494	13.8%	(10.8%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	40 601	5 162	12.7%	5 162	12.7%	9 775	17.9%	(47.2%)
Capital Expenditure Functional	94 051	10 062	10.7%	10 062	10.7%	15 268	16.2%	(34.1%)
Municipal governance and administration	16 084	2 272	14.1%	2 272	14.1%	11	.1%	20 064.0%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	16 084	2 272	14.1%	2 272	14.1%	11	.1%	20 064.0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	10 512	187	1.8%	187	1.8%	3 784	22.1%	(95.1%)
Community and Social Services	8 817	187	2.1%	187	2.1%	1 247	9.6%	(85.0%)
Sport And Recreation	-	-	-	-	-	2 537	70.6%	(100.0%)
Public Safety	1 696	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 285	7 603	11.8%	7 603	11.8%	11 473	20.3%	(33.7%)
Planning and Development	21 094	347	1.6%	347	1.6%	-	-	(100.0%)
Road Transport	43 192	7 256	16.8%	7 256	16.8%	11 473	21.5%	(36.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	3 152	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3 152	-	-	-	-	-	-	-
Other	17	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	278 090	46 559	16.7%	46 559	16.7%	(2 179)	(.8%)	(2 237.0%)
Property rates	5 375	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	2 060	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	197 603	46 343	23.5%	46 343	23.5%	(2 307)	(1.3%)	(2 108.7%)
Transfers and Subsidies - Capital	61 469	-	-	-	-	-	-	-
Interest	11 583	216	1.9%	216	1.9%	128	1.7%	68.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(261 489)	(43 871)	16.8%	(43 871)	16.8%	(77 740)	37.3%	(43.6%)
Suppliers and employees	(253 351)	(43 871)	17.3%	(43 871)	17.3%	(77 740)	39.1%	(43.6%)
Finance charges	(30)	-	-	-	-	-	-	-
Transfers and grants	(8 109)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	16 601	2 688	16.2%	2 688	16.2%	(79 919)	(148.0%)	(103.4%)
Cash Flow from Investing Activities								
Receipts	435	-	-	-	-	-	-	-
Proceeds on disposal of PPE	435	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(105 085)	-	-	-	-	-	-	-
Capital assets	(105 085)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(104 650)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(0)	4.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(0)	4.0%	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(0)	4.0%	(100.0%)
Net Increase/(Decrease) in cash held	(88 049)	2 688	(3.1%)	2 688	(3.1%)	(79 919)	199.5%	(103.4%)
Cash/cash equivalents at the year begin:	90 329	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	2 280	102 379	4 491.1%	102 379	4 491.1%	(79 919)	(69.7%)	(228.1%)

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 Ito 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	-	-	-	-	8 247	20.7%	31 619	79.3%	39 867	100.1%	-	-	-	-
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	-	-	-	-	-	-	(59)	100.0%	(59)	(.1%)	-	-	-	-
Total By Income Source	-	-	-	-	8 247	20.7%	31 560	79.3%	39 807	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	6 485	26.4%	18 061	73.6%	24 547	61.7%	-	-	-	-
Commercial	-	-	-	-	1 193	12.9%	8 032	87.1%	9 226	23.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	569	9.4%	5 466	90.6%	6 035	15.2%	-	-	-	-
Total By Customer Group	-	-	-	-	8 247	20.7%	31 560	79.3%	39 807	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	356	102.7%	(136)	(39.2%)	(14)	(4.2%)	141	40.7%	347	12.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 312)	(137.3%)	4 968	206.0%	0	-	755	31.3%	2 412	87.4%
Total	(2 955)	(107.1%)	4 832	175.1%	(14)	(.5%)	897	32.5%	2 759	100.0%

Contact Details

Municipal Manager	Mr Mthokozisi Shangase	039 972 0005
Financial Manager	Mr Ntando Duma	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	204 177	64 516	31.6%	64 516	31.6%	60 996	27.5%	5.8%
Exchange Revenue								
Service charges - Electricity	39 823	6 966	17.5%	6 966	17.5%	8 438	20.1%	(17.4%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 845	1 760	61.8%	1 760	61.8%	574	20.6%	206.3%
Sale of Goods and Rendering of Services	206	15	7.5%	15	7.5%	46	15.3%	(66.3%)
Agency services	975	109	11.2%	109	11.2%	126	8.2%	(12.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 067	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 576	1 415	21.5%	1 415	21.5%	1 950	17.4%	(27.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	410	17	4.2%	17	4.2%	36	6.1%	(52.9%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	973	224	23.0%	224	23.0%	176	17.0%	27.7%
Non-Exchange Revenue								
Property rates	26 017	3 074	11.8%	3 074	11.8%	5 329	19.3%	(42.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	332	209.1%	332	209.1%	220	9.6%	50.8%
Licences or permits	1 401	144	10.3%	144	10.3%	303	34.3%	(52.4%)
Transfer and subsidies - Operational	122 726	50 458	41.1%	50 458	41.1%	43 798	33.4%	15.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	271 497	50 598	18.6%	50 598	18.6%	52 859	20.9%	(4.3%)
Employee related costs	94 612	19 477	20.6%	19 477	20.6%	18 449	21.0%	5.6%
Remuneration of councillors	11 542	2 539	22.0%	2 539	22.0%	2 628	24.5%	(3.4%)
Bulk purchases - electricity	49 276	12 405	25.2%	12 405	25.2%	10 903	25.4%	13.8%
Inventory consumed	1 083	133	12.3%	133	12.3%	314	22.7%	(57.7%)
Debt impairment	3 300	-	-	-	-	-	-	-
Depreciation and amortisation	25 755	-	-	-	-	-	-	-
Interest	33	-	-	-	-	1	4%	(100.0%)
Contracted services	41 810	5 017	12.0%	5 017	12.0%	10 405	21.4%	(51.8%)
Transfers and subsidies	255	(110)	(43.3%)	(110)	(43.3%)	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	43 829	11 137	25.4%	11 137	25.4%	10 159	26.8%	9.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(67 319)	13 918		13 918		8 137		
Transfers and subsidies - capital (monetary allocations)	40 735	3 002	7.4%	3 002	7.4%	4 397	14.3%	(31.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 584)	16 920		16 920		12 534		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(26 584)	16 920		16 920		12 534		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 584)	16 920		16 920		12 534		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 584)	16 920		16 920		12 534		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	47 122	3 657	7.8%	3 657	7.8%	6 979	12.3%	(47.6%)
National Government	39 376	2 968	7.5%	2 968	7.5%	2 428	9.8%	22.2%
Provincial Government	-	-	-	-	-	270	5.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 376	2 968	7.5%	2 968	7.5%	2 699	9.2%	10.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 746	690	8.9%	690	8.9%	4 280	15.8%	(83.9%)
Capital Expenditure Functional	47 122	3 657	7.8%	3 657	7.8%	6 979	12.3%	(47.6%)
Municipal governance and administration	400	276	69.0%	276	69.0%	1 454	24.9%	(81.0%)
Executive and Council	-	-	-	-	-	921	39.2%	(100.0%)
Finance and administration	400	276	69.0%	276	69.0%	533	15.3%	(48.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 318	-	-	-	-	1 112	18.5%	(100.0%)
Community and Social Services	1 318	-	-	-	-	1 112	18.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 704	2 968	6.6%	2 968	6.6%	3 824	8.6%	(22.4%)
Planning and Development	1 650	-	-	-	-	25	7%	(100.0%)
Road Transport	43 054	2 968	6.9%	2 968	6.9%	3 798	9.3%	(21.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	700	414	59.1%	414	59.1%	589	147.4%	(29.8%)
Energy sources	700	414	59.1%	414	59.1%	589	294.7%	(29.8%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	262 572	23 296	8.9%	23 296	8.9%	72 569	23.3%	(67.9%)
Property rates	24 644	4 821	19.6%	4 821	19.6%	3 915	18.7%	23.1%
Service charges	41 061	6 536	15.9%	6 536	15.9%	8 377	20.3%	(22.0%)
Other revenue	26 731	7 890	29.5%	7 890	29.5%	1 520	4.0%	419.0%
Transfers and Subsidies - Operational	122 826	2 634	2.1%	2 634	2.1%	43 356	25.7%	(93.9%)
Transfers and Subsidies - Capital	40 735	-	-	-	-	13 450	43.7%	(100.0%)
Interest	6 576	1 415	21.5%	1 415	21.5%	1 950	17.4%	(27.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	(230 073)	(45 808)	19.9%	(45 808)	19.9%	(56 393)	24.6%	(18.8%)
Suppliers and employees	(230 040)	(45 808)	19.9%	(45 808)	19.9%	(56 393)	24.6%	(18.8%)
Finance charges	(33)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 499	(22 511)	(69.3%)	(22 511)	(69.3%)	16 176	19.7%	(239.2%)
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	(47 122)	(3 666)	7.8%	(3 666)	7.8%	(8 022)	14.2%	(54.3%)
Capital assets	(47 122)	(3 666)	7.8%	(3 666)	7.8%	(8 022)	14.2%	(54.3%)
Net Cash from/(used) Investing Activities	(47 122)	(3 666)	7.8%	(3 666)	7.8%	(8 022)	14.2%	(54.3%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(2)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(2)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(2)	-	(100.0%)
Net Increase/(Decrease) in cash held	(14 624)	(26 178)	179.0%	(26 178)	179.0%	8 152	31.8%	(421.1%)
Cash/cash equivalents at the year begin:	124 364	-	-	-	-	124 369	93.2%	(100.0%)
Cash/cash equivalents at the year end:	109 741	(26 180)	(23.9%)	(26 180)	(23.9%)	132 520	83.3%	(119.8%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	837	6.0%	661	4.8%	8 006	57.7%	13 870	34.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 367	31.5%	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 002	13.1%	1 708	11.2%	445	2.9%	11 161	72.9%	15 317	38.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	459	18.4%	146	5.9%	142	5.7%	1 747	70.1%	2 494	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	333	3.9%	157	1.8%	153	1.8%	7 889	92.5%	8 532	21.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 161	17.8%	2 848	7.1%	1 401	3.5%	28 803	71.6%	40 213	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 582	9.2%	1 726	10.0%	457	2.7%	13 417	78.1%	17 183	42.7%	-	-	-	-
Commercial	3 903	35.8%	516	4.7%	401	3.7%	6 071	55.7%	10 890	27.1%	-	-	-	-
Households	1 675	13.8%	606	5.0%	544	4.5%	9 315	76.7%	12 140	30.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 161	17.8%	2 848	7.1%	1 401	3.5%	28 803	71.6%	40 213	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)	813	99.9%	1	.1%	-	-	-	-	813	94.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47	100.0%	-	-	-	-	-	-	47	5.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	860	99.9%	1	.1%	-	-	-	-	860	100.0%

Contact Details

Municipal Manager	Mr Reshwant Brijraj	039 433 3500
Financial Manager	Mrs Hlanzeke Mchunu	039 433 3563

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 251 108	405 299	32.4%	405 299	32.4%	360 285	30.7%	12.5%
Exchange Revenue								
Service charges - Electricity	182 436	46 873	25.7%	46 873	25.7%	38 054	20.8%	23.2%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	62 711	23 343	37.2%	23 343	37.2%	22 099	31.2%	5.6%
Sale of Goods and Rendering of Services	9 571	1 702	17.8%	1 702	17.8%	2 053	3.0%	(17.1%)
Agency services	5 371	1 448	27.0%	1 448	27.0%	1 230	25.1%	17.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 982	1 741	24.9%	1 741	24.9%	1 497	40.2%	16.3%
Interest earned from Current and Non Current Assets	8 511	3 120	36.7%	3 120	36.7%	652	12.1%	378.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 498	1 175	33.6%	1 175	33.6%	679	26.0%	73.0%
Licence and permits	636	152	23.9%	152	23.9%	132	13.5%	15.3%
Operational Revenue	1 106	121	10.9%	121	10.9%	321	17.2%	(62.4%)
Non-Exchange Revenue								
Property rates	509 406	191 298	37.6%	191 298	37.6%	181 809	36.5%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 062	5 465	17.6%	5 465	17.6%	90	4%	5 996.3%
Licences or permits	9 628	2 600	27.0%	2 600	27.0%	1 918	28.0%	35.5%
Transfer and subsidies - Operational	390 026	118 912	30.5%	118 912	30.5%	103 253	36.2%	15.2%
Interest	30 164	7 350	24.4%	7 350	24.4%	6 500	31.5%	13.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 253 191	285 369	22.8%	285 369	22.8%	256 753	21.9%	11.1%
Employee related costs	483 929	117 733	24.3%	117 733	24.3%	112 741	25.2%	4.4%
Remuneration of councillors	31 164	7 189	23.1%	7 189	23.1%	7 866	25.0%	(8.6%)
Bulk purchases - electricity	158 320	30 698	19.4%	30 698	19.4%	28 193	20.6%	8.9%
Inventory consumed	10 499	3 028	28.8%	3 028	28.8%	1 685	13.2%	79.7%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	104 756	43 635	41.7%	43 635	41.7%	22 550	22.2%	93.5%
Interest	9 958	480	4.8%	480	4.8%	8	.1%	6 283.7%
Contracted services	273 776	44 069	16.1%	44 069	16.1%	50 416	20.6%	(12.6%)
Transfers and subsidies	13 838	1 973	14.3%	1 973	14.3%	1 480	11.2%	33.3%
Irrecoverable debts written off	10 513	1 004	9.6%	1 004	9.6%	1 285	12.9%	(21.8%)
Operational costs	156 437	36 213	23.1%	36 213	23.1%	30 530	19.0%	18.6%
Losses on disposal of Assets	-	(652)	-	(652)	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 083)	119 930		119 930		103 532		
Transfers and subsidies - capital (monetary allocations)	109 848	-	-	-	-	20 321	15.4%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	107 765	119 930		119 930		123 853		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	107 765	119 930		119 930		123 853		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	107 765	119 930		119 930		123 853		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	107 765	119 930		119 930		123 853		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	150 893	33 350	22.1%	33 350	22.1%	37 951	22.1%	(12.1%)
National Government	93 781	26 263	28.0%	26 263	28.0%	36 173	31.4%	(27.4%)
Provincial Government	1 739	-	-	-	-	17	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 520	26 263	27.5%	26 263	27.5%	36 190	31.5%	(27.4%)
Borrowing	21 452	-	-	-	-	-	-	-
Internally generated funds	33 921	7 088	20.9%	7 088	20.9%	1 761	3.5%	302.4%
Capital Expenditure Functional	150 893	33 350	22.1%	33 350	22.1%	37 951	22.1%	(12.1%)
Municipal governance and administration	4 001	312	7.8%	312	7.8%	39	1.2%	700.2%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 801	152	4.0%	152	4.0%	13	4%	1 081.7%
Internal audit	200	160	79.8%	160	79.8%	26	14.1%	511.7%
Community and Public Safety	4 520	1 645	36.4%	1 645	36.4%	622	10.7%	164.3%
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	4 340	1 642	37.8%	1 642	37.8%	610	11.4%	169.1%
Housing	180	3	1.5%	3	1.5%	12	4.5%	(78.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	118 920	30 942	26.0%	30 942	26.0%	37 289	25.6%	(17.0%)
Planning and Development	111 220	26 465	25.6%	26 455	25.6%	29 804	32.9%	(4.5%)
Road Transport	7 200	2 488	34.5%	2 488	34.5%	7 485	13.6%	(66.8%)
Environmental Protection	500	-	-	-	-	-	-	-
Trading Services	23 452	451	1.9%	451	1.9%	-	-	(100.0%)
Energy sources	22 952	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	500	451	90.2%	451	90.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	1 252 102	373 740	29.8%	373 740	29.8%	365 515	29.9%	2.3%
Property rates	483 936	110 499	22.8%	110 499	22.8%	115 979	24.7%	(4.7%)
Service charges	232 890	62 789	27.0%	62 789	27.0%	57 588	25.2%	9.0%
Other revenue	26 628	23 215	87.2%	23 215	87.2%	12 214	27.3%	90.1%
Transfers and Subsidies - Operational	390 290	122 527	31.4%	122 527	31.4%	111 237	32.6%	10.1%
Transfers and Subsidies - Capital	109 848	51 792	47.1%	51 792	47.1%	67 895	51.3%	(23.7%)
Interest	8 511	2 918	34.3%	2 918	34.3%	602	11.2%	384.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 156 494)	(258 480)	22.4%	(258 480)	22.4%	(302 190)	28.7%	(14.5%)
Suppliers and employees	(1 131 649)	(258 000)	22.8%	(258 000)	22.8%	(302 190)	29.4%	(14.6%)
Finance charges	(9 958)	(479)	4.8%	(479)	4.8%	-	-	(100.0%)
Transfers and grants	(14 886)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 608	115 260	120.6%	115 260	120.6%	63 325	37.7%	82.0%
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	(168 358)	(41 274)	24.5%	(41 274)	24.5%	(45 537)	25.4%	(9.4%)
Capital assets	(168 358)	(41 274)	24.5%	(41 274)	24.5%	(45 537)	25.4%	(9.4%)
Net Cash from/(used) Investing Activities	(168 358)	(41 274)	24.5%	(41 274)	24.5%	(45 537)	25.4%	(9.4%)
Cash Flow from Financing Activities								
Receipts	-	449	-	449	-	259	2.8%	73.7%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	449	-	449	-	259	18.3%	73.7%
Payments	(18 414)	(9 423)	51.2%	(9 423)	51.2%	(10 733)	37.7%	(12.2%)
Repayment of borrowing	(18 414)	(9 423)	51.2%	(9 423)	51.2%	(10 733)	37.7%	(12.2%)
Net Cash from/(used) Financing Activities	(18 414)	(8 974)	48.7%	(8 974)	48.7%	(10 475)	54.8%	(14.3%)
Net Increase/(Decrease) in cash held	(91 164)	65 012	(71.3%)	65 012	(71.3%)	7 314	(24.2%)	788.9%
Cash/cash equivalents at the year begin:	131 591	117 938	89.6%	117 938	89.6%	137 286	96.0%	(14.1%)
Cash/cash equivalents at the year end:	40 427	179 235	443.4%	179 235	443.4%	139 164	123.3%	28.8%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23	2.2%	5	.5%	29	2.8%	985	94.5%	1 042	.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 233	39.8%	8 657	20.0%	2 112	4.9%	15 253	35.3%	43 255	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 371	10.3%	53 154	14.3%	11 581	3.1%	268 209	72.2%	371 316	60.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 502	8.2%	7 245	10.8%	2 066	3.1%	51 970	77.8%	66 783	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 036	2.4%	2 949	2.4%	2 954	2.4%	115 105	92.8%	124 044	20.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	362	2.8%	319	2.5%	546	4.3%	11 488	90.4%	12 715	2.1%	-	-	-	-
Total By Income Source	64 528	10.4%	72 327	11.7%	19 288	3.1%	463 011	74.8%	619 155	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 604	4.2%	21 762	34.7%	752	1.2%	37 594	59.9%	62 711	10.1%	-	-	-	-
Commercial	23 845	18.0%	17 078	12.9%	4 846	3.6%	87 053	65.5%	132 822	21.5%	-	-	-	-
Households	38 079	9.0%	33 488	7.9%	13 691	3.2%	338 364	79.9%	423 622	68.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	64 528	10.4%	72 327	11.7%	19 288	3.1%	463 011	74.8%	619 155	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 Khethukuthula Joseph Zulu	039 688 2021
Financial Manager	Ms Sniikwe Qwabe	039 534 1584

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 287 912	406 014	31.5%	406 014	31.5%	359 948	29.2%	12.8%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	361 232	91 246	25.3%	91 246	25.3%	70 587	17.6%	29.3%
Service charges - Waste Water Management	112 683	28 417	25.2%	28 417	25.2%	27 734	25.5%	2.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	295	-	295	-	1 365	682.3%	(78.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	37 768	16 617	44.0%	16 617	44.0%	11 832	31.3%	40.4%
Interest earned from Current and Non Current Assets	11 605	4 394	37.9%	4 394	37.9%	2 069	26.4%	112.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 264	854	37.7%	854	37.7%	2 023	42.8%	(57.8%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	8 453	543	6.4%	543	6.4%	14 167	188.9%	(96.2%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	753 907	263 648	35.0%	263 648	35.0%	230 171	35.1%	14.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 109 757	354 185	31.9%	354 185	31.9%	307 925	22.9%	15.0%
Employee related costs	409 846	146 391	35.7%	146 391	35.7%	128 621	31.0%	13.8%
Remuneration of councillors	11 409	3 120	27.3%	3 120	27.3%	2 895	24.6%	7.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	128 408	24 508	19.1%	24 508	19.1%	22 007	14.3%	11.4%
Debt impairment	74 453	18 611	25.0%	18 611	25.0%	-	-	(100.0%)
Depreciation and amortisation	220 000	53 686	24.4%	53 686	24.4%	53 736	17.0%	(.1%)
Interest	7 222	2 525	35.0%	2 525	35.0%	1 061	7.6%	138.1%
Contracted services	138 443	27 422	19.8%	27 422	19.8%	40 410	36.2%	(32.1%)
Transfers and subsidies	8 000	-	-	-	-	-	-	-
Irrecoverable debts written off	-	13 013	-	13 013	-	1 609	1.0%	708.9%
Operational costs	111 976	64 910	58.0%	64 910	58.0%	57 587	39.8%	12.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(1)	-	(1)	-	-	-	(100.0%)
Surplus/(Deficit)	178 155	51 828		51 828		52 023		
Transfers and subsidies - capital (monetary allocations)	454 994	87 476	19.2%	87 476	19.2%	81 868	28.7%	6.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	633 150	139 304		139 304		133 891		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	633 150	139 304		139 304		133 891		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	633 150	139 304		139 304		133 891		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	633 150	139 304		139 304		133 891		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	454 992	83 040	18.3%	83 040	18.3%	36 573	11.6%	127.1%
National Government	454 992	79 326	17.4%	79 326	17.4%	34 385	12.0%	130.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	454 992	79 326	17.4%	79 326	17.4%	34 385	12.0%	130.7%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	3 714	-	3 714	-	2 188	7.4%	69.8%
Capital Expenditure Functional	454 992	83 040	18.3%	83 040	18.3%	36 573	11.6%	127.1%
Municipal governance and administration	3 340	3 340		3 340		2 188	8.8%	52.7%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	3 340	-	3 340	-	2 188	8.8%	52.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services								
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	454 992	79 700	17.5%	79 700	17.5%	34 385	11.9%	131.8%
Energy sources	-	-	-	-	-	-	-	-
Water Management	335 995	45 722	13.6%	45 722	13.6%	25 474	13.1%	79.5%
Waste Water Management	118 998	33 978	28.6%	33 978	28.6%	8 911	9.3%	281.3%
Waste Management	-	-	-	-	-	-	-	-
Other								

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	1 660 745	1 307 993	78.8%	1 307 993	78.8%	1 036 369	68.2%	26.2%
Property rates	-	-	-	-	-	-	-	-
Service charges	315 135	561 904	178.3%	561 904	178.3%	200 319	51.6%	180.5%
Other revenue	122 603	-	-	-	-	18 675	14.0%	(100.0%)
Transfers and Subsidies - Operational	756 407	550 007	72.7%	550 007	72.7%	721 916	106.9%	(23.8%)
Transfers and Subsidies - Capital	454 994	196 083	43.1%	196 083	43.1%	95 290	33.4%	105.8%
Interest	11 605	-	-	-	-	169	.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(768 558)	(306)		(306)		(28 030)	2.7%	(98.9%)
Suppliers and employees	(753 336)	(306)	-	(306)	-	(27 874)	2.8%	(98.9%)
Finance charges	(7 222)	-	-	-	-	(157)	1.1%	(100.0%)
Transfers and grants	(8 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	892 187	1 307 688	146.6%	1 307 688	146.6%	1 008 339	205.4%	29.7%
Cash Flow from Investing Activities								
Receipts	1 146	(520)	(45.4%)	(520)	(45.4%)	6	.3%	(8 615.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 146	(520)	(45.4%)	(520)	(45.4%)	6	.3%	(8 615.2%)
Decrease (increase) in non-current investments	0	-	-	-	-	-	-	-
Payments	(521 069)	-		-		(67 180)	21.3%	(100.0%)
Capital assets	(521 069)	-	-	-	-	(67 180)	21.3%	(100.0%)
Net Cash from/(used) Investing Activities	(519 923)	(520)	.1%	(520)	.1%	(67 174)	21.5%	(99.2%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	372 264	1 307 168	351.1%	1 307 168	351.1%	941 164	528.0%	38.9%
Cash/cash equivalents at the year begin:	41 728	301 914	723.5%	301 914	723.5%	31 728	39.9%	851.6%
Cash/cash equivalents at the year end:	413 992	1 609 084	388.7%	1 609 084	388.7%	973 265	377.7%	65.3%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 006	4.3%	33 744	3.2%	35 629	3.4%	934 661	89.1%	1 049 040	87.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 564	6.3%	5 484	3.6%	5 312	3.5%	131 174	86.6%	151 534	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 992	100.0%	1 992	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(249)	17.8%	(971)	69.1%	(554)	39.4%	370	(26.3%)	(1 405)	(1.1%)	-	-	-	-
Total By Income Source	54 320	4.5%	38 257	3.2%	40 386	3.4%	1 068 197	88.9%	1 201 161	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 502	22.0%	1 567	9.8%	1 235	7.8%	9 609	60.4%	15 913	1.3%	-	-	-	-
Commercial	15 278	8.5%	7 653	4.3%	10 706	6.0%	145 640	81.2%	179 277	14.9%	-	-	-	-
Households	35 627	3.5%	29 073	2.9%	28 455	2.8%	913 166	90.7%	1 006 320	83.8%	-	-	-	-
Other	(86)	24.6%	(36)	10.3%	(9)	2.6%	(218)	62.5%	(350)	(1.0%)	-	-	-	-
Total By Customer Group	54 320	4.5%	38 257	3.2%	40 386	3.4%	1 068 197	88.9%	1 201 161	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	8 373	4.2%	-	-	10 444	5.2%	181 742	90.6%	200 558	41.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	326	100.0%	326	.1%
Trade Creditors	12 723	5.9%	10 104	4.7%	2 703	1.2%	190 952	88.2%	216 481	45.1%
Auditor-General	636	96.8%	-	-	-	-	21	3.2%	657	.1%
Other	4 616	7.5%	1 775	2.9%	-	-	55 154	89.6%	61 544	12.8%
Total	26 347	5.5%	11 878	2.5%	13 147	2.7%	428 195	89.3%	479 567	100.0%

Contact Details

Municipal Manager	Mr Vela Owen Mazibuko	039 688 5701
Financial Manager	Mr Kushi Audan	039 688 5700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	220 539	80 654	36.6%	80 654	36.6%	68 787	33.5%	17.3%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 023	796	26.3%	796	26.3%	659	24.9%	20.8%
Sale of Goods and Rendering of Services	252	141	56.0%	141	56.0%	145	106.3%	(2.4%)
Agency services	3 203	843	26.3%	843	26.3%	843	33.1%	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	294	-	294	-	344	-	(14.3%)
Interest earned from Current and Non Current Assets	3 100	1 796	57.9%	1 796	57.9%	23	1.1%	7 690.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	895	175	19.6%	175	19.6%	106	18.6%	65.5%
Licence and permits	6	2	36.1%	2	36.1%	5	156.5%	(53.9%)
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	60 635	14 716	24.3%	14 716	24.3%	13 468	27.9%	9.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21	3	14.2%	3	14.2%	2	8.4%	73.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 906	57 999	40.9%	57 999	40.9%	50 675	35.1%	14.5%
Interest	7 500	2 938	39.2%	2 938	39.2%	2 518	50.4%	16.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	949	-	949	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	243 215	102 312	42.1%	102 312	42.1%	39 933	20.4%	156.2%
Employee related costs	97 677	21 974	22.5%	21 974	22.5%	21 460	24.4%	2.4%
Remuneration of councillors	10 506	2 715	25.8%	2 715	25.8%	2 866	28.9%	(5.3%)
Bulk purchases - electricity	-	-	-	-	-	93	-	(100.0%)
Inventory consumed	3 868	218	5.6%	218	5.6%	468	28.7%	(53.4%)
Debt impairment	5 000	-	-	-	-	-	-	-
Depreciation and amortisation	33 150	4 809	14.5%	4 809	14.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	54 244	9 585	17.7%	9 585	17.7%	7 432	15.0%	29.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	54 776	-	54 776	-	-	-	(100.0%)
Operational costs	38 770	8 233	21.2%	8 233	21.2%	7 613	29.1%	8.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 676)	(21 658)		(21 658)		28 854		
Transfers and subsidies - capital (monetary allocations)	31 198	12 888	41.3%	12 888	41.3%	20 140	55.6%	(36.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 523	(8 769)		(8 769)		48 994		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 523	(8 769)		(8 769)		48 994		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 523	(8 769)		(8 769)		48 994		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 523	(8 769)		(8 769)		48 994		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	45 670	13 202	28.9%	13 202	28.9%	8 985	29.7%	46.9%
National Government	31 448	11 461	36.4%	11 461	36.4%	6 448	25.7%	77.7%
Provincial Government	-	1 255	-	1 255	-	532	12.5%	135.7%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 448	12 716	40.4%	12 716	40.4%	6 981	23.8%	82.2%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14 222	487	3.4%	487	3.4%	2 004	224.2%	(75.7%)
Capital Expenditure Functional	45 670	13 202	28.9%	13 202	28.9%	8 985	29.7%	46.9%
Municipal governance and administration	10 610	487	4.6%	487	4.6%	2 004	391.7%	(75.7%)
Executive and Council	800	-	-	-	-	-	-	-
Finance and administration	9 810	487	5.0%	487	5.0%	2 004	391.7%	(75.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	1 255	-	1 255	-	241	4.7%	421.7%
Community and Social Services	-	1 255	-	1 255	-	241	4.7%	421.7%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 970	11 461	33.7%	11 461	33.7%	6 740	27.4%	70.0%
Planning and Development	16 675	2 359	14.0%	2 359	14.0%	4 050	19.9%	(41.7%)
Road Transport	17 095	9 101	53.2%	9 101	53.2%	2 690	62.7%	238.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	1 090	-	-	-	-	-	-	-
Energy sources	890	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	200	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	276 768	29	-	29	-	576	.2%	(95.0%)
Property rates	96 815	-	-	-	-	-	-	-
Service charges	2 720	-	-	-	-	-	-	-
Other revenue	1 028	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	141 906	29	-	29	-	576	.4%	(95.0%)
Transfers and Subsidies - Capital	31 198	-	-	-	-	-	-	-
Interest	3 100	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(214 812)	(10 203)	4.7%	(10 203)	4.7%	-	-	(100.0%)
Suppliers and employees	(214 812)	(10 203)	4.7%	(10 203)	4.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	61 956	(10 174)	(16.4%)	(10 174)	(16.4%)	576	.9%	(1 867.6%)
Cash Flow from Investing Activities								
Receipts	(3 074)	256	(8.3%)	256	(8.3%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(3 074)	256	(8.3%)	256	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(48 566)	-	-	-	-	-	-	-
Capital assets	(48 566)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 640)	256	(.5%)	256	(.5%)	-	-	(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	10 316	(9 918)	(96.1%)	(9 918)	(96.1%)	576	1.6%	(1 823.1%)
Cash/cash equivalents at the year begin:	99 534	115 560	116.1%	115 560	116.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	109 849	105 642	96.2%	105 642	96.2%	576	.5%	18 253.0%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(4 184)	(5.5%)	(41)	(.1%)	3 528	4.7%	76 474	100.9%	75 777	90.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	397	7.9%	(1)	-	122	2.4%	4 512	89.7%	5 031	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	7.8%	-	-	41	2.9%	1 262	89.3%	1 413	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	-	-	-	-	-	1 882	100.0%	1 881	2.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	110	398.7%	-	-	55	199.4%	(137)	(498.1%)	28	-	-	-	-	-
Total By Income Source	(3 568)	(4.2%)	(42)	-	3 746	4.5%	83 993	99.8%	84 129	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(4 586)	(40.6%)	249	2.2%	839	7.4%	14 794	131.0%	11 296	13.4%	-	-	-	-
Commercial	3 745	8.6%	(180)	(.4%)	1 460	3.4%	38 404	88.4%	43 429	51.6%	-	-	-	-
Households	(3 101)	(9.9%)	(136)	(.4%)	1 260	4.0%	33 163	106.3%	31 186	37.1%	-	-	-	-
Other	374	(21.0%)	25	(1.4%)	187	(10.5%)	(2 368)	(132.9%)	(1 782)	(2.1%)	-	-	-	-
Total By Customer Group	(3 568)	(4.2%)	(42)	-	3 746	4.5%	83 993	99.8%	84 129	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	269	3.6%	796	10.5%	-	-	6 480	85.9%	7 545	100.0%
Total	269	3.6%	796	10.5%	-	-	6 480	85.9%	7 545	100.0%

Contact Details

Municipal Manager	Mr Nthlanhla Maxwell Mabaso	033 816 6828
Financial Manager	Mr Vusumuzi Mdilose	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	571 897	147 702	25.8%	147 702	25.8%	131 006	24.4%	12.7%
Exchange Revenue								
Service charges - Electricity	156 164	28 987	18.6%	28 987	18.6%	27 227	20.9%	6.5%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 752	2 979	27.7%	2 979	27.7%	2 944	30.4%	1.2%
Sale of Goods and Rendering of Services	5 609	889	15.9%	889	15.9%	1 301	19.8%	(31.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 308	903	21.0%	903	21.0%	973	37.0%	(7.2%)
Interest earned from Current and Non Current Assets	3 030	985	32.5%	985	32.5%	533	29.9%	84.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 370	332	24.3%	332	24.3%	249	19.2%	33.5%
Licence and permits	2 445	655	26.8%	655	26.8%	175	7.5%	275.0%
Operational Revenue	1 563	31	2.0%	31	2.0%	15	2.7%	104.4%
Non-Exchange Revenue								
Property rates	253 564	66 816	26.4%	66 816	26.4%	59 791	24.9%	11.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 957	26	9%	26	9%	19	7%	37.3%
Licences or permits	1 954	234	12.0%	234	12.0%	295	12.7%	(20.7%)
Transfer and subsidies - Operational	114 187	42 019	36.8%	42 019	36.8%	34 865	28.0%	20.5%
Interest	13 677	2 844	20.8%	2 844	20.8%	2 617	20.1%	8.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	316	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	571 590	137 554	24.1%	137 554	24.1%	125 648	23.4%	9.5%
Employee related costs	155 966	35 466	22.7%	35 466	22.7%	31 555	23.7%	12.4%
Remuneration of councillors	11 327	2 716	24.0%	2 716	24.0%	2 706	25.2%	4%
Bulk purchases - electricity	190 198	63 275	33.3%	63 275	33.3%	50 124	31.3%	26.2%
Inventory consumed	4 722	9	2%	9	2%	631	19.4%	(96.6%)
Debt impairment	10 243	-	-	-	-	-	-	-
Depreciation and amortisation	51 439	14 896	29.0%	14 896	29.0%	14 953	31.7%	(4%)
Interest	47	13	27.3%	13	27.3%	456	24.4%	(97.2%)
Contracted services	80 964	9 038	11.2%	9 038	11.2%	14 186	12.9%	(36.3%)
Transfers and subsidies	1 520	282	18.6%	282	18.6%	160	12.6%	76.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	65 163	11 859	18.2%	11 859	18.2%	10 877	18.1%	9.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	307	10 148		10 148		5 357		
Transfers and subsidies - capital (monetary allocations)	48 108	7 866	16.4%	7 866	16.4%	197	7%	3 900.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 415	18 014		18 014		5 554		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 415	18 014		18 014		5 554		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 415	18 014		18 014		5 554		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 415	18 014		18 014		5 554		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	83 818	959	1.1%	959	1.1%	217	.5%	341.3%
National Government	46 708	98	2%	98	2%	-	-	(100.0%)
Provincial Government	1 400	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 108	98	.2%	98	.2%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	35 710	861	2.4%	861	2.4%	217	1.7%	296.1%
Capital Expenditure Functional	83 818	11 144	13.3%	11 144	13.3%	531	1.3%	1 997.2%
Municipal governance and administration	2 381	5 263	221.0%	5 263	221.0%	574	33.9%	817.0%
Executive and Council	1 100	-	-	-	-	29	5.1%	(100.0%)
Finance and administration	1 281	5 263	410.8%	5 263	410.8%	545	49.0%	866.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 580	579	36.6%	579	36.6%	78	2.6%	646.1%
Community and Social Services	-	579	-	579	-	78	2.6%	646.1%
Sport And Recreation	900	-	-	-	-	-	-	-
Public Safety	680	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 770	4 772	8.6%	4 772	8.6%	(88)	(3%)	(5 506.9%)
Planning and Development	3 650	-	-	-	-	11	1.5%	(100.0%)
Road Transport	51 920	4 772	9.2%	4 772	9.2%	(99)	(3%)	(4 906.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	24 086	530	2.2%	530	2.2%	(32)	(6%)	(1 762.3%)
Energy sources	22 486	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 600	530	33.1%	530	33.1%	(32)	(15.9%)	(1 762.3%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	674 190	124 650	18.5%	124 650	18.5%	120 197	23.4%	3.7%
Property rates	240 886	105 120	43.6%	105 120	43.6%	100 045	46.4%	5.1%
Service charges	190 150	3 299	1.7%	3 299	1.7%	2 952	2.3%	11.7%
Other revenue	77 829	1 793	2.3%	1 793	2.3%	1 885	12.2%	(4.9%)
Transfers and Subsidies - Operational	114 187	5 802	5.1%	5 802	5.1%	6 570	5.3%	(11.7%)
Transfers and Subsidies - Capital	48 108	8 636	18.0%	8 636	18.0%	8 744	30.7%	(1.2%)
Interest	3 030	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(579 115)	4 190	(.7%)	4 190	(.7%)	101	-	4 048.1%
Suppliers and employees	(577 540)	4 190	(.7%)	4 190	(.7%)	101	-	4 048.1%
Finance charges	(47)	-	-	-	-	-	-	-
Transfers and grants	(1 528)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 076	128 840	135.5%	128 840	135.5%	120 298	306.0%	7.1%
Cash Flow from Investing Activities								
Receipts	1 481	(6 884)	(464.7%)	(6 884)	(464.7%)	-	-	(100.0%)
Proceeds on disposal of PPE	316	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 166	(6 884)	(590.6%)	(6 884)	(590.6%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(96 390)	(12 438)	12.9%	(12 438)	12.9%	(432)	1.0%	2 778.7%
Capital assets	(96 390)	(12 438)	12.9%	(12 438)	12.9%	(432)	1.0%	2 778.7%
Net Cash from/(used) Investing Activities	(94 909)	(19 322)	20.4%	(19 322)	20.4%	(432)	1.1%	4 371.8%
Cash Flow from Financing Activities								
Receipts	(189)	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(189)	-	-	-	-	-	-	-
Payments	-	-	-	-	-	(9 992)	329.6%	(100.0%)
Repayment of borrowing	-	-	-	-	-	(9 992)	329.6%	(100.0%)
Net Cash from/(used) Financing Activities	(189)	-	-	-	-	(9 992)	310.8%	(100.0%)
Net Increase/(Decrease) in cash held	(22)	109 518	(489 246.8%)	109 518	(489 246.8%)	109 874	(2 370.6%)	(.3%)
Cash/cash equivalents at the year begin:	42 170	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	42 148	121 768	288.9%	121 768	288.9%	109 874	428.0%	10.8%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	267	6.4%	684	16.4%	3 225	77.2%	-	-	4 176	100.0%
Total	267	6.4%	684	16.4%	3 225	77.2%	-	-	4 176	100.0%

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Financial Manager	Mrs Nonto Nzuza	033 239 9293

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	200 217	42 885	21.4%	42 885	21.4%	40 334	23.3%	6.3%
Exchange Revenue								
Service charges - Electricity	71 824	9 413	13.1%	9 413	13.1%	15 078	20.4%	(37.6%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 900	1 248	25.5%	1 248	25.5%	1 162	27.0%	7.4%
Sale of Goods and Rendering of Services	180	33	18.1%	33	18.1%	29	5%	11.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 899	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	341	188	55.0%	188	55.0%	51	40.9%	269.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	249	40	16.0%	40	16.0%	62	27.9%	(35.8%)
Licence and permits	4 795	1 522	31.8%	1 522	31.8%	816	16.6%	86.6%
Operational Revenue	13 400	1 509	11.3%	1 509	11.3%	1 326	8 451.9%	13.8%
Non-Exchange Revenue								
Property rates	15 816	4 160	26.3%	4 160	26.3%	3 759	21.4%	10.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 044	2 145	26.7%	2 145	26.7%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 769	22 628	42.1%	22 628	42.1%	18 051	32.1%	25.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	190 428	63 829	33.5%	63 829	33.5%	62 864	33.3%	1.5%
Employee related costs	61 596	14 893	24.2%	14 893	24.2%	14 667	27.0%	1.5%
Remuneration of councillors	3 145	753	23.9%	753	23.9%	741	23.8%	1.6%
Bulk purchases - electricity	67 833	26 580	39.2%	26 580	39.2%	32 121	44.7%	(17.2%)
Inventory consumed	5 667	3 563	62.9%	3 563	62.9%	2 485	66.2%	43.3%
Debt impairment	6 944	-	-	-	-	-	-	-
Depreciation and amortisation	17 994	-	-	-	-	-	-	-
Interest	-	10 792	-	10 792	-	5 543	-	94.7%
Contracted services	15 298	3 914	25.6%	3 914	25.6%	1 616	15.5%	142.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	11 951	3 334	27.9%	3 334	27.9%	5 779	30.4%	(42.3%)
Losses on disposal of Assets	-	-	-	-	-	(89)	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 789	(20 944)		(20 944)		(22 530)		
Transfers and subsidies - capital (monetary allocations)	20 828	2 071	9.9%	2 071	9.9%	4 185	33.6%	(50.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 617	(18 873)		(18 873)		(18 344)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 617	(18 873)		(18 873)		(18 344)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 617	(18 873)		(18 873)		(18 344)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 617	(18 873)		(18 873)		(18 344)		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	20 828	1 693	8.1%	1 693	8.1%	5 690	45.7%	(70.3%)
National Government	20 828	1 539	7.4%	1 539	7.4%	5 690	45.7%	(73.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 828	1 539	7.4%	1 539	7.4%	5 690	45.7%	(73.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	153	-	153	-	-	-	(100.0%)
Capital Expenditure Functional	20 828	1 693	8.1%	1 693	8.1%	5 690	45.7%	(70.3%)
Municipal governance and administration								
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	2 143	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	9 350							
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	9 350	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 478	1 693	14.7%	1 693	14.7%	3 548	28.5%	(52.3%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11 478	1 693	14.7%	1 693	14.7%	3 548	28.5%	(52.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services								
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other								

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	229 894	57 769	25.1%	57 769	25.1%	61 512	33.7%	(6.1%)
Property rates	15 816	2 090	13.2%	2 090	13.2%	6 469	61.4%	(67.7%)
Service charges	75 009	9 364	12.5%	9 364	12.5%	15 879	20.8%	(41.0%)
Other revenue	21 439	5 508	25.7%	5 508	25.7%	5 977	41.5%	(7.8%)
Transfers and Subsidies - Operational	96 461	34 333	35.6%	34 333	35.6%	20 253	36.0%	69.5%
Transfers and Subsidies - Capital	20 828	6 451	31.0%	6 451	31.0%	12 900	51.5%	(50.0%)
Interest	341	23	6.7%	23	6.7%	33	26.6%	(30.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(204 915)	(40 143)	19.6%	(40 143)	19.6%	(44 271)	30.6%	(9.3%)
Suppliers and employees	(162 223)	(40 143)	24.7%	(40 143)	24.7%	(44 271)	30.6%	(9.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(42 692)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	24 978	17 626	70.6%	17 626	70.6%	17 241	45.7%	2.2%
Cash Flow from Investing Activities								
Receipts	-	(4 792)	-	(4 792)	-	(10 624)	-	(54.9%)
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	-	(4 792)	-	(4 792)	-	(10 624)	-	(54.9%)
Payments	(20 828)	(12 428)	59.7%	(12 428)	59.7%	(6 544)	26.1%	89.9%
Capital assets	(20 828)	(12 428)	59.7%	(12 428)	59.7%	(6 544)	26.1%	89.9%
Net Cash from/(used) Investing Activities	(20 828)	(17 220)	82.7%	(17 220)	82.7%	(17 168)	68.5%	.3%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(3 150)	-	-	-	-	(2 225)	74.9%	(100.0%)
Repayment of borrowing	(3 150)	-	-	-	-	(2 225)	74.9%	(100.0%)
Net Cash from/(used) Financing Activities	(3 150)	-	-	-	-	(2 225)	74.9%	(100.0%)
Net Increase/(Decrease) in cash held	1 001	406	40.6%	406	40.6%	(2 153)	(22.2%)	(118.9%)
Cash/cash equivalents at the year begin:	3 519	564	16.0%	564	16.0%	2 504	216.4%	(77.5%)
Cash/cash equivalents at the year end:	4 519	1 813	40.1%	1 813	40.1%	351	3.2%	416.1%

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 Ito 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	2 734	7.6%	(1 828)	(5.1%)	960	2.7%	34 286	94.8%	36 153	19.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 639	1.8%	(498)	(3.3%)	1 200	8.8%	143 528	97.7%	146 869	78.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	931	3.7%	(27)	(1.1%)	444	1.8%	23 713	94.6%	25 061	13.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	.3%	(8)	(2.2%)	4	.1%	4 722	99.8%	4 734	2.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(883)	3.5%	(61)	.2%	(483)	1.9%	(23 682)	94.3%	(25 109)	(13.4%)	-	-	-	-
Total By Income Source	5 437	2.9%	(2 421)	(1.3%)	2 125	1.1%	182 567	97.3%	187 707	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	779	10.5%	(34)	(.5%)	335	4.5%	6 309	85.4%	7 389	3.9%	-	-	-	-
Commercial	3 025	10.4%	(2 013)	(6.9%)	1 094	3.8%	26 955	92.8%	29 061	15.5%	-	-	-	-
Households	1 633	1.1%	(374)	(2.2%)	696	.5%	149 302	98.7%	151 257	80.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 437	2.9%	(2 421)	(1.3%)	2 125	1.1%	182 567	97.3%	187 707	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 226	2.6%	13 456	2.9%	13 996	3.0%	425 254	91.5%	464 931	97.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(145)	(1.0%)	(255)	(1.8%)	(4 735)	(32.7%)	19 638	135.4%	14 503	3.0%
Auditor-General	-	-	-	-	(286)	(28 569 400.0%)	286	(28 569 300.0%)	(0)	-
Other	-	-	6	100.0%	(16)	(255.6%)	16	255.6%	6	-
Total	12 081	2.5%	13 207	2.8%	8 959	1.9%	445 194	92.9%	479 441	100.0%

Contact Details

Municipal Manager	Dr Elphas Dladla	033 263 1221
Financial Manager	Mr Pitso Molefe	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	64 448	24 538	38.1%	24 538	38.1%	22 268	36.0%	10.2%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	102	25	24.2%	25	24.2%	24	25.0%	2.5%
Sale of Goods and Rendering of Services	56	2	3.2%	2	3.2%	9	8.6%	(79.5%)
Agency services	220	59	26.8%	59	26.8%	18	20.0%	227.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	(908)	-	(908)	-	1	-	(166 466.5%)
Interest earned from Current and Non Current Assets	500	127	25.4%	127	25.4%	63	12.3%	101.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	798	204	25.5%	204	25.5%	198	26.8%	3.0%
Licence and permits	75	14	18.6%	14	18.6%	6	14.6%	116.4%
Operational Revenue	60	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	8 365	1 590	19.0%	1 590	19.0%	1 628	20.2%	(2.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 971	23 378	43.3%	23 378	43.3%	20 281	39.3%	15.3%
Interest	300	48	16.1%	48	16.1%	41	20.6%	17.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	68 400	22 658	33.1%	22 658	33.1%	16 405	22.1%	38.1%
Employee related costs	39 989	11 514	28.8%	11 514	28.8%	9 998	27.3%	15.2%
Remuneration of councillors	4 423	948	21.4%	948	21.4%	1 196	29.9%	(20.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	62	-	62	-	349	102.6%	(82.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 884	-	-	-	-	-	-	-
Interest	-	2	-	2	-	-	-	(100.0%)
Contracted services	4 558	7 456	163.6%	7 456	163.6%	2 668	31.9%	179.4%
Transfers and subsidies	1 500	434	28.9%	434	28.9%	340	8.9%	27.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	4 047	2 233	55.2%	2 233	55.2%	1 800	34.5%	24.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	10	-	10	-	54	-	(81.1%)
Surplus/(Deficit)	(3 952)	1 879		1 879		5 863		
Transfers and subsidies - capital (monetary allocations)	13 125	4 030	30.7%	4 030	30.7%	6 976	54.7%	(42.2%)
Transfers and subsidies - capital (in-kind)	900	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 073	5 910		5 910		12 840		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	10 073	5 910		5 910		12 840		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 073	5 910		5 910		12 840		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 073	5 910		5 910		12 840		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	13 369	4 515	33.8%	4 515	33.8%	5 008	43.9%	(9.9%)
National Government	12 469	4 477	35.9%	4 477	35.9%	4 981	47.3%	(10.1%)
Provincial Government	-	-	-	-	-	0	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 469	4 477	35.9%	4 477	35.9%	4 982	47.3%	(10.1%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	900	37	4.2%	37	4.2%	26	3.1%	41.4%
Capital Expenditure Functional	13 369	4 515	33.8%	4 515	33.8%	5 008	43.9%	(9.9%)
Municipal governance and administration		17		17		0	1.0%	3 825.5%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	17	-	17	-	0	3.4%	3 825.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	900	412	45.8%	412	45.8%	2 283	136.5%	(81.9%)
Community and Social Services	900	-	-	-	-	1 714	272.7%	(100.0%)
Sport And Recreation	-	412	-	412	-	569	54.5%	(27.5%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 469	4 085	32.8%	4 085	32.8%	2 725	28.1%	49.9%
Planning and Development	-	425	-	425	-	362	44.4%	(55.8%)
Road Transport	12 469	3 660	29.4%	3 660	29.4%	1 763	23.5%	107.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services								
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other								

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	67 955	24 783	36.5%	24 783	36.5%	20 525	28.2%	20.7%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	106	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	67 349	18 232	27.1%	18 232	27.1%	14 846	28.4%	22.8%
Transfers and Subsidies - Capital	-	6 551	-	6 551	-	5 680	44.5%	15.3%
Interest	500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(55 632)	-	-	-	-	-	-	-
Suppliers and employees	(54 132)	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 500)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	12 323	24 783	201.1%	24 783	201.1%	20 525	72.4%	20.7%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(15 374)	-	-	-	-	-	-	-
Capital assets	(15 374)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(15 374)	-	-	-	-	-	-	-
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	(3 051)	24 783	(812.4%)	24 783	(812.4%)	20 525	134.5%	20.7%
Cash/cash equivalents at the year begin:	(3 838)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(6 889)	24 109	(350.0%)	24 109	(350.0%)	20 525	105.0%	17.5%

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 Ito 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	-	-	-	-	-	-	67	100.0%	67	4.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	932	5.6%	(80)	(.5%)	1 230	7.4%	14 502	87.4%	16 584	89.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18	8.0%	-	-	8	3.5%	199	88.6%	224	1.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	125	24.9%	-	-	44	8.8%	333	66.3%	503	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	25	2.3%	-	-	24	2.2%	1 025	95.5%	1 074	5.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(.6%)	(0)	(.2%)	-	-	147	100.8%	146	.8%	-	-	-	-
Total By Income Source	1 099	5.9%	(81)	(.4%)	1 306	7.0%	16 273	87.5%	18 598	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	215	3.0%	-	-	698	9.6%	6 362	87.5%	7 275	39.1%	-	-	-	-
Commercial	82	6.9%	-	-	183	15.4%	921	77.7%	1 186	6.4%	-	-	-	-
Households	84	10.2%	(0)	-	35	4.3%	706	85.6%	825	4.4%	-	-	-	-
Other	719	7.7%	(80)	(.9%)	390	4.2%	8 284	89.0%	9 313	50.1%	-	-	-	-
Total By Customer Group	1 099	5.9%	(81)	(.4%)	1 306	7.0%	16 273	87.5%	18 598	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)	-	3	-	(1 377)	-	1 377	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(7)	-	7	-	-	-
Total	(3)	-	3	-	(1 384)	-	1 384	-	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	8 120 726	2 006 218	24.7%	2 006 218	24.7%	1 771 025	25.1%	13.3%
Exchange Revenue								
Service charges - Electricity	3 892 818	905 412	23.3%	905 412	23.3%	770 525	24.2%	17.5%
Service charges - Water	901 572	228 444	25.3%	228 444	25.3%	206 978	25.3%	10.4%
Service charges - Waste Water Management	202 500	55 546	27.4%	55 546	27.4%	47 750	27.4%	16.3%
Service charges - Waste Management	138 742	33 206	23.9%	33 206	23.9%	28 488	22.0%	16.6%
Sale of Goods and Rendering of Services	43 362	3 397	7.8%	3 397	7.8%	6 153	8.9%	(44.8%)
Agency services	715	763	106.7%	763	106.7%	967	144.8%	(21.1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	198 174	47 950	24.2%	47 950	24.2%	44 092	24.6%	8.8%
Interest earned from Current and Non Current Assets	18 052	8 006	44.4%	8 006	44.4%	2 056	12.1%	289.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	104 824	9 050	8.6%	9 050	8.6%	2 796	7.5%	223.6%
Licence and permits	2 452	522	21.3%	522	21.3%	241	16.0%	117.1%
Operational Revenue	187 045	10 898	5.8%	10 898	5.8%	6 986	6.5%	56.0%
Non-Exchange Revenue								
Property rates	1 526 985	374 514	24.5%	374 514	24.5%	351 471	24.6%	6.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 660	49	3%	49	3%	808	40.3%	(94.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	838 135	311 227	37.1%	311 227	37.1%	286 398	33.5%	8.7%
Interest	50 691	17 233	34.0%	17 233	34.0%	15 316	33.4%	12.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	7 703 788	1 870 205	24.3%	1 870 205	24.3%	1 703 878	26.4%	9.8%
Employee related costs	1 793 148	372 463	20.8%	372 463	20.8%	362 312	22.9%	2.8%
Remuneration of councillors	62 700	11 947	19.1%	11 947	19.1%	12 485	21.0%	(4.3%)
Bulk purchases - electricity	2 514 000	1 010 525	40.2%	1 010 525	40.2%	906 775	41.2%	11.4%
Inventory consumed	970 629	196 049	20.2%	196 049	20.2%	136 705	15.7%	43.4%
Debt impairment	600 000	0	-	0	-	2 802	-	(100.0%)
Depreciation and amortisation	461 616	90 219	19.5%	90 219	19.5%	94 064	21.3%	(4.1%)
Interest	40 401	3 351	8.3%	3 351	8.3%	5 429	5.8%	(38.3%)
Contracted services	994 888	114 756	11.5%	114 756	11.5%	113 550	17.1%	1.1%
Transfers and subsidies	51 024	22 881	44.8%	22 881	44.8%	12 324	19.4%	85.7%
Irrecoverable debts written off	-	3 448	-	3 448	-	281	1%	1 125.4%
Operational costs	215 382	44 971	20.9%	44 971	20.9%	57 150	31.7%	(21.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(405)	-	(405)	-	-	-	(100.0%)
Surplus/(Deficit)	416 938	136 013		136 013		67 147		
Transfers and subsidies - capital (monetary allocations)	448 700	87 384	19.5%	87 384	19.5%	68 011	15.2%	28.5%
Transfers and subsidies - capital (in-kind)	-	(1 351)	-	(1 351)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	865 638	222 046		222 046		135 158		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	865 638	222 046		222 046		135 158		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	865 638	222 046		222 046		135 158		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	865 638	222 046		222 046		135 158		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	768 760	61 515	8.0%	61 515	8.0%	60 969	7.3%	.9%
National Government	312 535	61 967	19.8%	61 967	19.8%	56 583	16.4%	9.5%
Provincial Government	136 225	(452)	(.3%)	(452)	(.3%)	3 677	3.6%	(112.3%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	448 760	61 515	13.7%	61 515	13.7%	60 260	13.5%	2.1%
Borrowing	200 000	-	-	-	-	-	-	-
Internally generated funds	120 000	-	-	-	-	709	8%	(100.0%)
Capital Expenditure Functional	768 760	104 517	13.6%	104 517	13.6%	60 969	7.3%	71.4%
Municipal governance and administration	55 000	11 093	20.2%	11 093	20.2%	415	.8%	2 575.5%
Executive and Council	5 000	11 093	221.9%	11 093	221.9%	-	-	(100.0%)
Finance and administration	50 000	-	-	-	-	415	.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	169 052	29 590	17.5%	29 590	17.5%	9 974	7.8%	196.7%
Community and Social Services	24 307	7 580	31.2%	7 580	31.2%	5 075	21.0%	49.4%
Sport And Recreation	-	1 081	-	1 081	-	-	-	(100.0%)
Public Safety	-	443	-	443	-	-	-	(100.0%)
Housing	144 745	20 486	14.2%	20 486	14.2%	4 900	4.9%	318.1%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 006	41 908	39.9%	41 908	39.9%	14 790	14.1%	183.4%
Planning and Development	34 606	(452)	(1.3%)	(452)	(1.3%)	6 345	14.2%	(107.1%)
Road Transport	70 400	42 360	60.2%	42 360	60.2%	8 445	14.2%	401.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	436 702	21 926	5.0%	21 926	5.0%	35 616	6.5%	(38.4%)
Energy sources	179 000	439	2%	439	2%	7 767	3.2%	(94.3%)
Water Management	133 925	11 724	8.8%	11 724	8.8%	13 686	7.0%	(14.3%)
Waste Water Management	120 778	9 550	7.9%	9 550	7.9%	14 163	15.0%	(32.6%)
Waste Management	3 000	213	7.1%	213	7.1%	-	-	(100.0%)
Other	3 000	-	-	-	-	175	3.8%	(100.0%)

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	8 327 244	100 591	1.2%	100 591	1.2%	1 084 067	14.7%	(90.7%)
Property rates	1 435 366	8 921	.6%	8 921	.6%	316 074	24.8%	(97.2%)
Service charges	4 467 999	3 323	.1%	3 323	.1%	686 572	17.7%	(99.5%)
Other revenue	1 119 062	11 595	1.0%	11 595	1.0%	(344 523)	(37.6%)	(103.4%)
Transfers and Subsidies - Operational	834 106	(19 083)	(2.3%)	(19 083)	(2.3%)	364 142	42.5%	(105.2%)
Transfers and Subsidies - Capital	452 578	95 835	21.2%	95 835	21.2%	59 718	13.4%	60.5%
Interest	18 132	-	-	-	-	2 084	12.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(7 380 583)	46 456	(.6%)	46 456	(.6%)	(1 105 144)	16.3%	(104.2%)
Suppliers and employees	(7 289 159)	46 456	(.6%)	46 456	(.6%)	(1 095 065)	16.6%	(104.2%)
Finance charges	(40 401)	-	-	-	-	(3 599)	3.8%	(100.0%)
Transfers and grants	(51 024)	-	-	-	-	(6 479)	10.2%	(100.0%)
Net Cash from/(used) Operating Activities	946 660	147 047	15.5%	147 047	15.5%	(21 077)	(3.3%)	(797.7%)
Cash Flow from Investing Activities								
Receipts	-	3 566	-	3 566	-	1 829	-	95.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	3 566	-	3 566	-	1 829	-	95.0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(768 501)	-	-	-	-	-	-	-
Capital assets	(768 501)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(768 501)	3 566	(.5%)	3 566	(.5%)	1 829	(2%)	95.0%
Cash Flow from Financing Activities								
Receipts	200 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(23 000)	-	-	-	-	-	-	-
Repayment of borrowing	(23 000)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	177 000	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	355 159	150 613	42.4%	150 613	42.4%	(19 248)	(26.5%)	(882.5%)
Cash/cash equivalents at the year begin:	247 730	(44 647)	(18.0%)	(44 647)	(18.0%)	-	-	(100.0%)
Cash/cash equivalents at the year end:	602 889	105 966	17.6%	105 966	17.6%	269 905	200.1%	(60.7%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	132 649	5.2%	54 906	2.1%	26 877	1.0%	2 346 626	91.6%	2 561 058	39.8%	-	-	4 376 837	170.9%
Trade and Other Receivables from Exchange Transactions - Electricity	258 426	39.5%	33 363	5.1%	22 741	3.5%	338 960	51.9%	663 490	10.1%	-	-	382 693	58.6%
Receivables from Non-exchange Transactions - Property Rates	135 856	11.6%	34 877	3.0%	20 312	1.7%	979 841	83.7%	1 170 887	18.2%	-	-	1 659 510	141.7%
Receivables from Exchange Transactions - Waste Water Management	29 798	7.8%	9 811	2.6%	4 662	1.2%	335 857	88.4%	380 128	5.9%	-	-	664 383	174.8%
Receivables from Exchange Transactions - Waste Management	13 957	6.8%	4 486	2.2%	2 444	1.2%	185 391	89.9%	206 278	3.2%	-	-	384 210	186.3%
Receivables from Exchange Transactions - Property Rental Debtors	3 053	5.2%	1 125	1.9%	855	1.4%	53 946	91.5%	58 979	.9%	-	-	99 077	168.0%
Interest on Arrear Debtor Accounts	72 291	6.0%	24 244	2.0%	24 350	2.0%	1 091 424	90.0%	1 212 309	18.8%	-	-	1 991 396	164.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	630	5.0%	585	4.7%	332	2.7%	10 968	87.6%	12 514	.2%	-	-	324 787	2 595.3%
Other	(3 507)	(1.9%)	29	-	-	-	178 371	96.8%	184 281	2.9%	-	-	514 657	279.3%
Total By Income Source	643 155	10.0%	163 425	2.5%	111 959	1.7%	5 521 385	85.7%	6 439 924	100.0%	-	-	10 397 549	161.5%
Debtors Age Analysis By Customer Group														
Organs of State	3 782	2.5%	9 672	6.4%	4 324	2.8%	134 494	88.3%	152 272	2.4%	-	-	535 727	351.8%
Commercial	364 802	30.4%	35 397	2.9%	31 635	2.6%	769 059	64.0%	1 200 893	18.6%	-	-	996 316	83.0%
Households	274 570	5.4%	118 355	2.3%	76 000	1.5%	4 617 833	90.8%	5 086 758	79.0%	-	-	8 865 506	174.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	643 155	10.0%	163 425	2.5%	111 959	1.7%	5 521 385	85.7%	6 439 924	100.0%	-	-	10 397 549	161.5%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	408 873	34.6%	376 797	31.9%	-	-	395 950	33.5%	1 181 621	63.8%
Bulk Water	111 170	20.6%	(139 658)	(25.9%)	97 426	18.1%	-	-	538 828	29.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	67 360	51.4%	32 605	24.9%	3 188	2.4%	-	-	131 148	7.1%
Total	587 403	31.7%	269 745	14.6%	100 614	5.4%	893 834	48.3%	1 851 596	100.0%

Contact Details

Municipal Manager	Mr Lulamile Houghton Mapholoba	033 392 2601
Financial Manager	Ms Nelisiwe Ngobho	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	126 922	46 941	37.0%	46 941	37.0%	50 228	42.2%	(6.5%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	653	157	24.0%	157	24.0%	146	23.6%	7.3%
Sale of Goods and Rendering of Services	529	99	18.7%	99	18.7%	137	8.3%	(27.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 100	832	26.8%	832	26.8%	559	28.3%	48.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	74	501	678.2%	501	678.2%	6	1.7%	7 921.5%
Licence and permits	7 961	1 766	22.2%	1 766	22.2%	1 702	22.5%	3.7%
Operational Revenue	81	70	86.1%	70	86.1%	62	43.0%	12.8%
Non-Exchange Revenue								
Property rates	24 850	5 810	23.4%	5 810	23.4%	6 326	28.2%	(8.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	0	21.4%	0	21.4%	1	24.2%	(58.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	89 672	37 706	42.0%	37 706	42.0%	41 289	49.0%	(8.7%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	141 302	34 132	24.2%	34 132	24.2%	34 632	27.4%	(1.4%)
Employee related costs	49 690	13 136	26.4%	13 136	26.4%	11 338	21.4%	15.9%
Remuneration of councillors	7 329	1 533	20.9%	1 533	20.9%	1 677	24.1%	(8.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	5 321	885	16.6%	885	16.6%	357	9.8%	148.1%
Debt impairment	11 000	-	-	-	-	-	-	-
Depreciation and amortisation	12 643	2 769	21.9%	2 769	21.9%	2 679	22.5%	3.4%
Interest	-	-	-	-	-	-	-	-
Contracted services	29 033	10 402	35.8%	10 402	35.8%	14 743	54.9%	(29.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	26 286	5 407	20.6%	5 407	20.6%	3 839	20.3%	40.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 381)	12 809		12 809		15 595		
Transfers and subsidies - capital (monetary allocations)	18 392	4 439	24.1%	4 439	24.1%	13 659	76.6%	(67.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 011	17 248		17 248		29 254		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 011	17 248		17 248		29 254		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 011	17 248		17 248		29 254		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 011	17 248		17 248		29 254		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	22 922	9 024	39.4%	9 024	39.4%	11 895	66.2%	(24.1%)
National Government	18 392	4 685	25.5%	4 685	25.5%	11 877	76.8%	(60.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 392	4 685	25.5%	4 685	25.5%	11 877	76.8%	(60.6%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 530	4 339	95.8%	4 339	95.8%	18	7%	24 480.8%
Capital Expenditure Functional	22 922	9 024	39.4%	9 024	39.4%	11 895	66.2%	(24.1%)
Municipal governance and administration	3 130	1 665	53.2%	1 665	53.2%	18	1.5%	9 334.7%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 130	1 665	53.2%	1 665	53.2%	18	1.5%	9 334.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	11 037	720	6.5%	720	6.5%	2 287	-	(68.5%)
Community and Social Services	7 612	-	-	-	-	-	-	-
Sport And Recreation	3 425	720	21.0%	720	21.0%	2 287	-	(68.5%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 755	6 419	73.3%	6 419	73.3%	9 591	57.2%	(33.1%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	8 755	6 419	73.3%	6 419	73.3%	9 591	57.2%	(33.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	220	-	220	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	155 568	30 000	19.3%	30 000	19.3%	30 000	18.8%	-
Property rates	21 122	-	-	-	-	-	-	-
Service charges	601	-	-	-	-	-	-	-
Other revenue	126	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	112 227	30 000	26.7%	30 000	26.7%	30 000	26.7%	-
Transfers and Subsidies - Capital	18 392	-	-	-	-	-	-	-
Interest	3 100	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(147 763)	-	-	-	-	-	-	-
Suppliers and employees	(147 763)	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 806	30 000	384.3%	30 000	384.3%	30 000	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	(26 360)	-	-	-	-	-	-	-
Capital assets	(26 360)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(26 360)	-	-	-	-	-	-	-
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	(18 554)	30 000	(161.7%)	30 000	(161.7%)	30 000	95.0%	-
Cash/cash equivalents at the year begin:	53 241	110	2%	110	2%	127	1.0%	(13.7%)
Cash/cash equivalents at the year end:	34 687	66 202	190.9%	66 202	190.9%	25 405	57.9%	160.6%

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 Ito 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	67	3%	(886)	(3.7%)	472	2.0%	24 442	101.4%	24 094	73.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	72	12.2%	(0)	(.1%)	20	3.3%	502	84.6%	593	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 055	100.0%	8 055	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	139	.4%	(887)	(2.7%)	492	1.5%	32 998	100.8%	32 742	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(305)	(306.4%)	(331)	(332.8%)	16	16.4%	719	722.7%	99	3%	-	-	-	-
Commercial	1 622	10.6%	(12)	(.1%)	236	1.5%	13 491	88.0%	15 337	46.8%	-	-	-	-
Households	362	6.5%	(22)	(.4%)	170	3.1%	5 028	90.8%	5 539	16.9%	-	-	-	-
Other	(1 541)	(13.1%)	(522)	(4.4%)	70	.6%	13 760	116.9%	11 767	35.9%	-	-	-	-
Total By Customer Group	139	.4%	(887)	(2.7%)	492	1.5%	32 998	100.8%	32 742	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48	100.0%	-	-	-	-	-	-	48	5.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	866	100.0%	-	-	0	-	-	-	866	94.7%
Total	915	100.0%	-	-	0	-	-	-	915	100.0%

Contact Details

Municipal Manager	Mr Sanelle Mngwenge	031 785 9306
Financial Manager	Mr Thokozane Gambu	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	154 499	60 569	39.2%	60 569	39.2%	55 787	34.8%	8.6%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 145	257	22.4%	257	22.4%	244	22.5%	5.1%
Sale of Goods and Rendering of Services	381	105	27.5%	105	27.5%	77	11.9%	36.9%
Agency services	-	-	-	-	-	-	-	-
Interest	147	34	23.0%	34	23.0%	37	31.1%	(9.1%)
Interest earned from Receivables	318	73	23.0%	73	23.0%	71	23.5%	2.9%
Interest earned from Current and Non Current Assets	2 740	969	35.4%	969	35.4%	577	36.9%	68.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 096	173	15.8%	173	15.8%	202	15.1%	(14.5%)
Licence and permits	20	5	25.0%	5	25.0%	7	2.7%	(32.1%)
Operational Revenue	746	63	8.4%	63	8.4%	75	3.2%	(16.9%)
Non-Exchange Revenue								
Property rates	28 446	17 824	62.7%	17 824	62.7%	17 537	62.5%	1.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 247	588	11.2%	588	11.2%	1 200	24.0%	(51.0%)
Licences or permits	3 027	515	17.0%	515	17.0%	718	35.0%	(28.3%)
Transfer and subsidies - Operational	100 757	39 964	39.7%	39 964	39.7%	35 042	32.7%	14.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 432	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	166 135	39 515	23.8%	39 515	23.8%	33 666	21.0%	17.4%
Employee related costs	68 613	16 780	24.5%	16 780	24.5%	14 609	22.2%	14.9%
Remuneration of councillors	6 881	1 515	22.0%	1 515	22.0%	1 767	27.1%	(14.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	8 664	1 852	21.4%	1 852	21.4%	1 469	24.3%	26.1%
Debt impairment	5 000	1	-	1	-	-	-	(100.0%)
Depreciation and amortisation	22 241	4 020	18.1%	4 020	18.1%	4 914	23.3%	(18.2%)
Interest	402	10	2.5%	10	2.5%	12	6.1%	(14.2%)
Contracted services	31 217	9 101	29.2%	9 101	29.2%	7 176	23.2%	26.8%
Transfers and subsidies	600	137	22.8%	137	22.8%	151	13.9%	(9.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	22 517	6 098	27.1%	6 098	27.1%	3 568	18.2%	70.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 636)	21 054		21 054		22 121		
Transfers and subsidies - capital (monetary allocations)	20 189	9 195	45.5%	9 195	45.5%	6 253	27.8%	47.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 553	30 249		30 249		28 375		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 553	30 249		30 249		28 375		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 553	30 249		30 249		28 375		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 553	30 249		30 249		28 375		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	24 324	7 921	32.6%	7 921	32.6%	4 884	17.7%	62.2%
National Government	20 139	7 049	35.0%	7 049	35.0%	4 692	24.1%	50.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 139	7 049	35.0%	7 049	35.0%	4 692	20.8%	50.2%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 185	872	20.8%	872	20.8%	192	3.8%	35.4%
Capital Expenditure Functional	24 324	7 921	32.6%	7 921	32.6%	4 884	17.7%	62.2%
Municipal governance and administration	1 980	872	44.0%	872	44.0%	184	10.4%	374.0%
Executive and Council	90	84	93.1%	84	93.1%	-	-	(100.0%)
Finance and administration	1 890	788	41.7%	788	41.7%	184	17.1%	328.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	380	-	-	-	-	-	-	-
Community and Social Services	380	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 964	7 049	32.1%	7 049	32.1%	4 700	18.3%	50.0%
Planning and Development	10	-	-	-	-	8	3%	(100.0%)
Road Transport	21 954	7 049	32.1%	7 049	32.1%	4 692	20.8%	50.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	182 507	112 873	61.8%	112 873	61.8%	74 284	43.4%	51.9%
Property rates	27 024	4 764	17.6%	4 764	17.6%	1 930	9.8%	146.9%
Service charges	781	229	29.3%	229	29.3%	178	41.0%	28.4%
Other revenue	21 096	12 001	56.9%	12 001	56.9%	8 100	40.8%	48.2%
Transfers and Subsidies - Operational	100 757	79 227	78.6%	79 227	78.6%	61 757	57.7%	28.3%
Transfers and Subsidies - Capital	30 109	16 537	54.9%	16 537	54.9%	2 093	9.3%	690.0%
Interest	2 740	116	4.2%	116	4.2%	226	14.4%	(48.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(139 124)	(18 467)	13.3%	(18 467)	13.3%	(15 884)	13.2%	16.3%
Suppliers and employees	(138 722)	(18 467)	13.3%	(18 467)	13.3%	(15 884)	13.2%	16.3%
Finance charges	(402)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	43 382	94 407	217.6%	94 407	217.6%	58 400	115.5%	61.7%
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	(24 324)	(9 243)	38.0%	(9 243)	38.0%	(7 484)	27.2%	23.5%
Capital assets	(24 324)	(9 243)	38.0%	(9 243)	38.0%	(7 484)	27.2%	23.5%
Net Cash from/(used) Investing Activities	(24 324)	(9 243)	38.0%	(9 243)	38.0%	(7 484)	27.2%	23.5%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	19 059	85 164	446.9%	85 164	446.9%	50 916	221.0%	67.3%
Cash/cash equivalents at the year begin:	24 688	18 755	76.0%	18 755	76.0%	26 902	284.3%	(30.3%)
Cash/cash equivalents at the year end:	43 747	103 918	237.5%	103 918	237.5%	77 818	239.5%	33.5%

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	1 258	3.0%	13 989	33.2%	129	3%	26 821	63.6%	42 196	70.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	115	4.7%	70	2.9%	61	2.5%	2 176	89.9%	2 421	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	250	1.7%	225	1.5%	226	1.5%	14 032	95.2%	14 734	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	3.6%	21	2.7%	22	2.8%	699	90.9%	769	1.3%	-	-	-	-
Total By Income Source	1 650	2.7%	14 304	23.8%	438	7%	43 728	72.7%	60 121	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	321	1.1%	12 334	42.2%	125	4%	16 433	56.3%	29 213	48.6%	-	-	-	-
Commercial	248	32.9%	335	44.5%	9	1.2%	161	21.4%	754	1.3%	-	-	-	-
Households	1 081	3.6%	1 635	5.4%	305	1.0%	27 133	90.0%	30 154	50.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 650	2.7%	14 304	23.8%	438	7%	43 728	72.7%	60 121	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	100.0%	1	39.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	2	100.0%	2	60.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	2	100.0%	2	100.0%

Contact Details

Municipal Manager	Mr B E Mowane	033 212 2155
Financial Manager	Mr M Ngcobo	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 405 804	453 467	32.3%	453 467	32.3%	382 676	28.5%	18.5%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	548 868	108 263	19.7%	108 263	19.7%	107 228	19.7%	1.0%
Service charges - Waste Water Management	74 520	13 817	18.5%	13 817	18.5%	10 119	12.8%	36.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	17	-	17	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 530	19 534	56.6%	19 534	56.6%	1 187	3.6%	1 545.7%
Interest earned from Current and Non Current Assets	7 000	10 100	144.3%	10 100	144.3%	2 187	76.5%	361.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	2	-	2	-	0	-	453.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	387 081	301 733	78.0%	301 733	78.0%	261 954	75.7%	15.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	353 805	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 131 196	220 901	19.5%	220 901	19.5%	147 039	15.6%	50.2%
Employee related costs	317 206	68 634	21.6%	68 634	21.6%	61 865	23.9%	10.9%
Remuneration of councillors	15 586	3 713	23.8%	3 713	23.8%	3 416	28.2%	8.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	310 426	31 573	10.2%	31 573	10.2%	18 361	8.1%	72.0%
Debt impairment	137 943	-	-	-	-	-	-	-
Depreciation and amortisation	56 393	13 025	23.1%	13 025	23.1%	12 611	23.5%	3.3%
Interest	17 404	4 362	25.1%	4 362	25.1%	4 704	25.1%	(7.3%)
Contracted services	183 944	64 016	34.8%	64 016	34.8%	34 374	21.5%	86.2%
Transfers and subsidies	11 500	5 717	49.7%	5 717	49.7%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	(26)	-	(100.0%)
Operational costs	80 795	13 732	17.0%	13 732	17.0%	11 947	15.9%	14.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	16 129	-	16 129	-	(212)	-	(7 698.1%)
Surplus/(Deficit)	274 607	232 566		232 566		235 637		
Transfers and subsidies - capital (monetary allocations)	197 369	41 570	21.1%	41 570	21.1%	52 637	25.7%	(21.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	471 977	274 137		274 137		288 274		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	471 977	274 137		274 137		288 274		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	471 977	274 137		274 137		288 274		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	471 977	274 137		274 137		288 274		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	184 315	43 566	23.6%	43 566	23.6%	(142 186)	(78.9%)	(130.6%)
National Government	171 625	42 929	25.0%	42 929	25.0%	(140 550)	(78.8%)	(130.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	171 625	42 929	25.0%	42 929	25.0%	(140 550)	(78.8%)	(130.5%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 690	637	5.0%	637	5.0%	(1 635)	(90.9%)	(139.0%)
Capital Expenditure Functional	184 315	43 566	23.6%	43 566	23.6%	(142 186)	(79.1%)	(130.6%)
Municipal governance and administration	6 300	224	3.6%	224	3.6%	(1 635)	-	(113.7%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 300	224	3.6%	224	3.6%	(1 635)	-	(113.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	3 800	413	10.9%	413	10.9%	-	-	(100.0%)
Community and Social Services	2 500	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 300	413	31.8%	413	31.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	-	-	-	-	-	-	-
Planning and Development	400	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	173 815	42 929	24.7%	42 929	24.7%	(140 550)	(80.0%)	(130.5%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	173 815	42 929	24.7%	42 929	24.7%	(140 550)	(80.0%)	(130.5%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	1 162 637	613 587	52.8%	613 587	52.8%	70 000	6.3%	776.6%
Property rates	-	-	-	-	-	-	-	-
Service charges	430 240	-	-	-	-	-	-	-
Other revenue	353 805	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	371 592	503 246	135.4%	503 246	135.4%	70 000	20.2%	618.9%
Transfers and Subsidies - Capital	-	109 756	-	109 756	-	-	-	(100.0%)
Interest	7 000	585	8.4%	585	8.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 322 306)	(313 121)	23.7%	(313 121)	23.7%	(9 257)	1.2%	3 282.7%
Suppliers and employees	(1 304 902)	(304 307)	23.3%	(304 307)	23.3%	117	-	(260 541.1%)
Finance charges	(17 404)	(8 813)	50.6%	(8 813)	50.6%	(9 373)	-	(6.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(159 669)	300 466	(188.2%)	300 466	(188.2%)	60 743	17.2%	394.6%
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	(162 656)	-	-	-	-	-	-	-
Capital assets	(162 656)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(162 656)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	(16)	-	(16)	-	(7)	-	129.2%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(16)	-	(16)	-	(7)	-	129.2%
Payments	(13 678)	(6 727)	49.2%	(6 727)	49.2%	4 795	(38.9%)	(240.3%)
Repayment of borrowing	(13 678)	(6 727)	49.2%	(6 727)	49.2%	4 795	(38.9%)	(240.3%)
Net Cash from/(used) Financing Activities	(13 678)	(6 743)	49.3%	(6 743)	49.3%	4 788	(38.9%)	(240.8%)
Net Increase/(Decrease) in cash held	(336 003)	293 723	(87.4%)	293 723	(87.4%)	65 531	48.2%	348.2%
Cash/cash equivalents at the year begin:	235 105	10	-	10	-	(10)	-	(201.7%)
Cash/cash equivalents at the year end:	(100 898)	622 172	(616.6%)	622 172	(616.6%)	65 531	30.2%	849.4%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	73 667	10.6%	7	-	23 549	3.4%	596 113	86.0%	693 335	70.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 707	11.4%	4	-	3 591	4.2%	71 916	84.4%	85 218	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(153)	100.0%	(153)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(540)	100.0%	(540)	(-1.1%)	-	-	-	-
Interest on Arrear Debtor Accounts	14 213	6.8%	(14)	-	6 792	3.3%	187 091	89.9%	208 081	21.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	(22)	(6%)	3 636	102.8%	3 537	4%	-	-	-	-
Other	(44)	(1.2%)	(34)	(1.0%)	(22)	(6%)	3 636	102.8%	3 537	4%	-	-	-	-
Total By Income Source	97 543	9.9%	(36)	-	33 909	3.4%	858 062	86.7%	989 478	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 050	28.3%	(14)	-	1 693	4.3%	26 345	67.4%	39 073	3.9%	-	-	-	-
Commercial	10 827	34.1%	(0)	-	1 540	4.9%	19 391	61.1%	31 758	3.2%	-	-	-	-
Households	68 130	8.4%	(21)	-	27 044	3.3%	716 958	88.3%	812 110	82.1%	-	-	-	-
Other	7 537	7.1%	(1)	-	3 632	3.4%	95 369	89.5%	106 537	10.8%	-	-	-	-
Total By Customer Group	97 543	9.9%	(36)	-	33 909	3.4%	858 062	86.7%	989 478	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	12	1.1%	-	-	-	-	1 033	98.9%	1 045	2.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 860	23.1%	8 214	49.2%	43	3%	4 566	27.4%	16 682	32.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 622	89.6%	475	1.4%	20	1%	3 063	9.0%	34 179	65.8%
Total	34 493	66.5%	8 689	16.7%	62	.1%	8 662	16.7%	51 907	100.0%

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Financial Manager	Mr Siphon B Ndadandaba	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	213 040	83 808	39.3%	83 808	39.3%	75 793	36.3%	10.6%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 707	483	28.3%	483	28.3%	337	25.3%	43.2%
Sale of Goods and Rendering of Services	602	1 983	329.2%	1 983	329.2%	174	41.3%	1 040.3%
Agency services	1 461	524	35.9%	524	35.9%	455	22.1%	15.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	430	200	46.5%	200	46.5%	241	12.7%	(17.0%)
Interest earned from Current and Non Current Assets	3 783	1 631	43.1%	1 631	43.1%	710	28.2%	129.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	537	114	21.2%	114	21.2%	122	24.0%	(6.9%)
Licence and permits	2 554	533	20.9%	533	20.9%	664	26.1%	(19.7%)
Operational Revenue	6	2	27.2%	2	27.2%	3	50.7%	(43.4%)
Non-Exchange Revenue								
Property rates	28 790	7 304	25.4%	7 304	25.4%	7 568	24.7%	(3.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	633	152	24.0%	152	24.0%	115	19.0%	32.5%
Licences or permits	301	55	18.4%	55	18.4%	82	20.6%	(32.5%)
Transfer and subsidies - Operational	166 283	68 821	41.4%	68 821	41.4%	63 441	40.0%	8.5%
Interest	5 952	2 005	33.7%	2 005	33.7%	1 881	25.8%	6.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	239 024	53 358	22.3%	53 358	22.3%	54 133	22.6%	(1.4%)
Employee related costs	126 698	31 537	24.9%	31 537	24.9%	29 192	24.5%	8.0%
Remuneration of councillors	11 334	2 784	24.6%	2 784	24.6%	3 004	27.4%	(7.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 921	683	35.6%	683	35.6%	471	23.9%	45.0%
Debt impairment	8 600	-	-	-	-	-	-	-
Depreciation and amortisation	37 615	-	-	-	-	-	-	-
Interest	-	-	-	-	-	97	24.3%	(100.0%)
Contracted services	20 401	7 477	36.7%	7 477	36.7%	9 932	30.9%	(24.7%)
Transfers and subsidies	220	59	26.8%	59	26.8%	25	20.6%	138.4%
Irrecoverable debts written off	-	81	-	81	-	-	-	(100.0%)
Operational costs	32 236	10 736	33.3%	10 736	33.3%	11 401	35.1%	(5.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	11	-	(100.0%)
Surplus/(Deficit)	(25 984)	30 449		30 449		21 660		
Transfers and subsidies - capital (monetary allocations)	40 275	17 446	43.3%	17 446	43.3%	20 228	38.0%	(13.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 291	47 896		47 896		41 888		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 291	47 896		47 896		41 888		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 291	47 896		47 896		41 888		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 291	47 896		47 896		41 888		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	34 234	14 902	43.5%	14 902	43.5%	18 200	31.2%	(18.1%)
National Government	28 199	13 828	49.0%	13 828	49.0%	14 705	46.1%	(6.0%)
Provincial Government	6 035	-	-	-	-	704	4.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	1 074	-	1 074	-	2 181	40.1%	(50.8%)
Transfers recognised - capital	34 234	14 902	43.5%	14 902	43.5%	17 589	33.0%	(15.3%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	611	11.9%	(100.0%)
Capital Expenditure Functional	34 234	14 902	43.5%	14 902	43.5%	18 200	31.2%	(18.1%)
Municipal governance and administration								
Executive and Council	-	-	-	-	-	200	6.2%	(100.0%)
Finance and administration	-	-	-	-	-	200	6.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 234	14 902	43.5%	14 902	43.5%	18 000	33.4%	(17.2%)
Planning and Development	34 234	14 902	43.5%	14 902	43.5%	18 000	33.4%	(17.2%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services								
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other								

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	250 312	(26 615)	(10.6%)	(26 615)	(10.6%)	-	-	(100.0%)
Property rates	22 744	(3 884)	(17.1%)	(3 884)	(17.1%)	-	-	(100.0%)
Service charges	216	(130)	(60.1%)	(130)	(60.1%)	-	-	(100.0%)
Other revenue	7 011	(1 412)	(20.1%)	(1 412)	(20.1%)	-	-	(100.0%)
Transfers and Subsidies - Operational	166 283	(2 924)	(1.8%)	(2 924)	(1.8%)	-	-	(100.0%)
Transfers and Subsidies - Capital	50 275	(17 100)	(34.0%)	(17 100)	(34.0%)	-	-	(100.0%)
Interest	3 783	(1 166)	(30.8%)	(1 166)	(30.8%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(199 001)	(3 749)	1.9%	(3 749)	1.9%	(219)	.1%	1 608.1%
Suppliers and employees	(198 781)	(3 749)	1.9%	(3 749)	1.9%	(219)	.1%	1 608.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 312	(30 365)	(59.2%)	(30 365)	(59.2%)	(219)	(.5%)	13 733.8%
Cash Flow from Investing Activities								
Receipts	(585)	95	(16.2%)	95	(16.2%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(585)	95	(16.2%)	95	(16.2%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(40 275)	-	-	-	-	-	-	-
Capital assets	(40 275)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 860)	95	(.2%)	95	(.2%)	-	-	(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	10 452	(30 270)	(289.6%)	(30 270)	(289.6%)	(219)	1.2%	13 690.6%
Cash/cash equivalents at the year begin:	28 998	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	39 450	13 028	33.0%	13 028	33.0%	(219)	(.6%)	(6 035.3%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 936	6.2%	(242)	(.3%)	1 619	2.0%	72 918	92.0%	79 231	88.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	300	7.5%	(1)	-	127	3.2%	3 576	89.4%	4 002	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	63	13.4%	-	-	-	-	406	86.6%	468	5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 922	100.0%	5 922	6.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(.2%)	(0)	(.1%)	(0)	-	409	100.4%	408	5%	-	-	-	-
Total By Income Source	5 297	5.9%	(243)	(.3%)	1 745	1.9%	83 231	92.4%	90 030	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	657	2.2%	(0)	-	313	1.0%	29 404	96.8%	30 373	33.7%	-	-	-	-
Commercial	1 297	10.3%	(27)	(.2%)	288	2.3%	10 975	87.6%	12 532	13.9%	-	-	-	-
Households	991	5.9%	(82)	(.5%)	326	1.9%	15 656	92.7%	16 891	18.8%	-	-	-	-
Other	2 353	7.8%	(134)	(.4%)	818	2.7%	27 196	90.0%	30 233	33.6%	-	-	-	-
Total By Customer Group	5 297	5.9%	(243)	(.3%)	1 745	1.9%	83 231	92.4%	90 030	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	1 570	100.0%	-	-	(85)	(5.4%)	85	5.4%	1 570	86.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	238	100.0%	-	-	-	-	-	-	238	13.1%
Total	1 808	100.0%	-	-	(85)	(4.7%)	85	4.7%	1 808	100.0%

Contact Details

Municipal Manager	Mr Nkosingiphile Service Malinga	036 448 1076
Financial Manager	Mr Saziso Satisfaction Dlamini	036 448 8087

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	718 038	245 901	34.2%	245 901	34.2%	241 395	33.7%	1.9%
Exchange Revenue								
Service charges - Electricity	280 467	76 089	27.1%	76 089	27.1%	80 090	29.5%	(5.0%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 190	2 461	24.1%	2 461	24.1%	2 714	26.9%	(9.3%)
Sale of Goods and Rendering of Services	377	77	20.4%	77	20.4%	165	16.6%	(53.3%)
Agency services	29	10	32.4%	10	32.4%	20	40.5%	(52.4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	30 535	8 282	27.1%	8 282	27.1%	5 671	-	46.0%
Interest earned from Current and Non Current Assets	7 895	3 394	43.0%	3 394	43.0%	1 858	66.8%	82.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	624	174	27.8%	174	27.8%	111	14.8%	56.3%
Licence and permits	1 618	70	4.3%	70	4.3%	130	10.6%	(46.2%)
Operational Revenue	2 109	405	19.2%	405	19.2%	202	6.0%	100.2%
Non-Exchange Revenue								
Property rates	118 972	49 185	41.3%	49 185	41.3%	61 333	54.3%	(19.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 874	190	10.1%	190	10.1%	137	6.6%	38.9%
Licences or permits	617	433	70.2%	433	70.2%	463	14.4%	(6.6%)
Transfer and subsidies - Operational	246 785	102 363	41.5%	102 363	41.5%	85 055	36.7%	20.3%
Interest	15 944	2 770	17.4%	2 770	17.4%	3 446	6.5%	(19.6%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	756 798	154 472	20.4%	154 472	20.4%	158 083	21.9%	(2.3%)
Employee related costs	192 209	48 190	25.1%	48 190	25.1%	44 533	24.4%	8.2%
Remuneration of councillors	18 270	3 514	19.2%	3 514	19.2%	2 454	17.2%	43.2%
Bulk purchases - electricity	249 454	65 633	26.3%	65 633	26.3%	80 488	38.2%	(18.5%)
Inventory consumed	17 950	4 691	26.1%	4 691	26.1%	1 950	11.0%	140.6%
Debt impairment	11 970	-	-	-	-	-	-	-
Depreciation and amortisation	144 734	-	-	-	-	-	-	-
Interest	512	0	1%	0	1%	8	4%	(94.6%)
Contracted services	77 009	25 877	33.6%	25 877	33.6%	24 013	40.6%	7.8%
Transfers and subsidies	100	-	-	-	-	-	-	-
Irrecoverable debts written off	16 299	-	-	-	-	-	-	-
Operational costs	28 293	6 566	23.2%	6 566	23.2%	4 636	16.9%	41.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(38 761)	91 430		91 430		83 312		
Transfers and subsidies - capital (monetary allocations)	60 265	36 971	61.3%	36 971	61.3%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 504	128 401		128 401		83 312		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	21 504	128 401		128 401		83 312		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 504	128 401		128 401		83 312		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 504	128 401		128 401		83 312		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	54 004	32 590	60.3%	32 590	60.3%	19 768	32.2%	64.9%
National Government	52 404	32 523	62.1%	32 523	62.1%	19 671	33.5%	65.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 404	32 523	62.1%	32 523	62.1%	19 671	33.5%	65.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 600	67	4.2%	67	4.2%	98	3.8%	(31.6%)
Capital Expenditure Functional	54 004	32 590	60.3%	32 590	60.3%	19 768	32.2%	64.9%
Municipal governance and administration	1 300	67	5.1%	67	5.1%	97	4.2%	(31.1%)
Executive and Council	100	-	-	-	-	29	1.4%	(100.0%)
Finance and administration	1 200	67	5.6%	67	5.6%	69	34.3%	(2.4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	-	-	-	-	-
Community and Social Services	100	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 952	29 333	79.4%	29 333	79.4%	19 671	55.8%	49.1%
Planning and Development	100	16 706	16 705.6%	16 706	16 705.6%	12 404	12 403.6%	34.7%
Road Transport	36 852	12 628	34.3%	12 628	34.3%	7 268	20.7%	73.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	15 652	3 190	20.4%	3 190	20.4%	-	-	(100.0%)
Energy sources	15 652	3 190	20.4%	3 190	20.4%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	670 281	249 138	37.2%	249 138	37.2%	74 834	11.8%	232.9%
Property rates	40 569	10 277	25.3%	10 277	25.3%	2 024	2.6%	407.7%
Service charges	286 785	85 580	29.8%	85 580	29.8%	31 518	16.1%	171.5%
Other revenue	27 982	15 203	54.3%	15 203	54.3%	37 424	86.4%	(59.4%)
Transfers and Subsidies - Operational	246 785	105 523	42.8%	105 523	42.8%	2 868	1.2%	3 579.9%
Transfers and Subsidies - Capital	60 265	29 400	48.8%	29 400	48.8%	1 000	1.2%	2 840.0%
Interest	7 895	3 156	40.0%	3 156	40.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(583 796)	(127 098)	21.8%	(127 098)	21.8%	(34 788)	5.9%	265.3%
Suppliers and employees	(583 184)	(127 098)	21.8%	(127 098)	21.8%	(34 788)	5.9%	265.3%
Finance charges	(512)	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	(0)	-	(100.0%)
Net Cash from/(used) Operating Activities	86 485	122 040	141.1%	122 040	141.1%	40 046	99.7%	204.7%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(54 004)	(35 564)	65.9%	(35 564)	65.9%	(20 549)	27.5%	73.1%
Capital assets	(54 004)	(35 564)	65.9%	(35 564)	65.9%	(20 549)	27.5%	73.1%
Net Cash from/(used) Investing Activities	(54 004)	(35 564)	65.9%	(35 564)	65.9%	(20 549)	27.5%	73.1%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(12)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(12)	-	(100.0%)
Payments	(152)	-	-	-	-	-	-	-
Repayment of borrowing	(152)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(152)	-	-	-	-	(12)	3.0%	(100.0%)
Net Increase/(Decrease) in cash held	32 329	86 475	267.5%	86 475	267.5%	19 485	(55.7%)	343.8%
Cash/cash equivalents at the year begin:	93 354	79 313	85.0%	79 313	85.0%	6 888	19.3%	1 051.4%
Cash/cash equivalents at the year end:	125 683	180 881	143.9%	180 881	143.9%	26 374	4 176.3%	585.8%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 674	14.5%	6 271	5.1%	4 519	3.7%	93 765	76.7%	122 228	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 611	3.4%	5 757	3.0%	32 962	17.2%	146 828	76.4%	192 158	40.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	904	2.6%	687	2.0%	651	1.9%	32 819	93.6%	35 061	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4 543	3.7%	4 522	3.7%	4 297	3.5%	110 035	89.2%	123 397	26.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	543	100.0%	543	-1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	29 732	6.3%	17 237	3.6%	42 428	9.0%	383 992	81.1%	473 390	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 373	3.9%	4 739	5.4%	30 364	34.9%	48 560	55.8%	87 037	18.4%	-	-	-	-
Commercial	19 816	9.2%	7 145	3.3%	6 528	3.0%	181 589	84.4%	215 077	45.4%	-	-	-	-
Households	6 543	3.8%	5 353	3.1%	5 536	3.2%	153 843	89.8%	171 276	36.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 732	6.3%	17 237	3.6%	42 428	9.0%	383 992	81.1%	473 390	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 Sithembiso Blessing Mthembu	036 342 7801
Financial Manager	Mr Radebe Sibusso	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 289 873	414 585	32.1%	414 585	32.1%	357 996	32.2%	15.8%
Exchange Revenue								
Service charges - Electricity	520 081	135 993	26.1%	135 993	26.1%	127 498	27.7%	6.7%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 151	10 677	33.2%	10 677	33.2%	9 781	32.3%	9.2%
Sale of Goods and Rendering of Services	1 621	480	29.6%	480	29.6%	316	16.3%	52.2%
Agency services	3 532	1 009	28.6%	1 009	28.6%	695	17.8%	45.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 898	2 919	26.8%	2 919	26.8%	2 550	27.6%	14.4%
Interest earned from Current and Non Current Assets	27 296	8 815	32.3%	8 815	32.3%	6 002	38.5%	46.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	0	-	(100.0%)
Rental from Fixed Assets	2 556	550	21.5%	550	21.5%	444	24.6%	23.7%
Licence and permits	3 137	902	28.8%	902	28.8%	682	25.5%	32.4%
Operational Revenue	2 919	1 039	35.6%	1 039	35.6%	369	43.6%	181.9%
Non-Exchange Revenue								
Property rates	288 299	106 539	37.0%	106 539	37.0%	80 279	34.8%	32.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	58 191	13 952	24.0%	13 952	24.0%	12 877	24.9%	8.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	328 677	130 803	39.8%	130 803	39.8%	116 503	38.4%	12.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 141	908	28.9%	908	28.9%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	7 375	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 369 887	288 637	21.1%	288 637	21.1%	239 196	20.2%	20.7%
Employee related costs	424 204	95 122	22.4%	95 122	22.4%	86 870	22.1%	9.5%
Remuneration of councillors	32 347	8 616	26.6%	8 616	26.6%	7 217	24.8%	19.4%
Bulk purchases - electricity	433 733	110 331	25.4%	110 331	25.4%	93 882	25.9%	17.5%
Inventory consumed	38 259	5 244	13.7%	5 244	13.7%	3 810	13.4%	37.6%
Debt impairment	98 700	-	-	-	-	-	-	-
Depreciation and amortisation	121 889	18 373	15.1%	18 373	15.1%	-	-	(100.0%)
Interest	8 772	89	1.0%	89	1.0%	109	29.3%	(19.0%)
Contracted services	61 858	18 034	29.2%	18 034	29.2%	13 559	24.6%	33.0%
Transfers and subsidies	3 602	-	-	-	-	4 848	36.0%	(100.0%)
Irrecoverable debts written off	19 778	-	-	-	-	(1)	-	(100.0%)
Operational costs	121 215	32 829	27.1%	32 829	27.1%	28 902	28.6%	13.6%
Losses on disposal of Assets	3 900	-	-	-	-	-	-	-
Other Losses	1 631	-	-	-	-	-	-	-
Surplus/(Deficit)	(80 014)	125 948		125 948		118 800		
Transfers and subsidies - capital (monetary allocations)	84 711	27 264	32.2%	27 264	32.2%	2 430	2.9%	1 022.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 698	153 212		153 212		121 229		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 698	153 212		153 212		121 229		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 698	153 212		153 212		121 229		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 698	153 212		153 212		121 229		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	131 661	20 031	15.2%	20 031	15.2%	6 025	4.5%	232.5%
National Government	71 714	19 071	26.6%	19 071	26.6%	2 868	4.0%	564.9%
Provincial Government	12 997	220	1.7%	220	1.7%	2	-	14 553.3%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 711	19 291	22.8%	19 291	22.8%	2 870	3.4%	572.2%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	46 950	740	1.6%	740	1.6%	3 155	6.5%	(76.6%)
Capital Expenditure Functional	131 661	20 031	15.2%	20 031	15.2%	6 025	4.5%	232.5%
Municipal governance and administration	26 495	75	.3%	75	.3%	23	.1%	219.4%
Executive and Council	125	15	11.6%	15	11.6%	-	-	(100.0%)
Finance and administration	26 370	60	.2%	60	.2%	23	.1%	157.4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	56 346	12 594	22.4%	12 594	22.4%	2 269	43.6%	455.0%
Community and Social Services	43 821	12 573	28.7%	12 573	28.7%	18	2.7%	70 143.0%
Sport And Recreation	10 000	-	-	-	-	32	2.3%	(100.0%)
Public Safety	2 225	20	.9%	20	.9%	2 218	77.2%	(99.1%)
Housing	300	-	-	-	-	2	.5%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 100	3 277	18.1%	3 277	18.1%	1 431	2.0%	129.0%
Planning and Development	600	2 518	419.6%	2 518	419.6%	1 431	2.0%	75.9%
Road Transport	17 500	760	4.3%	760	4.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	30 621	4 085	13.3%	4 085	13.3%	2 301	10.0%	77.5%
Energy sources	13 621	3 287	24.1%	3 287	24.1%	2 301	17.8%	42.8%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	15 000	798	5.3%	798	5.3%	-	-	(100.0%)
Waste Management	2 000	-	-	-	-	-	-	-
Other	100	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	1 253 544	344 881	27.5%	344 881	27.5%	412 630	39.8%	(16.4%)
Property rates	172 979	58 510	33.8%	58 510	33.8%	43 790	30.3%	33.6%
Service charges	557 519	203 130	36.4%	203 130	36.4%	192 290	40.4%	5.6%
Other revenue	81 118	(115 453)	(142.3%)	(115 453)	(142.3%)	10 411	78.5%	(1 208.9%)
Transfers and Subsidies - Operational	329 921	142 065	43.1%	142 065	43.1%	139 643	46.1%	1.7%
Transfers and Subsidies - Capital	84 711	49 059	57.9%	49 059	57.9%	22 000	25.9%	123.0%
Interest	27 296	7 570	27.7%	7 570	27.7%	4 496	28.8%	68.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 200 434)	(186 027)	15.5%	(186 027)	15.5%	(171 959)	17.5%	8.2%
Suppliers and employees	(1 196 602)	(186 027)	15.5%	(186 027)	15.5%	(171 959)	17.5%	8.2%
Finance charges	(230)	-	-	-	-	-	-	-
Transfers and grants	(3 602)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 110	158 854	299.1%	158 854	299.1%	240 671	459.6%	(34.0%)
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	(146 083)	(29 367)	20.1%	(29 367)	20.1%	(15 739)	11.8%	86.6%
Capital assets	(146 083)	(29 367)	20.1%	(29 367)	20.1%	(15 739)	11.8%	86.6%
Net Cash from/(used) Investing Activities	(146 083)	(29 367)	20.1%	(29 367)	20.1%	(15 739)	11.8%	86.6%
Cash Flow from Financing Activities								
Receipts	976	(55)	(5.6%)	(55)	(5.6%)	(20)	10.3%	182.3%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	976	(55)	(5.6%)	(55)	(5.6%)	(20)	10.3%	182.3%
Payments	(1 770)	(333)	18.8%	(333)	18.8%	(81)	-	311.7%
Repayment of borrowing	(1 770)	(333)	18.8%	(333)	18.8%	(81)	-	311.7%
Net Cash from/(used) Financing Activities	(794)	(388)	48.9%	(388)	48.9%	(100)	53.0%	286.6%
Net Increase/(Decrease) in cash held	(93 767)	129 099	(137.7%)	129 099	(137.7%)	224 831	(277.9%)	(42.6%)
Cash/cash equivalents at the year begin:	426 328	526 001	123.4%	526 001	123.4%	498 655	129.4%	5.5%
Cash/cash equivalents at the year end:	332 561	657 785	197.8%	657 785	197.8%	726 578	238.7%	(9.5%)

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 Ito 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	30 319	42.5%	9 848	13.8%	4 613	6.5%	26 550	37.2%	71 329	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 675	4.4%	14 919	3.0%	13 249	2.7%	446 378	90.0%	496 220	56.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 054	2.8%	2 542	2.3%	2 291	2.1%	101 790	92.8%	109 677	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 783	2.3%	4 603	2.2%	4 435	2.1%	195 617	93.4%	209 418	23.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 112	7.1%	135	0.9%	182	1.2%	14 151	90.8%	15 578	1.7%	-	-	-	-
Total By Income Source	60 922	6.8%	32 047	3.6%	24 769	2.7%	784 485	87.0%	902 222	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 059	5.4%	10 994	4.0%	9 828	3.5%	240 983	87.0%	276 864	30.7%	-	-	-	-
Commercial	29 838	15.1%	10 220	5.2%	6 522	3.3%	151 380	76.5%	197 960	21.9%	-	-	-	-
Households	16 025	3.7%	10 833	2.5%	8 419	2.0%	392 122	91.7%	427 399	47.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	60 922	6.8%	32 047	3.6%	24 769	2.7%	784 485	87.0%	902 222	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	439	74.3%	99	16.7%	53	9.0%	-	-	591	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	439	74.3%	99	16.7%	53	9.0%	-	-	591	100.0%

Contact Details

Municipal Manager	Ms Sibusiswe Sicolle Ngiba	036 637 2231
Financial Manager	Mr Monde Thulasizwe Ntosi	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	882 331	325 067	36.8%	325 067	36.8%	298 669	33.0%	8.8%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	212 742	61 120	28.7%	61 120	28.7%	58 586	22.3%	4.3%
Service charges - Waste Water Management	17 412	4 265	24.5%	4 265	24.5%	4 106	21.5%	3.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	6 575	110	1.7%	110	1.7%	3 557	477.7%	(96.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	51 112	14 618	28.6%	14 618	28.6%	12 179	30.9%	20.0%
Interest earned from Current and Non Current Assets	6 289	2 561	40.7%	2 561	40.7%	1 573	24.3%	62.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	2 384	1 051	44.1%	1 051	44.1%	8 102	1 442.2%	(87.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39	14	37.5%	14	37.5%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	585 779	241 329	41.2%	241 329	41.2%	210 565	36.5%	14.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 050 536	141 746	13.5%	141 746	13.5%	129 388	13.2%	9.6%
Employee related costs	371 090	85 038	22.9%	85 038	22.9%	80 840	22.4%	5.2%
Remuneration of councillors	6 709	1 544	23.0%	1 544	23.0%	1 668	26.2%	(7.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	44 822	3 420	7.6%	3 420	7.6%	2 386	1.8%	43.3%
Debt impairment	156 966	-	-	-	-	-	-	-
Depreciation and amortisation	95 609	22 936	24.0%	22 936	24.0%	20 326	26.1%	12.8%
Interest	-	-	-	-	-	2	.2%	(100.0%)
Contracted services	198 197	10 925	5.5%	10 925	5.5%	16 629	11.3%	(34.3%)
Transfers and subsidies	3 285	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	173 857	17 883	10.3%	17 883	10.3%	7 536	4.9%	137.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(168 205)	183 322		183 322		169 281		
Transfers and subsidies - capital (monetary allocations)	306 342	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138 137	183 322		183 322		169 281		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	138 137	183 322		183 322		169 281		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138 137	183 322		183 322		169 281		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	138 137	183 322		183 322		169 281		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	308 395	25 018	8.1%	25 018	8.1%	5 767	2.2%	333.8%
National Government	306 342	25 018	8.2%	25 018	8.2%	5 765	2.2%	333.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	306 342	25 018	8.2%	25 018	8.2%	5 765	2.2%	333.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 053	-	-	-	-	2	2%	(100.0%)
Capital Expenditure Functional	308 395	25 018	8.1%	25 018	8.1%	5 767	2.2%	333.8%
Municipal governance and administration	1 211	-	-	-	-	2	.2%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 211	-	-	-	-	2	.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	307 184	25 018	8.1%	25 018	8.1%	5 765	2.2%	333.9%
Energy sources	-	-	-	-	-	-	-	-
Water Management	245 763	22 857	9.3%	22 857	9.3%	5 765	2.2%	296.5%
Waste Water Management	61 421	2 161	3.5%	2 161	3.5%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	1 181 608	382 688	32.4%	382 688	32.4%	339 754	34.7%	12.6%
Property rates	-	-	-	-	-	-	-	-
Service charges	100 995	28 481	28.2%	28 481	28.2%	28 365	21.6%	.4%
Other revenue	180 203	7 360	4.1%	7 360	4.1%	9 210	705.0%	(20.1%)
Transfers and Subsidies - Operational	587 779	243 883	41.5%	243 883	41.5%	213 806	37.1%	14.1%
Transfers and Subsidies - Capital	306 342	100 403	32.8%	100 403	32.8%	86 800	32.9%	15.7%
Interest	6 289	2 561	40.7%	2 561	40.7%	1 573	24.3%	62.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(802 889)	(30 385)	3.8%	(30 385)	3.8%	(31 121)	3.3%	(2.4%)
Suppliers and employees	(799 604)	(30 385)	3.8%	(30 385)	3.8%	(31 121)	3.3%	(2.4%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(3 285)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	378 719	352 303	93.0%	352 303	93.0%	308 633	950.5%	14.1%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(308 395)	(15 921)	5.2%	(15 921)	5.2%	(6 624)	2.5%	140.3%
Capital assets	(308 395)	(15 921)	5.2%	(15 921)	5.2%	(6 624)	2.5%	140.3%
Net Cash from/(used) Investing Activities	(308 395)	(15 921)	5.2%	(15 921)	5.2%	(6 624)	2.7%	140.3%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(7)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(7)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(7)	-	(100.0%)
Net Increase/(Decrease) in cash held	70 323	336 382	478.3%	336 382	478.3%	302 002	(139.4%)	11.4%
Cash/cash equivalents at the year begin:	(29 942)	13 689	(45.7%)	13 689	(45.7%)	14 370	56.6%	(4.7%)
Cash/cash equivalents at the year end:	40 381	350 071	866.9%	350 071	866.9%	316 371	(165.4%)	10.7%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 736	3.2%	18 483	2.5%	17 094	2.3%	684 275	92.0%	743 588	71.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 532	3.3%	1 039	2.3%	923	2.0%	42 413	92.4%	45 906	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 973	2.2%	4 895	2.1%	4 649	2.0%	213 425	93.6%	227 942	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	390	2.4%	569	3.5%	239	1.5%	14 868	92.5%	16 066	1.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	30 631	3.0%	24 986	2.4%	22 905	2.2%	954 981	92.4%	1 033 502	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 092	8.7%	2 380	5.0%	1 834	3.9%	38 871	82.4%	47 178	4.6%	-	-	-	-
Commercial	4 899	7.2%	2 081	3.0%	1 619	2.4%	59 651	87.4%	68 250	6.6%	-	-	-	-
Households	21 640	2.4%	20 526	2.2%	19 452	2.1%	856 458	93.3%	918 075	88.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 631	3.0%	24 986	2.4%	22 905	2.2%	954 981	92.4%	1 033 502	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	13 262	47.3%	395	1.4%	-	-	14 408	51.3%	28 065	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13 262	47.3%	395	1.4%	-	-	14 408	51.3%	28 065	100.0%

Contact Details

Municipal Manager	Mr Mpumelelo Mnguni	036 638 5100
Financial Manager	Mr Bongumusa Benedict Sithole	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	435 205	113 754	26.1%	113 754	26.1%	103 775	24.9%	9.6%
Exchange Revenue								
Service charges - Electricity	182 816	31 499	17.2%	31 499	17.2%	32 816	20.8%	(4.0%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	24 105	6 748	28.0%	6 748	28.0%	5 838	24.1%	15.6%
Sale of Goods and Rendering of Services	640	188	29.4%	188	29.4%	145	22.7%	29.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 211	124	2.4%	124	2.4%	(0)	-	(99 143.2%)
Interest earned from Current and Non Current Assets	2 000	446	22.3%	446	22.3%	398	13.5%	12.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 305	145	11.1%	145	11.1%	270	20.8%	(46.4%)
Licence and permits	400	65	16.3%	65	16.3%	71	17.7%	(7.9%)
Operational Revenue	789	105	13.2%	105	13.2%	(772)	(97.8%)	(113.5%)
Non-Exchange Revenue								
Property rates	106 712	43 209	40.5%	43 209	40.5%	38 358	39.0%	12.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 601	2 632	10.3%	2 632	10.3%	572	2.5%	359.9%
Licences or permits	4 058	423	10.4%	423	10.4%	1 452	36.3%	(70.9%)
Transfer and subsidies - Operational	76 568	28 170	36.8%	28 170	36.8%	24 482	27.0%	15.1%
Interest	-	-	-	-	-	(1)	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	146	1.8%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	452 596	64 058	14.2%	64 058	14.2%	57 878	13.4%	10.7%
Employee related costs	159 359	36 944	23.2%	36 944	23.2%	35 619	24.4%	3.7%
Remuneration of councillors	6 413	1 161	18.1%	1 161	18.1%	1 161	18.7%	-
Bulk purchases - electricity	175 126	7 077	4.0%	7 077	4.0%	-	-	(100.0%)
Inventory consumed	3 478	997	28.7%	997	28.7%	927	42.3%	7.5%
Debt impairment	17 547	-	-	-	-	-	-	-
Depreciation and amortisation	16 705	-	-	-	-	-	-	-
Interest	-	1 862	-	1 862	-	-	-	(100.0%)
Contracted services	41 367	9 370	22.7%	9 370	22.7%	11 395	21.1%	(17.8%)
Transfers and subsidies	310	137	44.1%	137	44.1%	564	44.8%	(75.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	32 293	6 511	20.2%	6 511	20.2%	8 212	29.1%	(20.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 391)	49 696		49 696		45 897		
Transfers and subsidies - capital (monetary allocations)	25 669	2 010	7.8%	2 010	7.8%	578	3.4%	248.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 278	51 706		51 706		46 475		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 278	51 706		51 706		46 475		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 278	51 706		51 706		46 475		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 278	51 706		51 706		46 475		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	25 669	1 787	7.0%	1 787	7.0%	11 681	66.5%	(84.7%)
National Government	25 669	1 787	7.0%	1 787	7.0%	7 833	48.8%	(77.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 669	1 787	7.0%	1 787	7.0%	7 833	48.8%	(77.2%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	3 848	256.5%	(100.0%)
Capital Expenditure Functional	25 669	1 787	7.0%	1 787	7.0%	11 681	66.5%	(84.7%)
Municipal governance and administration						146	270.9%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	146	270.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	15 314	745	4.9%	745	4.9%	2 228	-	(66.6%)
Community and Social Services	11 314	492	4.4%	492	4.4%	-	-	(100.0%)
Sport And Recreation	4 000	253	6.3%	253	6.3%	2 228	-	(88.7%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 355	1 042	19.5%	1 042	19.5%	3 758	23.5%	(72.3%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	5 355	1 042	19.5%	1 042	19.5%	3 758	23.5%	(72.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	5 000	-	-	-	-	5 549	369.9%	(100.0%)
Energy sources	5 000	-	-	-	-	5 549	369.9%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	438 432	140 378	32.0%	140 378	32.0%	-	-	(100.0%)
Property rates	90 705	33 080	36.5%	33 080	36.5%	-	-	(100.0%)
Service charges	199 404	40 025	20.1%	40 025	20.1%	-	-	(100.0%)
Other revenue	44 085	29 560	67.1%	29 560	67.1%	-	-	(100.0%)
Transfers and Subsidies - Operational	76 568	30 672	40.1%	30 672	40.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	25 669	7 040	27.4%	7 040	27.4%	-	-	(100.0%)
Interest	2 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(443 649)	(10 970)	2.5%	(10 970)	2.5%	(4 690)	1.3%	133.9%
Suppliers and employees	(443 339)	(10 970)	2.5%	(10 970)	2.5%	(4 690)	1.3%	133.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(310)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(5 217)	129 407	(2 480.3%)	129 407	(2 480.3%)	(4 690)	(7.7%)	(2 859.5%)
Cash Flow from Investing Activities								
Receipts	41 703	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 710	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 994	-	-	-	-	-	-	-
Payments	(25 669)	(1 969)	7.7%	(1 969)	7.7%	-	-	(100.0%)
Capital assets	(25 669)	(1 969)	7.7%	(1 969)	7.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	16 034	(1 969)	(12.3%)	(1 969)	(12.3%)	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	(168)	-	(168)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(168)	-	(168)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(168)	-	(168)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	10 817	127 270	1 176.6%	127 270	1 176.6%	(4 690)	(5.5%)	(2 813.9%)
Cash/cash equivalents at the year begin:	26 114	9 781	37.5%	9 781	37.5%	-	-	(100.0%)
Cash/cash equivalents at the year end:	36 931	141 543	383.3%	141 543	383.3%	(4 690)	(4.7%)	(3 118.3%)

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 Ito 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	5 760	36.9%	3 491	22.4%	1 377	8.8%	4 970	31.9%	15 598	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 651	4.9%	3 825	3.3%	9 859	8.6%	95 726	83.2%	115 061	56.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 320	5.7%	2 057	5.0%	1 213	3.0%	35 153	86.3%	40 743	19.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	46	42.7%	35	32.5%	27	24.8%	0	-	108	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 480	4.1%	911	2.5%	567	1.6%	33 161	91.8%	36 118	17.4%	-	-	-	-
Total By Income Source	15 257	7.3%	10 319	5.0%	13 043	6.3%	169 009	81.4%	207 628	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 536	7.7%	1 170	5.9%	7 965	40.1%	9 197	46.3%	19 866	9.6%	-	-	-	-
Commercial	7 400	18.8%	4 361	11.1%	1 950	5.0%	25 659	65.2%	39 370	19.0%	-	-	-	-
Households	6 321	4.3%	4 789	3.2%	3 129	2.1%	134 154	90.4%	148 392	71.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 257	7.3%	10 319	5.0%	13 043	6.3%	169 009	81.4%	207 628	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 Sithembiso Ntombela	034 212 2121
Financial Manager	Mrs Bonga Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	282 002	92 571	32.8%	92 571	32.8%	13 947	5.1%	563.7%
Exchange Revenue								
Service charges - Electricity	34 732	4 657	13.4%	4 657	13.4%	4 160	10.2%	12.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 410	286	20.3%	286	20.3%	289	8.8%	(1.1%)
Sale of Goods and Rendering of Services	246	103	41.6%	103	41.6%	19	8.3%	440.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	11	-	11	-	11	-	1.1%
Interest earned from Receivables	377	108	28.7%	108	28.7%	85	173.7%	27.8%
Interest earned from Current and Non Current Assets	2 379	479	20.2%	479	20.2%	313	10.5%	52.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	885	112	12.7%	112	12.7%	100	16.9%	12.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	190	27	14.0%	27	14.0%	27	13.9%	(.8%)
Non-Exchange Revenue								
Property rates	52 033	9 094	17.5%	9 094	17.5%	6 800	16.6%	33.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 277	139	6.1%	139	6.1%	129	3.1%	8.1%
Licences or permits	931	256	27.5%	256	27.5%	145	16.4%	76.6%
Transfer and subsidies - Operational	186 543	76 892	41.2%	76 892	41.2%	1 582	.9%	4 761.1%
Interest	-	407	-	407	-	288	-	41.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	284 119	21 423	7.5%	21 423	7.5%	23 559	7.6%	(9.1%)
Employee related costs	114 465	-	-	-	-	7 129	6.1%	(100.0%)
Remuneration of councillors	16 899	-	-	-	-	1 105	5.6%	(100.0%)
Bulk purchases - electricity	34 783	8 855	25.5%	8 855	25.5%	3 988	12.3%	122.0%
Inventory consumed	12 851	2 692	21.0%	2 692	21.0%	2 013	8.7%	33.8%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 890	-	-	-	-	-	-	-
Interest	0	-	-	-	-	-	-	-
Contracted services	32 464	5 145	15.8%	5 145	15.8%	5 008	13.7%	2.7%
Transfers and subsidies	3 719	629	16.9%	629	16.9%	486	6.2%	29.3%
Irrecoverable debts written off	6 900	13	.2%	13	.2%	22	.3%	(43.6%)
Operational costs	38 148	4 088	10.7%	4 088	10.7%	3 807	8.7%	7.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 116)	71 148		71 148		(9 611)		
Transfers and subsidies - capital (monetary allocations)	46 675	10 689	22.9%	10 689	22.9%	3 649	8.1%	192.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 559	81 837		81 837		(5 962)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 559	81 837		81 837		(5 962)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 559	81 837		81 837		(5 962)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 559	81 837		81 837		(5 962)		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	60 608	13 599	22.4%	13 599	22.4%	6 904	15.6%	97.0%
National Government	31 891	9 295	29.1%	9 295	29.1%	3 466	11.9%	168.2%
Provincial Government	-	102	-	102	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 891	9 396	29.5%	9 396	29.5%	3 466	11.9%	171.1%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 716	4 203	14.6%	4 203	14.6%	3 439	22.6%	22.2%
Capital Expenditure Functional	60 608	13 599	22.4%	13 599	22.4%	6 904	15.6%	97.0%
Municipal governance and administration								
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	53 321	11 773	22.1%	11 773	22.1%	1 295	15.5%	809.3%
Community and Social Services	53 321	11 773	22.1%	11 773	22.1%	1 295	15.5%	809.3%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 287	1 826	25.1%	1 826	25.1%	5 610	15.6%	(67.5%)
Planning and Development	0	-	-	-	-	-	-	-
Road Transport	7 287	1 826	25.1%	1 826	25.1%	5 610	17.0%	(67.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	0							
Energy sources	0	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	0	-	-	-	-	-	-	-
Other								

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	316 376	1 558	.5%	1 558	.5%	34 557	11.8%	(95.5%)
Property rates	39 839	7 864	19.7%	7 864	19.7%	14 794	32.4%	(46.8%)
Service charges	36 691	(550 932)	(1 501.6%)	(550 932)	(1 501.6%)	1 254	3.9%	(44 038.7%)
Other revenue	2 648	3 307	124.9%	3 307	124.9%	473	25.9%	599.6%
Transfers and Subsidies - Operational	186 543	461 640	247.5%	461 640	247.5%	17 723	10.0%	2 504.7%
Transfers and Subsidies - Capital	46 376	79 200	170.8%	79 200	170.8%	-	-	(100.0%)
Interest	4 280	479	11.2%	479	11.2%	313	11.4%	52.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(307 810)	(47 064)	15.3%	(47 064)	15.3%	(36 885)	21.7%	27.6%
Suppliers and employees	(307 810)	(47 064)	15.3%	(47 064)	15.3%	(36 885)	21.7%	27.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 566	(45 506)	(531.2%)	(45 506)	(531.2%)	(2 328)	(1.9%)	1 854.7%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(69 319)	-	-	-	-	-	-	-
Capital assets	(69 319)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(69 319)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(1)	120 000.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(1)	120 000.0%	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(1)	120 000.0%	(100.0%)
Net Increase/(Decrease) in cash held	(60 753)	(45 506)	74.9%	(45 506)	74.9%	(2 329)	(3.0%)	1 853.6%
Cash/cash equivalents at the year begin:	130 024	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	69 272	(45 506)	(65.7%)	(45 506)	(65.7%)	(2 329)	(.9%)	1 853.6%

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 Ito 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	2 439	53.6%	605	13.3%	337	7.4%	1 169	25.7%	4 549	25.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	299	4.6%	110	1.7%	105	1.6%	6 042	92.2%	6 556	36.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	5.9%	41	2.4%	40	2.3%	1 525	89.4%	1 706	9.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	189	3.8%	44	.9%	76	1.5%	4 666	93.8%	4 976	28.0%	-	-	-	-
Total By Income Source	3 028	17.0%	800	4.5%	558	3.1%	13 401	75.3%	17 787	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 226	20.2%	563	9.3%	315	5.2%	3 969	65.4%	6 072	34.1%	-	-	-	-
Commercial	1 630	18.6%	157	1.8%	169	1.9%	6 802	77.7%	8 758	49.2%	-	-	-	-
Households	173	5.8%	80	2.7%	75	2.5%	2 630	88.9%	2 958	16.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 028	17.0%	800	4.5%	558	3.1%	13 401	75.3%	17 787	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	194	100.0%	-	-	-	-	-	-	194	1.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 643	25.5%	5 026	48.4%	1 353	13.0%	1 357	13.1%	10 379	94.8%
Auditor-General	-	-	20	100.0%	-	-	-	-	20	.2%
Other	261	73.3%	90	25.3%	-	-	5	1.4%	357	3.3%
Total	3 099	28.3%	5 136	46.9%	1 353	12.4%	1 362	12.4%	10 950	100.0%

Contact Details

Municipal Manager	Mr Mpumelelo Jiyane	034 271 6112
Financial Manager	Mr Bafana Hendry Bhengu	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	281 928	103 726	36.8%	103 726	36.8%	7 311	2.5%	1 318.8%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	237	39.4%	237	39.4%	200	35.6%	18.4%
Sale of Goods and Rendering of Services	539	38	7.1%	38	7.1%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 500	2 789	62.0%	2 789	62.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	664	142	21.4%	142	21.4%	96	15.3%	48.6%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	18	-	18	-	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	22 000	4 072	18.5%	4 072	18.5%	6 993	36.0%	(41.8%)
Surcharges and Taxes	-	2 729	-	2 729	-	22	.1%	12 216.7%
Fines, penalties and forfeits	400	5	1.2%	5	1.2%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	253 224	93 696	37.0%	93 696	37.0%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	323 196	28 783	8.9%	28 783	8.9%	26 708	8.7%	7.8%
Employee related costs	93 854	12 534	13.4%	12 534	13.4%	244	.3%	5 045.4%
Remuneration of councillors	16 000	1 804	11.3%	1 804	11.3%	-	-	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	14 586	238	1.6%	238	1.6%	1 026	3.1%	(76.8%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 000	-	-	-	-	-	-	-
Interest	625	-	-	-	-	-	-	-
Contracted services	87 057	6 008	6.9%	6 008	6.9%	20 844	26.3%	(71.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	1 465	29.3%	1 465	29.3%	-	-	(100.0%)
Operational costs	66 074	6 733	10.2%	6 733	10.2%	4 595	6.9%	46.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 268)	74 943		74 943		(19 398)		
Transfers and subsidies - capital (monetary allocations)	43 990	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 722	74 943		74 943		(19 398)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 722	74 943		74 943		(19 398)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 722	74 943		74 943		(19 398)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 722	74 943		74 943		(19 398)		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	57 968	9 735	16.8%	9 735	16.8%	12 832	17.8%	(24.1%)
National Government	4 373	7 122	162.9%	7 122	162.9%	7 963	19.8%	(10.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 373	7 122	162.9%	7 122	162.9%	7 963	19.8%	(10.6%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	53 595	2 614	4.9%	2 614	4.9%	4 869	15.4%	(46.3%)
Capital Expenditure Functional	57 968	9 735	16.8%	9 735	16.8%	12 832	17.8%	(24.1%)
Municipal governance and administration	2 473	487	19.7%	487	19.7%	1 375	16.1%	(64.6%)
Executive and Council	100	11	10.8%	11	10.8%	-	-	(100.0%)
Finance and administration	2 373	476	20.1%	476	20.1%	1 375	16.4%	(65.4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	11 072	1 208	10.9%	1 208	10.9%	269	1.2%	349.5%
Community and Social Services	1 950	-	-	-	-	-	-	-
Sport And Recreation	4 702	1 208	25.7%	1 208	25.7%	245	2.3%	393.6%
Public Safety	4 420	-	-	-	-	24	.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 923	-	-	-	-	11 189	28.4%	(100.0%)
Planning and Development	4 000	-	-	-	-	290	5.9%	(100.0%)
Road Transport	38 923	-	-	-	-	10 898	31.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	1 500	8 041	536.1%	8 041	536.1%	-	-	(100.0%)
Energy sources	-	8 041	-	8 041	-	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 500	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	333 512	180 372	54.1%	180 372	54.1%	1 995	.6%	8 941.7%
Property rates	15 000	-	-	-	-	26	-	(100.0%)
Service charges	400	-	-	-	-	-	-	-
Other revenue	16 398	3 343	20.4%	3 343	20.4%	1 969	6.2%	69.8%
Transfers and Subsidies - Operational	230 224	164 029	71.2%	164 029	71.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	66 990	13 000	19.4%	13 000	19.4%	-	-	(100.0%)
Interest	4 500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	5 090	(9 546)	(187.5%)	(9 546)	(187.5%)	2 522	.9%	(478.5%)
Suppliers and employees	5 090	(9 546)	(187.5%)	(9 546)	(187.5%)	2 522	.9%	(478.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	338 602	170 826	50.5%	170 826	50.5%	4 517	.8%	3 681.8%
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	(52 788)	(90 729)	171.9%	(90 729)	171.9%	(11 499)	16.0%	689.0%
Capital assets	(52 788)	(90 729)	171.9%	(90 729)	171.9%	(11 499)	16.0%	689.0%
Net Cash from/(used) Investing Activities	(52 788)	(90 729)	171.9%	(90 729)	171.9%	(11 499)	16.0%	689.0%
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	285 814	80 097	28.0%	80 097	28.0%	(6 982)	(1.3%)	(1 247.2%)
Cash/cash equivalents at the year begin:	42 157	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	327 970	80 097	24.4%	80 097	24.4%	(6 982)	(1.2%)	(1 247.2%)

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 Ito 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	(313)	(.5%)	(440)	(.7%)	(107)	(.2%)	66 612	101.3%	65 752	99.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(666)	98.4%	(649)	95.8%	15	(2.2%)	623	(92.1%)	(677)	(1.0%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	3.7%	73	7.4%	101	10.3%	772	78.5%	983	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(942)	(1.4%)	(1 016)	(1.5%)	9	-	68 007	103.0%	66 058	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 898)	(4.5%)	(2 050)	(4.8%)	(1 071)	(2.5%)	47 400	111.8%	42 380	64.2%	-	-	-	-
Commercial	1 023	4.8%	1 053	4.9%	1 065	5.0%	18 223	85.3%	21 363	32.3%	-	-	-	-
Households	(33)	(2.3%)	(34)	(2.4%)	(34)	(2.4%)	1 544	107.1%	1 441	2.2%	-	-	-	-
Other	(33)	(3.8%)	16	1.8%	50	5.7%	840	96.2%	873	1.3%	-	-	-	-
Total By Customer Group	(942)	(1.4%)	(1 016)	(1.5%)	9	-	68 007	103.0%	66 058	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 Senzo Lightheten Sokhela	033 493 0762
Financial Manager	Mr Nthikanipho Goodman Mvelase	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	380 694	116 106	30.5%	116 106	30.5%	105 956	30.5%	9.6%
Exchange Revenue								
Service charges - Electricity	118 745	23 305	19.6%	23 305	19.6%	22 501	21.4%	3.6%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 130	3 419	30.7%	3 419	30.7%	2 661	25.2%	28.5%
Sale of Goods and Rendering of Services	8 745	187	2.1%	187	2.1%	298	5.1%	(37.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 437	1 233	35.9%	1 233	35.9%	1 025	47.3%	20.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	353	95	26.8%	95	26.8%	84	19.3%	12.2%
Licence and permits	1 960	663	33.8%	663	33.8%	516	21.6%	28.4%
Operational Revenue	865	(74)	(8.6%)	(74)	(8.6%)	501	852.4%	(114.8%)
Non-Exchange Revenue								
Property rates	50 935	11 837	23.2%	11 837	23.2%	12 785	25.5%	(7.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	9	7.8%	9	7.8%	42	86.3%	(79.5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	184 413	75 433	40.9%	75 433	40.9%	65 543	38.4%	15.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	412 010	102 781	24.9%	102 781	24.9%	98 754	27.2%	4.1%
Employee related costs	162 630	34 845	21.4%	34 845	21.4%	38 186	26.3%	(8.7%)
Remuneration of councillors	11 340	2 667	23.5%	2 667	23.5%	2 596	24.0%	2.8%
Bulk purchases - electricity	88 478	25 132	28.4%	25 132	28.4%	21 337	26.7%	17.8%
Inventory consumed	8 508	1 774	20.9%	1 774	20.9%	2 059	40.9%	(13.9%)
Debt impairment	19 890	1 371	6.9%	1 371	6.9%	-	-	(100.0%)
Depreciation and amortisation	36 077	10 980	30.4%	10 980	30.4%	8 069	26.3%	36.1%
Interest	-	-	-	-	-	-	-	-
Contracted services	44 616	14 628	32.8%	14 628	32.8%	10 001	22.5%	46.3%
Transfers and subsidies	1 250	212	17.0%	212	17.0%	131	7.7%	61.9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	39 221	11 171	28.5%	11 171	28.5%	16 374	45.4%	(31.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 317)	13 325		13 325		7 203		
Transfers and subsidies - capital (monetary allocations)	50 139	14 512	28.9%	14 512	28.9%	12 403	36.9%	17.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 822	27 837		27 837		19 606		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	18 822	27 837		27 837		19 606		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 822	27 837		27 837		19 606		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 822	27 837		27 837		19 606		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	39 698	11 066	27.9%	11 066	27.9%	12 600	38.9%	(12.2%)
National Government	28 902	10 252	35.5%	10 252	35.5%	10 911	39.3%	(6.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 902	10 252	35.5%	10 252	35.5%	10 911	39.3%	(6.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 796	813	7.5%	813	7.5%	1 689	36.4%	(51.8%)
Capital Expenditure Functional	39 698	11 066	27.9%	11 066	27.9%	12 600	38.9%	(12.2%)
Municipal governance and administration	7 966	813	10.2%	813	10.2%	1 814	47.2%	(55.2%)
Executive and Council	1 850	-	-	-	-	1 313	40.4%	(100.0%)
Finance and administration	6 116	813	13.3%	813	13.3%	502	84.6%	62.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	26 730	6 864	25.7%	6 864	25.7%	571	6.6%	1 101.1%
Community and Social Services	-	6 864	-	6 864	-	-	-	(100.0%)
Sport And Recreation	25 900	-	-	-	-	571	6.6%	(100.0%)
Public Safety	830	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 003	3 388	112.8%	3 388	112.8%	10 214	53.0%	(66.8%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	3 003	3 388	112.8%	3 388	112.8%	10 214	53.3%	(66.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	2 000	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2 000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	421 404	293 783	69.7%	293 783	69.7%	239 722	62.6%	22.6%
Property rates	51 462	-	-	-	-	-	-	-
Service charges	123 335	-	-	-	-	-	-	-
Other revenue	9 033	10 469	115.9%	10 469	115.9%	21 673	81.8%	(51.7%)
Transfers and Subsidies - Operational	184 413	271 414	147.2%	271 414	147.2%	203 130	120.1%	33.6%
Transfers and Subsidies - Capital	49 724	11 900	23.9%	11 900	23.9%	14 920	46.7%	(20.2%)
Interest	3 437	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(380 696)	(90 434)	23.8%	(90 434)	23.8%	(82 448)	25.6%	9.7%
Suppliers and employees	(380 696)	(90 434)	23.8%	(90 434)	23.8%	(82 448)	25.7%	9.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 708	203 349	499.5%	203 349	499.5%	157 274	255.5%	29.3%
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	(45 652)	(2 072)	4.5%	(2 072)	4.5%	(10 485)	32.3%	(80.2%)
Capital assets	(45 652)	(2 072)	4.5%	(2 072)	4.5%	(10 485)	32.3%	(80.2%)
Net Cash from/(used) Investing Activities	(45 652)	(2 072)	4.5%	(2 072)	4.5%	(10 485)	32.3%	(80.2%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 944)	201 277	(4 071.0%)	201 277	(4 071.0%)	146 789	503.7%	37.1%
Cash/cash equivalents at the year begin:	44 118	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	39 174	201 277	513.8%	201 277	513.8%	146 789	174.0%	37.1%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 795	52.6%	2	-	529	2.8%	8 303	44.6%	18 629	31.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 668	17.1%	-	-	1 273	3.8%	26 241	79.1%	33 181	56.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 331	16.7%	-	-	327	4.1%	6 317	79.2%	7 976	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	32.2%	-	-	0	5%	40	67.3%	59	1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 621)	1 781.3%	(92)	62.8%	23	(15.9%)	2 543	(1 728.2%)	(147)	(2%)	-	-	-	-
Total By Income Source	14 192	23.8%	(91)	(2%)	2 153	3.6%	43 443	72.8%	59 698	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 716	24.4%	(36)	(.3%)	594	5.3%	7 855	70.6%	11 130	18.6%	-	-	-	-
Commercial	7 473	53.9%	(56)	(.4%)	440	3.2%	6 011	43.3%	13 867	23.2%	-	-	-	-
Households	3 738	15.2%	10	-	831	3.4%	20 068	81.4%	24 646	41.3%	-	-	-	-
Other	266	2.6%	(9)	(.1%)	288	2.9%	9 509	94.6%	10 054	16.8%	-	-	-	-
Total By Customer Group	14 192	23.8%	(91)	(2%)	2 153	3.6%	43 443	72.8%	59 698	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	3 302	90.9%	98	2.7%	-	-	232	6.4%	3 632	83.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(13 666)	(1 845.0%)	550	74.2%	314	42.4%	13 543	1 828.4%	741	16.9%
Total	(10 364)	(237.0%)	648	14.8%	314	7.2%	13 775	315.0%	4 373	100.0%

Contact Details

Municipal Manager	Ms Novolo Ndaba	033 413 9101
Financial Manager	Mrs Bonga Mkhize	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	665 972	237 695	35.7%	237 695	35.7%	207 087	35.4%	14.8%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	142 300	16 155	11.4%	16 155	11.4%	15 671	22.1%	3.1%
Service charges - Waste Water Management	29 122	3 475	11.9%	3 475	11.9%	3 416	28.6%	1.7%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	108	212	196.2%	212	196.2%	50	23.0%	321.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 223	10 221	30.8%	10 221	30.8%	8 152	25.8%	25.4%
Interest earned from Current and Non Current Assets	8 680	2 366	27.3%	2 366	27.3%	1 109	44.1%	113.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	599	108	18.1%	108	18.1%	103	18.1%	5.1%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	131	24	18.0%	24	18.0%	26	68.8%	(9.8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	451 809	205 135	45.4%	205 135	45.4%	177 474	37.9%	15.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	1 085	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	595 164	116 427	19.6%	116 427	19.6%	130 185	21.6%	(10.6%)
Employee related costs	249 820	55 442	22.2%	55 442	22.2%	49 971	22.0%	10.9%
Remuneration of councillors	5 907	1 514	25.6%	1 514	25.6%	1 484	18.5%	2.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	37 790	11 284	29.9%	11 284	29.9%	15 752	31.3%	(28.4%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	111 496	13 500	12.1%	13 500	12.1%	22 230	21.0%	(39.3%)
Interest	5 000	28	0.6%	28	0.6%	742	14.8%	(96.3%)
Contracted services	73 560	19 116	26.0%	19 116	26.0%	20 771	31.1%	(8.0%)
Transfers and subsidies	15 000	-	-	-	-	1 500	7.5%	(100.0%)
Irrecoverable debts written off	26 625	-	-	-	-	-	-	-
Operational costs	69 966	15 543	22.2%	15 543	22.2%	17 735	24.0%	(12.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	70 808	121 268		121 268		76 902		
Transfers and subsidies - capital (monetary allocations)	276 845	53 494	19.3%	53 494	19.3%	46 096	15.2%	16.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	347 653	174 762		174 762		122 998		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	347 653	174 762		174 762		122 998		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	347 653	174 762		174 762		122 998		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	347 653	174 762		174 762		122 998		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	371 253	43 202	11.6%	43 202	11.6%	53 094	20.5%	(18.6%)
National Government	235 962	43 022	18.2%	43 022	18.2%	52 566	21.0%	(18.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm Agenc	-	-	-	-	-	-	-	-
Transfers recognised - capital	235 962	43 022	18.2%	43 022	18.2%	52 566	20.6%	(18.2%)
Borrowing	133 913	-	-	-	-	-	-	-
Internally generated funds	1 378	180	13.1%	180	13.1%	528	12.9%	(65.9%)
Capital Expenditure Functional	371 253	43 202	11.6%	43 202	11.6%	53 094	20.5%	(18.6%)
Municipal governance and administration	626	173	27.7%	173	27.7%	21	.5%	724.4%
Executive and Council	87	47	54.0%	47	54.0%	-	-	(100.0%)
Finance and administration	539	126	23.5%	126	23.5%	21	2.8%	501.0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	435	-	-	-	-	-	-	-
Community and Social Services	435	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	328	62	19.0%	62	19.0%	-	-	(100.0%)
Planning and Development	328	62	19.0%	62	19.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	369 863	42 966	11.6%	42 966	11.6%	53 073	21.2%	(19.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	352 679	36 955	10.5%	36 955	10.5%	52 534	23.5%	(29.7%)
Waste Water Management	17 184	6 011	35.0%	6 011	35.0%	539	2.0%	1 015.2%
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	789 553	344 345	43.6%	344 345	43.6%	325 657	39.2%	5.7%
Property rates	-	-	-	-	-	-	-	-
Service charges	51 255	2 392	4.7%	2 392	4.7%	7 079	12.6%	(66.2%)
Other revenue	963	-	-	-	-	500	54.6%	(100.0%)
Transfers and Subsidies - Operational	451 809	304 387	67.4%	304 387	67.4%	318 078	68.0%	(4.3%)
Transfers and Subsidies - Capital	276 845	37 566	13.6%	37 566	13.6%	-	-	(100.0%)
Interest	8 680	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(475 736)	(60 209)	12.7%	(60 209)	12.7%	159 961	(30.3%)	(137.6%)
Suppliers and employees	(455 736)	(60 209)	13.2%	(60 209)	13.2%	159 961	(31.5%)	(137.6%)
Finance charges	(5 000)	-	-	-	-	-	-	-
Transfers and grants	(15 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	313 816	284 136	90.5%	284 136	90.5%	485 618	160.6%	(41.5%)
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	(486 925)	-	-	-	-	(5)	-	(100.0%)
Capital assets	(486 925)	-	-	-	-	(5)	-	(100.0%)
Net Cash from/(used) Investing Activities	(486 925)	-	-	-	-	(5)	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	348 200	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	348 200	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(116 067)	-	-	-	-	-	-	-
Repayment of borrowing	(116 067)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	232 133	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	59 024	284 136	481.4%	284 136	481.4%	485 613	11 642.8%	(41.5%)
Cash/cash equivalents at the year begin:	61 446	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	120 471	284 136	235.9%	284 136	235.9%	485 613	4 737.5%	(41.5%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 356	3.8%	(32)	-	5 756	1.6%	331 516	94.6%	360 595	59.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 823	3.7%	(1)	-	1 155	1.5%	73 253	94.8%	77 231	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	6.4%	-	-	28	3.2%	806	90.5%	891	2%	-	-	-	-
Interest on Arrear Debtor Accounts	7 533	6.1%	-	-	3 068	2.5%	112 476	91.4%	123 076	21.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 275)	(3.8%)	(180)	(5%)	(370)	(1.1%)	35 421	105.4%	33 596	5.7%	-	-	-	-
Total By Income Source	22 494	3.8%	(213)	-	9 637	1.6%	553 472	94.5%	585 390	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 462	5.5%	(18)	-	1 815	2.9%	57 861	91.7%	63 121	10.8%	-	-	-	-
Commercial	1 885	3.6%	(36)	(1%)	572	1.1%	49 985	95.4%	52 407	9.0%	-	-	-	-
Households	16 457	3.5%	(153)	-	6 991	1.5%	440 686	95.0%	463 981	79.3%	-	-	-	-
Other	690	11.7%	(7)	(1%)	259	4.4%	4 940	84.0%	5 882	1.0%	-	-	-	-
Total By Customer Group	22 494	3.8%	(213)	-	9 637	1.6%	553 472	94.5%	585 390	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	-	-	-	-	-	-	157	100.0%	157	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	97	9%	843	8.0%	381	3.6%	9 275	87.5%	10 596	4.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	19 925	8.7%	6 616	2.9%	(6 361)	(2.8%)	207 630	91.1%	227 810	95.5%
Total	20 022	8.4%	7 458	3.1%	(5 980)	(2.5%)	217 062	91.0%	238 563	100.0%

Contact Details

Municipal Manager	Mr Edward Bonga	034 219 1577
Financial Manager	Mrs Ntombenle 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 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 355 468	690 716	29.3%	690 716	29.3%	626 761	23.3%	10.2%
Exchange Revenue								
Service charges - Electricity	882 022	228 591	25.9%	228 591	25.9%	209 584	27.9%	9.1%
Service charges - Water	219 986	56 178	25.5%	56 178	25.5%	51 671	25.8%	8.7%
Service charges - Waste Water Management	133 580	33 857	25.3%	33 857	25.3%	31 750	25.6%	6.6%
Service charges - Waste Management	110 148	27 323	24.8%	27 323	24.8%	25 863	25.5%	5.6%
Sale of Goods and Rendering of Services	7 199	936	13.0%	936	13.0%	2 172	11.9%	(56.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 877	1 020	17.4%	1 020	17.4%	1 421	35.5%	(28.2%)
Interest earned from Current and Non Current Assets	5 330	562	10.5%	562	10.5%	1 542	49.2%	(63.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 804	2 712	30.8%	2 712	30.8%	2 030	21.5%	33.6%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 292	502	38.9%	502	38.9%	312	25.6%	60.8%
Non-Exchange Revenue								
Property rates	396 741	106 939	27.0%	106 939	27.0%	99 877	27.5%	7.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 831	1 372	28.4%	1 372	28.4%	962	23.0%	42.6%
Licences or permits	34	13	39.3%	13	39.3%	7	15.0%	86.9%
Transfer and subsidies - Operational	577 623	228 750	39.6%	228 750	39.6%	199 566	17.9%	14.6%
Interest	-	1 057	-	1 057	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	904	45.2%	904	45.2%	4	-	25 140.1%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 724 589	552 983	20.3%	552 983	20.3%	455 431	15.1%	21.4%
Employee related costs	724 536	157 375	21.7%	157 375	21.7%	147 143	24.5%	7.0%
Remuneration of councillors	28 443	6 347	22.3%	6 347	22.3%	7 942	27.3%	(20.1%)
Bulk purchases - electricity	660 933	150 397	22.8%	150 397	22.8%	161 670	26.7%	(7.0%)
Inventory consumed	159 854	45 176	28.3%	45 176	28.3%	29 516	19.3%	53.1%
Debt impairment	308 145	-	-	-	-	-	-	-
Depreciation and amortisation	379 139	89 112	23.5%	89 112	23.5%	-	-	(100.0%)
Interest	32 205	8 200	25.5%	8 200	25.5%	3 700	10.3%	121.6%
Contracted services	207 716	52 134	25.1%	52 134	25.1%	63 219	7.7%	(17.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	89 312	19 544	21.9%	19 544	21.9%	13 897	4.9%	40.6%
Operational costs	134 307	24 699	18.4%	24 699	18.4%	28 344	24.3%	(12.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(369 121)	137 733		137 733		171 329		
Transfers and subsidies - capital (monetary allocations)	240 770	16 461	6.8%	16 461	6.8%	37 886	19.8%	(56.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(128 351)	154 193		154 193		209 216		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(128 351)	154 193		154 193		209 216		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(128 351)	154 193		154 193		209 216		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(128 351)	154 193		154 193		209 216		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	255 338	26 731	10.5%	26 731	10.5%	35 566	17.0%	(24.8%)
National Government	228 012	27 071	11.9%	27 071	11.9%	34 914	20.0%	(22.5%)
Provincial Government	12 758	886	6.9%	886	6.9%	43	.3%	1 938.9%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	240 770	27 957	11.6%	27 957	11.6%	34 958	18.3%	(20.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14 568	(1 226)	(8.4%)	(1 226)	(8.4%)	608	3.4%	(301.7%)
Capital Expenditure Functional	255 338	26 731	10.5%	26 731	10.5%	35 566	17.0%	(24.8%)
Municipal governance and administration	4 700	(1 448)	(30.8%)	(1 448)	(30.8%)	344	11.9%	(521.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 700	(1 448)	(30.8%)	(1 448)	(30.8%)	344	11.9%	(521.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	35 376	5 752	16.3%	5 752	16.3%	-	-	(100.0%)
Community and Social Services	938	-	-	-	-	-	-	-
Sport And Recreation	33 938	5 752	16.9%	5 752	16.9%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	500	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 258	6 188	10.3%	6 188	10.3%	13 868	22.0%	(55.4%)
Planning and Development	191	-	-	-	-	4 121	16.4%	(100.0%)
Road Transport	60 067	6 188	10.3%	6 188	10.3%	9 747	25.7%	(36.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	154 204	16 239	10.5%	16 239	10.5%	21 353	16.2%	(23.9%)
Energy sources	21 550	804	3.7%	804	3.7%	-	-	(100.0%)
Water Management	116 407	14 900	12.8%	14 900	12.8%	9 421	9.2%	58.2%
Waste Water Management	15 797	536	3.4%	536	3.4%	11 932	41.1%	(95.5%)
Waste Management	450	-	-	-	-	-	-	-
Other	800	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	2 266 401	1 232 484	54.4%	1 232 484	54.4%	1 053 928	40.5%	16.9%
Property rates	278 786	104 801	37.6%	104 801	37.6%	81 322	30.0%	28.9%
Service charges	1 145 598	272 889	23.8%	272 889	23.8%	264 651	26.6%	3.1%
Other revenue	18 295	413 047	2 257.7%	413 047	2 257.7%	409 525	1 373.2%	.9%
Transfers and Subsidies - Operational	577 623	374 322	64.8%	374 322	64.8%	188 764	17.0%	98.3%
Transfers and Subsidies - Capital	240 770	67 206	27.9%	67 206	27.9%	109 224	57.2%	(38.5%)
Interest	5 330	220	4.1%	220	4.1%	441	14.1%	(50.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 935 634)	(534 487)	27.6%	(534 487)	27.6%	(347 078)	14.7%	54.0%
Suppliers and employees	(1 903 429)	(517 385)	27.2%	(517 385)	27.2%	(347 007)	14.9%	49.1%
Finance charges	(32 205)	(17 101)	53.1%	(17 101)	53.1%	(71)	.2%	24 023.8%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	330 767	697 998	211.0%	697 998	211.0%	706 850	288.0%	(1.3%)
Cash Flow from Investing Activities								
Receipts	-	1 409	-	1 409	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	1 409	-	1 409	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(255 338)	(39 063)	15.3%	(39 063)	15.3%	(44 761)	21.4%	(12.7%)
Capital assets	(255 338)	(39 063)	15.3%	(39 063)	15.3%	(44 761)	21.4%	(12.7%)
Net Cash from/(used) Investing Activities	(255 338)	(37 654)	14.7%	(37 654)	14.7%	(44 761)	21.6%	(15.9%)
Cash Flow from Financing Activities								
Receipts	-	719	-	719	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	719	-	719	-	-	-	(100.0%)
Payments	(34 082)	(2 257)	6.6%	(2 257)	6.6%	(3 562)	11.1%	(36.6%)
Repayment of borrowing	(34 082)	(2 257)	6.6%	(2 257)	6.6%	(3 562)	11.1%	(36.6%)
Net Cash from/(used) Financing Activities	(34 082)	(1 538)	4.5%	(1 538)	4.5%	(3 562)	11.1%	(56.8%)
Net Increase/(Decrease) in cash held	41 348	658 806	1 593.3%	658 806	1 593.3%	658 526	11 077.5%	-
Cash/cash equivalents at the year begin:	169 474	12 270	7.2%	12 270	7.2%	44 636	94.1%	(72.5%)
Cash/cash equivalents at the year end:	210 822	670 876	318.2%	670 876	318.2%	703 167	1 316.7%	(4.6%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 968	3.7%	12 271	2.2%	10 562	1.9%	517 284	92.2%	561 085	32.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 361	65.6%	2 476	3.4%	1 287	1.8%	21 061	29.2%	72 185	4.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 481	11.3%	7 265	3.0%	15 562	6.4%	192 605	79.3%	242 913	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 043	2.3%	8 231	1.6%	8 553	1.6%	490 967	94.5%	519 794	30.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 653	3.8%	6 155	2.4%	5 969	2.3%	233 320	91.5%	255 097	14.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	440	8.6%	177	3.5%	191	3.7%	4 302	84.2%	5 110	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	776	3.6%	676	3.1%	643	3.0%	19 409	90.3%	21 504	1.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30 730)	(97.4%)	1 931	6.1%	72	2%	60 280	191.0%	31 553	1.8%	-	-	-	-
Total By Income Source	87 991	5.1%	39 182	2.3%	42 839	2.5%	1 539 229	90.1%	1 709 241	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 502	8.4%	2 485	8.3%	8 273	27.7%	16 579	55.6%	29 839	1.7%	-	-	-	-
Commercial	34 022	31.6%	3 124	2.9%	3 178	3.0%	67 341	62.5%	107 666	6.3%	-	-	-	-
Households	54 231	3.6%	30 479	2.0%	28 713	1.9%	1 388 764	92.4%	1 502 186	87.9%	-	-	-	-
Other	(2 764)	(4.0%)	3 095	4.4%	2 675	3.8%	66 545	95.7%	69 550	4.1%	-	-	-	-
Total By Customer Group	87 991	5.1%	39 182	2.3%	42 839	2.5%	1 539 229	90.1%	1 709 241	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	46 320	99.9%	-	-	-	-	32	.1%	46 352	16.1%
Bulk Water	49 902	22.6%	-	-	-	-	171 217	77.4%	221 120	76.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 922	46.0%	4 409	25.6%	4 455	25.9%	440	2.6%	17 226	6.0%
Auditor-General	669	100.0%	-	-	-	-	-	-	669	.2%
Other	1 653	49.8%	1 665	50.2%	-	-	-	-	3 318	1.1%
Total	106 466	36.9%	6 074	2.1%	4 455	1.5%	171 689	59.5%	288 684	100.0%

Contact Details

Municipal Manager	Mr Zamokwaka Wesley Moinaka	034 328 7750
Financial Manager	Mrs Pearl Hlangwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	124 667	49 758	39.9%	49 758	39.9%	31 176	27.8%	59.6%
Exchange Revenue								
Service charges - Electricity	19 227	13 094	68.1%	13 094	68.1%	3 956	19.2%	231.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 434	505	20.7%	505	20.7%	479	24.7%	5.4%
Sale of Goods and Rendering of Services	527	100	19.1%	100	19.1%	131	25.9%	(23.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	493	202	40.9%	202	40.9%	25	5.2%	718.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	418	38.6%	418	38.6%	302	29.3%	38.5%
Licence and permits	1 673	358	21.4%	358	21.4%	337	20.8%	6.4%
Operational Revenue	142	16	11.3%	16	11.3%	15	1.9%	9.5%
Non-Exchange Revenue								
Property rates	45 345	9 694	21.4%	9 694	21.4%	6 312	17.1%	53.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 275	152	2.4%	152	2.4%	0	-	49 949.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	47 469	25 170	53.0%	25 170	53.0%	18 724	44.6%	34.4%
Interest	-	50	-	50	-	896	-	(94.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	130 136	20 194	15.5%	20 194	15.5%	23 188	21.9%	(12.9%)
Employee related costs	47 879	8 869	18.5%	8 869	18.5%	10 339	23.9%	(14.2%)
Remuneration of councillors	4 858	775	15.9%	775	15.9%	1 124	23.9%	(31.1%)
Bulk purchases - electricity	20 301	4 966	24.5%	4 966	24.5%	5 963	31.2%	(16.7%)
Inventory consumed	6 029	379	6.3%	379	6.3%	779	19.2%	(51.3%)
Debt impairment	10 400	-	-	-	-	-	-	-
Depreciation and amortisation	9 864	-	-	-	-	-	-	-
Interest	300	17	5.7%	17	5.7%	4	3.2%	308.0%
Contracted services	18 485	3 809	20.6%	3 809	20.6%	3 543	27.5%	7.5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	12 019	1 379	11.5%	1 379	11.5%	1 437	13.9%	(4.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 469)	29 564		29 564		7 988		
Transfers and subsidies - capital (monetary allocations)	42 737	1 101	2.6%	1 101	2.6%	4 110	15.4%	(73.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 268	30 666		30 666		12 098		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	37 268	30 666		30 666		12 098		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 268	30 666		30 666		12 098		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 268	30 666		30 666		12 098		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	39 051	9 067	23.2%	9 067	23.2%	6 902	24.8%	31.4%
National Government	37 163	8 933	24.0%	8 933	24.0%	4 902	18.7%	82.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 163	8 933	24.0%	8 933	24.0%	4 902	18.7%	82.2%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 888	135	7.1%	135	7.1%	2 000	126.1%	(93.3%)
Capital Expenditure Functional	39 051	9 067	23.2%	9 067	23.2%	6 902	24.8%	31.4%
Municipal governance and administration	512	-	-	-	-	-	-	-
Executive and Council	43	-	-	-	-	-	-	-
Finance and administration	469	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	526	451	85.8%	451	85.8%	-	-	(100.0%)
Community and Social Services	526	-	-	-	-	-	-	-
Sport And Recreation	-	451	-	451	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 294	592	2.8%	592	2.8%	2 364	24.2%	(75.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	21 294	592	2.8%	592	2.8%	2 364	24.2%	(75.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	16 719	8 024	48.0%	8 024	48.0%	2 537	14.8%	216.2%
Energy sources	16 719	8 024	48.0%	8 024	48.0%	2 537	14.8%	216.2%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	2 000	(100.0%)	(100.0%)

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	160 174	4 396	2.7%	4 396	2.7%	(7 502)	(6.2%)	(158.6%)
Property rates	34 009	-	-	-	-	-	-	-
Service charges	18 789	193	1.0%	193	1.0%	(12 484)	(73.7%)	(101.5%)
Other revenue	16 678	0	-	0	-	0	-	544.4%
Transfers and Subsidies - Operational	47 469	4 204	8.9%	4 204	8.9%	4 981	11.9%	(15.6%)
Transfers and Subsidies - Capital	42 737	-	-	-	-	-	-	-
Interest	493	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(109 872)	(36)	-	(36)	-	(51)	.1%	(29.8%)
Suppliers and employees	(109 572)	(36)	-	(36)	-	(51)	.1%	(29.8%)
Finance charges	(300)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 303	4 360	8.7%	4 360	8.7%	(7 554)	(25.8%)	(157.7%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(44 908)	-	-	-	-	-	-	-
Capital assets	(44 908)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(44 908)	-	-	-	-	-	-	-
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	5 394	4 360	80.8%	4 360	80.8%	(7 554)	(557.5%)	(157.7%)
Cash/cash equivalents at the year begin:	3 408	22	.7%	22	.7%	(29)	(.6%)	(177.7%)
Cash/cash equivalents at the year end:	8 802	7 086	80.5%	7 086	80.5%	(7 195)	(114.1%)	(198.5%)

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 Ito 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	1 405	14.0%	3	.7%	539	5.4%	8 060	80.5%	10 007	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 351	11.9%	(10)	-.2%	2 497	6.8%	29 834	81.4%	36 672	48.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	301	6.6%	(7)	-.2%	(2%)	114	2.5%	4 160	91.1%	4 569	6.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	116	8.0%	(1)	-.1%	(.1%)	67	4.7%	1 262	87.4%	1 444	1.9%	-	-	-
Interest on Arrear Debtor Accounts	1 118	5.2%	-	-	-	431	2.0%	20 121	92.9%	21 669	28.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	8	1.2%	1	.2%	670	98.6%	680	9%	-	-	-	-
Total By Income Source	7 291	9.7%	(7)	-.1%	3 649	4.9%	64 108	85.4%	75 041	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 806	10.0%	(0)	-	1 904	6.8%	23 444	83.3%	28 154	37.5%	-	-	-	-
Commercial	830	20.0%	3	.1%	145	3.5%	3 172	76.5%	4 149	5.5%	-	-	-	-
Households	1 570	9.2%	(18)	-.1%	579	3.4%	14 966	87.5%	17 098	22.8%	-	-	-	-
Other	2 085	8.1%	8	.2%	1 021	4.0%	22 525	87.9%	25 640	34.2%	-	-	-	-
Total By Customer Group	7 291	9.7%	(7)	-.1%	3 649	4.9%	64 108	85.4%	75 041	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	-	-	244	8.9%	(204)	(7.5%)	2 689	98.5%	2 729	54.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(604)	(27.8%)	550	25.3%	(5 766)	(265.6%)	7 992	368.1%	2 171	43.3%
Auditor-General	-	-	-	-	(22)	-.1%	22	.1%	-	-
Other	(472)	(417.2%)	507	447.6%	(1 840)	(1 624.6%)	1 919	1 694.2%	113	2.3%
Total	(1 077)	(21.5%)	1 301	26.0%	(7 832)	(156.2%)	12 621	251.8%	5 013	100.0%

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Financial Manager	Mrs Phisoiso Sithole	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	199 869	60 954	30.5%	60 954	30.5%	61 529	32.2%	(.9%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 967	317	16.1%	317	16.1%	324	15.3%	(2.1%)
Sale of Goods and Rendering of Services	3 510	103	2.9%	103	2.9%	141	10.5%	(27.4%)
Agency services	-	395	-	395	-	322	223.2%	22.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 848	393	21.2%	393	21.2%	352	90.7%	11.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	9	79.2%	9	79.2%	7	5.3%	37.5%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	42 228	11 335	26.8%	11 335	26.8%	7 287	24.1%	55.5%
Surcharges and Taxes	20 643	-	-	-	-	-	-	-
Fines, penalties and forfeits	425	3	.7%	3	.7%	13	3.3%	(77.9%)
Licences or permits	2 402	127	5.3%	127	5.3%	183	19.1%	(30.5%)
Transfer and subsidies - Operational	126 835	48 273	38.1%	48 273	38.1%	52 899	39.3%	(8.7%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	179 073	38 136	21.3%	38 136	21.3%	40 643	31.3%	(6.2%)
Employee related costs	49 638	14 264	28.7%	14 264	28.7%	7 090	18.1%	101.2%
Remuneration of councillors	11 360	3 839	33.8%	3 839	33.8%	2 496	23.3%	53.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	500	-	-	-	-	38	9.2%	(100.0%)
Debt impairment	3 500	-	-	-	-	-	-	-
Depreciation and amortisation	37 760	6 206	16.4%	6 206	16.4%	-	-	(100.0%)
Interest	3 500	623	17.8%	623	17.8%	770	20.6%	(19.1%)
Contracted services	44 342	8 629	19.5%	8 629	19.5%	24 874	92.1%	(65.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	28 473	4 574	16.1%	4 574	16.1%	5 376	20.2%	(14.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	20 796	22 818		22 818		20 886		
Transfers and subsidies - capital (monetary allocations)	27 617	8 000	29.0%	8 000	29.0%	2 341	8.0%	241.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 413	30 818		30 818		23 226		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 413	30 818		30 818		23 226		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 413	30 818		30 818		23 226		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 413	30 818		30 818		23 226		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	52 996	5 326	10.1%	5 326	10.1%	10 456	13.7%	(49.1%)
National Government	30 846	2 009	6.5%	2 009	6.5%	2 390	8.9%	(15.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 846	2 009	6.5%	2 009	6.5%	2 390	8.9%	(15.9%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	22 150	3 317	15.0%	3 317	15.0%	8 066	27.7%	(58.9%)
Capital Expenditure Functional	74 656	5 567	7.5%	5 567	7.5%	12 843	15.8%	(56.7%)
Municipal governance and administration	10 596	270	2.5%	270	2.5%	1 523	64.0%	(82.3%)
Executive and Council	-	-	-	-	-	4	.6%	(100.0%)
Finance and administration	10 596	270	2.5%	270	2.5%	1 519	90.4%	(82.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 200	5 297	8.9%	5 297	8.9%	10 980	14.7%	(51.8%)
Planning and Development	59 200	5 297	8.9%	5 297	8.9%	10 980	14.7%	(51.8%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	4 860					340	7.7%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 860	-	-	-	-	340	7.7%	(100.0%)
Other								

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	267 675	2 798	1.0%	2 798	1.0%	75 691	39.6%	(96.3%)
Property rates	84 456	492	.6%	492	.6%	5 985	18.3%	(91.8%)
Service charges	1 967	109	5.5%	109	5.5%	158	-	(31.0%)
Other revenue	26 951	(189)	(.7%)	(189)	(.7%)	8 512	34.5%	(102.2%)
Transfers and Subsidies - Operational	119 137	2 188	1.8%	2 188	1.8%	52 938	48.4%	(95.9%)
Transfers and Subsidies - Capital	33 317	-	-	-	-	8 010	32.9%	(100.0%)
Interest	1 848	199	10.7%	199	10.7%	89	-	124.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(141 016)	(9 073)	6.4%	(9 073)	6.4%	(2 760)	3.9%	228.7%
Suppliers and employees	(137 516)	(7 827)	5.7%	(7 827)	5.7%	(1 991)	2.8%	293.2%
Finance charges	(3 500)	(1 246)	35.6%	(1 246)	35.6%	(770)	-	61.9%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	126 659	(6 275)	(5.0%)	(6 275)	(5.0%)	72 930	60.4%	(108.6%)
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	(52 996)	(6 487)	12.2%	(6 487)	12.2%	(11 957)	-	(45.7%)
Capital assets	(52 996)	(6 487)	12.2%	(6 487)	12.2%	(11 957)	-	(45.7%)
Net Cash from/(used) Investing Activities	(52 996)	(6 487)	12.2%	(6 487)	12.2%	(11 957)	-	(45.7%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	(1 299)	-	(1 299)	-	-	-	(100.0%)
Repayment of borrowing	-	(1 299)	-	(1 299)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(1 299)	-	(1 299)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	73 663	(14 060)	(19.1%)	(14 060)	(19.1%)	60 974	50.5%	(123.1%)
Cash/cash equivalents at the year begin:	36 586	7 857	21.5%	7 857	21.5%	10 233	28.0%	(23.2%)
Cash/cash equivalents at the year end:	110 249	(6 272)	(5.7%)	(6 272)	(5.7%)	75 566	48.0%	(108.3%)

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 Ito 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	3 108	6.1%	2 876	5.7%	2 709	5.4%	41 898	82.8%	50 592	68.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	129	1.9%	132	1.9%	127	1.9%	6 423	94.3%	6 811	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	572	3.6%	519	3.2%	488	3.0%	14 466	90.2%	16 046	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	-	-	309	100.0%	309	4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 810	5.2%	3 527	4.8%	3 325	4.5%	63 096	85.5%	73 757	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 991	7.0%	1 902	6.7%	1 836	6.4%	22 827	79.9%	28 557	38.7%	-	-	-	-
Commercial	925	6.2%	762	5.1%	719	4.8%	12 453	83.8%	14 861	20.1%	-	-	-	-
Households	894	2.9%	862	2.8%	769	2.5%	27 816	91.7%	30 340	41.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 810	5.2%	3 527	4.8%	3 325	4.5%	63 096	85.5%	73 757	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	1 154	31.7%	852	23.5%	10	.3%	1 618	44.5%	3 634	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 154	31.7%	852	23.5%	10	.3%	1 618	44.5%	3 634	100.0%

Contact Details

Municipal Manager	Mr Shaka Cele	034 621 2666
Financial Manager	Ms Spongile P Hlatshwayo	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 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	284 392	109 247	38.4%	109 247	38.4%	94 410	35.7%	15.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	33 515	8 616	25.7%	8 616	25.7%	7 707	27.4%	11.8%
Service charges - Waste Water Management	9 394	2 716	28.9%	2 716	28.9%	2 649	28.9%	2.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	216	98	45.4%	98	45.4%	51	24.6%	94.0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 708	5 157	53.1%	5 157	53.1%	3 124	43.2%	65.1%
Interest earned from Current and Non Current Assets	5 338	2 189	41.0%	2 189	41.0%	1 825	35.9%	20.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	55	6	10.2%	6	10.2%	14	27.0%	(60.1%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	822	0	-	0	-	65	8.2%	(99.4%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	225 344	90 466	40.1%	90 466	40.1%	78 975	36.9%	14.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	0	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	244 217	63 087	25.8%	63 087	25.8%	55 564	26.2%	13.5%
Employee related costs	125 546	33 943	27.0%	33 943	27.0%	31 037	28.1%	9.4%
Remuneration of councillors	9 441	2 849	30.2%	2 849	30.2%	2 133	30.0%	33.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	20 842	4 054	19.5%	4 054	19.5%	2 081	9.6%	94.8%
Debt impairment	4 027	-	-	-	-	-	-	-
Depreciation and amortisation	17 759	4 156	23.4%	4 156	23.4%	3 932	23.9%	5.7%
Interest	218	43	19.7%	43	19.7%	60	7.8%	(28.2%)
Contracted services	33 044	11 104	33.6%	11 104	33.6%	10 149	46.3%	9.4%
Transfers and subsidies	-	6	-	6	-	-	-	(100.0%)
Irrecoverable debts written off	-	105	-	105	-	-	-	(100.0%)
Operational costs	33 339	6 827	20.5%	6 827	20.5%	6 173	18.7%	10.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	40 175	46 161		46 161		38 845		
Transfers and subsidies - capital (monetary allocations)	96 247	7 187	7.5%	7 187	7.5%	11 302	9.9%	(36.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	136 422	53 348		53 348		50 147		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	136 422	53 348		53 348		50 147		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	136 422	53 348		53 348		50 147		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	136 422	53 348		53 348		50 147		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	83 693	7 985	9.5%	7 985	9.5%	13 594	12.4%	(41.3%)
National Government	83 693	7 880	9.4%	7 880	9.4%	12 586	12.4%	(37.4%)
Provincial Government	-	-	-	-	-	72	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	83 693	7 880	9.4%	7 880	9.4%	12 658	12.5%	(37.7%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	105	-	105	-	936	11.2%	(88.8%)
Capital Expenditure Functional	83 693	7 985	9.5%	7 985	9.5%	13 594	12.4%	(41.3%)
Municipal governance and administration	617	105	17.0%	105	17.0%	29	2.1%	265.6%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	617	105	17.0%	105	17.0%	29	2.1%	265.6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 739	-	-	-	-	907	12.9%	(100.0%)
Community and Social Services	1 739	-	-	-	-	907	12.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 696	365	4.2%	365	4.2%	2 763	21.5%	(86.8%)
Planning and Development	-	-	-	-	-	439	18.0%	(100.0%)
Road Transport	8 696	365	4.2%	365	4.2%	2 324	22.3%	(84.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	72 642	7 515	10.3%	7 515	10.3%	9 895	11.2%	(24.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	44 535	5 890	13.2%	5 890	13.2%	8 927	11.7%	(34.0%)
Waste Water Management	28 107	1 626	5.8%	1 626	5.8%	968	7.8%	68.0%
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	378 634	59 150	15.6%	59 150	15.6%	66 450	18.2%	(11.0%)
Property rates	-	-	-	-	-	-	-	-
Service charges	26 809	-	-	-	-	-	-	-
Other revenue	1 127	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	249 113	59 150	23.7%	59 150	23.7%	66 450	31.4%	(11.0%)
Transfers and Subsidies - Capital	96 247	-	-	-	-	-	-	-
Interest	5 338	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(232 676)	(26 245)	11.3%	(26 245)	11.3%	(30 678)	13.9%	(14.5%)
Suppliers and employees	(232 458)	(26 245)	11.3%	(26 245)	11.3%	(30 678)	13.9%	(14.5%)
Finance charges	(216)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	145 958	32 905	22.5%	32 905	22.5%	35 772	25.0%	(8.0%)
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	(96 247)	-	-	-	-	-	-	-
Capital assets	(96 247)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(96 247)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(2)	1.9%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(2)	1.9%	(100.0%)
Payments	(1 529)	-	-	-	-	-	-	-
Repayment of borrowing	(1 529)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 529)	-	-	-	-	(2)	2%	(100.0%)
Net Increase/(Decrease) in cash held	48 183	32 905	68.3%	32 905	68.3%	35 770	140.3%	(8.0%)
Cash/cash equivalents at the year begin:	71 223	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	119 406	32 905	27.6%	32 905	27.6%	35 770	51.0%	(8.0%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 293	5.2%	1	-	2 278	1.9%	112 080	92.9%	120 651	54.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 140	4.6%	1	-	995	2.2%	43 074	93.2%	46 210	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 460	6.1%	-	-	1 682	3.0%	51 573	90.9%	56 715	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11)	(32.1%)	11	31.2%	(2)	(5.8%)	38	106.8%	35	-	-	-	-	-
Total By Income Source	11 881	5.3%	13	-	4 954	2.2%	206 764	92.5%	223 612	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	670	5.9%	1	-	280	2.5%	10 429	91.6%	11 380	5.1%	-	-	-	-
Commercial	677	5.4%	(1)	-	268	2.1%	11 594	92.5%	12 537	5.6%	-	-	-	-
Households	8 914	4.6%	(13)	-	4 205	2.2%	182 285	93.3%	195 391	87.4%	-	-	-	-
Other	1 620	37.6%	26	6%	201	4.7%	2 457	57.1%	4 303	1.9%	-	-	-	-
Total By Customer Group	11 881	5.3%	13	-	4 954	2.2%	206 764	92.5%	223 612	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	4 202	10.2%	-	-	-	-	36 816	89.8%	41 018	51.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 345	35.6%	549	4.5%	79	6%	7 242	59.3%	12 215	15.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 602	9.9%	3 041	11.6%	(1 797)	(6.9%)	22 324	85.3%	26 171	33.0%
Total	11 149	14.0%	3 590	4.5%	(1 718)	(2.2%)	66 382	83.6%	79 404	100.0%

Contact Details

Municipal Manager	Mr Phindilemba Mpumelelo Manqele	034 329 7287
Financial Manager	Ms Zafika Maduna	034 329 7200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	210 761	94 614	44.9%	94 614	44.9%	49 023	25.5%	93.0%
Exchange Revenue								
Service charges - Electricity	53 445	8 880	16.6%	8 880	16.6%	2 748	6.2%	223.1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 468	437	29.8%	437	29.8%	276	9.4%	58.4%
Sale of Goods and Rendering of Services	272	25	9.2%	25	9.2%	16	5.8%	60.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 235	1 367	21.9%	1 367	21.9%	885	17.8%	54.5%
Interest earned from Current and Non Current Assets	1 249	584	46.7%	584	46.7%	272	21.8%	114.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 522	296	19.5%	296	19.5%	238	12.4%	24.2%
Licence and permits	734	83	11.3%	83	11.3%	81	11.1%	2.0%
Operational Revenue	980	108	11.0%	108	11.0%	16	1.8%	574.0%
Non-Exchange Revenue								
Property rates	32 541	18 141	55.7%	18 141	55.7%	5 087	16.5%	256.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 244	399	12.3%	399	12.3%	16	.5%	2 337.8%
Licences or permits	1 248	183	14.7%	183	14.7%	149	13.4%	23.4%
Transfer and subsidies - Operational	107 057	61 691	57.6%	61 691	57.6%	38 719	39.5%	59.3%
Interest	767	886	115.5%	886	115.5%	519	26.2%	70.5%
Fuel Levy	-	1 539	-	1 539	-	-	-	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	(4)	-	(4)	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	209 180	44 908	21.5%	44 908	21.5%	38 269	20.5%	17.3%
Employee related costs	78 210	20 212	25.8%	20 212	25.8%	19 356	26.6%	4.4%
Remuneration of councillors	8 533	1 959	23.0%	1 959	23.0%	1 918	25.7%	2.2%
Bulk purchases - electricity	48 090	14 230	29.6%	14 230	29.6%	7 527	18.8%	89.1%
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 642	-	-	-	-	-	-	-
Interest	1 282	0	-	0	-	-	-	(100.0%)
Contracted services	34 224	5 396	15.8%	5 396	15.8%	6 271	21.6%	(14.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 099	-	-	-	-	-	-	-
Operational costs	19 101	3 111	16.3%	3 111	16.3%	3 198	19.0%	(2.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 581	49 706		49 706		10 754		
Transfers and subsidies - capital (monetary allocations)	42 079	5 861	13.9%	5 861	13.9%	2 895	8.7%	102.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 660	55 568		55 568		13 649		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	43 660	55 568		55 568		13 649		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 660	55 568		55 568		13 649		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 660	55 568		55 568		13 649		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	36 938	15 781	42.7%	15 781	42.7%	19 109	31.6%	(17.4%)
National Government	35 570	6 673	18.8%	6 673	18.8%	9 031	34.8%	(26.1%)
Provincial Government	-	9 108	-	9 108	-	7 885	23.6%	15.5%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 570	15 781	44.4%	15 781	44.4%	16 916	28.5%	(6.7%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 369	-	-	-	-	2 193	199.3%	(100.0%)
Capital Expenditure Functional	36 938	15 781	42.7%	15 781	42.7%	19 109	31.6%	(17.4%)
Municipal governance and administration	1 369	-	-	-	-	2 193	199.3%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 369	-	-	-	-	2 193	219.3%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	241	1.0%	(100.0%)
Community and Social Services	-	-	-	-	-	241	100.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 043	12 051	48.1%	12 051	48.1%	12 347	53.5%	(2.4%)
Planning and Development	16 957	2 943	17.4%	2 943	17.4%	6 083	26.4%	(51.8%)
Road Transport	8 087	9 108	112.6%	9 108	112.6%	6 264	77.4%	45.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	10 526	3 731	35.4%	3 731	35.4%	4 328	38.1%	(13.8%)
Energy sources	10 526	3 731	35.4%	3 731	35.4%	4 328	38.1%	(13.8%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	240 213	-	-	-	-	-	-	-
Property rates	26 098	-	-	-	-	-	-	-
Service charges	37 968	-	-	-	-	-	-	-
Other revenue	25 303	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	107 516	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	42 079	-	-	-	-	-	-	-
Interest	1 249	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(201 996)	(70 140)	34.8%	(70 140)	34.8%	(50 608)	30.2%	38.6%
Suppliers and employees	(201 376)	(70 140)	34.8%	(70 140)	34.8%	(50 608)	30.2%	38.6%
Finance charges	(20)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	38 817	(70 140)	(180.7%)	(70 140)	(180.7%)	(50 608)	(57.1%)	38.6%
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	(42 479)	-	-	-	-	-	-	-
Capital assets	(42 479)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(42 479)	-	-	-	-	-	-	-
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	(3 661)	(70 140)	1 915.7%	(70 140)	1 915.7%	(50 608)	(179.0%)	38.6%
Cash/cash equivalents at the year begin:	24 700	14	.1%	14	.1%	256	5.1%	(94.5%)
Cash/cash equivalents at the year end:	21 039	(70 118)	(333.3%)	(70 118)	(333.3%)	(50 358)	(151.5%)	39.2%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	(58)	(.5%)	505	4.3%	7 681	66.0%	11 638	5.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 510	30.2%	(58)	(.1%)	11 512	15.6%	59 586	80.8%	73 707	35.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 662	3.6%	(54)	(.1%)	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	435	.5%	(6)	(.0%)	196	.2%	83 770	99.3%	84 395	40.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	22.4%	-	-	16	10.7%	98	66.8%	147	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	2 024	5.0%	-	-	736	1.8%	38 126	93.2%	40 887	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Total By Income Source	8 664	4.1%	(119)	(.1%)	12 965	6.2%	189 273	89.8%	210 784	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 380	4.1%	(46)	(.1%)	8 148	24.3%	23 999	71.7%	33 480	15.9%	-	-	-	-
Commercial	3 357	9.4%	(42)	(.1%)	1 273	3.6%	30 950	87.1%	35 538	16.9%	-	-	-	-
Households	2 377	1.9%	(13)	(.0%)	942	.7%	123 419	97.4%	126 725	60.1%	-	-	-	-
Other	1 551	10.3%	(17)	(.1%)	2 602	17.3%	10 905	72.5%	15 041	7.1%	-	-	-	-
Total By Customer Group	8 664	4.1%	(119)	(.1%)	12 965	6.2%	189 273	89.8%	210 784	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 220	81.0%	10	.4%	-	-	512	18.7%	2 742	42.0%
Auditor-General	-	-	-	-	-	-	0	100.0%	0	-
Other	3 764	99.5%	20	.5%	-	-	-	-	3 784	58.0%
Total	5 984	91.7%	30	.5%	-	-	512	7.8%	6 526	100.0%

Contact Details

Municipal Manager	Mr. J. F. K. Khumalo	034 995 1650
Financial Manager	Mr. Z. Thusi	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	314 936	104 494	33.2%	104 494	33.2%	90 355	30.4%	15.6%
Exchange Revenue								
Service charges - Electricity	55 639	11 944	21.4%	11 944	21.4%	10 691	22.0%	11.7%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 926	2 850	31.9%	2 850	31.9%	3 200	29.4%	(10.9%)
Sale of Goods and Rendering of Services	393	85	21.6%	85	21.6%	69	19.6%	22.8%
Agency services	1 422	311	21.8%	311	21.8%	258	19.1%	20.4%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 160	(7)	(.6%)	(7)	(.6%)	(16)	(1.2%)	(55.1%)
Interest earned from Current and Non Current Assets	1 707	1 279	75.0%	1 279	75.0%	237	14.9%	440.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	123	17.7%	123	17.7%	155	23.5%	(20.9%)
Licence and permits	2 124	436	20.5%	436	20.5%	441	21.9%	(1.3%)
Operational Revenue	1 346	1 474	109.5%	1 474	109.5%	303	23.6%	386.4%
Non-Exchange Revenue								
Property rates	45 254	4 808	10.6%	4 808	10.6%	4 558	10.0%	5.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 151	416	13.2%	416	13.2%	351	11.7%	18.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	191 718	80 547	42.0%	80 547	42.0%	69 892	38.9%	15.2%
Interest	1 200	229	19.1%	229	19.1%	217	16.9%	5.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	296 245	66 644	22.5%	66 644	22.5%	71 441	26.1%	(6.7%)
Employee related costs	127 585	32 111	25.2%	32 111	25.2%	30 754	27.2%	4.4%
Remuneration of councillors	11 236	2 747	24.4%	2 747	24.4%	2 588	24.8%	6.2%
Bulk purchases - electricity	41 764	4 106	9.8%	4 106	9.8%	7 421	19.6%	(44.7%)
Inventory consumed	15 903	1 924	12.1%	1 924	12.1%	3 996	41.1%	(51.9%)
Debt impairment	4 452	1 113	25.0%	1 113	25.0%	-	-	(100.0%)
Depreciation and amortisation	24 791	4 950	20.0%	4 950	20.0%	4 279	16.7%	15.7%
Interest	1 555	1	.1%	1	.1%	23	2.0%	(94.1%)
Contracted services	31 473	10 514	33.4%	10 514	33.4%	7 372	34.2%	42.6%
Transfers and subsidies	-	-	-	-	-	286	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	2 427	25.0%	(100.0%)
Operational costs	37 486	9 178	24.5%	9 178	24.5%	12 294	27.7%	(25.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 691	37 850		37 850		18 915		
Transfers and subsidies - capital (monetary allocations)	47 114	7 844	16.6%	7 844	16.6%	9 509	31.4%	(17.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 805	45 694		45 694		28 423		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	65 805	45 694		45 694		28 423		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 805	45 694		45 694		28 423		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 805	45 694		45 694		28 423		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	43 124	6 214	14.4%	6 214	14.4%	8 901	30.9%	(30.2%)
National Government	40 969	4 093	10.0%	4 093	10.0%	6 427	24.4%	(36.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 969	4 093	10.0%	4 093	10.0%	6 427	24.4%	(36.3%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 155	2 121	98.4%	2 121	98.4%	2 474	101.1%	(14.3%)
Capital Expenditure Functional	43 124	6 214	14.4%	6 214	14.4%	8 901	30.9%	(30.2%)
Municipal governance and administration	527	1 865	353.9%	1 865	353.9%	2 424	390.9%	(23.0%)
Executive and Council	-	1 865	-	1 865	-	63	-	2 848.1%
Finance and administration	527	-	-	-	-	2 360	380.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	16 719	1 417	8.5%	1 417	8.5%	3 343	23.7%	(57.6%)
Community and Social Services	6 635	849	12.8%	849	12.8%	3 343	29.3%	(74.6%)
Sport And Recreation	8 884	561	6.3%	561	6.3%	-	-	(100.0%)
Public Safety	1 200	8	.6%	8	.6%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 313	2 931	23.8%	2 931	23.8%	3 135	22.3%	(6.5%)
Planning and Development	12 313	2 663	21.6%	2 663	21.6%	-	-	(100.0%)
Road Transport	-	248	-	248	-	3 135	46.6%	(92.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	13 565	-	-	-	-	-	-	-
Energy sources	13 565	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	334 754	-	-	-	-	25 000	8.4%	(100.0%)
Property rates	31 689	-	-	-	-	-	-	-
Service charges	55 237	-	-	-	-	-	-	-
Other revenue	7 289	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	191 718	-	-	-	-	25 000	13.9%	(100.0%)
Transfers and Subsidies - Capital	47 114	-	-	-	-	-	-	-
Interest	1 707	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(283 383)	(36 600)	12.9%	(36 600)	12.9%	(57 650)	23.2%	(36.5%)
Suppliers and employees	(283 141)	(36 600)	12.9%	(36 600)	12.9%	(56 231)	22.7%	(34.8%)
Finance charges	(242)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(1 419)	-	(100.0%)
Net Cash from/(used) Operating Activities	51 371	(36 600)	(71.2%)	(36 600)	(71.2%)	(32 650)	(67.7%)	12.1%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(49 593)	-	-	-	-	-	-	-
Capital assets	(49 593)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(49 593)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(965)	-	-	-	-	-	-	-
Repayment of borrowing	(965)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(965)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	814	(36 600)	(4 498.9%)	(36 600)	(4 498.9%)	(32 650)	(429.1%)	12.1%
Cash/cash equivalents at the year begin:	2 800	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	3 613	(30 736)	(850.6%)	(30 736)	(850.6%)	(32 650)	(307.8%)	(5.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 667	61.8%	-	-	259	3.4%	2 626	34.8%	7 552	2.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 883	3.8%	-	-	-	-	98 960	96.2%	102 843	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 871	2.2%	-	-	747	9%	80 956	96.9%	83 574	29.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	4.4%	-	-	32	1.9%	1 627	93.7%	1 735	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	148	2%	-	-	72	1%	88 654	99.8%	88 875	31.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	191	391.5%	(5 846)	(12 008.7%)	115	236.8%	5 589	11 480.4%	49	-	-	-	-	-
Total By Income Source	10 836	3.8%	(5 846)	(2.1%)	1 225	4%	278 411	97.8%	284 627	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	40	1.7%	-	-	5	2%	2 299	98.1%	2 344	.8%	-	-	-	-
Commercial	4 441	6.9%	(5 789)	(9.0%)	332	5%	65 477	101.6%	64 461	22.6%	-	-	-	-
Households	5 962	2.7%	(49)	-	880	4%	210 091	96.9%	216 884	76.2%	-	-	-	-
Other	393	41.9%	(8)	(.9%)	9	1.0%	543	58.0%	938	3%	-	-	-	-
Total By Customer Group	10 836	3.8%	(5 846)	(2.1%)	1 225	4%	278 411	97.8%	284 627	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	(754)	(435.9%)	927	535.9%	-	-	0	.1%	173	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(15)	-	15	-	-	-	-	-	-	-
Total	(769)	(444.4%)	942	544.4%	-	-	0	-.1%	173	100.0%

Contact Details

Municipal Manager	Mr Mtonjani Bethuel Khali	034 413 1223
Financial Manager	Mr Khulekani Wesley Grant Ngzobo	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	786 412	220 400	28.0%	220 400	28.0%	196 356	27.4%	12.2%
Exchange Revenue								
Service charges - Electricity	266 529	54 190	20.3%	54 190	20.3%	49 298	23.9%	9.9%
Service charges - Water	62 253	16 539	26.6%	16 539	26.6%	8 745	14.8%	89.1%
Service charges - Waste Water Management	36 734	9 656	26.3%	9 656	26.3%	8 957	25.7%	7.8%
Service charges - Waste Management	28 588	7 822	27.4%	7 822	27.4%	6 317	23.3%	23.8%
Sale of Goods and Rendering of Services	513	334	65.2%	334	65.2%	196	40.3%	70.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 088	3 650	10.4%	3 650	10.4%	3 294	5.1%	10.8%
Interest earned from Current and Non Current Assets	1 706	837	49.1%	837	49.1%	396	24.4%	111.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	229	13.8%	229	13.8%	302	3.5%	(24.0%)
Licence and permits	2 643	669	25.3%	669	25.3%	703	9.9%	(4.8%)
Operational Revenue	-	377	-	377	-	2	2%	17 287.6%
Non-Exchange Revenue								
Property rates	120 645	30 074	24.9%	30 074	24.9%	25 222	25.5%	19.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 531	9 229	166.8%	9 229	166.8%	4 806	91.5%	92.0%
Licences or permits	4 844	-	-	-	-	-	-	-
Transfer and subsidies - Operational	219 671	86 794	39.5%	86 794	39.5%	88 118	44.0%	(1.5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	720 495	159 919	22.2%	159 919	22.2%	144 646	20.6%	10.6%
Employee related costs	188 376	47 078	25.0%	47 078	25.0%	43 726	22.8%	7.7%
Remuneration of councillors	19 305	4 266	22.1%	4 266	22.1%	4 444	22.4%	(4.0%)
Bulk purchases - electricity	263 142	33 862	12.9%	33 862	12.9%	59 269	22.7%	(42.9%)
Inventory consumed	40 210	11 436	28.4%	11 436	28.4%	6 782	21.7%	68.6%
Debt impairment	7 363	-	-	-	-	-	-	-
Depreciation and amortisation	42 503	27 484	64.7%	27 484	64.7%	-	-	(100.0%)
Interest	-	329	-	329	-	369	-	(10.8%)
Contracted services	95 641	23 089	24.1%	23 089	24.1%	17 263	15.4%	33.8%
Transfers and subsidies	-	-	-	-	-	1 149	-	(100.0%)
Irrecoverable debts written off	-	(20)	-	(20)	-	-	-	(100.0%)
Operational costs	63 954	12 394	19.4%	12 394	19.4%	11 645	26.4%	6.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	65 917	60 482		60 482		51 709		
Transfers and subsidies - capital (monetary allocations)	76 440	2 706	3.5%	2 706	3.5%	4 693	11.5%	(42.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	142 357	63 188		63 188		56 402		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	142 357	63 188		63 188		56 402		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142 357	63 188		63 188		56 402		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142 357	63 188		63 188		56 402		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	83 440	5 510	6.6%	5 510	6.6%	7 351	13.1%	(25.0%)
National Government	65 940	2 353	3.6%	2 353	3.6%	5 301	13.0%	(55.6%)
Provincial Government	10 500	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 440	2 353	3.1%	2 353	3.1%	5 301	13.0%	(55.6%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 000	3 156	45.1%	3 156	45.1%	2 050	13.7%	54.0%
Capital Expenditure Functional	83 440	5 510	6.6%	5 510	6.6%	7 351	13.1%	(25.0%)
Municipal governance and administration	1 000	675	67.5%	675	67.5%	2 050	27.3%	(67.1%)
Executive and Council	-	-	-	-	-	2 015	403.0%	(100.0%)
Finance and administration	1 000	675	67.5%	675	67.5%	35	5%	1 829.6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	32 417	564	1.7%	564	1.7%	696	-	(19.0%)
Community and Social Services	15 917	564	3.5%	564	3.5%	696	-	(19.0%)
Sport And Recreation	16 500	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 343	4 270	13.2%	4 270	13.2%	4 382	9.5%	(2.6%)
Planning and Development	2 000	-	-	-	-	-	-	-
Road Transport	30 343	4 270	14.1%	4 270	14.1%	4 382	9.5%	(2.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	17 680	-	-	-	-	223	9.2%	(100.0%)
Energy sources	17 680	-	-	-	-	223	9.2%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	786 833	209 865	26.7%	209 865	26.7%	200 825	28.0%	4.5%
Property rates	115 013	21 312	18.5%	21 312	18.5%	23 292	28.0%	(8.5%)
Service charges	365 334	72 447	19.8%	72 447	19.8%	70 976	19.7%	2.1%
Other revenue	8 670	13 826	159.5%	13 826	159.5%	10 811	85.8%	27.9%
Transfers and Subsidies - Operational	219 671	87 775	40.0%	87 775	40.0%	88 375	44.1%	(.7%)
Transfers and Subsidies - Capital	76 440	14 000	18.3%	14 000	18.3%	7 081	12.1%	97.7%
Interest	1 706	505	29.6%	505	29.6%	290	17.9%	74.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(672 629)	(145 438)	21.6%	(145 438)	21.6%	(149 966)	22.6%	(3.0%)
Suppliers and employees	(672 629)	(145 438)	21.6%	(145 438)	21.6%	(149 966)	22.6%	(3.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	114 205	64 427	56.4%	64 427	56.4%	50 859	92.6%	26.7%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(83 440)	(7 728)	9.3%	(7 728)	9.3%	(10 584)	14.4%	(27.0%)
Capital assets	(83 440)	(7 728)	9.3%	(7 728)	9.3%	(10 584)	14.4%	(27.0%)
Net Cash from/(used) Investing Activities	(83 440)	(7 728)	9.3%	(7 728)	9.3%	(10 584)	14.6%	(27.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(41)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(41)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(41)	-	(100.0%)
Net Increase/(Decrease) in cash held	30 765	56 700	184.3%	56 700	184.3%	40 234	(229.6%)	40.9%
Cash/cash equivalents at the year begin:	29 031	21 365	73.6%	21 365	73.6%	30 133	81.1%	(29.1%)
Cash/cash equivalents at the year end:	59 796	78 065	128.9%	78 065	128.9%	70 367	352.6%	10.9%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 957	11.2%	4 309	8.1%	4 256	8.0%	38 762	72.7%	53 283	14.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 702	39.5%	4 926	11.0%	2 923	6.5%	19 232	42.9%	44 784	12.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 910	8.7%	3 945	3.8%	3 489	3.4%	86 370	84.1%	102 713	28.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 223	6.2%	1 980	3.8%	1 685	3.2%	45 244	86.8%	52 133	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 088	7.9%	1 832	4.7%	1 565	4.0%	32 640	83.4%	39 126	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 829	3.7%	1 795	3.7%	1 812	3.7%	43 439	88.9%	48 875	13.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 954	9.3%	1 843	8.8%	2 038	9.7%	15 126	72.2%	20 960	5.8%	20	1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	42 663	11.8%	20 631	5.7%	17 767	4.9%	280 813	77.6%	361 874	100.0%	20	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 989	8.8%	5 156	6.5%	3 881	4.9%	63 845	79.9%	79 871	22.1%	-	-	-	-
Commercial	19 701	30.6%	6 053	9.4%	5 537	8.6%	33 010	51.3%	64 300	17.8%	-	-	-	-
Households	15 973	7.3%	9 422	4.3%	8 349	3.8%	183 958	84.5%	217 702	60.2%	20	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	42 663	11.8%	20 631	5.7%	17 767	4.9%	280 813	77.6%	361 874	100.0%	20	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	12 161	41.5%	-	-	17 152	58.5%	29 313	68.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 529	71.0%	1 372	10.2%	62	.5%	2 460	18.3%	13 423	31.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 529	22.3%	13 534	31.7%	62	.1%	19 612	45.9%	42 737	100.0%

Contact Details

Municipal Manager	Mr ZG Dhlamini	034 982 2133
Financial Manager	Mr MPE Mthembu	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	245 247	108 095	44.1%	108 095	44.1%	96 823	40.8%	11.6%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 786	552	30.9%	552	30.9%	527	30.4%	4.7%
Sale of Goods and Rendering of Services	254	13	5.2%	13	5.2%	2	.7%	520.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	539	24.8%	(100.0%)
Interest earned from Current and Non Current Assets	455	275	60.4%	275	60.4%	119	26.1%	131.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	64	42.6%	64	42.6%	59	35.3%	8.9%
Licence and permits	927	313	33.7%	313	33.7%	23	439.7%	1 263.1%
Operational Revenue	43	6	13.8%	6	13.8%	0	-	1 344.7%
Non-Exchange Revenue								
Property rates	30 712	20 090	65.4%	20 090	65.4%	18 451	63.3%	8.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	821	35	4.3%	35	4.3%	503	64.5%	(83.0%)
Licences or permits	567	198	34.8%	198	34.8%	252	6.3%	(21.6%)
Transfer and subsidies - Operational	208 295	85 933	41.3%	85 933	41.3%	76 348	38.6%	12.6%
Interest	1 237	617	49.9%	617	49.9%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	228 435	69 753	30.5%	69 753	30.5%	65 754	31.1%	6.1%
Employee related costs	120 539	28 793	23.9%	28 793	23.9%	28 922	26.4%	(4%)
Remuneration of councillors	18 499	4 206	22.7%	4 206	22.7%	5 141	34.2%	(18.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	3 652	1 738	47.6%	1 738	47.6%	1 420	66.2%	22.4%
Debt impairment	2 000	-	-	-	-	-	-	-
Depreciation and amortisation	15 000	6 532	43.5%	6 532	43.5%	6 127	28.2%	6.6%
Interest	900	5 706	634.0%	5 706	634.0%	93	10.3%	6 034.9%
Contracted services	26 093	10 139	38.9%	10 139	38.9%	10 815	38.5%	(6.2%)
Transfers and subsidies	870	1 233	141.8%	1 233	141.8%	1 254	149.3%	(1.7%)
Irrecoverable debts written off	-	188	-	188	-	-	-	(100.0%)
Operational costs	40 882	11 217	27.4%	11 217	27.4%	11 982	38.1%	(6.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 812	38 341		38 341		31 070		
Transfers and subsidies - capital (monetary allocations)	46 490	9 189	19.8%	9 189	19.8%	22 316	57.2%	(58.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 302	47 531		47 531		53 386		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 302	47 531		47 531		53 386		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 302	47 531		47 531		53 386		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 302	47 531		47 531		53 386		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	49 623	9 295	18.7%	9 295	18.7%	20 020	55.7%	(53.6%)
National Government	38 620	8 748	22.7%	8 748	22.7%	18 492	56.6%	(52.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 620	8 748	22.7%	8 748	22.7%	18 492	56.6%	(52.7%)
Borrowing	4 174	-	-	-	-	-	-	-
Internally generated funds	6 830	547	8.0%	547	8.0%	1 528	46.4%	(64.2%)
Capital Expenditure Functional	49 623	9 295	18.7%	9 295	18.7%	20 020	55.7%	(53.6%)
Municipal governance and administration	3 464	367	10.6%	367	10.6%	103	33.1%	257.1%
Executive and Council	26	-	-	-	-	-	-	-
Finance and administration	3 438	367	10.7%	367	10.7%	103	33.1%	257.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	3 226	181	5.6%	181	5.6%	1 426	47.8%	(87.3%)
Community and Social Services	965	-	-	-	-	1 426	49.9%	(100.0%)
Sport And Recreation	87	-	-	-	-	-	-	-
Public Safety	2 174	181	8.3%	181	8.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 283	8 748	24.8%	8 748	24.8%	18 492	62.3%	(52.7%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	35 283	8 748	24.8%	8 748	24.8%	18 492	62.3%	(52.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	7 650	-	-	-	-	-	-	-
Energy sources	7 650	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	310 581	15 564	5.0%	15 564	5.0%	-	-	(100.0%)
Property rates	24 569	-	-	-	-	-	-	-
Service charges	1 643	-	-	-	-	-	-	-
Other revenue	29 129	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	208 295	2 564	1.2%	2 564	1.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	46 490	13 000	28.0%	13 000	28.0%	-	-	(100.0%)
Interest	455	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(213 259)	(80)		(80)		(148)	.1%	(46.0%)
Suppliers and employees	(212 389)	(80)	-	(80)	-	(148)	.1%	(46.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(870)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	97 322	15 484	15.9%	15 484	15.9%	(148)	(.2%)	(10 573.1%)
Cash Flow from Investing Activities								
Receipts	-	(209)		(209)		-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(209)	-	(209)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(50 614)	-		-		-	-	-
Capital assets	(50 614)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(50 614)	(209)	.4%	(209)	.4%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-		-		-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(822)	-		-		-	-	-
Repayment of borrowing	(822)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(822)	-		-		-	-	-
Net Increase/(Decrease) in cash held	45 886	15 275	33.3%	15 275	33.3%	(148)	(.3%)	(10 431.5%)
Cash/cash equivalents at the year begin:	5 142	(29)	(.6%)	(29)	(.6%)	(1)	-	3 463.1%
Cash/cash equivalents at the year end:	51 028	15 247	29.9%	15 247	29.9%	(142)	(.3%)	(10 841.9%)

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 Ito 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	1 850	4.4%	(9)	-	16 577	39.7%	23 316	55.9%	41 735	56.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	370	2.2%	(6)	-	152	.9%	16 580	97.0%	17 096	23.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	8.9%	(0)	(.1%)	1	.8%	144	90.4%	159	2%	-	-	-	-
Interest on Arrear Debtor Accounts	412	2.7%	-	-	201	1.3%	14 408	95.9%	15 022	20.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 647	3.6%	(15)		16 931	22.9%	54 448	73.6%	74 011	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	539	1.6%	1	-	16 387	49.2%	16 380	49.2%	33 307	45.0%	-	-	-	-
Commercial	1 615	6.5%	(19)	(.1%)	318	1.3%	22 955	92.3%	24 868	33.6%	-	-	-	-
Households	491	3.1%	(0)	-	227	1.4%	15 112	95.5%	15 829	21.4%	-	-	-	-
Other	2	35.0%	4	58.2%	0	2.5%	0	4.3%	6	-	-	-	-	-
Total By Customer Group	2 647	3.6%	(15)		16 931	22.9%	54 448	73.6%	74 011	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	1 500	16.5%	1 562	17.2%	233	2.6%	5 808	63.8%	9 103	40.5%
Auditor-General	(550)	100.0%	-	-	-	-	-	-	(550)	(2.4%)
Other	5 077	36.5%	578	4.1%	5	-	8 241	59.3%	13 899	61.9%
Total	6 027	26.8%	2 138	9.5%	237	1.1%	14 050	62.6%	22 452	100.0%

Contact Details

Municipal Manager	Mr Mthandeni Zungu	035 831 7519
Financial Manager	Mr Njabulo Dlodla	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	466 129	178 705	38.3%	178 705	38.3%	174 612	43.5%	2.3%
Exchange Revenue								
Service charges - Electricity	93 467	16 708	17.9%	16 708	17.9%	14 737	18.7%	13.4%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 051	2 538	25.2%	2 538	25.2%	2 773	29.0%	(8.5%)
Sale of Goods and Rendering of Services	694	177	25.5%	177	25.5%	87	4.0%	104.1%
Agency services	1 895	473	25.0%	473	25.0%	458	21.1%	3.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 991	5	2%	5	2%	9	-	(46.6%)
Interest earned from Current and Non Current Assets	1 258	894	71.1%	894	71.1%	239	23.9%	273.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 134	231	20.4%	231	20.4%	235	15.0%	(1.6%)
Licence and permits	-	39	-	39	-	59	-	(34.1%)
Operational Revenue	18 120	28	2%	28	2%	40	-	(30.5%)
Non-Exchange Revenue								
Property rates	115 343	68 698	59.6%	68 698	59.6%	76 321	69.9%	(10.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	71	67.4%	71	67.4%	25	16.5%	186.1%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	221 071	88 453	40.0%	88 453	40.0%	78 792	40.1%	12.3%
Interest	-	388	-	388	-	838	-	(53.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2	-	2	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	427 832	112 623	26.3%	112 623	26.3%	130 060	30.4%	(13.4%)
Employee related costs	171 262	41 566	24.3%	41 566	24.3%	42 462	26.1%	(2.1%)
Remuneration of councillors	17 615	4 263	24.2%	4 263	24.2%	4 290	24.4%	(.6%)
Bulk purchases - electricity	136 275	34 270	25.1%	34 270	25.1%	41 716	41.7%	(17.9%)
Inventory consumed	(9 757)	1 310	(13.4%)	1 310	(13.4%)	2 008	29.6%	(34.7%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 425	5 548	25.9%	5 548	25.9%	5 157	13.9%	7.6%
Interest	1 000	0	-	0	-	541	-	(100.0%)
Contracted services	40 965	11 844	28.9%	11 844	28.9%	21 578	48.7%	(45.1%)
Transfers and subsidies	-	-	-	-	-	42	3.7%	(100.0%)
Irrecoverable debts written off	-	1 689	-	1 689	-	815	4.9%	107.2%
Operational costs	49 047	12 134	24.7%	12 134	24.7%	11 450	28.3%	6.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 296	66 082		66 082		44 552		
Transfers and subsidies - capital (monetary allocations)	36 314	13 231	36.4%	13 231	36.4%	24 049	53.6%	(45.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 610	79 313		79 313		68 601		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 610	79 313		79 313		68 601		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 610	79 313		79 313		68 601		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 610	79 313		79 313		68 601		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	40 776	13 841	33.9%	13 841	33.9%	20 713	54.2%	(33.2%)
National Government	29 999	12 841	42.8%	12 841	42.8%	20 573	54.8%	(37.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 999	12 841	42.8%	12 841	42.8%	20 573	54.8%	(37.6%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 777	1 000	9.3%	1 000	9.3%	140	21.1%	612.6%
Capital Expenditure Functional	40 776	13 841	33.9%	13 841	33.9%	20 713	54.2%	(33.2%)
Municipal governance and administration	1 840	238	13.0%	238	13.0%	137	74.4%	74.4%
Executive and Council	500	179	35.9%	179	35.9%	64	-	182.0%
Finance and administration	1 250	59	4.7%	59	4.7%	73	-	(19.3%)
Internal audit	90	-	-	-	-	-	-	-
Community and Public Safety	27 830	12 652	45.5%	12 652	45.5%	18 586	54.0%	(31.9%)
Community and Social Services	12 647	9 900	78.3%	9 900	78.3%	18 586	54.5%	(46.7%)
Sport And Recreation	14 576	2 985	17.7%	2 985	17.7%	-	-	(100.0%)
Public Safety	607	167	27.5%	167	27.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 776	355	12.8%	355	12.8%	1 987	58.2%	(82.1%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	2 776	355	12.8%	355	12.8%	1 987	58.2%	(82.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	8 331	595	7.1%	595	7.1%	4	1.1%	15 781.2%
Energy sources	8 331	595	7.1%	595	7.1%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	4	7.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	489 519	107 582	22.0%	107 582	22.0%	145 962	33.0%	(26.3%)
Property rates	109 576	-	-	-	-	-	-	-
Service charges	97 510	-	-	-	-	-	-	-
Other revenue	25 224	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	221 071	91 582	41.4%	91 582	41.4%	113 962	58.1%	(19.6%)
Transfers and Subsidies - Capital	36 314	16 000	44.1%	16 000	44.1%	32 000	71.3%	(50.0%)
Interest	1 258	-	-	-	-	-	-	-
Dividends	(1 434)	-	-	-	-	-	-	-
Payments	(439 789)	(36 758)	8.4%	(36 758)	8.4%	(5 760)	1.4%	538.1%
Suppliers and employees	(438 789)	(36 758)	8.4%	(36 758)	8.4%	(5 760)	1.4%	538.1%
Finance charges	(1 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	49 730	70 823	142.4%	70 823	142.4%	140 201	320.6%	(49.5%)
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	(46 892)	-	-	-	-	-	-	-
Capital assets	(46 892)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(46 892)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 838	70 823	2 495.4%	70 823	2 495.4%	140 201	2 101.7%	(49.5%)
Cash/cash equivalents at the year begin:	5 996	8 582	143.1%	8 582	143.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	8 834	79 406	898.8%	79 406	898.8%	140 201	1 006.3%	(43.4%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	(14)	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 326	30.1%	(14)	(.1%)	491	2.8%	11 866	67.2%	17 669	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 178	4.4%	(143)	(.1%)	50 886	31.2%	105 179	64.5%	163 101	77.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 512	13.8%	(71)	(.6%)	391	3.6%	9 088	83.2%	10 920	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73	17.2%	(2)	(.4%)	37	8.8%	315	74.4%	424	2%	-	-	-	-
Interest on Arrear Debtor Accounts	409	2.2%	21	.1%	0	-	18 181	97.7%	18 611	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	14 499	6.9%	(209)	(.1%)	51 806	24.6%	144 630	68.6%	210 726	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 994	7.9%	51	.1%	37 793	37.5%	54 961	54.5%	100 800	47.8%	-	-	-	-
Commercial	2 679	13.2%	(99)	(.5%)	245	1.2%	17 406	86.0%	20 231	9.6%	-	-	-	-
Households	2 499	8.6%	(151)	(.5%)	2 303	7.9%	24 366	84.0%	29 017	13.8%	-	-	-	-
Other	1 327	2.2%	(10)	-	11 464	18.9%	47 897	78.9%	60 678	28.8%	-	-	-	-
Total By Customer Group	14 499	6.9%	(209)	(.1%)	51 806	24.6%	144 630	68.6%	210 726	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 648	8.1%	-	-	18 762	12.0%	124 490	79.9%	155 900	102.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	306	100.0%	306	2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(2 863)	77.4%	(838)	22.6%	-	-	-	-	(3 701)	(2.4%)
Total	9 785	6.4%	(838)	(.5%)	18 762	12.3%	124 797	81.8%	152 506	100.0%

Contact Details

Municipal Manager	Mr Sandile Martin Khomo	035 874 5807
Financial Manager	Mr Jabulani Hendry Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	718 248	333 112	46.4%	333 112	46.4%	243 844	35.4%	36.6%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	51 532	15 048	29.2%	15 048	29.2%	10 007	14.7%	50.4%
Service charges - Waste Water Management	16 406	3 861	23.5%	3 861	23.5%	3 996	32.0%	(3.4%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 001	179	17.9%	179	17.9%	194	55.3%	(7.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	521	77	14.7%	77	14.7%	39	46.0%	96.3%
Interest earned from Current and Non Current Assets	3 000	875	29.2%	875	29.2%	839	14.0%	4.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	500	124	24.9%	124	24.9%	51	27.8%	144.4%
Licence and permits	60	25	41.2%	25	41.2%	11	-	121.7%
Operational Revenue	369	24	6.5%	24	6.5%	4	1.1%	535.0%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	163	16.3%	163	16.3%	11	7.3%	1 389.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	643 859	312 737	48.6%	312 737	48.6%	228 692	38.0%	36.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	722 102	203 039	28.1%	203 039	28.1%	159 946	25.5%	26.9%
Employee related costs	290 728	74 984	25.8%	74 984	25.8%	67 689	25.2%	10.8%
Remuneration of councillors	9 486	2 271	23.9%	2 271	23.9%	2 349	26.8%	(3.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	42 130	277	7%	277	7%	81	2%	242.1%
Debt impairment	10 000	-	-	-	-	-	-	-
Depreciation and amortisation	90 000	20 000	22.2%	20 000	22.2%	20 000	25.0%	-
Interest	1 000	156	15.6%	156	15.6%	-	-	(100.0%)
Contracted services	128 719	65 749	51.1%	65 749	51.1%	27 930	26.3%	135.4%
Transfers and subsidies	6 000	50	8%	50	8%	378	12.3%	(86.9%)
Irrecoverable debts written off	-	28	-	28	-	-	-	(100.0%)
Operational costs	144 039	39 525	27.4%	39 525	27.4%	41 519	36.9%	(4.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 855)	130 073		130 073		83 897		
Transfers and subsidies - capital (monetary allocations)	805 127	122 373	15.2%	122 373	15.2%	55 172	14.8%	121.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	801 272	252 446		252 446		139 069		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	801 272	252 446		252 446		139 069		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	801 272	252 446		252 446		139 069		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	801 272	252 446		252 446		139 069		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	790 424	107 188	13.6%	107 188	13.6%	52 771	15.9%	103.1%
National Government	700 110	107 102	15.3%	107 102	15.3%	49 133	15.2%	118.0%
Provincial Government	457	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	700 568	107 102	15.3%	107 102	15.3%	49 133	15.2%	118.0%
Borrowing	86 957	-	-	-	-	-	-	-
Internally generated funds	2 900	86	3.0%	86	3.0%	3 637	43.3%	(97.6%)
Capital Expenditure Functional	790 424	107 188	13.6%	107 188	13.6%	52 771	15.9%	103.1%
Municipal governance and administration	2 900	86	3.0%	86	3.0%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 900	86	3.0%	86	3.0%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	457	-	-	-	-	-	-	-
Community and Social Services	457	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 208	-	-	-	-	3 637	59.5%	(100.0%)
Planning and Development	2 208	-	-	-	-	3 637	59.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	784 859	107 102	13.6%	107 102	13.6%	49 133	15.2%	118.0%
Energy sources	-	-	-	-	-	-	-	-
Water Management	784 859	107 102	13.6%	107 102	13.6%	49 133	15.2%	118.0%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	1 665 772	1 229 628	73.8%	1 229 628	73.8%	630 304	56.2%	95.1%
Property rates	-	-	-	-	-	-	-	-
Service charges	51 642	6 607	12.8%	6 607	12.8%	7 236	11.9%	(8.7%)
Other revenue	162 144	563 944	347.8%	563 944	347.8%	188 912	233.5%	198.5%
Transfers and Subsidies - Operational	643 859	317 403	49.3%	317 403	49.3%	232 022	38.6%	36.8%
Transfers and Subsidies - Capital	805 127	340 800	42.3%	340 800	42.3%	201 770	54.2%	68.9%
Interest	3 000	875	29.2%	875	29.2%	364	6.1%	140.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(672 640)	(503 397)	74.8%	(503 397)	74.8%	(510 054)	89.3%	(1.3%)
Suppliers and employees	(672 640)	(503 397)	74.8%	(503 397)	74.8%	(510 054)	89.3%	(1.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	993 132	726 231	73.1%	726 231	73.1%	120 251	21.9%	503.9%
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	(789 967)	(107 188)	13.6%	(107 188)	13.6%	(52 771)	15.9%	103.1%
Capital assets	(789 967)	(107 188)	13.6%	(107 188)	13.6%	(52 771)	15.9%	103.1%
Net Cash from/(used) Investing Activities	(789 967)	(107 188)	13.6%	(107 188)	13.6%	(52 771)	15.9%	103.1%
Cash Flow from Financing Activities								
Receipts	100 000	1	-	1	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	-	-	(100.0%)
Payments	(10 000)	-	-	-	-	(259)	-	(100.0%)
Repayment of borrowing	(10 000)	-	-	-	-	(259)	-	(100.0%)
Net Cash from/(used) Financing Activities	90 000	1	-	1	-	(259)	-	(100.3%)
Net Increase/(Decrease) in cash held	293 165	619 044	211.2%	619 044	211.2%	67 221	30.9%	820.9%
Cash/cash equivalents at the year begin:	173 117	27 427	15.8%	27 427	15.8%	20 468	28.2%	34.0%
Cash/cash equivalents at the year end:	466 282	646 471	138.6%	646 471	138.6%	87 689	30.2%	637.2%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 158	3.8%	4 447	2.7%	3 586	2.2%	147 793	91.2%	161 984	76.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 353	3.1%	1 024	2.3%	718	1.6%	40 989	93.0%	44 084	20.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	13.8%	11	13.8%	5	6.8%	51	65.6%	77	-	-	-	-	-
Interest on Arrear Debtor Accounts	37	6.3%	38	6.4%	0	-	518	87.3%	594	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	2%	11	2%	118	2.1%	5 522	97.5%	5 664	2.7%	-	-	-	-
Total By Income Source	7 572	3.6%	5 530	2.6%	4 427	2.1%	194 872	91.7%	212 402	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 385	9.6%	1 763	7.1%	1 038	4.2%	19 545	79.0%	24 730	11.6%	-	-	-	-
Commercial	1 306	9.1%	648	4.5%	301	2.1%	12 126	84.3%	14 381	6.8%	-	-	-	-
Households	3 881	2.2%	3 120	1.8%	3 088	1.8%	163 201	94.2%	173 290	81.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 572	3.6%	5 530	2.6%	4 427	2.1%	194 872	91.7%	212 402	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	55	100.0%	-	-	-	-	-	-	55	100.0%
Total	55	100.0%	-	-	-	-	-	-	55	100.0%

Contact Details

Municipal Manager	Mr Ronald Ntokozi Hlongwa	035 874 5506
Financial Manager	Ms Sthembele Mabi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	276 689	109 034	39.4%	109 034	39.4%	91 599	36.6%	19.0%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	470	117	25.0%	117	25.0%	117	26.9%	-
Sale of Goods and Rendering of Services	342	2	.5%	2	.5%	6	5.8%	(71.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 784	2 654	34.1%	2 654	34.1%	1 236	57.6%	114.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	433	118	27.3%	118	27.3%	104	25.5%	13.6%
Licence and permits	2 702	726	26.9%	726	26.9%	730	25.5%	(.6%)
Operational Revenue	688	299	43.4%	299	43.4%	218	83.2%	37.0%
Non-Exchange Revenue								
Property rates	25 102	5 977	23.8%	5 977	23.8%	5 734	27.3%	4.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	808	318	39.3%	318	39.3%	1	-	61 589.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	238 168	98 824	41.5%	98 824	41.5%	83 452	37.7%	18.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	193	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	245 314	48 985	20.0%	48 985	20.0%	38 833	16.6%	26.1%
Employee related costs	95 594	20 499	21.4%	20 499	21.4%	17 556	20.7%	16.8%
Remuneration of councillors	15 449	3 577	23.2%	3 577	23.2%	3 527	21.8%	1.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	3 111	-	-	-	-	42	1.8%	(100.0%)
Debt impairment	4 339	-	-	-	-	-	-	-
Depreciation and amortisation	21 532	7 309	33.9%	7 309	33.9%	-	-	(100.0%)
Interest	995	0	-	0	-	0	-	(8.6%)
Contracted services	48 266	9 811	20.3%	9 811	20.3%	6 602	15.6%	48.6%
Transfers and subsidies	17 839	325	1.8%	325	1.8%	3 319	30.2%	(90.2%)
Irrecoverable debts written off (4 339)	-	-	-	-	-	22	-	(100.0%)
Operational costs	42 528	7 464	17.5%	7 464	17.5%	7 765	16.6%	(3.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 375	60 049		60 049		52 766		
Transfers and subsidies - capital (monetary allocations)	52 375	10 476	20.0%	10 476	20.0%	4 179	9.5%	150.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	71	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	83 750	70 525		70 525		57 016		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	83 750	70 525		70 525		57 016		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	83 750	70 525		70 525		57 016		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 750	70 525		70 525		57 016		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	58 829	3 639	6.2%	3 639	6.2%	12 799	24.8%	(71.6%)
National Government	41 630	3 307	7.9%	3 307	7.9%	11 311	34.0%	(70.8%)
Provincial Government	3 913	-	-	-	-	1 304	27.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 543	3 307	7.3%	3 307	7.3%	12 615	33.1%	(73.8%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	13 286	332	2.5%	332	2.5%	184	1.4%	80.9%
Capital Expenditure Functional	58 959	3 639	6.2%	3 639	6.2%	12 799	24.8%	(71.6%)
Municipal governance and administration	12 756	332	2.6%	332	2.6%	184	1.9%	80.9%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	12 756	332	2.6%	332	2.6%	184	1.9%	80.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	7 261	-	-	-	-	797	8.6%	(100.0%)
Community and Social Services	-	-	-	-	-	797	9.6%	(100.0%)
Sport And Recreation	6 957	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	304	-	-	-	-	-	-	-
Economic and Environmental Services	34 674	3 307	9.5%	3 307	9.5%	10 515	33.3%	(68.5%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 674	3 307	9.5%	3 307	9.5%	10 515	33.3%	(68.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	356	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	356	-	-	-	-	-	-	-
Other	3 913	-	-	-	-	1 304	200.6%	(100.0%)

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	324 033	138 848	42.9%	138 848	42.9%	120 230	40.9%	15.5%
Property rates	20 117	493	2.5%	493	2.5%	4 684	22.3%	(89.5%)
Service charges	470	49	10.5%	49	10.5%	100	32.6%	(50.6%)
Other revenue	5 120	117 034	2 285.9%	117 034	2 285.9%	87 954	1 802.6%	33.1%
Transfers and Subsidies - Operational	238 168	2 359	1.0%	2 359	1.0%	3 344	1.5%	(29.5%)
Transfers and Subsidies - Capital	52 375	17 900	34.2%	17 900	34.2%	24 000	54.8%	(25.4%)
Interest	7 784	1 013	13.0%	1 013	13.0%	148	6.9%	583.3%
Dividends	-	-	-	-	-	-	-	-
Payments	(215 131)	(42 404)	19.7%	(42 404)	19.7%	(64 109)	31.2%	(33.9%)
Suppliers and employees	(214 125)	(42 404)	19.8%	(42 404)	19.8%	(64 109)	31.3%	(33.9%)
Finance charges	(6)	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	108 902	96 444	88.6%	96 444	88.6%	56 121	63.9%	71.9%
Cash Flow from Investing Activities								
Receipts	683	-	-	-	-	-	-	-
Proceeds on disposal of PPE	683	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(67 653)	-	-	-	-	-	-	-
Capital assets	(67 653)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(66 970)	-	-	-	-	-	-	-
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	41 932	96 444	230.0%	96 444	230.0%	56 121	136.3%	71.9%
Cash/cash equivalents at the year begin:	119 906	(11)	-	(11)	-	(1)	-	1 122.2%
Cash/cash equivalents at the year end:	161 838	96 459	59.6%	96 459	59.6%	56 043	39.0%	72.1%

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 Ito 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	(502)	(.7%)	(0)	-	1 415	2.0%	69 795	98.7%	70 708	107.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	77	17.4%	-	-	17	3.8%	347	78.8%	441	.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	10.6%	(0)	(.1%)	36	4.8%	634	84.7%	748	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 036	100.0%	7 036	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(13 192)	100.0%	(13 192)	(20.1%)	-	-	-	-
Total By Income Source	(346)	(.5%)	(0)	-	1 469	2.2%	64 620	98.3%	65 741	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 443)	(4.4%)	-	-	1 001	3.1%	32 993	101.4%	32 551	49.5%	-	-	-	-
Commercial	1 164	3.6%	(0)	-	424	1.3%	30 805	95.1%	32 393	49.3%	-	-	-	-
Households	(148)	(62.2%)	-	-	4	1.7%	382	160.5%	238	4%	-	-	-	-
Other	80	14.3%	(0)	-	39	7.0%	440	78.7%	560	9%	-	-	-	-
Total By Customer Group	(346)	(.5%)	(0)	-	1 469	2.2%	64 620	98.3%	65 741	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	(0)	100.0%	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	844	1413.8%	35	59.3%	(705)	(1 181.1%)	(115)	(191.9%)	60	3.6%
Auditor-General	-	-	-	-	-	-	(215)	100.0%	(215)	(13.0%)
Other	1 310	72.3%	126	6.9%	(1 775)	(98.0%)	2 151	118.7%	1 812	109.4%
Total	2 153	130.0%	161	9.7%	(2 480)	(149.7%)	1 821	110.0%	1 656	100.0%

Contact Details

Municipal Manager	Mr Nkosinathi Phumlani Emmuel Myeni	035 592 0680
Financial Manager	Mrs Nozipho Princess Mkhabela	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	318 514	123 222	38.7%	123 222	38.7%	109 393	36.7%	12.6%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 168	1 058	25.4%	1 058	25.4%	978	27.8%	8.2%
Sale of Goods and Rendering of Services	286	71	24.7%	71	24.7%	132	43.4%	(46.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 100	433	8.5%	433	8.5%	366	-	18.2%
Interest earned from Current and Non Current Assets	3 693	1 428	38.7%	1 428	38.7%	1 398	39.4%	2.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 383	881	26.0%	881	26.0%	830	23.7%	6.2%
Licence and permits	2 030	62	3.1%	62	3.1%	70	4.9%	(10.9%)
Operational Revenue	430	243	56.5%	243	56.5%	177	16.6%	37.3%
Non-Exchange Revenue								
Property rates	38 855	9 688	24.9%	9 688	24.9%	8 105	24.3%	19.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	229	38.2%	229	38.2%	243	121.6%	(5.7%)
Licences or permits	-	273	-	273	-	265	-	3.2%
Transfer and subsidies - Operational	259 969	108 236	41.6%	108 236	41.6%	96 207	39.3%	12.5%
Interest	-	620	-	620	-	622	9.0%	(.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	310 512	91 510	29.5%	91 510	29.5%	76 330	26.6%	19.9%
Employee related costs	135 435	36 230	26.8%	36 230	26.8%	29 528	23.3%	22.7%
Remuneration of councillors	17 997	4 324	24.0%	4 324	24.0%	4 161	24.3%	3.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	300	81	27.1%	81	27.1%	243	152.0%	(66.6%)
Debt impairment	18 539	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	8 369	32.2%	8 369	32.2%	6 763	32.2%	23.7%
Interest	-	-	-	-	-	0	-	(100.0%)
Contracted services	29 247	8 052	27.5%	8 052	27.5%	6 788	23.8%	18.6%
Transfers and subsidies	10 380	6 206	59.8%	6 206	59.8%	3 993	16.4%	55.4%
Irrecoverable debts written off	5 100	2 578	50.6%	2 578	50.6%	2 676	12.4%	(3.6%)
Operational costs	67 513	25 669	38.0%	25 669	38.0%	22 178	46.9%	15.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 002	31 712		31 712		33 063		
Transfers and subsidies - capital (monetary allocations)	44 165	17 805	40.3%	17 805	40.3%	12 360	29.2%	44.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 167	49 517		49 517		45 423		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	52 167	49 517		49 517		45 423		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 167	49 517		49 517		45 423		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 167	49 517		49 517		45 423		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	44 865	12 195	27.2%	12 195	27.2%	14 467	34.2%	(15.7%)
National Government	36 484	11 808	32.4%	11 808	32.4%	12 766	34.3%	(7.5%)
Provincial Government	-	170	-	170	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 484	11 978	32.8%	11 978	32.8%	12 766	34.3%	(6.2%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 381	217	2.6%	217	2.6%	1 701	33.2%	(87.2%)
Capital Expenditure Functional	44 865	12 195	27.2%	12 195	27.2%	14 467	34.2%	(15.7%)
Municipal governance and administration	2 174	29	1.3%	29	1.3%	8	1.7%	262.5%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 174	29	1.3%	29	1.3%	8	1.7%	262.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	10 786	3 311	30.7%	3 311	30.7%	8 465	54.3%	(60.9%)
Community and Social Services	870	67	7.7%	67	7.7%	3 323	117.9%	(98.0%)
Sport And Recreation	9 619	3 244	33.7%	3 244	33.7%	5 142	40.2%	(36.9%)
Public Safety	298	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 523	8 157	36.2%	8 157	36.2%	5 994	22.8%	36.1%
Planning and Development	9 240	2 122	23.0%	2 122	23.0%	2 214	11.4%	(4.1%)
Road Transport	13 283	6 035	45.4%	6 035	45.4%	3 780	55.0%	59.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	9 330	528	5.7%	528	5.7%	-	-	(100.0%)
Energy sources	870	188	21.6%	188	21.6%	-	-	(100.0%)
Water Management	7 821	340	4.3%	340	4.3%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	640	-	-	-	-	-	-	-
Other	52	170	326.1%	170	326.1%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	377 449	33 041	8.8%	33 041	8.8%	63 716	19.6%	(48.1%)
Property rates	29 060	(10 127)	(34.8%)	(10 127)	(34.8%)	-	-	(100.0%)
Service charges	2 000	(330)	(16.5%)	(330)	(16.5%)	-	-	(100.0%)
Other revenue	20 734	(1 371)	(6.6%)	(1 371)	(6.6%)	-	-	(100.0%)
Transfers and Subsidies - Operational	260 069	45 814	17.6%	45 814	17.6%	63 716	25.4%	(28.1%)
Transfers and Subsidies - Capital	61 894	-	-	-	-	-	-	-
Interest	3 693	(945)	(25.6%)	(945)	(25.6%)	1	-	(125 103.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(274 277)	(78 208)	28.5%	(78 208)	28.5%	(58 795)	23.3%	33.0%
Suppliers and employees	(273 027)	(78 208)	28.6%	(78 208)	28.6%	(58 795)	23.3%	33.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 250)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	103 171	(45 166)	(43.8%)	(45 166)	(43.8%)	4 921	6.7%	(1 017.8%)
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	(51 595)	-	-	-	-	-	-	-
Capital assets	(51 595)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 595)	-	-	-	-	-	-	-
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	51 576	(45 166)	(87.6%)	(45 166)	(87.6%)	4 921	14.3%	(1 017.8%)
Cash/cash equivalents at the year begin:	48 025	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	99 602	(37 308)	(37.5%)	(37 308)	(37.5%)	4 921	4.9%	(858.1%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 532	4.1%	(3 436)	(5.5%)	3 281	5.3%	59 887	96.2%	62 264	49.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	655	3.8%	(2)	-	242	1.4%	16 356	94.8%	17 251	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	100	21.1%	-	-	38	8.0%	338	71.0%	477	4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(233)	100.0%	(233)	(2%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 261	2.7%	-	-	332	7%	45 168	96.6%	46 761	37.0%	-	-	-	-
Total By Income Source	4 548	3.6%	(3 438)	(2.7%)	3 893	3.1%	121 517	96.0%	126 520	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	488	1.2%	(3 406)	(8.1%)	2 439	5.8%	42 498	101.1%	42 018	33.2%	-	-	-	-
Commercial	2 281	8.2%	(3)	-	432	1.5%	25 146	90.3%	27 856	22.0%	-	-	-	-
Households	1 250	2.4%	(1)	-	455	9%	50 244	96.7%	51 947	41.1%	-	-	-	-
Other	530	11.3%	(28)	(6%)	568	12.1%	3 629	77.2%	4 699	3.7%	-	-	-	-
Total By Customer Group	4 548	3.6%	(3 438)	(2.7%)	3 893	3.1%	121 517	96.0%	126 520	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	13	26.0%	-	-	6	12.3%	30	61.8%	48	10.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(180)	(43.0%)	211	50.5%	-	-	387	92.5%	418	89.7%
Total	(167)	(35.9%)	211	45.3%	6	1.3%	417	89.3%	466	100.0%

Contact Details

Municipal Manager	Mr. Ibonia Agripa Mngomezulu	035 572 1292
Financial Manager	Mr Vusi Innocent Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	337 008	133 552	39.6%	133 552	39.6%	117 777	35.6%	13.4%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	7 999	1 433	17.9%	1 433	17.9%	1 438	25.1%	(4%)
Sale of Goods and Rendering of Services	472	63	13.3%	63	13.3%	67	12.3%	(5.8%)
Agency services	-	48	-	48	-	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 854	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 600	857	53.5%	857	53.5%	386	24.1%	122.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	51	14.6%	51	14.6%	59	11.6%	(13.1%)
Licence and permits	3 323	699	21.0%	699	21.0%	510	14.6%	37.3%
Operational Revenue	67	-	-	-	-	1 288	-	(100.0%)
Non-Exchange Revenue								
Property rates	52 205	23 479	45.0%	23 479	45.0%	22 417	33.5%	4.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 545	394	25.5%	394	25.5%	267	12.6%	47.6%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 459	101 514	41.4%	101 514	41.4%	85 551	37.6%	18.7%
Interest	20 133	5 014	24.9%	5 014	24.9%	5 795	25.6%	(13.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	291 382	62 956	21.6%	62 956	21.6%	67 598	22.8%	(6.9%)
Employee related costs	124 684	31 579	25.3%	31 579	25.3%	29 861	28.1%	5.8%
Remuneration of councillors	18 524	4 308	23.3%	4 308	23.3%	4 595	23.4%	(6.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	17 450	459	2.6%	459	2.6%	2 550	14.5%	(82.0%)
Debt impairment	11 411	-	-	-	-	-	-	-
Depreciation and amortisation	29 823	7 400	24.8%	7 400	24.8%	4 855	16.1%	52.4%
Interest	1 000	-	-	-	-	-	-	-
Contracted services	59 699	9 276	15.5%	9 276	15.5%	19 037	23.9%	(51.3%)
Transfers and subsidies	80	-	-	-	-	-	-	-
Irrecoverable debts written off	1 268	2 627	207.2%	2 627	207.2%	812	6.5%	223.5%
Operational costs	27 443	7 307	26.6%	7 307	26.6%	5 888	20.2%	24.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	45 626	70 597		70 597		50 179		
Transfers and subsidies - capital (monetary allocations)	47 975	16 027	33.4%	16 027	33.4%	19 356	47.7%	(17.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	93 601	86 623		86 623		69 535		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	93 601	86 623		86 623		69 535		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	93 601	86 623		86 623		69 535		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	93 601	86 623		86 623		69 535		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	47 556	8 326	17.5%	8 326	17.5%	13 227	24.4%	(37.0%)
National Government	37 456	7 424	19.8%	7 424	19.8%	6 461	19.0%	14.9%
Provincial Government	4 261	539	12.7%	539	12.7%	6 578	101.2%	(91.8%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 717	7 963	19.1%	7 963	19.1%	13 039	32.1%	(38.9%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 839	363	6.2%	363	6.2%	188	1.4%	93.2%
Capital Expenditure Functional	47 556	8 326	17.5%	8 326	17.5%	13 227	24.4%	(37.0%)
Municipal governance and administration	2 572	363	14.1%	363	14.1%	348	2.5%	4.3%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 572	363	14.1%	363	14.1%	348	2.7%	4.3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	14 300	4 086	28.6%	4 086	28.6%	1 471	13.3%	177.7%
Community and Social Services	13 635	4 086	30.0%	4 086	30.0%	1 471	15.2%	177.7%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	665	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 582	3 877	12.7%	3 877	12.7%	11 408	42.9%	(66.0%)
Planning and Development	5 108	340	6.7%	340	6.7%	4 367	54.6%	(82.2%)
Road Transport	25 474	3 538	13.9%	3 538	13.9%	7 041	37.9%	(49.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	102	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	102	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	369 008	48	-	48	-	-	-	(100.0%)
Property rates	44 281	-	-	-	-	-	-	-
Service charges	7 359	-	-	-	-	-	-	-
Other revenue	21 205	48	2%	48	2%	-	-	(100.0%)
Transfers and Subsidies - Operational	246 589	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	47 975	-	-	-	-	-	-	-
Interest	1 600	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(255 261)	-	-	-	-	(6 051)	2.3%	(100.0%)
Suppliers and employees	(255 182)	-	-	-	-	(6 011)	2.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(80)	-	-	-	-	(40)	-	(100.0%)
Net Cash from/(used) Operating Activities	113 747	48	-	48	-	(6 051)	(7.0%)	(100.8%)
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	(54 690)	-	-	-	-	-	-	-
Capital assets	(54 690)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(54 690)	-	-	-	-	-	-	-
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	59 057	48	.1%	48	.1%	(6 051)	(19.6%)	(100.8%)
Cash/cash equivalents at the year begin:	6 642	(314)	(4.7%)	(314)	(4.7%)	4 631	10.9%	(106.8%)
Cash/cash equivalents at the year end:	65 699	(1 633)	(1.6%)	(1 633)	(1.6%)	(2 108)	(2.9%)	(51.0%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 120	4.7%	(1 005)	(.8%)	12 763	9.9%	111 681	86.2%	129 559	52.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	998	4.8%	(4)	-	436	2.1%	19 265	93.1%	20 696	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	1	47.2%	1	52.8%	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 796	4.1%	(19)	-	1 979	2.1%	87 585	93.8%	93 340	38.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14)	(.8%)	(0)	-	(2)	(.1%)	1 707	101.0%	1 691	7%	-	-	-	-
Total By Income Source	10 900	4.4%	(1 028)	(.4%)	15 176	6.2%	220 239	89.8%	245 287	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 552	3.7%	(488)	(1.2%)	8 497	20.2%	32 399	77.2%	41 960	17.1%	-	-	-	-
Commercial	2 710	7.5%	(236)	(.7%)	1 266	3.5%	32 280	89.6%	36 019	14.7%	-	-	-	-
Households	5 119	3.7%	(285)	(.2%)	2 667	1.9%	130 166	94.6%	137 667	56.1%	-	-	-	-
Other	1 519	5.1%	(19)	(.1%)	2 747	9.3%	25 394	85.7%	29 641	12.1%	-	-	-	-
Total By Customer Group	10 900	4.4%	(1 028)	(.4%)	15 176	6.2%	220 239	89.8%	245 287	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	(377)	(12.0%)	(415)	(13.2%)	(2 964)	(94.6%)	6 888	219.9%	3 133	24.0%
Auditor-General	643	91.4%	-	-	-	-	61	8.6%	703	5.4%
Other	(5 592)	(60.8%)	(6 106)	(66.4%)	(717)	(7.8%)	21 606	235.1%	9 190	70.6%
Total	(5 326)	(40.9%)	(6 521)	(50.1%)	(3 681)	(28.3%)	28 555	219.2%	13 027	100.0%

Contact Details

Municipal Manager	Mr Thamsanqa V. Xulu	035 550 0069
Financial Manager	Ms Babazile Shandu	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	196 504	81 240	41.3%	81 240	41.3%	75 018	35.0%	8.3%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	2	-	2	-	15	-	(89.8%)
Service charges - Waste Management	1 890	532	28.2%	532	28.2%	534	29.4%	(.4%)
Sale of Goods and Rendering of Services	753	71	9.4%	71	9.4%	51	6.8%	39.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 100	2 497	118.9%	2 497	118.9%	1 125	75.0%	122.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	592	73	12.4%	73	12.4%	69	11.6%	6.9%
Licence and permits	2 750	391	14.2%	391	14.2%	395	16.9%	(.8%)
Operational Revenue	-	18	-	18	-	1 547	-	(98.8%)
Non-Exchange Revenue								
Property rates	29 438	14 014	47.6%	14 014	47.6%	15 574	55.0%	(10.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	400	22	5.4%	22	5.4%	21	5.2%	4.0%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	158 381	63 620	40.2%	63 620	40.2%	55 688	31.5%	14.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	200	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	211 946	41 423	19.5%	41 423	19.5%	41 688	19.4%	(.6%)
Employee related costs	92 653	20 517	22.1%	20 517	22.1%	20 251	25.0%	1.3%
Remuneration of councillors	11 164	2 171	19.4%	2 171	19.4%	2 166	30.4%	.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	8 127	-	-	-	-	-	-	-
Depreciation and amortisation	20 600	-	-	-	-	-	-	-
Interest	1 000	-	-	-	-	0	-	(100.0%)
Contracted services	36 705	6 418	17.5%	6 418	17.5%	7 930	24.9%	(19.1%)
Transfers and subsidies	3 147	298	9.5%	298	9.5%	245	9.7%	21.6%
Irrecoverable debts written off	-	6	-	6	-	-	-	(100.0%)
Operational costs	38 550	12 012	31.2%	12 012	31.2%	11 094	19.4%	8.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 442)	39 817		39 817		33 330		
Transfers and subsidies - capital (monetary allocations)	31 137	4 222	13.6%	4 222	13.6%	3 751	15.7%	12.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 695	44 039		44 039		37 082		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 695	44 039		44 039		37 082		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 695	44 039		44 039		37 082		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 695	44 039		44 039		37 082		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	35 190	4 555	12.9%	4 555	12.9%	2 499	8.8%	82.3%
National Government	26 668	4 154	15.6%	4 154	15.6%	2 099	10.3%	97.9%
Provincial Government	-	-	-	-	-	391	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 668	4 154	15.6%	4 154	15.6%	2 489	12.3%	66.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 522	401	4.7%	401	4.7%	10	.1%	4 124.7%
Capital Expenditure Functional	35 190	4 555	12.9%	4 555	12.9%	2 499	8.8%	82.3%
Municipal governance and administration	7 304	-	-	-	-	664	13.7%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	7 304	-	-	-	-	664	13.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	22 884	3 366	14.7%	3 366	14.7%	1 202	18.7%	180.1%
Community and Social Services	11 279	2 838	25.2%	2 838	25.2%	811	12.6%	249.9%
Sport And Recreation	9 144	120	1.3%	120	1.3%	391	-	(69.3%)
Public Safety	2 461	408	16.6%	408	16.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 828	1 106	22.9%	1 106	22.9%	623	3.7%	77.5%
Planning and Development	1 739	862	49.6%	862	49.6%	523	3.7%	38.3%
Road Transport	3 089	244	7.9%	244	7.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	174	83	47.7%	83	47.7%	10	6.3%	773.3%
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	174	83	47.7%	83	47.7%	10	6.3%	773.3%
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	220 476	41 368	18.8%	41 368	18.8%	30 678	13.2%	34.8%
Property rates	20 607	(925)	(4.5%)	(925)	(4.5%)	-	-	(100.0%)
Service charges	1 323	(41)	(3.1%)	(41)	(3.1%)	-	-	(100.0%)
Other revenue	4 329	(53 159)	(1 228.1%)	(53 159)	(1 228.1%)	53 000	1 214.5%	(200.3%)
Transfers and Subsidies - Operational	160 981	54 945	34.1%	54 945	34.1%	128	.1%	42 712.4%
Transfers and Subsidies - Capital	31 137	41 500	133.3%	41 500	133.3%	(22 450)	(91.8%)	(284.9%)
Interest	2 100	(951)	(45.3%)	(951)	(45.3%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(195 451)	(21 588)	11.0%	(21 588)	11.0%	1 241	(.6%)	(1 839.7%)
Suppliers and employees	(189 505)	(21 588)	11.4%	(21 588)	11.4%	2 274	(1.2%)	(1 049.3%)
Finance charges	(20)	-	-	-	-	-	-	-
Transfers and grants	(5 747)	-	-	-	-	(1 033)	10.4%	(100.0%)
Net Cash from/(used) Operating Activities	25 024	19 780	79.0%	19 780	79.0%	31 919	85.3%	(38.0%)
Cash Flow from Investing Activities								
Receipts	(17 107)	20 107	(117.5%)	20 107	(117.5%)	-	-	(100.0%)
Proceeds on disposal of PPE	3 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(20 107)	20 107	(100.0%)	20 107	(100.0%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(40 469)	-	-	-	-	-	-	-
Capital assets	(40 469)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(57 576)	20 107	(34.9%)	20 107	(34.9%)	-	-	(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	(32 551)	39 887	(122.5%)	39 887	(122.5%)	31 919	(238.6%)	25.0%
Cash/cash equivalents at the year begin:	69 141	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	36 590	137 006	374.4%	137 006	374.4%	31 919	81.6%	329.2%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 376	5.1%	(18)	-	9 200	19.7%	35 039	75.2%	46 596	67.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	381	2.3%	14	.1%	171	1.0%	15 884	96.6%	16 449	23.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100.0%	39	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 682	100.0%	5 682	8.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Total By Income Source	2 757	4.0%	(5)	-	9 370	13.6%	56 643	82.4%	68 766	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 335	5.6%	(26)	(.1%)	7 853	33.2%	14 520	61.3%	23 682	34.4%	-	-	-	-
Commercial	686	4.6%	(4)	-	657	4.4%	13 692	91.1%	15 031	21.9%	-	-	-	-
Households	668	2.4%	25	.1%	621	2.2%	26 905	95.3%	28 219	41.0%	-	-	-	-
Other	68	3.7%	0	-	240	13.1%	1 525	83.2%	1 834	2.7%	-	-	-	-
Total By Customer Group	2 757	4.0%	(5)	-	9 370	13.6%	56 643	82.4%	68 766	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	(2 427)	(502.1%)	(1 182)	(244.4%)	2 220	459.2%	1 872	387.3%	483	33.2%
Auditor-General	273	100.0%	-	-	-	-	-	-	273	18.8%
Other	(948)	(135.5%)	1 817	259.8%	(12)	(1.7%)	(158)	(22.6%)	699	48.0%
Total	(3 102)	(213.0%)	635	43.6%	2 208	151.6%	1 714	117.7%	1 456	100.0%

Contact Details

Municipal Manager	Dr Yvumuzi Joseph Mthembu	035 838 8500
Financial Manager	Mr Jabulani Million Nkosi	035 838 8510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	671 896	273 393	40.7%	273 393	40.7%	244 646	39.5%	11.8%
Exchange Revenue								
Service charges - Electricity	6 409	1 064	16.6%	1 064	16.6%	557	13.2%	90.9%
Service charges - Water	34 886	10 452	30.0%	10 452	30.0%	6 181	19.9%	69.1%
Service charges - Waste Water Management	455	120	26.3%	120	26.3%	64	14.7%	86.8%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	189	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 760	4 503	28.6%	4 503	28.6%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	7 363	6 796	92.3%	6 796	92.3%	1 264	21.4%	437.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	264	44	16.9%	44	16.9%	21	7.4%	114.4%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	318	-	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	606 570	248 014	40.9%	248 014	40.9%	236 241	42.1%	5.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 400	-	2 400	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	675 136	130 645	19.4%	130 645	19.4%	51 351	8.2%	154.4%
Employee related costs	219 697	59 470	27.1%	59 470	27.1%	30 389	14.1%	95.7%
Remuneration of councillors	9 944	2 785	28.0%	2 785	28.0%	1 152	12.2%	141.7%
Bulk purchases - electricity	30 055	8 703	29.0%	8 703	29.0%	1 694	5.6%	413.9%
Inventory consumed	106 173	11 023	10.4%	11 023	10.4%	-	-	(100.0%)
Debt impairment	30 859	-	-	-	-	-	-	-
Depreciation and amortisation	53 922	-	-	-	-	-	-	-
Interest	1 743	-	-	-	-	260	50.9%	(100.0%)
Contracted services	100 007	15 694	15.7%	15 694	15.7%	2 198	2.5%	614.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	122 736	32 970	26.9%	32 970	26.9%	15 658	16.5%	110.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 240)	142 748		142 748		193 295		
Transfers and subsidies - capital (monetary allocations)	247 722	42 891	17.3%	42 891	17.3%	28 500	9.1%	50.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	244 482	185 639		185 639		221 795		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	244 482	185 639		185 639		221 795		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	244 482	185 639		185 639		221 795		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	3 240	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 722	185 639		185 639		221 795		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	233 671	40 602	17.4%	40 602	17.4%	14 260	5.2%	184.7%
National Government	232 802	40 602	17.4%	40 602	17.4%	14 260	5.6%	184.7%
Provincial Government	870	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	233 671	40 602	17.4%	40 602	17.4%	14 260	5.2%	184.7%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	233 671	40 602	17.4%	40 602	17.4%	14 260	5.2%	184.7%
Municipal governance and administration								
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	870							
Planning and Development	870	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	232 802	40 602	17.4%	40 602	17.4%	14 260	5.6%	184.7%
Energy sources	-	-	-	-	-	-	-	-
Water Management	173 300	37 425	21.6%	37 425	21.6%	3 014	1.9%	1 141.7%
Waste Water Management	59 502	3 177	5.3%	3 177	5.3%	11 246	11.4%	(71.7%)
Waste Management	-	-	-	-	-	-	-	-
Other								

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	963 463	43 755	4.5%	43 755	4.5%	215 313	23.7%	(79.7%)
Property rates	-	-	-	-	-	-	-	-
Service charges	19 487	6 462	33.2%	6 462	33.2%	2 228	8.5%	190.0%
Other revenue	82 321	31 469	38.2%	31 469	38.2%	523	14.1%	5 918.8%
Transfers and Subsidies - Operational	606 570	5 518	9%	5 518	9%	211 777	37.7%	(97.4%)
Transfers and Subsidies - Capital	247 722	-	-	-	-	-	-	-
Interest	7 363	306	4.2%	306	4.2%	785	13.3%	(61.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(639 339)	(140 947)	22.0%	(140 947)	22.0%	(145 743)	24.0%	(3.3%)
Suppliers and employees	(639 339)	(140 947)	22.0%	(140 947)	22.0%	(145 743)	24.0%	(3.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	324 124	(97 192)	(30.0%)	(97 192)	(30.0%)	69 570	23.0%	(239.7%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(268 722)	-	-	-	-	-	-	-
Capital assets	(268 722)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(268 722)	-	-	-	-	-	-	-
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	55 403	(97 192)	(175.4%)	(97 192)	(175.4%)	69 570	(665.0%)	(239.7%)
Cash/cash equivalents at the year begin:	174 618	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	230 020	43 549	18.9%	43 549	18.9%	69 570	37.2%	(37.4%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 088	4.8%	(78)	(.1%)	2 292	1.5%	139 237	93.7%	148 539	61.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	547	4.3%	(1)	-	108	.8%	12 191	94.9%	12 845	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(25)	(.1%)	(1)	-	16	.1%	29 155	100.0%	29 145	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 974	6.0%	-	-	1 371	2.8%	45 354	91.3%	49 700	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	1.1%	-	-	-	-	(248)	98.9%	(251)	(.1%)	-	-	-	-
Total By Income Source	10 582	4.4%	(81)	-	3 787	1.6%	225 690	94.0%	239 979	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 884	10.6%	(77)	(.3%)	464	1.7%	23 817	87.9%	27 088	11.3%	-	-	-	-
Commercial	3 585	4.8%	(1)	-	1 290	1.7%	70 534	93.5%	75 407	31.4%	-	-	-	-
Households	3 952	3.0%	(3)	-	1 997	1.5%	126 915	95.5%	132 862	55.4%	-	-	-	-
Other	161	3.5%	-	-	36	.8%	4 425	95.7%	4 622	1.9%	-	-	-	-
Total By Customer Group	10 582	4.4%	(81)	-	3 787	1.6%	225 690	94.0%	239 979	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	-	-	-	-	-	-	17 525	100.0%	17 525	11.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	(530)	100.0%	-	-	-	-	-	-	(530)	(.3%)
Trade Creditors	(918)	(.7%)	11 988	9.0%	(28)	-	121 900	91.7%	132 942	86.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(5 127)	(163.2%)	887	21.9%	(80)	(1.9%)	7 641	243.2%	3 142	2.1%
Total	(6 575)	(4.3%)	12 675	8.3%	(88)	(.1%)	147 066	96.1%	153 079	100.0%

Contact Details

Municipal Manager	Mr Wilfred Musakawukhethi Nxumalo	035 573 8615
Financial Manager	Mr Siphon Ndabandaba	035 573 8696

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	223 196	83 924	37.6%	83 924	37.6%	70 808	33.7%	18.5%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	707	165	23.4%	165	23.4%	165	21.5%	.1%
Sale of Goods and Rendering of Services	83	13	15.0%	13	15.0%	26	33.8%	(51.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 327	1 597	68.6%	1 597	68.6%	601	31.4%	165.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	711	48	6.7%	48	6.7%	80	9.2%	(40.6%)
Licence and permits	-	0	-	0	-	1	-	(9.5%)
Operational Revenue	146	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	30 098	4 455	14.8%	4 455	14.8%	3 303	11.0%	34.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	480	21	4.5%	21	4.5%	9	2.0%	133.4%
Licences or permits	451	59	13.2%	59	13.2%	-	-	(100.0%)
Transfer and subsidies - Operational	186 846	77 281	41.4%	77 281	41.4%	66 368	38.1%	16.4%
Interest	1 348	284	21.1%	284	21.1%	256	-	11.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	222 246	51 113	23.0%	51 113	23.0%	50 706	24.3%	.8%
Employee related costs	90 855	19 789	21.8%	19 789	21.8%	19 557	23.4%	1.2%
Remuneration of councillors	13 457	3 272	24.3%	3 272	24.3%	3 217	24.8%	1.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 099	445	40.5%	445	40.5%	112	6.5%	296.6%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 603	-	-	-	-	4 051	22.1%	(100.0%)
Interest	357	-	-	-	-	0	.1%	(100.0%)
Contracted services	47 430	13 251	27.9%	13 251	27.9%	13 790	29.0%	(3.9%)
Transfers and subsidies	2 420	806	33.3%	806	33.3%	649	23.4%	24.3%
Irrecoverable debts written off	1 577	-	-	-	-	-	-	-
Operational costs	41 446	13 551	32.7%	13 551	32.7%	9 329	23.9%	45.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	950	32 811		32 811		20 102		
Transfers and subsidies - capital (monetary allocations)	32 127	6 997	21.8%	6 997	21.8%	12 112	43.2%	(42.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 077	39 808		39 808		32 214		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 077	39 808		39 808		32 214		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 077	39 808		39 808		32 214		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 077	39 808		39 808		32 214		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	40 311	10 495	26.0%	10 495	26.0%	10 550	32.5%	(.5%)
National Government	25 328	9 519	37.6%	9 519	37.6%	9 067	37.2%	5.0%
Provincial Government	2 609	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 937	9 519	34.1%	9 519	34.1%	9 067	37.2%	5.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 374	975	7.9%	975	7.9%	1 482	18.3%	(34.2%)
Capital Expenditure Functional	40 311	10 495	26.0%	10 495	26.0%	10 550	32.5%	(.5%)
Municipal governance and administration	9 035	821	9.1%	821	9.1%	1 449	23.6%	(43.4%)
Executive and Council	160	44	27.5%	44	27.5%	17	6.4%	151.4%
Finance and administration	8 875	777	8.8%	777	8.8%	1 432	24.4%	(45.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	13 807	1 700	12.3%	1 700	12.3%	1 537	44.5%	10.6%
Community and Social Services	12 989	1 427	11.0%	1 427	11.0%	1 537	53.5%	(7.1%)
Sport And Recreation	435	273	62.8%	273	62.8%	-	-	(100.0%)
Public Safety	383	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 978	7 915	46.6%	7 915	46.6%	7 531	33.7%	5.1%
Planning and Development	2 067	643	30.8%	643	30.8%	4	-	16 464.0%
Road Transport	14 891	7 272	48.8%	7 272	48.8%	7 527	33.7%	(3.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	491	59	12.0%	59	12.0%	33	6.1%	77.5%
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	491	59	12.0%	59	12.0%	33	6.1%	77.5%
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	263 255	(17 288)	(6.6%)	(17 288)	(6.6%)	-	-	(100.0%)
Property rates	24 621	(2 711)	(11.0%)	(2 711)	(11.0%)	-	-	(100.0%)
Service charges	488	(54)	(11.1%)	(54)	(11.1%)	-	-	(100.0%)
Other revenue	9 674	(72)	(.7%)	(72)	(.7%)	-	-	(100.0%)
Transfers and Subsidies - Operational	196 346	(2 312)	(1.2%)	(2 312)	(1.2%)	-	-	(100.0%)
Transfers and Subsidies - Capital	32 127	(11 000)	(34.2%)	(11 000)	(34.2%)	-	-	(100.0%)
Interest	-	(1 139)	-	(1 139)	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(217 069)	1 681	(.8%)	1 681	(.8%)	56	-	2 890.4%
Suppliers and employees	(205 149)	1 681	(.8%)	1 681	(.8%)	56	-	2 890.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(11 920)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 186	(15 607)	(33.8%)	(15 607)	(33.8%)	56	.1%	(27 865.5%)
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	(43 445)	-	-	-	-	-	-	-
Capital assets	(43 445)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 445)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(1 224)	(612)	50.0%	(612)	50.0%	(612)	78.6%	-
Repayment of borrowing	(1 224)	(612)	50.0%	(612)	50.0%	(612)	78.6%	-
Net Cash from/(used) Financing Activities	(1 224)	(612)	50.0%	(612)	50.0%	(612)	78.6%	-
Net Increase/(Decrease) in cash held	1 517	(16 219)	(1 068.9%)	(16 219)	(1 068.9%)	(556)	(6.4%)	2 818.9%
Cash/cash equivalents at the year begin:	21 761	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	23 278	(16 219)	(69.7%)	(16 219)	(69.7%)	(556)	(1.9%)	2 818.9%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 903	19.5%	(17)	(.1%)	934	6.3%	11 028	74.3%	14 848	73.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	94	10.6%	-	-	27	3.0%	765	86.3%	885	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100.0%	144	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	176	3.9%	-	-	88	1.9%	4 231	94.1%	4 495	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	24.8%	(4)	16.6%	(6)	25.3%	(8)	33.4%	(25)	(.1%)	-	-	-	-
Total By Income Source	3 167	15.6%	(21)	(.1%)	1 042	5.1%	16 159	79.4%	20 347	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 204	20.1%	(1)	-	553	9.2%	4 235	70.7%	5 991	29.4%	-	-	-	-
Commercial	1 144	13.5%	-	-	199	2.3%	7 163	84.2%	8 507	41.8%	-	-	-	-
Households	258	6.7%	(11)	(.3%)	66	1.7%	3 524	91.8%	3 837	18.9%	-	-	-	-
Other	560	27.8%	(9)	(.4%)	224	11.1%	1 237	61.5%	2 012	9.9%	-	-	-	-
Total By Customer Group	3 167	15.6%	(21)	(.1%)	1 042	5.1%	16 159	79.4%	20 347	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	(1 017)	(235.5%)	1 013	234.5%	250	57.8%	186	43.2%	432	45.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(807)	(156.8%)	787	152.8%	340	66.0%	195	37.9%	515	54.4%
Total	(1 824)	(192.7%)	1 799	190.1%	590	62.3%	382	40.3%	946	100.0%

Contact Details

Municipal Manager	Mr Langelihle Sphiwokuhle	035 580 1421
Financial Manager	Mr Zakhele Jeffrey Ndlovu	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	4 931 451	1 479 474	30.0%	1 479 474	30.0%	1 312 780	29.4%	12.7%
Exchange Revenue								
Service charges - Electricity	2 150 331	599 679	27.9%	599 679	27.9%	583 953	31.4%	2.7%
Service charges - Water	589 970	156 932	26.6%	156 932	26.6%	152 740	29.9%	2.7%
Service charges - Waste Water Management	119 676	30 376	25.4%	30 376	25.4%	29 689	26.0%	2.3%
Service charges - Waste Management	114 792	29 298	25.5%	29 298	25.5%	26 477	23.2%	10.7%
Sale of Goods and Rendering of Services	12 366	31 989	258.7%	31 989	258.7%	1 908	16.0%	1 576.6%
Agency services	6 365	1 620	25.5%	1 620	25.5%	1 258	20.4%	28.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	64 500	2 709	4.2%	2 709	4.2%	7 909	11.9%	(65.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	850	492	57.9%	492	57.9%	473	57.4%	3.9%
Rental from Fixed Assets	16 074	2 750	17.1%	2 750	17.1%	2 841	43.9%	(3.2%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	8 625	1 766	20.5%	1 766	20.5%	5 426	93.6%	(67.4%)
Non-Exchange Revenue								
Property rates	736 829	230 722	31.3%	230 722	31.3%	197 023	28.9%	17.1%
Surcharges and Taxes	6 332	745	11.8%	745	11.8%	-	-	(100.0%)
Fines, penalties and forfeits	15 754	504	3.2%	504	3.2%	1 554	2.7%	(67.5%)
Licences or permits	3 632	557	15.3%	557	15.3%	619	17.6%	(9.9%)
Transfer and subsidies - Operational	551 827	230 360	41.7%	230 360	41.7%	188 608	37.4%	22.1%
Interest	-	562	-	562	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	534 500	158 412	29.6%	158 412	29.6%	112 302	22.1%	41.1%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	4 937 024	1 313 913	26.6%	1 313 913	26.6%	1 148 116	25.3%	14.4%
Employee related costs	1 212 559	284 541	23.5%	284 541	23.5%	254 383	21.8%	11.9%
Remuneration of councillors	35 510	7 292	20.5%	7 292	20.5%	7 969	21.4%	(8.5%)
Bulk purchases - electricity	1 492 128	408 692	27.4%	408 692	27.4%	390 019	31.0%	4.8%
Inventory consumed	460 979	154 989	33.6%	154 989	33.6%	124 090	22.3%	24.9%
Debt impairment	173 883	41 401	23.8%	41 401	23.8%	43 127	25.0%	(4.0%)
Depreciation and amortisation	320 160	77 893	24.3%	77 893	24.3%	83 275	25.5%	(6.5%)
Interest	130 491	34 340	26.3%	34 340	26.3%	18 402	25.3%	86.6%
Contracted services	409 217	127 255	31.1%	127 255	31.1%	61 765	15.6%	106.0%
Transfers and subsidies	14 759	1 782	12.1%	1 782	12.1%	1 715	12.1%	3.9%
Irrecoverable debts written off	-	9 489	-	9 489	-	-	-	(100.0%)
Operational costs	343 730	82 277	23.9%	82 277	23.9%	84 681	25.8%	(2.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	343 610	83 962	24.4%	83 962	24.4%	78 689	36.6%	6.7%
Surplus/(Deficit)	(5 573)	165 561		165 561		164 665		
Transfers and subsidies - capital (monetary allocations)	218 636	71 801	32.8%	71 801	32.8%	22 672	11.1%	216.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	213 263	237 362		237 362		187 337		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	213 263	237 362		237 362		187 337		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	213 263	237 362		237 362		187 337		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	213 263	237 362		237 362		187 337		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	802 941	193 901	24.1%	193 901	24.1%	208 626	25.0%	(7.1%)
National Government	218 836	60 911	27.8%	60 911	27.8%	49 311	25.4%	23.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	2 194	-	2 194	-	-	-	(100.0%)
Transfers recognised - capital	218 836	63 105	28.8%	63 105	28.8%	49 311	24.0%	28.0%
Borrowing	406 569	89 425	22.0%	89 425	22.0%	110 843	28.4%	(19.3%)
Internally generated funds	177 536	41 372	23.3%	41 372	23.3%	48 472	20.2%	(14.6%)
Capital Expenditure Functional	802 941	193 901	24.1%	193 901	24.1%	208 626	25.0%	(7.1%)
Municipal governance and administration	68 791	14 850	21.6%	14 850	21.6%	37 168	71.4%	(60.0%)
Executive and Council	118	-	-	-	-	-	-	-
Finance and administration	68 673	14 850	21.6%	14 850	21.6%	37 168	71.6%	(60.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	107 478	18 850	17.5%	18 850	17.5%	28 279	30.9%	(33.3%)
Community and Social Services	71 074	2 301	3.2%	2 301	3.2%	(0)	-	(23 012 680.0%)
Sport And Recreation	34 620	16 538	47.8%	16 538	47.8%	28 279	67.6%	(41.5%)
Public Safety	1 785	11	0.6%	11	0.6%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	155 315	14 373	9.3%	14 373	9.3%	8 800	4.8%	63.3%
Planning and Development	22 127	1 506	6.8%	1 506	6.8%	-	-	(100.0%)
Road Transport	131 940	12 729	9.6%	12 729	9.6%	8 800	6.7%	44.6%
Environmental Protection	1 248	138	11.1%	138	11.1%	-	-	(100.0%)
Trading Services	465 913	145 386	31.2%	145 386	31.2%	134 379	27.1%	8.2%
Energy sources	125 935	1	-	1	-	3 252	6.3%	(100.0%)
Water Management	202 482	118 165	58.4%	118 165	58.4%	103 361	33.2%	14.3%
Waste Water Management	125 266	25 284	20.2%	25 284	20.2%	27 532	22.6%	(8.2%)
Waste Management	12 230	1 936	15.8%	1 936	15.8%	234	2.0%	728.1%
Other	5 444	442	8.1%	442	8.1%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	4 897 626	1 305 523	26.7%	1 305 523	26.7%	1 200 197	27.2%	8.8%
Property rates	705 882	149 404	21.2%	149 404	21.2%	141 872	21.7%	5.3%
Service charges	3 265 019	649 385	19.9%	649 385	19.9%	762 491	30.8%	(14.8%)
Other revenue	91 561	188 408	205.8%	188 408	205.8%	34 192	6.7%	451.0%
Transfers and Subsidies - Operational	551 827	224 154	40.6%	224 154	40.6%	190 772	37.8%	17.5%
Transfers and Subsidies - Capital	218 836	88 000	40.2%	88 000	40.2%	70 869	34.6%	24.2%
Interest	64 500	6 172	9.6%	6 172	9.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(4 111 053)	(1 174 551)	28.6%	(1 174 551)	28.6%	(1 129 193)	29.8%	4.0%
Suppliers and employees	(3 965 804)	(1 174 551)	29.6%	(1 174 551)	29.6%	(1 129 193)	30.3%	4.0%
Finance charges	(130 491)	-	-	-	-	-	-	-
Transfers and grants	(14 759)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	786 573	130 972	16.7%	130 972	16.7%	71 004	11.4%	84.5%
Cash Flow from Investing Activities								
Receipts	-	55 710	-	55 710	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	55 710	-	55 710	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(923 382)	(301 165)	32.6%	(301 165)	32.6%	(290 756)	34.8%	3.6%
Capital assets	(923 382)	(301 165)	32.6%	(301 165)	32.6%	(290 756)	34.8%	3.6%
Net Cash from/(used) Investing Activities	(923 382)	(245 455)	26.6%	(245 455)	26.6%	(290 756)	34.8%	(15.6%)
Cash Flow from Financing Activities								
Receipts	406 569	(1 396)	(.3%)	(1 396)	(.3%)	(370)	(1%)	277.4%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	406 569	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1 396)	-	(1 396)	-	(370)	-	277.4%
Payments	(148 933)	-	-	-	-	-	-	-
Repayment of borrowing	(148 933)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	257 637	(1 396)	(.5%)	(1 396)	(.5%)	(370)	(1%)	277.4%
Net Increase/(Decrease) in cash held	120 827	(115 879)	(95.9%)	(115 879)	(95.9%)	(220 122)	(447.6%)	(47.4%)
Cash/cash equivalents at the year begin:	536 117	486 441	90.7%	486 441	90.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	656 944	379 230	57.7%	379 230	57.7%	464 642	60.7%	(18.4%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	100 916	30.8%	41 678	12.7%	8 405	2.6%	176 846	53.9%	327 845	35.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	141 046	48.2%	147 453	50.4%	2 292	.8%	1 859	.6%	292 651	32.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	72 762	38.5%	38 705	20.5%	13 926	7.4%	63 547	33.6%	188 939	20.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 717	32.1%	7 156	21.5%	1 373	4.1%	14 099	42.3%	33 345	3.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 598	46.6%	702	3.1%	852	3.7%	10 583	46.5%	22 735	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 316	7.9%	1 679	5.7%	1 622	5.5%	23 717	80.9%	29 335	3.2%	-	-	-	-
Interest on Arrear Debtor Accounts	191	8.4%	12	.5%	4	.2%	2 065	90.9%	2 272	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 365)	(29.5%)	(3 880)	(21.3%)	(11)	(.1%)	27 442	150.9%	18 185	2.0%	-	-	-	-
Total By Income Source	333 182	36.4%	233 503	25.5%	28 463	3.1%	320 160	35.0%	915 307	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	170 774	47.7%	116 665	32.6%	14 828	4.1%	55 571	15.5%	357 837	39.1%	-	-	-	-
Commercial	118 133	38.4%	102 037	33.1%	5 375	1.7%	82 262	26.7%	307 807	33.6%	-	-	-	-
Households	43 935	18.2%	14 601	6.0%	6 873	2.8%	175 995	72.9%	241 404	26.4%	-	-	-	-
Other	339	4.1%	201	2.4%	1 387	16.8%	6 332	76.7%	8 259	.9%	-	-	-	-
Total By Customer Group	333 182	36.4%	233 503	25.5%	28 463	3.1%	320 160	35.0%	915 307	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	108 262	100.0%	-	-	-	-	-	-	108 262	68.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	16 158	100.0%	-	-	-	-	-	-	16 158	10.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13 774	100.0%	-	-	-	-	-	-	13 774	8.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 751	100.0%	-	-	-	-	-	-	20 751	13.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	0	100.0%	-	-	-	-	-	-	0	-
Total	158 946	100.0%	-	-	-	-	-	-	158 946	100.0%

Contact Details

Municipal Manager	Mr Nkosenye Godfrey Zulu	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	472 479	183 126	38.8%	183 126	38.8%	212 167	46.5%	(13.7%)
Exchange Revenue								
Service charges - Electricity	92 780	20 687	22.3%	20 687	22.3%	25 391	30.8%	(18.5%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 210	3 923	25.8%	3 923	25.8%	4 041	28.0%	(2.9%)
Sale of Goods and Rendering of Services	1 656	458	27.7%	458	27.7%	388	19.8%	18.2%
Agency services	2 764	660	23.9%	660	23.9%	556	34.2%	18.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	678	-	678	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	7 817	3 123	39.9%	3 123	39.9%	1 874	27.9%	66.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 627	837	51.4%	837	51.4%	492	28.5%	70.1%
Licence and permits	2 535	605	23.9%	605	23.9%	566	37.6%	6.8%
Operational Revenue	263	43	16.4%	43	16.4%	2	.6%	2 482.8%
Non-Exchange Revenue								
Property rates	74 461	47 946	64.4%	47 946	64.4%	86 572	120.5%	(44.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 388	0	-	0	-	1 145	7.2%	(100.0%)
Licences or permits	15	1	7.2%	1	7.2%	0	2.8%	159.5%
Transfer and subsidies - Operational	255 964	102 266	40.0%	102 266	40.0%	91 139	37.8%	12.2%
Interest	-	1 774	-	1 774	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	124	-	124	-	-	-	(100.0%)
Gains on disposal of Assets	3 000	-	-	-	-	-	-	-
Other Gains	7 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	521 063	125 544	24.1%	125 544	24.1%	152 182	30.5%	(17.5%)
Employee related costs	186 228	42 727	22.9%	42 727	22.9%	38 979	22.2%	9.6%
Remuneration of councillors	23 930	5 743	24.0%	5 743	24.0%	5 955	26.2%	(4.2%)
Bulk purchases - electricity	87 414	22 547	25.8%	22 547	25.8%	18 905	26.9%	19.3%
Inventory consumed	20 758	3 013	14.5%	3 013	14.5%	2 935	22.2%	2.7%
Debt impairment	8 100	2 025	25.0%	2 025	25.0%	3 800	25.0%	(46.7%)
Depreciation and amortisation	53 630	13 697	25.5%	13 697	25.5%	13 299	25.0%	3.0%
Interest	3 756	64	1.7%	64	1.7%	74	25.7%	(14.4%)
Contracted services	74 186	17 786	24.0%	17 786	24.0%	14 174	15.9%	25.5%
Transfers and subsidies	7 673	1 970	25.7%	1 970	25.7%	443	6.4%	344.5%
Irrecoverable debts written off	-	-	-	-	-	39 892	-	(100.0%)
Operational costs	55 389	15 971	28.8%	15 971	28.8%	13 686	26.0%	16.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 584)	57 582		57 582		59 984		
Transfers and subsidies - capital (monetary allocations)	66 136	6 079	9.2%	6 079	9.2%	6 410	14.7%	(5.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 553	63 661		63 661		66 394		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	17 553	63 661		63 661		66 394		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 553	63 661		63 661		66 394		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 553	63 661		63 661		66 394		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	110 155	6 467	5.9%	6 467	5.9%	6 231	8.9%	3.8%
National Government	63 116	5 244	8.3%	5 244	8.3%	5 938	13.6%	(11.7%)
Provincial Government	3 000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 116	5 244	7.9%	5 244	7.9%	5 938	13.6%	(11.7%)
Borrowing	30 000	-	-	-	-	-	-	-
Internally generated funds	14 038	1 222	8.7%	1 222	8.7%	292	1.1%	318.2%
Capital Expenditure Functional	110 155	6 467	5.9%	6 467	5.9%	6 231	8.9%	3.8%
Municipal governance and administration	800	59	7.4%	59	7.4%	219	7.0%	(72.9%)
Executive and Council	400	9	2.2%	9	2.2%	6	2.0%	45.2%
Finance and administration	400	51	12.7%	51	12.7%	213	7.5%	(76.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	38 535	3 864	10.0%	3 864	10.0%	2 866	7.8%	34.8%
Community and Social Services	13 983	2 384	17.0%	2 384	17.0%	73	.5%	3 167.8%
Sport And Recreation	24 453	1 480	6.1%	1 480	6.1%	2 793	14.9%	(47.0%)
Public Safety	100	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 669	1 792	2.7%	1 792	2.7%	3 145	13.4%	(43.0%)
Planning and Development	4 388	-	-	-	-	-	-	-
Road Transport	62 281	1 792	2.9%	1 792	2.9%	3 145	13.9%	(43.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	4 150	751	18.1%	751	18.1%	-	-	(100.0%)
Energy sources	3 500	751	21.5%	751	21.5%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	650	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	516 177	178 322	34.5%	178 322	34.5%	1 389	.3%	12 736.9%
Property rates	69 759	16 310	23.4%	16 310	23.4%	631	.7%	2 486.0%
Service charges	104 031	22 437	21.6%	22 437	21.6%	593	.6%	3 684.3%
Other revenue	12 848	9 747	75.9%	9 747	75.9%	166	1.2%	5 787.8%
Transfers and Subsidies - Operational	255 964	103 078	40.3%	103 078	40.3%	-	-	(100.0%)
Transfers and Subsidies - Capital	66 136	26 750	40.4%	26 750	40.4%	-	-	(100.0%)
Interest	7 440	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(459 333)	(137 026)	29.8%	(137 026)	29.8%	(148 135)	34.9%	(7.5%)
Suppliers and employees	(447 905)	(137 026)	30.6%	(137 026)	30.6%	(148 135)	34.9%	(7.5%)
Finance charges	(3 756)	-	-	-	-	-	-	-
Transfers and grants	(7 673)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 844	41 296	72.6%	41 296	72.6%	(146 746)	(236.5%)	(128.1%)
Cash Flow from Investing Activities								
Receipts	4 000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(110 155)	(7 405)	6.7%	(7 405)	6.7%	(1 375)	2.0%	438.6%
Capital assets	(110 155)	(7 405)	6.7%	(7 405)	6.7%	(1 375)	2.0%	438.6%
Net Cash from/(used) Investing Activities	(106 155)	(7 405)	7.0%	(7 405)	7.0%	(1 375)	2.0%	438.6%
Cash Flow from Financing Activities								
Receipts	30 000	26 064	86.9%	26 064	86.9%	-	-	(100.0%)
Short term loans	30 000	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	26 087	-	26 087	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	(23)	-	(23)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	30 000	26 064	86.9%	26 064	86.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(19 311)	59 956	(310.5%)	59 956	(310.5%)	(148 121)	1 860.3%	(140.5%)
Cash/cash equivalents at the year begin:	83 780	73 565	87.8%	73 565	87.8%	-	-	(100.0%)
Cash/cash equivalents at the year end:	64 469	133 610	207.2%	133 610	207.2%	(148 130)	(106.9%)	(190.2%)

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 Ito 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	5 582	26.9%	2 353	11.4%	1 953	9.4%	10 825	52.3%	20 712	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 341	2.9%	1 681	2.1%	28 575	34.9%	49 359	60.2%	81 955	59.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(0)	100.0%	-	-	-	-	-	-	(0)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 181	9.1%	869	6.7%	623	4.8%	10 332	79.4%	13 005	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	.3%	552	12.8%	42	1.0%	3 711	86.0%	4 316	3.1%	-	-	-	-
Interest on Arrear Debtor Accounts	771	4.2%	1 402	7.7%	192	1.0%	15 955	87.1%	18 320	13.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 669)	443.2%	29	(4.8%)	16	(2.6%)	2 022	(335.8%)	(602)	(4.4%)	-	-	-	-
Total By Income Source	7 217	5.2%	6 885	5.0%	31 401	22.8%	92 204	67.0%	137 706	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 411	4.1%	1 391	4.0%	7 299	21.1%	24 421	70.7%	34 523	25.1%	-	-	-	-
Commercial	4 146	18.5%	1 707	7.6%	2 205	9.9%	14 314	64.0%	22 371	16.2%	-	-	-	-
Households	138	.2%	2 460	3.9%	18 830	29.7%	42 006	66.2%	63 434	46.1%	-	-	-	-
Other	1 522	8.8%	1 327	7.6%	3 067	17.6%	11 463	66.0%	17 379	12.6%	-	-	-	-
Total By Customer Group	7 217	5.2%	6 885	5.0%	31 401	22.8%	92 204	67.0%	137 706	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	8	31.1%	18	68.9%	-	-	-	-	26	37.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21	48.7%	22	51.3%	-	-	-	-	43	62.5%
Total	29	42.1%	40	57.9%	-	-	-	-	69	100.0%

Contact Details

Municipal Manager	Mr Njabulo Shandu	035 473 3338
Financial Manager	Ms Ntombikhona Mgobhozi	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	191 860	65 101	33.9%	65 101	33.9%	59 907	31.3%	8.7%
Exchange Revenue								
Service charges - Electricity	33 733	6 966	20.7%	6 966	20.7%	6 945	19.1%	3%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 061	499	24.2%	499	24.2%	475	21.1%	5.2%
Sale of Goods and Rendering of Services	339	102	30.2%	102	30.2%	15	3.8%	593.9%
Agency services	-	399	-	399	-	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 991	199	10.0%	199	10.0%	192	-	3.3%
Interest earned from Current and Non Current Assets	1 458	483	33.1%	483	33.1%	403	32.0%	19.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	2	-	2	-	2	-	-
Rental from Fixed Assets	410	11	2.7%	11	2.7%	9	2.0%	18.5%
Licence and permits	2 304	215	9.3%	215	9.3%	371	16.6%	(42.1%)
Operational Revenue	2 063	13	7%	13	7%	1 638	55.7%	(99.2%)
Non-Exchange Revenue								
Property rates	34 171	11 937	34.9%	11 937	34.9%	11 569	33.9%	3.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 604	191	2.5%	191	2.5%	182	2.4%	4.8%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 727	44 082	42.1%	44 082	42.1%	38 103	38.0%	15.7%
Interest	-	2	-	2	-	3	1%	(19.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	176 682	54 081	30.6%	54 081	30.6%	50 023	27.5%	8.1%
Employee related costs	66 795	16 841	25.2%	16 841	25.2%	14 174	21.3%	18.8%
Remuneration of councillors	9 681	2 384	24.6%	2 384	24.6%	2 548	26.1%	(6.4%)
Bulk purchases - electricity	24 749	3 484	14.1%	3 484	14.1%	3 754	15.2%	(7.2%)
Inventory consumed	4 566	860	18.8%	860	18.8%	736	15.1%	16.8%
Debt impairment	2 600	-	-	-	-	-	-	-
Depreciation and amortisation	16 830	6 141	36.5%	6 141	36.5%	6 116	40.0%	4%
Interest	167	167	-	167	-	129	-	29.7%
Contracted services	25 410	14 748	58.0%	14 748	58.0%	10 904	39.0%	35.3%
Transfers and subsidies	100	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	25 951	9 456	36.4%	9 456	36.4%	11 661	39.6%	(18.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 178	11 020		11 020		9 884		
Transfers and subsidies - capital (monetary allocations)	34 458	9 920	28.8%	9 920	28.8%	8 447	27.0%	17.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 636	20 940		20 940		18 331		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 636	20 940		20 940		18 331		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 636	20 940		20 940		18 331		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 636	20 940		20 940		18 331		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	35 933	9 969	27.7%	9 969	27.7%	10 823	27.7%	(7.9%)
National Government	29 924	9 597	32.1%	9 597	32.1%	9 485	32.4%	1.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 924	9 597	32.1%	9 597	32.1%	9 485	32.4%	1.2%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 009	372	6.2%	372	6.2%	1 338	13.7%	(72.2%)
Capital Expenditure Functional	35 933	9 969	27.7%	9 969	27.7%	10 823	27.7%	(7.9%)
Municipal governance and administration	817	-	-	-	-	-	-	-
Executive and Council	87	-	-	-	-	-	-	-
Finance and administration	730	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	583	14	2.3%	14	2.3%	-	-	(100.0%)
Community and Social Services	513	14	2.7%	14	2.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	70	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 485	6 505	31.8%	6 505	31.8%	7 734	28.2%	(15.9%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	20 485	6 505	31.8%	6 505	31.8%	7 734	28.2%	(15.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	14 048	3 450	24.6%	3 450	24.6%	3 089	32.9%	11.7%
Energy sources	12 743	3 450	27.1%	3 450	27.1%	3 089	36.8%	11.7%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 304	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	219 023	735	.3%	735	.3%	(305)	(.1%)	(341.3%)
Property rates	32 283	-	-	-	-	-	-	-
Service charges	35 861	-	-	-	-	-	-	-
Other revenue	10 236	14	.1%	14	.1%	13	.1%	9.7%
Transfers and Subsidies - Operational	104 727	(1)	(.0%)	(1)	(.0%)	-	-	(100.0%)
Transfers and Subsidies - Capital	34 458	719	2.1%	719	2.1%	(318)	(.8%)	(326.6%)
Interest	1 458	2	.1%	2	.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(163 697)	(0)	(.0%)	(0)	(.0%)	-	-	(100.0%)
Suppliers and employees	(163 597)	(0)	(.0%)	(0)	(.0%)	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 326	735	1.3%	735	1.3%	(305)	(.5%)	(341.2%)
Cash Flow from Investing Activities								
Receipts	1 500	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(41 323)	89	(.2%)	89	(.2%)	1	-	13 158.6%
Capital assets	(41 323)	89	(.2%)	89	(.2%)	1	-	13 158.6%
Net Cash from/(used) Investing Activities	(39 823)	89	(.2%)	89	(.2%)	1	-	13 158.6%
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	15 503	824	5.3%	824	5.3%	(304)	(2.3%)	(371.0%)
Cash/cash equivalents at the year begin:	9 332	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	24 835	824	3.3%	824	3.3%	(304)	(1.7%)	(371.0%)

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 Ito 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	1 926	34.6%	8	.1%	299	5.4%	3 328	59.8%	5 560	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 935	19.7%	(427)	(1.7%)	548	2.2%	20 050	79.9%	25 106	61.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	325	8.2%	(1)	(.0%)	97	2.4%	3 559	89.4%	3 980	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	11.2%	-	-	14	4.5%	252	84.2%	300	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	248	4.1%	-	-	120	2.0%	5 634	93.9%	6 002	14.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 468	18.2%	(420)	(1.0%)	1 078	2.6%	32 822	80.2%	40 947	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 217	23.5%	(166)	(1.2%)	275	2.0%	10 375	75.7%	13 701	33.5%	-	-	-	-
Commercial	2 062	25.0%	(56)	(.7%)	286	3.5%	5 950	72.2%	8 242	20.1%	-	-	-	-
Households	1 327	8.6%	(205)	(1.3%)	497	3.2%	13 766	89.5%	15 385	37.6%	-	-	-	-
Other	862	23.8%	7	.2%	20	.6%	2 731	75.4%	3 620	8.8%	-	-	-	-
Total By Customer Group	7 468	18.2%	(420)	(1.0%)	1 078	2.6%	32 822	80.2%	40 947	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	104	.8%	3 620	27.3%	(382)	(2.9%)	9 938	74.8%	13 280	52.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 396	55.6%	30	.3%	367	3.2%	4 715	41.0%	11 507	45.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	158	30.9%	313	61.2%	(107)	(21.0%)	147	28.9%	510	2.0%
Total	6 657	26.3%	3 962	15.7%	(123)	(.5%)	14 800	58.5%	25 297	100.0%

Contact Details

Municipal Manager	Mr Z S Mithethwa	035 450 2082
Financial Manager	Mr Mr N.M Myerli	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	237 575	72 631	30.6%	72 631	30.6%	69 236	33.7%	4.9%
Exchange Revenue								
Service charges - Electricity	15 613	2 091	13.4%	2 091	13.4%	2 587	19.1%	(19.2%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 418	542	38.2%	542	38.2%	229	16.7%	136.4%
Sale of Goods and Rendering of Services	361	42	11.5%	42	11.5%	97	8.4%	(57.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	33	-	(100.0%)
Interest earned from Receivables	976	215	22.1%	215	22.1%	374	-	(42.4%)
Interest earned from Current and Non Current Assets	3 001	306	10.2%	306	10.2%	235	75.4%	29.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 336	260	19.5%	260	19.5%	319	29.6%	(18.6%)
Licence and permits	221	57	25.8%	57	25.8%	61	20.8%	(6.4%)
Operational Revenue	70	20	28.4%	20	28.4%	62	-	(68.0%)
Non-Exchange Revenue								
Property rates	62 672	15 682	25.0%	15 682	25.0%	14 602	24.5%	7.4%
Surcharges and Taxes	14 050	2 086	14.8%	2 086	14.8%	5 554	-	(62.4%)
Fines, penalties and forfeits	73	1	1.2%	1	1.2%	39	133.5%	(97.8%)
Licences or permits	92	28	30.0%	28	30.0%	25	-	10.7%
Transfer and subsidies - Operational	137 692	51 301	37.3%	51 301	37.3%	45 018	35.6%	14.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	237 281	43 230	18.2%	43 230	18.2%	26 024	12.2%	66.1%
Employee related costs	75 951	17 423	22.9%	17 423	22.9%	(22 865)	(33.1%)	(176.2%)
Remuneration of councillors	10 470	2 595	24.8%	2 595	24.8%	2 638	24.7%	(1.6%)
Bulk purchases - electricity	18 042	5 399	29.9%	5 399	29.9%	3 017	18.9%	78.9%
Inventory consumed	11 100	1 622	14.6%	1 622	14.6%	3 381	36.5%	(52.0%)
Debt impairment	3 907	-	-	-	-	-	-	-
Depreciation and amortisation	17 812	-	-	-	-	-	-	-
Interest	60	26	43.4%	26	43.4%	-	-	(100.0%)
Contracted services	53 379	5 430	10.2%	5 430	10.2%	9 785	36.6%	(44.5%)
Transfers and subsidies	1 320	187	14.2%	187	14.2%	285	-	(34.3%)
Irrecoverable debts written off	446	8	1.7%	8	1.7%	19	-	(60.7%)
Operational costs	44 794	10 540	23.5%	10 540	23.5%	29 764	50.9%	(64.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	295	29 401		29 401		43 212		
Transfers and subsidies - capital (monetary allocations)	42 234	10 395	24.6%	10 395	24.6%	411	1.6%	2 428.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 529	39 796		39 796		43 623		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 529	39 796		39 796		43 623		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 529	39 796		39 796		43 623		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 529	39 796		39 796		43 623		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	43 469	8 846	20.3%	8 846	20.3%	1 326	4.2%	567.4%
National Government	35 570	8 846	24.9%	8 846	24.9%	525	2.4%	1 585.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 570	8 846	24.9%	8 846	24.9%	525	2.4%	1 585.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 899	0	-	0	-	801	8.6%	(100.0%)
Capital Expenditure Functional	43 469	8 846	20.3%	8 846	20.3%	1 326	4.2%	567.4%
Municipal governance and administration	4 449	0		0		801	9.7%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 449	0	-	0	-	801	9.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	3 993	802	20.1%	802	20.1%	168	2.1%	378.6%
Community and Social Services	3 993	647	16.2%	647	16.2%	168	4.3%	286.2%
Sport And Recreation	-	155	-	155	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 244	6 458	31.9%	6 458	31.9%	357	2.3%	1 706.7%
Planning and Development	14 027	3 527	25.1%	3 527	25.1%	-	-	(100.0%)
Road Transport	6 217	2 931	47.1%	2 931	47.1%	357	2.3%	720.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	14 783	1 586	10.7%	1 586	10.7%	-	-	(100.0%)
Energy sources	14 783	1 586	10.7%	1 586	10.7%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-		-		-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	272 466	97 298	35.7%	97 298	35.7%	-	-	(100.0%)
Property rates	53 271	17 292	32.5%	17 292	32.5%	-	-	(100.0%)
Service charges	16 974	3 112	18.3%	3 112	18.3%	-	-	(100.0%)
Other revenue	19 293	2 372	12.3%	2 372	12.3%	-	-	(100.0%)
Transfers and Subsidies - Operational	137 692	53 721	39.0%	53 721	39.0%	-	-	(100.0%)
Transfers and Subsidies - Capital	42 234	20 500	48.5%	20 500	48.5%	-	-	(100.0%)
Interest	3 001	302	10.1%	302	10.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(230 780)	(70 280)	30.5%	(70 280)	30.5%	7 162	(3.1%)	(1 081.2%)
Suppliers and employees	(229 400)	(70 280)	30.6%	(70 280)	30.6%	7 162	(3.2%)	(1 081.2%)
Finance charges	(60)	-	-	-	-	-	-	-
Transfers and grants	(1 320)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 686	27 018	64.8%	27 018	64.8%	7 162	14.6%	277.2%
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	(49 990)	(10 173)	20.3%	(10 173)	20.3%	2 364	(6.5%)	(530.4%)
Capital assets	(49 990)	(10 173)	20.3%	(10 173)	20.3%	2 364	(6.5%)	(530.4%)
Net Cash from/(used) Investing Activities	(49 990)	(10 173)	20.3%	(10 173)	20.3%	2 364	(6.5%)	(530.4%)
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	(8 304)	16 845	(202.9%)	16 845	(202.9%)	9 526	74.7%	76.8%
Cash/cash equivalents at the year begin:	9 563	-	-	-	-	2 560	9.3%	(100.0%)
Cash/cash equivalents at the year end:	1 259	17 796	1 413.1%	17 796	1 413.1%	12 086	30.1%	47.2%

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 Ito 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	871	11.2%	(283)	(3.6%)	295	3.8%	6 898	88.7%	7 780	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 027)	(14.8%)	(1)	-	4 879	14.3%	34 172	100.4%	34 023	48.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	377	4.5%	(0)	-	98	1.2%	7 868	94.3%	8 344	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	172	7.4%	-	-	49	2.1%	2 092	90.4%	2 314	3.3%	-	-	-	-
Interest on Arrear Debtor Accounts	333	1.8%	-	-	924	5.1%	16 747	93.0%	18 005	25.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	75	100.0%	75	-1%	-	-	-	-
Total By Income Source	(3 274)	(4.6%)	(284)	(4%)	6 246	8.9%	67 853	96.2%	70 540	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(6 191)	(25.5%)	(0)	-	4 746	19.5%	25 755	105.9%	24 311	34.5%	-	-	-	-
Commercial	1 054	14.7%	-	-	225	3.1%	5 909	82.2%	7 189	10.2%	-	-	-	-
Households	669	3.4%	(1)	-	443	2.3%	18 531	94.3%	19 643	27.8%	-	-	-	-
Other	1 194	6.2%	(283)	(1.5%)	830	4.3%	17 657	91.0%	19 399	27.5%	-	-	-	-
Total By Customer Group	(3 274)	(4.6%)	(284)	(4%)	6 246	8.9%	67 853	96.2%	70 540	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	(342)	(3.9%)	2 444	28.1%	4 892	56.2%	1 707	19.6%	8 701	72.0%
Auditor-General	-	-	-	-	-	-	7	100.0%	7	-1%
Other	(1 009)	(29.9%)	3 668	108.8%	(408)	(12.1%)	1 120	33.2%	3 371	27.9%
Total	(1 351)	(11.2%)	6 112	50.6%	4 484	37.1%	2 835	23.5%	12 080	100.0%

Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Financial Manager	Mr Mbusiseni Eugen Oscar Mkhize	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	875 157	338 565	38.7%	338 565	38.7%	302 259	35.9%	12.0%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	74 388	14 790	19.9%	14 790	19.9%	17 248	25.4%	(14.2%)
Service charges - Waste Water Management	10 007	2 393	23.9%	2 393	23.9%	2 326	24.9%	2.9%
Service charges - Waste Management	41 675	8 107	19.5%	8 107	19.5%	10 056	26.6%	(19.4%)
Sale of Goods and Rendering of Services	784	118	15.0%	118	15.0%	98	2.6%	20.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 603	1 110	69.2%	1 110	69.2%	820	32.6%	35.3%
Interest earned from Current and Non Current Assets	20 679	9 059	43.8%	9 059	43.8%	5 759	26.7%	57.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	229	283	123.6%	283	123.6%	30	12.9%	859.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	715	4 299	601.5%	4 299	601.5%	505	70.7%	751.4%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	835	7 031.7%	835	7 031.7%	7	62.9%	12 255.2%
Licences or permits	50	64	128.4%	64	128.4%	457	913.9%	(85.9%)
Transfer and subsidies - Operational	725 015	297 507	41.0%	297 507	41.0%	264 955	37.9%	12.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 031 642	253 892	24.6%	253 892	24.6%	223 555	22.6%	13.6%
Employee related costs	360 604	78 489	21.8%	78 489	21.8%	70 408	20.3%	11.5%
Remuneration of councillors	17 097	3 486	20.4%	3 486	20.4%	3 381	21.0%	3.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	218 845	59 531	27.2%	59 531	27.2%	52 257	37.5%	13.9%
Debt impairment	9 310	38	4%	38	4%	-	-	(100.0%)
Depreciation and amortisation	145 688	33 769	23.2%	33 769	23.2%	29 326	21.3%	15.2%
Interest	2 214	-	-	-	-	-	-	-
Contracted services	148 847	46 772	31.4%	46 772	31.4%	34 689	15.9%	34.8%
Transfers and subsidies	5 000	250	5.0%	250	5.0%	250	4.6%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	124 036	31 557	25.4%	31 557	25.4%	33 244	28.8%	(5.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(156 485)	84 674		84 674		78 705		
Transfers and subsidies - capital (monetary allocations)	481 637	92 442	19.2%	92 442	19.2%	41 071	9.5%	125.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	325 152	177 116		177 116		119 776		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	325 152	177 116		177 116		119 776		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	325 152	177 116		177 116		119 776		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	325 152	177 116		177 116		119 776		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	452 538	91 784	20.3%	91 784	20.3%	50 894	10.5%	80.3%
National Government	418 815	80 384	19.2%	80 384	19.2%	35 714	8.3%	125.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	418 815	80 384	19.2%	80 384	19.2%	35 714	8.3%	125.1%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	33 723	11 399	33.8%	11 399	33.8%	15 180	29.8%	(24.9%)
Capital Expenditure Functional	452 538	91 784	20.3%	91 784	20.3%	50 894	10.5%	80.3%
Municipal governance and administration	5 750	514	8.9%	514	8.9%	133	1.6%	286.5%
Executive and Council	1 050	16	1.5%	16	1.5%	-	-	(100.0%)
Finance and administration	4 700	498	10.6%	498	10.6%	133	2.6%	274.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety						47	3.3%	(100.0%)
Community and Social Services	-	-	-	-	-	23	5.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	24	2.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 673							
Planning and Development	2 623	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	50	-	-	-	-	-	-	-
Trading Services	444 115	91 270	20.6%	91 270	20.6%	50 714	10.8%	80.0%
Energy sources	-	-	-	-	-	-	-	-
Water Management	403 245	81 095	20.1%	81 095	20.1%	41 958	10.6%	93.3%
Waste Water Management	23 478	1 758	7.5%	1 758	7.5%	4 480	13.0%	(60.8%)
Waste Management	17 391	8 416	48.4%	8 416	48.4%	4 277	11.3%	96.8%
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	1 453 732	884 100	60.8%	884 100	60.8%	549 223	43.6%	61.0%
Property rates	-	-	-	-	-	-	-	-
Service charges	113 463	51 867	45.7%	51 867	45.7%	29 081	28.1%	78.4%
Other revenue	111 336	354 614	318.5%	354 614	318.5%	368 065	776.5%	(3.7%)
Transfers and Subsidies - Operational	698 145	290 618	41.6%	290 618	41.6%	2 386	4%	12 080.1%
Transfers and Subsidies - Capital	508 507	180 000	35.4%	180 000	35.4%	144 000	30.1%	25.0%
Interest	22 282	7 002	31.4%	7 002	31.4%	5 692	26.4%	23.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(922 163)	(476 344)	51.7%	(476 344)	51.7%	(524 669)	62.5%	(9.2%)
Suppliers and employees	(919 948)	(476 344)	51.8%	(476 344)	51.8%	(524 669)	62.7%	(9.2%)
Finance charges	(2 214)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	531 570	407 756	76.7%	407 756	76.7%	24 554	5.8%	1 560.6%
Cash Flow from Investing Activities								
Receipts	122	-	-	-	-	1	.6%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	122	-	-	-	-	1	.6%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(452 538)	(91 784)	20.3%	(91 784)	20.3%	(50 894)	10.5%	80.3%
Capital assets	(452 538)	(91 784)	20.3%	(91 784)	20.3%	(50 894)	10.5%	80.3%
Net Cash from/(used) Investing Activities	(452 415)	(91 784)	20.3%	(91 784)	20.3%	(50 894)	10.5%	80.3%
Cash Flow from Financing Activities								
Receipts	18	526	2 956.9%	526	2 956.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	18	526	2 956.9%	526	2 956.9%	-	-	(100.0%)
Payments	(6 286)	-	-	-	-	-	-	-
Repayment of borrowing	(6 286)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 268)	526	(8.4%)	526	(8.4%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	72 887	316 499	434.2%	316 499	434.2%	(26 339)	42.6%	(1 301.6%)
Cash/cash equivalents at the year begin:	374 115	134 828	36.0%	134 828	36.0%	371 983	105.6%	(63.8%)
Cash/cash equivalents at the year end:	447 001	451 524	101.0%	451 524	101.0%	345 643	119.0%	30.6%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 642	10.0%	2 473	3.7%	2 485	3.7%	55 101	82.6%	66 701	58.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	42 174	-
Receivables from Exchange Transactions - Waste Water Management	769	4.5%	612	3.6%	471	2.8%	15 179	89.1%	17 031	15.0%	-	-	19 470	114.3%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	324	1.9%	316	1.9%	309	1.9%	15 671	94.3%	16 620	14.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 001	23.3%	1 018	7.9%	323	2.5%	8 548	66.3%	12 891	11.4%	-	-	88 502	686.5%
Total By Income Source	10 736	9.5%	4 419	3.9%	3 588	3.2%	94 499	83.4%	113 243	100.0%	-	-	150 146	132.6%
Debtors Age Analysis By Customer Group														
Organs of State	3 030	21.3%	1 745	12.2%	1 388	9.7%	8 086	56.7%	14 248	12.6%	-	-	9 259	65.0%
Commercial	4 018	22.3%	1 587	8.8%	807	4.5%	11 574	64.3%	17 987	15.9%	-	-	85 733	476.7%
Households	3 688	4.6%	1 087	1.3%	1 393	1.7%	74 839	92.4%	81 008	71.5%	-	-	55 154	68.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 736	9.5%	4 419	3.9%	3 588	3.2%	94 499	83.4%	113 243	100.0%	-	-	150 146	132.6%

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	1 314	58.9%	917	41.1%	-	-	-	-	2 232	17.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 201	75.2%	523	4.8%	-	-	2 177	20.0%	10 901	83.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 515	72.5%	1 440	11.0%	-	-	2 177	16.6%	13 132	100.0%

Contact Details

Municipal Manager	Mr Philemon Philani Sibye	035 799 2501
Financial Manager	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	382 369	142 573	37.3%	142 573	37.3%	138 288	42.1%	3.1%
Exchange Revenue								
Service charges - Electricity	52 613	22 309	42.4%	22 309	42.4%	14 912	41.6%	49.6%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 044	2 957	26.8%	2 957	26.8%	2 896	34.1%	2.1%
Sale of Goods and Rendering of Services	618	205	33.1%	205	33.1%	182	36.4%	12.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	918	324	35.3%	324	35.3%	196	21.4%	65.6%
Interest earned from Current and Non Current Assets	10 500	7 181	68.4%	7 181	68.4%	2 595	45.5%	176.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	19	-	19	-	36	-	(47.5%)
Rental from Fixed Assets	192	52	27.0%	52	27.0%	48	27.0%	8.3%
Licence and permits	-	4	-	4	-	2	21.2%	91.4%
Operational Revenue	396	828	209.2%	828	209.2%	361	148.2%	129.3%
Non-Exchange Revenue								
Property rates	59 329	8 659	14.6%	8 659	14.6%	30 802	63.0%	(71.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 210	42	3.4%	42	3.4%	28	10.1%	48.1%
Licences or permits	737	189	25.7%	189	25.7%	55	8.1%	243.3%
Transfer and subsidies - Operational	241 975	99 552	41.1%	99 552	41.1%	85 762	38.3%	16.1%
Interest	2 837	252	8.9%	252	8.9%	413	14.6%	(39.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	402 121	77 337	19.2%	77 337	19.2%	65 601	18.1%	17.9%
Employee related costs	141 420	29 609	20.9%	29 609	20.9%	29 916	24.0%	(1.0%)
Remuneration of councillors	15 460	4 200	27.2%	4 200	27.2%	3 356	22.9%	25.2%
Bulk purchases - electricity	43 603	11 631	26.7%	11 631	26.7%	10 218	30.1%	13.8%
Inventory consumed	7 411	346	4.7%	346	4.7%	332	8.3%	4.0%
Debt impairment	37 303	-	-	-	-	-	-	-
Depreciation and amortisation	35 534	8 198	23.1%	8 198	23.1%	-	-	(100.0%)
Interest	100	-	-	-	-	260	63.5%	(100.0%)
Contracted services	64 092	12 592	19.6%	12 592	19.6%	11 105	17.4%	13.4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 500	-	-	-	-	(1)	-	(100.0%)
Operational costs	48 198	10 701	22.2%	10 701	22.2%	10 412	23.8%	2.8%
Losses on disposal of Assets	1 500	-	-	-	-	-	-	-
Other Losses	-	60	-	60	-	4	-	1 576.5%
Surplus/(Deficit)	(19 752)	65 237		65 237		72 687		
Transfers and subsidies - capital (monetary allocations)	48 381	4 026	8.3%	4 026	8.3%	10 298	26.8%	(60.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 629	69 262		69 262		82 986		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	28 629	69 262		69 262		82 986		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 629	69 262		69 262		82 986		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 629	69 262		69 262		82 986		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	143 945	15 263	10.6%	15 263	10.6%	10 704	13.7%	42.6%
National Government	55 119	3 802	6.9%	3 802	6.9%	9 209	28.5%	(58.7%)
Provincial Government	478	-	-	-	-	14	4.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 598	3 802	6.8%	3 802	6.8%	9 224	28.2%	(58.8%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	88 347	11 461	13.0%	11 461	13.0%	1 480	3.2%	674.3%
Capital Expenditure Functional	143 945	15 263	10.6%	15 263	10.6%	10 704	13.7%	42.6%
Municipal governance and administration	23 069	2 450	10.6%	2 450	10.6%	37	.5%	6 595.3%
Executive and Council	1 843	-	-	-	-	-	-	-
Finance and administration	21 225	2 450	11.5%	2 450	11.5%	37	.5%	6 595.3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	17 509	1 457	8.3%	1 457	8.3%	3 306	16.3%	(55.9%)
Community and Social Services	2 304	372	16.1%	372	16.1%	1 723	25.4%	(78.4%)
Sport And Recreation	15 205	1 086	7.1%	1 086	7.1%	1 583	11.7%	(31.4%)
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 809	10 556	11.0%	10 556	11.0%	4 320	11.1%	144.3%
Planning and Development	16 435	1 825	11.2%	1 825	11.2%	489	2.6%	275.2%
Road Transport	79 374	8 721	11.0%	8 721	11.0%	3 831	18.8%	127.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	7 558	799	10.6%	799	10.6%	3 041	26.9%	(73.7%)
Energy sources	2 957	79	2.7%	79	2.7%	13	.2%	535.7%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 602	720	15.6%	720	15.6%	3 029	58.2%	(76.2%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	416 376	230 280	55.3%	230 280	55.3%	117 901	29.9%	95.3%
Property rates	26 698	85	.3%	85	.3%	104	.4%	(18.1%)
Service charges	62 465	50 000	80.0%	50 000	80.0%	-	-	(100.0%)
Other revenue	18 972	33	.2%	33	.2%	-	-	(100.0%)
Transfers and Subsidies - Operational	249 359	147 209	59.0%	147 209	59.0%	90 879	36.9%	62.0%
Transfers and Subsidies - Capital	48 381	31 000	64.1%	31 000	64.1%	26 000	67.6%	19.2%
Interest	10 500	1 952	18.6%	1 952	18.6%	918	15.9%	112.5%
Dividends	-	-	-	-	-	-	-	-
Payments	(342 029)	(94 917)	27.8%	(94 917)	27.8%	(5 073)	1.8%	1 771.1%
Suppliers and employees	(341 929)	(94 917)	27.8%	(94 917)	27.8%	(5 073)	1.8%	1 771.1%
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 346	135 363	182.1%	135 363	182.1%	112 829	103.9%	20.0%
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	(165 536)	-	-	-	-	-	-	-
Capital assets	(165 536)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(165 536)	-	-	-	-	-	-	-
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	(91 190)	135 363	(148.4%)	135 363	(148.4%)	112 829	316.2%	20.0%
Cash/cash equivalents at the year begin:	207 979	253 744	122.0%	253 744	122.0%	20 000	12.6%	1 168.7%
Cash/cash equivalents at the year end:	116 789	643 719	551.2%	643 719	551.2%	132 829	68.4%	384.6%

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 Ito 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	11 438	77.7%	7	.1%	444	3.0%	2 825	19.2%	14 715	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 535	8.3%	49	.1%	(69)	(.1%)	72 212	91.7%	78 727	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 891	3.1%	(69)	(.1%)	886	1.5%	57 325	95.5%	60 033	28.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(.3%)	-	-	6	1.4%	395	98.8%	399	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 065	3.2%	(2)	-	329	1.0%	32 283	95.9%	33 674	16.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	21 198	100.0%	21 198	10.2%	-	-	-	-
Total By Income Source	20 928	10.0%	(15)	-	1 596	.8%	186 237	89.2%	208 747	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	644	2.9%	369	1.7%	18	.1%	21 046	95.3%	22 077	10.6%	-	-	-	-
Commercial	14 502	37.0%	(179)	(.5%)	384	1.0%	24 501	62.5%	39 209	18.8%	-	-	-	-
Households	5 542	3.9%	(205)	(.1%)	1 079	.7%	137 474	95.5%	143 889	68.9%	-	-	-	-
Other	240	6.7%	1	-	115	3.2%	3 216	90.0%	3 572	1.7%	-	-	-	-
Total By Customer Group	20 928	10.0%	(15)	-	1 596	.8%	186 237	89.2%	208 747	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	-	-	-	-	-	-	2	100.0%	2	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	2	100.0%	2	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 573 014	562 643	21.9%	562 643	21.9%	478 984	22.4%	17.5%
Exchange Revenue								
Service charges - Electricity	1 234 386	234 254	19.0%	234 254	19.0%	205 851	19.5%	13.8%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	99 660	25 785	25.9%	25 785	25.9%	21 927	27.0%	17.6%
Sale of Goods and Rendering of Services	89 360	5 100	5.7%	5 100	5.7%	5 786	24.3%	(11.9%)
Agency services	14 124	3 006	21.3%	3 006	21.3%	2 729	20.7%	10.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 120	2 237	22.1%	2 237	22.1%	1 459	15.8%	53.3%
Interest earned from Current and Non Current Assets	79 539	25 332	31.8%	25 332	31.8%	7 677	30.8%	230.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 333	610	18.3%	610	18.3%	637	21.2%	(4.2%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	32 572	10 348	31.8%	10 348	31.8%	14 917	49.1%	(30.6%)
Non-Exchange Revenue								
Property rates	688 866	135 723	19.7%	135 723	19.7%	123 797	20.5%	9.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 465	7 321	21.9%	7 321	21.9%	4 150	13.5%	76.4%
Licences or permits	834	448	53.8%	448	53.8%	189	25.7%	137.8%
Transfer and subsidies - Operational	281 754	112 479	39.9%	112 479	39.9%	89 865	35.3%	25.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	5 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 572 794	550 173	21.4%	550 173	21.4%	470 946	22.0%	16.8%
Employee related costs	585 513	129 284	22.1%	129 284	22.1%	118 223	21.7%	9.4%
Remuneration of councillors	35 392	7 066	20.0%	7 066	20.0%	11 266	41.5%	(37.3%)
Bulk purchases - electricity	1 116 231	286 964	25.7%	286 964	25.7%	235 770	25.7%	21.7%
Inventory consumed	26 528	5 331	20.1%	5 331	20.1%	5 905	19.0%	(9.7%)
Debt impairment	7 000	-	-	-	-	-	-	-
Depreciation and amortisation	164 407	27 787	16.9%	27 787	16.9%	22 664	22.5%	22.6%
Interest	22 047	339	1.5%	339	1.5%	336	1.3%	.9%
Contracted services	357 546	69 695	19.5%	69 695	19.5%	57 416	18.9%	21.4%
Transfers and subsidies	71 506	2 165	3.0%	2 165	3.0%	1 551	11.0%	39.6%
Irrecoverable debts written off	9 340	57	.6%	57	.6%	19	.4%	199.5%
Operational costs	152 480	21 485	14.1%	21 485	14.1%	17 796	13.7%	20.7%
Losses on disposal of Assets	10 250	-	-	-	-	-	-	-
Other Losses	14 553	-	-	-	-	-	-	-
Surplus/(Deficit)	220	12 470		12 470		8 038		
Transfers and subsidies - capital (monetary allocations)	803 478	25 096	3.1%	25 096	3.1%	19 922	11.4%	26.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	803 698	37 566		37 566		27 960		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	803 698	37 566		37 566		27 960		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	803 698	37 566		37 566		27 960		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	803 698	37 566		37 566		27 960		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	950 898	61 770	6.5%	61 770	6.5%	63 475	12.4%	(2.7%)
National Government	700 233	30 502	4.4%	30 502	4.4%	22 630	14.6%	34.8%
Provincial Government	200	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	700 433	30 502	4.4%	30 502	4.4%	22 630	12.2%	34.8%
Borrowing	30 000	-	-	-	-	-	-	-
Internally generated funds	220 465	31 268	14.2%	31 268	14.2%	40 846	12.9%	(23.4%)
Capital Expenditure Functional	950 898	61 770	6.5%	61 770	6.5%	63 475	12.4%	(2.7%)
Municipal governance and administration	27 313	2 656	9.7%	2 656	9.7%	177	.4%	1 400.5%
Executive and Council	10 400	-	-	-	-	-	-	-
Finance and administration	16 913	2 656	15.7%	2 656	15.7%	177	.4%	1 400.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	60 624	3 084	5.1%	3 084	5.1%	7 734	8.8%	(60.1%)
Community and Social Services	11 649	997	8.6%	997	8.6%	4 401	13.2%	(77.3%)
Sport And Recreation	23 931	1 860	7.8%	1 860	7.8%	129	.5%	1 337.0%
Public Safety	20 343	226	1.1%	226	1.1%	1 521	7.1%	(85.1%)
Housing	4 700	0	-	0	-	1 682	29.9%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	706 777	32 277	4.6%	32 277	4.6%	34 918	22.5%	(7.6%)
Planning and Development	4 166	35	.8%	35	.8%	-	-	(100.0%)
Road Transport	702 591	32 242	4.6%	32 242	4.6%	34 918	23.5%	(7.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	156 184	23 752	15.2%	23 752	15.2%	20 646	9.3%	15.0%
Energy sources	149 643	21 540	14.4%	21 540	14.4%	20 646	9.6%	4.3%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	6 541	2 212	33.8%	2 212	33.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	3 673 175	734 598	20.0%	734 598	20.0%	573 406	24.8%	28.1%
Property rates	648 295	121 194	18.7%	121 194	18.7%	110 527	19.2%	9.7%
Service charges	1 442 130	346 091	24.0%	346 091	24.0%	308 852	28.3%	12.1%
Other revenue	287 986	86 340	30.0%	86 340	30.0%	35 891	18.3%	140.6%
Transfers and Subsidies - Operational	342 569	113 719	33.2%	113 719	33.2%	111 260	43.7%	2.2%
Transfers and Subsidies - Capital	872 655	33 836	3.9%	33 836	3.9%	-	-	(100.0%)
Interest	79 539	33 418	42.0%	33 418	42.0%	6 875	27.6%	386.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(2 308 458)	(25 996)	1.1%	(25 996)	1.1%	(43 514)	2.3%	(40.3%)
Suppliers and employees	(2 268 575)	(25 656)	1.1%	(25 656)	1.1%	(43 178)	2.3%	(40.6%)
Finance charges	(22 047)	(339)	1.5%	(339)	1.5%	(336)	1.3%	.9%
Transfers and grants	(17 837)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 364 716	708 602	51.9%	708 602	51.9%	529 892	131.6%	33.7%
Cash Flow from Investing Activities								
Receipts	(348)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(348)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(950 898)	(80 527)	8.5%	(80 527)	8.5%	(70 501)	13.9%	14.2%
Capital assets	(950 898)	(80 527)	8.5%	(80 527)	8.5%	(70 501)	13.9%	14.2%
Net Cash from/(used) Investing Activities	(951 246)	(80 527)	8.5%	(80 527)	8.5%	(70 501)	13.9%	14.2%
Cash Flow from Financing Activities								
Receipts	30 314	16	.1%	16	.1%	(253)	(3.0%)	(106.5%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	16	5.2%	16	5.2%	(253)	15.6%	(106.5%)
Payments	-	-	-	-	-	(53)	.4%	(100.0%)
Repayment of borrowing	-	-	-	-	-	(53)	.4%	(100.0%)
Net Cash from/(used) Financing Activities	30 314	16	.1%	16	.1%	(306)	6.6%	(105.3%)
Net Increase/(Decrease) in cash held	443 784	628 092	141.5%	628 092	141.5%	459 084	(417.3%)	36.8%
Cash/cash equivalents at the year begin:	821 167	1 883 847	229.4%	1 883 847	229.4%	933 935	112.8%	101.7%
Cash/cash equivalents at the year end:	1 264 951	2 496 451	197.4%	2 496 451	197.4%	1 392 875	194.1%	79.2%

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 Ito 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	82 798	48.4%	8 734	5.1%	49 895	29.2%	29 541	17.3%	170 968	34.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 769	17.3%	26 990	12.4%	6 953	3.2%	146 346	67.1%	218 058	44.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 282	17.9%	2 003	6.8%	1 491	5.1%	20 687	70.2%	29 462	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	55	2.2%	23	.9%	22	.9%	2 460	96.0%	2 561	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	933	3.9%	843	3.5%	487	2.0%	21 528	90.5%	23 791	4.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2 209	4.7%	-	-	-	-	-	-	46 739	9.5%	-	-	-	-
Other	-	-	142	.3%	664	1.4%	43 725	93.6%	-	-	-	-	-	-
Total By Income Source	129 046	26.3%	38 734	7.9%	59 512	12.1%	264 286	53.8%	491 579	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 086	11.3%	13 538	49.7%	174	.6%	10 450	38.4%	27 248	5.5%	-	-	-	-
Commercial	63 807	41.4%	5 123	3.3%	29 997	19.5%	55 084	35.8%	154 011	31.3%	-	-	-	-
Households	62 154	20.0%	20 074	6.5%	29 341	9.5%	198 752	64.0%	310 320	63.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	129 046	26.3%	38 734	7.9%	59 512	12.1%	264 286	53.8%	491 579	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	750	78.8%	102	10.8%	-	-	100	10.5%	953	9.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 440	88.0%	405	4.2%	15	.2%	735	7.7%	9 594	91.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 190	87.1%	507	4.8%	15	.1%	835	7.9%	10 547	100.0%

Contact Details

Municipal Manager	Mr Nthlanhla Mdlakane	032 437 5015
Financial Manager	Mr Mthandeni Nene	032 437 5501

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	232 076	105 538	45.5%	105 538	45.5%	93 166	42.6%	13.3%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	149	21.7%	149	21.7%	140	14.0%	6.3%
Sale of Goods and Rendering of Services	173	222	128.2%	222	128.2%	31	9.7%	617.9%
Agency services	160	34	21.1%	34	21.1%	22	22.0%	53.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	307	-	307	-	190	-	61.6%
Interest earned from Current and Non Current Assets	8 418	2 060	24.5%	2 060	24.5%	2 203	44.1%	(6.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	707	157	22.2%	157	22.2%	170	12.2%	(7.5%)
Licence and permits	2	4	176.9%	4	176.9%	1	59.9%	195.3%
Operational Revenue	450	1 727	383.8%	1 727	383.8%	113	17.4%	1 430.8%
Non-Exchange Revenue								
Property rates	19 471	16 348	84.0%	16 348	84.0%	16 243	84.3%	.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 980	84 453	42.0%	84 453	42.0%	73 994	38.9%	14.1%
Interest	1 030	78	7.6%	78	7.6%	59	5.9%	30.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	232 008	62 350	26.9%	62 350	26.9%	56 256	25.7%	10.8%
Employee related costs	82 581	18 529	22.4%	18 529	22.4%	16 310	21.1%	13.6%
Remuneration of councillors	16 367	3 804	23.2%	3 804	23.2%	4 398	27.7%	(13.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 745	249	14.3%	249	14.3%	332	21.7%	(25.0%)
Debt impairment	1 000	25	2.5%	25	2.5%	316	15.8%	(92.2%)
Depreciation and amortisation	25 269	7 830	31.0%	7 830	31.0%	5 795	23.8%	35.1%
Interest	-	0	-	0	-	3	-	(97.9%)
Contracted services	57 795	19 074	33.0%	19 074	33.0%	16 788	30.7%	13.6%
Transfers and subsidies	4 200	737	17.5%	737	17.5%	899	20.4%	(18.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	43 051	12 103	28.1%	12 103	28.1%	11 416	29.7%	6.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	68	43 187		43 187		36 910		
Transfers and subsidies - capital (monetary allocations)	34 995	13 849	39.6%	13 849	39.6%	13 002	35.5%	6.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 063	57 037		57 037		49 912		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	35 063	57 037		57 037		49 912		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 063	57 037		57 037		49 912		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 063	57 037		57 037		49 912		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	74 985	27 828	37.1%	27 828	37.1%	20 584	26.2%	35.2%
National Government	30 430	12 144	39.9%	12 144	39.9%	11 463	39.2%	5.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 430	12 144	39.9%	12 144	39.9%	11 463	35.6%	5.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	44 554	15 684	35.2%	15 684	35.2%	9 122	19.7%	71.9%
Capital Expenditure Functional	74 985	27 828	37.1%	27 828	37.1%	20 584	26.2%	35.2%
Municipal governance and administration	13 396	5 674	42.4%	5 674	42.4%	1 796	54.5%	215.9%
Executive and Council	3 685	120	3.3%	120	3.3%	-	-	(100.0%)
Finance and administration	9 712	5 554	57.2%	5 554	57.2%	1 796	60.4%	209.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	2 391	-	-	-	-	649	3.3%	(100.0%)
Community and Social Services	2 391	-	-	-	-	649	3.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 197	22 154	37.4%	22 154	37.4%	18 139	32.8%	22.1%
Planning and Development	54 562	22 154	40.6%	22 154	40.6%	18 139	36.7%	22.1%
Road Transport	4 635	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	292 943	86 285	29.5%	86 285	29.5%	144 735	45.4%	(40.4%)
Property rates	12 696	-	-	-	-	-	-	-
Service charges	512	-	-	-	-	-	-	-
Other revenue	25 382	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	200 980	86 285	42.9%	86 285	42.9%	144 735	76.2%	(40.4%)
Transfers and Subsidies - Capital	44 995	-	-	-	-	-	-	-
Interest	8 418	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(219 287)	(8)		(8)		(7)		14.2%
Suppliers and employees	(215 087)	(8)	-	(8)	-	(7)	-	14.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 200)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 656	86 278	117.1%	86 278	117.1%	144 728	234.3%	(40.4%)
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	(86 233)							
Capital assets	(86 233)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(86 233)							
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	(12 576)	86 278	(686.0%)	86 278	(686.0%)	144 728	(655.8%)	(40.4%)
Cash/cash equivalents at the year begin:	77 258	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	64 682	166 635	257.6%	166 635	257.6%	144 728	252.6%	15.1%

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 Ito 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	616	1.6%	(20)	(.1%)	15 064	40.1%	21 951	58.4%	37 611	85.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100.0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	114	46.7%	-	-	11	4.7%	118	48.6%	243	.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	92	16.3%	-	-	38	6.8%	435	77.0%	565	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	205	4.1%	-	-	180	3.6%	4 660	92.4%	5 045	11.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	.6%	1	.1%	129	31.8%	275	67.6%	408	.9%	-	-	-	-
Total By Income Source	1 028	2.3%	(20)		15 423	35.2%	27 439	62.5%	43 870	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	57	.3%	-	-	14 312	68.2%	6 626	31.6%	20 995	47.9%	-	-	-	-
Commercial	505	4.2%	(20)	(.2%)	250	2.1%	11 288	93.9%	12 023	27.4%	-	-	-	-
Households	31	1.0%	-	-	26	.9%	2 964	98.1%	3 021	6.9%	-	-	-	-
Other	435	5.6%	0	-	835	10.7%	6 561	83.8%	7 832	17.9%	-	-	-	-
Total By Customer Group	1 028	2.3%	(20)		15 423	35.2%	27 439	62.5%	43 870	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	885	101.8%	-	-	-	-	(15)	(1.8%)	870	63.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	495	100.0%	-	-	-	-	-	-	495	36.3%
Total	1 380	101.1%					(15)	(1.1%)	1 364	100.0%

Contact Details

Municipal Manager	Mr Disco Sethenjwa Goodman Khuzwayo	032 532 5000
Financial Manager	Mr Xolani Hlekwane	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 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	145 398	59 975	41.2%	59 975	41.2%	66 669	46.9%	(10.0%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	284	63	22.2%	63	22.2%	51	25.2%	24.2%
Sale of Goods and Rendering of Services	282	111	39.2%	111	39.2%	73	25.7%	52.4%
Agency services	118	53	44.9%	53	44.9%	16	13.3%	239.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9	2	22.0%	2	22.0%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	596	829	139.1%	829	139.1%	324	70.1%	155.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	932	209	22.4%	209	22.4%	237	25.4%	(12.0%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	69	5	7.1%	5	7.1%	4	6.7%	10.9%
Non-Exchange Revenue								
Property rates	22 775	8 637	37.9%	8 637	37.9%	21 480	89.5%	(59.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	9	1	8.2%	1	8.2%	3	41.8%	(78.4%)
Transfer and subsidies - Operational	120 139	50 065	41.7%	50 065	41.7%	44 481	38.4%	12.6%
Interest	184	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	145 289	35 028	24.1%	35 028	24.1%	32 184	23.0%	8.8%
Employee related costs	56 708	14 662	25.9%	14 662	25.9%	12 796	24.2%	14.6%
Remuneration of councillors	9 696	2 316	23.9%	2 316	23.9%	2 542	26.9%	(8.9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 310	368	28.1%	368	28.1%	265	19.8%	38.6%
Debt impairment	1 881	-	-	-	-	-	-	-
Depreciation and amortisation	16 536	1 508	9.1%	1 508	9.1%	2 784	16.1%	(45.8%)
Interest	10	0	4.6%	0	4.6%	4	23.8%	(87.9%)
Contracted services	33 300	8 932	26.8%	8 932	26.8%	8 414	25.3%	6.2%
Transfers and subsidies	3 921	556	14.2%	556	14.2%	420	11.5%	32.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	21 897	6 686	30.5%	6 686	30.5%	4 960	26.2%	34.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	109	24 947		24 947		34 485		
Transfers and subsidies - capital (monetary allocations)	25 940	2 180	8.4%	2 180	8.4%	9 494	29.7%	(77.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 049	27 127		27 127		43 979		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	26 049	27 127		27 127		43 979		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 049	27 127		27 127		43 979		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 049	27 127		27 127		43 979		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	26 315	4 554	17.3%	4 554	17.3%	10 951	32.5%	(58.4%)
National Government	22 895	1 925	8.4%	1 925	8.4%	10 414	36.3%	(81.5%)
Provincial Government	-	199	-	199	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 895	2 124	9.3%	2 124	9.3%	10 414	36.3%	(79.6%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 420	2 431	71.1%	2 431	71.1%	537	10.8%	352.7%
Capital Expenditure Functional	26 315	4 554	17.3%	4 554	17.3%	10 951	32.5%	(58.4%)
Municipal governance and administration	2 680	2 629	98.1%	2 629	98.1%	537	12.5%	389.7%
Executive and Council	20	-	-	-	-	-	-	-
Finance and administration	2 660	2 629	98.8%	2 629	98.8%	537	12.5%	389.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	3 624	1 308	36.1%	1 308	36.1%	509	4.4%	157.2%
Community and Social Services	530	-	-	-	-	-	-	-
Sport And Recreation	3 094	1 308	42.3%	1 308	42.3%	509	6.4%	157.2%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 011	617	3.1%	617	3.1%	9 906	55.6%	(93.8%)
Planning and Development	180	-	-	-	-	-	-	-
Road Transport	19 831	617	3.1%	617	3.1%	9 906	57.5%	(93.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	172 248	100 059	58.1%	100 059	58.1%	137 096	65.7%	(27.0%)
Property rates	23 699	207	.9%	207	.9%	412	2.1%	(49.7%)
Service charges	261	16	6.2%	16	6.2%	38	21.0%	(57.4%)
Other revenue	1 612	3 909	242.5%	3 909	242.5%	512	5.6%	664.0%
Transfers and Subsidies - Operational	120 074	85 927	71.6%	85 927	71.6%	126 135	86.0%	(31.9%)
Transfers and Subsidies - Capital	26 005	10 000	38.5%	10 000	38.5%	10 000	31.3%	-
Interest	596	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(158 191)	(35 638)	22.5%	(35 638)	22.5%	(53 408)	33.9%	(33.3%)
Suppliers and employees	(158 181)	(35 638)	22.5%	(35 638)	22.5%	(53 408)	34.7%	(33.3%)
Finance charges	(10)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 057	64 421	458.3%	64 421	458.3%	83 688	163.6%	(23.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(30 262)	(1 954)	6.5%	(1 954)	6.5%	(10 672)	30.7%	(81.7%)
Capital assets	(30 262)	(1 954)	6.5%	(1 954)	6.5%	(10 672)	30.7%	(81.7%)
Net Cash from/(used) Investing Activities	(30 262)	(1 954)	6.5%	(1 954)	6.5%	(10 672)	30.7%	(81.7%)
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	(16 205)	62 468	(385.5%)	62 468	(385.5%)	73 016	445.8%	(14.4%)
Cash/cash equivalents at the year begin:	15 886	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(319)	79 549	(24 975.2%)	79 549	(24 975.2%)	73 016	387.7%	8.9%

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 Ito 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	508	2.1%	-	-	21 818	90.9%	1 665	6.9%	23 991	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	26	45.6%	-	-	8	14.3%	23	40.1%	57	2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	23.6%	-	-	9	5.3%	119	71.1%	167	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	4	2.1%	-	-	3	1.8%	171	96.2%	178	.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(33)	8.4%	(66)	16.5%	(92)	23.0%	(208)	52.1%	(398)	(1.7%)	-	-	-	-
Total By Income Source	544	2.3%	(66)	(.3%)	21 746	90.6%	1 769	7.4%	23 994	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	95	.5%	-	-	20 524	97.4%	457	2.2%	21 075	87.8%	-	-	-	-
Commercial	365	36.6%	-	-	283	28.4%	349	35.0%	997	4.2%	-	-	-	-
Households	18	2.4%	-	-	113	14.9%	627	82.7%	759	3.2%	-	-	-	-
Other	65	5.6%	(66)	(5.6%)	826	71.1%	336	29.0%	1 162	4.8%	-	-	-	-
Total By Customer Group	544	2.3%	(66)	(.3%)	21 746	90.6%	1 769	7.4%	23 994	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	84	46.9%	56	31.5%	-	-	39	21.6%	179	59.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	127	105.7%	(0)	-	-	-	(7)	(5.7%)	120	40.2%
Total	211	70.5%	56	18.8%	-	-	32	10.6%	300	100.0%

Contact Details

Municipal Manager	Mr Thulani Khuluse	032 481 4500
Financial Manager	Ms Lungile Jali	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 518 509	447 620	29.5%	447 620	29.5%	377 598	30.3%	18.5%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	299 943	68 868	23.0%	68 868	23.0%	65 273	29.7%	5.5%
Service charges - Waste Water Management	76 772	20 602	26.8%	20 602	26.8%	16 342	23.3%	26.1%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	147 424	2 454	1.7%	2 454	1.7%	1 108	32.0%	121.5%
Agency services	2 238	-	-	-	-	603	29.3%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 466	22 157	37.3%	22 157	37.3%	14 227	66.7%	55.7%
Interest earned from Current and Non Current Assets	15 910	11 474	72.1%	11 474	72.1%	5 373	32.4%	113.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	6 360	1 146	18.0%	1 146	18.0%	935	15.7%	22.5%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	(10)	(1.2%)	(10)	(1.2%)	51	38.0%	(119.5%)
Licences or permits	44	18	40.0%	18	40.0%	-	-	(100.0%)
Transfer and subsidies - Operational	832 052	320 911	38.6%	320 911	38.6%	273 685	35.0%	17.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	77 505	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 493 069	207 744	13.9%	207 744	13.9%	206 116	16.6%	.8%
Employee related costs	312 628	72 186	23.1%	72 186	23.1%	68 053	22.7%	6.1%
Remuneration of councillors	11 842	2 560	21.6%	2 560	21.6%	2 701	19.5%	(5.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	264 146	4 477	1.7%	4 477	1.7%	20 090	7.4%	(77.7%)
Debt impairment	60 197	-	-	-	-	57	.2%	(100.0%)
Depreciation and amortisation	154 080	31 185	20.2%	31 185	20.2%	34 175	29.4%	(8.8%)
Interest	10 942	472	4.3%	472	4.3%	818	17.0%	(42.3%)
Contracted services	201 669	39 816	19.7%	39 816	19.7%	32 670	16.9%	21.9%
Transfers and subsidies	41 432	10 080	24.3%	10 080	24.3%	9 572	25.0%	5.3%
Irrecoverable debts written off	8	-	-	-	-	-	-	-
Operational costs	329 967	46 968	14.2%	46 968	14.2%	37 979	22.5%	23.7%
Losses on disposal of Assets	5 277	-	-	-	-	-	-	-
Other Losses	100 882	-	-	-	-	-	-	-
Surplus/(Deficit)	25 440	239 876		239 876		171 482		
Transfers and subsidies - capital (monetary allocations)	337 294	21 866	6.5%	21 866	6.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	362 734	261 742		261 742		171 482		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	362 734	261 742		261 742		171 482		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	362 734	261 742		261 742		171 482		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	362 734	261 742		261 742		171 482		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	452 465	21 831	4.8%	21 831	4.8%	75 493	21.9%	(71.1%)
National Government	293 299	14 654	5.0%	14 654	5.0%	67 695	28.1%	(78.4%)
Provincial Government	-	4 360	-	4 360	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	293 299	19 014	6.5%	19 014	6.5%	67 695	28.1%	(71.9%)
Borrowing	58 000	-	-	-	-	-	-	-
Internally generated funds	101 166	2 818	2.8%	2 818	2.8%	7 798	17.3%	(63.9%)
Capital Expenditure Functional	452 465	21 831	4.8%	21 831	4.8%	75 493	21.9%	(71.1%)
Municipal governance and administration	114 959	1 335	1.2%	1 335	1.2%	14	9 105.7%	
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	114 959	1 335	1.2%	1 335	1.2%	14	9 105.7%	
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	350	582	166.2%	582	166.2%	299	4.2%	94.4%
Planning and Development	350	582	166.2%	582	166.2%	299	4.2%	94.4%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	337 156	19 915	5.9%	19 915	5.9%	75 179	28.4%	(73.5%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	224 024	12 798	5.7%	12 798	5.7%	51 421	28.5%	(75.1%)
Waste Water Management	113 132	7 117	6.3%	7 117	6.3%	23 758	28.4%	(70.0%)
Waste Management	-	-	-	-	-	-	-	-
Other								

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	1 569 603	551 017	35.1%	551 017	35.1%	528 124	34.8%	4.3%
Property rates	-	-	-	-	-	-	-	-
Service charges	248 860	64 270	25.8%	64 270	25.8%	52 552	21.7%	22.3%
Other revenue	135 488	24 566	18.1%	24 566	18.1%	21 825	12.4%	12.6%
Transfers and Subsidies - Operational	832 052	321 763	38.7%	321 763	38.7%	305 333	35.5%	5.4%
Transfers and Subsidies - Capital	337 294	129 000	38.2%	129 000	38.2%	143 000	51.5%	(9.8%)
Interest	15 910	11 417	71.8%	11 417	71.8%	5 414	32.7%	110.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 097 144)	(319 360)	29.1%	(319 360)	29.1%	(258 431)	23.5%	23.6%
Suppliers and employees	(1 085 201)	(318 219)	29.3%	(318 219)	29.3%	(256 992)	24.3%	23.8%
Finance charges	(10 830)	(1 141)	10.5%	(1 141)	10.5%	(1 439)	30.0%	(20.7%)
Transfers and grants	(1 113)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	472 459	231 657	49.0%	231 657	49.0%	269 693	64.2%	(14.1%)
Cash Flow from Investing Activities								
Receipts	52	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	52	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(479 680)	(28 286)	5.9%	(28 286)	5.9%	(87 310)	17.9%	(67.6%)
Capital assets	(479 680)	(28 286)	5.9%	(28 286)	5.9%	(87 310)	17.9%	(67.6%)
Net Cash from/(used) Investing Activities	(479 628)	(28 286)	5.9%	(28 286)	5.9%	(87 310)	17.9%	(67.6%)
Cash Flow from Financing Activities								
Receipts	-	(20)	-	(20)	-	(22)	-	(7.5%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(20)	-	(20)	-	(22)	-	(7.5%)
Payments	(22 695)	(4 831)	21.3%	(4 831)	21.3%	(7 929)	20.2%	(39.1%)
Repayment of borrowing	(22 695)	(4 831)	21.3%	(4 831)	21.3%	(7 929)	20.2%	(39.1%)
Net Cash from/(used) Financing Activities	(22 695)	(4 851)	21.4%	(4 851)	21.4%	(7 951)	20.3%	(39.0%)
Net Increase/(Decrease) in cash held	(29 864)	198 520	(664.7%)	198 520	(664.7%)	174 432	(161.2%)	13.8%
Cash/cash equivalents at the year begin:	333 095	266 913	80.1%	266 913	80.1%	221 686	58.0%	20.4%
Cash/cash equivalents at the year end:	303 231	476 897	157.3%	476 897	157.3%	381 689	139.2%	24.9%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 761	4.3%	19 981	3.4%	16 991	2.9%	529 948	89.4%	592 680	64.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	999	100.0%	999	1.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 366	7.3%	4 175	4.1%	3 053	3.0%	86 908	85.6%	101 501	11.1%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 685	3.8%	7 539	3.7%	7 314	3.6%	179 842	88.9%	202 380	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 880	40.1%	2 541	12.9%	138	0.7%	9 100	46.3%	19 659	2.1%	-	-	-	-
Total By Income Source	48 692	5.3%	34 235	3.7%	27 495	3.0%	806 797	88.0%	917 219	100.0%	1	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 991	26.1%	5 367	10.8%	2 127	4.3%	29 245	58.8%	49 731	5.4%	-	-	-	-
Commercial	7 942	16.2%	3 163	6.5%	2 075	4.2%	35 742	73.1%	48 921	5.3%	-	-	-	-
Households	27 759	3.4%	25 706	3.1%	23 292	2.8%	741 810	90.6%	818 568	89.2%	1	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	48 692	5.3%	34 235	3.7%	27 495	3.0%	806 797	88.0%	917 219	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	22 641	97.7%	273	1.2%	-	-	254	1.1%	23 168	71.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 934	64.3%	2 179	23.6%	73	0.8%	1 037	11.2%	9 224	28.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	28 575	88.2%	2 452	7.6%	73	0.2%	1 291	4.0%	32 392	100.0%

Contact Details

Municipal Manager	Mr Sazi Mbehele	032 551 9501
Financial Manager	Dr Emmanuel Ngzobo	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	471 842	172 539	36.6%	172 539	36.6%	144 340	32.0%	19.5%
Exchange Revenue								
Service charges - Electricity	165 555	56 923	30.7%	56 923	30.7%	49 511	25.8%	15.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	20 252	8 381	41.4%	8 381	41.4%	4 765	22.3%	75.9%
Sale of Goods and Rendering of Services	11 966	821	6.9%	821	6.9%	669	17.4%	22.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 473	-	1 473	-	1 366	30.4%	7.8%
Interest earned from Current and Non Current Assets	4 778	2 175	45.5%	2 175	45.5%	1 263	42.1%	72.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 376	605	25.4%	605	25.4%	190	6.4%	217.6%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	4 330	-	-	-	-	7	6.5%	(100.0%)
Non-Exchange Revenue								
Property rates	141 738	64 715	45.7%	64 715	45.7%	53 719	40.3%	20.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	227	85	37.5%	85	37.5%	44	35.6%	91.9%
Licences or permits	5 182	1 268	24.5%	1 268	24.5%	1 130	28.2%	12.2%
Transfer and subsidies - Operational	89 623	36 093	40.3%	36 093	40.3%	31 676	37.1%	13.9%
Interest	5 814	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	442 228	139 801	31.6%	139 801	31.6%	130 235	29.4%	7.3%
Employee related costs	158 875	37 657	23.7%	37 657	23.7%	35 702	23.6%	5.5%
Remuneration of councillors	8 842	2 363	26.7%	2 363	26.7%	2 170	27.0%	8.9%
Bulk purchases - electricity	142 993	56 242	39.3%	56 242	39.3%	61 704	44.4%	(8.9%)
Inventory consumed	11 514	1 645	14.3%	1 645	14.3%	1 930	21.1%	(14.7%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 236	11 644	38.5%	11 644	38.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	44 698	12 801	28.6%	12 801	28.6%	11 741	25.9%	9.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	8 500	7 049	82.9%	7 049	82.9%	5 645	37.6%	24.9%
Operational costs	36 570	10 399	28.4%	10 399	28.4%	11 343	30.6%	(8.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 614	32 738		32 738		14 105		
Transfers and subsidies - capital (monetary allocations)	82 290	24 581	29.9%	24 581	29.9%	6 268	6.7%	292.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	111 904	57 319		57 319		20 373		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	111 904	57 319		57 319		20 373		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	111 904	57 319		57 319		20 373		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	111 904	57 319		57 319		20 373		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	111 109	26 791	24.1%	26 791	24.1%	9 025	7.1%	196.8%
National Government	51 453	12 199	23.7%	12 199	23.7%	-	-	(100.0%)
Provincial Government	21 317	10 667	50.0%	10 667	50.0%	6 268	18.4%	70.2%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 770	22 866	31.4%	22 866	31.4%	6 268	7.7%	264.8%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	38 339	3 924	10.2%	3 924	10.2%	2 758	6.0%	42.3%
Capital Expenditure Functional	111 109	26 791	24.1%	26 791	24.1%	8 992	7.1%	197.9%
Municipal governance and administration	2 100	15	.7%	15	.7%	468	9.1%	(96.9%)
Executive and Council	-	-	-	-	-	22	.9%	(100.0%)
Finance and administration	2 100	15	.7%	15	.7%	446	15.6%	(96.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	11 688	10 667	91.3%	10 667	91.3%	6 235	17.3%	71.1%
Community and Social Services	788	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	(33)	(2.0%)	(100.0%)
Public Safety	900	-	-	-	-	-	-	-
Housing	10 000	10 667	106.7%	10 667	106.7%	6 268	18.4%	70.2%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 011	8 870	17.7%	8 870	17.7%	2 290	6.2%	287.4%
Planning and Development	17 767	1 398	7.9%	1 398	7.9%	-	-	(100.0%)
Road Transport	32 244	7 472	23.2%	7 472	23.2%	2 290	8.5%	226.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	47 310	7 239	15.3%	7 239	15.3%	-	-	(100.0%)
Energy sources	46 910	7 058	15.0%	7 058	15.0%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	400	181	45.2%	181	45.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	658 302	180 707	27.5%	180 707	27.5%	153 341	28.4%	17.8%
Property rates	177 147	32 618	18.4%	32 618	18.4%	53 908	40.9%	(39.5%)
Service charges	260 451	70 570	27.1%	70 570	27.1%	33 816	15.7%	108.7%
Other revenue	44 012	6 060	13.8%	6 060	13.8%	4 578	41.5%	32.4%
Transfers and Subsidies - Operational	89 623	34 466	38.5%	34 466	38.5%	32 102	37.6%	7.4%
Transfers and Subsidies - Capital	82 290	36 267	44.1%	36 267	44.1%	28 081	30.1%	29.2%
Interest	4 778	725	15.2%	725	15.2%	855	28.5%	(15.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(433 410)	(106 627)	24.6%	(106 627)	24.6%	(100 903)	26.3%	5.7%
Suppliers and employees	(433 410)	(106 627)	24.6%	(106 627)	24.6%	(100 903)	26.3%	5.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	224 892	74 080	32.9%	74 080	32.9%	52 438	33.4%	41.3%
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	(127 775)	(35 852)	28.1%	(35 852)	28.1%	(10 525)	8.3%	240.6%
Capital assets	(127 775)	(35 852)	28.1%	(35 852)	28.1%	(10 525)	8.3%	240.6%
Net Cash from/(used) Investing Activities	(127 775)	(35 852)	28.1%	(35 852)	28.1%	(10 525)	8.3%	240.6%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(38)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(38)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(38)	-	(100.0%)
Net Increase/(Decrease) in cash held	97 117	38 228	39.4%	38 228	39.4%	41 874	140.0%	(8.7%)
Cash/cash equivalents at the year begin:	25 588	131 310	513.2%	131 310	513.2%	71 238	278.4%	84.3%
Cash/cash equivalents at the year end:	122 705	170 436	138.9%	170 436	138.9%	112 881	203.4%	51.0%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 845	45.7%	9 977	42.1%	740	3.1%	2 157	9.1%	23 719	21.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 401	18.1%	7 459	13.0%	20 522	35.8%	18 977	33.1%	57 360	52.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 307	16.0%	1 656	11.5%	1 221	8.5%	9 245	64.1%	14 429	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	650	4.8%	421	3.1%	409	3.0%	12 036	89.0%	13 516	12.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	108	12.0%	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	83	9.3%	65	7.3%	640	71.4%	897	8.8%	-	-	-	-
Total By Income Source	24 311	22.1%	19 597	17.8%	22 958	20.9%	43 055	39.2%	109 921	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 747	14.3%	7 471	15.8%	17 954	38.0%	15 062	31.9%	47 235	43.0%	-	-	-	-
Commercial	12 173	40.6%	8 474	28.3%	1 164	3.9%	8 148	27.2%	29 960	27.3%	-	-	-	-
Households	5 391	16.5%	3 652	11.2%	3 839	11.7%	19 844	60.6%	32 726	29.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 311	22.1%	19 597	17.8%	22 958	20.9%	43 055	39.2%	109 921	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	3 779	81.6%	91	2.0%	534	11.5%	225	4.9%	4 629	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 779	81.6%	91	2.0%	534	11.5%	225	4.9%	4 629	100.0%

Contact Details

Municipal Manager	Mr Siphso Raynoldi Zwane	039 797 6603
Financial Manager	Mr Siyabonga Khoza	083 375 9758

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	227 089	90 879	40.0%	90 879	40.0%	63 680	34.6%	42.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 507	822	23.4%	822	23.4%	808	21.9%	1.8%
Sale of Goods and Rendering of Services	168	22	13.0%	22	13.0%	24	12.7%	(8.4%)
Agency services	1 300	298	22.9%	298	22.9%	334	17.7%	(11.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	188	-	188	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	12 500	5 128	41.0%	5 128	41.0%	2 753	27.5%	86.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	837	45.0%	837	45.0%	268	33.5%	212.7%
Licence and permits	371	9	2.6%	9	2.6%	14	13.8%	(31.2%)
Operational Revenue	1 225	219	17.8%	219	17.8%	139	134.9%	57.0%
Non-Exchange Revenue								
Property rates	52 764	13 140	24.9%	13 140	24.9%	6 150	25.0%	113.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	871	204	23.5%	204	23.5%	160	32.1%	27.5%
Licences or permits	2 081	873	41.9%	873	41.9%	637	19.1%	37.1%
Transfer and subsidies - Operational	150 333	67 315	44.8%	67 315	44.8%	52 394	37.7%	28.5%
Interest	110	1 824	1 658.2%	1 824	1 658.2%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	213 580	54 696	25.6%	54 696	25.6%	40 645	20.1%	34.6%
Employee related costs	94 410	20 994	22.2%	20 994	22.2%	20 383	22.3%	3.0%
Remuneration of councillors	10 960	2 740	25.0%	2 740	25.0%	3 003	28.1%	(8.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 535	53	3.5%	53	3.5%	10	.6%	415.9%
Debt impairment	1 700	-	-	-	-	-	-	-
Depreciation and amortisation	36 000	7 161	19.9%	7 161	19.9%	7 569	21.0%	(5.4%)
Interest	5	0	5.4%	0	5.4%	-	-	(100.0%)
Contracted services	25 447	15 979	62.8%	15 979	62.8%	2 762	10.6%	478.4%
Transfers and subsidies	9 826	2 195	22.3%	2 195	22.3%	713	10.7%	207.8%
Irrecoverable debts written off	2 378	104	4.4%	104	4.4%	-	-	(100.0%)
Operational costs	31 319	5 468	17.5%	5 468	17.5%	6 205	22.4%	(11.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 509	36 183		36 183		23 034		
Transfers and subsidies - capital (monetary allocations)	41 499	9 723	23.4%	9 723	23.4%	3 402	9.6%	185.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 008	45 906		45 906		26 437		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 008	45 906		45 906		26 437		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 008	45 906		45 906		26 437		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 008	45 906		45 906		26 437		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	59 605	10 301	17.3%	10 301	17.3%	3 200	6.3%	221.9%
National Government	39 499	8 503	21.5%	8 503	21.5%	3 088	10.2%	175.4%
Provincial Government	2 000	164	8.2%	164	8.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 499	8 667	20.9%	8 667	20.9%	3 088	8.7%	180.7%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 106	1 634	9.0%	1 634	9.0%	113	.7%	1 351.5%
Capital Expenditure Functional	59 605	10 301	17.3%	10 301	17.3%	3 200	6.3%	221.9%
Municipal governance and administration	6 784	211	3.1%	211	3.1%	37	.7%	472.1%
Executive and Council	750	-	-	-	-	-	-	-
Finance and administration	6 034	211	3.5%	211	3.5%	37	.7%	472.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	25 067	4 020	16.0%	4 020	16.0%	1 409	6.6%	185.3%
Community and Social Services	8 977	2 187	24.4%	2 187	24.4%	251	2.7%	772.2%
Sport And Recreation	14 680	1 833	12.5%	1 833	12.5%	1 158	9.7%	58.3%
Public Safety	1 410	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 852	4 461	19.5%	4 461	19.5%	1 754	7.5%	154.3%
Planning and Development	5 630	164	2.9%	164	2.9%	-	-	(100.0%)
Road Transport	17 222	4 297	24.9%	4 297	24.9%	1 754	13.1%	144.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	4 852	1 610	33.2%	1 610	33.2%	-	-	(100.0%)
Energy sources	4 740	1 599	33.7%	1 599	33.7%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	112	11	9.4%	11	9.4%	-	-	(100.0%)
Other	50	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	279 871	96 316	34.4%	96 316	34.4%	78 710	25.1%	22.4%
Property rates	42 213	6 293	14.9%	6 293	14.9%	1 798	9.8%	249.9%
Service charges	3 226	45	1.4%	45	1.4%	36	1.8%	25.9%
Other revenue	8 237	5 130	62.3%	5 130	62.3%	3 939	22.1%	30.2%
Transfers and Subsidies - Operational	172 196	69 486	40.4%	69 486	40.4%	62 500	27.3%	11.2%
Transfers and Subsidies - Capital	41 499	13 000	31.3%	13 000	31.3%	9 060	25.6%	43.5%
Interest	12 500	2 362	18.9%	2 362	18.9%	1 378	13.8%	71.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(202 293)	(55 720)	27.5%	(55 720)	27.5%	(44 604)	17.4%	24.9%
Suppliers and employees	(192 462)	(55 720)	29.0%	(55 720)	29.0%	(44 604)	17.9%	24.9%
Finance charges	(5)	-	-	-	-	-	-	-
Transfers and grants	(9 826)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77 578	40 595	52.3%	40 595	52.3%	34 106	59.7%	19.0%
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	(67 200)	(12 954)	19.3%	(12 954)	19.3%	(4 103)	8.1%	215.7%
Capital assets	(67 200)	(12 954)	19.3%	(12 954)	19.3%	(4 103)	8.1%	215.7%
Net Cash from/(used) Investing Activities	(67 200)	(12 954)	19.3%	(12 954)	19.3%	(4 103)	8.1%	215.7%
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	10 378	27 642	266.3%	27 642	266.3%	30 003	486.6%	(7.9%)
Cash/cash equivalents at the year begin:	228 631	-	-	-	-	29 000	22.5%	(100.0%)
Cash/cash equivalents at the year end:	239 009	209 932	87.8%	209 932	87.8%	135 022	100.1%	55.5%

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 Ito 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	3 682	6.2%	3 901	6.6%	3 573	6.0%	48 042	81.2%	59 197	67.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	614	7.8%	-	-	258	3.3%	6 989	88.9%	7 860	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	724	75.2%	-	-	1 167	3.3%	239	24.8%	963	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 355	67.6%	-	-	649	32.4%	-	-	2 004	2.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10)	(.1%)	(18)	(.1%)	(21)	(.1%)	(17 700)	100.3%	17 651	20.1%	-	-	-	-
Total By Income Source	6 364	7.3%	3 883	4.4%	4 459	5.1%	72 970	83.2%	87 675	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	767	4.4%	1 070	6.2%	1 206	6.9%	14 355	82.5%	17 398	19.8%	-	-	-	-
Commercial	1 006	6.3%	450	2.8%	560	3.5%	14 070	87.5%	16 087	18.3%	-	-	-	-
Households	1 759	5.0%	799	2.3%	1 167	3.3%	31 761	89.5%	35 486	40.5%	-	-	-	-
Other	2 831	15.1%	1 563	8.4%	1 526	8.2%	12 784	68.3%	18 704	21.3%	-	-	-	-
Total By Customer Group	6 364	7.3%	3 883	4.4%	4 459	5.1%	72 970	83.2%	87 675	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 816	99.8%	2	-	1	-	12	.2%	6 831	50.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 031	15.2%	(1)	-	289	4.3%	5 471	80.6%	6 791	49.9%
Total	7 847	57.6%	2	-	290	2.1%	5 483	40.3%	13 622	100.0%

Contact Details

Municipal Manager	Mr Mlungisi Eleutherus Mkhize	039 834 7700
Financial Manager	Ms Siyasanga Yolani Sityata	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	278 225	116 323	41.8%	116 323	41.8%	103 572	39.1%	12.3%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 333	848	25.4%	848	25.4%	825	26.5%	2.8%
Sale of Goods and Rendering of Services	260	67	25.7%	67	25.7%	111	52.7%	(39.9%)
Agency services	1 300	355	27.3%	355	27.3%	361	24.9%	(1.4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	498	96	19.3%	96	19.3%	103	30.5%	(6.6%)
Interest earned from Current and Non Current Assets	8 382	4 071	48.6%	4 071	48.6%	3 190	39.7%	27.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	362	92	25.5%	92	25.5%	246	31.1%	(62.6%)
Rental from Fixed Assets	1 234	322	26.1%	322	26.1%	144	25.8%	123.2%
Licence and permits	50	9	18.8%	9	18.8%	-	-	(100.0%)
Operational Revenue	46	19	42.4%	19	42.4%	93	40.6%	(79.1%)
Non-Exchange Revenue								
Property rates	9 634	6 127	63.6%	6 127	63.6%	6 043	63.8%	1.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	450	149	33.0%	149	33.0%	103	14.7%	44.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	252 676	104 168	41.2%	104 168	41.2%	92 352	38.5%	12.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	1	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	347 107	80 298	23.1%	80 298	23.1%	70 812	20.0%	13.4%
Employee related costs	134 263	31 772	23.7%	31 772	23.7%	30 164	24.1%	5.3%
Remuneration of councillors	18 980	4 387	23.1%	4 387	23.1%	4 903	25.8%	(10.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	7 856	460	5.9%	460	5.9%	165	2.3%	179.1%
Debt impairment	1 350	-	-	-	-	-	-	-
Depreciation and amortisation	50 511	11 730	23.2%	11 730	23.2%	10 793	21.4%	8.7%
Interest	-	-	-	-	-	-	-	-
Contracted services	71 617	12 583	17.6%	12 583	17.6%	9 126	9.8%	37.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 000	4 574	457.4%	4 574	457.4%	68	16.9%	6 663.8%
Operational costs	61 530	14 791	24.0%	14 791	24.0%	15 594	27.0%	(5.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(68 882)	36 025		36 025		32 760		
Transfers and subsidies - capital (monetary allocations)	61 492	10 981	17.9%	10 981	17.9%	12 739	18.4%	(13.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 390)	47 006		47 006		45 499		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 390)	47 006		47 006		45 499		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 390)	47 006		47 006		45 499		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 390)	47 006		47 006		45 499		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	108 906	18 403	16.9%	18 403	16.9%	19 045	14.7%	(3.4%)
National Government	44 691	9 819	22.0%	9 819	22.0%	11 297	22.9%	(13.1%)
Provincial Government	8 780	4 539	51.7%	4 539	51.7%	3 402	17.0%	33.4%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 471	14 358	26.9%	14 358	26.9%	14 699	21.2%	(2.3%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	55 435	4 044	7.3%	4 044	7.3%	4 346	7.2%	(7.0%)
Capital Expenditure Functional	108 906	18 879	17.3%	18 879	17.3%	19 045	14.7%	(.9%)
Municipal governance and administration	8 628	-	-	-	-	33	.5%	(100.0%)
Executive and Council	425	-	-	-	-	18	6.1%	(100.0%)
Finance and administration	8 203	-	-	-	-	14	.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	10 693	5 016	46.9%	5 016	46.9%	3 402	14.8%	47.4%
Community and Social Services	1 913	477	24.9%	477	24.9%	-	-	(100.0%)
Sport And Recreation	8 780	4 539	51.7%	4 539	51.7%	3 402	17.0%	33.4%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 624	10 115	17.0%	10 115	17.0%	14 925	19.6%	(32.2%)
Planning and Development	1 628	-	-	-	-	-	-	-
Road Transport	57 797	10 115	17.5%	10 115	17.5%	14 925	20.6%	(32.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	29 962	3 748	12.5%	3 748	12.5%	686	2.8%	446.7%
Energy sources	15 725	62	.4%	62	.4%	-	-	(100.0%)
Water Management	4 038	829	20.5%	829	20.5%	686	9.8%	20.9%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	10 200	2 858	28.0%	2 858	28.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	354 662	150 108	42.3%	150 108	42.3%	138 336	40.7%	8.5%
Property rates	6 744	1 731	25.7%	1 731	25.7%	1 095	18.0%	58.0%
Service charges	2 333	512	21.9%	512	21.9%	549	21.8%	(6.8%)
Other revenue	22 433	5 444	24.3%	5 444	24.3%	6 816	168.6%	(20.1%)
Transfers and Subsidies - Operational	253 277	106 051	41.9%	106 051	41.9%	92 718	37.0%	14.4%
Transfers and Subsidies - Capital	61 492	32 379	52.7%	32 379	52.7%	35 121	50.7%	(7.8%)
Interest	8 382	3 991	47.6%	3 991	47.6%	2 037	25.8%	95.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(294 846)	(23 938)	8.1%	(23 938)	8.1%	(21 580)	6.9%	10.9%
Suppliers and employees	(294 846)	(23 938)	8.1%	(23 938)	8.1%	(21 580)	6.9%	10.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 816	126 170	210.9%	126 170	210.9%	116 756	431.5%	8.1%
Cash Flow from Investing Activities								
Receipts	(32 153)	-	-	-	-	(359)	(.8%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	1	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(32 153)	-	-	-	-	(360)	(.8%)	(100.0%)
Payments	(108 906)	(18 545)	17.0%	(18 545)	17.0%	(20 390)	15.7%	(9.0%)
Capital assets	(108 906)	(18 545)	17.0%	(18 545)	17.0%	(20 390)	15.7%	(9.0%)
Net Cash from/(used) Investing Activities	(141 059)	(18 545)	13.1%	(18 545)	13.1%	(20 749)	24.1%	(10.6%)
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	(81 244)	107 625	(132.5%)	107 625	(132.5%)	96 007	(162.2%)	12.1%
Cash/cash equivalents at the year begin:	300 334	183 976	61.3%	183 976	61.3%	182 834	86.9%	.6%
Cash/cash equivalents at the year end:	219 090	291 601	133.1%	291 601	133.1%	278 703	184.2%	4.6%

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 Ito 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	451	5.2%	203	2.4%	4 332	50.3%	3 626	42.1%	8 612	59.5%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	301	6.5%	228	4.9%	201	4.3%	3 906	84.2%	4 636	32.0%	56	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	59	4.8%	35	2.9%	-	-	1 130	92.3%	1 224	8.5%	2	.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	811	5.6%	467	3.2%	4 533	31.3%	8 661	59.8%	14 472	100.0%	58	.4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7	.2%	4	.1%	3 616	83.9%	680	15.8%	4 308	29.8%	-	-	-	-
Commercial	455	28.4%	161	10.0%	109	6.8%	879	54.8%	1 604	11.1%	-	-	-	-
Households	349	4.1%	302	3.5%	807	9.4%	7 102	83.0%	8 560	59.1%	58	.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	811	5.6%	467	3.2%	4 533	31.3%	8 661	59.8%	14 472	100.0%	58	.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 Christopher Andile Ngqoyiya	039 259 5300
Financial Manager	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	244 799	77 135	31.5%	77 135	31.5%	77 219	35.0%	(.1%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 421	736	16.7%	736	16.7%	1 048	29.6%	(29.8%)
Sale of Goods and Rendering of Services	603	121	20.0%	121	20.0%	77	17.8%	56.0%
Agency services	688	47	6.9%	47	6.9%	245	69.4%	(80.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 491	899	7.8%	899	7.8%	1 434	25.6%	(37.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 509	121	8.0%	121	8.0%	350	37.5%	(65.4%)
Licence and permits	406	66	16.1%	66	16.1%	112	32.4%	(41.5%)
Operational Revenue	164	23	13.8%	23	13.8%	4	2.5%	478.8%
Non-Exchange Revenue								
Property rates	45 404	6 996	15.4%	6 996	15.4%	10 401	27.5%	(32.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	876	116	13.2%	116	13.2%	177	28.0%	(34.5%)
Licences or permits	18	-	-	-	-	2	1.4%	(100.0%)
Transfer and subsidies - Operational	170 568	67 613	39.6%	67 613	39.6%	61 688	38.1%	9.6%
Interest	6 160	397	6.4%	397	6.4%	1 679	28.7%	(76.4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 488	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	264 793	31 410	11.9%	31 410	11.9%	47 111	19.9%	(33.3%)
Employee related costs	92 616	13 048	14.1%	13 048	14.1%	18 687	21.6%	(30.2%)
Remuneration of councillors	12 484	1 948	15.6%	1 948	15.6%	3 002	26.0%	(35.1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 817	246	5.1%	246	5.1%	862	24.0%	(71.5%)
Debt impairment	5 040	-	-	-	-	-	-	-
Depreciation and amortisation	57 349	6 614	11.5%	6 614	11.5%	9 866	17.6%	(33.0%)
Interest	1 618	95	5.9%	95	5.9%	-	-	(100.0%)
Contracted services	49 514	4 090	8.3%	4 090	8.3%	7 923	22.4%	(48.4%)
Transfers and subsidies	700	114	16.2%	114	16.2%	103	9.7%	10.4%
Irrecoverable debts written off	3 400	65	1.9%	65	1.9%	86	.4%	(24.1%)
Operational costs	37 255	5 191	13.9%	5 191	13.9%	6 584	28.9%	(21.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 994)	45 724		45 724		30 108		
Transfers and subsidies - capital (monetary allocations)	31 779	149	.5%	149	.5%	2 707	6.2%	(94.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 785	45 874		45 874		32 815		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 785	45 874		45 874		32 815		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 785	45 874		45 874		32 815		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 785	45 874		45 874		32 815		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	91 794	7 447	8.1%	7 447	8.1%	8 295	8.7%	(10.2%)
National Government	31 779	2 990	9.4%	2 990	9.4%	2 354	7.7%	27.0%
Provincial Government	-	-	-	-	-	2 714	20.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 779	2 990	9.4%	2 990	9.4%	5 068	11.6%	(41.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	60 015	4 457	7.4%	4 457	7.4%	3 227	6.3%	38.1%
Capital Expenditure Functional	91 794	7 447	8.1%	7 447	8.1%	8 295	8.7%	(10.2%)
Municipal governance and administration	6 450	62	1.0%	62	1.0%	20	.2%	210.6%
Executive and Council	1 070	-	-	-	-	20	33.3%	(100.0%)
Finance and administration	5 380	62	1.2%	62	1.2%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	14 850	33	.2%	33	.2%	4 658	23.9%	(99.3%)
Community and Social Services	5 500	33	.6%	33	.6%	130	3.1%	(74.7%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	9 350	-	-	-	-	4 528	29.7%	(100.0%)
Health	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 344	7 352	10.6%	7 352	10.6%	3 582	5.5%	105.2%
Planning and Development	57 144	5 886	10.3%	5 886	10.3%	3 582	6.5%	64.3%
Road Transport	12 200	1 465	12.0%	1 465	12.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	1 150	-	-	-	-	35	1.6%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	500	-	-	-	-	-	-	-
Waste Management	650	-	-	-	-	35	2.0%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	295 196	83 469	28.3%	83 469	28.3%	112 752	40.6%	(26.0%)
Property rates	40 365	5 233	13.0%	5 233	13.0%	30 000	96.8%	(82.6%)
Service charges	3 915	430	11.0%	430	11.0%	-	-	(100.0%)
Other revenue	29 518	197	.7%	197	.7%	10 000	39.6%	(98.0%)
Transfers and Subsidies - Operational	178 129	72 109	40.5%	72 109	40.5%	72 752	43.2%	(.9%)
Transfers and Subsidies - Capital	31 779	5 500	17.3%	5 500	17.3%	-	-	(100.0%)
Interest	11 491	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(216 633)	(6 151)	2.8%	(6 151)	2.8%	(9 622)	5.1%	(36.1%)
Suppliers and employees	(214 315)	(6 151)	2.9%	(6 151)	2.9%	(9 622)	5.1%	(36.1%)
Finance charges	(1 618)	-	-	-	-	-	-	-
Transfers and grants	(700)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 563	77 318	98.4%	77 318	98.4%	103 130	116.9%	(25.0%)
Cash Flow from Investing Activities								
Receipts	2 488	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 488	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(105 563)	(6 004)	5.7%	(6 004)	5.7%	(9 265)	9.8%	(35.2%)
Capital assets	(105 563)	(6 004)	5.7%	(6 004)	5.7%	(9 265)	9.8%	(35.2%)
Net Cash from/(used) Investing Activities	(103 075)	(6 004)	5.8%	(6 004)	5.8%	(9 265)	9.9%	(35.2%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(24 512)	71 314	(290.9%)	71 314	(290.9%)	93 865	(1 724.7%)	(24.0%)
Cash/cash equivalents at the year begin:	113 640	-	-	-	-	180 729	120.0%	(100.0%)
Cash/cash equivalents at the year end:	89 128	71 314	80.0%	71 314	80.0%	274 594	189.1%	(74.0%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 149	8.8%	1 812	3.1%	1 563	2.7%	50 145	85.5%	58 670	66.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	622	7.5%	230	2.8%	217	2.6%	7 238	87.1%	8 306	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	19	.1%	17	.1%	22 321	99.8%	22 357	25.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 331)	656.9%	49	(7.4%)	49	(7.4%)	3 574	(542.0%)	(659)	(7%)	-	-	-	-
Total By Income Source	1 440	1.6%	2 110	2.4%	1 846	2.1%	83 277	93.9%	88 673	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	696	2.1%	610	1.8%	604	1.8%	31 660	94.3%	33 570	37.9%	-	-	-	-
Commercial	222	2.8%	292	3.6%	240	3.0%	7 310	90.6%	8 064	9.1%	-	-	-	-
Households	316	.9%	961	2.8%	785	2.3%	32 562	94.0%	34 625	39.0%	-	-	-	-
Other	206	1.7%	246	2.0%	217	1.7%	11 745	94.6%	12 414	14.0%	-	-	-	-
Total By Customer Group	1 440	1.6%	2 110	2.4%	1 846	2.1%	83 277	93.9%	88 673	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	152	19.2%	636	80.3%	4	.5%	-	-	792	100.0%
Total	152	19.2%	636	80.3%	4	.5%	-	-	792	100.0%

Contact Details

Municipal Manager	Mr Nkosiyezwe Cyprian Veza	039 833 1038
Financial Manager	Mr Philip Mtungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	588 970	223 084	37.9%	223 084	37.9%	201 727	37.0%	10.6%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	61 123	13 008	21.3%	13 008	21.3%	13 964	27.0%	(6.8%)
Service charges - Waste Water Management	15 069	3 430	22.8%	3 430	22.8%	3 248	24.6%	5.6%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	876	73	8.3%	73	8.3%	408	70.0%	(82.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 960	4 257	35.6%	4 257	35.6%	3 261	28.7%	30.6%
Interest earned from Current and Non Current Assets	5 713	5 596	97.9%	5 596	97.9%	1 874	38.6%	198.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	388	75	19.2%	75	19.2%	72	-	3.0%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	493 840	196 645	39.8%	196 645	39.8%	178 901	38.6%	9.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	684 154	121 643	17.8%	121 643	17.8%	131 384	21.6%	(7.4%)
Employee related costs	256 783	61 149	23.8%	61 149	23.8%	61 528	24.6%	(6%)
Remuneration of councillors	8 119	1 597	19.7%	1 597	19.7%	1 947	21.9%	(18.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	28 431	6 494	22.8%	6 494	22.8%	594	2.1%	993.5%
Debt impairment	28 300	-	-	-	-	-	-	-
Depreciation and amortisation	97 007	-	-	-	-	-	-	-
Interest	100	2	2.2%	2	2.2%	-	-	(100.0%)
Contracted services	140 220	26 379	18.8%	26 379	18.8%	44 084	37.6%	(40.2%)
Transfers and subsidies	2 500	-	-	-	-	6 000	35.3%	(100.0%)
Irrecoverable debts written off	30 418	-	-	-	-	-	-	-
Operational costs	92 277	26 022	28.2%	26 022	28.2%	17 231	26.7%	51.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(95 185)	101 441		101 441		70 343		
Transfers and subsidies - capital (monetary allocations)	321 352	79 878	24.9%	79 878	24.9%	27 201	8.5%	193.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	226 167	181 319		181 319		97 544		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	226 167	181 319		181 319		97 544		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	226 167	181 319		181 319		97 544		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	17 000	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	243 167	181 319		181 319		97 544		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	306 141	78 335	25.6%	78 335	25.6%	28 298	9.5%	176.8%
National Government	277 584	77 786	28.0%	77 786	28.0%	26 559	9.5%	192.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	277 584	77 786	28.0%	77 786	28.0%	26 559	9.5%	192.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 557	549	1.9%	549	1.9%	1 739	8.8%	(68.4%)
Capital Expenditure Functional	306 141	78 335	25.6%	78 335	25.6%	28 298	9.5%	176.8%
Municipal governance and administration	10 308	549	5.3%	549	5.3%	335	3.2%	63.8%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	10 308	549	5.3%	549	5.3%	335	3.2%	63.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 600	-	-	-	-	-	-	-
Community and Social Services	1 600	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 618	22 946	83.1%	22 946	83.1%	-	-	(100.0%)
Planning and Development	27 618	22 946	83.1%	22 946	83.1%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	266 615	54 840	20.6%	54 840	20.6%	27 963	10.5%	96.1%
Energy sources	-	-	-	-	-	-	-	-
Water Management	198 174	41 750	21.1%	41 750	21.1%	20 736	9.5%	101.3%
Waste Water Management	68 441	13 090	19.1%	13 090	19.1%	7 227	15.3%	81.1%
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	935 993	1 026 830	109.7%	1 026 830	109.7%	689 778	77.7%	48.9%
Property rates	-	2	-	2	-	-	-	(100.0%)
Service charges	61 100	15 542	25.4%	15 542	25.4%	10 790	18.0%	44.0%
Other revenue	53 987	646 095	1 196.8%	646 095	1 196.8%	252 419	447.2%	156.0%
Transfers and Subsidies - Operational	493 840	197 596	40.0%	197 596	40.0%	366 695	82.1%	(46.1%)
Transfers and Subsidies - Capital	321 352	162 000	50.4%	162 000	50.4%	58 000	18.1%	179.3%
Interest	5 713	5 596	97.9%	5 596	97.9%	1 874	38.6%	198.6%
Dividends	-	-	-	-	-	-	-	-
Payments	(611 217)	(237 295)	38.8%	(237 295)	38.8%	(190 156)	33.6%	24.8%
Suppliers and employees	(611 117)	(237 295)	38.8%	(237 295)	38.8%	(190 156)	33.6%	24.8%
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	324 776	789 535	243.1%	789 535	243.1%	499 621	155.3%	58.0%
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	(306 141)	(78 335)	25.6%	(78 335)	25.6%	(28 298)	9.5%	176.8%
Capital assets	(306 141)	(78 335)	25.6%	(78 335)	25.6%	(28 298)	9.5%	176.8%
Net Cash from/(used) Investing Activities	(306 141)	(78 335)	25.6%	(78 335)	25.6%	(28 298)	9.5%	176.8%
Cash Flow from Financing Activities								
Receipts	149	7	4.7%	7	4.7%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	149	7	4.7%	7	4.7%	-	-	(100.0%)
Payments	(2 400)	-	-	-	-	-	-	-
Repayment of borrowing	(2 400)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 251)	7	(.3%)	7	(.3%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	16 384	711 207	4 340.9%	711 207	4 340.9%	471 323	1 999.0%	50.9%
Cash/cash equivalents at the year begin:	67 907	124 641	183.5%	124 641	183.5%	50 226	182.2%	148.2%
Cash/cash equivalents at the year end:	84 290	835 847	991.6%	835 847	991.6%	521 550	1 019.7%	60.3%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 121	3.3%	24 239	8.7%	5 823	2.1%	240 282	86.0%	279 464	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 563	3.3%	9 469	8.7%	2 275	2.1%	93 869	86.0%	109 176	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 525	3.3%	4 052	8.7%	973	2.1%	40 165	86.0%	46 714	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	14 209	3.3%	37 760	8.7%	9 071	2.1%	374 315	86.0%	435 354	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 483	4.8%	33 995	15.6%	6 080	2.8%	167 264	76.8%	217 822	50.0%	-	-	-	-
Commercial	902	5.5%	551	3.4%	424	2.6%	14 487	88.5%	16 363	3.8%	-	-	-	-
Households	2 824	1.4%	3 214	1.6%	2 566	1.3%	192 564	95.7%	201 168	46.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 209	3.3%	37 760	8.7%	9 071	2.1%	374 315	86.0%	435 354	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	488	39.9%	3	.2%	731	59.8%	-	-	1 222	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	488	39.9%	3	.2%	731	59.8%	-	-	1 222	100.0%

Contact Details

Municipal Manager	Mr Camakhulu Ma-art Sineke	039 834 8706
Financial Manager	Mr Khumbulani Mthembu Brian Mzimela	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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

Part1: Operating Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	93 008 826	27 005 068	29.0%	27 005 068	29.0%	24 240 435	29.1%	11.4%
Exchange Revenue								
Service charges - Electricity	28 879 593	7 193 098	24.9%	7 193 098	24.9%	6 364 458	24.8%	13.0%
Service charges - Water	11 511 278	2 243 548	19.5%	2 243 548	19.5%	2 309 196	25.0%	(2.8%)
Service charges - Waste Water Management	2 448 781	525 456	21.5%	525 456	21.5%	535 500	23.9%	(1.9%)
Service charges - Waste Management	1 837 694	472 371	25.7%	472 371	25.7%	439 187	27.0%	7.6%
Sale of Goods and Rendering of Services	756 758	117 751	15.6%	117 751	15.6%	90 660	17.9%	29.9%
Agency services	78 614	19 079	24.3%	19 079	24.3%	15 113	23.9%	26.2%
Interest	1 131	391	34.6%	391	34.6%	81	9.9%	384.6%
Interest earned from Receivables	1 184 187	505 010	42.6%	505 010	42.6%	315 342	39.5%	60.1%
Interest earned from Current and Non Current Assets	991 934	406 574	41.0%	406 574	41.0%	176 424	30.0%	130.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 712	605	35.4%	605	35.4%	758	32.7%	(20.2%)
Rental from Fixed Assets	1 233 506	255 413	20.7%	255 413	20.7%	240 706	24.0%	6.1%
Licence and permits	63 109	13 226	21.0%	13 226	21.0%	12 916	24.0%	2.4%
Operational Revenue	505 907	85 478	16.9%	85 478	16.9%	96 319	25.3%	(11.3%)
Non-Exchange Revenue								
Property rates	17 210 897	5 364 618	31.2%	5 364 618	31.2%	5 376 762	32.8%	(2.%)
Surcharges and Taxes	413 695	6 864	1.7%	6 864	1.7%	5 576	8.0%	23.1%
Fines, penalties and forfeits	293 535	50 035	17.0%	50 035	17.0%	38 215	11.4%	30.9%
Licences or permits	98 355	18 566	18.9%	18 566	18.9%	24 939	32.6%	(25.6%)
Transfer and subsidies - Operational	20 365 992	8 175 241	40.1%	8 175 241	40.1%	6 829 642	34.8%	19.7%
Interest	486 201	200 680	41.3%	200 680	41.3%	128 504	32.3%	56.2%
Fuel Levy	3 911 280	1 187 364	30.4%	1 187 364	30.4%	1 126 598	30.3%	5.4%
Operational Revenue	3 141	1 033	32.9%	1 033	32.9%	-	-	(100.0%)
Gains on disposal of Assets	35 563	4 255	12.0%	4 255	12.0%	1 235	3.1%	244.5%
Other Gains	695 962	158 412	22.8%	158 412	22.8%	112 303	17.4%	41.1%
Discontinued Operations	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	92 893 527	21 438 657	23.1%	21 438 657	23.1%	18 999 485	22.8%	12.8%
Employee related costs	25 878 569	5 612 751	21.7%	5 612 751	21.7%	5 272 870	21.9%	6.4%
Remuneration of councillors	951 698	212 767	22.4%	212 767	22.4%	218 784	24.0%	(2.8%)
Bulk purchases - electricity	23 234 574	6 883 250	29.6%	6 883 250	29.6%	6 322 270	31.2%	8.9%
Inventory consumed	7 475 619	1 295 505	17.3%	1 295 505	17.3%	1 223 811	18.6%	5.9%
Debt impairment	4 885 321	813 296	16.6%	813 296	16.6%	177 830	6.7%	357.3%
Depreciation and amortisation	6 835 602	1 431 144	20.9%	1 431 144	20.9%	1 234 688	18.8%	15.9%
Interest	1 303 399	333 140	25.6%	333 140	25.6%	277 052	23.0%	20.2%
Contracted services	11 916 439	2 409 492	20.2%	2 409 492	20.2%	2 143 311	19.7%	12.4%
Transfers and subsidies	1 042 201	213 845	20.5%	213 845	20.5%	173 792	17.0%	23.0%
Irrecoverable debts written off	248 122	121 850	49.1%	121 850	49.1%	69 547	6.1%	75.2%
Operational costs	6 941 775	1 444 798	20.8%	1 444 798	20.8%	1 422 320	23.2%	1.6%
Losses on disposal of Assets	21 347	(652)	(3.1%)	(652)	(3.1%)	(101)	(7.%)	544.9%
Other Losses	2 158 859	667 472	30.9%	667 472	30.9%	463 310	26.2%	44.1%
Surplus/(Deficit)	115 299	5 566 411		5 566 411		5 240 951		
Transfers and subsidies - capital (monetary allocations)	11 662 153	1 512 960	13.0%	1 512 960	13.0%	931 732	10.4%	62.4%
Transfers and subsidies - capital (in-kind)	900	(1 351)	(150.1%)	(1 351)	(150.1%)	71	1.5%	(2 001.8%)
Surplus/(Deficit) after capital transfers and contributions	11 778 352	7 078 020		7 078 020		6 172 754		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 778 352	7 078 020		7 078 020		6 172 754		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 778 352	7 078 020		7 078 020		6 172 754		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	156 185	34 296	22.0%	34 296	22.0%	20 722	12.7%	65.5%
Surplus/(Deficit) for the year	11 934 537	7 112 315		7 112 315		6 193 475		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	16 899 157	1 848 622	10.9%	1 848 622	10.9%	1 385 410	10.6%	33.4%
National Government	10 225 532	1 392 847	13.6%	1 392 847	13.6%	896 993	11.9%	55.3%
Provincial Government	774 737	42 416	5.5%	42 416	5.5%	43 696	4.3%	(2.9%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	3 844	3 267	85.0%	3 267	85.0%	2 181	6.3%	49.8%
Transfers recognised - capital	11 004 114	1 438 530	13.1%	1 438 530	13.1%	942 870	11.0%	52.6%
Borrowing	2 471 064	128 825	5.2%	128 825	5.2%	318 193	13.9%	(59.5%)
Internally generated funds	3 423 979	281 267	8.2%	281 267	8.2%	124 347	5.7%	126.2%
Capital Expenditure Functional	16 920 947	1 902 526	11.2%	1 902 526	11.2%	1 388 077	10.6%	37.1%
Municipal governance and administration	1 307 608	78 181	6.0%	78 181	6.0%	105 460	10.7%	(25.9%)
Executive and Council	380 783	13 366	3.5%	13 366	3.5%	4 619	3.0%	189.4%
Finance and administration	926 226	64 655	7.0%	64 655	7.0%	100 815	12.2%	(35.9%)
Internal audit	599	160	26.6%	160	26.6%	26	12.6%	511.7%
Community and Public Safety	2 206 302	275 633	12.5%	275 633	12.5%	172 684	7.8%	59.6%
Community and Social Services	517 862	79 755	15.4%	79 755	15.4%	67 722	14.0%	17.8%
Sport And Recreation	444 458	62 932	14.2%	62 932	14.2%	60 201	17.0%	4.5%
Public Safety	103 419	4 412	4.3%	4 412	4.3%	6 113	5.6%	(27.8%)
Housing	1 113 258	126 775	11.4%	126 775	11.4%	39 243	3.1%	223.0%
Health	27 394	1 759	6.4%	1 759	6.4%	599	(3.5%)	(395.4%)
Economic and Environmental Services	4 620 446	565 105	12.2%	565 105	12.2%	640 785	17.5%	(11.8%)
Planning and Development	987 717	212 242	21.5%	212 242	21.5%	132 463	12.6%	60.2%
Road Transport	3 620 435	352 717	9.7%	352 717	9.7%	508 132	19.5%	(30.8%)
Environmental Protection	12 294	147	1.2%	147	1.2%	190	3.7%	(22.9%)
Trading Services	8 746 696	982 775	11.2%	982 775	11.2%	465 540	7.6%	111.1%
Energy sources	1 434 027	137 375	9.6%	137 375	9.6%	135 964	11.1%	1.1%
Water Management	4 405 476	647 788	14.7%	647 788	14.7%	289 095	8.6%	124.1%
Waste Water Management	2 596 890	170 855	6.6%	170 855	6.6%	20 811	1.6%	721.0%
Waste Management	310 303	26 756	8.6%	26 756	8.6%	19 771	6.3%	35.3%
Other	39 896	832	2.1%	832	2.1%	3 607	5.5%	(76.9%)

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	98 995 558	15 961 395	16.1%	15 961 395	16.1%	13 600 175	15.5%	17.4%
Property rates	15 700 358	3 256 309	20.7%	3 256 309	20.7%	3 155 396	21.3%	3.2%
Service charges	41 066 863	2 053 031	5.0%	2 053 031	5.0%	2 802 736	8.0%	(26.7%)
Other revenue	9 182 043	2 445 015	26.6%	2 445 015	26.6%	1 277 374	16.6%	91.4%
Transfers and Subsidies - Operational	20 420 966	6 045 679	29.6%	6 045 679	29.6%	5 016 994	25.0%	20.5%
Transfers and Subsidies - Capital	11 601 964	2 070 466	17.8%	2 070 466	17.8%	1 308 939	14.3%	58.2%
Interest	1 024 798	90 895	8.9%	90 895	8.9%	38 736	6.2%	134.7%
Dividends	(1 434)	-	-	-	-	-	-	-
Payments	(83 312 825)	(5 673 724)	6.8%	(5 673 724)	6.8%	(5 788 919)	7.8%	(2.0%)
Suppliers and employees	(81 794 894)	(5 644 604)	6.9%	(5 644 604)	6.9%	(5 764 202)	8.0%	(2.1%)
Finance charges	(1 284 797)	(29 121)	2.3%	(29 121)	2.3%	(15 745)	1.3%	84.9%
Transfers and grants	(233 134)	-	-	-	-	(8 971)	4.1%	(100.0%)
Net Cash from/(used) Operating Activities	15 682 734	10 287 671	65.6%	10 287 671	65.6%	7 811 256	57.2%	31.7%
Cash Flow from Investing Activities								
Receipts	46 673	77 671	166.4%	77 671	166.4%	(29 382)	(30.6%)	(364.4%)
Proceeds on disposal of PPE	17 421	57 119	327.9%	57 119	327.9%	1	-	5 711 827.0%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	30 411	25 344	83.3%	25 344	83.3%	(18 399)	155.7%	(237.7%)
Decrease (increase) in non-current investments	(1 159)	(4 792)	413.3%	(4 792)	413.3%	(10 984)	(14.4%)	(56.4%)
Payments	(17 421 027)	(1 103 478)	6.3%	(1 103 478)	6.3%	(901 900)	6.8%	22.4%
Capital assets	(17 421 027)	(1 103 478)	6.3%	(1 103 478)	6.3%	(901 900)	6.8%	22.4%
Net Cash from/(used) Investing Activities	(17 374 354)	(1 025 807)	5.9%	(1 025 807)	5.9%	(931 282)	7.0%	10.1%
Cash Flow from Financing Activities								
Receipts	2 616 046	26 128	1.0%	26 128	1.0%	(530)	-	(5 034.0%)
Short term loans	30 000	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 584 769	26 087	1.0%	26 087	1.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	1 277	41	3.2%	41	3.2%	(530)	(49.2%)	(107.7%)
Payments	(1 385 851)	(25 482)	1.8%	(25 482)	1.8%	(30 652)	2.8%	(16.9%)
Repayment of borrowing	(1 385 851)	(25 482)	1.8%	(25 482)	1.8%	(30 652)	2.8%	(16.9%)
Net Cash from/(used) Financing Activities	1 230 195	645	.1%	645	.1%	(31 181)	(2.8%)	(102.1%)
Net Increase/(Decrease) in cash held	(461 425)	9 262 509	(2 007.4%)	9 262 509	(2 007.4%)	6 848 793	452.0%	35.2%
Cash/cash equivalents at the year begin:	15 325 367	4 755 436	31.0%	4 755 436	31.0%	3 209 790	31.4%	48.2%
Cash/cash equivalents at the year end:	14 863 942	15 510 775	104.4%	15 510 775	104.4%	11 282 032	96.0%	37.5%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 110 980	6.3%	566 570	3.2%	487 674	2.7%	15 596 352	87.8%	17 761 575	36.6%	-	-	6 721 213	37.8%
Trade and Other Receivables from Exchange Transactions - Electricity	1 723 378	28.6%	569 020	9.4%	273 001	4.5%	3 469 540	57.5%	6 034 940	12.4%	-	-	1 387 152	23.0%
Receivables from Non-exchange Transactions - Property Rates	1 189 959	9.7%	551 593	4.5%	1 029 601	8.4%	9 555 108	77.5%	12 326 351	25.4%	0	-	3 444 971	27.9%
Receivables from Exchange Transactions - Waste Water Management	216 477	6.4%	111 910	3.3%	93 753	2.8%	2 956 985	87.5%	3 379 125	7.0%	1	-	1 076 468	31.9%
Receivables from Exchange Transactions - Waste Management	151 143	7.3%	70 065	3.4%	54 146	2.6%	1 784 402	86.6%	2 059 756	4.2%	56	-	571 294	27.7%
Receivables from Exchange Transactions - Property Rental Debtors	29 600	5.6%	25 595	4.9%	17 149	3.3%	454 062	86.3%	526 407	1.1%	-	-	187 308	35.6%
Interest on Arrear Debtor Accounts	175 684	4.5%	64 569	1.6%	75 079	1.9%	3 616 614	92.0%	3 933 945	8.1%	2	-	2 164 852	55.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	630	5.0%	585	4.7%	332	2.7%	10 968	87.6%	12 514	-	-	-	324 787	2 595.3%
Other	20 076	8%	47 605	1.9%	62 011	2.5%	2 378 613	94.8%	2 508 305	5.2%	20	-	1 127 858	45.0%
Total By Income Source	4 617 925	9.5%	2 007 512	4.1%	2 092 837	4.3%	39 824 644	82.0%	48 542 918	100.0%	79	-	17 005 903	35.0%
Debtors Age Analysis By Customer Group														
Organs of State	552 768	14.4%	344 334	9.0%	628 408	16.4%	2 307 024	60.2%	3 832 534	7.9%	-	-	866 470	22.6%
Commercial	1 920 760	19.4%	586 299	5.9%	384 458	3.9%	6 998 072	70.8%	9 889 590	20.4%	-	-	2 567 463	26.0%
Households	2 097 190	6.1%	1 067 344	3.1%	1 037 639	3.0%	29 974 931	87.7%	34 177 104	70.4%	79	-	13 481 562	39.4%
Other	47 208	7.3%	9 534	1.5%	42 332	6.6%	544 616	84.6%	643 690	1.3%	-	-	90 409	14.0%
Total By Customer Group	4 617 925	9.5%	2 007 512	4.1%	2 092 837	4.3%	39 824 644	82.0%	48 542 918	100.0%	79	-	17 005 903	35.0%

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	588 433	29.4%	406 278	20.3%	32 172	1.6%	975 663	48.7%	2 002 547	42.4%
Bulk Water	197 808	18.9%	(138 467)	(13.2%)	107 870	10.3%	408 588	39.1%	1 045 687	22.2%
PAYE deductions	165 627	100.0%	-	-	-	-	(0)	-	165 627	3.5%
VAT (output less input)	1 948	100.0%	1	-	-	-	-	-	1 949	-
Pensions / Retirement	171 901	99.9%	102	.1%	-	-	100	.1%	172 103	3.6%
Loan repayments	(530)	260.0%	-	-	-	-	326	(160.0%)	(204)	-
Trade Creditors	294 331	37.4%	55 784	7.1%	10 138	1.3%	409 804	52.1%	786 076	16.7%
Auditor-General	1 671	106.8%	20	1.3%	(307)	(19.6%)	181	11.5%	1 564	-
Other	106 879	19.7%	55 710	10.3%	(5 715)	(1.1%)	357 694	65.9%	542 562	11.5%
Total	1 528 068	32.4%	379 427	8.0%	144 157	3.1%	2 666 258	56.5%	4 717 910	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.