KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**43 656 807**	**43 357 192**	**11 465 914**	**26.3%**	**10 790 006**	**24.7%**	**10 722 564**	**24.7%**	**8 327 473**	**19.2%**	**41 305 958**	**95.3%**	**10 978 207**	**96.1%**	**(24.1%)**
Property rates	10 204 740	10 002 740	2 819 178	27.6%	2 401 237	23.5%	2 413 320	24.1%	2 314 337	23.1%	9 948 072	99.5%	2 892 237	103.6%	(20.0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16 057 209	15 739 601	4 101 225	25.5%	3 640 420	22.7%	3 622 798	23.0%	3 545 627	22.5%	14 910 070	94.7%	4 537 810	97.2%	(21.9%)
Service charges - water revenue	5 562 562	5 562 562	975 787	17.5%	1 522 283	27.4%	1 465 995	26.4%	1 272 700	22.9%	5 236 765	94.1%	2 105 719	100.4%	(39.6%)
Service charges - sanitation revenue	1 376 564	1 376 564	371 434	27.0%	191 699	13.9%	316 676	23.0%	312 588	22.7%	1 192 397	86.6%	457 435	75.9%	(31.7%)
Service charges - refuse revenue	815 024	815 024	198 121	24.3%	208 724	25.6%	207 645	25.5%	211 115	25.9%	825 604	101.3%	252 704	89.6%	(16.5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	881 668	897 592	174 983	19.8%	196 108	22.2%	170 958	19.0%	200 957	22.4%	743 006	82.8%	235 781	79.8%	(14.8%)
Interest earned - external investments	241 582	240 960	73 948	30.6%	48 388	20.0%	54 592	22.7%	65 873	27.3%	242 801	100.8%	93 386	73.9%	(29.5%)
Interest earned - outstanding debtors	385 171	385 298	752	.2%	7 925	2.1%	188 708	49.0%	256 054	66.5%	453 440	117.7%	13 431	-	1 806.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	70 541	70 710	15 897	22.5%	5 504	7.8%	2 292	3.2%	(68 312)	(96.6%)	(44 618)	(63.1%)	3 976	13.2%	(1 818.3%)
Licences and permits	40 805	40 805	4 800	11.8%	10 224	25.1%	18 133	44.4%	11 034	27.0%	44 191	108.3%	13 060	87.6%	(15.5%)
Agency services	14 475	14 475	7 654	52.9%	2 310	16.0%	8 834	61.0%	1 554	10.7%	20 352	140.6%	1 535	113.7%	1.3%
Transfers and subsidies	4 406 064	4 630 548	1 631 389	37.0%	1 392 761	31.6%	1 069 085	23.1%	(7 695)	(.2%)	4 085 541	88.2%	58 844	88.8%	(113.1%)
Other revenue	3 594 488	3 574 400	1 087 648	30.3%	1 162 444	32.3%	1 174 315	32.9%	201 227	5.6%	3 625 634	101.4%	310 367	102.6%	(35.2%)
Gains	5 914	5 914	3 099	52.4%	(22)	(.4%)	9 212	155.8%	10 415	176.1%	22 705	383.9%	1 923	75.3%	441.6%
Operating Expenditure	**43 488 681**	**43 356 553**	**10 858 518**	**25.0%**	**10 484 467**	**24.1%**	**10 465 838**	**24.1%**	**7 883 616**	**18.2%**	**39 692 438**	**91.5%**	**10 979 103**	**86.1%**	**(28.2%)**
Employee related costs	12 089 898	11 897 136	2 747 566	22.7%	3 433 585	28.4%	2 775 912	23.3%	2 594 757	21.8%	11 551 821	97.1%	3 528 167	88.1%	(26.5%)
Remuneration of councillors	141 662	141 662	30 970	21.9%	29 395	20.7%	35 321	24.9%	33 800	23.9%	129 485	91.4%	40 589	97.2%	(16.7%)
Debt impairment	1 620 007	1 622 658	291 266	18.0%	291 685	18.0%	290 617	17.9%	(938 877)	(57.9%)	(65 308)	(4.0%)	(726 062)	(3.1%)	29.3%
Depreciation and asset impairment	3 025 672	3 025 426	630 285	20.8%	631 644	20.9%	671 677	22.2%	644 952	21.3%	2 578 558	85.2%	724 369	93.6%	(11.0%)
Finance charges	887 083	887 233	226 265	25.5%	222 891	25.1%	210 094	23.7%	207 112	23.3%	866 362	97.6%	241 979	100.6%	(14.4%)
Bulk purchases	12 525 889	12 208 822	3 812 023	30.4%	2 625 472	21.0%	3 525 762	28.9%	2 092 241	17.1%	12 055 498	98.7%	3 400 406	99.4%	(38.5%)
Other Materials	3 702 128	3 694 049	1 244 382	33.6%	947 653	25.6%	435 646	11.8%	1 078 876	29.2%	3 706 557	100.3%	1 642 530	89.2%	(34.3%)
Contracted services	5 101 049	5 441 426	981 581	19.2%	1 357 378	26.6%	1 141 673	21.0%	1 253 676	23.0%	4 734 308	87.0%	1 387 390	89.3%	(9.6%)
Transfers and subsidies	559 713	696 228	93 120	16.6%	128 193	22.9%	118 309	17.0%	101 358	14.6%	440 981	63.3%	162 661	77.3%	(37.7%)
Other expenditure	2 727 323	2 633 553	523 889	19.2%	538 163	19.7%	393 270	14.9%	535 073	20.3%	1 990 395	75.6%	567 508	82.0%	(5.7%)
Losses	1 108 258	1 108 360	277 172	25.0%	278 407	25.1%	867 556	78.3%	280 646	25.3%	1 703 780	153.7%	9 568	180.4%	2 833.2%
Surplus/(Deficit)	**168 126**	**639**	**607 396**		**305 540**		**256 726**		**443 857**		**1 613 519**		**(896)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	3 371 728	3 377 821	110 667	3.3%	706 725	21.0%	349 254	10.3%	421 379	12.5%	1 588 025	47.0%	374 599	65.4%	12.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	1 000	2 005	-	-	729	72.9%	6 114	305.0%	3 164	157.8%	10 007	499.1%	2 637	51.1%	20.0%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	673	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**3 540 854**	**3 380 464**	**718 064**		**1 012 994**		**612 094**		**868 400**		**3 211 551**		**377 012**		
Taxation	(24 055)	(29 482)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 564 909**	**3 409 946**	**718 064**		**1 012 994**		**612 094**		**868 400**		**3 211 551**		**377 012**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 564 909**	**3 409 946**	**718 064**		**1 012 994**		**612 094**		**868 400**		**3 211 551**		**377 012**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 564 909**	**3 409 946**	**718 064**		**1 012 994**		**612 094**		**868 400**		**3 211 551**		**377 012**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**5 321 542**	**5 328 607**	**454 030**	**8.5%**	**1 096 692**	**20.6%**	**662 096**	**12.4%**	**839 622**	**15.8%**	**3 052 440**	**57.3%**	**1 395 088**	**69.2%**	**(39.8%)**
National Government	2 573 227	2 644 732	341 482	13.3%	673 933	26.2%	911 534	34.5%	494 037	18.7%	2 420 985	91.5%	685 941	67.0%	(28.0%)
Provincial Government	798 500	733 087	1 618	.2%	2 116	.3%	5 900	.8%	11 724	1.6%	21 358	2.9%	12 733	38.8%	(7.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	1 005	(0)	-	0	-	-	-	133	13.3%	133	13.3%	614	2 672.9%	(78.3%)
Transfers recognised - capital	**3 371 727**	**3 378 824**	**343 099**	**10.2%**	**676 049**	**20.1%**	**917 434**	**27.2%**	**505 895**	**15.0%**	**2 442 477**	**72.3%**	**699 288**	**66.1%**	**(27.7%)**
Borrowing	1 000 000	1 000 000	135 396	13.5%	177 046	17.7%	200 892	20.1%	225 218	22.5%	738 552	73.9%	309 367	39.4%	(27.2%)
Internally generated funds	949 815	949 783	(24 466)	(2.6%)	243 597	25.6%	(456 230)	(48.0%)	108 510	11.4%	(128 589)	(13.5%)	386 433	142.7%	(71.9%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**5 321 542**	**5 328 607**	**454 032**	**8.5%**	**1 096 692**	**20.6%**	**662 090**	**12.4%**	**839 606**	**15.8%**	**3 052 420**	**57.3%**	**1 395 101**	**69.2%**	**(39.8%)**
Municipal governance and administration	**869 815**	**760 879**	**72 295**	**8.3%**	**141 770**	**16.3%**	**27 028**	**3.6%**	**93 392**	**12.3%**	**334 486**	**44.0%**	**205 339**	**57.2%**	**(54.5%)**
Executive and Council	363 153	69 630	22	-	8 321	2.3%	17 974	25.8%	15 976	22.9%	42 293	60.7%	1 028	36.5%	1 454.4%
Finance and administration	506 579	690 909	72 252	14.3%	133 449	26.3%	8 010	1.2%	77 368	11.2%	291 079	42.1%	204 312	57.6%	(62.1%)
Internal audit	83	340	21	25.6%	-	-	1 044	307.0%	48	14.2%	1 113	327.5%	-	13.7%	(100.0%)
Community and Public Safety	**1 316 091**	**1 401 515**	**42 056**	**3.2%**	**119 125**	**9.1%**	**102 184**	**7.3%**	**98 214**	**7.0%**	**361 578**	**25.8%**	**146 864**	**48.2%**	**(33.1%)**
Community and Social Services	90 925	94 328	8 186	9.0%	12 483	13.7%	11 520	12.2%	10 876	11.5%	43 066	45.7%	35 367	52.8%	(69.2%)
Sport And Recreation	155 304	203 674	22 873	14.7%	31 334	20.2%	38 430	18.9%	35 324	17.3%	127 960	62.8%	27 369	57.6%	29.1%
Public Safety	41 093	23 861	462	1.1%	1 702	4.1%	3 786	15.9%	38 774	162.5%	44 723	187.4%	10 214	50.5%	279.6%
Housing	996 269	1 064 933	10 571	1.1%	73 240	7.4%	47 418	4.5%	9 478	.9%	140 708	13.2%	71 308	43.0%	(86.7%)
Health	32 500	14 720	(37)	(.1%)	366	1.1%	1 029	7.0%	3 762	25.6%	5 121	34.8%	2 605	39.6%	44.4%
Economic and Environmental Services	**1 681 151**	**1 731 462**	**265 212**	**15.8%**	**392 819**	**23.4%**	**271 878**	**15.7%**	**216 811**	**12.5%**	**1 146 720**	**66.2%**	**543 228**	**85.7%**	**(60.1%)**
Planning and Development	258 213	307 263	24 771	9.6%	79 239	30.7%	(580 627)	(189.0%)	(47 065)	(15.3%)	(523 682)	(170.4%)	94 480	57.9%	(149.8%)
Road Transport	1 413 683	1 422 123	240 312	17.0%	312 160	22.1%	852 687	60.0%	263 299	18.5%	1 668 457	117.3%	444 390	93.8%	(40.8%)
Environmental Protection	9 255	2 076	129	1.4%	1 421	15.4%	(182)	(8.8%)	577	27.8%	1 944	93.7%	4 358	60.3%	(86.8%)
Trading Services	**1 435 749**	**1 425 109**	**74 463**	**5.2%**	**441 893**	**30.8%**	**260 701**	**18.3%**	**393 799**	**27.6%**	**1 170 856**	**82.2%**	**496 872**	**69.0%**	**(20.7%)**
Energy sources	502 958	526 238	93 789	18.6%	112 996	22.5%	149 189	28.4%	181 147	34.4%	537 122	102.1%	152 539	72.9%	18.8%
Water Management	455 976	433 317	48 937	10.7%	78 068	17.1%	74 730	17.2%	108 735	25.1%	310 470	71.6%	131 927	69.0%	(17.6%)
Waste Water Management	315 572	353 839	(71 430)	(22.6%)	234 182	74.2%	22 567	6.4%	108 102	30.6%	293 422	82.9%	190 056	68.9%	(43.1%)
Waste Management	161 243	111 716	3 166	2.0%	16 646	10.3%	14 214	12.7%	(4 185)	(3.7%)	29 842	26.7%	22 350	44.3%	(118.7%)
Other	**18 736**	**9 642**	**6**	**-**	**1 086**	**5.8%**	**300**	**3.1%**	**37 390**	**387.8%**	**38 781**	**402.2%**	**2 798**	**25.1%**	**1 236.4%**

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**50 085 749**	**39 373 132**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	14 915 951	20 745 893	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**22 620 761**	**18 069 668**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	4 731 145	557 570	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	4 455 164	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 362 728	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(34 875 684)**	**50 587 673**	**-**	**-**	**-**	**-**	**(10 000)**	**-**	**-**	**-**	**(10 000)**	**-**	**-**	**-**	**-**
Suppliers and employees	(34 875 684)	50 587 673	-	-	-	-	(10 000)	-	-	-	(10 000)	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**15 210 065**	**89 960 805**	**-**	**-**	**-**	**-**	**(10 000)**	**-**	**-**	**-**	**(10 000)**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities															
Receipts	**58 795**	**73 945**	**(95 291)**	**(162.1%)**	**(23 941)**	**(40.7%)**	**81 363**	**110.0%**	**(50 092)**	**(67.7%)**	**(87 961)**	**(119.0%)**	**(314 521)**	**-**	**(84.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	58 795	73 945	(95 291)	(162.1%)	(23 941)	(40.7%)	81 363	110.0%	(50 092)	(67.7%)	(87 961)	(119.0%)	(314 521)	-	(84.1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**58 795**	**73 945**	**(95 291)**	**(162.1%)**	**(23 941)**	**(40.7%)**	**81 363**	**110.0%**	**(50 092)**	**(67.7%)**	**(87 961)**	**(119.0%)**	**(314 521)**	**-**	**(84.1%)**
Cash Flow from Financing Activities															
Receipts	**1 000 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(789 880)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(789 880)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**210 120**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**15 478 979**	**90 034 750**	**(95 291)**	**(.6%)**	**(23 941)**	**(.2%)**	**71 363**	**.1%**	**(50 092)**	**(.1%)**	**(97 961)**	**(.1%)**	**(314 521)**	**-**	**(84.1%)**
Cash/cash equivalents at the year begin:	-	3 392 923	-	-	(95 291)	-	(119 232)	(3.5%)	(47 869)	(1.4%)	-	-	(348)	-	13 644.9%
Cash/cash equivalents at the year end:	**15 478 979**	**93 427 673**	**(95 291)**	**(.6%)**	**(119 232)**	**(.8%)**	**(47 869)**	**(.1%)**	**(97 961)**	**(.1%)**	**(97 961)**	**(.1%)**	**(314 869)**	**-**	**(68.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	463 600	6.6%	267 649	3.8%	257 584	3.7%	5 982 721	85.8%	6 971 554	36.1%	-	-	9 398 759	134.8%
Trade and Other Receivables from Exchange Transactions - Electrici	909 357	27.8%	206 189	6.3%	155 836	4.8%	2 000 174	61.1%	3 271 557	16.9%	-	-	4 848 580	148.2%
Receivables from Non-exchange Transactions - Property Rates	537 675	11.0%	211 375	4.3%	156 197	3.2%	3 989 502	81.5%	4 894 749	25.4%	-	-	7 910 420	161.6%
Receivables from Exchange Transactions - Waste Water Manageme	87 187	7.9%	47 600	4.3%	44 665	4.0%	930 285	83.8%	1 109 737	5.7%	-	-	1 471 381	132.6%
Receivables from Exchange Transactions - Waste Management	56 439	10.2%	23 690	4.3%	18 644	3.4%	456 243	82.2%	555 017	2.9%	-	-	755 586	136.1%
Receivables from Exchange Transactions - Property Rental Debtors	14 998	5.4%	9 731	3.5%	12 053	4.3%	241 280	86.8%	278 063	1.4%	4 877	1.8%	423 829	152.4%
Interest on Arrear Debtor Accounts	28 501	3.9%	4 136	.6%	3 701	.5%	694 034	95.0%	730 372	3.8%	-	-	1 421 152	194.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89 183	6.0%	39 853	2.7%	34 068	2.3%	1 327 835	89.1%	1 490 939	7.7%	2 467	.2%	2 049 814	137.5%
Total By Income Source	**2 186 941**	**11.3%**	**810 223**	**4.2%**	**682 748**	**3.5%**	**15 622 076**	**80.9%**	**19 301 988**	**100.0%**	**7 343**	**-**	**28 279 521**	**146.5%**
Debtors Age Analysis By Customer Group														
Organs of State	197 076	22.1%	48 781	5.5%	32 060	3.6%	614 298	68.9%	892 214	4.6%	-	-	1 773 623	198.8%
Commercial	899 468	19.2%	270 623	5.8%	195 940	4.2%	3 328 112	70.9%	4 694 142	24.3%	-	-	6 659 411	141.9%
Households	1 082 370	7.9%	485 728	3.6%	443 771	3.2%	11 644 796	85.3%	13 656 665	70.8%	-	-	19 753 220	144.6%
Other	8 027	13.6%	5 092	8.6%	10 978	18.6%	34 869	59.1%	58 967	.3%	7 343	12.5%	93 266	158.2%
Total By Customer Group	**2 186 941**	**11.3%**	**810 223**	**4.2%**	**682 748**	**3.5%**	**15 622 076**	**80.9%**	**19 301 988**	**100.0%**	**7 343**	**-**	**28 279 521**	**146.5%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 343 028	100.0%	-	-	-	-	-	-	1 343 028	46.6%
Bulk Water	315 560	100.0%	-	-	-	-	-	-	315 560	11.0%
PAYE deductions	143 565	100.0%	-	-	-	-	-	-	143 565	5.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	146 568	100.0%	-	-	-	-	-	-	146 568	5.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	460 307	54.2%	-	-	347 153	40.9%	-	-	849 418	29.5%
Auditor-General	20	100.0%	-	-	-	-	-	-	20	-
Other	-	-	-	-	-	-	-	-	80 824	2.8%
Total	**2 409 048**	**83.7%**	**-**	**-**	**347 153**	**12.1%**	**122 783**	**4.3%**	**2 878 983**	**100.0%**

Contact Details

Municipal Manager	Mr Thompson Bongumusa Mbhele (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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**306 073**	**313 312**	**118 129**	**38.6%**	**82 751**	**27.0%**	**80 330**	**25.6%**	**22 234**	**7.1%**	**303 445**	**96.9%**	**30 749**	**99.3%**	**(27.7%)**
Property rates	104 746	104 746	47 365	45.2%	16 896	16.1%	20 155	19.2%	12 869	12.3%	97 285	92.9%	17 158	99.9%	(25.0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 773	9 809	4 015	41.1%	2 112	21.6%	2 017	20.6%	1 406	14.3%	9 551	97.4%	2 003	110.0%	(29.8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6 608	6 291	1 678	25.4%	1 666	25.2%	1 720	27.3%	1 201	19.1%	6 265	99.6%	621	90.6%	93.6%
Interest earned - external investments	8 312	7 312	12	.1%	2 756	33.2%	1 303	17.8%	1 109	15.2%	5 181	70.9%	19	44.9%	5 761.1%
Interest earned - outstanding debtors	1 892	5 772	190	10.0%	249	13.2%	255	4.4%	5 671	98.2%	6 366	110.3%	188	56.7%	2 922.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	624	1 404	(168)	(26.9%)	1 472	236.0%	4 117	293.2%	(4 403)	(313.6%)	1 019	72.5%	4 732	284.0%	(193.0%)
Licences and permits	7 481	6 256	1 536	20.5%	1 617	21.6%	1 841	29.4%	1 721	27.5%	6 715	107.3%	286	81.2%	502.0%
Agency services	2 147	2 147	324	15.1%	230	10.7%	338	15.7%	1 155	53.8%	2 047	95.4%	1 364	66.0%	(15.3%)
Transfers and subsidies	162 881	167 033	62 621	38.4%	54 720	33.6%	47 368	28.4%	704	.4%	165 413	99.0%	2 835	98.5%	(75.2%)
Other revenue	1 610	2 542	556	34.6%	1 032	64.1%	1 216	47.8%	800	31.5%	3 604	141.8%	1 544	260.1%	(48.2%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**326 350**	**370 045**	**66 750**	**20.5%**	**85 910**	**26.3%**	**75 438**	**20.4%**	**65 799**	**17.8%**	**293 897**	**79.4%**	**78 369**	**78.8%**	**(16.0%)**
Employee related costs	145 345	148 449	32 718	22.5%	41 103	28.3%	31 811	21.4%	31 403	21.2%	137 034	92.3%	31 046	94.8%	1.1%
Remuneration of councillors	17 358	17 358	3 772	21.7%	3 615	20.8%	3 450	19.9%	3 488	20.1%	14 325	82.5%	3 793	90.3%	(8.1%)
Debt impairment	2 356	3 656	-	-	-	-	-	-	-	-	-	-	83	1.4%	(100.0%)
Depreciation and asset impairment	43 593	43 593	10 165	23.3%	10 252	23.5%	11 243	25.8%	3 641	8.4%	35 301	81.0%	9 419	91.7%	(61.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 724	7 323	31	.5%	1 777	31.0%	1 050	14.3%	337	4.6%	3 195	43.6%	2 392	73.7%	(85.9%)
Contracted services	63 803	90 108	11 447	17.9%	15 956	25.0%	16 837	18.7%	14 193	15.8%	58 433	64.8%	21 192	59.4%	(33.0%)
Transfers and subsidies	2 601	1 954	191	7.4%	224	8.6%	193	9.9%	1 195	61.2%	1 803	92.3%	127	58.2%	843.1%
Other expenditure	45 571	57 604	8 426	18.5%	12 984	28.5%	10 854	18.8%	11 541	20.0%	43 805	76.0%	10 317	73.0%	11.9%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20 277)**	**(56 733)**	**51 379**		**(3 159)**		**4 891**		**(43 564)**		**9 548**		**(47 620)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	30 640	42 474	8 709	28.4%	10 446	34.1%	6 911	16.3%	7 520	17.7%	33 587	79.1%	9 361	52.7%	(19.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 363**	**(14 259)**	**60 088**		**7 288**		**11 803**		**(36 044)**		**43 134**		**(38 260)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 363**	**(14 259)**	**60 088**		**7 288**		**11 803**		**(36 044)**		**43 134**		**(38 260)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 363**	**(14 259)**	**60 088**		**7 288**		**11 803**		**(36 044)**		**43 134**		**(38 260)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 363**	**(14 259)**	**60 088**		**7 288**		**11 803**		**(36 044)**		**43 134**		**(38 260)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**38 595**	**50 865**	**8 007**	**20.7%**	**16 434**	**42.6%**	**7 999**	**15.7%**	**14 940**	**29.4%**	**47 379**	**93.1%**	**15 749**	**49.6%**	**(5.1%)**
National Government	26 644	35 195	6 295	23.6%	12 189	45.7%	5 099	14.5%	11 524	32.7%	35 107	99.8%	9 211	57.9%	25.1%
Provincial Government	-	1 739	-	-	-	-	721	41.5%	738	42.4%	1 459	83.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 644**	**36 934**	**6 295**	**23.6%**	**12 189**	**45.7%**	**5 821**	**15.8%**	**12 262**	**33.2%**	**36 567**	**99.0%**	**9 211**	**57.9%**	**33.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 951	13 931	1 712	14.3%	4 245	35.5%	2 178	15.6%	2 678	19.2%	10 813	77.6%	6 539	35.4%	(59.0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**38 595**	**50 865**	**8 007**	**20.7%**	**16 434**	**42.6%**	**7 999**	**15.7%**	**14 940**	**29.4%**	**47 379**	**93.1%**	**15 821**	**48.9%**	**(5.6%)**
Municipal governance and administration	**1 360**	**2 816**	**28**	**2.0%**	**240**	**17.6%**	**51**	**1.8%**	**1 764**	**62.6%**	**2 083**	**74.0%**	**201**	**14.4%**	**778.2%**
Executive and Council	87	87	-	-	6	7.0%	-	-	-	-	6	7.0%	-	-	-
Finance and administration	1 273	2 729	28	2.2%	234	18.4%	51	1.9%	1 764	64.6%	2 077	76.1%	201	14.6%	778.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 138**	**22 701**	**5 629**	**37.2%**	**7 546**	**49.8%**	**3 660**	**16.1%**	**6 474**	**28.5%**	**23 309**	**102.7%**	**4 270**	**51.5%**	**51.6%**
Community and Social Services	8 707	14 448	1 784	20.5%	6 058	69.6%	2 144	14.8%	5 418	37.5%	15 404	106.6%	1 091	38.9%	396.8%
Sport And Recreation	6 431	8 252	3 845	59.8%	1 488	23.1%	1 515	18.4%	1 055	12.8%	7 904	95.8%	3 180	64.0%	(66.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 141**	**23 652**	**2 350**	**11.7%**	**8 512**	**42.3%**	**2 754**	**11.6%**	**6 837**	**28.9%**	**20 453**	**86.5%**	**11 176**	**49.8%**	**(38.8%)**
Planning and Development	2 652	4 348	-	-	391	14.7%	1 188	27.3%	1 461	33.6%	3 041	69.9%	-	-	(100.0%)
Road Transport	17 488	19 304	2 350	13.4%	8 121	46.4%	1 565	8.1%	5 376	27.8%	17 412	90.2%	11 176	49.9%	(51.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 957**	**1 696**	**-**	**-**	**136**	**6.9%**	**1 534**	**90.5%**	**(136)**	**(8.0%)**	**1 534**	**90.5%**	**173**	**132.8%**	**(178.2%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 957	1 696	-	-	136	6.9%	1 534	90.5%	(136)	(8.0%)	1 534	90.5%	173	132.8%	(178.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**366 849**	**411 154**	**105 293**	**28.7%**	**41 864**	**11.4%**	**30 591**	**7.4%**	**(16 943)**	**(4.1%)**	**160 805**	**39.1%**	**80 380**	**74.8%**	**(121.1%)**
Property rates	83 613	96 122	12 582	15.0%	21 511	25.7%	8 953	9.3%	(472)	(.5%)	42 574	44.3%	78 129	158.4%	(100.6%)
Service charges	**8 218**	**9 592**	**1**	**-**	**(2 199)**	**(26.8%)**	**(4 259)**	**(44.4%)**	**(318)**	**(3.3%)**	**(6 774)**	**(70.6%)**	**-**	**2.8%**	**(100.0%)**
Other revenue	30 050	32 608	2 368	7.9%	(50)	(.2%)	171	.5%	(380)	(1.2%)	2 109	6.5%	2 236	23.4%	(117.0%)
Transfers and Subsidies - Operational	206 014	232 881	63 842	31.0%	32 656	15.9%	30 057	12.9%	(7 583)	(3.3%)	118 972	51.1%	15	93.9%	(50 309.0%)
Transfers and Subsidies - Capital	30 640	32 640	26 500	86.5%	(10 054)	(32.8%)	(4 331)	(13.3%)	(8 191)	(25.1%)	3 924	12.0%	-	17.5%	(100.0%)
Interest	8 312	7 312	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(324 244)**	**(441 438)**	**(131)**	**-**	**(15 262)**	**4.7%**	**(20 945)**	**4.7%**	**(10 227)**	**2.3%**	**(46 566)**	**10.5%**	**(567)**	**1.5%**	**1 702.7%**
Suppliers and employees	(321 642)	(439 484)	(131)	-	(15 262)	4.7%	(20 945)	4.8%	(10 227)	2.3%	(46 566)	10.6%	(567)	1.5%	1 702.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 601)	(1 954)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 605**	**(30 285)**	**105 161**	**246.8%**	**26 602**	**62.4%**	**9 646**	**(31.9%)**	**(27 170)**	**89.7%**	**114 239**	**(377.2%)**	**79 813**	**388.7%**	**(134.0%)**
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	**(47 552)**	**(54 625)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(.3%)**	**-**
Capital assets	(47 552)	(54 625)	-	-	-	-	-	-	-	-	-	-	-	(.3%)	-
Net Cash from/(used) Investing Activities	**(47 552)**	**(54 625)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(.3%)**	**-**
Cash Flow from Financing Activities															
Receipts	**(90)**	**(90)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(90)	(90)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(90)**	**(90)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(5 037)**	**(85 000)**	**105 161**	**(2 087.7%)**	**26 602**	**(528.1%)**	**9 646**	**(11.3%)**	**(27 170)**	**32.0%**	**114 239**	**(134.4%)**	**79 813**	**1 048.8%**	**(134.0%)**
Cash/cash equivalents at the year begin:	130 060	205 355	-	-	312 405	240.2%	544 362	265.1%	554 007	269.8%	-	-	435 351	-	27.3%
Cash/cash equivalents at the year end:	**125 022**	**120 356**	**312 405**	**249.9%**	**544 362**	**435.4%**	**554 007**	**460.3%**	**526 838**	**437.7%**	**526 838**	**437.7%**	**515 164**	**228.7%**	**2.3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 189	11.0%	2 187	2.6%	1 921	2.3%	70 601	84.2%	83 898	59.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	205	100.0%	205	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 010	11.3%	298	3.3%	244	2.7%	7 353	82.6%	8 905	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 190	11.1%	884	8.3%	528	4.9%	8 106	75.7%	10 709	7.6%	-	-	-	-
Interest on Arrear Debtor Accounts	27	.1%	39	.1%	51	.2%	28 917	99.6%	29 034	20.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 158)	(61.3%)	26	.3%	982	11.7%	12 563	149.3%	8 413	6.0%	-	-	-	-
Total By Income Source	**6 258**	**4.4%**	**3 435**	**2.4%**	**3 726**	**2.6%**	**127 745**	**90.5%**	**141 164**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	269	.8%	116	.3%	95	.3%	34 399	98.6%	34 879	24.7%	-	-	-	-
Commercial	1 311	7.0%	483	2.6%	427	2.3%	16 412	88.1%	18 634	13.2%	-	-	-	-
Households	4 679	5.5%	2 815	3.3%	3 184	3.7%	74 542	87.5%	85 221	60.4%	-	-	-	-
Other	(2)	(.1%)	20	.8%	20	.8%	2 393	98.4%	2 431	1.7%	-	-	-	-
Total By Customer Group	**6 258**	**4.4%**	**3 435**	**2.4%**	**3 726**	**2.6%**	**127 745**	**90.5%**	**141 164**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	259	100.0%	-	-	-	-	259	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	**259**	**100.0%**	-	-	-	-	**259**	**100.0%**

Contact Details

Municipal Manager	Mrs Thabisile Ndlela	039 976 1202
Financial Manager	Mr Zakhele Mhlongo	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**189 864**	**198 894**	**70 372**	**37.1%**	**59 120**	**31.1%**	**45 246**	**22.7%**	**4 954**	**2.5%**	**179 692**	**90.3%**	**2 435**	**82.6%**	**103.4%**
Property rates	7 813	7 812	7 813	100.0%	(1)	-	-	-	-	-	7 812	100.0%	(10)	(10.2%)	(100.0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	100	120	8	8.2%	74	73.5%	13	10.9%	14	11.6%	109	90.6%	75	171.3%	(81.4%)
Interest earned - external investments	6 500	7 000	1 789	27.5%	1 634	25.1%	1 747	25.0%	2 016	28.8%	7 186	102.7%	1 890	72.3%	6.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	16	6	2	15.1%	1	8.9%	5	78.4%	3	52.8%	12	195.4%	(3)	45.1%	(203.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	174 703	182 617	60 647	34.7%	56 802	32.5%	43 437	23.8%	2 799	1.5%	163 684	89.6%	126	86.9%	2 128.9%
Other revenue	408	1 039	112	27.5%	611	149.8%	44	4.2%	122	11.8%	889	85.6%	358	76.3%	(65.9%)
Gains	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**234 878**	**267 864**	**48 483**	**20.6%**	**57 301**	**24.4%**	**52 842**	**19.7%**	**56 341**	**21.0%**	**214 967**	**80.3%**	**45 086**	**65.1%**	**25.0%**
Employee related costs	78 792	78 792	15 939	20.2%	20 092	25.5%	16 173	20.5%	15 905	20.2%	68 110	86.4%	15 989	84.1%	(.5%)
Remuneration of councillors	18 351	18 351	4 214	23.0%	3 981	21.7%	3 906	21.3%	4 654	25.4%	16 754	91.3%	4 365	93.6%	6.6%
Debt impairment	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 350	30 350	7 208	23.8%	5 413	17.8%	5 438	17.9%	5 477	18.0%	23 536	77.5%	3 596	67.0%	52.3%
Finance charges	32	32	0	.6%	-	-	-	-	-	-	0	.6%	8	36.7%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 299	4 032	151	4.6%	144	4.4%	193	4.8%	580	14.4%	1 069	26.5%	685	23.9%	(15.3%)
Contracted services	58 054	87 502	13 777	23.7%	20 477	35.3%	21 172	24.2%	18 600	21.3%	74 026	84.6%	8 621	40.8%	115.7%
Transfers and subsidies	8 620	9 540	1 457	16.9%	1 713	19.9%	1 280	13.4%	2 044	21.4%	6 496	68.1%	2 679	78.0%	(23.7%)
Other expenditure	33 381	35 266	5 736	17.2%	5 481	16.4%	4 680	13.3%	9 081	25.7%	24 977	70.8%	9 140	65.6%	(.6%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Surplus/(Deficit)	**(45 014)**	**(68 970)**	**21 888**		**1 819**		**(7 596)**		**(51 387)**		**(35 276)**		**(42 651)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	34 330	34 449	18 245	53.1%	13 768	40.1%	(2 659)	(7.7%)	10 264	29.8%	39 618	115.0%	16 107	99.8%	(36.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(10 684)**	**(34 521)**	**40 134**		**15 587**		**(10 256)**		**(41 123)**		**4 343**		**(26 544)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(10 684)**	**(34 521)**	**40 134**		**15 587**		**(10 256)**		**(41 123)**		**4 343**		**(26 544)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(10 684)**	**(34 521)**	**40 134**		**15 587**		**(10 256)**		**(41 123)**		**4 343**		**(26 544)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(10 684)**	**(34 521)**	**40 134**		**15 587**		**(10 256)**		**(41 123)**		**4 343**		**(26 544)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**62 185**	**114 100**	**11 179**	**18.0%**	**27 740**	**44.6%**	**10 443**	**9.2%**	**20 268**	**17.8%**	**69 630**	**61.0%**	**245 849**	**163.3%**	**(91.8%)**
National Government	34 330	34 330	4 026	11.7%	8 880	25.9%	6 268	18.3%	11 498	33.5%	30 672	89.3%	78 166	266.1%	(85.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	119	206	-	(206)	-	-	-	-	-	-	-	143	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 330**	**34 449**	**4 232**	**12.3%**	**8 675**	**25.3%**	**6 268**	**18.2%**	**11 498**	**33.4%**	**30 672**	**89.0%**	**78 309**	**268.6%**	**(85.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 855	79 651	6 947	24.9%	19 065	68.4%	4 175	5.2%	8 770	11.0%	38 958	48.9%	167 540	132.3%	(94.8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**62 185**	**114 100**	**11 179**	**18.0%**	**27 740**	**44.6%**	**10 443**	**9.2%**	**20 268**	**17.8%**	**69 630**	**61.0%**	**534 815**	**328.3%**	**(96.2%)**
Municipal governance and administration	**9 584**	**26 984**	**252**	**2.6%**	**6 960**	**72.6%**	**3 596**	**13.3%**	**3 909**	**14.5%**	**14 717**	**54.5%**	**413 081**	**1 579.0%**	**(99.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	42	46.8%	(100.0%)
Finance and administration	9 584	26 984	252	2.6%	6 960	72.6%	3 596	13.3%	3 909	14.5%	14 717	54.5%	413 039	1 584.4%	(99.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 708**	**24 021**	**5 178**	**40.7%**	**8 661**	**68.2%**	**301**	**1.3%**	**4 680**	**19.5%**	**18 820**	**78.3%**	**57 732**	**166.3%**	**(91.9%)**
Community and Social Services	9 107	8 846	2 384	26.2%	2 492	27.4%	(127)	(1.4%)	3 449	39.0%	8 198	92.7%	55 057	173.7%	(93.7%)
Sport And Recreation	3 301	14 875	2 794	84.6%	6 169	186.9%	428	2.9%	1 231	8.3%	10 622	71.4%	2 675	122.9%	(54.0%)
Public Safety	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 592**	**62 695**	**5 749**	**14.5%**	**12 119**	**30.6%**	**6 545**	**10.4%**	**11 679**	**18.6%**	**36 093**	**57.6%**	**64 002**	**86.8%**	**(81.8%)**
Planning and Development	914	1 771	-	-	11	1.2%	(11)	(.6%)	181	10.2%	181	10.2%	-	-	(100.0%)
Road Transport	38 678	60 924	5 749	14.9%	12 108	31.3%	6 556	10.8%	11 498	18.9%	35 912	58.9%	64 002	88.9%	(82.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**300**	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	300	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**212 213**	**227 888**	**32 325**	**15.2%**	**(20 692)**	**(9.8%)**	**1 815**	**.8%**	**(57 536)**	**(25.2%)**	**(44 088)**	**(19.3%)**	**171 819**	**93.5%**	**(133.5%)**
Property rates	2 656	2 656	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	500	1 165	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	174 703	182 617	32 236	18.5%	(20 783)	(11.9%)	1 721	.9%	(57 641)	(31.6%)	(44 466)	(24.3%)	171 819	124.5%	(133.5%)
Transfers and Subsidies - Capital	34 330	34 449	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	7 000	89	-	91	-	94	1.3%	104	1.5%	378	5.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(200 997)**	**(226 751)**	**(32 627)**	**16.2%**	**(63 246)**	**31.5%**	**(38 644)**	**17.0%**	**(50 120)**	**22.1%**	**(184 637)**	**81.4%**	**(357 670)**	**157.8%**	**(86.0%)**
Suppliers and employees	(192 345)	(217 179)	(32 627)	17.0%	(63 246)	32.9%	(38 644)	17.8%	(50 120)	23.1%	(184 637)	85.0%	(358 045)	158.0%	(86.0%)
Finance charges	(32)	(32)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 620)	(9 540)	-	-	-	-	-	-	-	-	-	-	375	-	(100.0%)
Net Cash from/(used) Operating Activities	**11 217**	**1 137**	**(303)**	**(2.7%)**	**(83 938)**	**(748.3%)**	**(36 829)**	**(3 239.9%)**	**(107 656)**	**(9 470.7%)**	**(228 726)**	**(20 121.3%)**	**(185 851)**	**(1 628.8%)**	**(42.1%)**
Cash Flow from Investing Activities															
Receipts	**300**	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 185)**	**(114 100)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(62 185)	(114 100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(61 885)**	**(113 800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(50 668)**	**(112 663)**	**(303)**	**.6%**	**(83 938)**	**165.7%**	**(36 829)**	**32.7%**	**(107 656)**	**95.6%**	**(228 726)**	**203.0%**	**(185 851)**	**89.7%**	**(42.1%)**
Cash/cash equivalents at the year begin:	-	-	-	-	(303)	-	(84 241)	-	(121 069)	-	-	-	(201 921)	-	(40.0%)
Cash/cash equivalents at the year end:	(50 668)	(112 663)	(303)	.6%	(84 241)	166.3%	(121 069)	107.5%	(228 726)	203.0%	(228 726)	203.0%	(387 772)	(533.0%)	(41.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	(75)	(.3%)	-	-	28 960	100.3%	28 886	100.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(90)	100.0%	(90)	(.3%)	-	-	-	-
Total By Income Source	-	-	**(75)**	**(.3%)**	-	-	**28 870**	**100.3%**	**28 795**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	(75)	(.5%)	-	-	16 489	100.5%	16 414	57.0%	-	-	-	-
Commercial	-	-	-	-	-	-	7 458	100.0%	7 458	25.9%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 923	100.0%	4 923	17.1%	-	-	-	-
Total By Customer Group	-	-	**(75)**	**(.3%)**	-	-	**28 870**	**100.3%**	**28 795**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	115	89.6%	3	2.5%	0	-	10	7.9%	128	3.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 133	99.2%	(0)	-	-	-	27	.9%	3 160	96.1%
Total	**3 248**	**98.8%**	**3**	**.1%**	**0**	-	**37**	**1.1%**	**3 288**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**205 065**	**203 247**	**29 479**	**14.4%**	**98 030**	**47.8%**	**20 547**	**10.1%**	**50 225**	**24.7%**	**198 280**	**97.6%**	**72 499**	**109.5%**	**(30.7%)**
Property rates	23 621	23 621	8 096	34.3%	5 355	22.7%	1 826	7.7%	4 997	21.2%	20 274	85.8%	6 701	107.3%	(25.4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	41 140	41 140	8 797	21.4%	9 441	22.9%	9 117	22.2%	11 008	26.8%	38 363	93.2%	10 346	95.6%	6.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 736	2 736	707	25.9%	685	25.0%	654	23.9%	699	25.5%	2 745	100.3%	602	101.8%	16.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	777	577	25	3.3%	2	.2%	32	5.6%	232	40.2%	291	50.5%	47	24.4%	390.4%
Interest earned - external investments	7 550	7 550	1 850	24.5%	1 890	25.0%	964	12.8%	1 852	24.5%	6 556	86.8%	2 294	96.2%	(19.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	1 064	300.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 099	2 196	519	16.8%	551	17.8%	487	22.2%	478	21.7%	2 035	92.7%	706	92.3%	(32.4%)
Licences and permits	850	1 750	301	35.4%	265	31.2%	298	17.0%	274	15.6%	1 138	65.0%	303	155.1%	(9.5%)
Agency services	1 470	570	86	5.9%	178	12.1%	106	18.6%	133	23.4%	503	88.4%	91	41.9%	45.8%
Transfers and subsidies	113 079	115 579	870	.8%	78 379	69.3%	3 241	2.8%	29 888	25.9%	112 378	97.2%	32 430	100.4%	(7.8%)
Other revenue	10 743	7 528	8 225	76.6%	1 286	12.0%	3 821	50.8%	664	8.8%	13 997	185.9%	17 915	336.6%	(96.3%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**237 514**	**237 374**	**55 954**	**23.6%**	**44 331**	**18.7%**	**51 810**	**21.8%**	**69 524**	**29.3%**	**221 620**	**93.4%**	**77 576**	**99.5%**	**(10.4%)**
Employee related costs	82 036	82 036	16 614	20.3%	22 053	26.9%	17 319	21.1%	17 992	21.9%	73 978	90.2%	19 738	97.0%	(8.8%)
Remuneration of councillors	13 029	13 029	2 466	18.9%	2 161	16.6%	1 722	13.2%	1 865	14.3%	8 214	63.0%	1 358	68.0%	37.3%
Debt impairment	2 500	2 500	-	-	-	-	-	-	33	1.3%	33	1.3%	17 202	688.1%	(99.8%)
Depreciation and asset impairment	18 801	20 000	-	-	-	-	-	-	21 991	110.0%	21 991	110.0%	-	50.0%	(100.0%)
Finance charges	240	140	1	.3%	-	-	-	-	-	-	1	.6%	-	17.0%	-
Bulk purchases	39 675	39 675	14 158	35.7%	9 311	23.5%	8 314	21.0%	9 421	23.7%	41 205	103.9%	7 579	99.8%	24.3%
Other Materials	1 332	1 332	220	16.5%	244	18.3%	429	32.2%	2 753	206.6%	3 645	273.6%	1 884	159.9%	46.1%
Contracted services	44 003	43 612	14 108	32.1%	1 072	2.4%	18 733	43.0%	8 243	18.9%	42 156	96.7%	20 950	117.9%	(60.7%)
Transfers and subsidies	2 278	255	2 297	100.8%	756	33.2%	(3 053)	(1 198.1%)	515	202.2%	515	202.2%	(60)	119.8%	(959.2%)
Other expenditure	33 618	34 794	6 090	18.1%	8 734	26.0%	8 346	24.0%	6 712	19.3%	29 882	85.9%	8 925	71.3%	(24.8%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(32 449)**	**(34 127)**	**(26 475)**		**53 699**		**(31 263)**		**(19 300)**		**(23 339)**		**(5 077)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	32 464	32 464	4 205	13.0%	9 175	28.3%	13 123	40.4%	6 006	18.5%	32 509	100.1%	(585)	98.8%	(1 127.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	137	-	(137)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15**	**(1 663)**	**(22 271)**		**63 011**		**(18 276)**		**(13 294)**		**9 170**		**(5 661)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**15**	**(1 663)**	**(22 271)**		**63 011**		**(18 276)**		**(13 294)**		**9 170**		**(5 661)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15**	**(1 663)**	**(22 271)**		**63 011**		**(18 276)**		**(13 294)**		**9 170**		**(5 661)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15**	**(1 663)**	**(22 271)**		**63 011**		**(18 276)**		**(13 294)**		**9 170**		**(5 661)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**46 091**	**47 199**	**6 157**	**13.4%**	**10 179**	**22.1%**	**12 193**	**25.8%**	**8 557**	**18.1%**	**37 086**	**78.6%**	**9 402**	**85.2%**	**(9.0%)**
National Government	32 464	30 839	3 996	12.3%	8 322	25.6%	11 134	36.1%	4 950	16.1%	28 403	92.1%	3 819	74.3%	29.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 464**	**30 839**	**3 996**	**12.3%**	**8 322**	**25.6%**	**11 134**	**36.1%**	**4 950**	**16.1%**	**28 403**	**92.1%**	**3 819**	**74.3%**	**29.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 627	16 360	2 161	15.9%	1 857	13.6%	1 058	6.5%	3 607	22.0%	8 683	53.1%	5 583	91.2%	(35.4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**46 091**	**47 199**	**6 157**	**13.4%**	**10 179**	**22.1%**	**12 193**	**25.8%**	**8 557**	**18.1%**	**37 086**	**78.6%**	**9 402**	**85.2%**	**(9.0%)**
Municipal governance and administration	**3 150**	**3 890**	**247**	**7.8%**	**879**	**27.9%**	**751**	**19.3%**	**91**	**2.3%**	**1 968**	**50.6%**	**1 315**	**52.9%**	**(93.1%)**
Executive and Council	-	900	-	-	-	-	734	81.5%	-	-	734	81.5%	-	-	-
Finance and administration	3 150	2 990	247	7.8%	879	27.9%	17	.6%	91	3.1%	1 234	41.3%	1 315	52.9%	(93.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 927**	**3 788**	**1 914**	**48.7%**	**1 388**	**35.3%**	**-**	**-**	**(241)**	**(6.4%)**	**3 061**	**80.8%**	**1 853**	**90.3%**	**(113.0%)**
Community and Social Services	3 927	3 788	1 914	48.7%	1 388	35.3%	-	-	(241)	(6.4%)	3 061	80.8%	1 700	81.2%	(114.2%)
Sport And Recreation	0	0	-	-	-	-	-	-	-	-	-	-	153	92.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 614**	**38 121**	**3 996**	**10.6%**	**7 912**	**21.0%**	**11 442**	**30.0%**	**8 299**	**21.8%**	**31 649**	**83.0%**	**6 214**	**87.0%**	**33.6%**
Planning and Development	3 000	3 000	-	-	-	-	308	10.3%	6 429	214.3%	6 736	224.5%	3 094	98.3%	107.8%
Road Transport	34 614	35 121	3 996	11.5%	7 912	22.9%	11 134	31.7%	1 870	5.3%	24 913	70.9%	3 120	73.8%	(40.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 400**	**1 400**	**-**	**-**	**-**	**-**	**-**	**-**	**407**	**29.1%**	**407**	**29.1%**	**20**	**114.8%**	**1 959.8%**
Energy sources	1 400	1 400	-	-	-	-	-	-	407	29.1%	407	29.1%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	20	114.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**234 195**	**233 126**	**129 035**	**55.1%**	**344 071**	**146.9%**	**(244 507)**	**(104.9%)**	**(6 991)**	**(3.0%)**	**221 607**	**95.1%**	**18 698**	**93.8%**	**(137.4%)**
Property rates	16 534	16 534	2 602	15.7%	6 077	36.8%	7 506	45.4%	4 552	27.5%	20 738	125.4%	5 783	74.1%	(21.3%)
Service charges	**39 095**	**39 095**	**9 642**	**24.7%**	**10 966**	**28.1%**	**10 980**	**28.1%**	**11 476**	**29.4%**	**43 065**	**110.2%**	**10 720**	**80.5%**	**7.1%**
Other revenue	25 473	21 904	49 375	193.8%	(13 724)	(53.9%)	1 718	7.8%	(24 890)	(113.6%)	12 479	57.0%	2 195	70.9%	(1 233.8%)
Transfers and Subsidies - Operational	113 079	115 579	42 074	37.2%	339 899	300.6%	(276 244)	(239.0%)	-	-	105 729	91.5%	-	101.5%	-
Transfers and Subsidies - Capital	32 464	32 464	23 491	72.4%	-	-	10 823	33.3%	-	-	34 314	105.7%	-	107.0%	-
Interest	7 550	7 550	1 850	24.5%	851	11.3%	710	9.4%	1 871	24.8%	5 283	70.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(215 973)**	**(215 833)**	**(55 883)**	**25.9%**	**(58 267)**	**27.0%**	**(53 858)**	**25.0%**	**(46 359)**	**21.5%**	**(214 367)**	**99.3%**	**(17 558)**	**9.1%**	**164.0%**
Suppliers and employees	(215 973)	(215 833)	(55 883)	25.9%	(58 267)	27.0%	(53 858)	25.0%	(46 359)	21.5%	(214 367)	99.3%	(17 558)	9.1%	164.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**18 222**	**17 293**	**73 151**	**401.5%**	**285 804**	**1 568.5%**	**(298 365)**	**(1 725.4%)**	**(53 349)**	**(308.5%)**	**7 240**	**41.9%**	**1 140**	**734.7%**	**(4 780.8%)**
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	**(46 091)**	**(47 199)**	**(8 701)**	**18.9%**	**(13 372)**	**29.0%**	**(12 754)**	**27.0%**	**(9 539)**	**20.2%**	**(44 366)**	**94.0%**	**(13 155)**	**109.5%**	**(27.5%)**
Capital assets	(46 091)	(47 199)	(8 701)	18.9%	(13 372)	29.0%	(12 754)	27.0%	(9 539)	20.2%	(44 366)	94.0%	(13 155)	109.5%	(27.5%)
Net Cash from/(used) Investing Activities	**(46 091)**	**(47 199)**	**(8 701)**	**18.9%**	**(13 372)**	**29.0%**	**(12 754)**	**27.0%**	**(9 539)**	**20.2%**	**(44 366)**	**94.0%**	**(13 155)**	**109.5%**	**(27.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**(23)**	**-**	**(8)**	**-**	**(4)**	**-**	**(35)**	**-**	**(3)**	**-**	**5.9%**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(23)	-	(8)	-	(4)	-	(35)	-	(3)	-	5.9%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(23)	-	(8)	-	(4)	-	(35)	-	(3)	-	5.9%
Net Increase/(Decrease) in cash held	**(27 869)**	**(29 906)**	**64 450**	**(231.3%)**	**272 408**	**(977.5%)**	**(311 127)**	**1 040.3%**	**(62 892)**	**210.3%**	**(37 161)**	**124.3%**	**(12 018)**	**(462.1%)**	**423.3%**
Cash/cash equivalents at the year begin:	33 699	137 933	130 625	387.6%	194 480	577.1%	467 483	338.9%	136 737	99.1%	130 625	94.7%	209 281	35.2%	(34.7%)
Cash/cash equivalents at the year end:	**5 830**	**108 027**	**195 075**	**3 346.3%**	**467 483**	**8 019.3%**	**136 737**	**126.6%**	**73 844**	**68.4%**	**73 844**	**68.4%**	**197 262**	**139.7%**	**(62.6%)**

Part 4: Debtor Age Analysis

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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1	100.0%	-	-	-	-	-	-	1	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	484	95.3%	12	2.4%	-	-	12	2.3%	507	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**485**	**95.3%**	**12**	**2.4%**	-	-	**12**	**2.3%**	**509**	**100.0%**

Contact Details

Municipal Manager	Mr Wt Gumede	039 433 3500
Financial Manager	Ms Sn Vilakazi	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**1 124 639**	**1 126 042**	**352 627**	**31.4%**	**305 343**	**27.2%**	**211 596**	**18.8%**	**182 401**	**16.2%**	**1 051 966**	**93.4%**	**101 483**	**88.2%**	**79.7%**
Property rates	475 785	475 785	173 779	36.5%	126 039	26.5%	123 669	26.0%	41 154	8.6%	464 641	97.7%	39 870	97.8%	3.2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	169 514	170 147	41 320	24.4%	39 141	23.1%	40 259	23.7%	36 734	21.6%	157 454	92.5%	35 961	95.5%	2.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	68 739	68 039	21 861	31.8%	15 351	22.3%	14 930	21.9%	5 245	7.7%	57 387	84.3%	5 102	85.2%	2.8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	466	2 443	532	114.1%	861	184.7%	692	28.3%	939	38.4%	3 024	123.8%	878	72.5%	7.0%
Interest earned - external investments	4 500	5 150	842	18.7%	1 365	30.3%	932	18.1%	1 598	31.0%	4 737	92.0%	1 477	142.5%	8.2%
Interest earned - outstanding debtors	24 092	23 272	7 089	29.4%	7 728	32.1%	8 054	34.6%	8 313	35.7%	31 183	134.0%	7 482	123.8%	11.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 764	21 064	3 056	14.7%	5 556	26.8%	7 121	33.8%	83	.4%	15 816	75.1%	141	4.1%	(41.1%)
Licences and permits	11 698	7 424	2 312	19.8%	1 730	14.8%	1 902	25.6%	2 195	29.6%	8 138	109.6%	1 840	44.5%	19.3%
Agency services	4 000	4 670	1 268	31.7%	1 125	28.1%	1 332	28.5%	1 240	26.5%	4 965	106.3%	1 606	141.6%	(22.8%)
Transfers and subsidies	257 885	259 456	99 770	38.7%	82 632	32.0%	11 413	4.4%	62 735	24.2%	256 551	98.9%	4 300	76.8%	1 358.9%
Other revenue	87 194	88 590	799	.9%	23 814	27.3%	1 291	1.5%	22 165	25.0%	48 070	54.3%	2 825	66.1%	684.6%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 116 811**	**1 152 419**	**210 514**	**18.8%**	**302 381**	**27.1%**	**220 350**	**19.1%**	**281 640**	**24.4%**	**1 014 884**	**88.1%**	**254 165**	**86.7%**	**10.8%**
Employee related costs	415 480	423 008	101 820	24.5%	113 378	27.3%	73 675	17.4%	148 479	35.1%	437 352	103.4%	101 219	94.0%	46.7%
Remuneration of councillors	31 434	27 222	7 066	22.5%	6 432	20.5%	3 982	14.6%	8 768	32.2%	26 249	96.4%	7 066	93.4%	24.1%
Debt impairment	9 600	9 600	787	8.2%	1 218	12.7%	832	8.7%	1 538	16.0%	4 375	45.6%	1 380	43.3%	11.4%
Depreciation and asset impairment	91 916	114 780	-	-	48 045	52.3%	24 022	20.9%	8 036	7.0%	80 104	69.8%	14 264	85.4%	(43.7%)
Finance charges	5 673	5 673	90	1.6%	88	1.6%	81	1.4%	78	1.4%	338	6.0%	60	7.3%	30.0%
Bulk purchases	125 067	125 067	28 169	22.5%	26 911	21.5%	28 699	22.9%	26 619	21.3%	110 398	88.3%	16 682	90.9%	59.6%
Other Materials	12 839	14 695	2 565	20.0%	3 968	30.9%	3 939	26.8%	2 997	20.4%	13 470	91.7%	2 589	88.8%	15.8%
Contracted services	250 244	257 655	41 335	16.5%	64 292	25.7%	50 561	19.6%	48 551	18.8%	204 739	79.5%	66 531	78.8%	(27.0%)
Transfers and subsidies	7 349	10 030	3 147	42.8%	3 582	48.7%	987	9.8%	1 964	19.6%	9 680	96.5%	2 318	78.5%	(15.2%)
Other expenditure	167 210	164 689	25 534	15.3%	34 467	20.6%	33 571	20.4%	34 608	21.0%	128 179	77.8%	42 057	82.5%	(17.7%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 828**	**(26 378)**	**142 113**		**2 962**		**(8 754)**		**(99 239)**		**37 082**		**(152 682)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	133 599	166 441	23 959	17.9%	37 039	27.7%	5 497	3.3%	80 618	48.4%	147 113	88.4%	26 724	79.7%	201.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	11 668	11 668	-	-	-	-	-	-	12 015	103.0%	12 015	103.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**153 095**	**151 731**	**166 072**		**40 002**		**(3 257)**		**(6 607)**		**196 210**		**(125 958)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**153 095**	**151 731**	**166 072**		**40 002**		**(3 257)**		**(6 607)**		**196 210**		**(125 958)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**153 095**	**151 731**	**166 072**		**40 002**		**(3 257)**		**(6 607)**		**196 210**		**(125 958)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**153 095**	**151 731**	**166 072**		**40 002**		**(3 257)**		**(6 607)**		**196 210**		**(125 958)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**161 345**	**190 224**	**29 287**	**18.2%**	**43 703**	**27.1%**	**41 461**	**21.8%**	**55 569**	**29.2%**	**170 020**	**89.4%**	**23 846**	**80.8%**	**133.0%**
National Government	113 638	130 036	21 494	18.9%	31 960	28.1%	31 665	24.4%	43 487	33.4%	128 606	98.9%	5 676	83.8%	666.2%
Provincial Government	3 350	10 730	828	24.7%	1 859	55.5%	1 178	11.0%	537	5.0%	4 402	41.0%	692	97.3%	(22.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	10 146	10 886	3 346	33.0%	5 741	56.6%	1 059	9.7%	739	6.8%	10 885	100.0%	6 864	91.9%	(89.2%)
Transfers recognised - capital	**127 134**	**151 651**	**25 668**	**20.2%**	**39 560**	**31.1%**	**33 901**	**22.4%**	**44 764**	**29.5%**	**143 893**	**94.9%**	**13 232**	**86.1%**	**238.3%**
Borrowing	8 476	10 316	1 185	14.0%	1 626	19.2%	1 755	17.0%	1 124	10.9%	5 689	55.1%	1 740	58.0%	(35.4%)
Internally generated funds	25 735	28 257	2 434	9.5%	2 518	9.8%	5 805	20.5%	9 682	34.3%	20 438	72.3%	8 874	64.9%	9.1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**161 345**	**190 484**	**29 287**	**18.2%**	**43 703**	**27.1%**	**41 461**	**21.8%**	**55 791**	**29.3%**	**170 242**	**89.4%**	**26 371**	**80.8%**	**111.6%**
Municipal governance and administration	**3 489**	**4 694**	**147**	**4.2%**	**468**	**13.4%**	**653**	**13.9%**	**2 523**	**53.7%**	**3 791**	**80.8%**	**894**	**45.7%**	**182.3%**
Executive and Council	225	225	-	-	177	78.5%	5	2.2%	-	-	182	80.7%	155	76.9%	(100.0%)
Finance and administration	3 164	4 372	144	4.5%	202	6.4%	648	14.8%	2 521	57.7%	3 515	80.4%	692	36.8%	264.1%
Internal audit	100	98	3	3.3%	90	89.9%	-	-	2	1.6%	95	97.1%	46	51.2%	(96.6%)
Community and Public Safety	**9 027**	**10 634**	**424**	**4.7%**	**849**	**9.4%**	**2 347**	**22.1%**	**5 630**	**52.9%**	**9 250**	**87.0%**	**1 024**	**89.4%**	**449.9%**
Community and Social Services	5 087	3 554	424	8.3%	849	16.7%	161	4.5%	1 642	46.2%	3 076	86.6%	381	103.3%	331.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	391	97.4%	(100.0%)
Public Safety	3 940	6 940	-	-	-	-	2 185	31.5%	3 873	55.8%	6 058	87.3%	202	16.6%	1 816.3%
Housing	-	140	-	-	-	-	-	-	115	82.5%	115	82.5%	50	60.8%	130.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**128 064**	**151 425**	**26 239**	**20.5%**	**36 873**	**28.8%**	**34 752**	**23.0%**	**44 560**	**29.4%**	**142 424**	**94.1%**	**18 141**	**83.5%**	**145.6%**
Planning and Development	86 781	95 641	10 662	12.3%	13 752	15.8%	33 593	35.1%	29 984	31.4%	87 991	92.0%	12 525	71.1%	139.4%
Road Transport	40 382	54 884	15 578	38.6%	22 789	56.4%	1 054	1.9%	14 209	25.9%	53 630	97.7%	5 405	98.7%	162.9%
Environmental Protection	900	900	-	-	332	36.9%	105	11.6%	367	40.8%	803	89.3%	212	85.6%	73.4%
Trading Services	**17 593**	**18 748**	**1 649**	**9.4%**	**3 702**	**21.0%**	**3 348**	**17.9%**	**2 970**	**15.8%**	**11 669**	**62.2%**	**6 312**	**58.2%**	**(52.9%)**
Energy sources	13 566	15 576	1 472	10.8%	3 563	26.3%	2 809	18.0%	1 932	12.4%	9 776	62.8%	4 326	48.4%	(55.3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 026	3 172	177	4.4%	139	3.4%	539	17.0%	1 038	32.7%	1 893	59.7%	1 986	85.9%	(47.7%)
Other	**3 173**	**4 983**	**828**	**26.1%**	**1 812**	**57.1%**	**360**	**7.2%**	**108**	**2.2%**	**3 108**	**62.4%**	**-**	**97.3%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	1 173 084	1 193 078	337 716	28.8%	357 589	30.5%	468 496	39.3%	189 136	15.9%	1 352 938	113.4%	183 364	100.3%	3.1%
Property rates	427 547	426 737	103 808	24.3%	125 358	29.3%	120 246	28.2%	88 231	20.7%	437 642	102.6%	82 904	103.0%	6.4%
Service charges	**214 430**	**214 428**	**53 434**	**24.9%**	**55 514**	**25.9%**	**54 478**	**25.4%**	**49 537**	**23.1%**	**212 962**	**99.3%**	**49 773**	**171.4%**	**(.5%)**
Other revenue	41 190	37 534	11 697	28.4%	12 822	31.1%	167 511	446.3%	35 410	94.3%	227 440	606.0%	25 174	53.9%	40.7%
Transfers and Subsidies - Operational	334 018	347 133	109 339	32.7%	124 764	37.4%	15 268	4.4%	64 658	18.6%	314 029	90.5%	25 513	122.5%	153.4%
Transfers and Subsidies - Capital	151 399	162 096	59 439	39.3%	39 131	25.8%	110 993	68.5%	(50 218)	(31.0%)	159 345	98.3%	-	46.7%	(100.0%)
Interest	4 500	5 150	-	-	-	-	-	-	1 520	29.5%	1 520	29.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 001 142)**	**(1 048 967)**	**(173 905)**	**17.4%**	**(219 136)**	**21.9%**	**(271 407)**	**25.9%**	**(322 448)**	**30.7%**	**(986 896)**	**94.1%**	**(89 853)**	**9 617.3%**	**258.9%**
Suppliers and employees	(1 002 818)	(1 035 945)	(173 905)	17.3%	(219 136)	21.9%	(271 407)	26.2%	(315 199)	30.4%	(979 647)	94.6%	(89 853)	9 617.3%	250.8%
Finance charges	(5 673)	(5 673)	-	-	-	-	-	-	(336)	5.9%	(336)	5.9%	-	-	(100.0%)
Transfers and grants	7 349	(7 349)	-	-	-	-	-	-	(6 913)	94.1%	(6 913)	94.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**171 942**	**144 112**	**163 811**	**95.3%**	**138 453**	**80.5%**	**197 090**	**136.8%**	**(133 312)**	**(92.5%)**	**366 042**	**254.0%**	**93 512**	**75.0%**	**(242.6%)**
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	**(162 919)**	**(171 926)**	**(33 480)**	**20.6%**	**(47 887)**	**29.4%**	**(40 281)**	**23.4%**	**(63 226)**	**36.8%**	**(184 873)**	**107.5%**	**(25 692)**	**80.7%**	**146.1%**
Capital assets	(162 919)	(171 926)	(33 480)	20.6%	(47 887)	29.4%	(40 281)	23.4%	(63 226)	36.8%	(184 873)	107.5%	(25 692)	80.7%	146.1%
Net Cash from/(used) Investing Activities	**(162 919)**	**(171 926)**	**(33 480)**	**20.6%**	**(47 887)**	**29.4%**	**(40 281)**	**23.4%**	**(63 226)**	**36.8%**	**(184 873)**	**107.5%**	**(25 692)**	**84.7%**	**146.1%**
Cash Flow from Financing Activities															
Receipts	**7 852**	**7 852**	**128**	**1.6%**	**40**	**.5%**	**63**	**.8%**	**79**	**1.0%**	**309**	**3.9%**	**108**	**43.0%**	**(27.1%)**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 476	8 476	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(624)	(624)	128	(20.5%)	40	(6.4%)	63	(10.1%)	79	(12.6%)	309	(49.5%)	108	-	(27.1%)
Payments	**(10 372)**	**(19 318)**	**(10 314)**	**99.4%**	**(8 805)**	**84.9%**	**(8 630)**	**44.7%**	**(8 382)**	**43.4%**	**(36 130)**	**187.0%**	**(6 030)**	**24.8%**	**39.0%**
Repayment of borrowing	(10 372)	(19 318)	(10 314)	99.4%	(8 805)	84.9%	(8 630)	44.7%	(8 382)	43.4%	(36 130)	187.0%	(6 030)	24.8%	39.0%
Net Cash from/(used) Financing Activities	**(2 520)**	**(11 466)**	**(10 186)**	**404.2%**	**(8 765)**	**347.8%**	**(8 567)**	**74.7%**	**(8 303)**	**72.4%**	**(35 821)**	**312.4%**	**(5 922)**	**23.2%**	**40.2%**
Net Increase/(Decrease) in cash held	**6 503**	**(39 280)**	**120 146**	**1 847.5%**	**81 801**	**1 257.9%**	**148 242**	**(377.4%)**	**(204 841)**	**521.5%**	**145 348**	**(370.0%)**	**61 897**	**75.8%**	**(430.9%)**
Cash/cash equivalents at the year begin:	659 242	143 072	133 807	20.3%	239 237	36.3%	321 038	224.4%	469 280	328.0%	133 807	93.5%	1 292 901	636.7%	(63.7%)
Cash/cash equivalents at the year end:	**665 745**	**103 792**	**239 237**	**35.9%**	**321 038**	**48.2%**	**469 280**	**452.1%**	**264 439**	**254.8%**	**264 439**	**254.8%**	**1 354 388**	**127.8%**	**(80.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	40	6.3%	38	5.9%	34	5.3%	533	82.5%	646	.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	14 802	39.6%	5 437	14.5%	1 544	4.1%	15 634	41.8%	37 417	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	654	.2%	113	-	11 063	4.2%	252 926	95.5%	264 756	57.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	28	.1%	3	-	1 914	4.0%	46 445	96.0%	48 389	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 842	2.8%	2 767	2.7%	2 709	2.7%	92 798	91.8%	101 115	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	865	7.8%	75	.7%	169	1.5%	9 925	89.9%	11 034	2.4%	-	-	-	-
Total By Income Source	**19 230**	**4.2%**	**8 433**	**1.8%**	**17 433**	**3.8%**	**418 260**	**90.3%**	**463 357**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 905	3.9%	1 040	2.1%	737	1.5%	45 291	92.5%	48 974	10.6%	-	-	-	-
Commercial	9 484	10.3%	3 493	3.8%	3 843	4.2%	75 153	81.7%	91 973	19.8%	-	-	-	-
Households	7 842	2.4%	3 900	1.2%	12 853	4.0%	297 815	92.4%	322 411	69.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 230**	**4.2%**	**8 433**	**1.8%**	**17 433**	**3.8%**	**418 260**	**90.3%**	**463 357**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 722	89.5%	-	-	-	-	320	10.5%	3 042	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 722**	**89.5%**	**-**	**-**	**-**	**-**	**320**	**10.5%**	**3 042**	**100.0%**

Contact Details

Municipal Manager	Mr Maxwell Mbili	039 688 2021
Financial Manager	Ms Amanda Zuma	039 312 8301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**1 203 406**	**1 099 951**	**332 541**	**27.6%**	**331 390**	**27.5%**	**263 330**	**23.9%**	**132 141**	**12.0%**	**1 059 402**	**96.3%**	**130 771**	**86.7%**	**1.0%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	414 793	330 810	68 250	16.5%	97 155	23.4%	85 764	25.9%	84 047	25.4%	335 215	101.3%	79 472	66.2%	5.8%
Service charges - sanitation revenue	87 084	119 167	23 592	27.1%	25 633	29.4%	28 160	23.6%	29 066	24.4%	106 452	89.3%	22 263	109.2%	30.6%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 500	4 468	2 372	67.8%	(1 171)	(33.5%)	21	.5%	195	4.4%	1 417	31.7%	104	32.2%	87.5%
Interest earned - external investments	12 540	6 263	1 416	11.3%	1 920	15.3%	1 796	28.7%	2 646	42.3%	7 779	124.2%	2 378	254.6%	11.3%
Interest earned - outstanding debtors	-	35 463	11 493	-	10 832	-	12 194	34.4%	12 526	35.3%	47 045	132.7%	11 142	2 326.9%	12.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	(53.2%)	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	4.6%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	593 848	596 924	223 707	37.7%	191 072	32.2%	133 565	22.4%	2 966	.5%	551 310	92.4%	9 419	104.8%	(68.5%)
Other revenue	91 640	6 856	1 709	1.9%	5 949	6.5%	1 830	26.7%	696	10.2%	10 184	148.5%	5 992	14.4%	(88.4%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 349 217**	**1 248 192**	**262 317**	**19.4%**	**307 113**	**22.8%**	**340 144**	**27.3%**	**298 425**	**23.9%**	**1 208 000**	**96.8%**	**227 802**	**74.8%**	**31.0%**
Employee related costs	403 418	381 399	111 313	27.6%	113 749	28.2%	97 419	25.5%	94 285	24.7%	416 766	109.3%	64 082	91.1%	47.1%
Remuneration of councillors	10 650	10 650	2 431	22.8%	2 411	22.6%	2 442	22.9%	2 483	23.3%	9 765	91.7%	2 402	97.2%	3.4%
Debt impairment	95 011	93 240	16 170	17.0%	2 775	2.9%	3 602	3.9%	1 576	1.7%	24 124	25.9%	217	.9%	625.6%
Depreciation and asset impairment	220 272	223 565	18 295	8.3%	34 761	15.8%	102 876	46.0%	49 163	22.0%	205 095	91.7%	68	40.7%	72 196.6%
Finance charges	12 644	20 296	3 826	30.3%	4 384	34.7%	6 882	33.9%	5 537	27.3%	20 629	101.6%	4 435	216.6%	24.8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	146 117	149 598	24 798	17.0%	37 958	26.0%	45 347	30.3%	26 834	17.9%	134 938	90.2%	69 021	92.3%	(61.1%)
Contracted services	158 502	159 805	26 163	16.5%	51 177	32.3%	34 511	21.6%	68 490	42.9%	180 342	112.9%	27 269	63.0%	151.2%
Transfers and subsidies	20 070	20 070	1 439	7.2%	-	-	609	3.0%	7 143	35.6%	9 191	45.8%	16 283	98.4%	(56.1%)
Other expenditure	262 330	182 569	58 748	22.4%	59 033	22.5%	46 455	25.4%	42 913	23.5%	207 149	113.5%	44 263	70.0%	(3.0%)
Losses	20 204	7 000	(865)	(4.3%)	865	4.3%	-	-	(0)	-	(0)	-	(237)	1 350.0%	(100.0%)
Surplus/(Deficit)	**(145 811)**	**(148 241)**	**70 223**		**24 277**		**(76 814)**		**(166 283)**		**(148 597)**		**(97 031)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	285 098	289 096	33 494	11.7%	71 304	25.0%	69 867	24.2%	120 118	41.5%	294 782	102.0%	104 609	85.6%	14.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**139 286**	**140 855**	**103 717**		**95 581**		**(6 947)**		**(46 166)**		**146 185**		**7 578**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**139 286**	**140 855**	**103 717**		**95 581**		**(6 947)**		**(46 166)**		**146 185**		**7 578**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**139 286**	**140 855**	**103 717**		**95 581**		**(6 947)**		**(46 166)**		**146 185**		**7 578**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**139 286**	**140 855**	**103 717**		**95 581**		**(6 947)**		**(46 166)**		**146 185**		**7 578**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**333 548**	**318 871**	**25 074**	**7.5%**	**93 461**	**28.0%**	**69 123**	**21.7%**	**97 843**	**30.7%**	**285 501**	**89.5%**	**113 813**	**64.7%**	**(14.0%)**
National Government	295 098	251 325	(18 782)	(6.4%)	128 415	43.5%	61 397	24.4%	81 604	32.5%	252 633	100.5%	98 586	67.6%	(17.2%)
Provincial Government	-	18 468	-	-	-	-	-	-	5 528	29.9%	5 528	29.9%	-	76.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**295 098**	**269 793**	**(18 782)**	**(6.4%)**	**128 415**	**43.5%**	**61 397**	**22.8%**	**87 132**	**32.3%**	**258 161**	**95.7%**	**98 586**	**68.4%**	**(11.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 450	49 078	43 857	114.1%	(34 954)	(90.9%)	7 726	15.7%	10 711	21.8%	27 339	55.7%	15 227	40.6%	(29.7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**333 687**	**318 871**	**25 074**	**7.5%**	**93 412**	**28.0%**	**69 171**	**21.7%**	**97 843**	**30.7%**	**285 500**	**89.5%**	**113 875**	**64.6%**	**(14.1%)**
Municipal governance and administration	**36 450**	**49 078**	**1 562**	**4.3%**	**6 564**	**18.0%**	**6 065**	**12.4%**	**12 082**	**24.6%**	**26 272**	**53.5%**	**13 420**	**50.2%**	**(10.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	36 450	49 078	1 562	4.3%	6 564	18.0%	6 065	12.4%	12 082	24.6%	26 272	53.5%	13 420	50.2%	(10.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5**	**-**	**5**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**297 098**	**269 793**	**23 513**	**7.9%**	**86 897**	**29.2%**	**63 059**	**23.4%**	**85 756**	**31.8%**	**259 223**	**96.1%**	**100 451**	**66.1%**	**(14.6%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	212 593	169 896	(26 784)	(12.6%)	102 156	48.1%	31 959	18.8%	41 754	24.6%	149 085	87.8%	99 466	65.0%	(58.0%)
Waste Water Management	84 505	99 897	50 296	59.5%	(15 259)	(18.1%)	31 100	31.1%	44 001	44.0%	110 138	110.3%	984	77.0%	4 370.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**140**	**-**	**-**	**-**	**(49)**	**(35.0%)**	**48**	**-**	**-**	**-**	**(1)**	**-**	**5**	**31.0%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**1 343 602**	**1 312 373**	**390 893**	**29.1%**	**464 415**	**34.6%**	**430 087**	**32.8%**	**140 336**	**10.7%**	**1 425 732**	**108.6%**	**(159 320)**	**(4.0%)**	**(188.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	377 863	335 233	84 104	22.3%	88 923	23.5%	94 213	28.1%	84 434	25.2%	351 674	104.9%	-	(.3%)	(100.0%)
Other revenue	87 507	91 257	50 662	57.9%	43 627	49.9%	34 568	37.9%	21 728	23.8%	150 584	165.0%	-	-	(100.0%)
Transfers and Subsidies - Operational	580 672	576 900	223 043	38.4%	180 412	31.1%	133 132	23.1%	2 000	.3%	538 587	93.4%	(156 671)	(8.7%)	(101.3%)
Transfers and Subsidies - Capital	285 098	302 720	31 568	11.1%	150 606	52.8%	167 400	55.3%	30 350	10.0%	379 924	125.5%	(2 650)	(1.2%)	(1 245.4%)
Interest	12 462	6 263	1 515	12.2%	847	6.8%	775	12.4%	1 825	29.1%	4 962	79.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(964 638)**	**(1 212 947)**	**(377 241)**	**39.1%**	**(190 740)**	**19.8%**	**(282 235)**	**23.3%**	**(314 151)**	**25.9%**	**(1 164 368)**	**96.0%**	**(55)**	**-**	**574 258.7%**
Suppliers and employees	(932 110)	(1 180 419)	(373 302)	40.0%	(178 971)	19.2%	(279 073)	23.6%	(307 915)	26.1%	(1 139 260)	96.5%	(55)	-	562 856.2%
Finance charges	(12 458)	(12 458)	(409)	3.3%	(4 072)	32.7%	(3 162)	25.4%	(5 537)	44.4%	(13 179)	105.8%	-	-	(100.0%)
Transfers and grants	(20 070)	(20 070)	(3 531)	17.6%	(7 698)	38.4%	-	-	(700)	3.5%	(11 928)	59.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**378 964**	**99 426**	**13 651**	**3.6%**	**273 674**	**72.2%**	**147 853**	**148.7%**	**(173 815)**	**(174.8%)**	**261 364**	**262.9%**	**(159 375)**	**(17.7%)**	**9.1%**
Cash Flow from Investing Activities															
Receipts	**4 084**	**-**	**(7 747)**	**(189.7%)**	**8 249**	**202.0%**	**(204)**	**-**	**(657)**	**-**	**(359)**	**-**	**237**	**24.1%**	**(377.2%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	4 084	-	(7 772)	(190.3%)	8 274	202.6%	(204)	-	(657)	-	(359)	-	237	24.1%	(377.2%)
Decrease (increase) in non-current investments	0	-	24	24 403.0%	(24)	(24 403.0%)	-	-	-	-	-	-	-	-	-
Payments	**(333 548)**	**(338 174)**	**(39 686)**	**11.9%**	**(70 410)**	**21.1%**	**(75 643)**	**22.4%**	**(94 986)**	**28.1%**	**(280 725)**	**83.0%**	**-**	**-**	**(100.0%)**
Capital assets	(333 548)	(338 174)	(39 686)	11.9%	(70 410)	21.1%	(75 643)	22.4%	(94 986)	28.1%	(280 725)	83.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(329 463)**	**(338 174)**	**(47 433)**	**14.4%**	**(62 161)**	**18.9%**	**(75 847)**	**22.4%**	**(95 643)**	**28.3%**	**(281 084)**	**83.1%**	**237**	**(.1%)**	**(40 447.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(10 925)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	(10 925)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(10 925)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**49 501**	**(249 673)**	**(33 781)**	**(68.2%)**	**211 514**	**427.3%**	**72 006**	**(28.8%)**	**(269 458)**	**107.9%**	**(19 720)**	**7.9%**	**(159 138)**	**1 277.5%**	**69.3%**
Cash/cash equivalents at the year begin:	-	79 481	25	-	19 926	-	226 634	285.1%	149 463	188.0%	25	-	108 002	-	38.4%
Cash/cash equivalents at the year end:	**49 501**	**(170 192)**	**20 089**	**40.6%**	**226 569**	**457.7%**	**298 621**	**(175.5%)**	**15 263**	**(9.0%)**	**15 263**	**(9.0%)**	**(51 131)**	**(70.2%)**	**(129.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 912	3.3%	32 911	3.1%	29 177	2.7%	976 292	91.0%	1 073 293	112.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	11 736	4.1%	7 074	2.5%	6 472	2.3%	257 712	91.1%	282 994	29.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(4)	(.2%)	(3)	(.2%)	(1)	(.1%)	1 645	100.4%	1 638	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14 101)	3.5%	(9 141)	2.3%	(9 065)	2.3%	(368 991)	91.9%	(401 299)	(41.9%)	-	-	-	-
Total By Income Source	**32 543**	**3.4%**	**30 841**	**3.2%**	**26 583**	**2.8%**	**866 659**	**90.6%**	**956 626**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 310	6.7%	1 327	6.8%	894	4.6%	16 008	81.9%	19 539	2.0%	-	-	-	-
Commercial	8 213	5.7%	6 958	4.8%	4 806	3.3%	123 523	86.1%	143 499	15.0%	-	-	-	-
Households	23 078	2.9%	22 572	2.8%	20 943	2.6%	727 110	91.6%	793 703	83.0%	-	-	-	-
Other	(58)	50.5%	(15)	13.2%	(60)	52.0%	18	(15.7%)	(115)	-	-	-	-	-
Total By Customer Group	**32 543**	**3.4%**	**30 841**	**3.2%**	**26 583**	**2.8%**	**866 659**	**90.6%**	**956 626**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	28 146	9.7%	13 467	4.7%	8 722	3.0%	238 541	82.6%	288 876	67.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	1 353	99.2%	-	-	11	.8%	-	-	1 364	.3%
Trade Creditors	44 860	34.7%	16 532	12.8%	7 676	5.9%	60 050	46.5%	129 119	30.4%
Auditor-General	1 199	55.9%	945	44.1%	-	-	-	-	2 144	.5%
Other	3 703	100.0%	-	-	-	-	-	-	3 703	.9%
Total	**79 261**	**18.6%**	**30 945**	**7.3%**	**16 410**	**3.9%**	**298 591**	**70.2%**	**425 207**	**100.0%**

Contact Details

Municipal Manager	Mr Ems Ntombela (Acting)	039 688 5702
Financial Manager	Ms Kushi Audan	082 694 6269

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**188 227**	**192 006**	**10 491**	**5.6%**	**16 116**	**8.6%**	**53 519**	**27.9%**	**22 590**	**11.8%**	**102 716**	**53.5%**	**22 065**	**150.7%**	**2.4%**
Property rates	46 852	48 252	8 010	17.1%	12 238	26.1%	12 597	26.1%	12 851	26.6%	45 696	94.7%	11 411	160.6%	12.6%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 830	2 830	444	15.7%	666	23.5%	666	23.5%	666	23.5%	2 441	86.3%	712	163.0%	(6.5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	675	572	96	14.3%	137	20.3%	141	24.6%	127	22.2%	501	87.7%	151	156.6%	(15.9%)
Interest earned - external investments	2 140	2 140	-	-	-	-	6	.3%	2 461	115.0%	2 466	115.3%	1 172	124.0%	110.0%
Interest earned - outstanding debtors	5 000	7 500	1 634	32.7%	2 871	57.4%	2 662	35.5%	2 699	36.0%	9 866	131.6%	2 544	-	6.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20	20	3	17.0%	1	5.7%	4	20.4%	7	35.5%	16	78.5%	0	19.5%	3 170.0%
Licences and permits	3	3	287	9 573.3%	171	5 706.8%	918	30 583.7%	654	21 806.0%	2 030	67 669.8%	770	138 187.9%	(15.0%)
Agency services	2 550	2 550	-	-	-	-	4	.1%	-	-	4	.1%	-	-	-
Transfers and subsidies	127 954	127 954	-	-	-	-	36 465	28.5%	3 048	2.4%	39 513	30.9%	5 259	140.5%	(42.0%)
Other revenue	203	186	16	7.8%	32	15.9%	57	30.8%	77	41.2%	182	97.8%	46	211.9%	67.1%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**187 227**	**190 953**	**42 253**	**22.6%**	**53 095**	**28.4%**	**33 217**	**17.4%**	**52 900**	**27.7%**	**181 465**	**95.0%**	**68 594**	**119.2%**	**(22.9%)**
Employee related costs	80 558	82 998	18 634	23.1%	24 053	29.9%	21 448	25.8%	20 386	24.6%	84 522	101.8%	19 013	152.8%	7.2%
Remuneration of councillors	11 208	10 558	2 561	22.8%	1 668	14.9%	2 535	24.0%	2 572	24.4%	9 336	88.4%	2 602	147.3%	(1.1%)
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 600	16 600	-	-	115	.7%	-	-	15 279	92.0%	15 394	92.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	97	-	151	-	714	-	423	-	1 384	-	278	122.5%	52.0%
Other Materials	2 673	2 783	120	4.5%	161	6.0%	750	27.0%	1 747	62.8%	2 778	99.8%	751	61.2%	132.6%
Contracted services	47 337	50 867	4 899	10.3%	9 825	20.8%	8 502	16.7%	14 034	27.6%	37 260	73.3%	17 694	106.7%	(20.7%)
Transfers and subsidies	-	-	12 447	-	14 193	-	(4 667)	-	(7 138)	-	14 835	-	22 378	906.1%	(131.9%)
Other expenditure	27 851	26 148	3 496	12.6%	2 929	10.5%	3 935	15.0%	5 596	21.4%	15 956	61.0%	5 878	102.0%	(4.8%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 000**	**1 053**	**(31 763)**		**(36 978)**		**20 301**		**(30 310)**		**(78 749)**		**(46 529)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	28 977	41 477	-	-	-	-	1 846	4.5%	5 000	12.1%	6 846	16.5%	5 000	102.0%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 977**	**42 530**	**(31 763)**		**(36 978)**		**22 147**		**(25 310)**		**(71 903)**		**(41 529)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29 977**	**42 530**	**(31 763)**		**(36 978)**		**22 147**		**(25 310)**		**(71 903)**		**(41 529)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 977**	**42 530**	**(31 763)**		**(36 978)**		**22 147**		**(25 310)**		**(71 903)**		**(41 529)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 977**	**42 530**	**(31 763)**		**(36 978)**		**22 147**		**(25 310)**		**(71 903)**		**(41 529)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**29 977**	**42 477**	**10 424**	**34.8%**	**4 579**	**15.3%**	**5 762**	**13.6%**	**10 179**	**24.0%**	**30 944**	**72.8%**	**7 270**	**3 360.6%**	**40.0%**
National Government	28 977	33 977	7 595	26.2%	4 562	15.7%	5 426	16.0%	9 143	26.9%	26 726	78.7%	6 814	4 092.0%	34.2%
Provincial Government	-	7 500	-	-	-	-	-	-	9	.1%	9	.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 977**	**41 477**	**7 595**	**26.2%**	**4 562**	**15.7%**	**5 426**	**13.1%**	**9 152**	**22.1%**	**26 736**	**64.5%**	**6 814**	**4 092.0%**	**34.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	1 000	2 829	282.9%	16	1.6%	336	33.6%	1 027	102.7%	4 208	420.8%	456	220.7%	125.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**29 977**	**42 477**	**10 424**	**34.8%**	**4 579**	**15.3%**	**5 762**	**13.6%**	**10 179**	**24.0%**	**30 944**	**72.8%**	**9 746**	**3 234.5%**	**4.4%**
Municipal governance and administration	**1 000**	**1 000**	**2 829**	**282.9%**	**16**	**1.6%**	**336**	**33.6%**	**1 027**	**102.7%**	**4 208**	**420.8%**	**456**	**1 326.9%**	**125.4%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	1 000	2 829	282.9%	16	1.6%	336	33.6%	1 027	102.7%	4 208	420.8%	456	1 326.9%	125.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 700**	**2 570**	**456**	**26.8%**	**365**	**21.5%**	**(544)**	**(21.2%)**	**-**	**-**	**277**	**10.8%**	**2 476**	**9 255.7%**	**(100.0%)**
Community and Social Services	1 700	2 150	456	26.8%	365	21.5%	(544)	(25.3%)	-	-	277	12.9%	2 476	18 493.1%	(100.0%)
Sport And Recreation	-	420	-	-	-	-	-	-	-	-	-	-	-	62.1%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 277**	**38 907**	**7 139**	**26.2%**	**4 197**	**15.4%**	**5 970**	**15.3%**	**9 083**	**23.3%**	**26 389**	**67.8%**	**6 814**	**2 639.7%**	**33.3%**
Planning and Development	14 977	22 107	4 340	29.0%	1 292	8.6%	1 703	7.7%	4 932	22.3%	12 266	55.5%	5 714	163.6%	(13.7%)
Road Transport	12 300	16 800	2 798	22.8%	2 905	23.6%	4 268	25.4%	4 151	24.7%	14 122	84.1%	1 100	3 501.9%	277.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**70**	**-**	**70**	**-**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	70	-	70	-	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**205 095**	**218 735**	**4**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**4**	**-**	**(22)**	**.5%**	**(104.5%)**
Property rates	42 166	43 426	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 547	2 547	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 451	3 331	-	-	-	-	-	-	-	-	-	-	(2)	(.3%)	(100.0%)
Transfers and Subsidies - Operational	127 954	127 954	4	-	-	-	-	-	1	-	4	-	(18)	4.6%	(105.4%)
Transfers and Subsidies - Capital	28 977	41 477	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	(2)	-	(100.0%)
Payments	**(166 954)**	**(197 453)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(166 954)	(197 453)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**38 141**	**21 282**	**4**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**4**	**-**	**(22)**	**.5%**	**(104.5%)**
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	**(29 977)**	**(33 977)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(29 977)	(33 977)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(29 977)**	**(33 977)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**8 164**	**(12 695)**	**4**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**4**	**-**	**(22)**	**.5%**	**(104.5%)**
Cash/cash equivalents at the year begin:	-	-	-	-	4	-	4	-	4	-	-	-	274	-	(98.7%)
Cash/cash equivalents at the year end:	**8 164**	**(12 695)**	**4**	**-**	**4**	**-**	**4**	**-**	**4**	**-**	**4**	**-**	**252**	**.5%**	**(98.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 321	12.2%	298	.4%	1 828	2.4%	64 792	85.0%	76 240	43.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	406	4.4%	-	-	141	1.5%	8 645	94.1%	9 192	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	67	3.5%	-	-	26	1.4%	1 789	95.1%	1 882	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 718	1.9%	-	-	955	1.1%	85 942	97.0%	88 615	50.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4)	7.1%	(1)	2.4%	-	-	(50)	90.5%	(55)	-	-	-	-	-
Total By Income Source	**11 508**	**6.5%**	**297**	**.2%**	**2 950**	**1.7%**	**161 119**	**91.6%**	**175 874**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 102	7.6%	-	-	748	1.1%	61 063	91.3%	66 913	38.0%	-	-	-	-
Commercial	3 461	7.6%	180	.4%	1 178	2.6%	40 571	89.4%	45 391	25.8%	-	-	-	-
Households	2 763	4.4%	116	.2%	970	1.6%	58 401	93.8%	62 250	35.4%	-	-	-	-
Other	182	13.8%	-	-	53	4.0%	1 085	82.2%	1 320	.8%	-	-	-	-
Total By Customer Group	**11 508**	**6.5%**	**297**	**.2%**	**2 950**	**1.7%**	**161 119**	**91.6%**	**175 874**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(43)	(78.1%)	13	23.5%	-	-	85	154.6%	55	100.0%
Total	**(43)**	**(78.1%)**	**13**	**23.5%**	**-**	**-**	**85**	**154.6%**	**55**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**489 122**	**498 416**	**127 616**	**26.1%**	**121 334**	**24.8%**	**117 860**	**23.6%**	**106 238**	**21.3%**	**473 049**	**94.9%**	**94 950**	**96.3%**	**11.9%**
Property rates	225 141	227 641	59 220	26.3%	57 168	25.4%	56 619	24.9%	58 663	25.8%	231 671	101.8%	54 767	101.4%	7.1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	121 031	120 832	27 334	22.6%	20 687	17.1%	20 376	16.9%	24 736	20.5%	93 132	77.1%	21 756	81.0%	13.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 473	9 247	2 362	27.9%	2 360	27.9%	2 253	24.4%	2 383	25.8%	9 358	101.2%	1 926	96.5%	23.7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 069	1 240	278	26.0%	327	30.6%	293	23.6%	773	62.4%	1 671	134.7%	494	124.0%	56.4%
Interest earned - external investments	1 988	1 701	311	15.6%	299	15.0%	352	20.7%	573	33.7%	1 535	90.3%	370	73.7%	55.0%
Interest earned - outstanding debtors	11 902	18 486	3 027	25.4%	4 427	37.2%	8 432	45.6%	3 478	18.8%	19 364	104.8%	4 580	125.4%	(24.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	129	1 445	836	646.5%	(796)	(615.8%)	23	1.6%	2 508	173.6%	2 571	177.9%	(416)	82.3%	(703.1%)
Licences and permits	5 673	4 016	663	11.7%	961	16.9%	1 065	26.5%	1 002	25.0%	3 691	91.9%	1 299	95.9%	(22.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	107 019	106 944	32 904	30.7%	34 839	32.6%	27 139	25.4%	10 806	10.1%	105 688	98.8%	8 718	98.1%	23.9%
Other revenue	6 695	6 863	681	10.2%	1 062	15.9%	1 309	19.1%	1 317	19.2%	4 367	63.6%	1 455	92.2%	(9.5%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**488 256**	**498 243**	**128 476**	**26.3%**	**118 251**	**24.2%**	**106 399**	**21.4%**	**126 557**	**25.4%**	**479 682**	**96.3%**	**109 313**	**93.3%**	**15.8%**
Employee related costs	125 605	125 443	29 524	23.5%	30 664	24.4%	29 949	23.9%	31 162	24.8%	121 298	96.7%	30 120	95.8%	3.5%
Remuneration of councillors	10 111	10 248	2 338	23.1%	2 283	22.6%	2 503	24.4%	2 495	24.3%	9 619	93.9%	2 338	94.8%	6.7%
Debt impairment	18 581	8 620	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 046	45 067	18 889	46.0%	15 890	38.7%	6 776	15.0%	14 047	31.2%	55 601	123.4%	15 373	150.0%	(8.6%)
Finance charges	2 799	2 288	663	23.7%	0	-	608	26.6%	0	-	1 272	55.6%	50	69.1%	(99.7%)
Bulk purchases	145 583	149 223	50 982	35.0%	32 615	22.4%	26 913	18.0%	38 092	25.5%	148 602	99.6%	33 050	93.2%	15.3%
Other Materials	1 022	1 675	417	40.8%	166	16.2%	227	13.5%	561	33.5%	1 370	81.8%	251	91.0%	123.1%
Contracted services	93 603	101 949	15 110	16.1%	25 184	26.9%	29 088	28.5%	28 081	27.5%	97 463	95.6%	19 195	93.5%	46.3%
Transfers and subsidies	585	694	90	15.4%	204	34.9%	151	21.7%	209	30.1%	654	94.2%	(2 051)	93.7%	(110.2%)
Other expenditure	49 321	53 036	10 463	21.2%	11 245	22.8%	10 184	19.2%	11 911	22.5%	43 803	82.6%	10 988	78.2%	8.4%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**865**	**173**	**(859)**		**3 083**		**11 461**		**(20 318)**		**(6 634)**		**(14 364)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	20 524	21 644	3 660	17.8%	3 520	17.2%	9 258	42.8%	4 528	20.9%	20 966	96.9%	833	102.8%	443.9%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 389**	**21 817**	**2 800**		**6 603**		**20 719**		**(15 790)**		**14 332**		**(13 531)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**21 389**	**21 817**	**2 800**		**6 603**		**20 719**		**(15 790)**		**14 332**		**(13 531)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 389**	**21 817**	**2 800**		**6 603**		**20 719**		**(15 790)**		**14 332**		**(13 531)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 389**	**21 817**	**2 800**		**6 603**		**20 719**		**(15 790)**		**14 332**		**(13 531)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**29 048**	**37 653**	**826**	**2.8%**	**2 547**	**8.8%**	**(805)**	**(2.1%)**	**2 680**	**7.1%**	**5 249**	**13.9%**	**7 274**	**71.1%**	**(63.2%)**
National Government	20 524	21 644	759	3.7%	2 611	12.7%	(1 141)	(5.3%)	(476)	(2.2%)	1 752	8.1%	1 679	87.9%	(128.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 524**	**21 644**	**759**	**3.7%**	**2 611**	**12.7%**	**(1 141)**	**(5.3%)**	**(476)**	**(2.2%)**	**1 752**	**8.1%**	**1 679**	**87.9%**	**(128.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 524	16 010	68	.8%	(63)	(.7%)	337	2.1%	3 156	19.7%	3 497	21.8%	5 594	45.7%	(43.6%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**29 048**	**37 653**	**(492)**	**(1.7%)**	**4 775**	**16.4%**	**8 839**	**23.5%**	**12 633**	**33.6%**	**25 756**	**68.4%**	**7 465**	**71.4%**	**69.2%**
Municipal governance and administration	**1 026**	**1 626**	**5**	**.4%**	**151**	**14.7%**	**506**	**31.1%**	**470**	**28.9%**	**1 131**	**69.5%**	**598**	**106.8%**	**(21.5%)**
Executive and Council	247	847	5	1.8%	(5)	(1.8%)	61	7.2%	(13)	(1.5%)	48	5.7%	156	99.9%	(108.1%)
Finance and administration	780	780	-	-	155	19.9%	445	57.1%	482	61.9%	1 083	138.9%	442	109.3%	9.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 435**	**7 843**	**63**	**1.4%**	**(63)**	**(1.4%)**	**-**	**-**	**3 017**	**38.5%**	**3 017**	**38.5%**	**5 194**	**86.5%**	**(41.9%)**
Community and Social Services	435	3 306	63	14.5%	(63)	(14.5%)	-	-	2 783	84.2%	2 783	84.2%	203	96.3%	1 269.9%
Sport And Recreation	-	4 537	-	-	-	-	-	-	234	5.2%	234	5.2%	4 991	78.7%	(95.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	4 000	-	-	-	-	-	-	-	-	-	-	-	-	94.8%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 542**	**23 775**	**(560)**	**(3.0%)**	**4 688**	**25.3%**	**8 333**	**35.1%**	**5 467**	**23.0%**	**17 929**	**75.4%**	**759**	**78.3%**	**620.4%**
Planning and Development	199	199	-	-	-	-	-	-	50	25.2%	50	25.2%	15	58.4%	238.9%
Road Transport	18 343	23 576	(560)	(3.1%)	4 688	25.6%	8 333	35.3%	5 417	23.0%	17 879	75.8%	744	78.7%	628.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 045**	**4 409**	**-**	**-**	**-**	**-**	**-**	**-**	**3 679**	**83.5%**	**3 679**	**83.5%**	**914**	**10.1%**	**302.6%**
Energy sources	1 094	1 094	-	-	-	-	-	-	937	85.6%	937	85.6%	914	86.8%	2.5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 951	3 315	-	-	-	-	-	-	2 742	82.7%	2 742	82.7%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**451 498**	**466 195**	**112 707**	**25.0%**	**103 269**	**22.9%**	**101 331**	**21.7%**	**69 641**	**14.9%**	**386 949**	**83.0%**	**64 207**	**80.7%**	**8.5%**
Property rates	195 873	204 877	99 713	50.9%	91 810	46.9%	83 250	40.6%	62 001	30.3%	336 775	164.4%	57 823	168.1%	7.2%
Service charges	**112 669**	**117 071**	**2 827**	**2.5%**	**3 572**	**3.2%**	**3 421**	**2.9%**	**4 870**	**4.2%**	**14 690**	**12.5%**	**4 262**	**13.2%**	**14.3%**
Other revenue	14 935	14 826	1 726	11.6%	2 098	14.0%	1 852	12.5%	2 705	18.2%	8 380	56.5%	2 004	58.2%	35.0%
Transfers and Subsidies - Operational	107 497	106 076	1 965	1.8%	441	.4%	10 516	9.9%	65	.1%	12 987	12.2%	119	.1%	(45.4%)
Transfers and Subsidies - Capital	20 524	21 644	6 477	31.6%	5 348	26.1%	2 292	10.6%	-	-	14 117	65.2%	-	-	-
Interest	-	1 701	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(422 591)**	**(438 237)**	**520**	**(.1%)**	**2 222**	**(.5%)**	**1 267**	**(.3%)**	**448**	**(.1%)**	**4 457**	**(1.0%)**	**9**	**-**	**4 821.4%**
Suppliers and employees	(419 401)	(435 863)	520	(.1%)	2 222	(.5%)	1 267	(.3%)	448	(.1%)	4 457	(1.0%)	9	-	4 821.4%
Finance charges	(2 799)	(1 788)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(391)	(585)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**28 907**	**27 959**	**113 227**	**391.7%**	**105 491**	**364.9%**	**102 599**	**367.0%**	**70 089**	**250.7%**	**391 406**	**1 399.9%**	**64 217**	**1 107.0%**	**9.1%**
Cash Flow from Investing Activities															
Receipts	**1 900**	**(1 900)**	**-**	**-**	**-**	**-**	**-**	**-**	**(5 718)**	**300.9%**	**(5 718)**	**300.9%**	**(3 818)**	**-**	**49.8%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 900	(1 900)	-	-	-	-	-	-	(5 718)	300.9%	(5 718)	300.9%	(3 818)	-	49.8%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 048)**	**(37 653)**	**-**	**-**	**(3 656)**	**12.6%**	**(9 959)**	**26.4%**	**(15 860)**	**42.1%**	**(29 475)**	**78.3%**	**-**	**-**	**(100.0%)**
Capital assets	(29 048)	(37 653)	-	-	(3 656)	12.6%	(9 959)	26.4%	(15 860)	42.1%	(29 475)	78.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(27 148)**	**(39 554)**	**-**	**-**	**(3 656)**	**13.5%**	**(9 959)**	**25.2%**	**(21 578)**	**54.6%**	**(35 193)**	**89.0%**	**(3 818)**	**7.6%**	**465.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 887)**	**(2 887)**	**(1 367)**	**47.3%**	**-**	**-**	**(1 090)**	**37.8%**	**-**	**-**	**(2 457)**	**85.1%**	**-**	**-**	**-**
Repayment of borrowing	(2 887)	(2 887)	(1 367)	47.3%	-	-	(1 090)	37.8%	-	-	(2 457)	85.1%	-	-	-
Net Cash from/(used) Financing Activities	**(2 887)**	**(2 887)**	**(1 367)**	**47.3%**	**-**	**-**	**(1 090)**	**37.8%**	**-**	**-**	**(2 457)**	**85.1%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 128)**	**(14 482)**	**111 860**	**(9 917.6%)**	**101 835**	**(9 028.7%)**	**91 549**	**(632.2%)**	**48 511**	**(335.0%)**	**353 756**	**(2 442.8%)**	**60 398**	**(1 379.7%)**	**(19.7%)**
Cash/cash equivalents at the year begin:	32 099	22 484	-	-	111 860	348.5%	213 696	950.4%	305 245	1 357.6%	-	-	271 696	-	12.3%
Cash/cash equivalents at the year end:	**30 971**	**8 002**	**111 860**	**361.2%**	**213 696**	**690.0%**	**305 245**	**3 814.4%**	**376 240**	**4 701.5%**	**376 240**	**4 701.5%**	**364 193**	**4 534.8%**	**3.3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	8 717	28.4%	962	3.1%	664	2.2%	20 341	66.3%	30 684	13.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 356	23.4%	4 114	2.8%	3 248	2.2%	105 323	71.6%	147 041	66.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 187	13.0%	306	3.4%	310	3.4%	7 333	80.3%	9 137	4.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	94	6.1%	34	2.2%	29	1.9%	1 397	89.9%	1 554	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	3 361	6.4%	117	.2%	127	.2%	48 592	93.1%	52 198	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 960)	109.4%	20	(.1%)	38	(.2%)	1 827	(9.1%)	(20 075)	(9.1%)	-	-	-	-
Total By Income Source	**25 756**	**11.7%**	**5 553**	**2.5%**	**4 417**	**2.0%**	**184 813**	**83.8%**	**220 539**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(682)	(11.9%)	35	.6%	42	.7%	6 355	110.5%	5 750	2.6%	-	-	-	-
Commercial	643	20.1%	63	2.0%	59	1.8%	2 439	76.1%	3 204	1.5%	-	-	-	-
Households	25 153	13.8%	4 720	2.6%	3 790	2.1%	148 617	81.5%	182 279	82.7%	-	-	-	-
Other	643	2.2%	734	2.5%	526	1.8%	27 403	93.5%	29 306	13.3%	-	-	-	-
Total By Customer Group	**25 756**	**11.7%**	**5 553**	**2.5%**	**4 417**	**2.0%**	**184 813**	**83.8%**	**220 539**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	22 025	100.0%	-	-	-	-	-	-	22 025	85.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	3 662	100.0%	-	-	-	-	-	-	3 662	14.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37	100.0%	-	-	-	-	-	-	37	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**25 724**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**25 724**	**100.0%**

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Financial Manager	Mr Nontobeko 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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**169 603**	**168 268**	**42 584**	**25.1%**	**41 487**	**24.5%**	**30 131**	**17.9%**	**37 340**	**22.2%**	**151 542**	**90.1%**	**21 502**	**87.6%**	**73.7%**
Property rates	18 634	18 636	4 402	23.6%	4 181	22.4%	4 263	22.9%	4 234	22.7%	17 080	91.6%	3 701	-	14.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	80 739	80 739	18 086	22.4%	13 774	17.1%	13 195	16.3%	23 844	29.5%	68 899	85.3%	15 302	75.3%	55.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 068	4 068	1 035	25.5%	1 035	25.5%	1 033	25.4%	1 000	24.6%	4 104	100.9%	992	92.2%	.8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	206	231	65	31.6%	43	21.1%	49	21.1%	76	32.9%	233	100.9%	38	137.7%	100.0%
Interest earned - external investments	281	134	15	5.2%	72	25.7%	18	13.8%	6	4.6%	111	83.2%	-	-	(100.0%)
Interest earned - outstanding debtors	3 844	3 844	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	14	-	(14)	-	-	-	-	-	-	-	8	-	(100.0%)
Fines, penalties and forfeits	4 365	4 365	-	-	2 070	47.4%	-	-	3 727	85.4%	5 797	132.8%	311	9.4%	1 097.9%
Licences and permits	3 540	4 587	1 121	31.7%	1 248	35.2%	1 182	25.8%	790	17.2%	4 340	94.6%	942	69.2%	(16.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	45 555	45 555	17 675	38.8%	16 128	35.4%	10 323	22.7%	1 428	3.1%	45 555	100.0%	186	99.1%	669.0%
Other revenue	8 369	6 108	170	2.0%	2 950	35.2%	67	1.1%	2 235	36.6%	5 422	88.8%	22	1.8%	9 980.8%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**168 754**	**192 062**	**53 248**	**31.6%**	**41 949**	**24.9%**	**40 998**	**21.3%**	**51 658**	**26.9%**	**187 853**	**97.8%**	**38 200**	**79.5%**	**35.2%**
Employee related costs	51 393	51 394	12 978	25.3%	14 083	27.4%	13 718	26.7%	14 006	27.3%	54 784	106.6%	14 686	94.7%	(4.6%)
Remuneration of councillors	2 544	2 544	482	18.9%	734	28.8%	770	30.3%	497	19.6%	2 483	97.6%	485	224.4%	2.6%
Debt impairment	-	8 123	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 217	18 217	-	-	-	-	2 536	13.9%	-	-	2 536	13.9%	-	-	-
Finance charges	-	9 175	2 425	-	2 594	-	3 348	36.5%	5 515	60.1%	13 882	151.3%	-	-	(100.0%)
Bulk purchases	77 849	80 011	30 527	39.2%	18 966	24.4%	16 034	20.0%	20 967	26.2%	86 494	108.1%	17 909	93.5%	17.1%
Other Materials	1 435	1 435	794	55.4%	388	27.1%	920	64.1%	470	32.8%	2 573	179.3%	360	65.9%	30.6%
Contracted services	8 512	8 512	1 837	21.6%	3 197	37.6%	939	11.0%	756	8.9%	6 730	79.1%	1 097	56.9%	(31.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	8 804	12 652	4 204	47.8%	1 987	22.6%	2 734	21.6%	9 445	74.7%	18 371	145.2%	3 663	74.1%	157.8%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**848**	**(23 794)**	**(10 664)**		**(461)**		**(10 867)**		**(14 318)**		**(36 311)**		**(16 698)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	12 463	17 463	8 089	64.9%	2 089	16.8%	1 047	6.0%	6 239	35.7%	17 463	100.0%	-	59.0%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	103	-	(103)	-	-	-	-	-	-	-	15	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 311**	**(6 331)**	**(2 472)**		**1 525**		**(9 821)**		**(8 079)**		**(18 848)**		**(16 683)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13 311**	**(6 331)**	**(2 472)**		**1 525**		**(9 821)**		**(8 079)**		**(18 848)**		**(16 683)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 311**	**(6 331)**	**(2 472)**		**1 525**		**(9 821)**		**(8 079)**		**(18 848)**		**(16 683)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 311**	**(6 331)**	**(2 472)**		**1 525**		**(9 821)**		**(8 079)**		**(18 848)**		**(16 683)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**11 840**	**17 463**	**4 507**	**38.1%**	**3 143**	**26.5%**	**2 152**	**12.3%**	**7 661**	**43.9%**	**17 463**	**100.0%**	**-**	**84.4%**	**(100.0%)**
National Government	11 840	17 463	4 507	38.1%	3 143	26.5%	2 152	12.3%	7 661	43.9%	17 463	100.0%	-	84.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 840**	**17 463**	**4 507**	**38.1%**	**3 143**	**26.5%**	**2 152**	**12.3%**	**7 661**	**43.9%**	**17 463**	**100.0%**	**-**	**84.4%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**11 840**	**17 463**	**5 687**	**48.0%**	**3 165**	**26.7%**	**2 131**	**12.2%**	**7 801**	**44.7%**	**18 784**	**107.6%**	**6**	**111.5%**	**129 922.3%**
Municipal governance and administration	**0**	**0**	**767**	**76 655 700.0%**	**21**	**2 122 000.0%**	**(21)**	**(2 122 300.0%)**	**140**	**14 013 400.0%**	**907**	**90 668 800.0%**	**6**	**-**	**2 235.6%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	0	0	767	76 655 700.0%	21	2 122 000.0%	(21)	(2 122 300.0%)	140	14 013 400.0%	907	90 668 800.0%	6	-	2 235.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 933**	**1 358**	**1 180**	**30.0%**	**-**	**-**	**1 241**	**91.4%**	**-**	**-**	**2 422**	**178.4%**	**-**	**-**	**-**
Community and Social Services	3 933	1 358	1 180	30.0%	-	-	1 241	91.4%	-	-	2 422	178.4%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 907**	**16 105**	**3 740**	**47.3%**	**3 143**	**39.8%**	**910**	**5.7%**	**7 661**	**47.6%**	**15 455**	**96.0%**	**-**	**304.1%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 907	16 105	3 740	47.3%	3 143	39.8%	910	5.7%	7 661	47.6%	15 455	96.0%	-	304.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**163 425**	**171 125**	**52 902**	**32.4%**	**36 028**	**22.0%**	**50 662**	**29.6%**	**22 711**	**13.3%**	**162 304**	**94.8%**	**(5 527)**	**4.2%**	**(510.9%)**
Property rates	16 565	16 565	1 856	11.2%	3 831	23.1%	3 942	23.8%	2 273	13.7%	11 902	71.8%	-	-	(100.0%)
Service charges	**74 699**	**78 736**	**18 587**	**24.9%**	**11 832**	**15.8%**	**21 259**	**27.0%**	**16 956**	**21.5%**	**68 634**	**87.2%**	**-**	**-**	**(100.0%)**
Other revenue	13 862	12 673	5 114	36.9%	2 357	17.0%	7 741	61.1%	3 703	29.2%	18 916	149.3%	-	-	(100.0%)
Transfers and Subsidies - Operational	45 555	45 555	19 764	43.4%	14 893	32.7%	10 928	24.0%	(255)	(.6%)	45 330	99.5%	(5 527)	12.5%	(95.4%)
Transfers and Subsidies - Capital	12 463	17 463	7 581	60.8%	3 116	25.0%	6 766	38.7%	-	-	17 463	100.0%	-	-	-
Interest	281	134	-	-	(0)	-	25	18.8%	35	25.8%	60	44.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(150 537)**	**(161 591)**	**(29 565)**	**19.6%**	**(32 752)**	**21.8%**	**(36 034)**	**22.3%**	**(42 778)**	**26.5%**	**(141 129)**	**87.3%**	**4 582**	**11.0%**	**(1 033.5%)**
Suppliers and employees	(150 537)	(161 591)	(29 303)	19.5%	(32 295)	21.5%	(36 753)	22.7%	(42 778)	26.5%	(141 129)	87.3%	4 582	11.0%	(1 033.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(262)	-	(457)	-	718	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**12 888**	**9 534**	**23 337**	**181.1%**	**3 277**	**25.4%**	**14 628**	**153.4%**	**(20 067)**	**(210.5%)**	**21 175**	**222.1%**	**(944)**	**7.5%**	**2 025.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**3 300**	**-**	**(2 000)**	**-**	**(1 289)**	**-**	**11**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	3 300	-	(2 000)	-	(1 289)	-	11	-	-	-	(100.0%)
Payments	**(11 840)**	**(17 463)**	**-**	**-**	**(35)**	**.3%**	**(12 755)**	**73.0%**	**(3 768)**	**21.6%**	**(16 558)**	**94.8%**	**-**	**-**	**(100.0%)**
Capital assets	(11 840)	(17 463)	-	-	(35)	.3%	(12 755)	73.0%	(3 768)	21.6%	(16 558)	94.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(11 840)**	**(17 463)**	**-**	**-**	**3 265**	**(27.6%)**	**(14 755)**	**84.5%**	**(5 058)**	**29.0%**	**(16 548)**	**94.8%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 387)**	**(6 161)**	**-**	**-**	**-**	**-**	**(5 468)**	**88.7%**	**(63)**	**1.0%**	**(5 531)**	**89.8%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(3 387)	(6 161)	-	-	-	-	(5 468)	88.7%	(63)	1.0%	(5 531)	89.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(3 387)**	**(6 161)**	**-**	**-**	**-**	**-**	**(5 468)**	**88.7%**	**(63)**	**1.0%**	**(5 531)**	**89.8%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(2 339)**	**(14 090)**	**23 337**	**(997.7%)**	**6 542**	**(279.7%)**	**(5 595)**	**39.7%**	**(25 188)**	**178.8%**	**(904)**	**6.4%**	**(944)**	**7.4%**	**2 567.8%**
Cash/cash equivalents at the year begin:	4 500	3 636	-	-	23 337	518.6%	29 880	821.8%	24 284	667.9%	-	-	20 435	-	18.8%
Cash/cash equivalents at the year end:	**2 161**	**(10 455)**	**23 337**	**1 080.0%**	**29 880**	**1 382.7%**	**24 284**	**(232.3%)**	**2 559**	**(24.5%)**	**2 559**	**(24.5%)**	**19 491**	**6.7%**	**(86.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	9 070	24.8%	(3 989)	(10.9%)	(342)	(.9%)	31 781	87.0%	36 520	25.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 696	2.1%	(790)	(.6%)	1 202	.9%	127 979	97.6%	131 087	93.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	767	4.0%	(18)	(.1%)	368	1.9%	17 843	94.1%	18 961	13.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	.6%	(16)	(.4%)	13	.3%	3 940	99.5%	3 959	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(483)	1.0%	(84)	.2%	(333)	.7%	(48 853)	98.2%	(49 752)	(35.3%)	-	-	-	-
Total By Income Source	**12 073**	**8.6%**	**(4 897)**	**(3.5%)**	**909**	**.6%**	**132 690**	**94.3%**	**140 775**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	453	7.9%	(128)	(2.2%)	382	6.6%	5 042	87.7%	5 749	4.1%	-	-	-	-
Commercial	9 705	38.5%	(4 118)	(16.3%)	(202)	(.8%)	19 807	78.6%	25 191	17.9%	-	-	-	-
Households	1 916	1.7%	(651)	(.6%)	729	.7%	107 841	98.2%	109 835	78.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**12 073**	**8.6%**	**(4 897)**	**(3.5%)**	**909**	**.6%**	**132 690**	**94.3%**	**140 775**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	11 485	3.6%	3 787	1.2%	9 291	2.9%	295 083	92.3%	319 647	96.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195	1.8%	(410)	(3.8%)	719	6.7%	10 172	95.3%	10 676	3.2%
Auditor-General	-	-	-	-	-	-	0	100.0%	0	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11 681**	**3.5%**	**3 377**	**1.0%**	**10 011**	**3.0%**	**305 255**	**92.4%**	**330 323**	**100.0%**

Contact Details

Municipal Manager	Mr 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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**58 292**	**58 659**	**24 508**	**42.0%**	**15 931**	**27.3%**	**14 643**	**25.0%**	**(61)**	**(.1%)**	**55 021**	**93.8%**	**4 239**	**101.5%**	**(101.4%)**
Property rates	7 495	7 495	4 003	53.4%	971	13.0%	1 489	19.9%	1 394	18.6%	7 858	104.8%	1 297	80.5%	7.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	87	90	23	26.2%	23	26.2%	23	25.2%	23	25.2%	91	100.8%	21	101.3%	9.2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	702	685	147	20.9%	172	24.5%	171	25.0%	155	22.6%	644	94.1%	188	94.7%	(17.6%)
Interest earned - external investments	800	300	60	7.5%	45	5.6%	92	30.8%	49	16.2%	246	82.0%	174	80.6%	(72.1%)
Interest earned - outstanding debtors	150	193	34	22.7%	43	28.6%	58	29.9%	39	20.0%	173	89.7%	43	101.4%	(10.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	31	33	10	32.2%	11	35.7%	9	26.3%	4	10.9%	34	101.7%	4	91.0%	(2.2%)
Agency services	43	120	197	461.9%	81	189.6%	18	15.0%	236	196.8%	532	443.1%	511	1 599.1%	(53.8%)
Transfers and subsidies	48 019	48 183	19 657	40.9%	14 562	30.3%	12 782	26.5%	(2 051)	(4.3%)	44 949	93.3%	1 489	105.5%	(237.7%)
Other revenue	156	500	378	242.5%	23	14.8%	1	.2%	92	18.4%	494	98.8%	123	81.7%	(25.0%)
Gains	810	1 060	-	-	-	-	-	-	-	-	-	-	390	48.8%	(100.0%)
Operating Expenditure	**68 538**	**66 918**	**17 915**	**26.1%**	**17 440**	**25.4%**	**14 660**	**21.9%**	**14 438**	**21.6%**	**64 452**	**96.3%**	**37 708**	**104.2%**	**(61.7%)**
Employee related costs	34 321	34 871	9 013	26.3%	11 752	34.2%	9 536	27.3%	9 483	27.2%	39 784	114.1%	21 537	103.5%	(56.0%)
Remuneration of councillors	4 708	3 418	696	14.8%	841	17.9%	1 416	41.4%	1 095	32.0%	4 047	118.4%	2 167	78.9%	(49.5%)
Debt impairment	1 649	1 649	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 748	8 748	3 590	41.0%	-	-	-	-	-	-	3 590	41.0%	7 811	243.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	292	194	5	1.6%	25	8.5%	-	-	-	-	30	15.3%	35	55.3%	(100.0%)
Contracted services	9 397	8 518	2 844	30.3%	1 609	17.1%	1 895	22.2%	807	9.5%	7 155	84.0%	2 844	96.7%	(71.6%)
Transfers and subsidies	3 480	4 211	564	16.2%	1 198	34.4%	563	13.4%	1 156	27.4%	3 481	82.7%	1 052	120.8%	9.8%
Other expenditure	5 943	5 310	1 202	20.2%	2 015	33.9%	1 251	23.6%	1 898	35.7%	6 366	119.9%	2 262	85.7%	(16.1%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 245)**	**(8 258)**	**6 593**		**(1 509)**		**(17)**		**(14 500)**		**(9 432)**		**(33 469)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	20 130	20 259	4 463	22.2%	5 547	27.6%	5 080	25.1%	7 659	37.8%	22 749	112.3%	7 025	114.5%	9.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 885**	**12 001**	**11 057**		**4 038**		**5 063**		**(6 840)**		**13 317**		**(26 443)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 885**	**12 001**	**11 057**		**4 038**		**5 063**		**(6 840)**		**13 317**		**(26 443)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 885**	**12 001**	**11 057**		**4 038**		**5 063**		**(6 840)**		**13 317**		**(26 443)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 885**	**12 001**	**11 057**		**4 038**		**5 063**		**(6 840)**		**13 317**		**(26 443)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**20 687**	**21 697**	**5 739**	**27.7%**	**5 033**	**24.3%**	**5 988**	**27.6%**	**4 920**	**22.7%**	**21 680**	**99.9%**	**2 714**	**(124.7%)**	**81.3%**
National Government	20 210	20 210	5 161	25.5%	4 861	24.1%	5 962	29.5%	4 908	24.3%	20 891	103.4%	1 884	(76.8%)	160.5%
Provincial Government	-	-	64	-	-	-	-	-	-	-	64	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 210**	**20 210**	**5 224**	**25.9%**	**4 861**	**24.1%**	**5 962**	**29.5%**	**4 908**	**24.3%**	**20 955**	**103.7%**	**1 884**	**(82.8%)**	**160.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	477	1 487	514	107.8%	172	36.2%	26	1.8%	13	.8%	725	48.8%	829	(628.8%)	(98.5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**20 687**	**21 697**	**5 739**	**27.7%**	**5 033**	**24.3%**	**5 988**	**27.6%**	**4 920**	**22.7%**	**21 680**	**99.9%**	**5 012**	**(86.1%)**	**(1.8%)**
Municipal governance and administration	**120**	**220**	**192**	**160.3%**	**25**	**20.8%**	**26**	**12.0%**	**13**	**5.7%**	**256**	**116.4%**	**310**	**(325.2%)**	**(95.9%)**
Executive and Council	50	150	192	384.6%	25	49.8%	4	2.6%	-	-	221	147.4%	95	18.3%	(100.0%)
Finance and administration	70	70	-	-	-	-	22	32.1%	13	18.0%	35	50.0%	215	(661.3%)	(94.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 707**	**11 618**	**481**	**4.5%**	**1 547**	**14.4%**	**4 838**	**41.6%**	**3 388**	**29.2%**	**10 253**	**88.2%**	**774**	**(136.6%)**	**337.5%**
Community and Social Services	2 707	3 618	417	15.4%	1 547	57.1%	1 569	43.4%	431	11.9%	3 963	109.6%	(202)	(10.3%)	(312.9%)
Sport And Recreation	8 000	8 000	64	.8%	-	-	3 269	40.9%	2 957	37.0%	6 289	78.6%	977	-	202.7%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 860**	**9 860**	**5 066**	**51.4%**	**3 462**	**35.1%**	**1 124**	**11.4%**	**1 520**	**15.4%**	**11 172**	**113.3%**	**3 928**	**(62.6%)**	**(61.3%)**
Planning and Development	2 358	2 358	3 877	164.4%	791	33.5%	724	30.7%	(261)	(11.1%)	5 131	217.6%	3 825	(35.5%)	(106.8%)
Road Transport	7 502	7 502	1 189	15.8%	2 671	35.6%	401	5.3%	1 780	23.7%	6 041	80.5%	103	-	1 627.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**79 622**	**80 031**	**7 447**	**9.4%**	**13 630**	**17.1%**	**13 330**	**16.7%**	**(80)**	**(.1%)**	**34 327**	**42.9%**	**(16 463)**	**(5.3%)**	**(99.5%)**
Property rates	5 846	5 846	-	-	-	-	(0)	-	-	-	(0)	-	-	-	-
Service charges	**69**	**72**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	5 557	5 963	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	48 019	48 019	4 680	9.7%	9 696	20.2%	4 713	9.8%	(275)	(.6%)	18 814	39.2%	(17 202)	(4.6%)	(98.4%)
Transfers and Subsidies - Capital	20 130	20 130	2 768	13.7%	3 934	19.5%	8 617	42.8%	195	1.0%	15 514	77.1%	739	(10.7%)	(73.6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(61 329)**	**(52 310)**	**-**	**-**	**(0)**	**-**	**(0)**	**-**	**(0)**	**-**	**(1)**	**-**	**-**	**-**	**(100.0%)**
Suppliers and employees	(57 849)	(48 099)	-	-	(0)	-	(0)	-	(0)	-	(1)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 480)	(4 211)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**18 293**	**27 721**	**7 447**	**40.7%**	**13 630**	**74.5%**	**13 330**	**48.1%**	**(81)**	**(.3%)**	**34 326**	**123.8%**	**(16 463)**	**(16.5%)**	**(99.5%)**
Cash Flow from Investing Activities															
Receipts	**810**	**810**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(448)**	**(110.1%)**	**(100.0%)**
Proceeds on disposal of PPE	810	810	-	-	-	-	-	-	-	-	-	-	(448)	(110.1%)	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(21 297)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	(21 297)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**810**	**(20 487)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(448)**	**4.0%**	**(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	**19 103**	**7 234**	**7 447**	**39.0%**	**13 630**	**71.4%**	**13 330**	**184.3%**	**(81)**	**(1.1%)**	**34 326**	**474.5%**	**(16 911)**	**(176.8%)**	**(99.5%)**
Cash/cash equivalents at the year begin:	-	-	-	-	7 447	-	24 025	-	37 355	-	-	-	20 865	109.1%	79.0%
Cash/cash equivalents at the year end:	**19 103**	**7 234**	**7 447**	**39.0%**	**24 025**	**125.8%**	**37 355**	**516.4%**	**37 274**	**515.3%**	**37 274**	**515.3%**	**3 954**	**35.8%**	**842.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	45	100.0%	45	.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	685	6.0%	(24)	(.2%)	317	2.8%	10 452	91.5%	11 429	83.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16	9.4%	(0)	-	8	4.4%	151	86.2%	175	1.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	88	8.4%	-	-	57	5.4%	907	86.3%	1 052	7.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	21	2.4%	20	2.3%	846	95.3%	888	6.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	87	100.0%	87	.6%	-	-	-	-
Total By Income Source	**789**	**5.8%**	**(3)**	**-**	**401**	**2.9%**	**12 488**	**91.3%**	**13 675**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	146	2.2%	10	.2%	111	1.7%	6 230	95.9%	6 497	47.5%	-	-	-	-
Commercial	35	3.1%	1	.1%	31	2.7%	1 075	94.1%	1 142	8.4%	-	-	-	-
Households	70	7.4%	4	.4%	38	4.0%	835	88.2%	948	6.9%	-	-	-	-
Other	538	10.6%	(18)	(.4%)	221	4.4%	4 347	85.4%	5 088	37.2%	-	-	-	-
Total By Customer Group	**789**	**5.8%**	**(3)**	**-**	**401**	**2.9%**	**12 488**	**91.3%**	**13 675**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 848	104.6%	-	-	-	-	(125)	(4.6%)	2 722	94.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	150	100.0%	-	-	-	-	0	-	150	5.2%
Total	**2 997**	**104.4%**	**-**	**-**	**-**	**-**	**(125)**	**(4.4%)**	**2 872**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2020/21 Fourth Quarter		Q4 of 2020/21 to Q4 of 2021/22
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**6 418 414**	**6 483 155**	**1 662 125**	**25.9%**	**4 045 446**	**63.0%**	**(1 062 223)**	**(16.4%)**	**1 171 923**	**18.1%**	**5 817 271**	**89.7%**	**820 719**	**287.7%**	**42.8%**
Property rates	1 321 379	1 321 379	314 550	23.8%	839 578	63.5%	(317 520)	(24.0%)	379 193	28.7%	1 215 801	92.0%	197 968	292.4%	91.5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 961 894	2 961 894	752 293	25.4%	1 685 236	56.9%	(706 847)	(23.9%)	817 013	27.6%	2 547 695	86.0%	356 308	268.5%	129.3%
Service charges - water revenue	773 217	773 217	187 780	24.3%	517 276	66.9%	(170 727)	(22.1%)	254 830	33.0%	789 159	102.1%	117 725	317.0%	116.5%
Service charges - sanitation revenue	160 155	160 155	46 195	28.8%	198 845	124.2%	(127 580)	(79.7%)	62 499	39.0%	179 958	112.4%	35 087	338.1%	78.1%
Service charges - refuse revenue	122 557	122 557	27 815	22.7%	74 591	60.9%	(33 736)	(27.5%)	44 284	36.1%	112 955	92.2%	18 140	285.7%	144.1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	30 635	30 635	6 179	20.2%	16 192	52.9%	(4 430)	(14.5%)	7 475	24.4%	25 415	83.0%	3 261	217.7%	129.2%
Interest earned - external investments	16 077	16 077	2 532	15.8%	5 928	36.9%	(1 402)	(8.7%)	3 387	21.1%	10 445	65.0%	3 040	186.4%	11.4%
Interest earned - outstanding debtors	213 289	213 289	45 396	21.3%	131 548	61.7%	(47 559)	(22.3%)	54 901	25.7%	184 286	86.4%	48 810	352.6%	12.5%
Dividends received	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 895	1 895	(1 057)	(55.8%)	(536)	(28.3%)	9 745	514.3%	1 162	61.3%	9 314	491.6%	16 809	1 682.0%	(93.1%)
Licences and permits	1 179	1 179	117	9.9%	459	38.9%	(71)	(6.0%)	478	40.5%	984	83.4%	150	164.1%	218.5%
Agency services	634	634	525	82.8%	1 371	216.2%	1 320	208.2%	(1 077)	(169.8%)	2 139	337.4%	1 522	1 062.9%	(170.7%)
Transfers and subsidies	661 216	725 957	264 700	40.0%	491 117	74.3%	361 568	49.8%	(435 708)	(60.0%)	681 678	93.9%	11 642	307.3%	(3 842.6%)
Other revenue	154 287	154 287	8 400	5.4%	77 142	50.0%	(16 643)	(10.8%)	(11 457)	(7.4%)	57 442	37.2%	10 256	144.9%	(211.7%)
Gains	-	-	6 699	-	6 699	-	(8 342)	-	(5 056)	-	-	-	-	-	(100.0%)
Operating Expenditure	**6 118 414**	**6 240 523**	**1 604 218**	**26.2%**	**3 996 698**	**65.3%**	**(1 288 160)**	**(20.6%)**	**1 436 480**	**23.0%**	**5 749 237**	**92.1%**	**1 348 728**	**308.5%**	**6.5%**
Employee related costs	1 538 090	1 563 391	319 413	20.8%	1 021 124	66.4%	(270 514)	(17.3%)	413 196	26.4%	1 483 219	94.9%	214 978	274.9%	92.2%
Remuneration of councillors	56 333	56 333	12 099	21.5%	31 807	56.5%	(7 130)	(12.7%)	12 753	22.6%	49 529	87.9%	8 060	285.0%	58.2%
Debt impairment	150 000	150 000	2 844	1.9%	292 439	195.0%	(183 361)	(122.2%)	(136 393)	(90.9%)	(24 470)	(16.3%)	294 051	871.6%	(146.4%)
Depreciation and asset impairment	421 872	420 918	97 451	23.1%	259 844	61.6%	(70 136)	(16.7%)	32 835	7.8%	319 995	76.0%	71 032	281.1%	(53.8%)
Finance charges	34 724	34 724	7 519	21.7%	19 306	55.6%	(1 617)	(4.7%)	1 708	4.9%	26 916	77.5%	5 234	331.2%	(67.4%)
Bulk purchases	2 185 393	2 185 393	821 969	37.6%	1 387 556	63.5%	(593 884)	(27.2%)	597 083	27.3%	2 212 725	101.3%	391 580	314.8%	52.5%
Other Materials	830 520	837 717	204 528	24.6%	527 088	63.5%	(134 108)	(16.0%)	224 282	26.8%	821 790	98.1%	150 327	349.7%	49.2%
Contracted services	655 391	731 230	100 967	15.4%	355 950	54.3%	(27 220)	(3.7%)	257 785	35.3%	687 483	94.0%	179 946	247.7%	43.3%
Transfers and subsidies	45 863	61 220	13 953	30.4%	27 807	60.6%	(3 866)	(6.3%)	(19 316)	(31.6%)	18 579	30.3%	5 671	260.2%	(440.6%)
Other expenditure	200 227	199 596	23 474	11.7%	73 352	36.6%	3 337	1.7%	53 309	26.7%	153 472	76.9%	26 565	221.8%	100.7%
Losses	-	-	-	-	425	-	338	-	(763)	-	-	-	1 284	141 926.7%	(159.5%)
Surplus/(Deficit)	**300 000**	**242 632**	**57 907**		**48 747**		**225 937**		**(264 557)**		**68 034**		**(528 009)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	377 297	340 854	(124 718)	(33.1%)	256 520	68.0%	143 140	42.0%	93 906	27.6%	368 848	108.2%	200 794	240.2%	(53.2%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	3 500	88 817	(2 000)	(57.1%)	16 093	459.8%	(4 440)	(5.0%)	(9 653)	(10.9%)	-	-	17 617	-	(154.8%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	2 038	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**680 797**	**672 303**	**(68 812)**		**321 361**		**364 636**		**(180 303)**		**436 882**		**(307 560)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**680 797**	**672 303**	**(68 812)**		**321 361**		**364 636**		**(180 303)**		**436 882**		**(307 560)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**680 797**	**672 303**	**(68 812)**		**321 361**		**364 636**		**(180 303)**		**436 882**		**(307 560)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**680 797**	**672 303**	**(68 812)**		**321 361**		**364 636**		**(180 303)**		**436 882**		**(307 560)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22 Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2020/21 Fourth Quarter		Q4 of 2020/21 to Q4 of 2021/22
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**576 302**	**655 207**	**31 163**	**5.4%**	**-**	**-**	**5 656 770**	**863.4%**	**(5 513 400)**	**(841.5%)**	**174 534**	**26.6%**	**272 403**	**248.8%**	**(2 124.0%)**
National Government	297 079	332 964	30 475	10.3%	-	-	4 948 629	1 486.2%	(3 878 964)	(1 165.0%)	1 100 140	330.4%	354 481	458.6%	(1 194.3%)
Provincial Government	83 648	96 707	40	-	-	-	956	1.0%	364 825	377.2%	365 821	378.3%	3 954	-	9 126.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	137.8%	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	(67)	-	-	-	-	-	67	-	-	-	102	501.8%	(34.3%)
Transfers recognised - capital	**380 727**	**429 671**	**30 448**	**8.0%**	**-**	**-**	**4 949 585**	**1 151.9%**	**(3 514 072)**	**(817.9%)**	**1 465 961**	**341.2%**	**358 537**	**276.6%**	**(1 080.1%)**
Borrowing	100 000	100 000	715	.7%	-	-	129 089	129.1%	(129 804)	(129.8%)	-	-	(86 134)	-	50.7%
Internally generated funds	95 575	125 536	-	-	-	-	578 097	460.5%	(1 869 524)	(1 489.2%)	(1 291 428)	(1 028.7%)	-	-	(100.0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**576 302**	**655 207**	**95 927**	**16.6%**	**359 743**	**62.4%**	**5 574 849**	**850.9%**	**(5 492 822)**	**(838.3%)**	**537 696**	**82.1%**	**357 456**	**293.3%**	**(1 636.6%)**
Municipal governance and administration	**53 226**	**623 159**	**2 601**	**4.9%**	**11 457**	**21.5%**	**8 266**	**1.3%**	**(3 979)**	**(.6%)**	**18 345**	**2.9%**	**1 166**	**75.5%**	**(441.2%)**
Executive and Council	6 972	(13 797)	1 488	21.3%	248	3.6%	36 133	(261.9%)	(35 231)	255.4%	2 639	(19.1%)	88 755	3 615.1%	(139.7%)
Finance and administration	45 844	569 329	1 113	2.4%	11 209	24.4%	(27 867)	(4.9%)	31 252	5.5%	15 706	2.8%	(91 311)	(141.1%)	(134.2%)
Internal audit	410	67 627	-	-	-	-	-	-	-	-	-	-	3 723	-	(100.0%)
Community and Public Safety	**135 199**	**-**	**2 891**	**2.1%**	**25 233**	**18.7%**	**231 720**	**-**	**(208 845)**	**-**	**50 998**	**-**	**17 511**	**60.9%**	**(1 292.6%)**
Community and Social Services	43 382	-	234	.5%	3 962	9.1%	269 180	-	(245 384)	-	27 991	-	6 187	497.4%	(4 065.9%)
Sport And Recreation	2 475	-	-	-	1 560	63.0%	157 596	-	(158 115)	-	1 041	-	1 716	-	(9 311.8%)
Public Safety	2 500	-	-	-	-	-	16	-	126	-	142	-	-	-	(100.0%)
Housing	86 842	-	2 657	3.1%	19 710	22.7%	(195 072)	-	194 529	-	21 824	-	9 607	35.5%	1 924.8%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**113 180**	**-**	**55 472**	**49.0%**	**174 812**	**154.5%**	**2 464 589**	**-**	**(2 455 724)**	**-**	**239 149**	**-**	**324 303**	**1 095.4%**	**(857.2%)**
Planning and Development	34 960	-	-	-	5 278	15.1%	191	-	32 145	-	37 614	-	207 667	680.5%	(84.5%)
Road Transport	78 220	-	55 472	70.9%	169 534	216.7%	2 464 397	-	(2 488 027)	-	201 377	-	116 637	1 306.0%	(2 233.1%)
Environmental Protection	-	-	-	-	-	-	-	-	158	-	158	-	-	-	(100.0%)
Trading Services	**272 097**	**32 048**	**35 030**	**12.9%**	**148 036**	**54.4%**	**2 870 245**	**8 956.1%**	**(2 826 157)**	**(8 818.5%)**	**227 154**	**708.8%**	**15 069**	**462.4%**	**(18 854.7%)**
Energy sources	130 000	31 000	3 678	2.8%	28 453	21.9%	2 210 392	7 130.3%	(2 142 746)	(6 912.1%)	99 778	321.9%	(61 705)	668.2%	3 372.6%
Water Management	137 597	1 048	9 954	7.2%	40 751	29.6%	704 586	67 231.5%	(697 239)	(66 530.5%)	58 052	5 539.3%	58 828	591.9%	(1 285.2%)
Waste Water Management	-	-	18 506	-	71 417	-	(39 990)	-	4 389	-	54 322	-	15 095	321.8%	(70.9%)
Waste Management	4 500	-	2 892	64.3%	7 415	164.8%	(4 743)	-	9 439	-	15 002	-	2 851	284.2%	231.0%
Other	**2 600**	**-**	**(67)**	**(2.6%)**	**206**	**7.9%**	**29**	**-**	**1 883**	**-**	**2 050**	**-**	**(594)**	**268.0%**	**(417.1%)**

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2020/21 Fourth Quarter		Q4 of 2020/21 to Q4 of 2021/22
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**6 172 221**	**6 314 089**	**413 246**	**6.7%**	**(466 481)**	**(7.6%)**	**670 264**	**10.6%**	**484 159**	**7.7%**	**1 101 187**	**17.4%**	**439 391**	**7 828.9%**	**10.2%**
Property rates	1 280 949	1 228 882	256 205	20.0%	(466 481)	(36.4%)	176 340	14.3%	328 507	26.7%	294 571	24.0%	125 941	2 010.0%	160.8%
Service charges	**3 656 794**	**3 708 796**	**81 181**	**2.2%**	**-**	**-**	**-**	**-**	**103 904**	**2.8%**	**185 085**	**5.0%**	**305 702**	**-**	**(66.0%)**
Other revenue	187 699	188 630	142 745	76.0%	-	-	493 924	261.8%	(721 189)	(382.3%)	(84 521)	(44.8%)	74 279	-	(1 070.9%)
Transfers and Subsidies - Operational	661 216	725 957	3 060	.5%	-	-	-	-	725 051	99.9%	728 110	100.3%	72 498	-	900.1%
Transfers and Subsidies - Capital	369 485	429 671	(69 945)	(18.9%)	-	-	-	-	47 887	11.1%	(22 058)	(5.1%)	(139 029)	-	(134.4%)
Interest	16 077	32 154	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 185 393)**	**(5 635 021)**	**(1)**	**-**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**(100.0%)**
Suppliers and employees	(2 185 393)	(5 573 661)	(1)	-	1	-	-	-	-	-	-	-	1	-	(100.0%)
Finance charges	-	(140)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(61 220)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 986 828**	**679 069**	**413 244**	**10.4%**	**(466 480)**	**(11.7%)**	**670 264**	**98.7%**	**484 159**	**71.3%**	**1 101 187**	**162.2%**	**439 392**	**7 846.6%**	**10.2%**
Cash Flow from Investing Activities															
Receipts	**22 607**	**14 281**	**659**	**2.9%**	**17 707**	**78.3%**	**(18 119)**	**(126.9%)**	**-**	**-**	**247**	**1.7%**	**(2 606)**	**(60.1%)**	**(100.0%)**
Proceeds on disposal of PPE	11 311	11 311	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	14 265	0	412	2.9%	17 707	124.1%	(18 119)	(15 098 896.7%)	-	-	0	8.3%	(2 606)	-	(100.0%)
Decrease (increase) in non-current investments	(2 970)	2 970	247	(8.3%)	-	-	-	-	-	-	247	8.3%	-	-	-
Payments	**(17 630)**	**(655 207)**	**-**	**-**	**-**	**-**	**(50 097)**	**7.6%**	**(50 097)**	**7.6%**	**(100 194)**	**15.3%**	**-**	**-**	**(100.0%)**
Capital assets	(17 630)	(655 207)	-	-	-	-	(50 097)	7.6%	(50 097)	7.6%	(100 194)	15.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**4 977**	**(640 926)**	**659**	**13.2%**	**17 707**	**355.8%**	**(68 216)**	**10.6%**	**(50 097)**	**7.8%**	**(99 947)**	**15.6%**	**(2 606)**	**(60.1%)**	**1 822.6%**
Cash Flow from Financing Activities															
Receipts	**100 000**	**100 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(91 638)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	(91 638)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**100 000**	**8 362**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 091 804**	**46 505**	**413 904**	**10.1%**	**(448 773)**	**(11.0%)**	**602 048**	**1 294.6%**	**434 062**	**933.4%**	**1 001 241**	**2 153.0%**	**436 786**	**7 674.3%**	**(.6%)**
Cash/cash equivalents at the year begin:	-	393 332	-	-	413 904	-	(34 869)	(8.9%)	567 179	144.2%	-	-	10 020 625	-	(94.3%)
Cash/cash equivalents at the year end:	**4 091 804**	**439 837**	**413 904**	**10.1%**	**(34 869)**	**(.9%)**	**567 179**	**129.0%**	**1 001 241**	**227.6%**	**1 001 241**	**227.6%**	**10 457 412**	**7 674.3%**	**(90.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	121 880	5.8%	41 166	2.0%	37 988	1.8%	1 903 233	90.4%	2 104 268	39.0%	-	-	12 555 476	596.7%
Trade and Other Receivables from Exchange Transactions - Electrici	169 458	35.7%	37 204	7.8%	13 327	2.8%	254 588	53.6%	474 577	8.8%	-	-	1 103 560	232.5%
Receivables from Non-exchange Transactions - Property Rates	146 382	13.5%	26 741	2.5%	24 916	2.3%	887 711	81.8%	1 085 749	20.1%	-	-	5 231 629	481.8%
Receivables from Exchange Transactions - Waste Water Manageme	26 156	7.8%	6 106	1.8%	5 706	1.7%	297 587	88.7%	335 555	6.2%	-	-	2 107 694	628.1%
Receivables from Exchange Transactions - Waste Management	14 437	7.8%	3 349	1.8%	3 113	1.7%	165 118	88.8%	186 017	3.5%	-	-	1 200 512	645.4%
Receivables from Exchange Transactions - Property Rental Debtors	4 649	8.8%	130	.2%	753	1.4%	47 272	89.5%	52 804	1.0%	-	-	370 066	700.8%
Interest on Arrear Debtor Accounts	36 285	3.8%	19 121	2.0%	17 098	1.8%	881 719	92.4%	954 223	17.7%	-	-	4 931 943	516.9%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 688)	(1.9%)	35	-	411	.2%	201 416	101.6%	198 173	3.7%	-	-	2 247 395	1 134.1%
Total By Income Source	**515 558**	**9.6%**	**133 852**	**2.5%**	**103 312**	**1.9%**	**4 638 644**	**86.0%**	**5 391 367**	**100.0%**	**-**	**-**	**29 748 275**	**551.8%**
Debtors Age Analysis By Customer Group														
Organs of State	47 056	21.5%	6 425	2.9%	5 036	2.3%	160 427	73.3%	218 944	4.1%	-	-	2 348 441	1 072.6%
Commercial	230 055	28.4%	38 861	4.8%	18 994	2.3%	521 918	64.4%	809 828	15.0%	-	-	1 445 118	178.4%
Households	237 854	5.7%	84 731	2.0%	75 127	1.8%	3 743 850	90.4%	4 141 562	76.8%	-	-	24 460 693	590.6%
Other	593	.3%	3 835	1.7%	4 156	1.9%	212 449	96.1%	221 033	4.1%	-	-	1 494 023	675.9%
Total By Customer Group	**515 558**	**9.6%**	**133 852**	**2.5%**	**103 312**	**1.9%**	**4 638 644**	**86.0%**	**5 391 367**	**100.0%**	**-**	**-**	**29 748 275**	**551.8%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	500 692	90.6%	-	-	-	-	51 807	9.4%	552 499	26.5%
Bulk Water	177 470	31.1%	105 247	18.4%	71 604	12.5%	216 483	37.9%	570 803	27.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	180 838	100.0%	-	-	-	-	-	-	180 838	8.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	161 530	81.6%	21 632	10.9%	5 926	3.0%	8 850	4.5%	197 938	9.5%
Auditor-General	384	100.0%	-	-	-	-	-	-	384	-
Other	579 112	100.0%	-	-	-	-	-	-	579 112	27.8%
Total	**1 600 026**	**76.9%**	**126 879**	**6.1%**	**77 530**	**3.7%**	**277 141**	**13.3%**	**2 081 575**	**100.0%**

Contact Details

Municipal Manager	Mrs Nelisiwe Ngcobo	033 392 2601
Financial Manager	Mrs Dudu Ndlovu	033 392 2472

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**110 688**	**100 991**	**38 727**	**35.0%**	**34 928**	**31.6%**	**27 756**	**27.5%**	**9 450**	**9.4%**	**110 862**	**109.8%**	**9 225**	**97.1%**	**2.4%**
Property rates	20 553	21 544	5 014	24.4%	7 433	36.2%	5 603	26.0%	5 601	26.0%	23 652	109.8%	4 820	97.1%	16.2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	597	597	139	23.2%	139	23.3%	139	23.3%	139	23.3%	556	93.1%	133	92.9%	4.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	359	359	-	-	6	1.7%	1	.2%	410	114.3%	417	116.2%	-	-	(100.0%)
Interest earned - external investments	4 000	2 600	366	9.2%	200	5.0%	140	5.4%	1 537	59.1%	2 242	86.2%	1 361	67.4%	13.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	(4)	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	36	4	0	.4%	1	1.7%	1	13.2%	0	2.9%	1	33.4%	2	5.8%	(92.5%)
Licences and permits	7 400	6 400	1 143	15.5%	1 537	20.8%	1 470	23.0%	1 535	24.0%	5 686	88.8%	1 618	71.1%	(5.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	76 559	68 359	31 569	41.2%	25 512	33.3%	19 425	28.4%	54	.1%	76 559	112.0%	913	100.4%	(94.1%)
Other revenue	1 185	1 128	497	41.9%	101	8.6%	978	86.7%	173	15.4%	1 749	155.0%	382	116.4%	(54.7%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**142 902**	**141 151**	**34 632**	**24.2%**	**51 880**	**36.3%**	**26 715**	**18.9%**	**26 504**	**18.8%**	**139 731**	**99.0%**	**28 773**	**85.9%**	**(7.9%)**
Employee related costs	48 558	48 114	10 523	21.7%	13 293	27.4%	10 968	22.8%	13 716	28.5%	48 499	100.8%	10 645	93.1%	28.8%
Remuneration of councillors	6 693	6 693	2 007	30.0%	1 429	21.3%	1 973	29.5%	1 467	21.9%	6 877	102.8%	1 505	93.9%	(2.5%)
Debt impairment	3 140	3 140	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 609	11 599	2 714	23.4%	2 673	23.0%	2 693	23.2%	2 619	22.6%	10 698	92.2%	1 605	78.4%	63.2%
Finance charges	-	-	0	-	-	-	-	-	0	-	1	-	(5)	-	(107.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6 051	957	584	9.7%	1 173	19.4%	504	52.6%	661	69.1%	2 922	305.4%	810	66.8%	(18.3%)
Contracted services	43 396	53 695	11 576	26.7%	26 035	60.0%	5 025	9.4%	4 105	7.6%	46 742	87.1%	5 061	88.9%	(18.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	38	53.6%	(100.0%)
Other expenditure	23 455	16 953	7 228	30.8%	7 277	31.0%	5 551	32.7%	3 608	21.3%	23 663	139.6%	9 113	85.4%	(60.4%)
Losses	-	-	-	-	-	-	-	-	328	-	328	-	-	-	(100.0%)
Surplus/(Deficit)	**(32 214)**	**(40 159)**	**4 095**		**(16 952)**		**1 042**		**(17 055)**		**(28 869)**		**(19 548)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	24 755	60 175	8 494	34.3%	9 578	38.7%	5 408	9.0%	22 694	37.7%	46 175	76.7%	12 184	75.0%	86.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7 459)**	**20 016**	**12 589**		**(7 373)**		**6 450**		**5 640**		**17 306**		**(7 364)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(7 459)**	**20 016**	**12 589**		**(7 373)**		**6 450**		**5 640**		**17 306**		**(7 364)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7 459)**	**20 016**	**12 589**		**(7 373)**		**6 450**		**5 640**		**17 306**		**(7 364)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7 459)**	**20 016**	**12 589**		**(7 373)**		**6 450**		**5 640**		**17 306**		**(7 364)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**31 621**	**70 067**	**8 159**	**25.8%**	**9 066**	**28.7%**	**3 012**	**4.3%**	**19 900**	**28.4%**	**40 137**	**57.3%**	**14 952**	**87.3%**	**33.1%**
National Government	24 755	60 175	6 338	25.6%	8 329	33.6%	2 968	4.9%	5 759	9.6%	23 394	38.9%	11 658	86.5%	(50.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 755**	**60 175**	**6 338**	**25.6%**	**8 329**	**33.6%**	**2 968**	**4.9%**	**5 759**	**9.6%**	**23 394**	**38.9%**	**11 658**	**86.5%**	**(50.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 866	9 892	1 821	26.5%	737	10.7%	44	.4%	14 140	142.9%	16 742	169.2%	3 295	88.6%	329.2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**31 621**	**70 067**	**8 159**	**25.8%**	**9 066**	**28.7%**	**3 012**	**4.3%**	**19 900**	**28.4%**	**40 137**	**57.3%**	**14 952**	**87.3%**	**33.1%**
Municipal governance and administration	**905**	**905**	**-**	**-**	**131**	**14.4%**	**(31)**	**(3.4%)**	**(714)**	**(78.9%)**	**(615)**	**(67.9%)**	**285**	**21.2%**	**(350.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	905	905	-	-	131	14.4%	(31)	(3.4%)	(714)	(78.9%)	(615)	(67.9%)	285	21.2%	(350.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 126**	**2 248**	**1 873**	**11.6%**	**4 245**	**26.3%**	**2 452**	**109.1%**	**2 134**	**94.9%**	**10 705**	**476.2%**	**7 668**	**90.5%**	**(72.2%)**
Community and Social Services	2 965	2 248	858	28.9%	1 016	34.3%	640	28.5%	1 038	46.2%	3 552	158.0%	7 668	90.5%	(86.5%)
Sport And Recreation	13 161	-	1 015	7.7%	3 229	24.5%	1 812	-	1 096	-	7 153	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 590**	**63 780**	**6 286**	**43.1%**	**4 691**	**32.1%**	**591**	**.9%**	**18 479**	**29.0%**	**30 047**	**47.1%**	**6 999**	**93.7%**	**164.0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 590	63 780	6 286	43.1%	4 691	32.1%	591	.9%	18 479	29.0%	30 047	47.1%	6 999	93.7%	164.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**3 134**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**146 381**	**224 885**	**30 000**	**20.5%**	**-**	**-**	**-**	**-**	**(30 000)**	**(13.3%)**	**-**	**-**	**(30 000)**	**-**	**-**
Property rates	17 470	18 313	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**507**	**507**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	8 979	7 891	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	94 669	120 979	30 000	31.7%	-	-	-	-	(30 000)	(24.8%)	-	-	(30 000)	-	-
Transfers and Subsidies - Capital	24 755	74 595	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	2 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(138 212)**	**(120 388)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(138 212)	(120 388)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 168**	**104 497**	**30 000**	**367.3%**	**-**	**-**	**-**	**-**	**(30 000)**	**(28.7%)**	**-**	**-**	**(30 000)**	**-**	**-**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(31 621)**	**(56 067)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(31 621)	(56 067)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(31 621)**	**(56 067)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(23 453)**	**48 430**	**30 000**	**(127.9%)**	-	-	-	-	**(30 000)**	**(61.9%)**	-	-	**(30 000)**	-	-
Cash/cash equivalents at the year begin:	-	-	(144)	-	30 284	-	30 368	-	26 925	-	(144)	-	10 673	.3%	152.3%
Cash/cash equivalents at the year end:	(23 453)	48 430	55 063	(234.8%)	35 347	(150.7%)	27 078	55.9%	13 729	28.3%	13 729	28.3%	(29 059)	(26.9%)	(147.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 968	8.3%	(49)	(.2%)	461	2.0%	21 230	89.9%	23 611	72.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	65	14.7%	(2)	(.4%)	17	3.7%	365	82.0%	445	1.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 428	100.0%	8 428	25.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 033**	**6.3%**	**(50)**	**(.2%)**	**478**	**1.5%**	**30 023**	**92.4%**	**32 484**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	87	13.2%	(1)	(.1%)	22	3.3%	551	83.6%	659	2.0%	-	-	-	-
Commercial	1 467	10.4%	(30)	(.2%)	279	2.0%	12 392	87.8%	14 109	43.4%	-	-	-	-
Households	340	7.3%	(20)	(.4%)	120	2.6%	4 212	90.5%	4 652	14.3%	-	-	-	-
Other	139	1.1%	-	-	57	.4%	12 868	98.5%	13 064	40.2%	-	-	-	-
Total By Customer Group	**2 033**	**6.3%**	**(50)**	**(.2%)**	**478**	**1.5%**	**30 023**	**92.4%**	**32 484**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	66	90.4%	-	-	0	-	7	9.6%	73	10.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	615	95.1%	26	4.1%	(28)	(4.3%)	33	5.2%	647	89.9%
Total	**681**	**94.6%**	**26**	**3.7%**	**(28)**	**(3.9%)**	**40**	**5.6%**	**720**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**118 219**	**118 730**	**47 948**	**40.6%**	**33 703**	**28.5%**	**26 146**	**22.0%**	**7 682**	**6.5%**	**115 479**	**97.3%**	**636**	**94.1%**	**1 108.1%**
Property rates	19 466	19 466	11 510	59.1%	3 084	15.8%	2 677	13.8%	2 013	10.3%	19 285	99.1%	1 757	94.4%	14.6%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	590	928	232	39.3%	232	39.3%	227	24.5%	231	24.9%	923	99.4%	338	141.9%	(31.6%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 127	1 223	256	22.7%	291	25.8%	221	18.1%	320	26.2%	1 089	89.0%	270	94.5%	18.9%
Interest earned - external investments	2 041	1 605	345	16.9%	260	12.7%	382	23.8%	497	31.0%	1 483	92.4%	337	67.3%	47.3%
Interest earned - outstanding debtors	238	288	69	29.1%	73	30.5%	76	26.5%	79	27.6%	297	103.3%	60	111.0%	32.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 764	4 764	1 217	32.3%	1 312	34.8%	(201)	(4.2%)	1 561	32.8%	3 889	81.6%	2 092	129.4%	(25.4%)
Licences and permits	2 333	2 219	276	11.8%	466	20.0%	707	31.8%	486	21.9%	1 935	87.2%	383	86.7%	26.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	85 736	85 386	33 901	39.5%	27 871	32.5%	20 817	24.4%	2 173	2.5%	84 762	99.3%	(1 344)	98.5%	(261.7%)
Other revenue	2 924	2 852	141	4.8%	115	3.9%	1 240	43.5%	298	10.5%	1 795	62.9%	131	26.8%	126.7%
Gains	-	-	-	-	-	-	-	-	22	-	22	-	(3 390)	-	(100.7%)
Operating Expenditure	**143 420**	**142 494**	**28 173**	**19.6%**	**39 221**	**27.3%**	**34 988**	**24.6%**	**38 110**	**26.7%**	**140 492**	**98.6%**	**24 259**	**85.2%**	**57.1%**
Employee related costs	60 427	59 748	12 974	21.5%	17 775	29.4%	13 609	22.8%	14 684	24.6%	59 042	98.8%	12 302	94.2%	19.4%
Remuneration of councillors	6 230	6 230	1 507	24.2%	1 620	26.0%	1 664	26.7%	1 186	19.0%	5 977	95.9%	1 471	96.3%	(19.4%)
Debt impairment	3 994	3 994	462	11.6%	4 073	102.0%	-	-	-	-	4 535	113.5%	-	54.5%	-
Depreciation and asset impairment	20 155	20 155	4 729	23.5%	4 757	23.6%	4 758	23.6%	6 211	30.8%	20 455	101.5%	-	75.3%	(100.0%)
Finance charges	199	199	3	1.5%	4	2.0%	1	.6%	-	-	8	4.0%	6	16.4%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 788	5 390	763	13.2%	1 445	25.0%	1 008	18.7%	1 538	28.5%	4 755	88.2%	1 992	70.4%	(22.8%)
Contracted services	28 127	28 109	6 118	21.8%	8 158	29.0%	6 465	23.0%	8 027	28.6%	28 769	102.3%	9 378	99.2%	(14.4%)
Transfers and subsidies	1 037	1 037	168	16.2%	165	15.9%	108	10.4%	149	14.3%	590	56.9%	156	56.4%	(5.0%)
Other expenditure	17 463	17 632	1 448	8.3%	1 224	7.0%	7 375	41.8%	6 132	34.8%	16 179	91.8%	(1 137)	51.5%	(639.2%)
Losses	-	-	-	-	-	-	-	-	182	-	182	-	92	-	98.8%
Surplus/(Deficit)	**(25 201)**	**(23 763)**	**19 775**		**(5 518)**		**(8 842)**		**(30 428)**		**(25 013)**		**(23 624)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	31 683	37 283	12 639	39.9%	6 189	19.5%	115	.3%	7 867	21.1%	26 810	71.9%	4 110	98.4%	91.4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	21	-	-	-	-	-	-	-	21	-	-	84.6%	-
Surplus/(Deficit) after capital transfers and contributions	**6 482**	**13 519**	**32 435**		**672**		**(8 727)**		**(22 561)**		**1 818**		**(19 514)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**6 482**	**13 519**	**32 435**		**672**		**(8 727)**		**(22 561)**		**1 818**		**(19 514)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 482**	**13 519**	**32 435**		**672**		**(8 727)**		**(22 561)**		**1 818**		**(19 514)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 482**	**13 519**	**32 435**		**672**		**(8 727)**		**(22 561)**		**1 818**		**(19 514)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**33 630**	**41 021**	**6 691**	**19.9%**	**6 453**	**19.2%**	**103**	**.3%**	**7 501**	**18.3%**	**20 749**	**50.6%**	**17 085**	**106.8%**	**(56.1%)**
National Government	29 416	37 416	6 553	22.3%	6 150	20.9%	103	.3%	6 922	18.5%	19 728	52.7%	5 561	114.0%	24.5%
Provincial Government	50	50	-	-	-	-	-	-	60	119.6%	60	119.6%	(2 744)	34.6%	(102.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 466**	**37 466**	**6 553**	**22.2%**	**6 150**	**20.9%**	**103**	**.3%**	**6 982**	**18.6%**	**19 788**	**52.8%**	**2 817**	**112.0%**	**147.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 164	3 556	138	3.3%	304	7.3%	-	-	519	14.6%	961	27.0%	14 269	102.0%	(96.4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**33 630**	**41 383**	**6 691**	**19.9%**	**6 815**	**20.3%**	**103**	**.2%**	**7 501**	**18.1%**	**21 110**	**51.0%**	**17 085**	**106.5%**	**(56.1%)**
Municipal governance and administration	**2 655**	**2 118**	**29**	**1.1%**	**630**	**23.7%**	**-**	**-**	**344**	**16.2%**	**1 003**	**47.3%**	**3 920**	**79.2%**	**(91.2%)**
Executive and Council	5	50	-	-	-	-	-	-	7	14.6%	7	14.6%	635	80.0%	(98.8%)
Finance and administration	2 650	2 068	29	1.1%	630	23.8%	-	-	337	16.3%	995	48.1%	3 286	79.1%	(89.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**890**	**48**	**48.3%**	**-**	**-**	**-**	**-**	**368**	**41.3%**	**416**	**46.7%**	**1 220**	**92.5%**	**(69.9%)**
Community and Social Services	100	890	48	48.3%	-	-	-	-	195	22.0%	244	27.4%	161	77.6%	21.6%
Sport And Recreation	-	-	-	-	-	-	-	-	172	-	172	-	107	99.9%	60.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	951	77.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 874**	**38 374**	**6 614**	**21.4%**	**6 185**	**20.0%**	**103**	**.3%**	**6 789**	**17.7%**	**19 692**	**51.3%**	**11 945**	**118.7%**	**(43.2%)**
Planning and Development	81	81	26	31.8%	36	44.0%	-	-	39	48.6%	101	124.3%	796	414.8%	(95.1%)
Road Transport	30 793	38 293	6 589	21.4%	6 150	20.0%	103	.3%	6 750	17.6%	19 591	51.2%	11 150	115.4%	(39.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**148 919**	**160 874**	**52 984**	**35.6%**	**116 348**	**78.1%**	**89 825**	**55.8%**	**79 881**	**49.7%**	**339 038**	**210.7%**	**52 720**	**121.2%**	**51.5%**
Property rates	11 679	14 599	10 081	86.3%	10 110	86.6%	3 962	27.1%	4 075	27.9%	28 228	193.4%	5 828	282.4%	(30.1%)
Service charges	**354**	**1 083**	**149**	**42.1%**	**144**	**40.8%**	**161**	**14.9%**	**171**	**15.8%**	**626**	**57.8%**	**153**	**-**	**11.5%**
Other revenue	20 177	18 104	3 278	16.2%	5 997	29.7%	3 445	19.0%	11 174	61.7%	23 895	132.0%	793	27.1%	1 309.3%
Transfers and Subsidies - Operational	85 386	85 874	30 220	35.4%	93 290	109.3%	71 223	82.9%	42 709	49.7%	237 442	276.5%	32 709	92.6%	30.6%
Transfers and Subsidies - Capital	29 283	39 723	9 127	31.2%	6 798	23.2%	10 980	27.6%	21 615	54.4%	48 519	122.1%	13 440	179.7%	60.8%
Interest	2 041	1 491	128	6.3%	9	.4%	53	3.6%	138	9.2%	328	22.0%	(204)	-	(167.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(117 896)**	**(117 915)**	**(14 435)**	**12.2%**	**(19 679)**	**16.7%**	**(15 549)**	**13.2%**	**(20 293)**	**17.2%**	**(69 956)**	**59.3%**	**(5 581)**	**9.9%**	**263.6%**
Suppliers and employees	(117 697)	(117 716)	(14 435)	12.3%	(19 679)	16.7%	(15 549)	13.2%	(20 293)	17.2%	(69 956)	59.4%	(5 581)	9.9%	263.6%
Finance charges	(199)	(199)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**31 023**	**42 959**	**38 549**	**124.3%**	**96 669**	**311.6%**	**74 276**	**172.9%**	**59 588**	**138.7%**	**269 082**	**626.4%**	**47 139**	**482.1%**	**26.4%**
Cash Flow from Investing Activities															
Receipts	**0**	**(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	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(38 886)**	**(39 583)**	**(11 506)**	**29.6%**	**(5 880)**	**15.1%**	**(93)**	**.2%**	**(9 528)**	**24.1%**	**(27 006)**	**68.2%**	**(14 820)**	**111.4%**	**(35.7%)**
Capital assets	(38 886)	(39 583)	(11 506)	29.6%	(5 880)	15.1%	(93)	.2%	(9 528)	24.1%	(27 006)	68.2%	(14 820)	111.4%	(35.7%)
Net Cash from/(used) Investing Activities	**(38 886)**	**(39 583)**	**(11 506)**	**29.6%**	**(5 880)**	**15.1%**	**(93)**	**.2%**	**(9 528)**	**24.1%**	**(27 006)**	**68.2%**	**(14 820)**	**109.3%**	**(35.7%)**
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	**(7 863)**	**3 376**	**27 043**	**(343.9%)**	**90 789**	**(1 154.7%)**	**74 183**	**2 197.6%**	**50 060**	**1 483.0%**	**242 075**	**7 171.4%**	**32 319**	**(3 472.6%)**	**54.9%**
Cash/cash equivalents at the year begin:	21 288	-	21 087	99.1%	48 130	226.1%	138 875	-	213 058	-	21 087	-	140 311	100.0%	51.8%
Cash/cash equivalents at the year end:	13 425	3 376	48 130	358.5%	138 875	1 034.4%	213 058	6 311.7%	263 118	7 794.7%	263 118	7 794.7%	172 630	341.2%	52.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	502	1.4%	1 059	2.9%	517	1.4%	34 319	94.3%	36 397	70.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	108	4.2%	84	3.3%	79	3.1%	2 273	89.3%	2 544	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	439	3.4%	435	3.4%	432	3.4%	11 514	89.8%	12 819	24.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37	18.5%	25	12.4%	22	11.0%	117	58.1%	202	.4%	-	-	-	-
Total By Income Source	**1 085**	**2.1%**	**1 603**	**3.1%**	**1 051**	**2.0%**	**48 222**	**92.8%**	**51 961**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	405	1.5%	865	3.3%	404	1.5%	24 562	93.6%	26 236	50.5%	-	-	-	-
Commercial	177	2.1%	216	2.6%	163	2.0%	7 669	93.3%	8 224	15.8%	-	-	-	-
Households	503	2.9%	523	3.0%	484	2.8%	15 992	91.4%	17 501	33.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 085**	**2.1%**	**1 603**	**3.1%**	**1 051**	**2.0%**	**48 222**	**92.8%**	**51 961**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 237	99.6%	-	-	-	-	5	.4%	1 242	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 237**	**99.6%**	**-**	**-**	**-**	**-**	**5**	**.4%**	**1 242**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**992 929**	**1 033 227**	**365 379**	**36.8%**	**294 337**	**29.6%**	**255 303**	**24.7%**	**76 222**	**7.4%**	**991 242**	**95.9%**	**105 539**	**95.0%**	**(27.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	335 363	337 863	81 649	24.3%	69 449	20.7%	84 058	24.9%	67 146	19.9%	302 302	89.5%	77 779	91.9%	(13.7%)
Service charges - sanitation revenue	31 232	26 232	5 879	18.8%	5 615	18.0%	5 441	20.7%	3 735	14.2%	20 670	78.8%	5 317	69.8%	(29.8%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	0	-	0	-	1	-	935	-	936	-	0	-	7 794 858.3%
Interest earned - external investments	548	2 728	512	93.5%	546	99.7%	810	29.7%	1 208	44.3%	3 077	112.8%	39	29.6%	3 028.5%
Interest earned - outstanding debtors	13 936	42 792	14 106	101.2%	13 790	99.0%	4 715	11.0%	1 598	3.7%	34 208	79.9%	11 192	78.6%	(85.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	6 876	-	-	-	6 876	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	611 851	311 952	263 233	43.0%	204 935	33.5%	153 402	49.2%	1 558	.5%	623 129	199.8%	11 209	99.3%	(86.1%)
Other revenue	-	311 659	-	-	1	-	-	-	41	-	43	-	4	-	1 006.6%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**849 995**	**919 209**	**157 734**	**18.6%**	**218 047**	**25.7%**	**223 706**	**24.3%**	**238 782**	**26.0%**	**838 270**	**91.2%**	**224 075**	**79.0%**	**6.6%**
Employee related costs	275 256	260 952	62 704	22.8%	77 527	28.2%	63 210	24.2%	63 588	24.4%	267 029	102.3%	61 715	96.7%	3.0%
Remuneration of councillors	12 957	11 587	2 997	23.1%	2 569	19.8%	2 773	23.9%	2 886	24.9%	11 224	96.9%	2 982	85.6%	(3.2%)
Debt impairment	45 000	125 020	12	-	8	-	202	.2%	32 641	26.1%	32 863	26.3%	-	-	(100.0%)
Depreciation and asset impairment	44 590	44 606	12 062	27.1%	8 032	18.0%	16 067	36.0%	12 841	28.8%	49 002	109.9%	12 118	100.1%	6.0%
Finance charges	20 120	20 120	13	.1%	1 687	8.4%	5 337	26.5%	4 684	23.3%	11 721	58.3%	5 030	49.3%	(6.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	278 588	259 935	22 811	8.2%	82 221	29.5%	84 164	32.4%	65 119	25.1%	254 314	97.8%	79 939	77.4%	(18.5%)
Contracted services	130 852	123 932	40 098	30.6%	25 993	19.9%	32 660	26.4%	44 418	35.8%	143 169	115.5%	49 007	78.7%	(9.4%)
Transfers and subsidies	7 958	9 158	4 585	57.6%	594	7.5%	3 979	43.4%	(0)	-	9 158	100.0%	535	67.8%	(100.0%)
Other expenditure	34 675	63 898	12 453	35.9%	19 417	56.0%	15 314	24.0%	12 606	19.7%	59 790	93.6%	12 748	59.5%	(1.1%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**142 934**	**114 018**	**207 644**		**76 290**		**31 597**		**(162 560)**		**152 971**		**(118 536)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	195 479	278 479	30 226	15.5%	110 429	56.5%	35 600	12.8%	102 224	36.7%	278 479	100.0%	64 032	69.1%	59.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**338 413**	**392 997**	**237 870**		**186 719**		**67 197**		**(60 336)**		**431 450**		**(54 504)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**338 413**	**392 997**	**237 870**		**186 719**		**67 197**		**(60 336)**		**431 450**		**(54 504)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**338 413**	**392 997**	**237 870**		**186 719**		**67 197**		**(60 336)**		**431 450**		**(54 504)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**338 413**	**392 997**	**237 870**		**186 719**		**67 197**		**(60 336)**		**431 450**		**(54 504)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**195 479**	**245 947**	**57 046**	**29.2%**	**(107 566)**	**(55.0%)**	**35 456**	**14.4%**	**322 698**	**131.2%**	**307 634**	**125.1%**	**2 620 979**	**1 216.9%**	**(87.7%)**
National Government	195 479	226 503	57 046	29.2%	(99 166)	(50.7%)	34 900	15.4%	321 399	141.9%	314 179	138.7%	2 499 014	1 424.9%	(87.1%)
Provincial Government	-	15 652	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	435	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**195 479**	**242 590**	**57 046**	**29.2%**	**(99 166)**	**(50.7%)**	**34 900**	**14.4%**	**321 399**	**132.5%**	**314 179**	**129.5%**	**2 499 014**	**1 424.9%**	**(87.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 356	-	-	(8 400)	-	555	16.5%	1 300	38.7%	(6 545)	(195.0%)	121 965	296.2%	(98.9%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**195 479**	**213 686**	**57 046**	**29.2%**	**(107 566)**	**(55.0%)**	**35 456**	**16.6%**	**322 698**	**151.0%**	**307 634**	**144.0%**	**2 620 979**	**1 216.9%**	**(87.7%)**
Municipal governance and administration	**-**	**693**	**-**	**-**	**(1 771)**	**-**	**555**	**80.1%**	**1 300**	**187.5%**	**85**	**12.2%**	**77 759**	**-**	**(98.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Finance and administration	-	693	-	-	(1 771)	-	555	80.1%	1 300	187.5%	85	12.2%	77 755	-	(98.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 586**	**2 249**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 970**	**116.4%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	2 970	-	(100.0%)
Road Transport	2 586	2 249	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**192 893**	**210 744**	**57 046**	**29.6%**	**(105 796)**	**(54.8%)**	**34 900**	**16.6%**	**321 399**	**152.5%**	**307 550**	**145.9%**	**2 540 249**	**1 194.4%**	**(87.3%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	188 893	210 744	52 203	27.6%	(100 592)	(53.3%)	32 802	15.6%	321 399	152.5%	305 811	145.1%	1 718 458	819.7%	(81.3%)
Waste Water Management	4 000	-	4 843	121.1%	(5 203)	(130.1%)	2 098	-	-	-	1 738	-	821 791	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**949 329**	**1 040 680**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**141 999**	**135 361**	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	311 659	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	611 851	311 952	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	195 479	278 979	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	2 728	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(756 945)**	**(762 782)**	**0**	**-**	**(1)**	**-**	**(1)**	**-**	**(119)**	**-**	**(121)**	**-**	**(3)**	**-**	**4 068.9%**
Suppliers and employees	(728 867)	(733 504)	0	-	(1)	-	(1)	-	(119)	-	(121)	-	(3)	-	4 068.9%
Finance charges	(20 120)	(20 120)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 958)	(9 158)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**192 384**	**277 898**	**0**	**-**	**(1)**	**-**	**(1)**	**-**	**(119)**	**-**	**(121)**	**-**	**(3)**	**-**	**4 068.9%**
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	**(195 479)**	**(260 479)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(195 479)	(260 479)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(195 479)**	**(260 479)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(10 962)**	**(10 962)**	**(5 087)**	**46.4%**	**(1 675)**	**15.3%**	**-**	**-**	**-**	**-**	**(6 761)**	**61.7%**	**-**	**-**	**-**
Repayment of borrowing	(10 962)	(10 962)	(5 087)	46.4%	(1 675)	15.3%	-	-	-	-	(6 761)	61.7%	-	-	-
Net Cash from/(used) Financing Activities	**(10 962)**	**(10 962)**	**(5 087)**	**46.4%**	**(1 675)**	**15.3%**	**-**	**-**	**-**	**-**	**(6 761)**	**61.7%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(14 057)**	**6 457**	**(5 086)**	**36.2%**	**(1 676)**	**11.9%**	**(1)**	**-**	**(119)**	**(1.8%)**	**(6 882)**	**(106.6%)**	**(3)**	**-**	**4 068.9%**
Cash/cash equivalents at the year begin:	146 323	82 390	-	-	226 795	155.0%	225 119	273.2%	225 128	273.2%	-	-	(44)	-	(515 927.6%)
Cash/cash equivalents at the year end:	**132 266**	**88 847**	**226 784**	**171.5%**	**225 119**	**170.2%**	**225 128**	**253.4%**	**224 998**	**253.2%**	**224 998**	**253.2%**	**(39)**	**(.9%)**	**(576 974.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(339 345)	(76.3%)	810	.2%	19 025	4.3%	764 510	171.8%	445 000	55.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 901	2.5%	(44)	-	1 044	.9%	110 456	96.6%	114 356	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	172	153.7%	(44)	(39.6%)	33	29.1%	(48)	(43.2%)	112	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	84	100.0%	84	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 256	.5%	(1)	-	609	.3%	239 113	99.2%	240 976	30.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	266	(5.6%)	709	(14.8%)	(52)	1.1%	(5 713)	119.3%	(4 789)	(.6%)	-	-	-	-
Total By Income Source	**(334 750)**	**(42.1%)**	**1 430**	**.2%**	**20 659**	**2.6%**	**1 108 402**	**139.3%**	**795 741**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 473	17.4%	(89)	(.2%)	1 527	3.1%	38 778	79.6%	48 689	6.1%	-	-	-	-
Commercial	6 448	20.0%	23	.1%	2 477	7.7%	23 337	72.3%	32 285	4.1%	-	-	-	-
Households	(315 135)	(49.8%)	572	.1%	14 629	2.3%	932 598	147.4%	632 664	79.5%	-	-	-	-
Other	(34 537)	(42.1%)	924	1.1%	2 025	2.5%	113 689	138.5%	82 102	10.3%	-	-	-	-
Total By Customer Group	**(334 750)**	**(42.1%)**	**1 430**	**.2%**	**20 659**	**2.6%**	**1 108 402**	**139.3%**	**795 741**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	(16 413)	100.0%	-	-	-	-	-	-	(16 413)	(1 232.5%)
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 718	97.9%	67	.6%	(0)	-	160	1.5%	10 945	821.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 745	99.2%	16	.2%	(11)	(.2%)	49	.7%	6 800	510.6%
Total	**1 050**	**78.9%**	**83**	**6.3%**	**(11)**	**(.8%)**	**209**	**15.7%**	**1 332**	**100.0%**

Contact Details

Municipal Manager	Dr Raymond Mb Ngcobo	033 897 6700
Financial Manager	Mr Sipho B Ndabandaba	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**196 536**	**193 501**	**72 812**	**37.0%**	**58 943**	**30.0%**	**48 024**	**24.8%**	**12 963**	**6.7%**	**192 742**	**99.6%**	**20 065**	**102.4%**	**(35.4%)**
Property rates	31 062	28 092	7 091	22.8%	6 955	22.4%	6 979	24.8%	6 937	24.7%	27 962	99.5%	7 575	98.1%	(8.4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 060	2 156	760	24.8%	317	10.3%	323	15.0%	(120)	(5.6%)	1 280	59.3%	736	100.2%	(116.3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	621	487	123	19.8%	124	19.9%	139	28.6%	149	30.6%	535	110.0%	180	114.7%	(17.0%)
Interest earned - external investments	2 317	2 236	524	22.6%	474	20.4%	834	37.3%	678	30.3%	2 509	112.2%	499	89.8%	35.8%
Interest earned - outstanding debtors	8 425	8 776	2 102	25.0%	2 286	27.1%	2 304	26.3%	2 182	24.9%	8 874	101.1%	2 148	103.1%	1.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	573	574	45	7.9%	20	3.5%	107	18.6%	46	8.0%	218	38.0%	315	84.5%	(85.3%)
Licences and permits	3 589	2 809	449	12.5%	591	16.5%	1 059	37.7%	794	28.3%	2 893	103.0%	819	98.7%	(3.0%)
Agency services	1 497	1 970	592	39.5%	393	26.3%	360	18.3%	300	15.2%	1 645	83.5%	569	91.7%	(47.3%)
Transfers and subsidies	144 906	145 906	61 031	42.1%	47 647	32.9%	35 849	24.6%	1 860	1.3%	146 386	100.3%	7 077	103.5%	(73.7%)
Other revenue	485	496	94	19.5%	137	28.3%	72	14.4%	138	27.7%	440	88.8%	148	103.4%	(7.1%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**216 950**	**230 201**	**41 506**	**19.1%**	**62 624**	**28.9%**	**53 841**	**23.4%**	**67 067**	**29.1%**	**225 038**	**97.8%**	**52 798**	**88.4%**	**27.0%**
Employee related costs	104 770	105 695	24 736	23.6%	26 219	25.0%	26 535	25.1%	26 903	25.5%	104 393	98.8%	26 214	95.7%	2.6%
Remuneration of councillors	10 949	10 949	2 737	25.0%	2 541	23.2%	2 712	24.8%	2 764	25.2%	10 755	98.2%	2 737	100.0%	1.0%
Debt impairment	12 187	12 187	1	-	2 367	19.4%	32	.3%	11 323	92.9%	13 723	112.6%	1 646	68.8%	588.0%
Depreciation and asset impairment	31 644	31 644	-	-	13 508	42.7%	6 794	21.5%	6 737	21.3%	27 039	85.4%	1 294	52.8%	420.6%
Finance charges	872	872	215	24.7%	188	21.5%	155	17.7%	128	14.7%	686	78.6%	241	86.4%	(46.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 800	1 727	417	23.2%	554	30.8%	586	33.9%	400	23.2%	1 957	113.3%	756	83.0%	(47.1%)
Contracted services	23 680	32 624	6 802	28.7%	9 382	39.6%	8 080	24.8%	8 690	26.6%	32 954	101.0%	11 115	94.6%	(21.8%)
Transfers and subsidies	120	120	24	20.4%	27	22.5%	26	21.5%	28	23.4%	105	87.8%	30	83.3%	(6.9%)
Other expenditure	30 928	34 382	7 170	23.2%	7 900	25.5%	9 211	26.8%	9 279	27.0%	33 560	97.6%	8 510	90.9%	9.0%
Losses	-	-	(598)	-	(62)	-	(291)	-	817	-	(135)	-	255	-	219.8%
Surplus/(Deficit)	**(20 414)**	**(36 700)**	**31 306**		**(3 682)**		**(5 816)**		**(54 104)**		**(32 296)**		**(32 733)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	29 734	43 177	9 425	31.7%	7 107	23.9%	12 183	28.2%	14 462	33.5%	43 177	100.0%	18 743	85.4%	(22.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 320**	**6 477**	**40 731**		**3 426**		**6 367**		**(39 642)**		**10 881**		**(13 989)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 320**	**6 477**	**40 731**		**3 426**		**6 367**		**(39 642)**		**10 881**		**(13 989)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 320**	**6 477**	**40 731**		**3 426**		**6 367**		**(39 642)**		**10 881**		**(13 989)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 320**	**6 477**	**40 731**		**3 426**		**6 367**		**(39 642)**		**10 881**		**(13 989)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**29 734**	**44 904**	**8 649**	**29.1%**	**6 699**	**22.5%**	**11 962**	**26.6%**	**13 006**	**29.0%**	**40 316**	**89.8%**	**27 371**	**98.6%**	**(52.5%)**
National Government	29 734	37 734	8 226	27.7%	6 186	20.8%	7 503	19.9%	11 303	30.0%	33 218	88.0%	8 612	88.9%	31.2%
Provincial Government	-	-	-	-	-	-	3 639	-	(2 890)	-	748	-	8 753	90.2%	(133.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	5 443	-	-	-	-	-	-	4 733	87.0%	4 733	87.0%	-	-	(100.0%)
Transfers recognised - capital	**29 734**	**43 177**	**8 226**	**27.7%**	**6 186**	**20.8%**	**11 142**	**25.8%**	**13 146**	**30.4%**	**38 699**	**89.6%**	**17 365**	**89.2%**	**(24.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 726	423	-	513	-	820	47.5%	(140)	(8.1%)	1 617	93.6%	10 006	166.5%	(101.4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**29 734**	**44 904**	**8 649**	**29.1%**	**6 699**	**22.5%**	**11 962**	**26.6%**	**13 006**	**29.0%**	**40 316**	**89.8%**	**27 371**	**98.9%**	**(52.5%)**
Municipal governance and administration	**-**	**1 677**	**134**	**-**	**484**	**-**	**804**	**48.0%**	**(426)**	**(25.4%)**	**996**	**59.4%**	**7 491**	**441.9%**	**(105.7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	1 677	134	-	484	-	804	48.0%	(426)	(25.4%)	996	59.4%	7 491	441.9%	(105.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**289**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**289**	**-**	**2 491**	**256.8%**	**(100.0%)**
Community and Social Services	-	-	289	-	-	-	-	-	-	-	289	-	59	8.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	2 431	900.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 734**	**43 177**	**8 226**	**27.7%**	**6 186**	**20.8%**	**11 142**	**25.8%**	**13 146**	**30.4%**	**38 699**	**89.6%**	**14 365**	**83.3%**	**(8.5%)**
Planning and Development	-	43 177	8 226	-	6 186	-	11 142	25.8%	13 146	30.4%	38 699	89.6%	14 365	83.3%	(8.5%)
Road Transport	29 734	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**49**	**-**	**-**	**29**	**-**	**16**	**31.6%**	**286**	**582.2%**	**331**	**673.3%**	**25**	**102.0%**	**1 067.4%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	49	-	-	29	-	16	31.6%	286	582.2%	331	673.3%	25	102.0%	1 067.4%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 000**	**100.0%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**217 077**	**224 959**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	20 191	21 069	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	337	237	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	6 192	6 335	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	158 306	151 906	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	29 734	43 177	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 317	2 236	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(186 519)**	**(192 370)**	**(770)**	**.4%**	**(1 385)**	**.7%**	**(3 722)**	**1.9%**	**1 122**	**(.6%)**	**(4 755)**	**2.5%**	**-**	**-**	**(100.0%)**
Suppliers and employees	(185 527)	(191 377)	(770)	.4%	(1 385)	.7%	(3 722)	1.9%	1 122	(.6%)	(4 755)	2.5%	-	-	(100.0%)
Finance charges	(872)	(872)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(120)	(120)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**30 557**	**32 589**	**(770)**	**(2.5%)**	**(1 385)**	**(4.5%)**	**(3 722)**	**(11.4%)**	**1 122**	**3.4%**	**(4 755)**	**(14.6%)**	**-**	**-**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**403**	**(403)**	**116**	**28.7%**	**-**	**-**	**-**	**-**	**651**	**(161.7%)**	**767**	**(190.4%)**	**278**	**100.0%**	**134.5%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	403	(403)	116	28.7%	-	-	-	-	651	(161.7%)	767	(190.4%)	278	100.0%	134.5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 734)**	**(44 904)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(29 734)	(44 904)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(29 331)**	**(45 306)**	**116**	**(.4%)**	**-**	**-**	**-**	**-**	**651**	**(1.4%)**	**767**	**(1.7%)**	**278**	**(.5%)**	**134.5%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 506)**	**(6 106)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4 506)	(6 106)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(4 506)**	**(6 106)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 280)**	**(18 823)**	**(654)**	**20.0%**	**(1 385)**	**42.2%**	**(3 722)**	**19.8%**	**1 773**	**(9.4%)**	**(3 988)**	**21.2%**	**278**	**(.9%)**	**538.3%**
Cash/cash equivalents at the year begin:	37 351	71 125	-	-	(654)	(1.8%)	(2 041)	(2.9%)	(5 761)	(8.1%)	-	-	(11 053)	-	(47.9%)
Cash/cash equivalents at the year end:	**34 071**	**52 302**	**(654)**	**(1.9%)**	**(2 039)**	**(6.0%)**	**(5 761)**	**(11.0%)**	**(3 988)**	**(7.6%)**	**(3 988)**	**(7.6%)**	**(10 762)**	**(26.4%)**	**(62.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	67	.1%	(111)	(.2%)	1 363	2.2%	61 788	97.9%	63 106	77.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	685	6.8%	(22)	(.2%)	64	.6%	9 346	92.8%	10 073	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	62	12.9%	-	-	31	6.5%	385	80.6%	478	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 199	100.0%	7 199	8.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	485	100.0%	485	.6%	-	-	-	-
Total By Income Source	**813**	**1.0%**	**(133)**	**(.2%)**	**1 458**	**1.8%**	**79 202**	**97.4%**	**81 341**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	583	2.2%	(10)	-	287	1.1%	25 704	96.8%	26 565	32.7%	-	-	-	-
Commercial	1 079	10.4%	(19)	(.2%)	246	2.4%	9 104	87.5%	10 409	12.8%	-	-	-	-
Households	(2 574)	(12.1%)	(47)	(.2%)	444	2.1%	23 381	110.3%	21 204	26.1%	-	-	-	-
Other	1 724	7.4%	(56)	(.2%)	482	2.1%	21 013	90.7%	23 163	28.5%	-	-	-	-
Total By Customer Group	**813**	**1.0%**	**(133)**	**(.2%)**	**1 458**	**1.8%**	**79 202**	**97.4%**	**81 341**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 791	100.0%	-	-	-	-	-	-	2 791	97.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	81	100.0%	-	-	-	-	-	-	81	2.8%
Total	**2 872**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 872**	**100.0%**

Contact Details

Municipal Manager	Mr Service Nkosi Malinga	036 448 1076
Financial Manager	Mr Saziso S Dlamini	036 448 8000

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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**677 636**	**642 320**	**221 041**	**32.6%**	**150 020**	**22.1%**	**129 154**	**20.1%**	**78 756**	**12.3%**	**578 971**	**90.1%**	**62 113**	**75.0%**	**26.8%**
Property rates	104 729	106 562	57 564	55.0%	16 473	15.7%	13 749	12.9%	22 334	21.0%	110 120	103.3%	4 723	83.9%	372.9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	272 019	268 804	76 709	28.2%	56 241	20.7%	59 696	22.2%	51 353	19.1%	244 000	90.8%	52 604	97.4%	(2.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 699	9 798	2 454	28.2%	2 446	28.1%	2 309	23.6%	2 111	21.5%	9 319	95.1%	1 552	84.8%	36.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 026	1 026	150	14.6%	200	19.5%	187	18.2%	187	18.2%	724	70.6%	(175)	46.7%	(206.6%)
Interest earned - external investments	2 620	2 492	643	24.5%	387	14.8%	677	27.2%	780	31.3%	2 486	99.8%	338	124.9%	130.9%
Interest earned - outstanding debtors	50 707	25 354	0	-	0	-	-	-	(4 794)	(18.9%)	(4 794)	(18.9%)	0	(.1%)	(1 802 514.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 251	12 313	(8)	-	101	.4%	82	.7%	52	.4%	228	1.8%	142	6.8%	(63.3%)
Licences and permits	2 642	4 025	868	32.9%	1 145	43.3%	1 171	29.1%	1 117	27.7%	4 301	106.9%	959	88.3%	16.4%
Agency services	-	50	10	-	13	-	13	25.3%	13	26.6%	49	97.1%	28	56.8%	(52.5%)
Transfers and subsidies	210 197	210 197	82 307	39.2%	72 136	34.3%	49 351	23.5%	5 061	2.4%	208 855	99.4%	1 751	60.9%	189.0%
Other revenue	746	1 699	345	46.2%	877	117.6%	1 920	113.0%	541	31.9%	3 683	216.8%	190	129.3%	184.6%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**625 943**	**598 332**	**136 179**	**21.8%**	**138 414**	**22.1%**	**124 611**	**20.8%**	**126 055**	**21.1%**	**525 258**	**87.8%**	**158 237**	**73.4%**	**(20.3%)**
Employee related costs	175 199	192 622	45 874	26.2%	52 640	30.0%	49 812	25.9%	43 620	22.6%	191 946	99.6%	26 012	68.6%	67.7%
Remuneration of councillors	15 435	12 798	2 571	16.7%	3 027	19.6%	3 135	24.5%	3 131	24.5%	11 864	92.7%	1 763	57.0%	77.6%
Debt impairment	77 618	36 409	-	-	-	-	5	-	-	-	5	-	-	-	-
Depreciation and asset impairment	57 500	38 108	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 299	1 299	13	1.0%	33	2.5%	15	1.2%	139	10.7%	199	15.3%	8	20.6%	1 655.5%
Bulk purchases	198 756	202 638	53 944	27.1%	47 375	23.8%	44 060	21.7%	46 231	22.8%	191 609	94.6%	62 332	104.4%	(25.8%)
Other Materials	9 969	9 012	1 551	15.6%	2 193	22.0%	2 360	26.2%	3 591	39.8%	9 694	107.6%	1 589	71.5%	126.1%
Contracted services	66 669	76 910	28 392	42.6%	25 848	38.8%	16 410	21.3%	20 117	26.2%	90 767	118.0%	56 374	125.0%	(64.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	23 496	28 535	3 833	16.3%	7 300	31.1%	8 814	30.9%	9 226	32.3%	29 173	102.2%	10 159	132.7%	(9.2%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**51 694**	**43 988**	**84 863**		**11 606**		**4 543**		**(47 298)**		**53 713**		**(96 124)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	37 848	37 848	19 419	51.3%	3 082	8.1%	3 925	10.4%	18 833	49.8%	45 260	119.6%	12 020	44.7%	56.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**89 542**	**81 835**	**104 282**		**14 687**		**8 468**		**(28 465)**		**98 973**		**(84 104)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**89 542**	**81 835**	**104 282**		**14 687**		**8 468**		**(28 465)**		**98 973**		**(84 104)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**89 542**	**81 835**	**104 282**		**14 687**		**8 468**		**(28 465)**		**98 973**		**(84 104)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**89 542**	**81 835**	**104 282**		**14 687**		**8 468**		**(28 465)**		**98 973**		**(84 104)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**40 348**	**40 348**	**8 068**	**20.0%**	**5 186**	**12.9%**	**5 127**	**12.7%**	**28 140**	**69.7%**	**46 521**	**115.3%**	**16 895**	**29.0%**	**66.6%**
National Government	37 848	37 848	7 845	20.7%	4 536	12.0%	4 739	12.5%	25 623	67.7%	42 742	112.9%	11 877	61.8%	115.7%
Provincial Government	-	-	137	-	-	-	-	-	524	-	660	-	497	-	5.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 848**	**37 848**	**7 981**	**21.1%**	**4 536**	**12.0%**	**4 739**	**12.5%**	**26 146**	**69.1%**	**43 402**	**114.7%**	**12 373**	**66.1%**	**111.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	2 500	86	3.5%	650	26.0%	388	15.5%	1 994	79.7%	3 119	124.7%	4 521	5.9%	(55.9%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**40 348**	**40 348**	**8 068**	**20.0%**	**5 186**	**12.9%**	**5 127**	**12.7%**	**28 140**	**69.7%**	**46 521**	**115.3%**	**16 895**	**29.0%**	**66.6%**
Municipal governance and administration	**2 300**	**2 400**	**85**	**3.7%**	**514**	**22.3%**	**327**	**13.6%**	**2 059**	**85.8%**	**2 984**	**124.3%**	**1 677**	**2.6%**	**22.8%**
Executive and Council	2 100	2 100	79	3.8%	382	18.2%	286	13.6%	1 975	94.0%	2 722	129.6%	71	3.1%	2 690.0%
Finance and administration	200	300	6	3.0%	132	65.9%	41	13.6%	84	28.0%	263	87.5%	1 606	2.6%	(94.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**100**	**4 505**	**4 505.4%**	**526**	**526.4%**	**2 299**	**2 299.5%**	**3 268**	**3 268.1%**	**10 599**	**10 599.4%**	**3 934**	**33.7%**	**(16.9%)**
Community and Social Services	100	100	4 369	4 368.7%	526	526.4%	2 299	2 299.5%	3 268	3 268.1%	10 463	10 462.7%	3 735	32.1%	(12.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	198	-	(100.0%)
Housing	-	-	137	-	-	-	-	-	-	-	137	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 848**	**37 848**	**3 477**	**9.2%**	**4 060**	**10.7%**	**2 644**	**7.0%**	**22 343**	**59.0%**	**32 525**	**85.9%**	**9 336**	**60.0%**	**139.3%**
Planning and Development	100	100	-	-	-	-	62	61.6%	13	12.8%	74	74.5%	-	(13.8%)	(100.0%)
Road Transport	37 748	37 748	3 477	9.2%	4 060	10.8%	2 583	6.8%	22 330	59.2%	32 451	86.0%	9 336	60.2%	139.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**100**	**-**	**-**	**-**	**86**	**85.6%**	**(143)**	**-**	**470**	**-**	**412**	**-**	**1 948**	**106.9%**	**(75.9%)**
Energy sources	100	-	-	-	86	85.6%	(143)	-	470	-	412	-	1 948	106.9%	(75.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**542 369**	**584 722**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	71 216	72 462	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**202 204**	**193 796**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	20 905	50 291	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	210 197	210 197	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	37 848	37 848	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	20 128	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(505 241)**	**(555 150)**	**(6 428)**	**1.3%**	**(35 770)**	**7.1%**	**(17 687)**	**3.2%**	**(2 692)**	**.5%**	**(62 577)**	**11.3%**	**-**	**8.7%**	**(100.0%)**
Suppliers and employees	(503 941)	(553 851)	(6 428)	1.3%	(35 770)	7.1%	(17 687)	3.2%	(2 692)	.5%	(62 577)	11.3%	-	8.8%	(100.0%)
Finance charges	(1 299)	(1 299)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**37 129**	**29 573**	**(6 428)**	**(17.3%)**	**(35 770)**	**(96.3%)**	**(17 687)**	**(59.8%)**	**(2 692)**	**(9.1%)**	**(62 577)**	**(211.6%)**	**-**	**(121.7%)**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 348)**	**(40 348)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(40 348)	(40 348)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 348)**	**(40 348)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(401)**	**(401)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(401)	(401)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(401)**	**(401)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 621)**	**(11 177)**	**(6 428)**	**177.5%**	**(35 770)**	**987.9%**	**(17 687)**	**158.3%**	**(2 692)**	**24.1%**	**(62 577)**	**559.9%**	**-**	**159.4%**	**(100.0%)**
Cash/cash equivalents at the year begin:	903	96 459	-	-	(6 428)	(711.7%)	(42 198)	(43.7%)	(59 886)	(62.1%)	-	-	(45 276)	-	32.3%
Cash/cash equivalents at the year end:	**(2 718)**	**85 282**	**(6 428)**	**236.5%**	**(42 198)**	**1 552.8%**	**(59 886)**	**(70.2%)**	**(62 577)**	**(73.4%)**	**(62 577)**	**(73.4%)**	**(45 276)**	**159.1%**	**38.2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	28 224	10.7%	0	-	3 718	1.4%	232 897	87.9%	264 839	88.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 237	(19.1%)	54	(.1%)	2 741	(6.3%)	(54 262)	125.5%	(43 229)	(14.5%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	(1)	1.1%	(55)	98.9%	(55)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	95	6.9%	-	-	43	3.2%	1 227	89.9%	1 365	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 904	5.2%	(150)	(.2%)	5 972	8.0%	65 211	87.0%	74 937	25.2%	-	-	-	-
Total By Income Source	**40 460**	**13.6%**	**(96)**	**-**	**12 474**	**4.2%**	**245 017**	**82.3%**	**297 856**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 567	15.9%	(14)	-	943	3.3%	23 309	80.9%	28 805	9.7%	-	-	-	-
Commercial	29 040	14.2%	(12)	-	6 510	3.2%	168 594	82.6%	204 131	68.5%	-	-	-	-
Households	6 842	10.6%	(69)	(.1%)	5 016	7.7%	53 037	81.8%	64 826	21.8%	-	-	-	-
Other	11	11.6%	-	-	5	5.6%	78	82.8%	94	-	-	-	-	-
Total By Customer Group	**40 460**	**13.6%**	**(96)**	**-**	**12 474**	**4.2%**	**245 017**	**82.3%**	**297 856**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 025	100.0%	4 025	100.0%
Total	**-**	**-**	**-**	**-**	**-**	**-**	**4 025**	**100.0%**	**4 025**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**1 057 270**	**1 062 630**	**334 524**	**31.6%**	**263 505**	**24.9%**	**271 862**	**25.6%**	**175 679**	**16.5%**	**1 045 570**	**98.4%**	**145 026**	**96.3%**	**21.1%**
Property rates	223 068	219 011	75 655	33.9%	55 653	24.9%	53 522	24.4%	32 626	14.9%	217 456	99.3%	33 359	100.4%	(2.2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	451 216	441 377	116 056	25.7%	95 995	21.3%	96 774	21.9%	115 066	26.1%	423 891	96.0%	102 359	98.1%	12.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	29 126	28 318	9 398	32.3%	7 662	26.3%	7 378	26.1%	4 902	17.3%	29 340	103.6%	4 724	102.1%	3.8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 369	1 448	1 459	61.6%	(682)	(28.8%)	397	27.4%	445	30.7%	1 619	111.7%	440	89.2%	1.0%
Interest earned - external investments	13 748	15 603	3 269	23.8%	3 893	28.3%	5 705	36.6%	5 185	33.2%	18 053	115.7%	4 111	105.0%	26.1%
Interest earned - outstanding debtors	9 618	8 888	2 238	23.3%	2 206	22.9%	2 380	26.8%	2 412	27.1%	9 236	103.9%	2 352	101.5%	2.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	43 547	43 395	9 246	21.2%	12 049	27.7%	10 908	25.1%	11 207	25.8%	43 410	100.0%	12 668	100.0%	(11.5%)
Licences and permits	2 145	2 029	446	20.8%	546	25.5%	911	44.9%	869	42.8%	2 772	136.6%	711	116.4%	22.2%
Agency services	2 712	3 921	920	33.9%	1 040	38.4%	774	19.7%	620	15.8%	3 354	85.5%	605	108.7%	2.4%
Transfers and subsidies	276 035	296 025	110 255	39.9%	89 437	32.4%	91 046	30.8%	4 709	1.6%	295 447	99.8%	6 246	99.2%	(24.6%)
Other revenue	3 687	2 615	5 581	151.4%	(4 295)	(116.5%)	2 068	79.1%	(2 361)	(90.3%)	993	38.0%	(22 550)	(624.7%)	(89.5%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 169 384**	**1 127 032**	**205 478**	**17.6%**	**208 242**	**17.8%**	**245 211**	**21.8%**	**209 163**	**18.6%**	**868 094**	**77.0%**	**185 227**	**66.2%**	**12.9%**
Employee related costs	358 827	371 059	83 238	23.2%	85 140	23.7%	83 415	22.5%	88 034	23.7%	339 828	91.6%	81 343	90.9%	8.2%
Remuneration of councillors	29 735	27 680	5 876	19.8%	6 222	20.9%	6 563	23.7%	6 482	23.4%	25 143	90.8%	6 573	90.0%	(1.4%)
Debt impairment	104 516	80 347	-	-	-	-	-	-	1 187	1.5%	1 187	1.5%	-	-	(100.0%)
Depreciation and asset impairment	157 397	105 230	-	-	-	-	43 961	41.8%	-	-	43 961	41.8%	-	-	-
Finance charges	450	501	144	32.1%	88	19.6%	157	31.3%	46	9.1%	435	86.8%	58	80.6%	(20.8%)
Bulk purchases	335 480	337 480	83 082	24.8%	70 854	21.1%	65 568	19.4%	71 373	21.1%	290 877	86.2%	59 464	86.1%	20.0%
Other Materials	23 222	20 122	1 992	8.6%	2 546	11.0%	2 968	14.7%	6 660	33.1%	14 165	70.4%	2 092	44.2%	218.3%
Contracted services	43 106	77 448	6 981	16.2%	28 610	66.4%	16 478	21.3%	15 765	20.4%	67 833	87.6%	12 833	77.0%	22.8%
Transfers and subsidies	10 440	12 940	2 739	26.2%	2 008	19.2%	3 777	29.2%	1 948	15.1%	10 472	80.9%	2 575	94.8%	(24.4%)
Other expenditure	97 875	91 091	21 427	21.9%	12 773	13.0%	22 325	24.5%	17 668	19.4%	74 193	81.4%	20 288	75.5%	(12.9%)
Losses	8 336	3 135	-	-	-	-	-	-	-	-	-	-	-	.7%	-
Surplus/(Deficit)	**(112 113)**	**(64 402)**	**129 045**		**55 263**		**26 651**		**(33 484)**		**177 476**		**(40 200)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	86 211	104 864	2 395	2.8%	44 870	52.0%	19 537	18.6%	30 333	28.9%	97 135	92.6%	30 757	85.8%	(1.4%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(25 902)**	**40 462**	**131 440**		**100 133**		**46 189**		**(3 151)**		**274 611**		**(9 444)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(25 902)**	**40 462**	**131 440**		**100 133**		**46 189**		**(3 151)**		**274 611**		**(9 444)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(25 902)**	**40 462**	**131 440**		**100 133**		**46 189**		**(3 151)**		**274 611**		**(9 444)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(25 902)**	**40 462**	**131 440**		**100 133**		**46 189**		**(3 151)**		**274 611**		**(9 444)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**122 911**	**141 979**	**12 892**	**10.5%**	**25 946**	**21.1%**	**24 101**	**17.0%**	**44 062**	**31.0%**	**107 001**	**75.4%**	**29 010**	**65.7%**	**51.9%**
National Government	65 561	83 152	8 589	13.1%	18 519	28.2%	12 857	15.5%	29 232	35.2%	69 196	83.2%	24 648	74.8%	18.6%
Provincial Government	20 650	21 711	4 192	20.3%	5 906	28.6%	9 134	42.1%	1 112	5.1%	20 345	93.7%	1 543	90.7%	(27.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**86 211**	**104 864**	**12 781**	**14.8%**	**24 425**	**28.3%**	**21 991**	**21.0%**	**30 345**	**28.9%**	**89 541**	**85.4%**	**26 192**	**76.5%**	**15.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 700	37 115	111	.3%	1 521	4.1%	2 110	5.7%	13 717	37.0%	17 460	47.0%	2 819	29.5%	386.7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**122 911**	**141 979**	**12 892**	**10.5%**	**25 970**	**21.1%**	**24 077**	**17.0%**	**44 062**	**31.0%**	**107 001**	**75.4%**	**29 069**	**65.7%**	**51.6%**
Municipal governance and administration	**1 450**	**3 845**	**16**	**1.1%**	**191**	**13.1%**	**191**	**5.0%**	**1 867**	**48.5%**	**2 264**	**58.9%**	**132**	**21.6%**	**1 311.3%**
Executive and Council	100	125	-	-	29	29.4%	30	24.2%	24	19.4%	84	67.2%	7	28.2%	249.7%
Finance and administration	1 350	3 720	16	1.1%	161	11.9%	161	4.3%	1 842	49.5%	2 180	58.6%	125	21.0%	1 370.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**25 500**	**27 080**	**1**	**-**	**170**	**.7%**	**2 169**	**8.0%**	**11 044**	**40.8%**	**13 383**	**49.4%**	**1 584**	**65.0%**	**597.2%**
Community and Social Services	600	840	1	.1%	151	25.1%	224	26.7%	360	42.9%	736	87.6%	236	39.8%	53.0%
Sport And Recreation	200	290	-	-	-	-	155	53.4%	65	22.4%	220	75.8%	233	84.3%	(72.1%)
Public Safety	24 700	25 700	-	-	19	.1%	1 790	7.0%	10 436	40.6%	12 245	47.6%	1 116	62.8%	835.5%
Housing	-	250	-	-	-	-	-	-	183	73.1%	183	73.1%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**75 761**	**94 554**	**12 370**	**16.3%**	**22 327**	**29.5%**	**20 842**	**22.0%**	**23 627**	**25.0%**	**79 166**	**83.7%**	**24 504**	**74.1%**	**(3.6%)**
Planning and Development	75 761	94 554	12 370	16.3%	22 327	29.5%	20 842	22.0%	23 627	25.0%	79 166	83.7%	24 504	74.1%	(3.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 100**	**16 400**	**505**	**2.5%**	**3 274**	**16.3%**	**850**	**5.2%**	**7 476**	**45.6%**	**12 106**	**73.8%**	**2 759**	**44.7%**	**170.9%**
Energy sources	16 100	12 400	505	3.1%	3 274	20.3%	850	6.9%	3 993	32.2%	8 623	69.5%	2 759	44.7%	44.7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 000	4 000	-	-	-	-	-	-	3 483	87.1%	3 483	87.1%	-	-	(100.0%)
Other	**100**	**100**	**-**	**-**	**8**	**7.8%**	**24**	**24.3%**	**49**	**49.1%**	**81**	**81.2%**	**89**	**91.9%**	**(45.0%)**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**410 850**	**974 877**	**414 928**	**101.0%**	**364 686**	**88.8%**	**315 816**	**32.4%**	**217 011**	**22.3%**	**1 312 441**	**134.6%**	**210 024**	**112.0%**	**3.3%**
Property rates	1	134 771	56 067	10 865 628.1%	35 205	6 822 633.3%	52 667	39.1%	39 043	29.0%	182 981	135.8%	44 538	173.4%	(12.3%)
Service charges	**130 570**	**449 184**	**179 419**	**137.4%**	**151 231**	**115.8%**	**145 156**	**32.3%**	**156 286**	**34.8%**	**632 092**	**140.7%**	**141 254**	**138.9%**	**10.6%**
Other revenue	8 369	12 258	8 215	98.2%	3 704	44.3%	1 959	16.0%	6 078	49.6%	19 956	162.8%	4 578	17.6%	32.8%
Transfers and Subsidies - Operational	258 163	276 369	127 377	49.3%	139 122	53.9%	84 547	30.6%	10 818	3.9%	361 864	130.9%	15 734	93.3%	(31.2%)
Transfers and Subsidies - Capital	-	86 692	40 837	-	32 497	-	27 261	31.4%	-	-	100 594	116.0%	-	103.7%	-
Interest	13 748	15 603	3 013	21.9%	2 928	21.3%	4 227	27.1%	4 786	30.7%	14 955	95.8%	3 920	95.4%	22.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**9 516**	**(709 189)**	**(124 045)**	**(1 303.5%)**	**(146 361)**	**(1 538.0%)**	**(143 271)**	**20.2%**	**(146 246)**	**20.6%**	**(559 923)**	**79.0%**	**(6 826)**	**1.2%**	**2 042.4%**
Suppliers and employees	9 516	(709 189)	(124 045)	(1 303.5%)	(146 361)	(1 538.0%)	(143 139)	20.2%	(145 948)	20.6%	(559 493)	78.9%	(6 826)	1.2%	2 038.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	(132)	-	(298)	-	(430)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**420 366**	**265 689**	**290 882**	**69.2%**	**218 325**	**51.9%**	**172 545**	**64.9%**	**70 766**	**26.6%**	**752 519**	**283.2%**	**203 198**	**693.7%**	**(65.2%)**
Cash Flow from Investing Activities															
Receipts	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(250)**	**(250)**	**(13 371)**	**5 348.3%**	**(26 777)**	**10 711.0%**	**(24 739)**	**9 895.7%**	**(32 919)**	**13 167.7%**	**(97 807)**	**39 122.6%**	**(29 218)**	**93.6%**	**12.7%**
Capital assets	(250)	(250)	(13 371)	5 348.3%	(26 777)	10 711.0%	(24 739)	9 895.7%	(32 919)	13 167.7%	(97 807)	39 122.6%	(29 218)	93.6%	12.7%
Net Cash from/(used) Investing Activities	**(249)**	**(250)**	**(13 371)**	**5 372.9%**	**(26 777)**	**10 760.3%**	**(24 739)**	**9 895.7%**	**(32 919)**	**13 167.7%**	**(97 807)**	**39 122.6%**	**(29 218)**	**93.6%**	**12.7%**
Cash Flow from Financing Activities															
Receipts	**-**	**(189)**	**(9)**	**-**	**(718)**	**-**	**(72)**	**38.0%**	**(73)**	**38.4%**	**(872)**	**460.3%**	**-**	**-**	**(100.0%)**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(189)	(9)	-	(718)	-	(72)	38.0%	(73)	38.4%	(872)	460.3%	-	-	(100.0%)
Payments	**-**	**-**	**(133)**	**-**	**(135)**	**-**	**(274)**	**-**	**-**	**-**	**(541)**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	(133)	-	(135)	-	(274)	-	-	-	(541)	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(189)**	**(142)**	**-**	**(853)**	**-**	**(346)**	**182.5%**	**(73)**	**38.4%**	**(1 413)**	**745.9%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**420 117**	**265 249**	**277 370**	**66.0%**	**190 695**	**45.4%**	**147 461**	**55.6%**	**37 774**	**14.2%**	**653 300**	**246.3%**	**173 979**	**1 186.6%**	**(78.3%)**
Cash/cash equivalents at the year begin:	133 411	454 743	453 462	339.9%	732 113	548.8%	922 808	202.9%	1 070 269	235.4%	453 462	99.7%	(19 939)	(344.0%)	(5 467.8%)
Cash/cash equivalents at the year end:	**553 528**	**719 992**	**732 113**	**132.3%**	**922 808**	**166.7%**	**1 070 269**	**148.7%**	**1 108 042**	**153.9%**	**1 108 042**	**153.9%**	**154 041**	**42.5%**	**619.3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	26	100.0%	26	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	36 835	56.2%	5 899	9.0%	2 573	3.9%	20 254	30.9%	65 560	9.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	98	-	10 402	2.6%	8 599	2.1%	386 583	95.3%	405 682	56.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1	-	2 081	2.4%	1 844	2.2%	81 548	95.4%	85 474	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 986	2.6%	3 887	2.5%	3 860	2.5%	144 032	92.5%	155 764	21.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 824	24.1%	215	1.8%	181	1.5%	8 519	72.6%	11 740	1.6%	-	-	-	-
Total By Income Source	**43 743**	**6.0%**	**22 484**	**3.1%**	**17 057**	**2.4%**	**640 962**	**88.5%**	**724 246**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 409	4.2%	8 680	3.9%	6 577	2.9%	199 319	89.0%	223 985	30.9%	-	-	-	-
Commercial	29 420	18.5%	5 942	3.7%	4 244	2.7%	119 304	75.1%	158 911	21.9%	-	-	-	-
Households	4 913	1.4%	7 862	2.3%	6 235	1.8%	322 339	94.4%	341 350	47.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43 743**	**6.0%**	**22 484**	**3.1%**	**17 057**	**2.4%**	**640 962**	**88.5%**	**724 246**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 334	100.0%	-	-	-	-	-	-	1 334	6.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 292	88.4%	6	-	-	-	2 122	11.5%	18 421	93.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**17 627**	**89.2%**	**6**	**-**	**-**	**-**	**2 122**	**10.7%**	**19 755**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**931 711**	**840 534**	**280 456**	**30.1%**	**237 741**	**25.5%**	**237 980**	**28.3%**	**69 030**	**8.2%**	**825 208**	**98.2%**	**94 725**	**92.1%**	**(27.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	27 485	-	(100.0%)
Service charges - water revenue	260 345	247 586	64 867	24.9%	58 926	22.6%	44 658	18.0%	41 556	16.8%	210 007	84.8%	39 024	81.4%	6.5%
Service charges - sanitation revenue	21 154	18 052	3 807	18.0%	5 219	24.7%	5 264	29.2%	3 346	18.5%	17 636	97.7%	9 054	129.5%	(63.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6 463	6 463	-	-	2 098	32.5%	804	12.4%	1 302	20.1%	4 203	65.0%	1 846	91.5%	(29.5%)
Interest earned - outstanding debtors	72 794	37 147	8 855	12.2%	9 836	13.5%	6 621	17.8%	7 428	20.0%	32 740	88.1%	12 509	96.4%	(40.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	10	-	-	-	-	9	91.1%	3	25.0%	12	116.1%	-	55.2%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	528 165	528 165	202 148	38.3%	161 464	30.6%	121 289	23.0%	-	-	484 901	91.8%	-	93.9%	-
Other revenue	42 780	3 111	258	.6%	199	.5%	59 336	1 907.0%	15 396	494.8%	75 189	2 416.5%	4 806	23.1%	220.4%
Gains	-	-	520	-	-	-	-	-	-	-	520	-	-	-	-
Operating Expenditure	**921 557**	**1 052 324**	**148 803**	**16.1%**	**201 428**	**21.9%**	**218 377**	**20.8%**	**199 390**	**18.9%**	**767 998**	**73.0%**	**227 417**	**70.8%**	**(12.3%)**
Employee related costs	369 333	386 329	81 419	22.0%	93 548	25.3%	98 899	25.6%	84 646	21.9%	358 513	92.8%	106 024	103.2%	(20.2%)
Remuneration of councillors	6 372	6 372	1 604	25.2%	958	15.0%	2 235	35.1%	1 667	26.2%	6 463	101.4%	2 175	99.9%	(23.4%)
Debt impairment	186 252	186 252	-	-	-	-	-	-	(11 755)	(6.3%)	(11 755)	(6.3%)	-	2.7%	(100.0%)
Depreciation and asset impairment	67 363	62 436	18 793	27.9%	12 425	18.4%	25 019	40.1%	18 631	29.8%	74 868	119.9%	22 526	100.3%	(17.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	62 800	124 200	11 444	18.2%	22 181	35.3%	47 118	37.9%	(31 950)	(25.7%)	48 794	39.3%	17 086	34.9%	(287.0%)
Contracted services	119 573	140 879	18 853	15.8%	41 012	34.3%	19 590	13.9%	81 261	57.7%	160 716	114.1%	30 433	76.4%	167.0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	109 865	145 857	16 690	15.2%	31 305	28.5%	25 515	17.5%	56 890	39.0%	130 399	89.4%	49 174	113.3%	15.7%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 154**	**(211 790)**	**131 653**		**36 313**		**19 603**		**(130 359)**		**57 210**		**(132 692)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	246 009	246 009	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**256 163**	**34 219**	**131 653**		**36 313**		**19 603**		**(130 359)**		**57 210**		**(132 692)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**256 163**	**34 219**	**131 653**		**36 313**		**19 603**		**(130 359)**		**57 210**		**(132 692)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**256 163**	**34 219**	**131 653**		**36 313**		**19 603**		**(130 359)**		**57 210**		**(132 692)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**256 163**	**34 219**	**131 653**		**36 313**		**19 603**		**(130 359)**		**57 210**		**(132 692)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**251 809**	**258 381**	**37 532**	**14.9%**	**83 745**	**33.3%**	**64 524**	**25.0%**	**34 572**	**13.4%**	**220 373**	**85.3%**	**63 783**	**86.5%**	**(45.8%)**
National Government	246 009	253 331	37 521	15.3%	83 697	34.0%	53 000	20.9%	34 558	13.6%	208 775	82.4%	54 879	85.7%	(37.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	1 084	69.8%	(100.0%)
Transfers recognised - capital	**246 009**	**253 331**	**37 521**	**15.3%**	**83 697**	**34.0%**	**53 000**	**20.9%**	**34 558**	**13.6%**	**208 775**	**82.4%**	**55 963**	**84.5%**	**(38.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 800	5 050	11	.2%	48	.8%	11 524	228.2%	15	.3%	11 598	229.7%	7 819	314.0%	(99.8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**251 809**	**258 381**	**37 532**	**14.9%**	**85 675**	**34.0%**	**64 542**	**25.0%**	**34 554**	**13.4%**	**222 304**	**86.0%**	**63 316**	**87.4%**	**(45.4%)**
Municipal governance and administration	**800**	**800**	**11**	**1.4%**	**48**	**6.0%**	**356**	**44.5%**	**(3)**	**(.4%)**	**412**	**51.5%**	**74**	**3.5%**	**(104.5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	800	800	11	1.4%	48	6.0%	356	44.5%	(3)	(.4%)	412	51.5%	74	3.5%	(104.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 043)**	**33.5%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	(1 043)	33.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**251 009**	**257 581**	**37 521**	**14.9%**	**85 627**	**34.1%**	**64 186**	**24.9%**	**34 558**	**13.4%**	**221 892**	**86.1%**	**64 285**	**88.5%**	**(46.2%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	251 009	257 581	37 521	14.9%	85 627	34.1%	64 186	24.9%	34 558	13.4%	221 892	86.1%	64 285	88.5%	(46.2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**1 032 819**	**984 338**	**372 926**	**36.1%**	**272 293**	**26.4%**	**264 336**	**26.9%**	**52 547**	**5.3%**	**962 103**	**97.7%**	**30 415**	**96.4%**	**72.8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**133 993**	**105 989**	**36 396**	**27.2%**	**29 903**	**22.3%**	**37 596**	**35.5%**	**19 801**	**18.7%**	**123 696**	**116.7%**	**28 108**	**122.1%**	**(29.6%)**
Other revenue	124 651	97 711	451	.4%	194	.2%	37 209	38.1%	14 777	15.1%	52 631	53.9%	465	5.5%	3 079.3%
Transfers and Subsidies - Operational	528 165	528 165	204 978	38.8%	163 047	30.9%	122 765	23.2%	1 668	.3%	492 457	93.2%	(3)	95.4%	(51 864.4%)
Transfers and Subsidies - Capital	246 009	246 009	131 102	53.3%	77 051	31.3%	66 766	27.1%	15 000	6.1%	289 919	117.8%	-	96.7%	(100.0%)
Interest	-	6 463	-	-	2 098	-	-	-	1 302	20.1%	3 399	52.6%	1 846	-	(29.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(731 925)**	**(797 943)**	**(8 780)**	**1.2%**	**(34 122)**	**4.7%**	**(28 052)**	**3.5%**	**124 627**	**(15.6%)**	**53 672**	**(6.7%)**	**2 261**	**(11.7%)**	**5 411.5%**
Suppliers and employees	(731 925)	(797 943)	(8 780)	1.2%	(34 122)	4.7%	(28 052)	3.5%	124 627	(15.6%)	53 672	(6.7%)	2 261	(11.7%)	5 411.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**300 894**	**186 395**	**364 146**	**121.0%**	**238 170**	**79.2%**	**236 284**	**126.8%**	**177 174**	**95.1%**	**1 015 775**	**545.0%**	**32 677**	**48.5%**	**442.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(251 809)**	**(251 809)**	**(41 712)**	**16.6%**	**(76 473)**	**30.4%**	**(72 823)**	**28.9%**	**(45 939)**	**18.2%**	**(236 947)**	**94.1%**	**(73 232)**	**78.9%**	**(37.3%)**
Capital assets	(251 809)	(251 809)	(41 712)	16.6%	(76 473)	30.4%	(72 823)	28.9%	(45 939)	18.2%	(236 947)	94.1%	(73 232)	78.9%	(37.3%)
Net Cash from/(used) Investing Activities	**(251 809)**	**(251 809)**	**(41 712)**	**16.6%**	**(76 473)**	**30.4%**	**(72 823)**	**28.9%**	**(45 939)**	**18.2%**	**(236 947)**	**94.1%**	**(73 232)**	**77.1%**	**(37.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(5)**	**-**	**(7)**	**-**	**(2 928)**	**-**	**(15)**	**-**	**(2 955)**	**-**	**-**	**-**	**(100.0%)**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(5)	-	(7)	-	(2 928)	-	(15)	-	(2 955)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(5)	-	(7)	-	(2 928)	-	(15)	-	(2 955)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	**49 085**	**(65 414)**	**322 429**	**656.9%**	**161 690**	**329.4%**	**160 533**	**(245.4%)**	**131 220**	**(200.6%)**	**775 873**	**(1 186.1%)**	**(40 555)**	**42.6%**	**(423.6%)**
Cash/cash equivalents at the year begin:	(17 371)	68 284	45 858	(264.0%)	368 287	(2 120.1%)	529 977	776.1%	690 510	1 011.2%	45 858	67.2%	(149 066)	53.8%	(563.2%)
Cash/cash equivalents at the year end:	**31 714**	**2 870**	**368 287**	**1 161.3%**	**529 977**	**1 671.1%**	**690 510**	**24 059.7%**	**821 730**	**28 631.9%**	**821 730**	**28 631.9%**	**(189 621)**	**(1 692.3%)**	**(533.4%)**

Part 4: Debtor Age Analysis

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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	340	15.7%	-	-	951	43.7%	883	40.6%	2 175	5.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 321	14.2%	2 955	7.9%	5 015	13.4%	24 261	64.6%	37 552	94.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 661**	**14.3%**	**2 955**	**7.4%**	**5 966**	**15.0%**	**25 144**	**63.3%**	**39 726**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**386 290**	**383 535**	**50 854**	**13.2%**	**128 274**	**33.2%**	**83 103**	**21.7%**	**62 740**	**16.4%**	**324 971**	**84.7%**	**68 189**	**84.2%**	**(8.0%)**
Property rates	93 379	93 379	6 285	6.7%	17 024	18.2%	21 883	23.4%	19 334	20.7%	64 526	69.1%	18 890	87.7%	2.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	133 124	132 624	19 100	14.3%	35 468	26.6%	27 038	20.4%	33 171	25.0%	114 777	86.5%	34 884	85.7%	(4.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	22 673	22 673	1 929	8.5%	5 262	23.2%	5 682	25.1%	5 649	24.9%	18 521	81.7%	5 253	78.1%	7.5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 295	1 295	63	4.9%	259	20.0%	255	19.7%	278	21.5%	856	66.1%	145	914.5%	91.7%
Interest earned - external investments	2 940	500	106	3.6%	106	3.6%	305	60.9%	295	59.1%	812	162.4%	208	40.8%	42.1%
Interest earned - outstanding debtors	-	-	(1)	-	1 147	-	3 951	-	1 266	-	6 362	-	2 969	-	(57.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	23 101	23 686	86	.4%	(279)	(1.2%)	(2 493)	(10.5%)	133	.6%	(2 552)	(10.8%)	194	1.4%	(31.2%)
Licences and permits	4 348	4 348	479	11.0%	449	10.3%	389	9.0%	879	20.2%	2 196	50.5%	1 080	63.9%	(18.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	76 974	78 574	22 393	29.1%	22 851	29.7%	22 466	28.6%	2 847	3.6%	70 557	89.8%	3 144	100.9%	(9.5%)
Other revenue	20 456	20 456	414	2.0%	45 986	224.8%	3 627	17.7%	(1 112)	(5.4%)	48 916	239.1%	1 423	163.9%	(178.1%)
Gains	8 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**381 749**	**380 513**	**27 954**	**7.3%**	**38 470**	**10.1%**	**68 525**	**18.0%**	**117 862**	**31.0%**	**252 811**	**66.4%**	**100 171**	**69.9%**	**17.7%**
Employee related costs	132 563	134 762	(527)	(.4%)	232	.2%	24 915	18.5%	80 215	59.5%	104 835	77.8%	30 252	38.3%	165.2%
Remuneration of councillors	6 224	6 224	-	-	-	-	976	15.7%	1 914	30.8%	2 889	46.4%	1 128	32.1%	69.7%
Debt impairment	7 927	7 747	-	-	-	-	-	-	-	-	-	-	10 215	186.2%	(100.0%)
Depreciation and asset impairment	14 499	14 499	-	-	-	-	0	-	-	-	0	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	138 081	138 081	19 168	13.9%	21 752	15.8%	24 674	17.9%	11 181	8.1%	76 775	55.6%	39 723	107.4%	(71.9%)
Other Materials	2 184	2 251	405	18.5%	329	15.0%	410	18.2%	1 353	60.1%	2 497	110.9%	728	93.9%	85.9%
Contracted services	52 853	50 536	5 399	10.2%	11 172	21.1%	8 286	16.4%	15 102	29.9%	39 958	79.1%	11 771	76.6%	28.3%
Transfers and subsidies	1 476	1 476	62	4.2%	125	8.4%	428	29.0%	1 282	86.9%	1 896	128.5%	775	144.7%	65.5%
Other expenditure	25 942	24 936	3 448	13.3%	4 861	18.7%	8 858	35.5%	6 739	27.0%	23 906	95.9%	5 520	77.4%	22.1%
Losses	-	-	-	-	-	-	(22)	-	76	-	54	-	59	-	28.0%
Surplus/(Deficit)	**4 541**	**3 022**	**22 900**		**89 804**		**14 578**		**(55 121)**		**72 160**		**(31 982)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	15 836	15 836	842	5.3%	-	-	9 006	56.9%	2 889	18.2%	12 736	80.4%	13 349	95.8%	(78.4%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 377**	**18 858**	**23 742**		**89 804**		**23 584**		**(52 232)**		**84 897**		**(18 633)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**20 377**	**18 858**	**23 742**		**89 804**		**23 584**		**(52 232)**		**84 897**		**(18 633)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 377**	**18 858**	**23 742**		**89 804**		**23 584**		**(52 232)**		**84 897**		**(18 633)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 377**	**18 858**	**23 742**		**89 804**		**23 584**		**(52 232)**		**84 897**		**(18 633)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**26 429**	**24 883**	**3 059**	**11.6%**	**3 832**	**14.5%**	**4 350**	**17.5%**	**10 214**	**41.0%**	**21 455**	**86.2%**	**10 995**	**93.8%**	**(7.1%)**
National Government	19 095	19 095	2 972	15.6%	3 260	17.1%	3 465	18.1%	7 822	41.0%	17 519	91.7%	9 733	90.8%	(19.6%)
Provincial Government	-	-	87	-	96	-	24	-	67	-	275	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 095**	**19 095**	**3 059**	**16.0%**	**3 357**	**17.6%**	**3 490**	**18.3%**	**7 889**	**41.3%**	**17 794**	**93.2%**	**9 733**	**90.8%**	**(18.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 334	5 788	-	-	475	6.5%	860	14.9%	2 325	40.2%	3 661	63.3%	1 262	100.7%	84.3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**26 429**	**24 883**	**3 059**	**11.6%**	**3 832**	**14.5%**	**4 350**	**17.5%**	**10 214**	**41.0%**	**21 455**	**86.2%**	**11 201**	**94.4%**	**(8.8%)**
Municipal governance and administration	**2 142**	**1 745**	**-**	**-**	**191**	**8.9%**	**246**	**14.1%**	**617**	**35.4%**	**1 055**	**60.4%**	**3 405**	**89.9%**	**(81.9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	35	93.5%	(100.0%)
Finance and administration	2 142	1 745	-	-	191	8.9%	246	14.1%	617	35.4%	1 055	60.4%	3 369	89.5%	(81.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 215**	**2 059**	**-**	**-**	**18**	**.6%**	**355**	**17.3%**	**380**	**18.4%**	**753**	**36.6%**	**922**	**51.1%**	**(58.8%)**
Community and Social Services	1 845	719	-	-	1	.1%	0	.1%	181	25.2%	183	25.4%	-	2.2%	(100.0%)
Sport And Recreation	1 340	1 340	-	-	17	1.3%	355	26.5%	198	14.8%	570	42.5%	98	98.6%	102.3%
Public Safety	30	-	-	-	-	-	-	-	-	-	-	-	824	1 373.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 030**	**15 007**	**2 972**	**19.8%**	**3 262**	**21.7%**	**3 238**	**21.6%**	**3 956**	**26.4%**	**13 427**	**89.5%**	**3 717**	**105.7%**	**6.4%**
Planning and Development	5	5	-	-	1	29.2%	3	68.3%	2	34.9%	6	132.4%	228	87.7%	(99.3%)
Road Transport	15 025	15 002	2 972	19.8%	3 260	21.7%	3 234	21.6%	3 955	26.4%	13 421	89.5%	3 489	106.5%	13.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 043**	**6 073**	**87**	**1.4%**	**361**	**6.0%**	**511**	**8.4%**	**5 261**	**86.6%**	**6 220**	**102.4%**	**3 157**	**98.5%**	**66.6%**
Energy sources	6 039	6 069	-	-	261	4.3%	487	8.0%	5 194	85.6%	5 942	97.9%	3 157	97.4%	64.5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4	4	87	2 186.5%	100	2 498.2%	24	602.2%	67	1 677.1%	279	6 963.9%	-	99.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**412 447**	**378 961**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	132 458	83 107	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**160 195**	**146 322**	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	26 984	55 122	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	62 863	64 463	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	29 947	29 947	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(313 372)**	**(354 540)**	**(1 107)**	**.4%**	**6 678**	**(2.1%)**	**(18 591)**	**5.2%**	**(6 863)**	**1.9%**	**(19 884)**	**5.6%**	**(14 320)**	**5.4%**	**(52.1%)**
Suppliers and employees	(313 372)	(354 540)	(1 107)	.4%	6 678	(2.1%)	(18 591)	5.2%	(6 863)	1.9%	(19 884)	5.6%	(14 320)	5.4%	(52.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**99 075**	**24 421**	**(1 107)**	**(1.1%)**	**6 678**	**6.7%**	**(18 591)**	**(76.1%)**	**(6 863)**	**(28.1%)**	**(19 884)**	**(81.4%)**	**(14 320)**	**(84.1%)**	**(52.1%)**
Cash Flow from Investing Activities															
Receipts	**44 703**	**42 703**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 000)**	**(40.4%)**	**(100.0%)**
Proceeds on disposal of PPE	8 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 710	5 710	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 994	30 994	-	-	-	-	-	-	-	-	-	-	(6 000)	-	(100.0%)
Payments	**(37 701)**	**(24 883)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(37 701)	(24 883)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**7 002**	**17 820**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 000)**	**39.5%**	**(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	**106 077**	**42 241**	**(1 107)**	**(1.0%)**	**6 678**	**6.3%**	**(18 591)**	**(44.0%)**	**(6 863)**	**(16.2%)**	**(19 884)**	**(47.1%)**	**(20 320)**	**(461.2%)**	**(66.2%)**
Cash/cash equivalents at the year begin:	34 333	13 638	-	-	(1 107)	(3.2%)	5 570	40.8%	(13 020)	(95.5%)	-	-	(2 637)	-	393.7%
Cash/cash equivalents at the year end:	**140 411**	**55 879**	**(1 107)**	**(.8%)**	**5 570**	**4.0%**	**(13 020)**	**(23.3%)**	**(19 884)**	**(35.6%)**	**(19 884)**	**(35.6%)**	**(22 957)**	**(461.2%)**	**(13.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	14 527	52.9%	11	-	5 734	20.9%	7 206	26.2%	27 479	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 562	13.7%	(132)	(.1%)	3 986	4.4%	75 051	82.1%	91 467	50.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 146	12.6%	(3)	-	1 429	4.4%	27 252	83.0%	32 823	18.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52	48.7%	-	-	17	15.8%	38	35.5%	107	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	964	4.1%	(653)	(2.8%)	1 060	4.5%	22 196	94.2%	23 566	12.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 539)	(144.5%)	(5 883)	(89.1%)	(556)	(8.4%)	22 581	342.0%	6 603	3.6%	-	-	-	-
Total By Income Source	**22 712**	**12.5%**	**(6 660)**	**(3.7%)**	**11 670**	**6.4%**	**154 325**	**84.8%**	**182 046**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 110	12.1%	(1 027)	(5.9%)	1 107	6.4%	15 206	87.4%	17 396	9.6%	-	-	-	-
Commercial	8 753	28.4%	(4 210)	(13.7%)	6 348	20.6%	19 915	64.6%	30 806	16.9%	-	-	-	-
Households	8 933	7.0%	(2 280)	(1.8%)	3 601	2.8%	116 487	91.9%	126 740	69.6%	-	-	-	-
Other	2 916	41.1%	857	12.1%	614	8.6%	2 717	38.2%	7 103	3.9%	-	-	-	-
Total By Customer Group	**22 712**	**12.5%**	**(6 660)**	**(3.7%)**	**11 670**	**6.4%**	**154 325**	**84.8%**	**182 046**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	100.0%	-	-	-	-	-	-	5	100.0%
Total	**5**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**5**	**100.0%**

Contact Details

Municipal Manager	Mr Sd Mbhele	034 212 2121
Financial Manager	Mr Ma Ngcobo	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**236 977**	**239 799**	**83 660**	**35.3%**	**67 939**	**28.7%**	**27 943**	**11.7%**	**(17 460)**	**(7.3%)**	**162 081**	**67.6%**	**14 118**	**97.1%**	**(223.7%)**
Property rates	43 067	43 067	12 256	28.5%	9 145	21.2%	18 240	42.4%	(25 228)	(58.6%)	14 412	33.5%	2 487	79.5%	(1 114.3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 150	24 150	4 950	20.5%	7 008	29.0%	5 241	21.7%	5 496	22.8%	22 696	94.0%	5 714	105.6%	(3.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 300	2 300	412	17.9%	436	19.0%	429	18.6%	428	18.6%	1 705	74.1%	435	79.1%	(1.6%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	580	580	118	20.4%	129	22.2%	116	20.1%	204	35.2%	568	97.8%	199	205.9%	2.5%
Interest earned - external investments	3 400	3 400	391	11.5%	100	2.9%	225	6.6%	183	5.4%	898	26.4%	1 642	106.3%	(88.9%)
Interest earned - outstanding debtors	34	34	1 276	3 781.4%	1 366	4 049.9%	1 336	3 960.8%	941	2 790.2%	4 919	14 582.2%	1 247	1 348.3%	(24.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 705	3 705	117	3.2%	86	2.3%	270	7.3%	189	5.1%	662	17.9%	140	3.1%	35.2%
Licences and permits	1 104	1 104	202	18.3%	217	19.7%	227	20.5%	285	25.8%	932	84.4%	367	103.3%	(22.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	158 178	161 000	63 448	40.1%	49 364	31.2%	1 801	1.1%	-	-	114 613	71.2%	1 727	99.4%	(100.0%)
Other revenue	459	459	491	107.1%	86	18.8%	58	12.7%	41	8.9%	677	147.5%	161	97.2%	(74.5%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**233 762**	**284 196**	**23 764**	**10.2%**	**26 919**	**11.5%**	**21 080**	**7.4%**	**35 534**	**12.5%**	**107 295**	**37.8%**	**59 710**	**51.3%**	**(40.5%)**
Employee related costs	107 371	97 460	-	-	1 706	1.6%	409	.4%	-	-	2 116	2.2%	12 995	27.9%	(100.0%)
Remuneration of councillors	12 997	14 286	-	-	-	-	-	-	-	-	-	-	2 035	33.6%	(100.0%)
Debt impairment	6 300	6 300	356	5.7%	3	.1%	0	-	0	-	360	5.7%	368	14.7%	(99.9%)
Depreciation and asset impairment	22 472	21 993	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	22 900	31 596	10 542	46.0%	6 550	28.6%	6 023	19.1%	7 523	23.8%	30 637	97.0%	8 367	106.9%	(10.1%)
Other Materials	10 178	9 352	1 767	17.4%	2 918	28.7%	1 361	14.5%	3 059	32.7%	9 104	97.4%	4 847	55.0%	(36.9%)
Contracted services	23 195	39 821	6 437	27.8%	3 423	14.8%	8 467	21.3%	12 309	30.9%	30 636	76.9%	16 651	78.0%	(26.1%)
Transfers and subsidies	6 277	7 116	1 508	24.0%	6 421	102.3%	1 116	15.7%	505	7.1%	9 550	134.2%	6 602	77.5%	(92.4%)
Other expenditure	22 073	56 273	3 154	14.3%	5 898	26.7%	3 704	6.6%	12 137	21.6%	24 893	44.2%	7 845	65.9%	54.7%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 215**	**(44 397)**	**59 896**		**41 020**		**6 863**		**(52 994)**		**54 786**		**(45 592)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	42 806	61 606	7 901	18.5%	15 735	36.8%	12 050	19.6%	8 970	14.6%	44 655	72.5%	13 521	111.1%	(33.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**46 021**	**17 209**	**67 797**		**56 755**		**18 913**		**(44 024)**		**99 441**		**(32 071)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**46 021**	**17 209**	**67 797**		**56 755**		**18 913**		**(44 024)**		**99 441**		**(32 071)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**46 021**	**17 209**	**67 797**		**56 755**		**18 913**		**(44 024)**		**99 441**		**(32 071)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**46 021**	**17 209**	**67 797**		**56 755**		**18 913**		**(44 024)**		**99 441**		**(32 071)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**92 505**	**134 112**	**8 873**	**9.6%**	**16 944**	**18.3%**	**7 563**	**5.6%**	**32 127**	**24.0%**	**65 507**	**48.8%**	**51 074**	**73.5%**	**(37.1%)**
National Government	35 796	52 105	5 560	15.5%	12 303	34.4%	2 853	5.5%	16 451	31.6%	37 166	71.3%	6 950	59.6%	136.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 796**	**52 105**	**5 560**	**15.5%**	**12 303**	**34.4%**	**2 853**	**5.5%**	**16 451**	**31.6%**	**37 166**	**71.3%**	**6 950**	**59.6%**	**136.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 709	82 007	3 314	5.8%	4 641	8.2%	4 711	5.7%	15 677	19.1%	28 342	34.6%	44 124	76.6%	(64.5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**92 505**	**134 112**	**8 873**	**9.6%**	**16 944**	**18.3%**	**7 563**	**5.6%**	**32 127**	**24.0%**	**65 507**	**48.8%**	**51 074**	**73.5%**	**(37.1%)**
Municipal governance and administration	**2 620**	**3 018**	**1 255**	**47.9%**	**30**	**1.1%**	**462**	**15.3%**	**121**	**4.0%**	**1 868**	**61.9%**	**889**	**87.5%**	**(86.4%)**
Executive and Council	1 565	1 865	1 225	78.3%	-	-	-	-	-	-	1 225	65.7%	21	59.0%	(100.0%)
Finance and administration	1 054	1 152	30	2.8%	30	2.8%	462	40.1%	121	10.5%	643	55.8%	868	88.5%	(86.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**28 091**	**44 917**	**844**	**3.0%**	**3 008**	**10.7%**	**2 250**	**5.0%**	**10 010**	**22.3%**	**16 112**	**35.9%**	**18 816**	**97.8%**	**(46.8%)**
Community and Social Services	28 091	44 917	844	3.0%	3 008	10.7%	2 250	5.0%	10 010	22.3%	16 112	35.9%	18 400	97.0%	(45.6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	417	135.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**48 316**	**56 452**	**3 447**	**7.1%**	**8 675**	**18.0%**	**3 358**	**5.9%**	**6 675**	**11.8%**	**22 155**	**39.2%**	**29 320**	**62.4%**	**(77.2%)**
Planning and Development	8 054	13 282	1 307	16.2%	-	-	-	-	671	5.1%	1 978	14.9%	9 015	81.4%	(92.6%)
Road Transport	40 262	43 169	2 140	5.3%	8 675	21.5%	3 358	7.8%	6 003	13.9%	20 177	46.7%	20 305	54.5%	(70.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 478**	**29 726**	**3 328**	**24.7%**	**5 231**	**38.8%**	**1 492**	**5.0%**	**15 321**	**51.5%**	**25 372**	**85.4%**	**2 048**	**52.4%**	**648.0%**
Energy sources	13 478	29 726	3 328	24.7%	5 231	38.8%	1 492	5.0%	15 321	51.5%	25 372	85.4%	2 048	52.4%	648.0%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**260 782**	**288 403**	**96 869**	**37.1%**	**97 035**	**37.2%**	**44 595**	**15.5%**	**13 579**	**4.7%**	**252 077**	**87.4%**	**37 263**	**136.1%**	**(63.6%)**
Property rates	30 326	36 326	4 645	15.3%	7 301	24.1%	32 093	88.3%	4 324	11.9%	48 363	133.1%	6 424	144.3%	(32.7%)
Service charges	**23 794**	**23 794**	**8 556**	**36.0%**	**25 898**	**108.8%**	**(17 530)**	**(73.7%)**	**8 709**	**36.6%**	**25 634**	**107.7%**	**29 342**	**747.1%**	**(70.3%)**
Other revenue	2 478	2 478	601	24.3%	405	16.3%	547	22.1%	545	22.0%	2 099	84.7%	694	74.5%	(21.4%)
Transfers and Subsidies - Operational	159 818	162 640	63 020	39.4%	49 931	31.2%	1 878	1.2%	-	-	114 829	70.6%	804	98.4%	(100.0%)
Transfers and Subsidies - Capital	41 166	59 966	20 000	48.6%	13 500	32.8%	27 606	46.0%	-	-	61 106	101.9%	-	100.0%	-
Interest	3 200	3 200	46	1.4%	-	-	-	-	-	-	46	1.4%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(219 367)**	**(272 535)**	**(35)**	**-**	**(33 758)**	**15.4%**	**(30 268)**	**11.1%**	**(67 237)**	**24.7%**	**(131 298)**	**48.2%**	**(3 421)**	**1.4%**	**1 865.1%**
Suppliers and employees	(219 367)	(272 535)	(35)	-	(33 758)	15.4%	(30 268)	11.1%	(67 237)	24.7%	(131 298)	48.2%	(3 421)	1.4%	1 865.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**41 415**	**15 868**	**96 834**	**233.8%**	**63 277**	**152.8%**	**14 327**	**90.3%**	**(53 658)**	**(338.2%)**	**120 779**	**761.1%**	**33 842**	**1 189.8%**	**(258.6%)**
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	**(106 381)**	**(156 518)**	**(1 776)**	**1.7%**	**-**	**-**	**(139)**	**.1%**	**(139)**	**.1%**	**(2 053)**	**1.3%**	**(1 047)**	**1.4%**	**(86.7%)**
Capital assets	(106 381)	(156 518)	(1 776)	1.7%	-	-	(139)	.1%	(139)	.1%	(2 053)	1.3%	(1 047)	1.4%	(86.7%)
Net Cash from/(used) Investing Activities	**(106 381)**	**(156 518)**	**(1 776)**	**1.7%**	**-**	**-**	**(139)**	**.1%**	**(139)**	**.1%**	**(2 053)**	**1.3%**	**(1 047)**	**1.4%**	**(86.7%)**
Cash Flow from Financing Activities															
Receipts	**(0)**	**(75)**	**-**	**-**	**-**	**-**	**-**	**-**	**(12)**	**16.0%**	**(12)**	**16.0%**	**(7)**	**56.5%**	**66.7%**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(0)	(75)	-	-	-	-	-	-	(12)	16.0%	(12)	16.0%	(7)	56.5%	66.7%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(0)**	**(75)**	**-**	**-**	**-**	**-**	**-**	**-**	**(12)**	**16.0%**	**(12)**	**16.0%**	**(7)**	**56.5%**	**66.7%**
Net Increase/(Decrease) in cash held	**(64 966)**	**(140 725)**	**95 058**	**(146.3%)**	**63 277**	**(97.4%)**	**14 188**	**(10.1%)**	**(53 809)**	**38.2%**	**118 714**	**(84.4%)**	**32 787**	**(203.2%)**	**(264.1%)**
Cash/cash equivalents at the year begin:	214 841	192 915	-	-	95 058	44.2%	158 335	82.1%	172 523	89.4%	-	-	328 038	-	(47.4%)
Cash/cash equivalents at the year end:	**149 875**	**52 191**	**95 058**	**63.4%**	**158 335**	**105.6%**	**172 523**	**330.6%**	**118 714**	**227.5%**	**118 714**	**227.5%**	**360 826**	**328.5%**	**(67.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	301	13.0%	189	8.1%	123	5.3%	1 713	73.6%	2 327	16.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	119	1.9%	95	1.5%	83	1.3%	5 882	95.2%	6 179	43.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73	5.0%	35	2.4%	38	2.6%	1 311	90.0%	1 458	10.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	157	3.8%	25	.6%	230	5.5%	3 768	90.1%	4 180	29.6%	-	-	-	-
Total By Income Source	**651**	**4.6%**	**345**	**2.4%**	**474**	**3.3%**	**12 675**	**89.6%**	**14 144**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	146	3.2%	115	2.5%	79	1.7%	4 271	92.6%	4 611	32.6%	-	-	-	-
Commercial	436	6.6%	174	2.6%	347	5.2%	5 697	85.6%	6 654	47.0%	-	-	-	-
Households	69	2.4%	56	1.9%	47	1.6%	2 708	94.0%	2 879	20.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**651**	**4.6%**	**345**	**2.4%**	**474**	**3.3%**	**12 675**	**89.6%**	**14 144**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	9	8.2%	6	5.2%	99	86.6%	115	.5%
Bulk Water	68	34.8%	-	-	-	-	128	65.2%	196	.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 129	36.3%	578	2.9%	200	1.0%	11 753	59.8%	19 660	90.3%
Auditor-General	-	-	-	-	-	-	104	100.0%	104	.5%
Other	1 239	73.2%	75	4.4%	8	.5%	372	21.9%	1 694	7.8%
Total	**8 437**	**38.8%**	**662**	**3.0%**	**214**	**1.0%**	**12 455**	**57.2%**	**21 768**	**100.0%**

Contact Details

Municipal Manager	Mr Sithembiso Mthembu	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**242 224**	**245 394**	**121 777**	**50.3%**	**105 725**	**43.6%**	**84 542**	**34.5%**	**23 309**	**9.5%**	**335 352**	**136.7%**	**46 168**	**119.4%**	**(49.5%)**
Property rates	18 617	18 617	6 107	32.8%	4 873	26.2%	4 871	26.2%	6 552	35.2%	22 404	120.3%	3 979	96.8%	64.7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	539	539	123	22.7%	123	22.7%	224	41.6%	269	49.8%	738	136.8%	210	123.1%	27.9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	600	600	166	27.7%	115	19.2%	157	26.2%	198	33.0%	637	106.1%	241	147.0%	(17.7%)
Interest earned - external investments	4 000	4 800	34 606	865.2%	35 535	888.4%	19 955	415.7%	1 066	22.2%	91 163	1 899.2%	37 014	1 048.4%	(97.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	400	-	-	-	-	1	.1%	2	.5%	3	.6%	1	-	263.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	194 017	195 988	76 799	39.6%	61 137	31.5%	55 692	28.4%	10 452	5.3%	204 080	104.1%	1 328	93.4%	686.9%
Other revenue	24 450	24 450	3 976	16.3%	3 942	16.1%	3 641	14.9%	4 770	19.5%	16 329	66.8%	3 396	5 108.0%	40.4%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**261 377**	**261 280**	**31 915**	**12.2%**	**89 141**	**34.1%**	**53 301**	**20.4%**	**75 724**	**29.0%**	**250 080**	**95.7%**	**69 323**	**82.7%**	**9.2%**
Employee related costs	81 077	82 346	6 565	8.1%	35 379	43.6%	20 335	24.7%	19 832	24.1%	82 111	99.7%	18 401	102.0%	7.8%
Remuneration of councillors	12 897	13 397	1 066	8.3%	5 629	43.6%	3 657	27.3%	3 653	27.3%	14 005	104.5%	3 202	80.9%	14.1%
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 798	23 648	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	739	739	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	31 109	27 146	3 519	11.3%	10 759	34.6%	4 401	16.2%	6 305	23.2%	24 984	92.0%	9 627	90.0%	(34.5%)
Contracted services	65 083	64 275	9 221	14.2%	25 678	39.5%	13 028	20.3%	28 166	43.8%	76 092	118.4%	22 912	89.4%	22.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	45 673	48 728	11 543	25.3%	11 695	25.6%	11 881	24.4%	17 769	36.5%	52 888	108.5%	15 181	83.4%	17.0%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 153)**	**(15 886)**	**89 862**		**16 584**		**31 241**		**(52 415)**		**85 272**		**(23 155)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	39 412	37 441	5 352	13.6%	15 395	39.1%	7 318	19.5%	11 291	30.2%	39 357	105.1%	6 898	123.2%	63.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 259**	**21 555**	**95 214**		**31 979**		**38 559**		**(41 124)**		**124 629**		**(16 257)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**20 259**	**21 555**	**95 214**		**31 979**		**38 559**		**(41 124)**		**124 629**		**(16 257)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 259**	**21 555**	**95 214**		**31 979**		**38 559**		**(41 124)**		**124 629**		**(16 257)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 259**	**21 555**	**95 214**		**31 979**		**38 559**		**(41 124)**		**124 629**		**(16 257)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**68 452**	**62 989**	**12 926**	**18.9%**	**14 662**	**21.4%**	**8 313**	**13.2%**	**23 042**	**36.6%**	**58 944**	**93.6%**	**13 274**	**72.5%**	**73.6%**
National Government	39 412	37 902	11 905	30.2%	11 791	29.9%	6 015	15.9%	10 493	27.7%	40 205	106.1%	7 319	89.2%	43.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 412**	**37 902**	**11 905**	**30.2%**	**11 791**	**29.9%**	**6 015**	**15.9%**	**10 493**	**27.7%**	**40 205**	**106.1%**	**7 319**	**89.2%**	**43.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 040	25 087	1 021	3.5%	2 871	9.9%	2 299	9.2%	12 549	50.0%	18 739	74.7%	5 955	50.7%	110.7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**68 452**	**64 451**	**13 803**	**20.2%**	**14 662**	**21.4%**	**8 313**	**12.9%**	**23 207**	**36.0%**	**59 986**	**93.1%**	**13 274**	**72.5%**	**74.8%**
Municipal governance and administration	**13 579**	**14 261**	**242**	**1.8%**	**2 995**	**22.1%**	**1 316**	**9.2%**	**6 912**	**48.5%**	**11 464**	**80.4%**	**7 907**	**71.4%**	**(12.6%)**
Executive and Council	153	30	-	-	30	19.4%	-	-	-	-	30	100.0%	(46)	5.0%	(100.0%)
Finance and administration	13 426	14 231	242	1.8%	2 965	22.1%	1 316	9.2%	6 912	48.6%	11 435	80.4%	7 953	72.9%	(13.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 203**	**8 888**	**1 722**	**16.9%**	**573**	**5.6%**	**530**	**6.0%**	**3 498**	**39.4%**	**6 324**	**71.1%**	**2 195**	**81.0%**	**59.4%**
Community and Social Services	1 970	2 153	728	36.9%	86	4.4%	428	19.9%	324	15.0%	1 565	72.7%	916	66.0%	(64.6%)
Sport And Recreation	2 671	3 035	994	37.2%	487	18.2%	81	2.7%	1 005	33.1%	2 568	84.6%	1 229	104.7%	(18.2%)
Public Safety	5 562	3 700	-	-	-	-	22	.6%	2 169	58.6%	2 191	59.2%	50	11.4%	4 250.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 191**	**38 332**	**10 581**	**25.7%**	**10 963**	**26.6%**	**6 192**	**16.2%**	**12 287**	**32.1%**	**40 024**	**104.4%**	**3 059**	**72.1%**	**301.7%**
Planning and Development	3 750	3 633	-	-	-	-	175	4.8%	2 635	72.5%	2 810	77.4%	694	51.9%	279.5%
Road Transport	37 441	34 699	10 581	28.3%	10 963	29.3%	6 017	17.3%	9 652	27.8%	37 213	107.2%	2 364	73.9%	308.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 479**	**2 970**	**1 258**	**36.2%**	**131**	**3.8%**	**275**	**9.3%**	**510**	**17.2%**	**2 174**	**73.2%**	**114**	**70.1%**	**346.9%**
Energy sources	1 400	1 400	1 206	86.1%	6	.4%	46	3.3%	-	-	1 259	89.9%	200	83.1%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 079	1 570	52	2.5%	125	6.0%	229	14.6%	510	32.5%	915	58.3%	(86)	(.7%)	(690.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**262 479**	**262 879**	**105 711**	**40.3%**	**91 202**	**34.7%**	**90 512**	**34.4%**	**74 147**	**28.2%**	**361 572**	**137.5%**	**7 262**	**123.8%**	**921.0%**
Property rates	-	-	1 365	-	268	-	2 754	-	10 463	-	14 849	-	4 355	60.2%	140.3%
Service charges	**-**	**-**	**285**	**-**	**222**	**-**	**16**	**-**	**83**	**-**	**606**	**-**	**193**	**97.0%**	**(57.1%)**
Other revenue	25 050	25 450	812	3.2%	10 708	42.7%	713	2.8%	63 381	249.0%	75 614	297.1%	409	5 045.5%	15 400.3%
Transfers and Subsidies - Operational	194 017	195 988	79 650	41.1%	68 151	35.1%	56 650	28.9%	220	.1%	204 672	104.4%	2 305	106.4%	(90.4%)
Transfers and Subsidies - Capital	39 412	37 441	23 600	59.9%	11 853	30.1%	30 379	81.1%	-	-	65 832	175.8%	0	111.6%	(100.0%)
Interest	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(8 698)**	**-**	**(27 297)**	**-**	**(20 294)**	**-**	**(26 993)**	**-**	**(83 281)**	**-**	**(19 459)**	**-**	**38.7%**
Suppliers and employees	-	-	(8 698)	-	(27 297)	-	(20 294)	-	(26 993)	-	(83 281)	-	(19 459)	-	38.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**262 479**	**262 879**	**97 014**	**37.0%**	**63 905**	**24.3%**	**70 218**	**26.7%**	**47 155**	**17.9%**	**278 292**	**105.9%**	**(12 196)**	**105.5%**	**(486.6%)**
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	**(68 452)**	**(62 989)**	**(14 777)**	**21.6%**	**(16 787)**	**24.5%**	**(9 473)**	**15.0%**	**(22 501)**	**35.7%**	**(63 539)**	**100.9%**	**(12 568)**	**76.9%**	**79.0%**
Capital assets	(68 452)	(62 989)	(14 777)	21.6%	(16 787)	24.5%	(9 473)	15.0%	(22 501)	35.7%	(63 539)	100.9%	(12 568)	76.9%	79.0%
Net Cash from/(used) Investing Activities	**(68 452)**	**(62 989)**	**(14 777)**	**21.6%**	**(16 787)**	**24.5%**	**(9 473)**	**15.0%**	**(22 501)**	**35.7%**	**(63 539)**	**100.9%**	**(12 568)**	**76.9%**	**79.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**194 027**	**199 890**	**82 236**	**42.4%**	**47 118**	**24.3%**	**60 744**	**30.4%**	**24 654**	**12.3%**	**214 753**	**107.4%**	**(24 764)**	**114.1%**	**(199.6%)**
Cash/cash equivalents at the year begin:	46 013	131 792	84 916	184.5%	171 674	373.1%	218 792	166.0%	279 536	212.1%	84 916	64.4%	48 466	(735.2%)	476.8%
Cash/cash equivalents at the year end:	240 040	331 683	171 674	71.5%	218 792	91.1%	279 536	84.3%	304 190	91.7%	304 190	91.7%	23 703	9.7%	1 183.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 038	5.1%	1 154	2.0%	1 149	1.9%	53 753	91.0%	59 093	98.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	4	5.9%	2	2.9%	2	2.9%	56	88.2%	63	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	134	16.8%	65	8.1%	65	8.1%	533	66.9%	796	1.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53	28.9%	27	14.4%	27	14.4%	78	42.3%	184	.3%	-	-	-	-
Total By Income Source	**3 229**	**5.4%**	**1 247**	**2.1%**	**1 242**	**2.1%**	**54 419**	**90.5%**	**60 137**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 236	5.4%	814	1.9%	807	1.9%	37 929	90.8%	41 786	69.5%	-	-	-	-
Commercial	971	5.8%	422	2.5%	424	2.5%	14 899	89.1%	16 717	27.8%	-	-	-	-
Households	22	1.3%	11	.7%	11	.7%	1 592	97.4%	1 635	2.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 229**	**5.4%**	**1 247**	**2.1%**	**1 242**	**2.1%**	**54 419**	**90.5%**	**60 137**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	643	100.0%	-	-	-	-	-	-	643	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**643**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**643**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**310 503**	**332 462**	**98 812**	**31.8%**	**88 753**	**28.6%**	**76 081**	**22.9%**	**90 684**	**27.3%**	**354 331**	**106.6%**	**43 390**	**100.6%**	**109.0%**
Property rates	46 791	46 791	11 302	24.2%	11 333	24.2%	10 855	23.2%	39 491	84.4%	72 982	156.0%	12 285	99.3%	221.5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	95 829	95 829	21 367	22.3%	22 790	23.8%	22 434	23.4%	23 419	24.4%	90 011	93.9%	20 096	101.5%	16.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 051	10 056	2 513	31.2%	2 448	30.4%	2 350	23.4%	2 602	25.9%	9 912	98.6%	2 220	112.2%	17.2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	32	328	69	217.6%	121	385.7%	80	24.4%	290	88.5%	560	170.9%	225	120.5%	29.1%
Interest earned - external investments	2 068	3 555	768	37.1%	815	39.4%	794	22.3%	874	24.6%	3 251	91.5%	830	118.2%	5.3%
Interest earned - outstanding debtors	-	-	(0)	-	0	-	-	-	-	-	-	-	30	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	108	46	14	13.1%	11	9.8%	15	33.4%	789	1 714.6%	829	1 801.9%	354	344.9%	122.8%
Licences and permits	2 344	3 660	501	21.4%	1 080	46.1%	1 097	30.0%	846	23.1%	3 524	96.3%	1 588	145.4%	(46.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	152 773	152 773	61 945	40.5%	50 041	32.8%	37 556	24.6%	2 931	1.9%	152 473	99.8%	2 375	100.1%	23.4%
Other revenue	2 506	19 424	333	13.3%	114	4.5%	900	4.6%	19 443	100.1%	20 790	107.0%	3 387	84.3%	474.0%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**341 010**	**403 981**	**81 957**	**24.0%**	**93 578**	**27.4%**	**73 283**	**18.1%**	**130 784**	**32.4%**	**379 603**	**94.0%**	**108 591**	**96.6%**	**20.4%**
Employee related costs	132 527	140 576	31 186	23.5%	40 085	30.2%	31 846	22.7%	32 965	23.4%	136 082	96.8%	29 827	103.6%	10.5%
Remuneration of councillors	10 669	10 669	2 579	24.2%	2 516	23.6%	2 578	24.2%	2 475	23.2%	10 148	95.1%	2 579	94.4%	(4.0%)
Debt impairment	16 726	36 951	-	-	7 358	44.0%	1 555	4.2%	6 780	18.3%	15 693	42.5%	(2 240)	-	(402.7%)
Depreciation and asset impairment	35 064	38 230	8 620	24.6%	7 378	21.0%	7 840	20.5%	7 940	20.8%	31 779	83.1%	22 735	130.5%	(65.1%)
Finance charges	300	300	(54)	(18.1%)	12	3.9%	(6)	(2.2%)	3 287	1 095.5%	3 238	1 079.2%	1	4.0%	269 958.9%
Bulk purchases	73 576	73 576	20 281	27.6%	15 744	21.4%	14 144	19.2%	25 270	34.3%	75 439	102.5%	20 993	102.7%	20.4%
Other Materials	4 262	6 548	1 132	26.6%	311	7.3%	1 040	15.9%	6 891	105.2%	9 374	143.2%	3 690	108.0%	86.8%
Contracted services	36 697	54 797	5 415	14.8%	10 136	27.6%	6 176	11.3%	29 572	54.0%	51 299	93.6%	16 187	77.5%	82.7%
Transfers and subsidies	1 420	1 274	60	4.2%	838	59.0%	186	14.6%	229	18.0%	1 313	103.1%	500	79.9%	(54.2%)
Other expenditure	29 771	40 262	12 739	42.8%	9 199	30.9%	7 925	19.7%	15 375	38.2%	45 238	112.4%	14 320	112.0%	7.4%
Losses	-	797	-	-	-	-	-	-	-	-	-	-	(1)	-	(100.0%)
Surplus/(Deficit)	**(30 507)**	**(71 518)**	**16 854**		**(4 824)**		**2 798**		**(40 100)**		**(25 272)**		**(65 202)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	39 257	44 322	6 866	17.5%	12 413	31.6%	10 337	23.3%	17 986	40.6%	47 602	107.4%	16 072	87.9%	11.9%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	317	173	-	145	-	-	-	17	5.5%	334	105.5%	414	-	(95.8%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 749**	**(26 879)**	**23 893**		**7 733**		**13 135**		**(22 097)**		**22 664**		**(48 716)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**8 749**	**(26 879)**	**23 893**		**7 733**		**13 135**		**(22 097)**		**22 664**		**(48 716)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 749**	**(26 879)**	**23 893**		**7 733**		**13 135**		**(22 097)**		**22 664**		**(48 716)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 749**	**(26 879)**	**23 893**		**7 733**		**13 135**		**(22 097)**		**22 664**		**(48 716)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**40 762**	**47 282**	**6 070**	**14.9%**	**11 242**	**27.6%**	**9 995**	**21.1%**	**47 957**	**101.4%**	**75 264**	**159.2%**	**17 589**	**73.8%**	**172.7%**
National Government	39 257	41 457	4 678	11.9%	9 388	23.9%	8 884	21.4%	17 014	41.0%	39 963	96.4%	8 094	338.4%	110.2%
Provincial Government	-	3 065	1 293	-	1 702	-	357	11.6%	-	-	3 351	109.3%	8 042	26.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 257**	**44 522**	**5 970**	**15.2%**	**11 089**	**28.2%**	**9 240**	**20.8%**	**17 014**	**38.2%**	**43 314**	**97.3%**	**16 136**	**83.4%**	**5.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 505	2 760	100	6.6%	153	10.2%	755	27.3%	30 943	1 121.3%	31 951	1 157.8%	1 453	32.5%	2 029.6%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**40 762**	**47 282**	**6 070**	**14.9%**	**11 242**	**27.6%**	**9 995**	**21.1%**	**47 957**	**101.4%**	**75 264**	**159.2%**	**17 589**	**73.8%**	**172.7%**
Municipal governance and administration	**1 505**	**1 330**	**100**	**6.6%**	**153**	**10.2%**	**196**	**14.7%**	**600**	**45.1%**	**1 049**	**78.9%**	**1 263**	**114.7%**	**(52.5%)**
Executive and Council	1 000	350	100	10.0%	48	4.8%	196	56.0%	-	-	344	98.2%	15	98.7%	(100.0%)
Finance and administration	505	980	-	-	105	20.8%	-	-	600	61.3%	705	72.0%	1 248	114.9%	(51.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 669**	**24 734**	**3 779**	**17.4%**	**5 208**	**24.0%**	**5 766**	**23.3%**	**2 147**	**8.7%**	**16 900**	**68.3%**	**7 469**	**193.0%**	**(71.3%)**
Community and Social Services	3 585	3 585	2 124	59.2%	931	26.0%	944	26.3%	1 191	33.2%	5 190	144.8%	1 775	6 122.1%	(32.9%)
Sport And Recreation	18 083	21 148	1 655	9.2%	4 277	23.7%	4 822	22.8%	956	4.5%	11 710	55.4%	5 504	124.5%	(82.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	190	95.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 588**	**18 188**	**2 191**	**12.5%**	**5 881**	**33.4%**	**3 726**	**20.5%**	**43 000**	**236.4%**	**54 799**	**301.3%**	**2 861**	**160.3%**	**1 402.8%**
Planning and Development	8 644	8 844	2 191	25.4%	3 085	35.7%	-	-	30 386	343.6%	35 663	403.3%	1 146	264.2%	2 551.8%
Road Transport	8 945	9 345	-	-	2 796	31.3%	3 726	39.9%	12 614	135.0%	19 136	204.8%	1 715	143.7%	635.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**3 030**	**-**	**-**	**-**	**-**	**307**	**10.1%**	**2 210**	**72.9%**	**2 516**	**83.0%**	**5 996**	**20.4%**	**(63.1%)**
Energy sources	-	2 000	-	-	-	-	(252)	(12.6%)	1 738	86.9%	1 486	74.3%	5 996	21.1%	(71.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 030	-	-	-	-	559	54.2%	471	45.8%	1 030	100.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**418 265**	**698 532**	**28 783**	**6.9%**	**12 186**	**2.9%**	**14 148**	**2.0%**	**(54 173)**	**(7.8%)**	**944**	**.1%**	**(57 625)**	**(5.6%)**	**(6.0%)**
Property rates	41 565	44 920	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**91 415**	**106 088**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	9 410	3 652	10 041	106.7%	16 074	170.8%	(4 762)	(130.4%)	(11 875)	(325.2%)	9 477	259.5%	(5 884)	(109.4%)	101.8%
Transfers and Subsidies - Operational	234 798	502 847	18 742	8.0%	(3 888)	(1.7%)	18 911	3.8%	(42 298)	(8.4%)	(8 533)	(1.7%)	(51 741)	(5.2%)	(18.3%)
Transfers and Subsidies - Capital	39 257	39 257	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	1 820	1 768	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(212 801)**	**(222 788)**	**-**	**-**	**-**	**-**	**-**	**-**	**(6)**	**-**	**(6)**	**-**	**-**	**.3%**	**(100.0%)**
Suppliers and employees	(212 501)	(222 488)	-	-	-	-	-	-	(6)	-	(6)	-	-	.3%	(100.0%)
Finance charges	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**205 464**	**475 744**	**28 783**	**14.0%**	**12 186**	**5.9%**	**14 148**	**3.0%**	**(54 179)**	**(11.4%)**	**938**	**.2%**	**(57 625)**	**(33.4%)**	**(6.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(37)**	**-**	**(37)**	**-**	**334**	**-**	**(111.2%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	(37)	-	(37)	-	334	-	(111.2%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(37)**	**-**	**(37)**	**-**	**334**	**-**	**(111.2%)**
Net Increase/(Decrease) in cash held	**205 464**	**475 744**	**28 783**	**14.0%**	**12 186**	**5.9%**	**14 148**	**3.0%**	**(54 216)**	**(11.4%)**	**901**	**.2%**	**(57 291)**	**(32.9%)**	**(5.4%)**
Cash/cash equivalents at the year begin:	-	-	-	-	28 783	-	40 969	-	55 117	-	-	-	36 826	-	49.7%
Cash/cash equivalents at the year end:	205 464	475 744	28 783	14.0%	40 969	19.9%	55 117	11.6%	901	.2%	901	.2%	(20 465)	(32.9%)	(104.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	8 420	44.4%	(38)	(.2%)	557	2.9%	10 043	52.9%	18 982	31.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 647	15.8%	-	-	868	3.0%	23 828	81.2%	29 343	48.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 273	14.8%	(2)	-	(154)	(1.8%)	7 498	87.0%	8 615	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	6.1%	-	-	0	.4%	54	93.6%	58	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	118	3.8%	(849)	(27.2%)	94	3.0%	3 757	120.4%	3 120	5.2%	-	-	-	-
Total By Income Source	**14 461**	**24.1%**	**(890)**	**(1.5%)**	**1 365**	**2.3%**	**45 181**	**75.2%**	**60 117**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 946	19.8%	(14)	(.1%)	504	5.1%	7 373	75.2%	9 809	16.3%	-	-	-	-
Commercial	6 015	54.6%	(1)	-	340	3.1%	4 670	42.4%	11 024	18.3%	-	-	-	-
Households	4 897	15.6%	(108)	(.3%)	841	2.7%	25 796	82.1%	31 425	52.3%	-	-	-	-
Other	1 603	20.4%	(767)	(9.8%)	(320)	(4.1%)	7 343	93.4%	7 859	13.1%	-	-	-	-
Total By Customer Group	**14 461**	**24.1%**	**(890)**	**(1.5%)**	**1 365**	**2.3%**	**45 181**	**75.2%**	**60 117**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	11 257	100.0%	-	-	-	-	-	-	11 257	30.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 324	100.0%	-	-	-	-	-	-	13 324	36.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	926	7.8%	455	3.8%	357	3.0%	10 170	85.4%	11 908	32.6%
Total	**25 507**	**69.9%**	**455**	**1.2%**	**357**	**1.0%**	**10 170**	**27.9%**	**36 490**	**100.0%**

Contact Details

Municipal Manager	Ms Bongiwe Mchunu	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget: Main appropriation	2021/22 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**521 709**	**534 355**	**202 218**	**38.8%**	**175 969**	**33.7%**	**126 233**	**23.6%**	**29 665**	**5.6%**	**534 086**	**99.9%**	**36 935**	**104.5%**	**(19.7%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	61 001	76 136	19 983	32.8%	27 614	45.3%	13 539	17.8%	15 461	20.3%	76 596	100.6%	16 805	106.2%	(8.0%)
Service charges - sanitation revenue	13 091	13 091	3 834	29.3%	4 045	30.9%	2 917	22.3%	2 623	20.0%	13 418	102.5%	3 817	124.7%	(31.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	624	624	60	9.6%	97	15.6%	185	29.7%	103	16.5%	446	71.4%	61	36.4%	69.8%
Interest earned - external investments	9 351	2 400	768	8.2%	469	5.0%	418	17.4%	182	7.6%	1 837	76.5%	657	23.7%	(72.3%)
Interest earned - outstanding debtors	25 106	30 106	8 152	32.5%	7 958	31.7%	6 650	22.1%	7 684	25.5%	30 443	101.1%	9 784	219.6%	(21.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	411 292	411 249	169 417	41.2%	135 734	33.0%	102 458	24.9%	3 603	.9%	411 213	100.0%	5 715	101.3%	(36.9%)
Other revenue	244	249	5	1.9%	52	21.5%	66	26.5%	10	4.2%	134	53.6%	98	38.5%	(89.3%)
Gains	1 000	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**575 315**	**596 580**	**130 788**	**22.7%**	**192 614**	**33.5%**	**207 156**	**34.7%**	**398 731**	**66.8%**	**929 289**	**155.8%**	**152 059**	**104.7%**	**162.2%**
Employee related costs	235 812	214 733	48 426	20.5%	60 650	25.7%	50 607	23.6%	49 025	22.8%	208 709	97.2%	48 687	85.1%	.7%
Remuneration of councillors	5 896	6 100	1 491	25.3%	1 539	26.1%	1 456	23.9%	1 841	30.2%	6 327	103.7%	1 467	103.3%	25.5%
Debt impairment	20 980	15 980	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	96 142	97 453	-	-	49 224	51.2%	24 612	25.3%	16 408	16.8%	90 244	92.6%	1 584	19.8%	935.6%
Finance charges	391	725	476	121.8%	126	32.4%	110	15.2%	311	42.9%	1 023	141.1%	762	4 435.4%	(59.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	55 130	56 535	19 130	34.7%	18 930	34.3%	73 100	129.3%	260 793	461.3%	371 953	657.9%	18 223	147.2%	1 331.2%
Contracted services	66 589	83 247	30 442	45.7%	25 719	38.6%	34 766	41.8%	47 292	56.8%	138 219	166.0%	49 044	196.3%	(3.6%)
Transfers and subsidies	10 650	10 000	5 000	46.9%	-	-	1 000	10.0%	-	-	6 000	60.0%	1 250	31.7%	(100.0%)
Other expenditure	83 725	82 808	25 823	30.8%	36 425	43.5%	21 504	26.0%	21 898	26.4%	105 651	127.6%	31 042	120.8%	(29.5%)
Losses	-	29 000	-	-	-	-	-	-	1 164	4.0%	1 164	4.0%	-	-	(100.0%)
Surplus/(Deficit)	**(53 606)**	**(62 225)**	**71 430**		**(16 644)**		**(80 923)**		**(369 066)**		**(395 203)**		**(115 124)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	288 749	293 404	94 804	32.8%	95 910	33.2%	32 141	11.0%	52 619	17.9%	275 474	93.9%	43 872	85.4%	19.9%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	150	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**235 143**	**231 179**	**166 234**		**79 266**		**(48 782)**		**(316 446)**		**(119 729)**		**(71 102)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**235 143**	**231 179**	**166 234**		**79 266**		**(48 782)**		**(316 446)**		**(119 729)**		**(71 102)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**235 143**	**231 179**	**166 234**		**79 266**		**(48 782)**		**(316 446)**		**(119 729)**		**(71 102)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**235 143**	**231 179**	**166 234**		**79 266**		**(48 782)**		**(316 446)**		**(119 729)**		**(71 102)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22 Budget: Main appropriation	2021/22 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**287 572**	**298 006**	**83 016**	**28.9%**	**88 207**	**30.7%**	**35 314**	**11.9%**	**26 884**	**9.0%**	**233 421**	**78.3%**	**47 990**	**90.2%**	**(44.0%)**
National Government	278 762	272 704	82 438	29.6%	87 811	31.5%	27 866	10.2%	19 745	7.2%	217 861	79.9%	46 960	89.5%	(58.0%)
Provincial Government	-	12 500	-	-	-	-	-	-	4 783	38.3%	4 783	38.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**278 762**	**285 204**	**82 438**	**29.6%**	**87 811**	**31.5%**	**27 866**	**9.8%**	**24 528**	**8.6%**	**222 644**	**78.1%**	**46 960**	**89.5%**	**(47.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 810	12 802	578	6.6%	396	4.5%	7 448	58.2%	2 356	18.4%	10 778	84.2%	1 029	108.5%	128.9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**287 572**	**298 006**	**83 016**	**28.9%**	**88 207**	**30.7%**	**35 314**	**11.9%**	**26 884**	**9.0%**	**233 421**	**78.3%**	**47 990**	**90.2%**	**(44.0%)**
Municipal governance and administration	**1 523**	**2 145**	**36**	**2.4%**	**-**	**-**	**243**	**11.3%**	**(5)**	**(.3%)**	**274**	**12.8%**	**223**	**105.2%**	**(102.5%)**
Executive and Council	998	1 877	-	-	-	-	29	1.6%	-	-	29	1.6%	-	13.1%	-
Finance and administration	525	268	36	6.9%	-	-	214	79.9%	(5)	(2.0%)	245	91.4%	223	292.1%	(102.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**650**	**5 024**	**-**	**-**	**-**	**-**	**24**	**.5%**	**-**	**-**	**24**	**.5%**	**2**	**7.7%**	**(100.0%)**
Community and Social Services	650	5 024	-	-	-	-	24	.5%	-	-	24	.5%	2	7.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**750**	**14**	**-**	**-**	**-**	**-**	**-**	**-**	**(463)**	**(3 264.0%)**	**(463)**	**(3 264.0%)**	**304**	**63.4%**	**(252.4%)**
Planning and Development	750	14	-	-	-	-	-	-	(463)	(3 264.0%)	(463)	(3 264.0%)	304	63.4%	(252.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**284 649**	**290 822**	**82 980**	**29.2%**	**88 207**	**31.0%**	**35 046**	**12.1%**	**27 353**	**9.4%**	**233 586**	**80.3%**	**47 460**	**90.4%**	**(42.4%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	268 649	274 822	82 980	30.9%	78 372	29.2%	30 910	11.2%	40 451	14.7%	232 713	84.7%	47 460	96.1%	(14.8%)
Waste Water Management	16 000	16 000	-	-	9 835	61.5%	4 136	25.9%	(13 098)	(81.9%)	873	5.5%	-	37.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget: Main appropriation	2021/22 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**801 755**	**734 167**	**432 781**	**54.0%**	**448 112**	**55.9%**	**429 345**	**58.5%**	**142 203**	**19.4%**	**1 452 442**	**197.8%**	**152 525**	**202.2%**	**(6.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**100 846**	**26 246**	**5 000**	**5.0%**	**4 254**	**4.2%**	**6 780**	**25.8%**	**6 033**	**23.0%**	**22 067**	**84.1%**	**3 056**	**34.4%**	**97.4%**
Other revenue	868	868	-	-	-	-	2 000	230.4%	500	57.6%	2 500	288.0%	2 351	274.7%	(78.7%)
Transfers and Subsidies - Operational	411 292	411 249	427 781	104.0%	443 858	107.9%	420 565	102.3%	135 670	33.0%	1 427 874	347.2%	147 117	346.6%	(7.8%)
Transfers and Subsidies - Capital	288 749	293 404	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	2 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(458 193)**	**(442 816)**	**(46 868)**	**10.2%**	**(1 850)**	**.4%**	**51 708**	**(11.7%)**	**155 585**	**(35.1%)**	**158 575**	**(35.8%)**	**75 606**	**(12.9%)**	**105.8%**
Suppliers and employees	(447 152)	(432 091)	(46 868)	10.5%	(1 850)	.4%	51 708	(12.0%)	155 585	(36.0%)	158 575	(36.7%)	75 606	(12.9%)	105.8%
Finance charges	(391)	(725)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 650)	(10 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**343 562**	**291 351**	**385 913**	**112.3%**	**446 263**	**129.9%**	**481 053**	**165.1%**	**297 788**	**102.2%**	**1 611 016**	**552.9%**	**228 131**	**617.1%**	**30.5%**
Cash Flow from Investing Activities															
Receipts	**2 000**	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 000	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(287 572)**	**(293 006)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(287 572)	(293 006)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(285 572)**	**(292 506)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 415)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(7 415)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(7 415)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**50 575**	**(1 155)**	**385 913**	**763.1%**	**446 263**	**882.4%**	**481 053**	**(41 658.9%)**	**297 788**	**(25 788.3%)**	**1 611 016**	**(139 513.1%)**	**228 131**	**1 080.2%**	**30.5%**
Cash/cash equivalents at the year begin:	3 876	11 407	-	-	385 913	9 956.5%	832 176	7 295.5%	1 313 229	11 512.8%	-	-	1 384 101	-	(5.1%)
Cash/cash equivalents at the year end:	**54 451**	**10 252**	**385 913**	**708.7%**	**832 176**	**1 528.3%**	**1 313 229**	**12 809.6%**	**1 611 016**	**15 714.3%**	**1 611 016**	**15 714.3%**	**1 612 231**	**1 063.2%**	**(.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 082	3.8%	(542)	(.2%)	7 323	2.5%	276 732	93.9%	294 595	61.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 407	3.7%	(55)	(.1%)	996	1.5%	61 746	94.9%	65 093	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	7.5%	-	-	23	3.8%	551	88.7%	622	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 420	6.3%	0	-	2 571	3.0%	77 726	90.7%	85 717	17.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 761)	(7.5%)	(909)	(2.5%)	(925)	(2.5%)	41 446	112.5%	36 851	7.6%	-	-	-	-
Total By Income Source	**16 195**	**3.4%**	**(1 506)**	**(.3%)**	**9 988**	**2.1%**	**458 202**	**94.9%**	**482 878**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 251	4.2%	(70)	(.1%)	1 639	3.1%	49 736	92.9%	53 556	11.1%	-	-	-	-
Commercial	2 442	5.6%	(21)	-	1 077	2.5%	39 767	91.9%	43 264	9.0%	-	-	-	-
Households	10 852	2.8%	(1 144)	(.3%)	7 078	1.9%	365 771	95.6%	382 557	79.2%	-	-	-	-
Other	650	18.6%	(271)	(7.7%)	194	5.5%	2 928	83.6%	3 502	.7%	-	-	-	-
Total By Customer Group	**16 195**	**3.4%**	**(1 506)**	**(.3%)**	**9 988**	**2.1%**	**458 202**	**94.9%**	**482 878**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	120	100.0%	-	-	-	-	120	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 655	29.1%	1 811	7.9%	1 570	6.9%	12 829	56.1%	22 865	7.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	46 024	17.1%	99 882	37.0%	6 338	2.3%	117 574	43.6%	269 818	92.2%
Total	**52 679**	**18.0%**	**101 813**	**34.8%**	**7 908**	**2.7%**	**130 403**	**44.5%**	**292 803**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**2 214 242**	**2 378 500**	**630 991**	**28.5%**	**624 271**	**28.2%**	**559 440**	**23.5%**	**441 511**	**18.6%**	**2 256 212**	**94.9%**	**422 551**	**97.2%**	**4.5%**
Property rates	362 426	362 426	94 841	26.2%	86 371	23.8%	85 672	23.6%	85 701	23.6%	352 585	97.3%	84 020	98.2%	2.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	710 188	726 407	198 850	28.0%	169 409	23.9%	164 554	22.7%	180 673	24.9%	713 486	98.2%	149 283	100.0%	21.0%
Service charges - water revenue	193 910	187 084	60 795	31.4%	33 715	17.4%	46 898	25.1%	54 020	28.9%	195 428	104.5%	46 824	99.7%	15.4%
Service charges - sanitation revenue	119 429	120 014	34 483	28.9%	25 548	21.4%	29 349	24.5%	29 613	24.7%	118 993	99.1%	28 619	96.5%	3.5%
Service charges - refuse revenue	95 601	99 017	24 615	25.7%	24 700	25.8%	24 472	24.7%	24 424	24.7%	98 211	99.2%	22 713	99.2%	7.5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7 532	8 917	1 833	24.3%	2 731	36.3%	1 850	20.7%	1 959	22.0%	8 373	93.9%	1 643	94.7%	19.2%
Interest earned - external investments	2 296	2 294	462	20.1%	301	13.1%	1 666	72.6%	2 088	91.0%	4 516	196.9%	893	106.7%	133.9%
Interest earned - outstanding debtors	4 642	4 247	906	19.5%	1 248	26.9%	790	18.6%	848	20.0%	3 792	89.3%	716	88.3%	18.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 105	3 944	464	22.0%	1 493	70.9%	1 178	29.9%	2 218	56.2%	5 353	135.7%	1 130	30.8%	96.4%
Licences and permits	105	41	8	7.5%	10	9.3%	18	43.9%	10	24.0%	46	110.6%	26	668.7%	(61.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	695 021	843 087	209 225	30.1%	274 141	39.4%	199 208	23.6%	56 713	6.7%	739 287	87.7%	82 082	94.1%	(30.9%)
Other revenue	20 987	18 384	4 503	21.5%	2 224	10.6%	2 941	16.0%	2 238	12.2%	11 905	64.8%	3 287	98.1%	(31.9%)
Gains	-	2 638	5	-	2 381	-	845	32.0%	1 006	38.2%	4 237	160.7%	1 316	-	(23.5%)
Operating Expenditure	**2 488 931**	**2 654 252**	**498 182**	**20.0%**	**581 645**	**23.4%**	**598 675**	**22.6%**	**663 462**	**25.0%**	**2 341 964**	**88.2%**	**528 286**	**84.7%**	**25.6%**
Employee related costs	570 234	572 133	132 438	23.2%	149 667	26.2%	147 428	25.8%	148 830	26.0%	578 363	101.1%	136 182	100.0%	9.3%
Remuneration of councillors	28 882	28 882	6 332	21.9%	5 843	20.2%	5 716	19.8%	5 851	20.3%	23 742	82.2%	6 449	93.8%	(9.3%)
Debt impairment	283 536	274 982	5 742	2.0%	4 339	1.5%	10 117	3.7%	4 335	1.6%	24 532	8.9%	3 390	13.1%	27.9%
Depreciation and asset impairment	378 675	365 084	82 458	21.8%	56 053	14.8%	121 704	33.3%	86 502	23.7%	346 718	95.0%	85 082	91.7%	1.7%
Finance charges	39 754	39 754	10 001	25.2%	9 928	25.0%	9 821	24.7%	9 374	23.6%	39 125	98.4%	10 188	99.5%	(8.0%)
Bulk purchases	557 138	557 138	125 342	22.5%	112 411	20.2%	107 777	19.3%	173 301	31.1%	518 831	93.1%	95 337	77.2%	81.8%
Other Materials	136 114	139 578	33 996	25.0%	34 028	25.0%	23 565	16.9%	45 255	32.4%	136 843	98.0%	31 935	96.2%	41.7%
Contracted services	388 306	565 108	75 166	19.4%	184 464	47.5%	147 463	26.1%	152 845	27.0%	559 938	99.1%	123 801	103.6%	23.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	106 290	110 933	26 584	25.0%	25 034	23.6%	25 084	22.6%	33 255	30.0%	109 957	99.1%	35 811	93.3%	(7.1%)
Losses	1	659	123	12 274.3%	(123)	(12 251.5%)	-	-	3 915	593.6%	3 915	593.6%	112	11 717.0%	3 400.1%
Surplus/(Deficit)	**(274 689)**	**(275 753)**	**132 809**		**42 626**		**(39 235)**		**(221 952)**		**(85 752)**		**(105 735)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	121 377	155 950	22 293	18.4%	26 970	22.2%	28 231	18.1%	59 335	38.0%	136 829	87.7%	34 384	63.4%	72.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	4	19.3%	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(153 312)**	**(119 803)**	**155 102**		**69 596**		**(11 005)**		**(162 616)**		**51 077**		**(71 348)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(153 312)**	**(119 803)**	**155 102**		**69 596**		**(11 005)**		**(162 616)**		**51 077**		**(71 348)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(153 312)**	**(119 803)**	**155 102**		**69 596**		**(11 005)**		**(162 616)**		**51 077**		**(71 348)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(153 312)**	**(119 803)**	**155 102**		**69 596**		**(11 005)**		**(162 616)**		**51 077**		**(71 348)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**68 741**	**185 364**	**12 862**	**18.7%**	**49 089**	**71.4%**	**52 757**	**28.5%**	**68 559**	**37.0%**	**183 268**	**98.9%**	**50 400**	**47.0%**	**36.0%**
National Government	28 563	129 642	12 588	44.1%	33 528	117.4%	34 820	26.9%	57 849	44.6%	138 785	107.1%	36 935	50.9%	56.6%
Provincial Government	755	24 321	-	-	3 116	412.7%	(66)	(.3%)	6 609	27.2%	9 659	39.7%	(717)	(670.1%)	(1 022.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 318**	**153 963**	**12 588**	**42.9%**	**36 644**	**125.0%**	**34 754**	**22.6%**	**64 458**	**41.9%**	**148 444**	**96.4%**	**36 218**	**48.4%**	**78.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 423	31 402	274	.7%	12 445	31.6%	18 004	57.3%	4 101	13.1%	34 824	110.9%	14 182	43.2%	(71.1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**68 831**	**185 364**	**12 862**	**18.7%**	**49 089**	**71.3%**	**52 757**	**28.5%**	**68 559**	**37.0%**	**183 268**	**98.9%**	**52 773**	**59.9%**	**29.9%**
Municipal governance and administration	**5 472**	**5 205**	**6**	**.1%**	**828**	**15.1%**	**15 141**	**290.9%**	**(92)**	**(1.8%)**	**15 883**	**305.1%**	**565**	**32.0%**	**(116.4%)**
Executive and Council	-	2 305	-	-	-	-	287	12.4%	243	10.5%	529	23.0%	-	-	(100.0%)
Finance and administration	5 472	2 900	6	.1%	828	15.1%	14 854	512.2%	(335)	(11.5%)	15 354	529.5%	565	32.0%	(159.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**26 257**	**13 608**	**268**	**1.0%**	**4 223**	**16.1%**	**114**	**.8%**	**59**	**.4%**	**4 663**	**34.3%**	**3 716**	**368.3%**	**(98.4%)**
Community and Social Services	25 364	1 461	268	1.1%	640	2.5%	113	7.8%	41	2.8%	1 063	72.7%	4 241	711.8%	(99.0%)
Sport And Recreation	-	11 098	-	-	3 116	-	54	.5%	-	-	3 170	28.6%	-	50.1%	-
Public Safety	138	-	-	-	-	-	-	-	-	-	-	-	171	98.5%	(100.0%)
Housing	755	1 049	-	-	466	61.8%	(54)	(5.1%)	17	1.7%	430	41.0%	(696)	(100.5%)	(102.5%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 275**	**58 384**	**5 011**	**14.6%**	**15 135**	**44.2%**	**11 352**	**19.4%**	**33 370**	**57.2%**	**64 868**	**111.1%**	**26 342**	**35.7%**	**26.7%**
Planning and Development	7 178	25 471	-	-	3 322	46.3%	1 693	6.6%	7 762	30.5%	12 778	50.2%	7 353	(.6%)	5.6%
Road Transport	27 098	32 913	5 011	18.5%	11 813	43.6%	9 659	29.3%	25 607	77.8%	52 090	158.3%	18 988	52.2%	34.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 826**	**108 167**	**7 577**	**268.1%**	**28 903**	**1 022.7%**	**26 150**	**24.2%**	**35 223**	**32.6%**	**97 853**	**90.5%**	**22 151**	**59.1%**	**59.0%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	2 490	64 577	7 785	312.7%	18 479	742.1%	13 569	21.0%	21 081	32.6%	60 914	94.3%	15 541	82.6%	35.6%
Waste Water Management	336	42 366	(208)	(61.9%)	10 424	3 100.7%	12 582	29.7%	13 087	30.9%	35 885	84.7%	6 610	39.9%	98.0%
Waste Management	-	1 224	-	-	-	-	-	-	1 054	86.2%	1 054	86.2%	-	100.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**2 683 150**	**2 257 115**	**1 275 769**	**47.5%**	**1 428 522**	**53.2%**	**1 006 632**	**44.6%**	**620 655**	**27.5%**	**4 331 579**	**191.9%**	**621 570**	**128.4%**	**(.1%)**
Property rates	21 110	272 208	72 930	345.5%	99 295	470.4%	4 575	1.7%	76 596	28.1%	253 395	93.1%	19 371	6.1%	295.4%
Service charges	-	957 738	238 538	-	310 034	-	188 529	19.7%	82 417	8.6%	819 518	85.6%	-	-	(100.0%)
Other revenue	2 661 664	35 631	717 204	26.9%	852 650	32.0%	809 393	2 271.6%	459 596	1 289.9%	2 838 843	7 967.3%	602 064	9 486.5%	(23.7%)
Transfers and Subsidies - Operational	-	842 932	176 466	-	133 355	-	885	.1%	1 751	.2%	312 458	37.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	-	148 606	70 574	-	33 094	-	3 000	2.0%	-	-	106 668	71.8%	-	-	-
Interest	376	-	58	15.5%	93	24.8%	251	-	295	-	697	-	135	-	119.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 427 232)**	**(1 967 621)**	**(419 521)**	**29.4%**	**(457 283)**	**32.0%**	**(402 464)**	**20.5%**	**(358 624)**	**18.2%**	**(1 637 893)**	**83.2%**	**(138)**	**-**	**259 511.2%**
Suppliers and employees	(1 427 232)	(1 967 621)	(419 521)	29.4%	(457 283)	32.0%	(402 464)	20.5%	(358 624)	18.2%	(1 637 893)	83.2%	(138)	-	259 511.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 255 918**	**289 494**	**856 248**	**68.2%**	**971 239**	**77.3%**	**604 168**	**208.7%**	**262 031**	**90.5%**	**2 693 686**	**930.5%**	**621 432**	**128.4%**	**(57.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**1 990**	**1**	**-**	**3 061**	**-**	**1 357**	**68.2%**	**3 704**	**186.1%**	**8 122**	**408.1%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	1	-	3 061	-	1 357	-	3 704	-	8 122	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	1 990	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(185 393)**	**(28 846)**	**-**	**(29 075)**	**-**	**(11 238)**	**6.1%**	**(19 537)**	**10.5%**	**(88 696)**	**47.8%**	**-**	**-**	**(100.0%)**
Capital assets	-	(185 393)	(28 846)	-	(29 075)	-	(11 238)	6.1%	(19 537)	10.5%	(88 696)	47.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**(183 403)**	**(28 846)**	**-**	**(26 014)**	**-**	**(9 881)**	**5.4%**	**(15 833)**	**8.6%**	**(80 574)**	**43.9%**	**-**	**-**	**(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	**1 255 918**	**106 091**	**827 402**	**65.9%**	**945 225**	**75.3%**	**594 287**	**560.2%**	**246 199**	**232.1%**	**2 613 112**	**2 463.1%**	**621 432**	**138.3%**	**(60.4%)**
Cash/cash equivalents at the year begin:	705	(62 305)	-	-	827 402	117 292.3%	1 772 627	(2 845.1%)	2 366 914	(3 798.9%)	-	-	2 051 313	-	15.4%
Cash/cash equivalents at the year end:	**1 256 623**	**43 786**	**827 402**	**65.8%**	**1 772 627**	**141.1%**	**2 366 914**	**5 405.6%**	**2 613 112**	**5 967.9%**	**2 613 112**	**5 967.9%**	**2 672 745**	**136.5%**	**(2.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 711	3.5%	12 287	2.6%	8 751	1.9%	435 063	92.0%	472 813	33.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	38 606	64.2%	2 676	4.4%	1 020	1.7%	17 859	29.7%	60 160	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 846	12.0%	6 950	3.6%	6 121	3.2%	154 539	81.1%	190 456	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	11 346	2.6%	7 611	1.8%	7 082	1.6%	408 585	94.0%	434 625	31.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 279	4.8%	5 396	2.8%	5 239	2.7%	173 979	89.7%	193 893	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	378	8.2%	159	3.4%	152	3.3%	3 936	85.1%	4 624	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	493	2.9%	423	2.5%	370	2.2%	15 584	92.4%	16 870	1.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(29 982)	(105.3%)	39	.1%	102	.4%	58 306	204.8%	28 464	2.0%	-	-	-	-
Total By Income Source	**69 676**	**5.0%**	**35 542**	**2.5%**	**28 838**	**2.1%**	**1 267 851**	**90.4%**	**1 401 906**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	625	4.7%	2 179	16.2%	536	4.0%	10 079	75.1%	13 419	1.0%	-	-	-	-
Commercial	27 054	29.6%	3 737	4.1%	2 099	2.3%	58 475	64.0%	91 365	6.5%	-	-	-	-
Households	47 133	3.8%	27 149	2.2%	24 034	1.9%	1 146 708	92.1%	1 245 024	88.8%	-	-	-	-
Other	(5 136)	(9.9%)	2 477	4.8%	2 169	4.2%	52 589	100.9%	52 098	3.7%	-	-	-	-
Total By Customer Group	**69 676**	**5.0%**	**35 542**	**2.5%**	**28 838**	**2.1%**	**1 267 851**	**90.4%**	**1 401 906**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 140	7.3%	-	-	-	-	255 686	92.7%	275 825	99.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 829	99.7%	6	.3%	-	-	-	-	1 835	.7%
Total	**21 968**	**7.9%**	**6**	**-**	**-**	**-**	**255 686**	**92.1%**	**277 660**	**100.0%**

Contact Details

Municipal Manager	Mr Zamokwakhe Wesley Mncineka	034 328 7750
Financial Manager	Mr S.M Nkosi	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**106 840**	**100 023**	**23 002**	**21.5%**	**25 939**	**24.3%**	**15 522**	**15.5%**	**13 847**	**13.8%**	**78 311**	**78.3%**	**14 434**	**63.2%**	**(4.1%)**
Property rates	33 189	31 189	3 773	11.4%	5 659	17.1%	5 659	18.1%	5 659	18.1%	20 751	66.5%	5 446	75.0%	3.9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	19 722	19 222	3 673	18.6%	3 544	18.0%	3 642	18.9%	3 910	20.3%	14 769	76.8%	3 543	79.8%	10.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 797	1 847	305	17.0%	458	25.5%	458	24.8%	458	24.8%	1 679	90.9%	440	101.8%	4.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 386	1 397	211	15.2%	259	18.7%	271	19.4%	265	19.0%	1 005	72.0%	282	79.6%	(6.1%)
Interest earned - external investments	199	449	75	37.6%	164	82.1%	176	39.2%	116	25.8%	531	118.1%	50	76.9%	133.0%
Interest earned - outstanding debtors	-	-	727	-	1 059	-	690	-	407	-	2 884	-	1 070	-	(62.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 174	5 444	-	-	1	-	0	-	1	-	2	-	0	-	47.7%
Licences and permits	1 725	1 375	236	13.7%	222	12.9%	361	26.2%	331	24.1%	1 150	83.6%	443	78.7%	(25.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	38 176	38 176	13 945	36.5%	14 544	38.1%	4 197	11.0%	2 471	6.5%	35 157	92.1%	2 997	45.4%	(17.6%)
Other revenue	5 472	923	56	1.0%	29	.5%	66	7.2%	230	24.9%	382	41.3%	160	23.5%	43.3%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**101 497**	**98 958**	**6 415**	**6.3%**	**17 945**	**17.7%**	**23 416**	**23.7%**	**20 630**	**20.8%**	**68 406**	**69.1%**	**17 978**	**67.9%**	**14.7%**
Employee related costs	39 341	39 237	2 815	7.2%	11 059	28.1%	9 698	24.7%	9 225	23.5%	32 797	83.6%	8 607	81.6%	7.2%
Remuneration of councillors	3 908	3 908	294	7.5%	757	19.4%	977	25.0%	1 051	26.9%	3 078	78.8%	917	92.4%	14.6%
Debt impairment	1 676	1 676	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 990	8 990	-	-	-	-	2 539	28.2%	845	9.4%	3 384	37.6%	-	-	(100.0%)
Finance charges	18	288	0	.7%	113	644.1%	13	4.5%	161	55.8%	287	99.7%	2	76.4%	10 564.5%
Bulk purchases	17 617	17 617	2 025	11.5%	2 277	12.9%	3 471	19.7%	3 035	17.2%	10 808	61.4%	3 730	83.4%	(18.6%)
Other Materials	4 247	3 368	196	4.6%	416	9.8%	1 085	32.2%	817	24.3%	2 515	74.7%	859	59.4%	(4.9%)
Contracted services	16 475	14 332	659	4.0%	2 485	15.1%	3 833	26.7%	3 317	23.1%	10 294	71.8%	2 894	70.5%	14.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 226	9 543	427	4.6%	837	9.1%	1 799	18.8%	2 179	22.8%	5 242	54.9%	970	43.0%	124.7%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 344**	**1 065**	**16 587**		**7 995**		**(7 894)**		**(6 783)**		**9 905**		**(3 545)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	17 682	17 682	-	-	488	2.8%	890	5.0%	1 454	8.2%	2 832	16.0%	5 000	107.4%	(70.9%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 026**	**18 747**	**16 587**		**8 483**		**(7 005)**		**(5 328)**		**12 737**		**1 455**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**23 026**	**18 747**	**16 587**		**8 483**		**(7 005)**		**(5 328)**		**12 737**		**1 455**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 026**	**18 747**	**16 587**		**8 483**		**(7 005)**		**(5 328)**		**12 737**		**1 455**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 026**	**18 747**	**16 587**		**8 483**		**(7 005)**		**(5 328)**		**12 737**		**1 455**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**18 987**	**18 700**	**1**	**-**	**2 623**	**13.8%**	**4 732**	**25.3%**	**3 685**	**19.7%**	**11 041**	**59.0%**	**3 732**	**113.7%**	**(1.3%)**
National Government	17 202	17 202	-	-	764	4.4%	4 530	26.3%	3 653	21.2%	8 946	52.0%	4 206	161.4%	(13.1%)
Provincial Government	-	250	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 202**	**17 452**	**-**	**-**	**764**	**4.4%**	**4 530**	**26.0%**	**3 653**	**20.9%**	**8 946**	**51.3%**	**4 206**	**161.4%**	**(13.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 785	1 248	1	.1%	1 859	104.2%	203	16.3%	32	2.6%	2 095	167.8%	(474)	35.6%	(106.7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**18 987**	**18 700**	**1**	**-**	**2 623**	**13.8%**	**4 732**	**25.3%**	**3 685**	**19.7%**	**11 041**	**59.0%**	**3 732**	**113.7%**	**(1.3%)**
Municipal governance and administration	**375**	**475**	**1**	**.3%**	**-**	**-**	**203**	**42.7%**	**7**	**1.4%**	**210**	**44.3%**	**154**	**89.0%**	**(95.7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Finance and administration	375	475	1	.3%	-	-	203	42.7%	7	1.4%	210	44.3%	154	83.1%	(95.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**597**	**873**	**-**	**-**	**1 859**	**311.5%**	**-**	**-**	**25**	**2.9%**	**1 884**	**215.8%**	**21**	**9.5%**	**21.5%**
Community and Social Services	597	873	-	-	1 859	311.5%	-	-	25	2.9%	1 884	215.8%	21	9.5%	21.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 690**	**9 277**	**-**	**-**	**121**	**1.2%**	**773**	**8.3%**	**2 489**	**26.8%**	**3 383**	**36.5%**	**1 404**	**130.6%**	**77.2%**
Planning and Development	150	150	-	-	-	-	-	-	-	-	-	-	(1 717)	-	(100.0%)
Road Transport	9 540	9 127	-	-	121	1.3%	773	8.5%	2 489	27.3%	3 383	37.1%	3 121	125.5%	(20.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 325**	**8 075**	**-**	**-**	**643**	**7.7%**	**3 756**	**46.5%**	**1 164**	**14.4%**	**5 564**	**68.9%**	**2 153**	**92.4%**	**(45.9%)**
Energy sources	8 325	8 075	-	-	643	7.7%	3 756	46.5%	1 164	14.4%	5 564	68.9%	2 153	92.4%	(45.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**107 648**	**106 022**	**26 437**	**24.6%**	**(14 815)**	**(13.8%)**	**(17 711)**	**(16.7%)**	**(16 498)**	**(15.6%)**	**(22 586)**	**(21.3%)**	**(12 619)**	**(17.8%)**	**30.7%**
Property rates	24 892	24 951	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Service charges	**18 381**	**17 909**	**13 766**	**74.9%**	**(18 025)**	**(98.1%)**	**(18 325)**	**(102.3%)**	**(4 491)**	**(25.1%)**	**(27 073)**	**(151.2%)**	**(12 927)**	**(94.2%)**	**(65.3%)**
Other revenue	8 517	6 855	0	-	0	-	0	-	0	-	0	-	0	3.5%	287.5%
Transfers and Subsidies - Operational	38 176	38 176	12 671	33.2%	3 209	8.4%	614	1.6%	(12 007)	(31.5%)	4 487	11.8%	308	(12.2%)	(3 998.3%)
Transfers and Subsidies - Capital	17 682	17 682	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	449	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(82 873)**	**(86 142)**	**-**	**-**	**-**	**-**	**(34)**	**-**	**(156)**	**.2%**	**(190)**	**.2%**	**(35)**	**3.9%**	**346.9%**
Suppliers and employees	(82 856)	(85 855)	-	-	-	-	(34)	-	(156)	.2%	(190)	.2%	(35)	3.9%	346.9%
Finance charges	(18)	(288)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**24 774**	**19 880**	**26 437**	**106.7%**	**(14 815)**	**(59.8%)**	**(17 745)**	**(89.3%)**	**(16 654)**	**(83.8%)**	**(22 777)**	**(114.6%)**	**(12 654)**	**(65.0%)**	**31.6%**
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	**(18 273)**	**(18 700)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(18 273)	(18 700)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(18 273)**	**(18 700)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(105)**	**(105)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(105)	(105)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(105)**	**(105)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 397**	**1 075**	**26 437**	**413.3%**	**(14 815)**	**(231.6%)**	**(17 745)**	**(1 650.9%)**	**(16 654)**	**(1 549.4%)**	**(22 777)**	**(2 119.0%)**	**(12 654)**	**(117.5%)**	**31.6%**
Cash/cash equivalents at the year begin:	3 635	4 342	-	-	26 437	727.2%	11 622	267.7%	(6 123)	(141.0%)	-	-	(8 115)	-	(24.5%)
Cash/cash equivalents at the year end:	**10 032**	**5 417**	**26 437**	**263.5%**	**11 622**	**115.9%**	**(6 123)**	**(113.0%)**	**(22 777)**	**(420.5%)**	**(22 777)**	**(420.5%)**	**(20 795)**	**(96.3%)**	**9.5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	2 452	25.2%	(368)	(3.8%)	862	8.9%	6 794	69.8%	9 740	15.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 661	13.6%	(557)	(2.1%)	1 587	5.9%	22 306	82.6%	26 998	43.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	326	6.9%	(18)	(.4%)	125	2.7%	4 258	90.8%	4 691	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	116	10.3%	(3)	(.3%)	37	3.3%	973	86.7%	1 122	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	797	4.2%	-	-	374	2.0%	17 678	93.8%	18 848	30.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	.8%	-	-	3	.4%	677	98.8%	685	1.1%	-	-	-	-
Total By Income Source	**7 356**	**11.8%**	**(945)**	**(1.5%)**	**2 987**	**4.8%**	**52 686**	**84.9%**	**62 085**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 103	26.6%	(477)	(4.1%)	1 377	11.8%	7 682	65.7%	11 686	18.8%	-	-	-	-
Commercial	1 165	31.3%	(346)	(9.3%)	549	14.7%	2 360	63.3%	3 728	6.0%	-	-	-	-
Households	863	10.9%	(39)	(.5%)	253	3.2%	6 839	86.4%	7 917	12.8%	-	-	-	-
Other	2 224	5.7%	(84)	(.2%)	808	2.1%	35 805	92.4%	38 753	62.4%	-	-	-	-
Total By Customer Group	**7 356**	**11.8%**	**(945)**	**(1.5%)**	**2 987**	**4.8%**	**52 686**	**84.9%**	**62 085**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	818	39.7%	21	1.0%	117	5.7%	1 102	53.6%	2 058	26.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	83	10.1%	696	84.7%	(481)	(58.5%)	524	63.8%	822	10.6%
Auditor-General	-	-	-	-	(416)	(46.9%)	1 304	146.9%	888	11.5%
Other	1 881	47.6%	(1 861)	(47.1%)	(207)	(5.2%)	4 140	104.7%	3 953	51.2%
Total	**2 782**	**36.0%**	**(1 144)**	**(14.8%)**	**(988)**	**(12.8%)**	**7 070**	**91.6%**	**7 720**	**100.0%**

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Financial Manager	Mr Sakhile Mpanza	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**150 762**	**150 873**	**65 223**	**43.3%**	**56 598**	**37.5%**	**42 276**	**28.0%**	**14 659**	**9.7%**	**178 756**	**118.5%**	**12 531**	**101.1%**	**17.0%**
Property rates	28 847	27 531	7 049	24.4%	7 213	25.0%	7 205	26.2%	7 244	26.3%	28 711	104.3%	1 408	80.7%	414.6%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 297	2 021	320	24.7%	327	25.2%	327	16.2%	327	16.2%	1 302	64.4%	312	100.0%	4.9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21	126	5	25.6%	3	15.9%	10	7.6%	12	9.9%	31	24.5%	2	67.0%	458.2%
Interest earned - external investments	1 283	367	200	15.6%	101	7.9%	131	35.7%	236	64.2%	668	181.9%	187	82.6%	26.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	403	4	63.3%	3	43.0%	(95)	(23.5%)	(49)	(12.2%)	(137)	(34.1%)	1	4.2%	(4 924.5%)
Licences and permits	1 804	960	140	7.8%	104	5.8%	221	23.0%	60	6.3%	525	54.7%	90	-	(32.6%)
Agency services	139	144	341	245.4%	372	267.3%	340	235.2%	296	205.1%	1 349	933.8%	149	75.2%	98.2%
Transfers and subsidies	101 199	104 529	57 081	56.4%	48 318	47.7%	33 711	32.3%	6 331	6.1%	145 441	139.1%	10 526	118.4%	(39.9%)
Other revenue	16 165	14 792	82	.5%	77	.5%	425	2.9%	201	1.4%	785	5.3%	(144)	8.5%	(239.7%)
Gains	-	-	-	-	80	-	1	-	1	-	82	-	-	-	(100.0%)
Operating Expenditure	**160 624**	**152 476**	**39 781**	**24.8%**	**34 332**	**21.4%**	**39 353**	**25.8%**	**24 033**	**15.8%**	**137 499**	**90.2%**	**57 997**	**107.1%**	**(58.6%)**
Employee related costs	36 423	41 359	5 687	15.6%	3 251	8.9%	18 730	45.3%	7 746	18.7%	35 414	85.6%	7 724	151.5%	.3%
Remuneration of councillors	8 882	8 882	-	-	-	-	5 496	61.9%	2 541	28.6%	8 038	90.5%	3 148	84.1%	(19.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 000	30 600	-	-	-	-	-	-	-	-	-	-	27 069	128.9%	(100.0%)
Finance charges	4 261	3 568	910	21.3%	875	20.5%	-	-	1 617	45.3%	3 401	95.3%	934	96.2%	73.1%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	312	722	31	9.9%	20	6.5%	23	3.2%	41	5.6%	115	15.9%	22	60.7%	86.0%
Contracted services	41 701	37 592	27 468	65.9%	23 313	55.9%	8 113	21.6%	7 020	18.7%	65 914	175.3%	14 160	106.9%	(50.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 044	29 753	5 685	18.3%	6 873	22.1%	6 992	23.5%	5 068	17.0%	24 618	82.7%	4 940	66.1%	2.6%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 862)**	**(1 603)**	**25 443**		**22 266**		**2 923**		**(9 374)**		**41 258**		**(45 466)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	30 794	30 794	21 000	68.2%	2 000	6.5%	7 572	24.6%	204	.7%	30 776	99.9%	13 645	55.4%	(98.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 932**	**29 191**	**46 443**		**24 266**		**10 495**		**(9 171)**		**72 033**		**(31 821)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**20 932**	**29 191**	**46 443**		**24 266**		**10 495**		**(9 171)**		**72 033**		**(31 821)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 932**	**29 191**	**46 443**		**24 266**		**10 495**		**(9 171)**		**72 033**		**(31 821)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 932**	**29 191**	**46 443**		**24 266**		**10 495**		**(9 171)**		**72 033**		**(31 821)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**63 516**	**68 125**	**19 501**	**30.7%**	**19 259**	**30.3%**	**11 165**	**16.4%**	**(84)**	**(.1%)**	**49 841**	**73.2%**	**12 484**	**70.0%**	**(100.7%)**
National Government	30 794	30 794	9 836	31.9%	5 052	16.4%	5 102	16.6%	845	2.7%	20 835	67.7%	9 775	86.3%	(91.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	53.8%	-
Transfers recognised - capital	**30 794**	**30 794**	**9 836**	**31.9%**	**5 052**	**16.4%**	**5 102**	**16.6%**	**845**	**2.7%**	**20 835**	**67.7%**	**9 775**	**82.4%**	**(91.4%)**
Borrowing	3 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 722	35 331	9 665	32.5%	14 207	47.8%	6 063	17.2%	(929)	(2.6%)	29 006	82.1%	2 709	74.1%	(134.3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**63 516**	**68 125**	**19 501**	**30.7%**	**19 259**	**30.3%**	**12 160**	**17.8%**	**(84)**	**(.1%)**	**50 836**	**74.6%**	**14 746**	**73.7%**	**(100.6%)**
Municipal governance and administration	**8 900**	**9 300**	**-**	**-**	**1 115**	**12.5%**	**455**	**4.9%**	**622**	**6.7%**	**2 193**	**23.6%**	**18**	**31.2%**	**3 296.7%**
Executive and Council	750	1 150	-	-	-	-	14	1.3%	57	5.0%	72	6.2%	18	180.7%	212.1%
Finance and administration	8 150	8 150	-	-	1 115	13.7%	441	5.4%	565	6.9%	2 121	26.0%	-	12.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**53 286**	**57 925**	**19 356**	**36.3%**	**18 144**	**34.1%**	**11 625**	**20.1%**	**(722)**	**(1.2%)**	**48 403**	**83.6%**	**14 574**	**77.8%**	**(105.0%)**
Planning and Development	53 286	57 925	19 356	36.3%	18 144	34.1%	11 625	20.1%	(722)	(1.2%)	48 403	83.6%	14 574	77.8%	(105.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 330**	**900**	**146**	**10.9%**	**-**	**-**	**79**	**8.8%**	**16**	**1.8%**	**241**	**26.8%**	**154**	**34.6%**	**(89.3%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 330	900	146	10.9%	-	-	79	8.8%	16	1.8%	241	26.8%	154	34.6%	(89.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**158 145**	**193 519**	**79 588**	**50.3%**	**69 946**	**44.2%**	**60 475**	**31.3%**	**32 485**	**16.8%**	**242 495**	**125.3%**	**16 032**	**112.6%**	**102.6%**
Property rates	21 635	21 635	2 559	11.8%	10 146	46.9%	6 357	29.4%	4 653	21.5%	23 715	109.6%	5 616	81.8%	(17.2%)
Service charges	**972**	**18 922**	**121**	**12.4%**	**131**	**13.4%**	**127**	**.7%**	**111**	**.6%**	**489**	**2.6%**	**97**	**41.1%**	**14.4%**
Other revenue	34 868	49 829	557	1.6%	6 577	18.9%	(1 890)	(3.8%)	(1 739)	(3.5%)	3 506	7.0%	220	16.1%	(890.5%)
Transfers and Subsidies - Operational	99 386	102 766	55 231	55.6%	51 067	51.4%	48 034	46.7%	29 257	28.5%	183 589	178.6%	9 942	144.4%	194.3%
Transfers and Subsidies - Capital	-	-	21 000	-	2 000	-	7 794	-	16	-	30 810	-	-	63.0%	(100.0%)
Interest	1 283	367	119	9.3%	26	2.0%	54	14.6%	188	51.1%	386	105.3%	157	-	19.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 517)**	**(118 143)**	**(1 835)**	**2.0%**	**(2 110)**	**2.3%**	**(4 198)**	**3.6%**	**(3 926)**	**3.3%**	**(12 069)**	**10.2%**	**(4 642)**	**8.4%**	**(15.4%)**
Suppliers and employees	(90 517)	(118 143)	(1 835)	2.0%	(2 110)	2.3%	(4 198)	3.6%	(3 130)	2.6%	(11 273)	9.5%	(4 642)	8.5%	(32.6%)
Finance charges	-	-	-	-	-	-	-	-	(796)	-	(796)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**67 628**	**75 376**	**77 753**	**115.0%**	**67 836**	**100.3%**	**56 277**	**74.7%**	**28 560**	**37.9%**	**230 426**	**305.7%**	**11 390**	**517.4%**	**150.7%**
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	**(63 516)**	**(82 629)**	**(22 252)**	**35.0%**	**(22 046)**	**34.7%**	**(12 759)**	**15.4%**	**(972)**	**1.2%**	**(58 028)**	**70.2%**	**(14 462)**	**162.7%**	**(93.3%)**
Capital assets	(63 516)	(82 629)	(22 252)	35.0%	(22 046)	34.7%	(12 759)	15.4%	(972)	1.2%	(58 028)	70.2%	(14 462)	162.7%	(93.3%)
Net Cash from/(used) Investing Activities	**(63 516)**	**(82 629)**	**(22 252)**	**35.0%**	**(22 046)**	**34.7%**	**(12 759)**	**15.4%**	**(972)**	**1.2%**	**(58 028)**	**70.2%**	**(14 462)**	**162.7%**	**(93.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**117.4%**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	117.4%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**(2 120)**	**-**	**2 120**	**-**	**-**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	(2 120)	-	2 120	-	-	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**(2 120)**	**-**	**2 120**	**-**	**-**	**-**	**-**	**117.4%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**4 112**	**(7 253)**	**55 502**	**1 349.8%**	**45 790**	**1 113.6%**	**41 398**	**(570.8%)**	**29 708**	**(409.6%)**	**172 398**	**(2 376.9%)**	**(3 072)**	**4 866.4%**	**(1 067.1%)**
Cash/cash equivalents at the year begin:	-	36 586	11 322	-	66 823	-	112 614	307.8%	154 012	421.0%	11 322	30.9%	35 738	(380.0%)	331.0%
Cash/cash equivalents at the year end:	**4 112**	**29 333**	**66 823**	**1 625.1%**	**112 614**	**2 738.7%**	**154 012**	**525.0%**	**183 719**	**626.3%**	**183 719**	**626.3%**	**33 055**	**144.8%**	**455.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 482	3.1%	1 224	2.6%	1 137	2.4%	43 743	91.9%	47 586	85.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	125	2.2%	115	2.0%	110	1.9%	5 393	93.9%	5 743	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	63	3.9%	62	3.9%	61	3.8%	1 426	88.4%	1 612	2.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	466	100.0%	466	.8%	-	-	-	-
Total By Income Source	**1 669**	**3.0%**	**1 401**	**2.5%**	**1 309**	**2.4%**	**51 028**	**92.1%**	**55 407**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	559	2.9%	477	2.5%	439	2.3%	17 946	92.4%	19 421	35.1%	-	-	-	-
Commercial	542	5.1%	382	3.6%	360	3.4%	9 435	88.0%	10 720	19.3%	-	-	-	-
Households	568	2.2%	542	2.1%	509	2.0%	23 647	93.6%	25 267	45.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 669**	**3.0%**	**1 401**	**2.5%**	**1 309**	**2.4%**	**51 028**	**92.1%**	**55 407**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	284	59.2%	196	40.8%	-	-	-	-	481	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**284**	**59.2%**	**196**	**40.8%**	**-**	**-**	**-**	**-**	**481**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**233 420**	**248 467**	**84 947**	**36.4%**	**73 839**	**31.6%**	**60 785**	**24.5%**	**11 510**	**4.6%**	**231 081**	**93.0%**	**9 405**	**69.2%**	**22.4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	25 000	37 919	4 503	18.0%	8 313	33.3%	8 042	21.2%	3 907	10.3%	24 765	65.3%	4 323	111.3%	(9.6%)
Service charges - sanitation revenue	7 100	9 153	1 374	19.4%	1 775	25.0%	2 502	27.3%	2 091	22.8%	7 742	84.6%	1 423	78.5%	47.0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35	35	16	46.3%	10	27.7%	11	31.8%	10	27.3%	47	133.0%	5	58.4%	83.9%
Interest earned - external investments	4 700	4 700	604	12.9%	740	15.7%	892	19.0%	1 329	28.3%	3 564	75.8%	1 292	65.9%	2.8%
Interest earned - outstanding debtors	5 907	5 907	1 460	24.7%	2 346	39.7%	1 371	23.2%	3 867	65.5%	9 044	153.1%	1 956	144.2%	97.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	190 515	190 515	76 665	40.2%	60 484	31.7%	47 707	25.0%	207	.1%	185 062	97.1%	-	62.9%	(100.0%)
Other revenue	163	100	323	198.4%	173	106.0%	260	260.5%	101	101.0%	858	857.7%	406	213.6%	(75.1%)
Gains	-	138	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**254 650**	**210 618**	**49 292**	**19.4%**	**57 539**	**22.6%**	**57 376**	**27.2%**	**61 297**	**29.1%**	**225 504**	**107.1%**	**37 322**	**39.6%**	**64.2%**
Employee related costs	121 482	109 903	26 526	21.8%	29 345	24.2%	27 822	25.3%	29 446	26.8%	113 140	102.9%	15 665	42.2%	88.0%
Remuneration of councillors	7 620	3 249	1 624	21.3%	1 547	20.3%	1 473	45.3%	2 518	77.5%	7 161	220.4%	1 159	50.7%	117.3%
Debt impairment	12 500	10 862	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 584	18 335	-	-	3 940	23.8%	3 936	21.5%	4 345	23.7%	12 221	66.7%	-	-	(100.0%)
Finance charges	704	739	1 355	192.5%	(56)	(8.0%)	212	28.6%	4	.6%	1 515	204.9%	3	46.6%	23.5%
Bulk purchases	5 428	5 428	2 279	42.0%	1 495	27.5%	1 615	29.7%	546	10.1%	5 935	109.3%	610	-	(10.5%)
Other Materials	21 500	1 849	3 895	18.1%	4 701	21.9%	3 306	178.8%	5 622	304.0%	17 525	947.7%	5 632	46.1%	(.2%)
Contracted services	42 843	38 601	10 242	23.9%	10 710	25.0%	12 867	33.3%	12 272	31.8%	46 091	119.4%	6 832	30.6%	79.6%
Transfers and subsidies	2 055	1 755	-	-	35	1.7%	881	50.2%	8	.4%	924	52.6%	9	1.1%	(13.7%)
Other expenditure	23 935	19 896	4 404	18.4%	5 821	24.3%	5 264	26.5%	6 536	32.8%	22 025	110.7%	7 729	85.1%	(15.4%)
Losses	-	-	(1 033)	-	-	-	(0)	-	-	-	(1 033)	-	(318)	-	(100.0%)
Surplus/(Deficit)	**(21 231)**	**37 849**	**35 654**		**16 300**		**3 409**		**(49 787)**		**5 577**		**(27 917)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	103 250	103 250	135	.1%	40 663	39.4%	10 340	10.0%	9 811	9.5%	60 950	59.0%	8 196	69.0%	19.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**82 019**	**141 099**	**35 789**		**56 964**		**13 749**		**(39 975)**		**66 527**		**(19 721)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**82 019**	**141 099**	**35 789**		**56 964**		**13 749**		**(39 975)**		**66 527**		**(19 721)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**82 019**	**141 099**	**35 789**		**56 964**		**13 749**		**(39 975)**		**66 527**		**(19 721)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**82 019**	**141 099**	**35 789**		**56 964**		**13 749**		**(39 975)**		**66 527**		**(19 721)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**108 563**	**219 473**	**13 807**	**12.7%**	**11 120**	**10.2%**	**10 235**	**4.7%**	**31 478**	**14.3%**	**66 640**	**30.4%**	**25 401**	**108.7%**	**23.9%**
National Government	91 460	198 666	13 767	15.1%	10 976	12.0%	9 961	5.0%	29 139	14.7%	63 844	32.1%	22 262	83.5%	30.9%
Provincial Government	-	-	-	-	-	-	-	-	1 400	-	1 400	-	3 061	-	(54.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**91 460**	**198 666**	**13 767**	**15.1%**	**10 976**	**12.0%**	**9 961**	**5.0%**	**30 539**	**15.4%**	**65 244**	**32.8%**	**25 322**	**110.7%**	**20.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 103	20 807	40	.2%	144	.8%	274	1.3%	939	4.5%	1 397	6.7%	78	13.5%	1 098.5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**108 563**	**219 473**	**13 807**	**12.7%**	**11 120**	**10.2%**	**10 235**	**4.7%**	**31 478**	**14.3%**	**66 640**	**30.4%**	**25 401**	**108.7%**	**23.9%**
Municipal governance and administration	**15 330**	**14 722**	**30**	**.2%**	**25**	**.2%**	**81**	**.5%**	**57**	**.4%**	**193**	**1.3%**	**61**	**24.4%**	**(6.4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 330	14 722	30	.2%	25	.2%	81	.5%	57	.4%	193	1.3%	61	24.4%	(6.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**200**	**933**	**7**	**3.5%**	**118**	**58.9%**	**190**	**20.3%**	**52**	**5.6%**	**367**	**39.3%**	**-**	**100.8%**	**(100.0%)**
Community and Social Services	200	933	7	3.5%	118	58.9%	190	20.3%	52	5.6%	367	39.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 173**	**39 007**	**1 729**	**11.4%**	**1 910**	**12.6%**	**729**	**1.9%**	**5 130**	**13.2%**	**9 498**	**24.4%**	**17**	**-**	**29 399.8%**
Planning and Development	2 000	30 674	4	.2%	(4)	(.2%)	469	1.5%	929	3.0%	1 398	4.6%	-	-	(100.0%)
Road Transport	13 173	8 333	1 725	13.1%	1 914	14.5%	261	3.1%	4 201	50.4%	8 101	97.2%	17	-	24 057.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**77 860**	**164 812**	**12 042**	**15.5%**	**9 067**	**11.6%**	**9 235**	**5.6%**	**26 238**	**15.9%**	**56 582**	**34.3%**	**25 322**	**109.6%**	**3.6%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	60 860	134 615	10 196	16.8%	5 785	9.5%	6 720	5.0%	24 302	18.1%	47 003	34.9%	25 322	122.4%	(4.0%)
Waste Water Management	17 000	30 197	1 846	10.9%	3 282	19.3%	2 515	8.3%	1 936	6.4%	9 579	31.7%	-	19.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**401 305**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 100**	**-**	**5 100**	**-**	**(365)**	**44.5%**	**(1 497.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**20 066**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(370)**	**(443.6%)**	**(100.0%)**
Other revenue	198	-	-	-	-	-	-	-	-	-	-	-	5	41.6%	(100.0%)
Transfers and Subsidies - Operational	190 515	-	-	-	-	-	-	-	5 100	-	5 100	-	-	65.9%	(100.0%)
Transfers and Subsidies - Capital	103 250	-	-	-	-	-	-	-	-	-	-	-	-	88.4%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	87 277	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(313 069)**	**(174 237)**	**(26 382)**	**8.4%**	**(33 135)**	**10.6%**	**(27 802)**	**16.0%**	**(33 202)**	**19.1%**	**(120 521)**	**69.2%**	**(11 035)**	**4.2%**	**200.9%**
Suppliers and employees	(209 259)	(174 237)	(26 382)	12.6%	(33 135)	15.8%	(27 802)	16.0%	(33 202)	19.1%	(120 521)	69.2%	(11 035)	4.2%	200.9%
Finance charges	(560)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(103 250)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**88 237**	**(174 237)**	**(26 382)**	**(29.9%)**	**(33 135)**	**(37.6%)**	**(27 802)**	**16.0%**	**(28 102)**	**16.1%**	**(115 421)**	**66.2%**	**(11 400)**	**318.4%**	**146.5%**
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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(13 809)**	**48.7%**	**(100.0%)**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	(13 809)	48.7%	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(13 809)**	**48.7%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 264)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 264)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 264)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**86 973**	**(174 237)**	**(26 382)**	**(30.3%)**	**(33 135)**	**(38.1%)**	**(27 802)**	**16.0%**	**(28 102)**	**16.1%**	**(115 421)**	**66.2%**	**(25 209)**	**(113.6%)**	**11.5%**
Cash/cash equivalents at the year begin:	93 911	89 122	(50 267)	(53.5%)	(76 649)	(81.6%)	(109 784)	(123.2%)	(137 583)	(154.4%)	(50 267)	(56.4%)	97 717	-	(240.8%)
Cash/cash equivalents at the year end:	**180 883**	**(85 115)**	**(76 649)**	**(42.4%)**	**(109 784)**	**(60.7%)**	**(137 583)**	**161.6%**	**(165 685)**	**194.7%**	**(165 685)**	**194.7%**	**72 508**	**285.7%**	**(328.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25	20.6%	-	-	10	8.2%	86	71.2%	121	.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 787	5.9%	-	-	872	2.9%	27 810	91.3%	30 468	99.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 812**	**5.9%**	**-**	**-**	**882**	**2.9%**	**27 896**	**91.2%**	**30 590**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	104	6.9%	-	-	50	3.3%	1 356	89.8%	1 510	4.9%	-	-	-	-
Commercial	121	7.5%	-	-	56	3.5%	1 426	89.0%	1 602	5.2%	-	-	-	-
Households	1 564	5.7%	-	-	766	2.8%	24 986	91.5%	27 315	89.3%	-	-	-	-
Other	23	14.3%	-	-	10	6.4%	129	79.3%	162	.5%	-	-	-	-
Total By Customer Group	**1 812**	**5.9%**	**-**	**-**	**882**	**2.9%**	**27 896**	**91.2%**	**30 590**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	4 122	12.9%	3 389	10.6%	-	-	24 377	76.4%	31 887	59.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 843	33.0%	803	5.5%	(96)	(.7%)	9 108	62.1%	14 658	27.5%
Auditor-General	57	37.7%	-	-	-	-	94	62.3%	151	.3%
Other	3 881	58.4%	162	2.4%	308	4.6%	2 289	34.5%	6 640	12.4%
Total	**12 903**	**24.2%**	**4 353**	**8.2%**	**212**	**.4%**	**35 868**	**67.2%**	**53 336**	**100.0%**

Contact Details

Municipal Manager	Mr Langelihle Siphiwokuhle Jili	034 329 7273
Financial Manager	Mr Mandlenkosi S Sithole	034 329 7287

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**170 462**	**180 328**	**50 273**	**29.5%**	**45 038**	**26.4%**	**34 843**	**19.3%**	**14 598**	**8.1%**	**144 752**	**80.3%**	**17 891**	**94.7%**	**(18.4%)**
Property rates	29 333	29 532	4 939	16.8%	7 298	24.9%	4 865	16.5%	4 865	16.5%	21 967	74.4%	4 714	87.9%	3.2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 843	40 843	5 799	17.1%	7 182	21.2%	4 686	11.5%	6 067	14.9%	23 734	58.1%	4 974	69.3%	22.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 164	4 164	264	6.3%	397	9.5%	257	6.2%	395	9.5%	1 313	31.5%	110	33.6%	260.3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 008	2 016	1 396	69.5%	45	2.2%	75	3.7%	161	8.0%	1 677	83.2%	21	109.0%	683.2%
Interest earned - external investments	1 249	1 249	174	13.9%	110	8.8%	114	9.2%	138	11.0%	536	42.9%	71	39.9%	94.9%
Interest earned - outstanding debtors	1 000	1 000	8	.8%	-	-	1 377	137.7%	701	70.1%	2 086	208.6%	46	3.8%	1 419.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 223	3 223	88	2.7%	160	5.0%	118	3.7%	104	3.2%	470	14.6%	31	13.4%	241.9%
Licences and permits	1 263	1 753	305	24.2%	159	12.6%	369	21.1%	273	15.5%	1 106	63.1%	158	80.2%	72.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	91 744	91 744	37 267	40.6%	29 662	32.3%	22 932	25.0%	1 443	1.6%	91 304	99.5%	7 495	114.4%	(80.7%)
Other revenue	2 634	4 803	33	1.3%	25	1.0%	49	1.0%	451	9.4%	558	11.6%	272	81.3%	65.9%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**165 237**	**175 771**	**37 015**	**22.4%**	**38 992**	**23.6%**	**33 241**	**18.9%**	**38 984**	**22.2%**	**148 232**	**84.3%**	**33 584**	**83.2%**	**16.1%**
Employee related costs	69 045	68 810	16 920	24.5%	18 353	26.6%	17 126	24.9%	19 958	29.0%	72 356	105.2%	16 070	92.7%	24.2%
Remuneration of councillors	6 038	6 563	1 508	25.0%	1 828	30.3%	1 990	30.3%	2 050	31.2%	7 377	112.4%	1 713	99.4%	19.7%
Debt impairment	8 000	8 000	-	-	10	.1%	-	-	-	-	10	.1%	-	-	-
Depreciation and asset impairment	12 410	12 410	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	2	-	3	-	32	-	-	-	37	-	35	22.3%	(100.0%)
Bulk purchases	30 514	36 514	9 967	32.7%	8 159	26.7%	5 144	14.1%	7 856	21.5%	31 126	85.2%	6 329	106.2%	24.1%
Other Materials	116	180	0	.3%	97	83.9%	26	14.4%	1	.4%	124	69.0%	3 137	111.7%	(100.0%)
Contracted services	24 900	26 758	6 944	27.9%	6 132	24.6%	6 153	23.0%	5 965	22.3%	25 194	94.2%	3 248	94.9%	83.6%
Transfers and subsidies	738	738	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	13 476	15 797	1 673	12.4%	4 411	32.7%	2 770	17.5%	3 155	20.0%	12 008	76.0%	3 051	66.6%	3.4%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 224**	**4 557**	**13 258**		**6 046**		**1 602**		**(24 386)**		**(3 480)**		**(15 693)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	45 347	51 347	12 574	27.7%	18 179	40.1%	11 167	21.7%	9 348	18.2%	51 268	99.8%	10 091	109.2%	(7.4%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**50 571**	**55 904**	**25 832**		**24 225**		**12 769**		**(15 038)**		**47 788**		**(5 602)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**50 571**	**55 904**	**25 832**		**24 225**		**12 769**		**(15 038)**		**47 788**		**(5 602)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**50 571**	**55 904**	**25 832**		**24 225**		**12 769**		**(15 038)**		**47 788**		**(5 602)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**50 571**	**55 904**	**25 832**		**24 225**		**12 769**		**(15 038)**		**47 788**		**(5 602)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**46 209**	**55 209**	**10 973**	**23.7%**	**17 334**	**37.5%**	**10 309**	**18.7%**	**5 776**	**10.5%**	**44 392**	**80.4%**	**13 563**	**(751.4%)**	**(57.4%)**
National Government	44 609	52 609	10 686	24.0%	16 352	36.7%	8 738	16.6%	5 752	10.9%	41 528	78.9%	7 895	(354.0%)	(27.1%)
Provincial Government	-	-	287	-	188	-	94	-	-	-	569	-	5 664	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 609**	**52 609**	**10 973**	**24.6%**	**16 540**	**37.1%**	**8 832**	**16.8%**	**5 752**	**10.9%**	**42 097**	**80.0%**	**13 559**	**(357.5%)**	**(57.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 600	2 600	-	-	794	49.6%	1 476	56.8%	24	.9%	2 294	88.2%	3	(3 300.0%)	630.1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**46 209**	**55 209**	**11 289**	**24.4%**	**17 515**	**37.9%**	**10 309**	**18.7%**	**5 776**	**10.5%**	**44 889**	**81.3%**	**14 891**	**(800.7%)**	**(61.2%)**
Municipal governance and administration	**1 600**	**2 600**	**-**	**-**	**794**	**49.6%**	**1 476**	**56.8%**	**24**	**.9%**	**2 294**	**88.2%**	**3**	**(6 564.5%)**	**630.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 600	2 600	-	-	794	49.6%	1 476	56.8%	24	.9%	2 294	88.2%	3	(6 564.5%)	630.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 609**	**3 609**	**103**	**2.9%**	**1 934**	**53.6%**	**597**	**16.5%**	**-**	**-**	**2 635**	**73.0%**	**286**	**-**	**(100.0%)**
Community and Social Services	2 000	2 000	103	5.2%	1 015	50.8%	334	16.7%	-	-	1 453	72.6%	286	-	(100.0%)
Sport And Recreation	1 609	1 609	-	-	919	57.1%	263	16.3%	-	-	1 182	73.5%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 500**	**20 500**	**9 965**	**68.7%**	**7 888**	**54.4%**	**3 170**	**15.5%**	**5 226**	**25.5%**	**26 249**	**128.0%**	**14 601**	**(144.5%)**	**(64.2%)**
Planning and Development	-	6 000	7 600	-	3 674	-	1 168	19.5%	3 841	64.0%	16 283	271.4%	14 601	(121.7%)	(73.7%)
Road Transport	14 500	14 500	2 365	16.3%	4 214	29.1%	2 002	13.8%	1 385	9.6%	9 966	68.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 500**	**28 500**	**1 220**	**4.6%**	**6 899**	**26.0%**	**5 065**	**17.8%**	**526**	**1.8%**	**13 710**	**48.1%**	**-**	**(2 704.5%)**	**(100.0%)**
Energy sources	26 500	28 500	1 220	4.6%	6 899	26.0%	5 065	17.8%	526	1.8%	13 710	48.1%	-	(2 588.4%)	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**198 126**	**195 790**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	21 412	21 412	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**30 785**	**30 785**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	5 540	3 204	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	91 778	91 778	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	48 612	48 612	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(144 618)**	**(146 248)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(144 618)	(146 248)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53 509**	**49 542**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities															
Receipts	**1 400**	**1 400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 400	1 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(45 347)**	**(54 647)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(45 347)	(54 647)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(43 947)**	**(53 247)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**9 562**	**(3 705)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	25 038	-	(0)	-	(471)	(1.9%)	8 014	-	8 006	-	(0)	-	16 392	391.2%	(51.2%)
Cash/cash equivalents at the year end:	**34 600**	**(3 705)**	**(471)**	**(1.4%)**	**8 030**	**23.2%**	**8 013**	**(216.3%)**	**6 375**	**(172.1%)**	**6 375**	**(172.1%)**	**16 392**	**11.6%**	**(61.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	3 547	35.7%	(61)	(.6%)	375	3.8%	6 077	61.2%	9 938	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 486	8.3%	(19)	-	2 014	3.7%	47 357	88.0%	53 839	30.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	401	.5%	(8)	-	168	.2%	81 606	99.3%	82 168	47.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	12.4%	11	8.2%	11	8.2%	99	71.2%	139	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 401	5.0%	-	-	683	2.4%	25 929	92.6%	28 014	16.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	**9 853**	**5.7%**	**(77)**	**-**	**3 253**	**1.9%**	**161 069**	**92.5%**	**174 098**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 109	14.5%	(6)	-	1 365	6.4%	16 945	79.1%	21 413	12.3%	-	-	-	-
Commercial	2 653	9.6%	(45)	(.2%)	553	2.0%	24 419	88.5%	27 578	15.8%	-	-	-	-
Households	2 104	1.8%	(37)	-	988	.9%	111 000	97.3%	114 055	65.5%	-	-	-	-
Other	1 988	18.0%	11	.1%	347	3.1%	8 706	78.8%	11 051	6.3%	-	-	-	-
Total By Customer Group	**9 853**	**5.7%**	**(77)**	**-**	**3 253**	**1.9%**	**161 069**	**92.5%**	**174 098**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 203	100.0%	-	-	-	-	(0)	-	1 203	26.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 303	100.0%	-	-	-	-	-	-	3 303	73.3%
Total	**4 506**	**100.0%**	**-**	**-**	**-**	**-**	**(0)**	**-**	**4 506**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**312 768**	**307 011**	**92 190**	**29.5%**	**88 346**	**28.2%**	**77 824**	**25.3%**	**41 335**	**13.5%**	**299 695**	**97.6%**	**43 300**	**100.6%**	**(4.5%)**
Property rates	61 340	43 504	4 315	7.0%	12 965	21.1%	12 999	29.9%	12 970	29.8%	43 250	99.4%	19 198	98.9%	(32.4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	51 457	51 457	10 464	20.3%	12 145	23.6%	11 166	21.7%	11 313	22.0%	45 088	87.6%	10 117	92.2%	11.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	12 090	12 037	3 054	25.3%	3 054	25.3%	3 054	25.4%	3 054	25.4%	12 215	101.5%	2 938	112.6%	3.9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	627	627	154	24.5%	156	24.8%	157	25.0%	150	23.9%	616	98.2%	123	103.7%	22.1%
Interest earned - external investments	1 527	1 527	129	8.4%	433	28.4%	65	4.3%	637	41.7%	1 264	82.8%	1 020	122.7%	(37.6%)
Interest earned - outstanding debtors	14 607	14 607	5 652	38.7%	4 856	33.2%	3 007	20.6%	4 423	30.3%	17 938	122.8%	5 733	153.6%	(22.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 857	2 857	398	13.9%	432	15.1%	374	13.1%	688	24.1%	1 892	66.2%	1 285	110.4%	(46.4%)
Licences and permits	1 940	1 940	358	18.4%	305	15.7%	269	13.9%	373	19.3%	1 305	67.3%	292	15.6%	27.8%
Agency services	1 298	1 298	292	22.5%	280	21.5%	177	13.7%	123	9.4%	872	67.2%	-	12.9%	(100.0%)
Transfers and subsidies	162 847	175 343	67 279	41.3%	53 619	32.9%	46 495	26.5%	7 399	4.2%	174 792	99.7%	2 487	100.2%	197.5%
Other revenue	1 968	1 603	96	4.9%	102	5.2%	60	3.8%	205	12.8%	463	28.8%	108	49.9%	90.4%
Gains	211	211	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**282 300**	**294 521**	**69 293**	**24.5%**	**74 832**	**26.5%**	**58 165**	**19.7%**	**72 539**	**24.6%**	**274 830**	**93.3%**	**46 117**	**66.2%**	**57.3%**
Employee related costs	104 756	103 438	23 712	22.6%	25 774	24.6%	16 539	16.0%	27 071	26.2%	93 096	90.0%	8 704	62.8%	211.0%
Remuneration of councillors	10 350	10 159	2 490	24.1%	2 518	24.3%	1 725	17.0%	2 588	25.5%	9 321	91.7%	1 757	85.8%	47.2%
Debt impairment	10 455	10 455	2 614	25.0%	2 614	25.0%	1 743	16.7%	2 614	25.0%	9 584	91.7%	-	79.6%	(100.0%)
Depreciation and asset impairment	27 736	27 736	6 934	25.0%	6 934	25.0%	4 623	16.7%	3 592	13.0%	22 083	79.6%	2 094	35.4%	71.6%
Finance charges	1 081	500	29	2.7%	122	11.3%	0	.1%	71	14.1%	222	44.5%	412	160.0%	(82.8%)
Bulk purchases	41 954	41 946	10 735	25.6%	5 256	12.5%	9 319	22.2%	8 370	20.0%	33 680	80.3%	7 609	87.4%	10.0%
Other Materials	14 683	17 294	8 939	60.9%	4 201	28.6%	1 534	8.9%	672	3.9%	15 347	88.7%	4 255	63.8%	(84.2%)
Contracted services	32 449	49 136	8 201	25.3%	20 996	64.7%	14 604	29.7%	15 844	32.2%	59 646	121.4%	9 476	56.4%	67.2%
Transfers and subsidies	-	1 500	4	-	-	-	151	10.1%	151	10.1%	306	20.4%	29	52.0%	423.0%
Other expenditure	38 836	32 357	5 635	14.5%	6 417	16.5%	7 926	24.5%	10 663	33.0%	30 642	94.7%	11 782	80.5%	(9.5%)
Losses	-	-	-	-	-	-	-	-	903	-	903	-	-	-	(100.0%)
Surplus/(Deficit)	**30 468**	**12 491**	**22 897**		**13 513**		**19 659**		**(31 205)**		**24 865**		**(2 817)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	28 245	48 743	7 486	26.5%	13 399	47.4%	1 693	3.5%	10 667	21.9%	33 245	68.2%	12 216	71.2%	(12.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 713**	**61 234**	**30 384**		**26 913**		**21 352**		**(20 538)**		**58 110**		**9 399**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**58 713**	**61 234**	**30 384**		**26 913**		**21 352**		**(20 538)**		**58 110**		**9 399**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 713**	**61 234**	**30 384**		**26 913**		**21 352**		**(20 538)**		**58 110**		**9 399**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58 713**	**61 234**	**30 384**		**26 913**		**21 352**		**(20 538)**		**58 110**		**9 399**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**52 076**	**43 652**	**8 788**	**16.9%**	**12 780**	**24.5%**	**2 128**	**4.9%**	**9 579**	**21.9%**	**33 276**	**76.2%**	**9 117**	**62.1%**	**5.1%**
National Government	28 245	28 335	3 947	14.0%	9 685	34.3%	1 896	6.7%	9 381	33.1%	24 909	87.9%	8 613	68.6%	8.9%
Provincial Government	-	6 000	1	-	-	-	-	-	-	-	1	-	6	689.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 245**	**34 335**	**3 948**	**14.0%**	**9 685**	**34.3%**	**1 896**	**5.5%**	**9 381**	**27.3%**	**24 910**	**72.5%**	**8 619**	**68.9%**	**8.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 831	9 317	4 840	20.3%	3 096	13.0%	232	2.5%	199	2.1%	8 366	89.8%	498	58.4%	(60.1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**52 076**	**43 652**	**8 788**	**16.9%**	**12 780**	**24.5%**	**2 128**	**4.9%**	**9 579**	**21.9%**	**33 276**	**76.2%**	**9 117**	**62.1%**	**5.1%**
Municipal governance and administration	**5 726**	**1 131**	**1**	**-**	**244**	**4.3%**	**179**	**15.8%**	**199**	**17.5%**	**623**	**55.1%**	**483**	**83.8%**	**(58.9%)**
Executive and Council	385	660	-	-	191	49.6%	(4)	(.6%)	-	-	187	28.3%	-	79.7%	-
Finance and administration	5 341	471	1	-	53	1.0%	183	38.9%	199	42.1%	436	92.5%	483	84.7%	(58.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**26 633**	**27 565**	**3 199**	**12.0%**	**7 991**	**30.0%**	**835**	**3.0%**	**8 891**	**32.3%**	**20 916**	**75.9%**	**4 018**	**50.8%**	**121.3%**
Community and Social Services	9 358	20 713	3 199	34.2%	7 407	79.1%	813	3.9%	8 891	42.9%	20 311	98.1%	2 143	48.2%	314.8%
Sport And Recreation	16 075	6 852	-	-	232	1.4%	22	.3%	-	-	253	3.7%	1 875	54.7%	(100.0%)
Public Safety	1 200	-	-	-	353	29.4%	-	-	-	-	353	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 926**	**13 429**	**2 578**	**16.2%**	**4 535**	**28.5%**	**1 061**	**7.9%**	**489**	**3.6%**	**8 664**	**64.5%**	**4 616**	**75.0%**	**(89.4%)**
Planning and Development	5 493	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 432	13 429	2 578	24.7%	4 535	43.5%	1 061	7.9%	489	3.6%	8 664	64.5%	4 616	75.0%	(89.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 791**	**1 528**	**3 010**	**79.4%**	**10**	**.3%**	**53**	**3.4%**	**-**	**-**	**3 073**	**201.1%**	**-**	**-**	**-**
Energy sources	491	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 300	1 528	3 010	91.2%	10	.3%	53	3.4%	-	-	3 073	201.1%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**296 802**	**305 352**	**10 000**	**3.4%**	**-**	**-**	**-**	**-**	**15 000**	**4.9%**	**25 000**	**8.2%**	**-**	**9.4%**	**(100.0%)**
Property rates	51 226	39 176	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**48 088**	**50 345**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	6 396	5 991	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	162 847	170 594	10 000	6.1%	-	-	-	-	15 000	8.8%	25 000	14.7%	-	16.2%	(100.0%)
Transfers and Subsidies - Capital	28 245	39 245	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(244 109)**	**(256 329)**	**(54 254)**	**22.2%**	**(96 101)**	**39.4%**	**(55 807)**	**21.8%**	**(60 041)**	**23.4%**	**(266 204)**	**103.9%**	**(24 244)**	**24.4%**	**147.7%**
Suppliers and employees	(243 028)	(255 829)	(54 254)	22.3%	(96 101)	39.5%	(55 807)	21.8%	(60 041)	23.5%	(266 204)	104.1%	(24 244)	24.7%	147.7%
Finance charges	(1 081)	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**52 693**	**49 022**	**(44 254)**	**(84.0%)**	**(96 101)**	**(182.4%)**	**(55 807)**	**(113.8%)**	**(45 041)**	**(91.9%)**	**(241 204)**	**(492.0%)**	**(24 244)**	**(69.6%)**	**85.8%**
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	**(52 076)**	**(43 652)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(52 076)	(43 652)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 076)**	**(43 652)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 322)**	**-**	**(755)**	**32.5%**	**(1 530)**	**65.9%**	**-**	**-**	**(585)**	**-**	**(2 870)**	**-**	**(2 245)**	**58.0%**	**(73.9%)**
Repayment of borrowing	(2 322)	-	(755)	32.5%	(1 530)	65.9%	-	-	(585)	-	(2 870)	-	(2 245)	58.0%	(73.9%)
Net Cash from/(used) Financing Activities	**(2 322)**	**-**	**(755)**	**32.5%**	**(1 530)**	**65.9%**	**-**	**-**	**(585)**	**-**	**(2 870)**	**-**	**(2 245)**	**91.1%**	**(73.9%)**
Net Increase/(Decrease) in cash held	**(1 705)**	**5 370**	**(45 009)**	**2 639.5%**	**(97 631)**	**5 725.5%**	**(55 807)**	**(1 039.2%)**	**(45 626)**	**(849.6%)**	**(244 074)**	**(4 545.1%)**	**(26 489)**	**167.0%**	**72.2%**
Cash/cash equivalents at the year begin:	4 556	3 660	-	-	(45 009)	(987.9%)	(142 641)	(3 897.5%)	(198 448)	(5 422.4%)	-	-	(9 684)	-	1 949.1%
Cash/cash equivalents at the year end:	**2 851**	**9 030**	**(45 009)**	**(1 578.8%)**	**(142 641)**	**(5 003.6%)**	**(198 448)**	**(2 197.7%)**	**(244 074)**	**(2 703.0%)**	**(244 074)**	**(2 703.0%)**	**(36 174)**	**146.3%**	**574.7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	4 106	56.4%	-	-	298	4.1%	2 878	39.5%	7 282	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 721	6.0%	-	-	1 696	1.8%	88 246	92.2%	95 663	33.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 092	2.6%	-	-	868	1.1%	78 483	96.4%	81 442	28.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	96	6.3%	-	-	40	2.7%	1 379	91.0%	1 516	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	3 107	3.3%	(7)	-	1 517	1.6%	89 111	95.1%	93 728	32.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 131	13.3%	(195)	(2.3%)	93	1.1%	7 493	87.9%	8 522	3.0%	-	-	-	-
Total By Income Source	**16 252**	**5.6%**	**(202)**	**(.1%)**	**4 512**	**1.6%**	**267 591**	**92.9%**	**288 153**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	93	4.4%	-	-	44	2.1%	1 971	93.5%	2 108	.7%	-	-	-	-
Commercial	7 141	10.2%	(158)	(.2%)	1 723	2.5%	61 505	87.6%	70 211	24.4%	-	-	-	-
Households	8 749	4.1%	(44)	-	2 695	1.3%	203 748	94.7%	215 148	74.7%	-	-	-	-
Other	269	39.1%	-	-	51	7.4%	367	53.5%	686	.2%	-	-	-	-
Total By Customer Group	**16 252**	**5.6%**	**(202)**	**(.1%)**	**4 512**	**1.6%**	**267 591**	**92.9%**	**288 153**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	836	23.6%	2 718	76.7%	-	-	(11)	(.3%)	3 544	37.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	0	100.0%	0	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	567	22.3%	1 719	67.7%	272	10.7%	(18)	(.7%)	2 540	27.0%
Auditor-General	(395)	39 485 300.0%	395	(39 485 200.0%)	-	-	-	-	(0)	-
Other	1 437	43.4%	783	23.7%	404	12.2%	685	20.7%	3 310	35.2%
Total	**2 446**	**26.0%**	**5 615**	**59.8%**	**676**	**7.2%**	**657**	**7.0%**	**9 394**	**100.0%**

Contact Details

Municipal Manager	Mr MB Khali (Acting)	034 413 1223
Financial Manager	Mr SF Mkhize (Acting)	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**613 934**	**690 032**	**183 815**	**29.9%**	**164 382**	**26.8%**	**159 728**	**23.1%**	**109 327**	**15.8%**	**617 251**	**89.5%**	**107 866**	**103.7%**	**1.4%**
Property rates	83 493	101 776	25 602	30.7%	25 631	30.7%	25 356	24.9%	25 446	25.0%	102 034	100.3%	25 946	124.9%	(1.9%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 846	213 127	52 805	24.0%	50 131	22.8%	52 867	24.8%	48 915	23.0%	204 717	96.1%	44 857	95.9%	9.0%
Service charges - water revenue	41 679	48 679	11 153	26.8%	13 117	31.5%	8 637	17.7%	12 951	26.6%	45 858	94.2%	11 141	112.8%	16.2%
Service charges - sanitation revenue	27 787	33 287	8 055	29.0%	8 070	29.0%	7 984	24.0%	8 216	24.7%	32 326	97.1%	7 771	117.5%	5.7%
Service charges - refuse revenue	23 174	25 163	6 540	28.2%	5 303	22.9%	5 121	20.4%	5 257	20.9%	22 221	88.3%	3 972	97.0%	32.3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 050	554	101	9.6%	109	10.4%	221	39.8%	96	17.4%	527	95.1%	333	101.9%	(71.1%)
Interest earned - external investments	1 680	1 680	225	13.4%	364	21.7%	23	1.4%	98	5.8%	710	42.3%	275	46.5%	(64.3%)
Interest earned - outstanding debtors	-	52 336	3 118	-	3 094	-	3 361	6.4%	3 100	5.9%	12 673	24.2%	2 660	-	16.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 773	17 270	1 446	5.8%	1 540	6.2%	4 100	23.7%	4 284	24.8%	11 370	65.8%	1 394	22.1%	207.2%
Licences and permits	5 148	7 294	2 403	46.7%	1 214	23.6%	1 513	20.7%	690	9.5%	5 820	79.8%	582	55.1%	18.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	179 728	183 728	72 173	40.2%	55 684	31.0%	50 416	27.4%	47	-	178 320	97.1%	8 763	102.3%	(99.5%)
Other revenue	5 576	5 137	194	3.5%	126	2.3%	127	2.5%	227	4.4%	674	13.1%	171	156.8%	32.4%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Operating Expenditure	**613 553**	**683 249**	**132 147**	**21.5%**	**153 288**	**25.0%**	**146 059**	**21.4%**	**142 987**	**20.9%**	**574 481**	**84.1%**	**143 141**	**90.2%**	**(.1%)**
Employee related costs	168 228	182 062	40 459	24.1%	49 818	29.6%	43 519	23.9%	43 529	23.9%	177 326	97.4%	39 315	102.7%	10.7%
Remuneration of councillors	19 123	18 863	4 351	22.8%	4 466	23.4%	4 577	24.3%	4 675	24.8%	18 069	95.8%	4 347	95.9%	7.6%
Debt impairment	6 730	6 730	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	42 666	42 666	-	-	-	-	2 073	4.9%	-	-	2 073	4.9%	-	-	-
Finance charges	-	-	8	-	63	-	143	-	-	-	215	-	2 522	-	(100.0%)
Bulk purchases	240 000	240 000	54 116	22.5%	48 761	20.3%	45 705	19.0%	48 526	20.2%	197 107	82.1%	41 518	87.8%	16.9%
Other Materials	25 828	24 015	2 791	10.8%	5 061	19.6%	10 844	45.2%	1 428	5.9%	20 124	83.8%	12 868	122.0%	(88.9%)
Contracted services	85 660	130 949	20 754	24.2%	32 935	38.4%	32 121	24.5%	31 210	23.8%	117 019	89.4%	27 592	102.3%	13.1%
Transfers and subsidies	-	8 000	2 366	-	1 795	-	1 676	20.9%	2 723	34.0%	8 560	107.0%	2 322	382.8%	17.3%
Other expenditure	25 318	29 963	7 302	28.8%	10 388	41.0%	5 401	18.0%	10 896	36.4%	33 987	113.4%	12 658	158.7%	(13.9%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**381**	**6 783**	**51 668**		**11 094**		**13 668**		**(33 660)**		**42 770**		**(35 275)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	40 548	40 548	7 285	18.0%	-	-	10 271	25.3%	3 574	8.8%	21 130	52.1%	3 971	97.0%	(10.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 928**	**47 330**	**58 953**		**11 094**		**23 940**		**(30 086)**		**63 900**		**(31 304)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40 928**	**47 330**	**58 953**		**11 094**		**23 940**		**(30 086)**		**63 900**		**(31 304)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 928**	**47 330**	**58 953**		**11 094**		**23 940**		**(30 086)**		**63 900**		**(31 304)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 928**	**47 330**	**58 953**		**11 094**		**23 940**		**(30 086)**		**63 900**		**(31 304)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**44 908**	**47 330**	**8 135**	**18.1%**	**6 791**	**15.1%**	**5 346**	**11.3%**	**15 989**	**33.8%**	**36 260**	**76.6%**	**9 168**	**90.2%**	**74.4%**
National Government	38 928	39 252	6 162	15.8%	6 789	17.4%	4 876	12.4%	13 775	35.1%	31 601	80.5%	8 848	91.2%	55.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 928**	**39 252**	**6 162**	**15.8%**	**6 789**	**17.4%**	**4 876**	**12.4%**	**13 775**	**35.1%**	**31 601**	**80.5%**	**8 848**	**91.2%**	**55.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 980	8 079	1 973	33.0%	2	-	470	5.8%	2 214	27.4%	4 659	57.7%	319	84.1%	593.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**44 908**	**47 330**	**8 824**	**19.6%**	**7 326**	**16.3%**	**5 814**	**12.3%**	**15 989**	**33.8%**	**37 952**	**80.2%**	**9 585**	**93.1%**	**66.8%**
Municipal governance and administration	**2 970**	**5 069**	**402**	**13.5%**	**-**	**-**	**388**	**7.7%**	**2 176**	**42.9%**	**2 966**	**58.5%**	**13**	**26.8%**	**16 539.3%**
Executive and Council	2 400	4 499	-	-	-	-	-	-	2 097	46.6%	2 097	46.6%	-	-	(100.0%)
Finance and administration	570	570	402	70.6%	-	-	388	68.0%	79	13.8%	869	152.5%	13	26.8%	503.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 372**	**6 091**	**1 786**	**24.2%**	**425**	**5.8%**	**366**	**6.0%**	**3 366**	**55.3%**	**5 942**	**97.6%**	**2 892**	**90.1%**	**16.4%**
Community and Social Services	5 022	5 981	1 786	35.6%	423	8.4%	366	6.1%	3 366	56.3%	5 940	99.3%	2 572	89.7%	30.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	319	106.5%	(100.0%)
Public Safety	2 350	110	-	-	2	.1%	-	-	-	-	2	2.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 290**	**31 350**	**4 055**	**13.4%**	**6 389**	**21.1%**	**4 347**	**13.9%**	**8 784**	**28.0%**	**23 576**	**75.2%**	**2 022**	**90.1%**	**334.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 290	31 350	4 055	13.4%	6 389	21.1%	4 347	13.9%	8 784	28.0%	23 576	75.2%	2 022	90.1%	334.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 277**	**4 821**	**2 580**	**60.3%**	**512**	**12.0%**	**713**	**14.8%**	**1 663**	**34.5%**	**5 468**	**113.4%**	**4 658**	**106.8%**	**(64.3%)**
Energy sources	2 277	2 600	893	39.2%	540	23.7%	713	27.4%	1 663	63.9%	3 809	146.5%	4 605	107.1%	(63.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	221	221	-	(29)	-	-	-	-	-	192	87.0%	53	90.9%	(100.0%)
Waste Management	2 000	2 000	1 466	73.3%	-	-	-	-	-	-	1 466	73.3%	1	141.2%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**609 362**	**645 741**	**193 050**	**31.7%**	**175 107**	**28.7%**	**171 017**	**26.5%**	**93 599**	**14.5%**	**632 774**	**98.0%**	**88 211**	**226.7%**	**6.1%**
Property rates	71 391	95 265	18 993	26.6%	25 343	35.5%	23 360	24.5%	20 651	21.7%	88 347	92.7%	22 425	39.1%	(7.9%)
Service charges	**278 674**	**286 298**	**71 520**	**25.7%**	**75 612**	**27.1%**	**93 110**	**32.5%**	**71 613**	**25.0%**	**311 856**	**108.9%**	**64 603**	**147.2%**	**10.9%**
Other revenue	37 340	38 222	3 127	8.4%	9 907	26.5%	(1 994)	(5.2%)	(3 746)	(9.8%)	7 294	19.1%	1 183	671.2%	(416.7%)
Transfers and Subsidies - Operational	179 728	183 728	73 214	40.7%	55 684	31.0%	48 434	26.4%	3 333	1.8%	180 665	98.3%	0	-	8 332 602.5%
Transfers and Subsidies - Capital	40 548	40 548	26 000	64.1%	8 396	20.7%	8 107	20.0%	1 748	4.3%	44 251	109.1%	-	-	(100.0%)
Interest	1 680	1 680	196	11.7%	166	9.9%	-	-	-	-	362	21.5%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(534 356)**	**(604 386)**	**(66 464)**	**12.4%**	**(151 662)**	**28.4%**	**(114 296)**	**18.9%**	**(77 087)**	**12.8%**	**(409 509)**	**67.8%**	**(13 399)**	**16.8%**	**475.3%**
Suppliers and employees	(533 056)	(603 086)	(66 464)	12.5%	(151 662)	28.5%	(114 296)	19.0%	(77 087)	12.8%	(409 509)	67.9%	(13 399)	16.8%	475.3%
Finance charges	(1 300)	(1 300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**75 006**	**41 355**	**126 586**	**168.8%**	**23 445**	**31.3%**	**56 721**	**137.2%**	**16 513**	**39.9%**	**223 265**	**539.9%**	**74 811**	**(732.1%)**	**(77.9%)**
Cash Flow from Investing Activities															
Receipts	**4 500**	**4 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4 500	4 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(41 428)**	**(43 850)**	**(7 865)**	**19.0%**	**(11 019)**	**26.6%**	**(5 059)**	**11.5%**	**(14 929)**	**34.0%**	**(38 871)**	**88.6%**	**(15 185)**	**1 511.8%**	**(1.7%)**
Capital assets	(41 428)	(43 850)	(7 865)	19.0%	(11 019)	26.6%	(5 059)	11.5%	(14 929)	34.0%	(38 871)	88.6%	(15 185)	1 511.8%	(1.7%)
Net Cash from/(used) Investing Activities	**(36 928)**	**(39 350)**	**(7 865)**	**21.3%**	**(11 019)**	**29.8%**	**(5 059)**	**12.9%**	**(14 929)**	**37.9%**	**(38 871)**	**98.8%**	**(15 185)**	**6 433.8%**	**(1.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(53)**	**-**	**(155)**	**-**	**(87)**	**-**	**(66)**	**-**	**(361)**	**-**	**22**	**-**	**(407.8%)**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(53)	-	(155)	-	(87)	-	(66)	-	(361)	-	22	-	(407.8%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(53)**	**-**	**(155)**	**-**	**(87)**	**-**	**(66)**	**-**	**(361)**	**-**	**22**	**-**	**(407.8%)**
Net Increase/(Decrease) in cash held	**38 078**	**2 005**	**118 669**	**311.6%**	**12 272**	**32.2%**	**51 575**	**2 572.0%**	**1 517**	**75.7%**	**184 032**	**9 177.7%**	**59 648**	**(666.7%)**	**(97.5%)**
Cash/cash equivalents at the year begin:	14 656	10 656	25 135	171.5%	143 848	981.5%	156 119	1 465.1%	207 694	1 949.1%	25 135	235.9%	783 250	331.5%	(73.5%)
Cash/cash equivalents at the year end:	**52 734**	**12 661**	**143 848**	**272.8%**	**156 119**	**296.1%**	**207 694**	**1 640.4%**	**209 211**	**1 652.4%**	**209 211**	**1 652.4%**	**842 897**	**3 691.2%**	**(75.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 450	9.1%	4 040	6.8%	3 957	6.6%	46 317	77.5%	59 764	17.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	10 274	30.3%	2 397	7.1%	1 340	4.0%	19 884	58.7%	33 896	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 086	6.5%	3 167	3.4%	2 761	2.9%	82 033	87.2%	94 047	28.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 672	4.8%	1 740	3.1%	1 460	2.6%	49 983	89.5%	55 854	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 224	5.1%	1 415	3.3%	1 271	2.9%	38 334	88.6%	43 244	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 511	4.4%	1 351	3.9%	1 258	3.6%	30 474	88.1%	34 593	10.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	687	5.6%	384	3.1%	671	5.4%	10 589	85.9%	12 332	3.7%	-	-	-	-
Total By Income Source	**28 904**	**8.7%**	**14 495**	**4.3%**	**12 717**	**3.8%**	**277 615**	**83.2%**	**333 731**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 646	7.5%	3 385	5.5%	2 389	3.9%	51 123	83.1%	61 542	18.4%	-	-	-	-
Commercial	12 070	23.0%	4 528	8.6%	4 075	7.8%	31 856	60.6%	52 529	15.7%	-	-	-	-
Households	12 188	5.5%	6 582	3.0%	6 253	2.8%	194 637	88.6%	219 660	65.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**28 904**	**8.7%**	**14 495**	**4.3%**	**12 717**	**3.8%**	**277 615**	**83.2%**	**333 731**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	20 745	100.0%	-	-	-	-	-	-	20 745	42.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 243	63.9%	803	22.9%	40	1.1%	424	12.1%	3 510	7.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 613	60.1%	3 096	12.7%	1 290	5.3%	5 311	21.8%	24 310	50.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**37 601**	**77.4%**	**3 899**	**8.0%**	**1 330**	**2.7%**	**5 735**	**11.8%**	**48 565**	**100.0%**

Contact Details

Municipal Manager	Mr Js Landman (Acting)	034 982 2133
Financial Manager	Mr Mandla Mthembu	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**215 399**	**215 954**	**93 378**	**43.4%**	**64 166**	**29.8%**	**3 808**	**1.8%**	**4 977**	**2.3%**	**166 329**	**77.0%**	**5 526**	**99.5%**	**(9.9%)**
Property rates	27 830	27 830	17 079	61.4%	3 359	12.1%	2 239	8.0%	3 358	12.1%	26 035	93.5%	2 935	96.1%	14.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 920	1 920	503	26.2%	501	26.1%	333	17.3%	500	26.1%	1 837	95.7%	494	104.3%	1.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	305	142	27	8.9%	28	9.2%	41	28.9%	54	38.1%	150	106.1%	56	59.9%	(3.3%)
Interest earned - external investments	700	350	204	29.2%	59	8.4%	40	11.4%	80	23.0%	383	109.6%	167	61.8%	(51.9%)
Interest earned - outstanding debtors	2 986	1 893	642	21.5%	477	16.0%	330	17.5%	523	27.6%	1 972	104.2%	566	146.1%	(7.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	377	445	273	72.5%	115	30.5%	123	27.5%	72	16.1%	583	131.0%	100	99.7%	(28.2%)
Licences and permits	2 901	2 031	225	7.8%	217	7.5%	188	9.2%	289	14.2%	919	45.2%	284	75.4%	1.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	177 147	177 147	74 420	42.0%	59 406	33.5%	511	.3%	1 455	.8%	135 792	76.7%	919	100.0%	58.2%
Other revenue	1 233	4 197	4	.3%	4	.4%	4	.1%	3	.1%	15	.4%	5	6.0%	(41.4%)
Gains	-	-	-	-	-	-	-	-	(1 357)	-	(1 357)	-	-	-	(100.0%)
Operating Expenditure	**212 171**	**213 775**	**59 288**	**27.9%**	**70 232**	**33.1%**	**36 571**	**17.1%**	**68 329**	**32.0%**	**234 420**	**109.7%**	**63 771**	**113.6%**	**7.1%**
Employee related costs	105 922	105 922	25 758	24.3%	28 042	26.5%	18 243	17.2%	27 640	26.1%	99 683	94.1%	24 736	102.9%	11.7%
Remuneration of councillors	16 895	14 595	3 499	20.7%	3 605	21.3%	2 411	16.5%	4 012	27.5%	13 526	92.7%	3 513	86.4%	14.2%
Debt impairment	2 000	2 000	-	-	1	.1%	6	.3%	-	-	7	.4%	119	237.8%	(100.0%)
Depreciation and asset impairment	21 819	8 930	4 970	22.8%	4 898	22.4%	2 586	29.0%	7 929	88.8%	20 382	228.2%	4 772	94.2%	66.1%
Finance charges	900	800	110	12.3%	453	50.3%	75	9.4%	829	103.7%	1 468	183.5%	109	13.2%	658.8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 768	5 348	1 811	102.4%	3 393	191.9%	1 623	30.3%	2 710	50.7%	9 537	178.3%	2 101	179.6%	29.0%
Contracted services	30 008	37 774	10 396	34.6%	14 748	49.1%	3 619	9.6%	8 572	22.7%	37 335	98.8%	11 805	143.7%	(27.4%)
Transfers and subsidies	1 200	4 900	1 186	98.8%	2 828	235.7%	229	4.7%	1 555	31.7%	5 799	118.3%	1 349	227.1%	15.3%
Other expenditure	31 659	33 506	11 558	36.5%	12 263	38.7%	7 779	23.2%	15 082	45.0%	46 683	139.3%	15 266	114.7%	(1.2%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 228**	**2 179**	**34 089**		**(6 066)**		**(32 763)**		**(63 352)**		**(68 091)**		**(58 245)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	33 521	33 521	6 896	20.6%	10 031	29.9%	4 137	12.3%	5 414	16.2%	26 478	79.0%	6 589	99.5%	(17.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	1	-	4	-	-	-	12	-	17	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**36 749**	**35 700**	**40 986**		**3 970**		**(28 626)**		**(57 926)**		**(41 597)**		**(51 655)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**36 749**	**35 700**	**40 986**		**3 970**		**(28 626)**		**(57 926)**		**(41 597)**		**(51 655)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**36 749**	**35 700**	**40 986**		**3 970**		**(28 626)**		**(57 926)**		**(41 597)**		**(51 655)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**36 749**	**35 700**	**40 986**		**3 970**		**(28 626)**		**(57 926)**		**(41 597)**		**(51 655)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**51 254**	**50 814**	**6 842**	**13.3%**	**9 352**	**18.2%**	**4 035**	**7.9%**	**7 453**	**14.7%**	**27 683**	**54.5%**	**6 790**	**71.8%**	**9.8%**
National Government	48 894	48 894	6 588	13.5%	8 652	17.7%	3 267	6.7%	7 666	15.7%	26 174	53.5%	5 219	64.4%	46.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 894**	**48 894**	**6 588**	**13.5%**	**8 652**	**17.7%**	**3 267**	**6.7%**	**7 666**	**15.7%**	**26 174**	**53.5%**	**5 219**	**64.4%**	**46.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 360	1 920	254	10.8%	700	29.7%	768	40.0%	(213)	(11.1%)	1 509	78.6%	1 572	181.4%	(113.5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**51 254**	**50 814**	**6 842**	**13.3%**	**9 352**	**18.2%**	**4 035**	**7.9%**	**7 453**	**14.7%**	**27 683**	**54.5%**	**6 790**	**71.8%**	**9.8%**
Municipal governance and administration	**-**	**-**	**59**	**-**	**11**	**-**	**45**	**-**	**(1 787)**	**-**	**(1 672)**	**-**	**150**	**1 724.4%**	**(1 291.0%)**
Executive and Council	-	-	-	-	-	-	-	-	(30)	-	(30)	-	-	-	(100.0%)
Finance and administration	-	-	59	-	11	-	45	-	(1 757)	-	(1 642)	-	150	1 724.4%	(1 271.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 360**	**1 920**	**670**	**28.4%**	**616**	**26.1%**	**28**	**1.5%**	**134**	**7.0%**	**1 449**	**75.4%**	**975**	**85.0%**	**(86.3%)**
Community and Social Services	2 360	1 920	670	28.4%	487	20.6%	28	1.5%	134	7.0%	1 319	68.7%	970	-	(86.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	5	2.0%	(100.0%)
Housing	-	-	-	-	130	-	-	-	-	-	130	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 812**	**31 812**	**6 113**	**19.2%**	**8 725**	**27.4%**	**3 975**	**12.5%**	**7 279**	**22.9%**	**26 092**	**82.0%**	**5 299**	**84.2%**	**37.4%**
Planning and Development	-	-	80	-	-	-	-	-	1 223	-	1 302	-	80	168.8%	1 428.2%
Road Transport	31 812	31 812	6 034	19.0%	8 725	27.4%	3 975	12.5%	6 057	19.0%	24 790	77.9%	5 219	82.7%	16.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 082**	**17 082**	**-**	**-**	**-**	**-**	**(13)**	**(.1%)**	**1 826**	**10.7%**	**1 814**	**10.6%**	**367**	**4.4%**	**398.1%**
Energy sources	17 082	17 082	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	(13)	-	-	-	(13)	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	1 826	-	1 826	-	367	-	398.1%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**253 325**	**257 908**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	20 427	22 264	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**684**	**883**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	4 464	6 318	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	177 147	177 147	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	50 603	50 603	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	693	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(221 470)**	**(221 658)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(220 570)	(219 923)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(900)	(800)	-	-	-	-	-	-	-	-	-	-	-	8.0%	-
Transfers and grants	-	(935)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**31 854**	**36 251**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(.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	**(48 894)**	**(48 894)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(48 894)	(48 894)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(48 894)**	**(48 894)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(768)**	**(768)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**.9%**	**-**
Repayment of borrowing	(768)	(768)	-	-	-	-	-	-	-	-	-	-	-	.9%	-
Net Cash from/(used) Financing Activities	**(768)**	**(768)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**.9%**	**-**
Net Increase/(Decrease) in cash held	**(17 808)**	**(13 412)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1.1%**	**-**
Cash/cash equivalents at the year begin:	-	-	0	-	8	-	15 849	-	15 860	-	0	-	(54)	-	(29 436.9%)
Cash/cash equivalents at the year end:	**(17 808)**	**(13 412)**	**4**	**-**	**15 846**	**(89.0%)**	**15 858**	**(118.2%)**	**15 862**	**(118.3%)**	**15 862**	**(118.3%)**	**(54)**	**.8%**	**(29 448.3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 473	4.8%	(0)	-	251	.8%	28 816	94.4%	30 540	50.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	322	2.0%	(1)	-	140	.9%	15 268	97.1%	15 729	25.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	(.5%)	-	-	2	(.1%)	(2 673)	100.6%	(2 658)	(4.4%)	-	-	-	-
Interest on Arrear Debtor Accounts	359	2.1%	-	-	165	1.0%	16 697	97.0%	17 221	28.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 167**	**3.6%**	**(1)**	**-**	**558**	**.9%**	**58 108**	**95.5%**	**60 832**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	504	2.1%	-	-	82	.3%	23 112	97.5%	23 698	39.0%	-	-	-	-
Commercial	1 285	5.7%	(0)	-	312	1.4%	21 034	92.9%	22 630	37.2%	-	-	-	-
Households	379	2.6%	(0)	-	164	1.1%	13 962	96.3%	14 503	23.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 167**	**3.6%**	**(1)**	**-**	**558**	**.9%**	**58 108**	**95.5%**	**60 832**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	260	90.6%	27	9.4%	-	-	-	-	287	.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 817	64.6%	351	3.3%	109	1.0%	3 277	31.0%	10 554	30.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 451	57.8%	2 941	12.6%	1 314	5.6%	5 554	23.9%	23 260	68.2%
Total	**20 529**	**60.2%**	**3 319**	**9.7%**	**1 422**	**4.2%**	**8 831**	**25.9%**	**34 101**	**100.0%**

Contact Details

Municipal Manager	Mr Mthandeni Zungu (Acting)	035 831 7519
Financial Manager	Mr Njabulo Shandu	035 831 7500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**410 238**	**411 137**	**168 835**	**41.2%**	**95 566**	**23.3%**	**75 166**	**18.3%**	**30 049**	**7.3%**	**369 616**	**89.9%**	**39 937**	**94.5%**	**(24.8%)**
Property rates	104 212	104 212	72 220	69.3%	8 387	8.0%	8 935	8.6%	10 506	10.1%	100 048	96.0%	10 678	99.1%	(1.6%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	91 644	91 624	15 755	17.2%	15 005	16.4%	16 349	17.8%	16 321	17.8%	63 431	69.2%	18 988	79.8%	(14.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 489	10 489	2 284	21.8%	2 299	21.9%	2 226	21.2%	2 283	21.8%	9 092	86.7%	2 163	91.6%	5.6%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 722	1 740	119	6.9%	246	14.3%	348	20.0%	319	18.3%	1 033	59.3%	306	70.4%	4.1%
Interest earned - external investments	312	500	203	65.3%	96	30.8%	110	22.0%	220	44.0%	629	125.8%	205	169.4%	7.3%
Interest earned - outstanding debtors	2 005	2 519	307	15.3%	118	5.9%	1 273	50.6%	516	20.5%	2 215	87.9%	643	145.2%	(19.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	245	24	2.4%	9	.9%	62	25.5%	85	34.8%	181	73.9%	17	18.7%	407.6%
Licences and permits	3 942	3 962	10	.2%	1	-	2	.1%	5	.1%	17	.4%	2	4.0%	96.8%
Agency services	-	-	550	-	430	-	538	-	513	-	2 030	-	623	-	(17.7%)
Transfers and subsidies	192 855	192 855	77 210	40.0%	68 799	35.7%	44 079	22.9%	(662)	(.3%)	189 426	98.2%	4 173	96.7%	(115.9%)
Other revenue	2 056	2 990	152	7.4%	176	8.6%	1 242	41.5%	426	14.2%	1 996	66.8%	2 115	219.2%	(79.9%)
Gains	-	-	-	-	-	-	1	-	(483)	-	(482)	-	23	-	(2 155.7%)
Operating Expenditure	**425 663**	**428 727**	**116 201**	**27.3%**	**105 886**	**24.9%**	**107 781**	**25.1%**	**120 576**	**28.1%**	**450 444**	**105.1%**	**93 815**	**94.4%**	**28.5%**
Employee related costs	152 874	156 168	36 884	24.1%	40 861	26.7%	37 534	24.0%	37 822	24.2%	153 100	98.0%	37 747	91.8%	.2%
Remuneration of councillors	17 102	17 102	4 273	25.0%	4 054	23.7%	4 278	25.0%	4 230	24.7%	16 835	98.4%	4 283	81.9%	(1.2%)
Debt impairment	7 000	-	-	-	-	-	755	-	10 749	-	11 505	-	-	9.0%	(100.0%)
Depreciation and asset impairment	42 314	35 425	6 043	14.3%	6 245	14.8%	6 094	17.2%	8 741	24.7%	27 123	76.6%	6 771	64.3%	29.1%
Finance charges	6 000	6 000	386	6.4%	-	-	66	1.1%	1 235	20.6%	1 688	28.1%	15	95.9%	8 216.4%
Bulk purchases	87 697	105 209	38 719	44.2%	24 119	27.5%	22 449	21.3%	28 558	27.1%	113 844	108.2%	22 157	119.4%	28.9%
Other Materials	8 929	7 777	2 615	29.3%	188	2.1%	624	8.0%	1 805	23.2%	5 232	67.3%	2 177	119.2%	(17.1%)
Contracted services	58 552	67 078	17 531	29.9%	23 544	40.2%	31 451	46.9%	18 776	28.0%	91 303	136.1%	9 445	97.4%	98.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	104.0%	-
Other expenditure	45 194	33 968	9 749	21.6%	6 873	15.2%	4 532	13.3%	8 661	25.5%	29 815	87.8%	11 219	82.6%	(22.8%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 425)**	**(17 590)**	**52 634**		**(10 320)**		**(32 616)**		**(90 527)**		**(80 828)**		**(53 878)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	32 489	52 489	14 253	43.9%	22 323	68.7%	(8 074)	(15.4%)	23 986	45.7%	52 489	100.0%	16 799	100.2%	42.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 064**	**34 899**	**66 887**		**12 004**		**(40 689)**		**(66 541)**		**(28 339)**		**(37 079)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 064**	**34 899**	**66 887**		**12 004**		**(40 689)**		**(66 541)**		**(28 339)**		**(37 079)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 064**	**34 899**	**66 887**		**12 004**		**(40 689)**		**(66 541)**		**(28 339)**		**(37 079)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 064**	**34 899**	**66 887**		**12 004**		**(40 689)**		**(66 541)**		**(28 339)**		**(37 079)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**33 577**	**52 877**	**19 312**	**57.5%**	**5 776**	**17.2%**	**1 639**	**3.1%**	**17 449**	**33.0%**	**44 176**	**83.5%**	**14 479**	**82.3%**	**20.5%**
National Government	30 833	50 833	19 271	62.5%	5 720	18.6%	-	-	16 925	33.3%	41 916	82.5%	12 580	83.9%	34.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 833**	**50 833**	**19 271**	**62.5%**	**5 720**	**18.6%**	**-**	**-**	**16 925**	**33.3%**	**41 916**	**82.5%**	**12 580**	**83.9%**	**34.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 744	2 044	41	1.5%	57	2.1%	1 639	80.2%	524	25.6%	2 260	110.5%	1 899	69.9%	(72.4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**33 577**	**52 877**	**19 312**	**57.5%**	**5 776**	**17.2%**	**1 639**	**3.1%**	**17 449**	**33.0%**	**44 176**	**83.5%**	**14 479**	**82.5%**	**20.5%**
Municipal governance and administration	**1 179**	**1 179**	**41**	**3.4%**	**57**	**4.8%**	**313**	**26.6%**	**45**	**3.9%**	**456**	**38.7%**	**18**	**31.4%**	**148.8%**
Executive and Council	139	139	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 040	1 040	41	3.9%	57	5.4%	313	30.1%	45	4.4%	456	43.8%	18	38.0%	148.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**22 140**	**27 071**	**13 786**	**62.3%**	**3 858**	**17.4%**	**-**	**-**	**5 683**	**21.0%**	**23 328**	**86.2%**	**6 171**	**87.5%**	**(7.9%)**
Community and Social Services	22 140	27 071	13 786	62.3%	3 858	17.4%	-	-	5 683	21.0%	23 328	86.2%	6 171	87.5%	(7.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 151**	**22 726**	**5 485**	**67.3%**	**604**	**7.4%**	**-**	**-**	**11 362**	**50.0%**	**17 450**	**76.8%**	**7 673**	**95.6%**	**48.1%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 151	22 726	5 485	67.3%	604	7.4%	-	-	11 362	50.0%	17 450	76.8%	7 673	95.6%	48.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 107**	**1 902**	**-**	**-**	**1 258**	**59.7%**	**1 326**	**69.7%**	**359**	**18.9%**	**2 942**	**154.7%**	**617**	**29.7%**	**(41.9%)**
Energy sources	1 679	1 617	-	-	1 258	74.9%	1 326	82.0%	359	22.2%	2 942	181.9%	465	29.1%	(22.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	406	50	-	-	-	-	-	-	-	-	-	-	152	40.8%	(100.0%)
Waste Management	22	235	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**413 572**	**442 924**	**86 423**	**20.9%**	**82 088**	**19.8%**	**55 858**	**12.6%**	**10 018**	**2.3%**	**234 387**	**52.9%**	**7 900**	**45.6%**	**26.8%**
Property rates	92 749	99 002	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**82 756**	**87 043**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	12 723	11 536	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	192 855	192 855	86 423	44.8%	82 088	42.6%	55 858	29.0%	10 018	5.2%	234 387	121.5%	7 900	86.3%	26.8%
Transfers and Subsidies - Capital	32 489	52 489	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(380 384)**	**(400 547)**	**-**	**-**	**-**	**-**	**-**	**-**	**3 174**	**(.8%)**	**3 174**	**(.8%)**	**1 647**	**-**	**92.8%**
Suppliers and employees	(380 384)	(400 547)	-	-	-	-	-	-	3 174	(.8%)	3 174	(.8%)	1 647	-	92.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**33 188**	**42 378**	**86 423**	**260.4%**	**82 088**	**247.3%**	**55 858**	**131.8%**	**13 193**	**31.1%**	**237 562**	**560.6%**	**9 547**	**581.9%**	**38.2%**
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	**(33 577)**	**(52 877)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(33 577)	(52 877)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(33 577)**	**(52 877)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(389)**	**(10 499)**	**86 423**	**(22 195.3%)**	**82 088**	**(21 081.9%)**	**55 858**	**(532.0%)**	**13 193**	**(125.6%)**	**237 562**	**(2 262.6%)**	**9 547**	**(1 169.2%)**	**38.2%**
Cash/cash equivalents at the year begin:	-	-	-	-	86 423	-	168 511	-	224 369	-	-	-	185 637	50.0%	20.9%
Cash/cash equivalents at the year end:	(389)	(10 499)	86 423	(22 195.3%)	168 511	(43 277.2%)	224 369	(2 137.0%)	237 562	(2 262.6%)	237 562	(2 262.6%)	195 272	(4 483.1%)	21.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	4 932	29.2%	-	-	785	4.7%	11 164	66.1%	16 881	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 174	5.6%	(55)	(.1%)	687	.7%	86 680	93.7%	92 485	67.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 146	11.8%	(13)	(.1%)	299	3.1%	8 310	85.3%	9 742	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	10.9%	(5)	(1.3%)	28	7.6%	311	82.8%	375	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	279	1.6%	1	-	417	2.4%	16 730	96.0%	17 428	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**11 572**	**8.5%**	**(72)**	**(.1%)**	**2 217**	**1.6%**	**123 195**	**90.0%**	**136 912**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 433	13.1%	(3)	-	799	1.6%	41 894	85.3%	49 122	35.9%	-	-	-	-
Commercial	2 723	14.8%	7	-	343	1.9%	15 278	83.3%	18 352	13.4%	-	-	-	-
Households	2 084	8.3%	(73)	(.3%)	854	3.4%	22 364	88.6%	25 228	18.4%	-	-	-	-
Other	332	.8%	(2)	-	221	.5%	43 659	98.8%	44 210	32.3%	-	-	-	-
Total By Customer Group	**11 572**	**8.5%**	**(72)**	**(.1%)**	**2 217**	**1.6%**	**123 195**	**90.0%**	**136 912**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	131 662	100.0%	131 662	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**131 662**	**100.0%**	**131 662**	**100.0%**

Contact Details

Municipal Manager	Mr S.M. Khomo	035 874 5807
Financial Manager	Mr J.H. Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**602 842**	**603 453**	**240 924**	**40.0%**	**204 997**	**34.0%**	**130 766**	**21.7%**	**16 031**	**2.7%**	**592 718**	**98.2%**	**149 177**	**100.1%**	**(89.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	43 000	42 186	10 100	23.5%	9 262	21.5%	9 154	21.7%	9 862	23.4%	38 378	91.0%	17 044	108.7%	(42.1%)
Service charges - sanitation revenue	11 000	12 305	3 091	28.1%	2 912	26.5%	3 171	25.8%	3 329	27.1%	12 502	101.6%	2 819	99.8%	18.1%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	210	183	46	21.8%	46	21.8%	46	25.0%	58	31.4%	195	106.4%	46	89.6%	25.0%
Interest earned - external investments	6 000	6 000	1 089	18.2%	918	15.3%	469	7.8%	1 185	19.8%	3 661	61.0%	777	63.7%	52.5%
Interest earned - outstanding debtors	85	85	21	24.2%	34	40.2%	24	27.8%	209	246.3%	288	338.5%	(10)	-	(2 278.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	638	48	6	1.0%	31	4.8%	72	149.9%	93	193.2%	202	419.9%	19	27.9%	391.3%
Licences and permits	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	541 399	542 010	226 423	41.8%	191 573	35.4%	117 665	21.7%	1 143	.2%	536 805	99.0%	127 009	99.6%	(99.1%)
Other revenue	500	625	148	29.6%	221	44.3%	125	20.0%	153	24.5%	647	103.5%	1 473	201.7%	(89.6%)
Gains	-	-	-	-	-	-	40	-	-	-	40	-	-	-	-
Operating Expenditure	**596 623**	**689 210**	**176 143**	**29.5%**	**212 631**	**35.6%**	**170 439**	**24.7%**	**160 961**	**23.4%**	**720 174**	**104.5%**	**187 853**	**110.9%**	**(14.3%)**
Employee related costs	255 269	255 269	61 212	24.0%	65 761	25.8%	65 401	25.6%	64 089	25.1%	256 463	100.5%	57 907	102.2%	10.7%
Remuneration of councillors	8 537	9 037	2 152	25.2%	2 339	27.4%	2 072	22.9%	2 076	23.0%	8 638	95.6%	2 156	101.7%	(3.7%)
Debt impairment	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	71 620	70 603	19 044	26.6%	38 088	53.2%	5 848	8.3%	25 243	35.8%	88 223	125.0%	20 164	127.9%	25.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	24 194	26 142	1 234	5.1%	4 913	20.3%	17 189	65.8%	1 514	5.8%	24 850	95.1%	11 870	110.1%	(87.2%)
Contracted services	139 336	197 249	57 868	41.5%	65 059	46.7%	46 530	23.6%	45 813	23.2%	215 270	109.1%	59 110	124.8%	(22.5%)
Transfers and subsidies	11 950	11 496	3 873	32.4%	7 217	60.4%	156	1.4%	50	.4%	11 295	98.3%	3 323	101.1%	(98.5%)
Other expenditure	76 716	110 414	30 761	40.1%	29 256	38.1%	33 243	30.1%	22 176	20.1%	115 435	104.5%	31 179	111.3%	(28.9%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	2 143	-	(100.0%)
Surplus/(Deficit)	**6 219**	**(85 757)**	**64 781**		**(7 634)**		**(39 673)**		**(144 930)**		**(127 457)**		**(38 676)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	574 058	613 658	86 828	15.1%	215 786	37.6%	100 938	16.4%	62 727	10.2%	466 279	76.0%	87 867	103.7%	(28.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**580 277**	**527 901**	**151 610**		**208 152**		**61 264**		**(82 204)**		**338 823**		**49 191**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**580 277**	**527 901**	**151 610**		**208 152**		**61 264**		**(82 204)**		**338 823**		**49 191**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**580 277**	**527 901**	**151 610**		**208 152**		**61 264**		**(82 204)**		**338 823**		**49 191**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**580 277**	**527 901**	**151 610**		**208 152**		**61 264**		**(82 204)**		**338 823**		**49 191**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**580 277**	**541 618**	**141 580**	**24.4%**	**129 426**	**22.3%**	**89 578**	**16.5%**	**56 147**	**10.4%**	**416 731**	**76.9%**	**84 194**	**95.2%**	**(33.3%)**
National Government	574 058	525 260	136 243	23.7%	125 941	21.9%	85 839	16.3%	54 640	10.4%	402 663	76.7%	80 512	97.1%	(32.1%)
Provincial Government	834	9 073	2 580	309.3%	1 485	178.0%	1 391	15.3%	1 349	14.9%	6 805	75.0%	2 007	56.9%	(32.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**574 892**	**534 333**	**138 823**	**24.1%**	**127 426**	**22.2%**	**87 231**	**16.3%**	**55 990**	**10.5%**	**409 469**	**76.6%**	**82 520**	**96.4%**	**(32.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 385	7 285	2 758	51.2%	2 001	37.2%	2 347	32.2%	157	2.2%	7 262	99.7%	1 674	42.9%	(90.6%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**580 277**	**541 618**	**141 580**	**24.4%**	**129 426**	**22.3%**	**89 578**	**16.5%**	**56 147**	**10.4%**	**416 731**	**76.9%**	**84 194**	**95.2%**	**(33.3%)**
Municipal governance and administration	**3 885**	**7 245**	**2 758**	**71.0%**	**2 001**	**51.5%**	**2 347**	**32.4%**	**157**	**2.2%**	**7 262**	**100.2%**	**1 539**	**52.4%**	**(89.8%)**
Executive and Council	3 500	6 700	2 635	75.3%	1 946	55.6%	2 112	31.5%	(98)	(1.5%)	6 594	98.4%	-	-	(100.0%)
Finance and administration	385	545	123	31.9%	55	14.3%	235	43.1%	255	46.8%	668	122.6%	1 539	52.4%	(83.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**834**	**725**	**-**	**-**	**198**	**23.7%**	**16**	**2.2%**	**39**	**5.4%**	**253**	**34.9%**	**218**	**43.0%**	**(82.1%)**
Community and Social Services	834	725	-	-	198	23.7%	16	2.2%	39	5.4%	253	34.9%	218	43.0%	(82.1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 416**	**10 441**	**2 580**	**106.8%**	**2 066**	**85.5%**	**2 022**	**19.4%**	**1 310**	**12.5%**	**7 979**	**76.4%**	**2 998**	**67.6%**	**(56.3%)**
Planning and Development	2 416	10 441	2 580	106.8%	2 066	85.5%	2 022	19.4%	1 310	12.5%	7 979	76.4%	2 998	67.6%	(56.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**573 142**	**523 207**	**136 243**	**23.8%**	**125 161**	**21.8%**	**85 192**	**16.3%**	**54 640**	**10.4%**	**401 237**	**76.7%**	**79 304**	**96.7%**	**(31.1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	573 142	523 207	136 243	23.8%	125 161	21.8%	85 192	16.3%	54 640	10.4%	401 237	76.7%	79 304	96.7%	(31.1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**135**	**90.0%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**1 149 615**	**1 330 876**	**1 144 105**	**99.5%**	**474 273**	**41.3%**	**446 057**	**33.5%**	**220 918**	**16.6%**	**2 285 353**	**171.7%**	**156 603**	**191.3%**	**41.1%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	32 800	50 532	11 140	34.0%	7 570	23.1%	18 138	35.9%	9 666	19.1%	46 514	92.0%	17 050	(71.3%)	(43.3%)
Other revenue	1 358	127 066	640 113	47 136.5%	130 316	9 596.2%	108 826	85.6%	215 376	169.5%	1 094 632	861.5%	136 053	-	58.3%
Transfers and Subsidies - Operational	541 399	541 399	223 161	41.2%	179 207	33.1%	134 085	24.8%	(4 124)	(.8%)	532 328	98.3%	-	99.8%	(100.0%)
Transfers and Subsidies - Capital	574 058	611 879	269 691	47.0%	157 179	27.4%	185 009	30.2%	-	-	611 879	100.0%	3 500	73.7%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(516 333)**	**(588 084)**	**(806 731)**	**156.2%**	**(375 008)**	**72.6%**	**(404 982)**	**68.9%**	**(229 943)**	**39.1%**	**(1 816 663)**	**308.9%**	**(199 318)**	**194.8%**	**15.4%**
Suppliers and employees	(516 333)	(588 084)	(806 731)	156.2%	(375 008)	72.6%	(404 982)	68.9%	(229 943)	39.1%	(1 816 663)	308.9%	(199 318)	194.8%	15.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**633 282**	**742 792**	**337 374**	**53.3%**	**99 265**	**15.7%**	**41 075**	**5.5%**	**(9 025)**	**(1.2%)**	**468 690**	**63.1%**	**(42 715)**	**187.4%**	**(78.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(580 277)**	**(541 618)**	**(141 580)**	**24.4%**	**(129 426)**	**22.3%**	**(89 578)**	**16.5%**	**(56 147)**	**10.4%**	**(416 731)**	**76.9%**	**(84 194)**	**96.1%**	**(33.3%)**
Capital assets	(580 277)	(541 618)	(141 580)	24.4%	(129 426)	22.3%	(89 578)	16.5%	(56 147)	10.4%	(416 731)	76.9%	(84 194)	96.1%	(33.3%)
Net Cash from/(used) Investing Activities	**(580 277)**	**(541 618)**	**(141 580)**	**24.4%**	**(129 426)**	**22.3%**	**(89 578)**	**16.5%**	**(56 147)**	**10.4%**	**(416 731)**	**76.9%**	**(84 194)**	**96.1%**	**(33.3%)**
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	**53 005**	**201 174**	**195 794**	**369.4%**	**(30 161)**	**(56.9%)**	**(48 502)**	**(24.1%)**	**(65 171)**	**(32.4%)**	**51 959**	**25.8%**	**(126 909)**	**489.8%**	**(48.6%)**
Cash/cash equivalents at the year begin:	75 203	20 064	18 759	24.9%	215 852	287.0%	185 691	925.5%	137 189	683.8%	18 759	93.5%	675 655	100.0%	(79.7%)
Cash/cash equivalents at the year end:	**128 208**	**221 238**	**215 852**	**168.4%**	**185 691**	**144.8%**	**137 189**	**62.0%**	**72 017**	**32.6%**	**72 017**	**32.6%**	**548 746**	**450.4%**	**(86.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 037	6.1%	3 036	2.3%	2 961	2.2%	118 504	89.4%	132 538	75.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 210	5.8%	765	2.0%	693	1.8%	34 488	90.4%	38 156	21.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	55.0%	8	11.7%	8	11.7%	15	21.6%	71	-	-	-	-	-
Interest on Arrear Debtor Accounts	198	40.6%	11	2.3%	11	2.3%	268	54.9%	488	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	501	10.4%	20	.4%	88	1.8%	4 226	87.4%	4 834	2.7%	-	-	-	-
Total By Income Source	**10 985**	**6.2%**	**3 840**	**2.2%**	**3 761**	**2.1%**	**157 501**	**89.4%**	**176 087**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 746	29.6%	635	5.0%	667	5.3%	7 589	60.1%	12 637	7.2%	-	-	-	-
Commercial	1 795	11.7%	453	3.0%	571	3.7%	12 487	81.6%	15 305	8.7%	-	-	-	-
Households	5 444	3.7%	2 752	1.9%	2 523	1.7%	137 425	92.8%	148 145	84.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**10 985**	**6.2%**	**3 840**	**2.2%**	**3 761**	**2.1%**	**157 501**	**89.4%**	**176 087**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	122 804	84.1%	3 115	2.1%	20 033	13.7%	-	-	145 952	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**122 804**	**84.1%**	**3 115**	**2.1%**	**20 033**	**13.7%**	-	-	**145 952**	**100.0%**

Contact Details

Municipal Manager	Mr Phindithemba Mpumelelo Manqele	035 874 5503
Financial Manager	Mr Ronald Ntokozo Hlongwa	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**228 193**	**222 587**	**88 531**	**38.8%**	**72 674**	**31.8%**	**57 040**	**25.6%**	**10 098**	**4.5%**	**228 342**	**102.6%**	**9 628**	**100.9%**	**4.9%**
Property rates	18 241	20 986	5 725	31.4%	5 756	31.6%	5 756	27.4%	5 755	27.4%	22 991	109.6%	6 047	114.5%	(4.8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	209	624	156	74.9%	156	74.9%	156	25.0%	156	25.0%	624	100.0%	156	100.0%	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	395	407	99	25.2%	103	26.1%	104	25.6%	103	25.3%	410	100.7%	99	100.0%	3.5%
Interest earned - external investments	2 146	2 146	545	25.4%	547	25.5%	672	31.3%	917	42.7%	2 681	124.9%	545	126.1%	68.1%
Interest earned - outstanding debtors	968	-	-	-	-	-	-	-	-	-	-	-	(322)	(52.1%)	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 327	1 305	0	-	542	16.3%	0	-	993	76.1%	1 536	117.7%	334	99.6%	197.4%
Licences and permits	6 294	2 867	785	12.5%	661	10.5%	768	26.8%	701	24.4%	2 915	101.7%	810	92.8%	(13.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	196 149	193 672	81 056	41.3%	64 765	33.0%	49 438	25.5%	1 380	.7%	196 639	101.5%	1 774	100.3%	(22.2%)
Other revenue	467	581	164	35.1%	144	31.0%	146	25.1%	93	15.9%	546	94.1%	185	138.5%	(50.0%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**216 283**	**221 990**	**57 754**	**26.7%**	**77 109**	**35.7%**	**43 937**	**19.8%**	**38 975**	**17.6%**	**217 774**	**98.1%**	**46 722**	**85.9%**	**(16.6%)**
Employee related costs	92 975	78 566	17 823	19.2%	21 856	23.5%	16 812	21.4%	15 775	20.1%	72 265	92.0%	21 227	95.4%	(25.7%)
Remuneration of councillors	16 523	14 028	3 257	19.7%	3 437	20.8%	3 607	25.7%	3 514	25.0%	13 815	98.5%	3 257	93.6%	7.9%
Debt impairment	3 945	1 395	-	-	-	-	-	-	1 476	105.8%	1 476	105.8%	-	.3%	(100.0%)
Depreciation and asset impairment	24 016	24 296	5 521	23.0%	13 350	55.6%	5 539	22.8%	2 002	8.2%	26 412	108.7%	(11 986)	16.2%	(116.7%)
Finance charges	995	745	1	.1%	1	.1%	233	31.3%	1	.1%	236	31.6%	6	10.1%	(89.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 417	1 417	26	1.9%	133	9.4%	1 184	83.6%	209	14.8%	1 553	109.6%	2 239	75.4%	(90.7%)
Contracted services	32 771	37 293	11 947	36.5%	11 561	35.3%	6 624	17.8%	9 925	26.6%	40 056	107.4%	14 693	108.2%	(32.5%)
Transfers and subsidies	9 010	13 337	3 952	43.9%	4 359	48.4%	1 446	10.8%	2 241	16.8%	11 997	90.0%	4 970	108.4%	(54.9%)
Other expenditure	34 631	50 912	15 228	44.0%	22 412	64.7%	8 491	16.7%	3 833	7.5%	49 963	98.1%	12 316	103.7%	(68.9%)
Losses	-	-	-	-	-	-	1	-	-	-	1	-	-	-	-
Surplus/(Deficit)	**11 910**	**597**	**30 777**		**(4 435)**		**13 103**		**(28 877)**		**10 568**		**(37 094)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	35 298	42 474	8 987	25.5%	12 458	35.3%	4 446	10.5%	870	2.0%	26 762	63.0%	10 318	94.1%	(91.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	3 000	-	-	-	-	-	-	271	9.0%	271	9.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47 208**	**46 071**	**39 764**		**8 024**		**17 549**		**(27 736)**		**37 600**		**(26 777)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**47 208**	**46 071**	**39 764**		**8 024**		**17 549**		**(27 736)**		**37 600**		**(26 777)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47 208**	**46 071**	**39 764**		**8 024**		**17 549**		**(27 736)**		**37 600**		**(26 777)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47 208**	**46 071**	**39 764**		**8 024**		**17 549**		**(27 736)**		**37 600**		**(26 777)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**47 208**	**54 825**	**(8 386)**	**(17.8%)**	**11 527**	**24.4%**	**7 161**	**13.1%**	**6 757**	**12.3%**	**17 059**	**31.1%**	**(97 837)**	**(81.8%)**	**(106.9%)**
National Government	35 298	36 255	7 591	21.5%	10 938	31.0%	4 215	11.6%	6 178	17.0%	28 922	79.8%	5 529	81.5%	11.7%
Provincial Government	-	4 720	-	-	-	-	1 065	22.6%	677	14.3%	1 742	36.9%	(1 818)	(159.7%)	(137.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 298**	**40 975**	**7 591**	**21.5%**	**10 938**	**31.0%**	**5 280**	**12.9%**	**6 856**	**16.7%**	**30 664**	**74.8%**	**3 711**	**75.9%**	**84.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 910	13 850	(15 977)	(134.1%)	589	4.9%	1 881	13.6%	(99)	(.7%)	(13 605)	(98.2%)	(101 548)	(417.5%)	(99.9%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**47 208**	**56 811**	**9 959**	**21.1%**	**11 917**	**25.2%**	**7 161**	**12.6%**	**9 600**	**16.9%**	**38 637**	**68.0%**	**(263 581)**	**(315.0%)**	**(103.6%)**
Municipal governance and administration	**4 588**	**4 688**	**2 434**	**53.1%**	**309**	**6.7%**	**1 881**	**40.1%**	**86**	**1.8%**	**4 709**	**100.4%**	**(175 349)**	**(2 267.1%)**	**(100.0%)**
Executive and Council	-	150	-	-	-	-	-	-	59	39.6%	59	39.6%	-	-	(100.0%)
Finance and administration	4 588	4 538	2 434	53.1%	309	6.7%	1 881	41.4%	26	.6%	4 650	102.5%	(175 349)	(2 267.1%)	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 500**	**13 721**	**622**	**5.4%**	**512**	**4.5%**	**1 065**	**7.8%**	**3 579**	**26.1%**	**5 778**	**42.1%**	**(38 178)**	**(269.2%)**	**(109.4%)**
Community and Social Services	11 500	13 721	622	5.4%	512	4.5%	1 065	7.8%	3 579	26.1%	5 778	42.1%	1 699	63.7%	110.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	(37 331)	(1 866.5%)	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	(1 678)	(740.8%)	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	(869)	-	(100.0%)
Economic and Environmental Services	**30 170**	**35 402**	**7 201**	**23.9%**	**11 096**	**36.8%**	**4 215**	**11.9%**	**5 689**	**16.1%**	**28 201**	**79.7%**	**(16 310)**	**33.1%**	**(134.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	(27 179)	-	(100.0%)
Road Transport	30 170	35 402	7 201	23.9%	11 096	36.8%	4 215	11.9%	5 689	16.1%	28 201	79.7%	10 868	89.7%	(47.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**950**	**3 000**	**(298)**	**(31.4%)**	**-**	**-**	**-**	**-**	**-**	**-**	**(298)**	**(9.9%)**	**(10 085)**	**(252.1%)**	**(100.0%)**
Energy sources	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	950	-	(298)	(31.4%)	-	-	-	-	-	-	(298)	-	(10 085)	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**246**	**-**	**246**	**-**	**(23 659)**	**-**	**(101.0%)**

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**264 735**	**265 157**	**110 566**	**41.8%**	**139 085**	**52.5%**	**69 854**	**26.3%**	**(8 154)**	**(3.1%)**	**311 350**	**117.4%**	**28 017**	**115.8%**	**(129.1%)**
Property rates	11 856	15 110	1 767	14.9%	10 725	90.5%	4 041	26.7%	1 203	8.0%	17 736	117.4%	-	-	(100.0%)
Service charges	**94**	**375**	**189**	**201.3%**	**63**	**66.8%**	**134**	**35.8%**	**255**	**68.0%**	**640**	**170.9%**	**-**	**-**	**(100.0%)**
Other revenue	8 837	3 927	80 128	906.7%	86 968	984.1%	59 238	1 508.6%	8 000	203.7%	234 335	5 967.7%	28 017	8 518.0%	(71.4%)
Transfers and Subsidies - Operational	196 149	195 392	2 290	1.2%	23 147	11.8%	528	.3%	(17 841)	(9.1%)	8 124	4.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	47 798	50 354	26 600	55.7%	18 000	37.7%	5 754	11.4%	-	-	50 354	100.0%	-	-	-
Interest	-	-	(409)	-	182	-	159	-	229	-	161	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(188 323)**	**(159 657)**	**(52 304)**	**27.8%**	**(60 640)**	**32.2%**	**(61 175)**	**38.3%**	**(73 389)**	**46.0%**	**(247 508)**	**155.0%**	**(6 499)**	**7.3%**	**1 029.2%**
Suppliers and employees	(178 317)	(145 375)	(53 584)	30.0%	(60 076)	33.7%	(60 627)	41.7%	(71 482)	49.2%	(245 768)	169.1%	(6 310)	4.8%	1 032.8%
Finance charges	(995)	(745)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 010)	(13 537)	1 280	(14.2%)	(564)	6.3%	(549)	4.1%	(1 907)	14.1%	(1 739)	12.8%	(189)	51.8%	908.4%
Net Cash from/(used) Operating Activities	**76 412**	**105 499**	**58 262**	**76.2%**	**78 445**	**102.7%**	**8 678**	**8.2%**	**(81 543)**	**(77.3%)**	**63 842**	**60.5%**	**21 518**	**365.4%**	**(479.0%)**
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	**(59 708)**	**(60 042)**	**-**	**-**	**-**	**-**	**-**	**-**	**(399)**	**.7%**	**(399)**	**.7%**	**-**	**-**	**(100.0%)**
Capital assets	(59 708)	(60 042)	-	-	-	-	-	-	(399)	.7%	(399)	.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(59 708)**	**(60 042)**	**-**	**-**	**-**	**-**	**-**	**-**	**(399)**	**.7%**	**(399)**	**.7%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**(1)**	**-**	**(1)**	**-**	**(2)**	**-**	**-**	**-**	**(100.0%)**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	(1)	-	(1)	-	(2)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**(1)**	**-**	**(1)**	**-**	**(2)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**16 704**	**45 457**	**58 262**	**348.8%**	**78 445**	**469.6%**	**8 678**	**19.1%**	**(81 943)**	**(180.3%)**	**63 442**	**139.6%**	**21 518**	**1 946.5%**	**(480.8%)**
Cash/cash equivalents at the year begin:	-	-	10 722	-	68 985	-	147 429	-	156 107	-	10 722	-	292 019	-	(46.5%)
Cash/cash equivalents at the year end:	**16 704**	**45 457**	**68 985**	**413.0%**	**147 429**	**882.6%**	**156 107**	**343.4%**	**74 164**	**163.2%**	**74 164**	**163.2%**	**313 536**	**471.5%**	**(76.3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 493	2.7%	-	-	604	1.1%	54 190	96.3%	56 286	95.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	89	13.8%	-	-	22	3.4%	534	82.9%	644	1.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	8.3%	(1)	(.1%)	31	3.7%	740	88.1%	840	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 061	100.0%	1 061	1.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 651**	**2.8%**	**(1)**	**-**	**656**	**1.1%**	**56 525**	**96.1%**	**58 831**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	474	1.6%	-	-	237	.8%	28 960	97.6%	29 671	50.4%	-	-	-	-
Commercial	1 170	4.1%	-	-	417	1.4%	27 235	94.5%	28 823	49.0%	-	-	-	-
Households	7	1.9%	-	-	3	1.0%	332	97.1%	342	.6%	-	-	-	-
Other	(0)	2.1%	(1)	24.6%	(1)	24.6%	(2)	48.7%	(4)	-	-	-	-	-
Total By Customer Group	**1 651**	**2.8%**	**(1)**	**-**	**656**	**1.1%**	**56 525**	**96.1%**	**58 831**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 366)	52.2%	(895)	34.2%	(86)	3.3%	(272)	10.4%	(2 619)	34.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(551)	11.0%	(2 101)	42.0%	(600)	12.0%	(1 751)	35.0%	(5 003)	65.6%
Total	**(1 918)**	**25.2%**	**(2 996)**	**39.3%**	**(686)**	**9.0%**	**(2 023)**	**26.5%**	**(7 623)**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**286 748**	**301 120**	**105 595**	**36.8%**	**91 267**	**31.8%**	**66 339**	**22.0%**	**6 641**	**2.2%**	**269 842**	**89.6%**	**15 404**	**100.8%**	**(56.9%)**
Property rates	31 386	31 386	7 776	24.8%	7 790	24.8%	7 037	22.4%	7 486	23.9%	30 089	95.9%	6 644	99.2%	12.7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 815	3 726	1 025	26.9%	999	26.2%	1 045	28.1%	1 006	27.0%	4 075	109.4%	960	100.3%	4.8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 804	3 046	764	27.3%	759	27.1%	775	25.4%	819	26.9%	3 118	102.3%	539	174.8%	52.0%
Interest earned - external investments	3 474	2 733	1 021	29.4%	423	12.2%	462	16.9%	777	28.4%	2 683	98.2%	735	59.1%	5.7%
Interest earned - outstanding debtors	17 200	17 200	1 711	9.9%	1 739	10.1%	1 488	8.6%	1 850	10.8%	6 787	39.5%	1 608	123.0%	15.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	550	556	212	38.5%	57	10.4%	39	7.1%	149	26.8%	458	82.3%	166	158.3%	(10.3%)
Licences and permits	2 400	1 200	270	11.3%	286	11.9%	352	29.3%	324	27.0%	1 232	102.7%	379	50.7%	(14.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	224 520	215 779	91 755	40.9%	77 467	34.5%	54 651	25.3%	(4 771)	(2.2%)	219 102	101.5%	3 506	100.0%	(236.1%)
Other revenue	600	25 493	1 060	176.7%	1 748	291.4%	490	1.9%	(999)	(3.9%)	2 299	9.0%	866	547.5%	(215.4%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**279 078**	**296 742**	**74 325**	**26.6%**	**96 676**	**34.6%**	**65 046**	**21.9%**	**82 939**	**27.9%**	**318 986**	**107.5%**	**98 492**	**106.5%**	**(15.8%)**
Employee related costs	126 600	115 030	27 584	21.8%	29 216	23.1%	30 639	26.6%	31 705	27.6%	119 144	103.6%	35 322	111.6%	(10.2%)
Remuneration of councillors	18 000	16 170	3 582	19.9%	3 844	21.4%	4 011	24.8%	4 070	25.2%	15 507	95.9%	3 582	97.5%	13.6%
Debt impairment	18 000	32 261	8 287	46.0%	6 130	34.1%	1 050	3.3%	15 304	47.4%	30 770	95.4%	20 422	178.6%	(25.1%)
Depreciation and asset impairment	19 000	24 128	7 505	39.5%	6 810	35.8%	7 951	33.0%	3 534	14.6%	25 801	106.9%	4 633	94.5%	(23.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	200	31	-	-	15	7.4%	300	973.4%	213	689.0%	528	1 710.6%	171	104.7%	24.0%
Contracted services	31 508	26 783	8 151	25.9%	7 343	23.3%	4 003	14.9%	12 780	47.7%	32 278	120.5%	8 436	85.6%	51.5%
Transfers and subsidies	21 480	16 356	5 319	24.8%	13 108	61.0%	3 393	20.7%	6 762	41.3%	28 583	174.8%	7 551	83.0%	(10.4%)
Other expenditure	44 290	65 983	13 896	31.4%	30 209	68.2%	13 699	20.8%	8 571	13.0%	66 375	100.6%	18 374	107.4%	(53.4%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 670**	**4 378**	**31 270**		**(5 409)**		**1 292**		**(76 298)**		**(49 144)**		**(83 088)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	39 381	42 381	27 609	70.1%	14 772	37.5%	7 869	18.6%	15 131	35.7%	65 381	154.3%	17 283	95.2%	(12.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47 051**	**46 759**	**58 879**		**9 363**		**9 161**		**(61 167)**		**16 237**		**(65 804)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**47 051**	**46 759**	**58 879**		**9 363**		**9 161**		**(61 167)**		**16 237**		**(65 804)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47 051**	**46 759**	**58 879**		**9 363**		**9 161**		**(61 167)**		**16 237**		**(65 804)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47 051**	**46 759**	**58 879**		**9 363**		**9 161**		**(61 167)**		**16 237**		**(65 804)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**44 922**	**60 472**	**23 571**	**52.5%**	**18 087**	**40.3%**	**7 328**	**12.1%**	**17 101**	**28.3%**	**66 087**	**109.3%**	**18 387**	**128.4%**	**(7.0%)**
National Government	42 512	40 882	19 652	46.2%	13 668	32.2%	7 666	18.8%	12 243	29.9%	53 229	130.2%	15 713	120.2%	(22.1%)
Provincial Government	-	3 000	-	-	-	-	80	2.7%	1 318	43.9%	1 398	46.6%	1 194	-	10.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 512**	**43 882**	**19 652**	**46.2%**	**13 668**	**32.2%**	**7 745**	**17.7%**	**13 561**	**30.9%**	**54 627**	**124.5%**	**16 907**	**123.8%**	**(19.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 410	16 590	3 919	162.6%	4 419	183.3%	(417)	(2.5%)	3 540	21.3%	11 460	69.1%	1 480	196.2%	139.1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**45 322**	**61 042**	**24 141**	**53.3%**	**22 883**	**50.5%**	**8 797**	**14.4%**	**18 749**	**30.7%**	**74 569**	**122.2%**	**20 309**	**110.5%**	**(7.7%)**
Municipal governance and administration	**810**	**991**	**-**	**-**	**635**	**78.4%**	**28**	**2.8%**	**663**	**66.9%**	**1 326**	**133.8%**	**896**	**161.5%**	**(26.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	124.0%	-
Finance and administration	810	991	-	-	635	78.4%	28	2.8%	663	66.9%	1 326	133.8%	896	259.1%	(26.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 312**	**33 587**	**15 605**	**76.8%**	**9 226**	**45.4%**	**7 450**	**22.2%**	**6 016**	**17.9%**	**38 297**	**114.0%**	**8 613**	**98.7%**	**(30.1%)**
Community and Social Services	10 400	15 508	10 983	105.6%	6 420	61.7%	5 721	36.9%	1 604	10.3%	24 729	159.5%	3 333	63.1%	(51.9%)
Sport And Recreation	9 912	18 079	4 622	46.6%	2 806	28.3%	1 721	9.5%	4 420	24.4%	13 569	75.1%	5 280	166.8%	(16.3%)
Public Safety	-	-	-	-	-	-	8	-	(8)	-	-	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 200**	**22 102**	**8 536**	**35.3%**	**8 661**	**35.8%**	**5 601**	**25.3%**	**12 144**	**54.9%**	**34 941**	**158.1%**	**9 413**	**98.2%**	**29.0%**
Planning and Development	21 800	12 478	2 730	12.5%	5 424	24.9%	4 495	36.0%	8 022	64.3%	20 671	165.7%	4 098	92.5%	95.8%
Road Transport	2 400	9 624	5 806	241.9%	3 237	134.9%	1 106	11.5%	4 122	42.8%	14 270	148.3%	5 315	105.6%	(22.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**4 361**	**-**	**-**	**4 361**	**-**	**(4 361)**	**(100.0%)**	**1**	**-**	**1**	**-**	**194**	**586.7%**	**(99.4%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	194	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	4 361	-	-	4 361	-	(4 361)	(100.0%)	1	-	1	-	-	126.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**80**	**-**	**(76)**	**-**	**4**	**-**	**1 194**	**-**	**(106.4%)**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**298 479**	**314 870**	**5 609**	**1.9%**	**63 370**	**21.2%**	**30 205**	**9.6%**	**(23 127)**	**(7.3%)**	**76 056**	**24.2%**	**(69 085)**	**(8.1%)**	**(66.5%)**
Property rates	26 680	20 000	4 904	18.4%	-	-	-	-	5 000	25.0%	9 904	49.5%	46	.6%	10 838.8%
Service charges	**2 048**	**1 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	5 850	22 054	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	215 540	218 540	705	.3%	63 369	29.4%	30 204	13.8%	(28 127)	(12.9%)	66 151	30.3%	(69 130)	(11.0%)	(59.3%)
Transfers and Subsidies - Capital	48 361	49 943	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	2 733	-	-	0	-	1	-	1	-	2	.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(254 877)**	**(262 946)**	**(54 642)**	**21.4%**	**(81 304)**	**31.9%**	**(34 913)**	**13.3%**	**(47 099)**	**17.9%**	**(217 958)**	**82.9%**	**(52 421)**	**24.4%**	**(10.2%)**
Suppliers and employees	(254 877)	(262 946)	(54 642)	21.4%	(81 304)	31.9%	(34 913)	13.3%	(47 099)	17.9%	(217 958)	82.9%	(52 421)	24.5%	(10.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**43 603**	**51 924**	**(49 033)**	**(112.5%)**	**(17 935)**	**(41.1%)**	**(4 708)**	**(9.1%)**	**(70 226)**	**(135.2%)**	**(141 902)**	**(273.3%)**	**(121 506)**	**(111.3%)**	**(42.2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 322)**	**(61 042)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(40 322)	(61 042)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 322)**	**(61 042)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**3 281**	**(9 117)**	**(49 033)**	**(1 494.6%)**	**(17 935)**	**(546.7%)**	**(4 708)**	**51.6%**	**(70 226)**	**770.3%**	**(141 902)**	**1 556.4%**	**(121 506)**	**(111.3%)**	**(42.2%)**
Cash/cash equivalents at the year begin:	-	-	-	-	(54 075)	-	(72 010)	-	(76 718)	-	-	-	32 562	-	(335.6%)
Cash/cash equivalents at the year end:	3 281	(9 117)	(49 033)	(1 494.6%)	(72 010)	(2 195.0%)	(76 718)	841.5%	(136 903)	1 501.6%	(136 903)	1 501.6%	(88 943)	(74.2%)	53.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 607	5.2%	(1)	-	808	1.6%	46 883	93.2%	50 298	37.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	576	4.0%	(1)	-	224	1.5%	13 711	94.5%	14 510	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	132	17.8%	-	-	60	8.1%	551	74.1%	744	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	(.1%)	-	-	-	-	970	100.1%	968	.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 351	2.0%	-	-	1 142	1.7%	66 614	96.4%	69 108	51.0%	-	-	-	-
Total By Income Source	**4 666**	**3.4%**	**(2)**	**-**	**2 235**	**1.6%**	**128 730**	**94.9%**	**135 628**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 402	3.1%	-	-	858	1.9%	42 711	95.0%	44 971	33.2%	-	-	-	-
Commercial	2 148	5.4%	-	-	791	2.0%	36 654	92.6%	39 592	29.2%	-	-	-	-
Households	756	1.6%	(2)	-	429	.9%	45 544	97.5%	46 727	34.5%	-	-	-	-
Other	359	8.3%	(0)	-	158	3.6%	3 821	88.1%	4 338	3.2%	-	-	-	-
Total By Customer Group	**4 666**	**3.4%**	**(2)**	**-**	**2 235**	**1.6%**	**128 730**	**94.9%**	**135 628**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 059	97.7%	7	.6%	3	.3%	15	1.4%	1 083	98.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	9.7%	15	90.3%	-	-	-	-	17	1.5%
Total	**1 060**	**96.4%**	**22**	**2.0%**	**3**	**.3%**	**15**	**1.3%**	**1 100**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**303 180**	**311 528**	**111 320**	**36.7%**	**83 902**	**27.7%**	**68 787**	**22.1%**	**18 321**	**5.9%**	**282 329**	**90.6%**	**39 254**	**129.6%**	**(53.3%)**
Property rates	61 513	65 583	22 887	37.2%	11 199	18.2%	11 233	17.1%	8 034	12.2%	53 353	81.4%	10 931	93.8%	(26.5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 394	5 605	1 395	14.9%	1 430	15.2%	1 427	25.5%	1 140	20.3%	5 392	96.2%	1 358	89.7%	(16.1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	650	263	65	9.9%	54	8.3%	50	18.9%	32	12.3%	200	76.3%	94	37.0%	(65.5%)
Interest earned - external investments	3 000	1 500	448	14.9%	268	8.9%	224	14.9%	228	15.2%	1 168	77.9%	443	111.8%	(48.5%)
Interest earned - outstanding debtors	10 977	22 174	5 047	46.0%	6 043	55.1%	6 130	27.6%	2 097	9.5%	19 316	87.1%	4 387	96.4%	(52.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 018	1 518	279	9.3%	381	12.6%	379	25.0%	554	36.5%	1 594	105.0%	568	77.4%	(2.5%)
Licences and permits	2 400	2 400	644	26.8%	397	16.5%	175	7.3%	920	38.3%	2 136	89.0%	586	308.8%	57.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	199 008	199 008	80 429	40.4%	64 028	32.2%	49 036	24.6%	3 880	1.9%	197 373	99.2%	20 962	142.5%	(81.5%)
Other revenue	13 222	13 478	126	1.0%	102	.8%	133	1.0%	1 436	10.7%	1 797	13.3%	(76)	113.0%	(2 000.4%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**273 724**	**293 107**	**61 433**	**22.4%**	**69 459**	**25.4%**	**52 943**	**18.1%**	**55 014**	**18.8%**	**238 849**	**81.5%**	**64 494**	**82.4%**	**(14.7%)**
Employee related costs	104 164	102 080	22 992	22.1%	29 637	28.5%	25 610	25.1%	26 898	26.4%	105 138	103.0%	22 232	88.7%	21.0%
Remuneration of councillors	17 992	18 712	3 849	21.4%	3 828	21.3%	4 108	22.0%	4 228	22.6%	16 013	85.6%	4 082	86.6%	3.6%
Debt impairment	12 000	12 000	69	.6%	-	-	-	-	-	-	69	.6%	12	3.5%	(100.0%)
Depreciation and asset impairment	32 500	30 000	5 090	15.7%	5 036	15.5%	9 188	30.6%	2 557	8.5%	21 871	72.9%	5 033	51.4%	(49.2%)
Finance charges	1 927	1 927	376	19.5%	576	29.9%	(140)	(7.3%)	114	5.9%	927	48.1%	565	74.4%	(79.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	14 868	16 240	347	2.3%	5 648	38.0%	3 584	22.1%	1 290	7.9%	10 869	66.9%	2 064	79.4%	(37.5%)
Contracted services	58 882	80 541	23 106	39.2%	19 296	32.8%	8 000	9.9%	13 378	16.6%	63 780	79.2%	20 867	76.9%	(35.9%)
Transfers and subsidies	-	-	5	-	280	-	-	-	-	-	285	-	-	-	-
Other expenditure	31 391	31 606	5 598	17.8%	5 158	16.4%	2 593	8.2%	6 548	20.7%	19 896	63.0%	9 649	134.4%	(32.1%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Surplus/(Deficit)	**29 456**	**18 421**	**49 887**		**14 443**		**15 844**		**(36 693)**		**43 481**		**(25 240)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	31 721	51 471	10 456	33.0%	9 765	30.8%	3 942	7.7%	17 399	33.8%	41 561	80.7%	19 541	76.5%	(11.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 177**	**69 893**	**60 342**		**24 207**		**19 786**		**(19 294)**		**85 042**		**(5 699)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**61 177**	**69 893**	**60 342**		**24 207**		**19 786**		**(19 294)**		**85 042**		**(5 699)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 177**	**69 893**	**60 342**		**24 207**		**19 786**		**(19 294)**		**85 042**		**(5 699)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 177**	**69 893**	**60 342**		**24 207**		**19 786**		**(19 294)**		**85 042**		**(5 699)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**50 267**	**64 336**	**10 670**	**21.2%**	**9 727**	**19.4%**	**3 332**	**5.2%**	**20 230**	**31.4%**	**43 959**	**68.3%**	**12 471**	**70.3%**	**62.2%**
National Government	31 721	31 726	7 510	23.7%	5 449	17.2%	1 716	5.4%	7 749	24.4%	22 424	70.7%	5 959	87.4%	30.0%
Provincial Government	-	18 300	2 334	-	2 051	-	1 372	7.5%	11 245	61.4%	17 002	92.9%	6 254	44.6%	79.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 721**	**50 026**	**9 844**	**31.0%**	**7 499**	**23.6%**	**3 089**	**6.2%**	**18 993**	**38.0%**	**39 425**	**78.8%**	**12 213**	**69.9%**	**55.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 546	14 310	826	4.5%	2 228	12.0%	243	1.7%	1 237	8.6%	4 534	31.7%	257	75.7%	380.5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**50 267**	**64 336**	**10 670**	**21.2%**	**9 727**	**19.4%**	**3 332**	**5.2%**	**20 230**	**31.4%**	**43 959**	**68.3%**	**16 274**	**82.3%**	**24.3%**
Municipal governance and administration	**2 800**	**4 350**	**82**	**2.9%**	**-**	**-**	**-**	**-**	**38**	**.9%**	**120**	**2.8%**	**77**	**79.0%**	**(50.8%)**
Executive and Council	400	400	82	20.4%	-	-	-	-	-	-	82	20.4%	24	142.3%	(100.0%)
Finance and administration	2 400	3 950	-	-	-	-	-	-	38	1.0%	38	1.0%	53	61.2%	(28.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 900**	**4 072**	**1 338**	**70.4%**	**319**	**16.8%**	**20**	**.5%**	**1 030**	**25.3%**	**2 707**	**66.5%**	**5 063**	**67.8%**	**(79.7%)**
Community and Social Services	200	674	264	132.2%	-	-	-	-	118	17.6%	383	56.8%	945	43.0%	(87.5%)
Sport And Recreation	-	-	1 045	-	291	-	-	-	912	-	2 248	-	4 118	65.4%	(77.9%)
Public Safety	1 700	3 398	28	1.7%	28	1.7%	20	.6%	-	-	76	2.2%	-	396.7%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 721**	**54 414**	**8 534**	**19.5%**	**8 239**	**18.8%**	**3 312**	**6.1%**	**17 963**	**33.0%**	**38 048**	**69.9%**	**11 133**	**91.5%**	**61.3%**
Planning and Development	8 700	10 912	689	7.9%	2 580	29.7%	1 571	14.4%	2 099	19.2%	6 938	63.6%	5 583	136.5%	(62.4%)
Road Transport	35 021	43 503	7 846	22.4%	5 659	16.2%	1 741	4.0%	15 864	36.5%	31 110	71.5%	5 551	84.5%	185.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 846**	**1 500**	**716**	**38.8%**	**1 169**	**63.4%**	**-**	**-**	**1 199**	**79.9%**	**3 084**	**205.6%**	**-**	**92.4%**	**(100.0%)**
Energy sources	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	500	-	716	143.2%	46	9.1%	-	-	-	-	762	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	1 199	-	1 199	-	-	-	(100.0%)
Waste Management	846	1 500	-	-	1 123	132.9%	-	-	-	-	1 123	74.9%	-	13.9%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**279 974**	**320 448**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	36 908	28 420	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**2 818**	**2 606**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	3 579	33 002	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	204 948	204 948	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	31 721	51 471	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(232 879)**	**(261 520)**	**(1 129)**	**.5%**	**(126)**	**.1%**	**(1 210)**	**.5%**	**(1 510)**	**.6%**	**(3 975)**	**1.5%**	**(3 097)**	**-**	**(51.2%)**
Suppliers and employees	(232 879)	(261 520)	(1 465)	.6%	(3)	-	(1 131)	.4%	(1 391)	.5%	(3 990)	1.5%	(2 953)	-	(52.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	335	-	(123)	-	(79)	-	(119)	-	15	-	(144)	-	(17.5%)
Net Cash from/(used) Operating Activities	**47 095**	**58 928**	**(1 129)**	**(2.4%)**	**(126)**	**(.3%)**	**(1 210)**	**(2.1%)**	**(1 510)**	**(2.6%)**	**(3 975)**	**(6.7%)**	**(3 097)**	**(2.2%)**	**(51.2%)**
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	**(50 267)**	**(63 043)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(50 267)	(63 043)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(50 267)**	**(63 043)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(3 172)**	**(4 115)**	**(1 129)**	**35.6%**	**(126)**	**4.0%**	**(1 210)**	**29.4%**	**(1 510)**	**36.7%**	**(3 975)**	**96.6%**	**(3 097)**	**(2.1%)**	**(51.2%)**
Cash/cash equivalents at the year begin:	-	-	(3)	-	(1 157)	-	(1 292)	-	(2 532)	-	(3)	-	(3 688)	-	(31.4%)
Cash/cash equivalents at the year end:	(3 172)	(4 115)	(1 151)	36.3%	(1 289)	40.6%	(2 526)	61.4%	(4 503)	109.4%	(4 503)	109.4%	(6 794)	(2.1%)	(33.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 788	12.7%	(2 501)	(2.0%)	(6 980)	(5.6%)	117 783	94.9%	124 090	54.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	885	4.2%	(313)	(1.5%)	411	1.9%	20 290	95.4%	21 274	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	55.9%	-	-	(3)	(11.4%)	14	55.5%	25	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 926	3.6%	(2 535)	(3.1%)	2 023	2.5%	79 552	97.1%	81 966	35.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11)	(1.5%)	(88)	(12.7%)	-	-	791	114.2%	693	.3%	-	-	-	-
Total By Income Source	**19 602**	**8.6%**	**(5 436)**	**(2.4%)**	**(4 548)**	**(2.0%)**	**218 430**	**95.8%**	**228 048**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 337	35.6%	(677)	(2.3%)	(8 223)	(28.3%)	27 590	95.1%	29 026	12.7%	-	-	-	-
Commercial	2 739	6.3%	49	.1%	1 380	3.2%	39 002	90.3%	43 170	18.9%	-	-	-	-
Households	4 344	3.6%	(4 224)	(3.5%)	2 320	1.9%	118 467	98.0%	120 908	53.0%	-	-	-	-
Other	2 183	6.2%	(584)	(1.7%)	(24)	(.1%)	33 371	95.5%	34 945	15.3%	-	-	-	-
Total By Customer Group	**19 602**	**8.6%**	**(5 436)**	**(2.4%)**	**(4 548)**	**(2.0%)**	**218 430**	**95.8%**	**228 048**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(242)	77.6%	598	(192.0%)	(158)	50.7%	(510)	163.8%	(312)	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(4 096)	33.9%	(240)	2.0%	(4 050)	33.5%	(3 709)	30.7%	(12 095)	97.5%
Total	**(4 338)**	**35.0%**	**358**	**(2.9%)**	**(4 207)**	**33.9%**	**(4 219)**	**34.0%**	**(12 406)**	**100.0%**

Contact Details

Municipal Manager	Dr T.V Xulu	035 550 0069
Financial Manager	Mr Bo Menyuka	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**199 869**	**200 956**	**78 092**	**39.1%**	**55 959**	**28.0%**	**38 838**	**19.3%**	**9 263**	**4.6%**	**182 153**	**90.6%**	**14 820**	**100.3%**	**(37.5%)**
Property rates	28 306	28 306	16 992	60.0%	3 615	12.8%	3 591	12.7%	2 589	9.1%	26 787	94.6%	3 649	95.8%	(29.1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	1	-	3	-	0	-	16	-	20	-	1	-	1 904.1%
Service charges - refuse revenue	2 138	2 138	535	25.0%	536	25.0%	535	25.0%	535	25.0%	2 142	100.2%	570	88.0%	(6.2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	308	308	79	25.7%	13	4.2%	(4 318)	(1 403.9%)	31	10.2%	(4 195)	(1 363.8%)	59	71.9%	(47.2%)
Interest earned - external investments	1 298	1 748	689	53.1%	581	44.8%	724	41.4%	774	44.3%	2 769	158.4%	528	64.5%	46.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	512	512	28	5.5%	21	4.1%	21	4.1%	46	9.1%	116	22.7%	21	8.9%	122.7%
Licences and permits	2 597	2 597	413	15.9%	416	16.0%	512	19.7%	360	13.9%	1 700	65.5%	548	94.2%	(34.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	162 189	162 826	59 177	36.5%	50 718	31.3%	37 733	23.2%	4 858	3.0%	152 485	93.6%	9 363	105.5%	(48.1%)
Other revenue	736	736	177	24.1%	57	7.8%	41	5.5%	54	7.3%	329	44.7%	80	137.1%	(32.6%)
Gains	1 785	1 785	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**215 383**	**216 780**	**35 114**	**16.3%**	**55 026**	**25.5%**	**32 413**	**15.0%**	**34 811**	**16.1%**	**157 364**	**72.6%**	**52 261**	**84.2%**	**(33.4%)**
Employee related costs	77 104	77 741	18 797	24.4%	24 146	31.3%	19 937	25.6%	19 322	24.9%	82 202	105.7%	18 648	91.8%	3.6%
Remuneration of councillors	10 351	10 351	1 816	17.5%	1 806	17.4%	1 938	18.7%	2 013	19.4%	7 572	73.2%	1 816	86.2%	10.9%
Debt impairment	11 671	11 671	-	-	-	-	-	-	861	7.4%	861	7.4%	-	-	(100.0%)
Depreciation and asset impairment	20 656	20 656	-	-	10 328	50.0%	-	-	-	-	10 328	50.0%	10 498	78.8%	(100.0%)
Finance charges	600	1 500	-	-	-	-	-	-	0	-	0	-	-	.2%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	29 789	29 994	5 307	17.8%	6 151	20.6%	4 240	14.1%	5 518	18.4%	21 215	70.7%	48 653	229.9%	(88.7%)
Transfers and subsidies	4 275	2 775	365	8.5%	377	8.8%	88	3.2%	621	22.4%	1 451	52.3%	1 964	73.6%	(68.4%)
Other expenditure	60 937	62 092	8 829	14.5%	12 218	20.1%	6 209	10.0%	6 477	10.4%	33 734	54.3%	(29 317)	(45.7%)	(122.1%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 515)**	**(15 825)**	**42 978**		**933**		**6 426**		**(25 548)**		**24 789**		**(37 441)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	22 360	25 360	4 664	20.9%	8 849	39.6%	4 397	17.3%	8 427	33.2%	26 337	103.9%	13 666	96.9%	(38.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6 845**	**9 535**	**47 642**		**9 783**		**10 823**		**(17 121)**		**51 126**		**(23 775)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**6 845**	**9 535**	**47 642**		**9 783**		**10 823**		**(17 121)**		**51 126**		**(23 775)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 845**	**9 535**	**47 642**		**9 783**		**10 823**		**(17 121)**		**51 126**		**(23 775)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 845**	**9 535**	**47 642**		**9 783**		**10 823**		**(17 121)**		**51 126**		**(23 775)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**25 565**	**28 565**	**4 796**	**18.8%**	**7 867**	**30.8%**	**3 227**	**11.3%**	**5 388**	**18.9%**	**21 278**	**74.5%**	**17 583**	**(842.6%)**	**(69.4%)**
National Government	22 360	22 360	4 607	20.6%	4 603	20.6%	2 516	11.3%	1 305	5.8%	13 031	58.3%	(5 205)	(133.0%)	(125.1%)
Provincial Government	-	3 000	75	-	1 006	-	586	19.5%	1 358	45.3%	3 024	100.8%	7 487	107.2%	(81.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 360**	**25 360**	**4 682**	**20.9%**	**5 608**	**25.1%**	**3 102**	**12.2%**	**2 663**	**10.5%**	**16 055**	**63.3%**	**2 282**	**(45.4%)**	**16.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 205	3 205	114	3.6%	2 258	70.5%	126	3.9%	2 725	85.0%	5 223	163.0%	15 301	(9 701.7%)	(82.2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**25 565**	**28 565**	**4 796**	**18.8%**	**7 867**	**30.8%**	**3 784**	**13.2%**	**5 755**	**20.1%**	**22 202**	**77.7%**	**17 668**	**(877.6%)**	**(67.4%)**
Municipal governance and administration	**8 973**	**8 973**	**101**	**1.1%**	**3 582**	**39.9%**	**2 124**	**23.7%**	**3 945**	**44.0%**	**9 753**	**108.7%**	**1 297**	**(3 761.8%)**	**204.1%**
Executive and Council	55	55	15	27.0%	-	-	-	-	-	-	15	27.0%	-	-	-
Finance and administration	8 918	8 918	86	1.0%	3 582	40.2%	2 124	23.8%	3 945	44.2%	9 738	109.2%	1 297	(3 762.0%)	204.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 500**	**15 500**	**1 804**	**14.4%**	**2 976**	**23.8%**	**1 067**	**6.9%**	**1 681**	**10.8%**	**7 528**	**48.6%**	**13 640**	**(573.4%)**	**(87.7%)**
Community and Social Services	12 500	12 500	1 729	13.8%	1 971	15.8%	481	3.8%	324	2.6%	4 504	36.0%	(3 048)	(1 151.6%)	(110.6%)
Sport And Recreation	-	3 000	75	-	1 006	-	586	19.5%	1 358	45.3%	3 024	100.8%	16 689	(230.8%)	(91.9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 792**	**3 792**	**2 878**	**75.9%**	**1 151**	**30.4%**	**470**	**12.4%**	**32**	**.8%**	**4 532**	**119.5%**	**2 731**	**(804.7%)**	**(98.8%)**
Planning and Development	2 250	2 250	2 087	92.8%	1 151	51.2%	470	20.9%	32	1.4%	3 741	166.3%	2 373	35.2%	(98.7%)
Road Transport	1 542	1 542	791	51.3%	-	-	-	-	-	-	791	51.3%	358	(21 955.2%)	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**300**	**300**	**13**	**4.4%**	**157**	**52.3%**	**123**	**41.0%**	**96**	**32.0%**	**389**	**129.8%**	**-**	**(3 089.1%)**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	300	300	13	4.4%	157	52.3%	123	41.0%	96	32.0%	389	129.8%	-	(61.5%)	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**214 273**	**217 723**	**38 538**	**18.0%**	**(20 391)**	**(9.5%)**	**105 795**	**48.6%**	**(34 260)**	**(15.7%)**	**89 682**	**41.2%**	**(31 403)**	**7.1%**	**9.1%**
Property rates	17 833	17 833	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**1 411**	**1 411**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	3 682	3 682	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	167 689	167 689	81	-	3 296	2.0%	352	.2%	1 311	.8%	5 040	3.0%	2 294	(2.1%)	(42.9%)
Transfers and Subsidies - Capital	22 360	25 360	38 457	172.0%	(23 687)	(105.9%)	105 443	415.8%	(35 571)	(140.3%)	84 642	333.8%	(33 697)	64.7%	5.6%
Interest	1 298	1 748	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(188 556)**	**(189 953)**	**1 497**	**(.8%)**	**(7 437)**	**3.9%**	**(2 268)**	**1.2%**	**(9 705)**	**5.1%**	**(17 912)**	**9.4%**	**(1 803)**	**1.3%**	**438.1%**
Suppliers and employees	(178 181)	(180 178)	-	-	(10 844)	6.1%	(1 459)	.8%	(8 220)	4.6%	(20 524)	11.4%	-	-	(100.0%)
Finance charges	(600)	(1 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 775)	(8 275)	1 497	(15.3%)	3 407	(34.9%)	(809)	9.8%	(1 484)	17.9%	2 612	(31.6%)	(1 803)	23.4%	(17.7%)
Net Cash from/(used) Operating Activities	**25 717**	**27 770**	**40 035**	**155.7%**	**(27 828)**	**(108.2%)**	**103 527**	**372.8%**	**(43 964)**	**(158.3%)**	**71 770**	**258.4%**	**(33 206)**	**34.0%**	**32.4%**
Cash Flow from Investing Activities															
Receipts	**(8 390)**	**(8 390)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 080	2 080	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(10 470)	(10 470)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(25 565)**	**(28 565)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(25 565)	(28 565)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(33 955)**	**(36 955)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(8 238)**	**(9 185)**	**40 035**	**(486.0%)**	**(27 828)**	**337.8%**	**103 527**	**(1 127.2%)**	**(43 964)**	**478.7%**	**71 770**	**(781.4%)**	**(33 206)**	**163.5%**	**32.4%**
Cash/cash equivalents at the year begin:	25 338	52 116	-	-	40 035	158.0%	12 207	23.4%	115 735	222.1%	-	-	63 035	99.1%	83.6%
Cash/cash equivalents at the year end:	**17 101**	**42 931**	**40 035**	**234.1%**	**12 207**	**71.4%**	**115 735**	**269.6%**	**71 770**	**167.2%**	**71 770**	**167.2%**	**29 828**	**122.4%**	**140.6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 642	4.7%	(107)	(.3%)	151	.4%	33 383	95.2%	35 069	66.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	363	2.7%	(1)	-	164	1.2%	12 933	96.1%	13 458	25.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100.0%	39	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 290	100.0%	4 290	8.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	45.5%	0	54.5%	0	-	-	-	-	-
Total By Income Source	**2 005**	**3.8%**	**(108)**	**(.2%)**	**315**	**.6%**	**50 645**	**95.8%**	**52 857**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	38	(23.0%)	(87)	52.9%	(413)	251.0%	298	(180.9%)	(165)	(.3%)	-	-	-	-
Commercial	1 295	4.9%	(14)	(.1%)	527	2.0%	24 474	93.1%	26 281	49.7%	-	-	-	-
Households	599	2.3%	(7)	-	165	.6%	24 775	97.0%	25 533	48.3%	-	-	-	-
Other	73	6.1%	-	-	36	3.0%	1 098	90.9%	1 207	2.3%	-	-	-	-
Total By Customer Group	**2 005**	**3.8%**	**(108)**	**(.2%)**	**315**	**.6%**	**50 645**	**95.8%**	**52 857**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 791)	(156.0%)	1 498	130.5%	(886)	(77.1%)	2 326	202.6%	1 148	65.2%
Auditor-General	(4)	-	-	-	-	-	4	-	-	-
Other	(35)	(5.7%)	(3 443)	(560.9%)	2 866	466.9%	1 226	199.7%	614	34.8%
Total	**(1 829)**	**(103.8%)**	**(1 945)**	**(110.4%)**	**1 981**	**112.4%**	**3 556**	**201.8%**	**1 762**	**100.0%**

Contact Details

Municipal Manager	Dr Vusumuzi J. Mthembu	035 838 8500
Financial Manager	Mr Jabulani Million	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**562 424**	**563 137**	**214 930**	**38.2%**	**16 429**	**2.9%**	**270 395**	**48.0%**	**11 646**	**2.1%**	**513 400**	**91.2%**	**16 877**	**94.7%**	**(31.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 124	4 124	895	21.7%	1 100	26.7%	1 130	27.4%	466	11.3%	3 591	87.1%	1 012	83.1%	(54.0%)
Service charges - water revenue	43 762	43 762	8 141	18.6%	6 419	14.7%	8 318	19.0%	4 166	9.5%	27 044	61.8%	8 467	83.4%	(50.8%)
Service charges - sanitation revenue	708	708	138	19.5%	110	15.5%	115	16.2%	36	5.0%	399	56.3%	109	114.6%	(67.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	212	283	151	71.2%	14	6.8%	45	15.8%	40	14.1%	250	88.2%	36	101.5%	10.1%
Interest earned - external investments	6 799	6 799	420	6.2%	1 946	28.6%	2 097	30.8%	1 636	24.1%	6 099	89.7%	1 173	81.1%	39.4%
Interest earned - outstanding debtors	11 594	11 594	3 798	32.8%	3 893	33.6%	3 505	30.2%	2 556	22.0%	13 752	118.6%	3 568	113.1%	(28.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	495 092	495 733	200 841	40.6%	2 946	.6%	255 106	51.5%	2 747	.6%	461 640	93.1%	2 512	95.8%	9.4%
Other revenue	133	133	545	410.5%	-	-	80	59.9%	-	-	625	470.4%	-	.5%	-
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**537 485**	**610 229**	**58 210**	**10.8%**	**59 782**	**11.1%**	**246 360**	**40.4%**	**66 520**	**10.9%**	**430 873**	**70.6%**	**121 969**	**82.1%**	**(45.5%)**
Employee related costs	195 757	200 857	30 427	15.5%	30 747	15.7%	77 807	38.7%	30 885	15.4%	169 865	84.6%	49 823	90.5%	(38.0%)
Remuneration of councillors	9 775	9 775	1 312	13.4%	1 228	12.6%	3 810	39.0%	1 554	15.9%	7 904	80.9%	2 219	65.6%	(30.0%)
Debt impairment	21 381	21 381	-	-	-	-	162	.8%	-	-	162	.8%	-	-	-
Depreciation and asset impairment	59 759	59 759	-	-	-	-	39 427	66.0%	8 764	14.7%	48 191	80.6%	9 531	91.8%	(8.0%)
Finance charges	1 778	4 625	63	3.5%	145	8.2%	166	3.6%	-	-	373	8.1%	-	16.2%	-
Bulk purchases	28 800	28 800	25 731	89.3%	15 245	52.9%	(21 523)	(74.7%)	1 708	5.9%	21 161	73.5%	15 082	65.3%	(88.7%)
Other Materials	74 318	103 118	-	-	-	-	64 601	62.6%	-	-	64 601	62.6%	20 262	113.5%	(100.0%)
Contracted services	93 597	92 990	-	-	7 618	8.1%	25 685	27.6%	6 769	7.3%	40 072	43.1%	16 805	64.1%	(59.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	52 320	88 924	678	1.3%	4 800	9.2%	56 225	63.2%	16 840	18.9%	78 543	88.3%	8 247	44.8%	104.2%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**24 939**	**(47 092)**	**156 720**		**(43 353)**		**24 035**		**(54 874)**		**82 527**		**(105 092)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	291 452	326 611	-	-	19 355	6.6%	14 938	4.6%	36 301	11.1%	70 594	21.6%	24 676	84.6%	47.1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	4 031	4 031	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**320 422**	**283 550**	**156 720**		**(23 998)**		**38 973**		**(18 573)**		**153 122**		**(80 415)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**320 422**	**283 550**	**156 720**		**(23 998)**		**38 973**		**(18 573)**		**153 122**		**(80 415)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**320 422**	**283 550**	**156 720**		**(23 998)**		**38 973**		**(18 573)**		**153 122**		**(80 415)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**320 422**	**283 550**	**156 720**		**(23 998)**		**38 973**		**(18 573)**		**153 122**		**(80 415)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**291 452**	**295 611**	**-**	**-**	**12 341**	**4.2%**	**37 090**	**12.5%**	**13 809**	**4.7%**	**63 240**	**21.4%**	**32 407**	**50.7%**	**(57.4%)**
National Government	291 452	295 611	-	-	12 341	4.2%	37 090	12.5%	13 809	4.7%	63 240	21.4%	32 407	52.0%	(57.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**291 452**	**295 611**	**-**	**-**	**12 341**	**4.2%**	**37 090**	**12.5%**	**13 809**	**4.7%**	**63 240**	**21.4%**	**32 407**	**50.6%**	**(57.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	55.5%	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**291 452**	**295 611**	**-**	**-**	**12 341**	**4.2%**	**37 090**	**12.5%**	**13 809**	**4.7%**	**63 240**	**21.4%**	**32 407**	**50.7%**	**(57.4%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**263**	**-**	**-**	**-**	**263**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	263	-	-	-	263	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**291 452**	**295 611**	**-**	**-**	**12 341**	**4.2%**	**36 827**	**12.5%**	**13 809**	**4.7%**	**62 977**	**21.3%**	**32 407**	**52.6%**	**(57.4%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	199 846	168 353	-	-	12 270	6.1%	33 605	20.0%	13 809	8.2%	59 684	35.5%	5 120	48.8%	169.7%
Waste Water Management	91 606	127 258	-	-	71	.1%	3 222	2.5%	-	-	3 292	2.6%	27 287	59.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**814 101**	**884 164**	**-**	**-**	**-**	**-**	**-**	**-**	**855**	**.1%**	**855**	**.1%**	**-**	**-**	**(100.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**27 213**	**27 213**	-	-	-	-	-	-	**793**	**2.9%**	**793**	**2.9%**	-	-	**(100.0%)**
Other revenue	345	26 116	-	-	-	-	-	-	7	-	7	-	-	-	(100.0%)
Transfers and Subsidies - Operational	495 092	490 933	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	291 452	326 611	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	13 292	-	-	-	-	-	-	55	.4%	55	.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(610 863)**	**(654 313)**	**-**	**-**	**-**	**-**	**50 889**	**(7.8%)**	**(75 733)**	**11.6%**	**(24 845)**	**3.8%**	**-**	**-**	**(100.0%)**
Suppliers and employees	(609 085)	(649 689)	-	-	-	-	50 889	(7.8%)	(75 733)	11.7%	(24 845)	3.8%	-	-	(100.0%)
Finance charges	(1 778)	(4 625)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**203 238**	**229 851**	**-**	**-**	**-**	**-**	**50 889**	**22.1%**	**(74 878)**	**(32.6%)**	**(23 990)**	**(10.4%)**	**-**	**-**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(291 452)**	**(295 611)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(291 452)	(295 611)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(291 452)**	**(295 611)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(11 509)**	**(11 509)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(11 509)	(11 509)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(11 509)**	**(11 509)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(99 723)**	**(77 269)**	**-**	**-**	**-**	**-**	**50 889**	**(65.9%)**	**(74 878)**	**96.9%**	**(23 990)**	**31.0%**	**-**	**-**	**(100.0%)**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	50 889	-	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	**(99 723)**	**(77 269)**	**-**	**-**	**-**	**-**	**50 889**	**(65.9%)**	**(23 990)**	**31.0%**	**(23 990)**	**31.0%**	**-**	**-**	**(100.0%)**

Part 4: Debtor Age Analysis

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

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

Contact Details

Municipal Manager	Dr Sr Ntuli	035 573 8615
Financial Manager	Mr S Sibisi	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**188 522**	**189 619**	**67 894**	**36.0%**	**54 908**	**29.1%**	**44 463**	**23.4%**	**19 255**	**10.2%**	**186 520**	**98.4%**	**18 594**	**92.9%**	**3.6%**
Property rates	28 233	28 233	3 095	11.0%	3 054	10.8%	3 090	10.9%	16 395	58.1%	25 635	90.8%	15 402	89.2%	6.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	723	723	165	22.8%	156	21.6%	155	21.5%	190	26.3%	667	92.2%	118	87.6%	61.3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	822	822	123	14.9%	83	10.1%	313	38.1%	258	31.5%	777	94.6%	557	116.8%	(53.6%)
Interest earned - external investments	1 404	1 804	593	42.2%	445	31.7%	217	12.0%	940	52.1%	2 195	121.7%	656	179.8%	43.4%
Interest earned - outstanding debtors	1 200	1 200	425	35.4%	194	16.2%	277	23.1%	268	22.3%	1 164	97.0%	349	96.2%	(23.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	277	427	2	.9%	19	6.9%	9	2.2%	443	103.8%	474	111.0%	19	26.7%	2 244.1%
Licences and permits	130	200	2	1.4%	114	87.8%	171	85.4%	98	49.1%	385	192.5%	2	12.2%	5 196.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	155 516	156 008	63 442	40.8%	50 754	32.6%	40 218	25.8%	501	.3%	154 916	99.3%	1 316	93.0%	(61.9%)
Other revenue	217	202	46	21.3%	89	40.8%	12	5.9%	161	79.8%	308	152.5%	174	134.4%	(7.6%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**189 915**	**203 259**	**44 845**	**23.6%**	**60 071**	**31.6%**	**55 783**	**27.4%**	**56 268**	**27.7%**	**216 967**	**106.7%**	**41 428**	**82.2%**	**35.8%**
Employee related costs	76 079	73 394	16 102	21.2%	21 091	27.7%	18 030	24.6%	17 546	23.9%	72 770	99.1%	17 239	96.6%	1.8%
Remuneration of councillors	11 856	13 711	2 807	23.7%	2 989	25.2%	3 227	23.5%	3 175	23.2%	12 197	89.0%	2 807	94.7%	13.1%
Debt impairment	2 542	2 542	-	-	-	-	-	-	-	-	-	-	-	(16.9%)	-
Depreciation and asset impairment	17 213	17 213	-	-	7 556	43.9%	8 971	52.1%	5 629	32.7%	22 156	128.7%	-	-	(100.0%)
Finance charges	547	547	269	49.2%	1	.1%	258	47.3%	-	-	528	96.6%	(101)	38.8%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 365	1 997	563	23.8%	602	25.5%	346	17.3%	275	13.8%	1 786	89.4%	824	82.6%	(66.6%)
Contracted services	40 493	57 059	17 275	42.7%	16 465	40.7%	12 059	21.1%	14 396	25.2%	60 195	105.5%	13 132	77.8%	9.6%
Transfers and subsidies	1 450	670	14	.9%	87	6.0%	91	13.6%	547	81.7%	739	110.3%	233	49.2%	135.0%
Other expenditure	37 370	36 125	7 816	20.9%	11 281	30.2%	12 799	35.4%	14 700	40.7%	46 596	129.0%	7 294	87.1%	101.5%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 393)**	**(13 640)**	**23 049**		**(5 163)**		**(11 320)**		**(37 013)**		**(30 447)**		**(22 834)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	26 150	48 106	9 761	37.3%	20 007	76.5%	5 206	10.8%	15 000	31.2%	49 974	103.9%	16 416	103.8%	(8.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**24 757**	**34 466**	**32 810**		**14 844**		**(6 114)**		**(22 013)**		**19 527**		**(6 418)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**24 757**	**34 466**	**32 810**		**14 844**		**(6 114)**		**(22 013)**		**19 527**		**(6 418)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**24 757**	**34 466**	**32 810**		**14 844**		**(6 114)**		**(22 013)**		**19 527**		**(6 418)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**24 757**	**34 466**	**32 810**		**14 844**		**(6 114)**		**(22 013)**		**19 527**		**(6 418)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**30 838**	**56 369**	**10 002**	**32.4%**	**19 688**	**63.8%**	**9 140**	**16.2%**	**14 242**	**25.3%**	**53 071**	**94.1%**	**19 702**	**80.5%**	**(27.7%)**
National Government	26 150	40 658	9 796	37.5%	17 502	66.9%	6 026	14.8%	11 849	29.1%	45 173	111.1%	11 984	98.0%	(1.1%)
Provincial Government	-	8 801	-	-	-	-	-	-	-	-	-	-	696	7.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 150**	**49 459**	**9 796**	**37.5%**	**17 502**	**66.9%**	**6 026**	**12.2%**	**11 849**	**24.0%**	**45 173**	**91.3%**	**12 680**	**82.2%**	**(6.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 689	6 910	206	4.4%	2 186	46.6%	3 113	45.1%	2 393	34.6%	7 899	114.3%	7 022	74.7%	(65.9%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**30 838**	**56 369**	**10 002**	**32.4%**	**19 688**	**63.8%**	**9 140**	**16.2%**	**14 242**	**25.3%**	**53 071**	**94.1%**	**19 702**	**80.6%**	**(27.7%)**
Municipal governance and administration	**4 078**	**6 128**	**(1)**	**-**	**1 991**	**48.8%**	**1 975**	**32.2%**	**2 241**	**36.6%**	**6 206**	**101.3%**	**4 552**	**83.4%**	**(50.8%)**
Executive and Council	220	56	-	-	56	25.3%	(56)	(100.0%)	-	-	-	-	-	-	-
Finance and administration	3 858	6 072	(1)	-	1 936	50.2%	2 031	33.4%	2 241	36.9%	6 206	102.2%	4 552	83.4%	(50.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 406**	**17 154**	**4 504**	**83.3%**	**8 496**	**157.2%**	**2 744**	**16.0%**	**577**	**3.4%**	**16 322**	**95.2%**	**9 484**	**88.6%**	**(93.9%)**
Community and Social Services	5 366	6 869	1 436	26.8%	2 763	51.5%	2 238	32.6%	577	8.4%	7 015	102.1%	3 106	65.0%	(81.4%)
Sport And Recreation	-	10 264	3 068	-	5 733	-	506	4.9%	-	-	9 307	90.7%	6 378	93.0%	(100.0%)
Public Safety	41	21	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 578**	**32 688**	**5 406**	**27.6%**	**9 201**	**47.0%**	**4 290**	**13.1%**	**11 424**	**34.9%**	**30 321**	**92.8%**	**4 940**	**64.2%**	**131.2%**
Planning and Development	2 108	2 113	1 177	55.9%	983	46.6%	90	4.3%	(232)	(11.0%)	2 018	95.5%	125	18.0%	(286.2%)
Road Transport	17 470	30 574	4 229	24.2%	8 218	47.0%	4 200	13.7%	11 656	38.1%	28 303	92.6%	4 816	71.9%	142.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 776**	**400**	**92**	**5.2%**	**-**	**-**	**130**	**32.4%**	**-**	**-**	**222**	**55.4%**	**727**	**121.3%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 776	400	92	5.2%	-	-	130	32.4%	-	-	222	55.4%	727	121.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**205 700**	**226 089**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	22 330	22 330	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**398**	**470**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	1 307	1 330	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	155 516	156 008	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	26 150	43 908	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	2 044	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(170 160)**	**(184 341)**	**6 075**	**(3.6%)**	**23 320**	**(13.7%)**	**19 870**	**(10.8%)**	**(49 939)**	**27.1%**	**(673)**	**.4%**	**-**	**-**	**(100.0%)**
Suppliers and employees	(169 613)	(183 794)	6 075	(3.6%)	23 320	(13.7%)	19 870	(10.8%)	(49 939)	27.2%	(673)	.4%	-	-	(100.0%)
Finance charges	(547)	(547)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**35 540**	**41 748**	**6 075**	**17.1%**	**23 320**	**65.6%**	**19 870**	**47.6%**	**(49 939)**	**(119.6%)**	**(673)**	**(1.6%)**	**-**	**-**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(30 838)**	**(56 369)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(30 838)	(56 369)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(30 838)**	**(56 369)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(676)**	**(676)**	**(343)**	**50.7%**	**-**	**-**	**(612)**	**90.5%**	**-**	**-**	**(955)**	**141.3%**	**-**	**-**	**-**
Repayment of borrowing	(676)	(676)	(343)	50.7%	-	-	(612)	90.5%	-	-	(955)	141.3%	-	-	-
Net Cash from/(used) Financing Activities	**(676)**	**(676)**	**(343)**	**50.7%**	**-**	**-**	**(612)**	**90.5%**	**-**	**-**	**(955)**	**141.3%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 026**	**(15 297)**	**5 732**	**142.4%**	**23 320**	**579.2%**	**19 258**	**(125.9%)**	**(49 939)**	**326.5%**	**(1 628)**	**10.6%**	**-**	**-**	**(100.0%)**
Cash/cash equivalents at the year begin:	23 960	35 251	-	-	5 732	23.9%	29 052	82.4%	48 311	137.0%	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	**27 986**	**19 955**	**5 732**	**20.5%**	**29 052**	**103.8%**	**48 311**	**242.1%**	**(2 383)**	**(11.9%)**	**(2 383)**	**(11.9%)**	**2**	**-**	**(116 360.4%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 635	12.1%	(26)	(.2%)	2 411	17.8%	9 525	70.3%	13 544	74.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	62	7.5%	-	-	20	2.4%	743	90.1%	825	4.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	186	4.7%	-	-	89	2.3%	3 656	93.0%	3 932	21.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	(19.7%)	-	-	-	-	(15)	119.7%	(12)	(.1%)	-	-	-	-
Total By Income Source	**1 886**	**10.3%**	**(26)**	**(.1%)**	**2 520**	**13.8%**	**13 910**	**76.1%**	**18 289**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	341	6.6%	(0)	-	2 196	42.6%	2 620	50.8%	5 157	28.2%	-	-	-	-
Commercial	1 153	14.5%	(1)	-	203	2.5%	6 619	83.0%	7 973	43.6%	-	-	-	-
Households	211	5.2%	(24)	(.6%)	68	1.7%	3 828	93.7%	4 084	22.3%	-	-	-	-
Other	180	16.8%	(1)	(.1%)	53	4.9%	843	78.4%	1 075	5.9%	-	-	-	-
Total By Customer Group	**1 886**	**10.3%**	**(26)**	**(.1%)**	**2 520**	**13.8%**	**13 910**	**76.1%**	**18 289**	**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	(1 746)	(122.6%)	2 815	197.7%	120	8.4%	235	16.5%	1 424	36.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 885	77.4%	164	6.7%	6	.2%	381	15.7%	2 436	63.1%
Total	**139**	**3.6%**	**2 979**	**77.2%**	**126**	**3.3%**	**617**	**16.0%**	**3 860**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**3 762 787**	**4 170 571**	**1 165 734**	**31.0%**	**929 422**	**24.7%**	**944 094**	**22.6%**	**820 508**	**19.7%**	**3 859 758**	**92.5%**	**670 300**	**102.4%**	**22.4%**
Property rates	617 378	617 378	182 874	29.6%	130 814	21.2%	122 835	19.9%	130 030	21.1%	566 553	91.8%	124 126	98.5%	4.8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 790 123	1 733 295	528 361	29.5%	302 244	16.9%	386 446	22.3%	343 304	19.8%	1 560 356	90.0%	368 851	95.7%	(6.9%)
Service charges - water revenue	469 986	470 144	112 850	24.0%	122 252	26.0%	139 896	29.8%	111 165	23.6%	486 163	103.4%	91 099	124.1%	22.0%
Service charges - sanitation revenue	107 610	107 610	27 077	25.2%	26 444	24.6%	28 629	26.6%	25 127	23.4%	107 277	99.7%	26 163	96.1%	(4.0%)
Service charges - refuse revenue	107 607	107 656	26 284	24.4%	26 287	24.4%	23 436	21.8%	26 221	24.4%	102 228	95.0%	25 064	99.1%	4.6%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	23 105	19 241	1 488	6.4%	1 623	7.0%	1 261	6.6%	2 048	10.6%	6 420	33.4%	1 305	62.1%	56.9%
Interest earned - external investments	65 000	65 000	18 706	28.8%	14 228	21.9%	18 740	28.8%	(15 881)	(24.4%)	35 794	55.1%	4 016	54.9%	(495.4%)
Interest earned - outstanding debtors	118	126	54	46.0%	57	48.6%	-	-	276	218.9%	387	307.5%	51	156.3%	438.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57 082	57 636	2 387	4.2%	3 057	5.4%	1 609	2.8%	10 447	18.1%	17 500	30.4%	5 755	158.6%	81.5%
Licences and permits	3 526	3 526	417	11.8%	274	7.8%	1	-	2 186	62.0%	2 877	81.6%	1 627	90.1%	34.4%
Agency services	6 179	6 179	1 632	26.4%	1 758	28.4%	169	2.7%	1 081	17.5%	4 640	75.1%	1 430	131.3%	(24.4%)
Transfers and subsidies	441 914	444 066	176 833	40.0%	135 049	30.6%	121 850	27.4%	3 768	.8%	437 500	98.5%	2 007	97.4%	87.8%
Other revenue	36 284	36 985	6 336	17.5%	11 196	30.9%	5 225	14.1%	10 955	29.6%	33 712	91.2%	16 676	137.5%	(34.3%)
Gains	36 876	501 730	80 435	218.1%	154 140	418.0%	93 995	18.7%	169 781	33.8%	498 351	99.3%	2 130	-	7 870.0%
Operating Expenditure	**3 913 242**	**4 321 276**	**961 190**	**24.6%**	**1 038 110**	**26.5%**	**945 491**	**21.9%**	**1 252 667**	**29.0%**	**4 197 457**	**97.1%**	**946 539**	**92.7%**	**32.3%**
Employee related costs	1 084 038	1 070 366	228 892	21.1%	253 003	23.3%	251 777	23.5%	245 392	22.9%	979 063	91.5%	229 349	93.0%	7.0%
Remuneration of councillors	35 116	35 116	7 821	22.3%	6 906	19.7%	7 180	20.4%	8 047	22.9%	29 954	85.3%	7 689	90.9%	4.7%
Debt impairment	139 527	128 584	23 298	16.7%	26 944	19.3%	23 303	18.1%	53 208	41.4%	126 753	98.6%	76 295	161.9%	(30.3%)
Depreciation and asset impairment	435 000	400 000	92 338	21.2%	92 149	21.2%	91 772	22.9%	92 272	23.1%	368 532	92.1%	87 004	84.6%	6.1%
Finance charges	69 028	67 032	14 785	21.4%	14 635	21.2%	13 684	20.4%	14 092	21.0%	57 197	85.3%	20 216	83.7%	(30.3%)
Bulk purchases	1 242 092	1 219 002	345 430	27.8%	245 254	19.7%	256 718	21.1%	301 204	24.7%	1 148 605	94.2%	260 814	103.8%	15.5%
Other Materials	40 962	501 091	94 431	230.5%	139 369	340.2%	116 753	23.3%	177 263	35.4%	527 817	105.3%	80 729	86.7%	119.6%
Contracted services	316 498	342 264	39 918	12.6%	101 567	32.1%	67 306	19.7%	161 956	47.3%	370 747	108.3%	96 128	72.2%	68.5%
Transfers and subsidies	14 597	14 217	3 607	24.7%	3 072	21.0%	455	3.2%	2 072	14.6%	9 206	64.8%	763	68.1%	171.5%
Other expenditure	293 288	300 510	62 020	21.1%	79 517	27.1%	82 368	27.4%	108 952	36.3%	332 857	110.8%	85 276	78.6%	27.8%
Losses	243 095	243 095	48 649	20.0%	75 694	31.1%	34 175	14.1%	88 209	36.3%	246 727	101.5%	2 276	-	3 775.5%
Surplus/(Deficit)	**(150 455)**	**(150 705)**	**204 545**		**(108 688)**		**(1 397)**		**(432 158)**		**(337 699)**		**(276 239)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	172 956	172 396	24 532	14.2%	8 682	5.0%	80 386	46.6%	39 415	22.9%	153 015	88.8%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	880	-	880	-	(9 351)	13.3%	(109.4%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 501**	**21 691**	**229 077**		**(100 006)**		**78 989**		**(391 863)**		**(183 804)**		**(285 590)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**22 501**	**21 691**	**229 077**		**(100 006)**		**78 989**		**(391 863)**		**(183 804)**		**(285 590)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 501**	**21 691**	**229 077**		**(100 006)**		**78 989**		**(391 863)**		**(183 804)**		**(285 590)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 501**	**21 691**	**229 077**		**(100 006)**		**78 989**		**(391 863)**		**(183 804)**		**(285 590)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**830 967**	**834 530**	**62 411**	**7.5%**	**162 039**	**19.5%**	**200 094**	**24.0%**	**236 819**	**28.4%**	**661 362**	**79.2%**	**189 105**	**55.4%**	**25.2%**
National Government	162 013	161 452	28 836	17.8%	42 363	26.1%	52 836	32.7%	51 729	32.0%	175 764	108.9%	124 529	99.5%	(58.5%)
Provincial Government	10 943	10 943	6 445	58.9%	307	2.8%	-	-	764	7.0%	7 516	68.7%	7 795	197.6%	(90.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**172 956**	**172 395**	**35 281**	**20.4%**	**42 671**	**24.7%**	**52 836**	**30.6%**	**52 493**	**30.4%**	**183 280**	**106.3%**	**132 324**	**101.7%**	**(60.3%)**
Borrowing	226 138	374 000	21 414	9.5%	90 364	40.0%	94 132	25.2%	84 050	22.5%	289 959	77.5%	5 208	8.9%	1 513.7%
Internally generated funds	431 874	288 135	5 716	1.3%	29 005	6.7%	53 126	18.4%	100 276	34.8%	188 123	65.3%	51 573	46.1%	94.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**830 967**	**834 530**	**62 411**	**7.5%**	**162 039**	**19.5%**	**200 094**	**24.0%**	**236 819**	**28.4%**	**661 362**	**79.2%**	**188 949**	**55.4%**	**25.3%**
Municipal governance and administration	**49 017**	**97 730**	**1 432**	**2.9%**	**11 928**	**24.3%**	**31 636**	**32.4%**	**16 156**	**16.5%**	**61 151**	**62.6%**	**30 070**	**48.0%**	**(46.3%)**
Executive and Council	127	-	-	-	-	-	-	-	-	-	-	-	21	40.9%	(100.0%)
Finance and administration	48 890	97 730	1 432	2.9%	11 928	24.4%	31 636	32.4%	16 156	16.5%	61 151	62.6%	30 049	48.0%	(46.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**127 921**	**87 372**	**12 505**	**9.8%**	**18 284**	**14.3%**	**5 958**	**6.8%**	**10 393**	**11.9%**	**47 140**	**54.0%**	**20 607**	**45.1%**	**(49.6%)**
Community and Social Services	65 933	38 481	825	1.3%	7 265	11.0%	1 178	3.1%	3 238	8.4%	12 505	32.5%	2 971	23.5%	9.0%
Sport And Recreation	60 877	48 079	11 675	19.2%	10 870	17.9%	4 706	9.8%	7 155	14.9%	34 407	71.6%	14 088	60.2%	(49.2%)
Public Safety	1 111	812	5	.5%	148	13.4%	75	9.2%	-	-	229	28.2%	428	51.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	3 121	72.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**181 073**	**126 285**	**16 860**	**9.3%**	**31 768**	**17.5%**	**25 696**	**20.3%**	**37 026**	**29.3%**	**111 350**	**88.2%**	**39 221**	**39.2%**	**(5.6%)**
Planning and Development	48 879	2 457	-	-	31	.1%	-	-	195	8.0%	227	9.2%	1 276	24.0%	(84.7%)
Road Transport	127 794	121 427	16 860	13.2%	31 737	24.8%	25 696	21.2%	36 831	30.3%	111 123	91.5%	37 650	39.7%	(2.2%)
Environmental Protection	4 401	2 401	-	-	-	-	-	-	-	-	-	-	295	88.3%	(100.0%)
Trading Services	**453 457**	**503 643**	**31 614**	**7.0%**	**100 059**	**22.1%**	**136 804**	**27.2%**	**173 243**	**34.4%**	**441 721**	**87.7%**	**99 051**	**65.1%**	**74.9%**
Energy sources	83 598	163 888	1 768	2.1%	33 360	39.9%	42 753	26.1%	51 294	31.3%	129 176	78.8%	17 526	58.4%	192.7%
Water Management	300 443	274 709	26 375	8.8%	52 200	17.4%	86 034	31.3%	108 263	39.4%	272 872	99.3%	59 897	84.1%	80.7%
Waste Water Management	69 416	65 046	3 471	5.0%	14 499	20.9%	8 017	12.3%	12 973	19.9%	38 960	59.9%	21 628	31.7%	(40.0%)
Waste Management	-	-	-	-	-	-	-	-	713	-	713	-	-	54.7%	(100.0%)
Other	**19 500**	**19 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**4 375 374**	**3 562 579**	**1 052 987**	**24.1%**	**884 537**	**20.2%**	**760 705**	**21.4%**	**726 969**	**20.4%**	**3 425 198**	**96.1%**	**3 712 297**	**105.3%**	**(80.4%)**
Property rates	580 177	550 243	144 608	24.9%	74 257	12.8%	137 118	24.9%	118 228	21.5%	474 212	86.2%	480 627	82.8%	(75.4%)
Service charges	**3 044 316**	**2 272 168**	**630 466**	**20.7%**	**556 493**	**18.3%**	**514 957**	**22.7%**	**525 537**	**23.1%**	**2 227 453**	**98.0%**	**2 405 083**	**108.9%**	**(78.1%)**
Other revenue	136 012	123 706	33 486	24.6%	35 931	26.4%	17 018	13.8%	20 736	16.8%	107 172	86.6%	159 410	258.5%	(87.0%)
Transfers and Subsidies - Operational	441 914	436 769	178 015	40.3%	156 057	35.3%	51 924	11.9%	11 046	2.5%	397 042	90.9%	477 714	97.3%	(97.7%)
Transfers and Subsidies - Capital	172 956	179 693	66 392	38.4%	61 818	35.7%	39 688	22.1%	13 648	7.6%	181 545	101.0%	189 463	103.3%	(92.8%)
Interest	-	-	19	-	(19)	-	-	-	37 775	-	37 775	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**1 677 117**	**(3 045 137)**	**(776 203)**	**(46.3%)**	**(1 127 607)**	**(67.2%)**	**(859 767)**	**28.2%**	**(570 647)**	**18.7%**	**(3 334 224)**	**109.5%**	**(900 870)**	**-**	**(36.7%)**
Suppliers and employees	1 608 090	(2 978 114)	(776 203)	(48.3%)	(1 127 607)	(70.1%)	(859 767)	28.9%	(515 840)	17.3%	(3 279 417)	110.1%	(847 432)	-	(39.1%)
Finance charges	69 028	(67 022)	-	-	-	-	-	-	(54 806)	81.8%	(54 806)	81.8%	(53 438)	-	2.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 052 492**	**517 442**	**276 784**	**4.6%**	**(243 070)**	**(4.0%)**	**(99 062)**	**(19.1%)**	**156 323**	**30.2%**	**90 975**	**17.6%**	**2 811 427**	**11.9%**	**(94.4%)**
Cash Flow from Investing Activities															
Receipts	**23 372**	**(23 372)**	**(8 029)**	**(34.4%)**	**-**	**-**	**-**	**-**	**-**	**-**	**(8 029)**	**34.4%**	**104 413**	**250.9%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	97 028	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	23 372	(23 372)	(8 029)	(34.4%)	-	-	-	-	-	-	(8 029)	34.4%	7 385	17.0%	(100.0%)
Payments	**(780 697)**	**(834 530)**	**-**	**-**	**-**	**-**	**(459 999)**	**55.1%**	**(273 360)**	**32.8%**	**(733 359)**	**87.9%**	**-**	**-**	**(100.0%)**
Capital assets	(780 697)	(834 530)	-	-	-	-	(459 999)	55.1%	(273 360)	32.8%	(733 359)	87.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(757 325)**	**(857 902)**	**(8 029)**	**1.1%**	**-**	**-**	**(459 999)**	**53.6%**	**(273 360)**	**31.9%**	**(741 388)**	**86.4%**	**104 413**	**(18.7%)**	**(361.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**374 000**	**-**	**-**	**(102 149)**	**-**	**(175)**	**-**	**463 577**	**124.0%**	**361 253**	**96.6%**	**90 000**	**-**	**415.1%**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	374 000	-	-	(90 000)	-	-	-	464 000	124.1%	374 000	100.0%	90 000	-	415.6%
Increase (decrease) in consumer deposits	-	-	-	-	(12 149)	-	(175)	-	(423)	-	(12 747)	-	-	-	(100.0%)
Payments	**-**	**(89 591)**	**-**	**-**	**-**	**-**	**-**	**-**	**(89 591)**	**100.0%**	**(89 591)**	**100.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(89 591)	-	-	-	-	-	-	(89 591)	100.0%	(89 591)	100.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**284 409**	**-**	**-**	**(102 149)**	**-**	**(175)**	**(.1%)**	**373 986**	**131.5%**	**271 662**	**95.5%**	**90 000**	**-**	**315.5%**
Net Increase/(Decrease) in cash held	**5 295 166**	**(56 051)**	**268 755**	**5.1%**	**(345 219)**	**(6.5%)**	**(559 236)**	**997.7%**	**256 949**	**(458.4%)**	**(378 751)**	**675.7%**	**3 005 840**	**20.7%**	**(91.5%)**
Cash/cash equivalents at the year begin:	823 741	820 690	-	-	268 755	32.6%	744 226	90.7%	184 990	22.5%	-	-	(2 390 913)	-	(107.7%)
Cash/cash equivalents at the year end:	**6 118 908**	**764 640**	**268 755**	**4.4%**	**744 226**	**12.2%**	**184 990**	**24.2%**	**441 939**	**57.8%**	**441 939**	**57.8%**	**614 927**	**20.7%**	**(28.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	100 302	20.0%	12 441	2.5%	46 157	9.2%	342 458	68.3%	501 358	55.1%	27 918	5.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	161 481	85.2%	9 109	4.8%	5 411	2.9%	13 459	7.1%	189 459	20.8%	271	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	49 399	44.6%	6 264	5.7%	4 318	3.9%	50 698	45.8%	110 680	12.2%	764	.7%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	10 048	41.5%	1 170	4.8%	1 444	6.0%	11 534	47.7%	24 197	2.7%	404	1.7%	-	-
Receivables from Exchange Transactions - Waste Management	11 846	55.2%	694	3.2%	884	4.1%	8 042	37.5%	21 467	2.4%	256	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 638	13.9%	1 129	5.9%	1 156	6.1%	14 066	74.1%	18 988	2.1%	35	.2%	-	-
Interest on Arrear Debtor Accounts	80	3.2%	54	2.1%	-	-	2 405	94.7%	2 540	.3%	7	.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 401	5.7%	213	.5%	518	1.2%	38 802	92.5%	41 934	4.6%	85	.2%	-	-
Total By Income Source	**338 195**	**37.1%**	**31 074**	**3.4%**	**59 889**	**6.6%**	**481 464**	**52.9%**	**910 622**	**100.0%**	**29 740**	**3.3%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	152 316	33.7%	16 253	3.6%	45 774	10.1%	237 968	52.6%	452 310	49.7%	-	-	-	-
Commercial	138 369	62.0%	9 276	4.2%	5 462	2.4%	69 903	31.3%	223 010	24.5%	-	-	-	-
Households	46 602	20.2%	5 238	2.3%	8 293	3.6%	171 022	74.0%	231 155	25.4%	29 740	12.9%	-	-
Other	908	21.9%	307	7.4%	360	8.7%	2 571	62.0%	4 147	.5%	-	-	-	-
Total By Customer Group	**338 195**	**37.1%**	**31 074**	**3.4%**	**59 889**	**6.6%**	**481 464**	**52.9%**	**910 622**	**100.0%**	**29 740**	**3.3%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	148 545	100.0%	-	-	-	-	-	-	148 545	64.6%
Bulk Water	18 371	100.0%	-	-	-	-	-	-	18 371	8.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	61 173	97.9%	-	-	-	-	1 287	2.1%	62 460	27.2%
Auditor-General	326	100.0%	-	-	-	-	-	-	326	.1%
Other	314	100.0%	-	-	-	-	-	-	314	.1%
Total	**228 729**	**99.4%**	**-**	**-**	**-**	**-**	**1 287**	**.6%**	**230 016**	**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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**490 470**	**415 015**	**173 068**	**35.3%**	**103 120**	**21.0%**	**87 781**	**21.2%**	**33 499**	**8.1%**	**397 468**	**95.8%**	**13 977**	**90.3%**	**139.7%**
Property rates	67 377	66 828	50 958	75.6%	7 025	10.4%	1 449	2.2%	7 004	10.5%	66 437	99.4%	(25 552)	100.1%	(127.4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	89 252	81 585	19 041	21.3%	19 413	21.8%	19 867	24.4%	17 136	21.0%	75 458	92.5%	18 410	94.5%	(6.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	13 559	13 374	3 935	29.0%	3 942	29.1%	2 801	20.9%	3 461	25.9%	14 139	105.7%	3 769	109.7%	(8.2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 668	1 668	754	45.2%	60	3.6%	137	8.2%	607	36.4%	1 557	93.4%	229	109.6%	164.9%
Interest earned - external investments	7 464	5 945	1 530	20.5%	1 335	17.9%	538	9.0%	2 054	34.6%	5 457	91.8%	2 136	96.5%	(3.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	45 296	13 287	969	2.1%	1 253	2.8%	1 156	8.7%	1 109	8.3%	4 487	33.8%	960	41.5%	15.5%
Licences and permits	36	36	1	2.1%	3	7.7%	17	48.2%	3	8.3%	24	66.4%	9	157.0%	(65.5%)
Agency services	3 870	2 870	450	11.6%	469	12.1%	2 375	82.7%	721	25.1%	4 015	139.9%	1 048	82.9%	(31.2%)
Transfers and subsidies	258 144	220 116	95 033	36.8%	69 295	26.8%	59 075	26.8%	(286)	(.1%)	223 117	101.4%	11 250	88.4%	(102.5%)
Other revenue	2 305	2 305	399	17.3%	325	14.1%	366	15.9%	929	40.3%	2 019	87.6%	543	84.8%	71.2%
Gains	1 500	7 000	-	-	-	-	-	-	758	10.8%	758	10.8%	1 175	167.8%	(35.5%)
Operating Expenditure	**530 455**	**467 062**	**119 304**	**22.5%**	**113 320**	**21.4%**	**95 339**	**20.4%**	**117 521**	**25.2%**	**445 484**	**95.4%**	**89 835**	**81.4%**	**30.8%**
Employee related costs	173 988	164 640	37 201	21.4%	47 628	27.4%	34 102	20.7%	37 290	22.6%	156 222	94.9%	35 923	87.9%	3.8%
Remuneration of councillors	25 612	22 192	5 465	21.3%	5 052	19.7%	5 038	22.7%	5 128	23.1%	20 684	93.2%	5 561	91.0%	(7.8%)
Debt impairment	39 531	7 522	10 340	26.2%	7 170	18.1%	(11 285)	(150.0%)	1 297	17.2%	7 522	100.0%	5 976	100.0%	(78.3%)
Depreciation and asset impairment	51 523	51 523	11 829	23.0%	9 318	18.1%	17 496	34.0%	12 879	25.0%	51 523	100.0%	11 720	88.6%	9.9%
Finance charges	340	340	86	25.3%	-	-	159	46.8%	74	21.9%	319	93.9%	-	74.4%	(100.0%)
Bulk purchases	65 650	65 200	18 114	27.6%	16 019	24.4%	12 475	19.1%	15 936	24.4%	62 544	95.9%	15 237	89.1%	4.6%
Other Materials	11 429	12 412	1 847	16.2%	3 289	28.8%	3 121	25.1%	4 476	36.1%	12 733	102.6%	2 760	80.2%	62.2%
Contracted services	106 173	84 612	22 477	21.2%	13 120	12.4%	20 557	24.3%	26 078	30.8%	82 233	97.2%	31 104	66.2%	(16.2%)
Transfers and subsidies	9 324	8 421	1 471	15.8%	2 586	27.7%	1 298	15.4%	2 122	25.2%	7 477	88.8%	3 498	62.7%	(39.3%)
Other expenditure	46 885	50 200	10 473	22.3%	9 138	19.5%	12 378	24.7%	12 240	24.4%	44 229	88.1%	(21 951)	80.0%	(155.8%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Surplus/(Deficit)	**(39 984)**	**(52 046)**	**53 765**		**(10 200)**		**(7 558)**		**(84 022)**		**(48 016)**		**(75 858)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	40 423	52 488	13 937	34.5%	7 549	18.7%	7 722	14.7%	11 360	21.6%	40 569	77.3%	15 964	116.2%	(28.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**439**	**442**	**67 702**		**(2 651)**		**164**		**(72 662)**		**(7 447)**		**(59 894)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**439**	**442**	**67 702**		**(2 651)**		**164**		**(72 662)**		**(7 447)**		**(59 894)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**439**	**442**	**67 702**		**(2 651)**		**164**		**(72 662)**		**(7 447)**		**(59 894)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**439**	**442**	**67 702**		**(2 651)**		**164**		**(72 662)**		**(7 447)**		**(59 894)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**67 123**	**86 593**	**16 185**	**24.1%**	**9 712**	**14.5%**	**12 295**	**14.2%**	**23 327**	**26.9%**	**61 520**	**71.0%**	**25 726**	**92.8%**	**(9.3%)**
National Government	40 423	45 748	12 119	30.0%	6 564	16.2%	6 909	15.1%	15 521	33.9%	41 113	89.9%	16 671	119.8%	(6.9%)
Provincial Government	-	6 740	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 423**	**52 488**	**12 119**	**30.0%**	**6 564**	**16.2%**	**6 909**	**13.2%**	**15 521**	**29.6%**	**41 113**	**78.3%**	**16 671**	**119.8%**	**(6.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 700	34 105	4 065	15.2%	3 148	11.8%	5 387	15.8%	7 807	22.9%	20 407	59.8%	9 055	68.6%	(13.8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**67 123**	**86 593**	**16 185**	**24.1%**	**9 712**	**14.5%**	**11 669**	**13.5%**	**20 976**	**24.2%**	**58 542**	**67.6%**	**25 726**	**92.8%**	**(18.5%)**
Municipal governance and administration	**1 000**	**3 835**	**1 095**	**109.5%**	**-**	**-**	**1 386**	**36.1%**	**2 046**	**53.4%**	**4 527**	**118.1%**	**2 200**	**68.6%**	**(7.0%)**
Executive and Council	-	850	-	-	-	-	-	-	718	84.5%	718	84.5%	-	49.2%	(100.0%)
Finance and administration	1 000	2 985	1 095	109.5%	-	-	1 386	46.4%	1 328	44.5%	3 809	127.6%	2 200	77.2%	(39.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 435**	**11 617**	**1 196**	**8.3%**	**2 221**	**15.4%**	**1 052**	**9.1%**	**2 362**	**20.3%**	**6 832**	**58.8%**	**6 744**	**120.5%**	**(65.0%)**
Community and Social Services	200	5 858	-	-	698	348.8%	311	5.3%	358	6.1%	1 367	23.3%	2 729	60.4%	(86.9%)
Sport And Recreation	14 235	4 439	1 196	8.4%	1 524	10.7%	741	16.7%	1 577	35.5%	5 038	113.5%	3 528	180.1%	(55.3%)
Public Safety	-	1 320	-	-	-	-	-	-	427	32.4%	427	32.4%	487	42.1%	(12.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 588**	**58 076**	**13 893**	**35.1%**	**5 527**	**14.0%**	**8 037**	**13.8%**	**11 397**	**19.6%**	**38 854**	**66.9%**	**15 854**	**90.3%**	**(28.1%)**
Planning and Development	3 000	2 615	2 615	87.2%	-	-	-	-	-	-	2 615	100.0%	-	4.8%	-
Road Transport	36 588	55 461	11 278	30.8%	5 527	15.1%	8 037	14.5%	11 397	20.5%	36 239	65.3%	15 854	99.5%	(28.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 100**	**13 065**	**-**	**-**	**1 964**	**16.2%**	**1 194**	**9.1%**	**5 171**	**39.6%**	**8 328**	**63.7%**	**927**	**70.8%**	**457.6%**
Energy sources	9 825	10 390	-	-	1 158	11.8%	1 194	11.5%	1 229	11.8%	3 581	34.5%	406	77.0%	202.5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 400	1 400	-	-	279	19.9%	-	-	3 779	269.9%	4 057	289.8%	-	-	(100.0%)
Waste Management	875	1 275	-	-	527	60.3%	-	-	163	12.8%	690	54.1%	521	73.1%	(68.8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**479 060**	**439 232**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	62 655	62 133	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**99 221**	**91 680**	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	18 616	12 815	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	258 144	220 116	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	40 423	52 488	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(415 479)**	**(380 510)**	**(71 058)**	**17.1%**	**(147 080)**	**35.4%**	**(157 411)**	**41.4%**	**(157 620)**	**41.4%**	**(533 168)**	**140.1%**	**(98)**	**-**	**161 328.2%**
Suppliers and employees	(415 479)	(380 510)	(71 058)	17.1%	(147 080)	35.4%	(157 411)	41.4%	(157 620)	41.4%	(533 168)	140.1%	(98)	-	161 328.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 581**	**58 723**	**(71 058)**	**(111.8%)**	**(147 080)**	**(231.3%)**	**(157 411)**	**(268.1%)**	**(157 620)**	**(268.4%)**	**(533 168)**	**(907.9%)**	**(98)**	**-**	**161 328.2%**
Cash Flow from Investing Activities															
Receipts	**(15)**	**15**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**48.9%**	**8**	**48.9%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(15)	15	-	-	-	-	-	-	8	48.9%	8	48.9%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(67 123)**	**(86 743)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(67 123)	(86 743)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(67 139)**	**(86 728)**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**-**	**8**	**-**	**-**	**-**	**(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	**(3 558)**	**(28 005)**	**(71 058)**	**1 997.3%**	**(147 080)**	**4 134.1%**	**(157 411)**	**562.1%**	**(157 613)**	**562.8%**	**(533 161)**	**1 903.8%**	**(98)**	**-**	**161 320.5%**
Cash/cash equivalents at the year begin:	120 841	135 530	-	-	(71 060)	(58.8%)	(218 140)	(161.0%)	(375 548)	(277.1%)	-	-	108	-	(348 610.8%)
Cash/cash equivalents at the year end:	**117 283**	**107 525**	**(71 146)**	**(60.7%)**	**(218 146)**	**(186.0%)**	**(375 550)**	**(349.3%)**	**(533 161)**	**(495.8%)**	**(533 161)**	**(495.8%)**	**10**	**-**	**(5 270 048.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	4 837	40.2%	1 646	13.7%	934	7.8%	4 625	38.4%	12 042	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 237	3.1%	1 240	3.1%	839	2.1%	36 981	91.8%	40 298	50.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	(1)	100.0%	-	-	-	-	-	-	(1)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	972	9.9%	643	6.5%	454	4.6%	7 756	78.9%	9 826	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	.1%	255	6.4%	3	.1%	3 692	93.3%	3 956	5.0%	-	-	-	-
Interest on Arrear Debtor Accounts	360	2.0%	411	2.3%	357	2.0%	16 746	93.7%	17 873	22.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 687)	144.7%	65	(1.4%)	25	(.5%)	1 976	(42.8%)	(4 621)	(5.8%)	-	-	-	-
Total By Income Source	**724**	**.9%**	**4 260**	**5.4%**	**2 613**	**3.3%**	**71 777**	**90.4%**	**79 373**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 302	5.3%	824	3.4%	430	1.8%	21 811	89.5%	24 367	30.7%	-	-	-	-
Commercial	3 243	25.1%	1 214	9.4%	478	3.7%	7 992	61.8%	12 927	16.3%	-	-	-	-
Households	(2 081)	(6.1%)	1 526	4.5%	1 251	3.7%	33 530	98.0%	34 226	43.1%	-	-	-	-
Other	(1 740)	(22.2%)	696	8.9%	454	5.8%	8 443	107.5%	7 853	9.9%	-	-	-	-
Total By Customer Group	**724**	**.9%**	**4 260**	**5.4%**	**2 613**	**3.3%**	**71 777**	**90.4%**	**79 373**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 319	99.3%	10	.7%	-	-	-	-	1 329	68.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	626	100.0%	-	-	-	-	-	-	626	32.0%
Total	**1 945**	**99.5%**	**10**	**.5%**	**-**	**-**	**-**	**-**	**1 955**	**100.0%**

Contact Details

Municipal Manager	Mr R. P. Mnguni	035 473 3342
Financial Manager	Mr S Mbuyazi (Acting)	035 473 3319

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**172 450**	**175 650**	**19 928**	**11.6%**	**39 776**	**23.1%**	**105 695**	**60.2%**	**15 057**	**8.6%**	**180 455**	**102.7%**	**13 427**	**84.0%**	**12.1%**
Property rates	32 606	32 606	11 811	36.2%	3 622	11.1%	3 620	11.1%	3 563	10.9%	22 617	69.4%	3 477	70.2%	2.5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 916	33 916	5 084	15.0%	5 574	16.4%	6 043	17.8%	6 984	20.6%	23 685	69.8%	5 804	66.1%	20.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 147	2 147	455	21.2%	522	24.3%	386	18.0%	507	23.6%	1 871	87.1%	232	74.0%	119.1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	450	450	6	1.3%	5	1.1%	11	2.5%	24	5.3%	46	10.3%	10	4.0%	136.2%
Interest earned - external investments	1 200	1 200	353	29.5%	415	34.6%	372	31.0%	457	38.1%	1 598	133.1%	359	110.8%	27.3%
Interest earned - outstanding debtors	1 900	1 900	205	10.8%	157	8.3%	190	10.0%	198	10.4%	750	39.5%	202	48.3%	(1.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 003	4 003	-	-	9	.9%	(70)	(1.8%)	156	3.9%	95	2.4%	41	9.4%	278.0%
Licences and permits	2 208	2 208	9	.4%	691	31.3%	422	19.1%	436	19.7%	1 557	70.5%	383	50.9%	13.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	92 528	92 528	1 973	2.1%	28 749	31.1%	95 281	103.0%	2 710	2.9%	128 713	139.1%	1 475	99.9%	83.7%
Other revenue	2 991	3 191	31	1.0%	32	1.1%	(561)	(17.6%)	22	.7%	(476)	(14.9%)	758	28.5%	(97.1%)
Gains	1 500	1 500	-	-	-	-	-	-	-	-	-	-	686	68.6%	(100.0%)
Operating Expenditure	**164 702**	**169 077**	**43 738**	**26.6%**	**50 866**	**30.9%**	**42 495**	**25.1%**	**42 890**	**25.4%**	**179 990**	**106.5%**	**40 535**	**84.5%**	**5.8%**
Employee related costs	57 824	58 252	15 260	26.4%	16 364	28.3%	14 334	24.6%	13 808	23.7%	59 766	102.6%	14 047	102.2%	(1.7%)
Remuneration of councillors	9 633	9 723	1 908	19.8%	2 174	22.6%	2 298	23.6%	2 178	22.4%	8 557	88.0%	2 023	85.5%	7.7%
Debt impairment	6 726	2 726	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 287	15 327	5 966	32.6%	5 898	32.2%	6 048	39.5%	6 034	39.4%	23 946	156.2%	5 362	113.6%	12.5%
Finance charges	-	50	8	-	15	-	1	1.3%	6	13.0%	29	58.8%	(148)	-	(104.4%)
Bulk purchases	26 469	21 485	7 460	28.2%	3 561	13.5%	4 633	21.6%	5 387	25.1%	21 041	97.9%	1 281	70.6%	320.7%
Other Materials	3 546	4 576	862	24.3%	1 181	33.3%	1 531	33.5%	1 878	41.0%	5 451	119.1%	1 921	71.1%	(2.3%)
Contracted services	23 218	33 179	5 422	23.4%	13 841	59.6%	8 189	24.7%	6 210	18.7%	33 662	101.5%	7 959	72.6%	(22.0%)
Transfers and subsidies	-	-	-	-	(26)	-	-	-	-	-	(26)	-	-	178.2%	-
Other expenditure	18 999	23 759	6 854	36.1%	7 859	41.4%	5 460	23.0%	7 389	31.1%	27 563	116.0%	8 091	83.8%	(8.7%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 748**	**6 573**	**(23 811)**		**(11 090)**		**63 199**		**(27 833)**		**465**		**(27 108)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	39 637	49 637	6 020	15.2%	11 364	28.7%	3 216	6.5%	23 344	47.0%	43 944	88.5%	11 937	95.1%	95.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47 385**	**56 210**	**(17 791)**		**274**		**66 415**		**(4 489)**		**44 410**		**(15 171)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**47 385**	**56 210**	**(17 791)**		**274**		**66 415**		**(4 489)**		**44 410**		**(15 171)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47 385**	**56 210**	**(17 791)**		**274**		**66 415**		**(4 489)**		**44 410**		**(15 171)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47 385**	**56 210**	**(17 791)**		**274**		**66 415**		**(4 489)**		**44 410**		**(15 171)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**47 316**	**56 348**	**6 720**	**14.2%**	**9 675**	**20.4%**	**3 901**	**6.9%**	**16 707**	**29.7%**	**37 004**	**65.7%**	**11 275**	**78.3%**	**48.2%**
National Government	39 637	49 637	6 137	15.5%	7 463	18.8%	2 933	5.9%	16 461	33.2%	32 994	66.5%	9 475	(328.3%)	73.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 637**	**49 637**	**6 137**	**15.5%**	**7 463**	**18.8%**	**2 933**	**5.9%**	**16 461**	**33.2%**	**32 994**	**66.5%**	**9 475**	**(328.3%)**	**73.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 679	6 711	583	7.6%	2 213	28.8%	968	14.4%	246	3.7%	4 010	59.8%	1 800	1 535.3%	(86.3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**47 316**	**56 348**	**6 720**	**14.2%**	**9 675**	**20.4%**	**3 901**	**6.9%**	**20 260**	**36.0%**	**40 556**	**72.0%**	**11 275**	**78.3%**	**79.7%**
Municipal governance and administration	**3 589**	**2 531**	**22**	**.6%**	**2 108**	**58.7%**	**3**	**.1%**	**163**	**6.4%**	**2 296**	**90.7%**	**514**	**104.4%**	**(68.3%)**
Executive and Council	2 300	1 814	22	1.0%	1 815	78.9%	(11)	(.6%)	(3)	(.2%)	1 823	100.5%	34	141.0%	(108.6%)
Finance and administration	1 289	717	-	-	293	22.7%	14	2.0%	166	23.1%	473	65.9%	480	101.9%	(65.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**250**	**240**	**45**	**18.0%**	**-**	**-**	**193**	**80.5%**	**44**	**18.1%**	**282**	**117.4%**	**72**	**80.5%**	**(39.2%)**
Community and Social Services	130	190	45	34.6%	-	-	193	101.6%	22	11.3%	260	136.7%	26	36.8%	(16.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	120	50	-	-	-	-	-	-	22	44.0%	22	44.0%	46	88.4%	(52.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 372**	**31 801**	**4 609**	**21.6%**	**3 974**	**18.6%**	**2 935**	**9.2%**	**8 482**	**26.7%**	**20 000**	**62.9%**	**6 049**	**82.8%**	**40.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 372	31 801	4 609	21.6%	3 974	18.6%	2 935	9.2%	8 482	26.7%	20 000	62.9%	6 049	82.8%	40.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**22 105**	**21 775**	**2 044**	**9.2%**	**3 593**	**16.3%**	**770**	**3.5%**	**11 571**	**53.1%**	**17 978**	**82.6%**	**4 640**	**65.1%**	**149.4%**
Energy sources	22 005	21 615	2 044	9.3%	3 543	16.1%	623	2.9%	11 571	53.5%	17 782	82.3%	4 575	65.9%	152.9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	160	-	-	50	49.9%	147	91.8%	-	-	197	123.0%	65	25.9%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**192 910**	**207 233**	**6 928**	**3.6%**	**4 774**	**2.5%**	**54**	**-**	**(306)**	**(.1%)**	**11 450**	**5.5%**	**(907)**	**(3.0%)**	**(66.3%)**
Property rates	25 909	25 909	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	23 417	23 417	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	11 418	13 393	-	-	-	-	-	-	92	.7%	92	.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	92 528	92 528	-	-	-	-	-	-	(10)	-	(10)	-	-	(3.1%)	(100.0%)
Transfers and Subsidies - Capital	39 637	49 637	6 928	17.5%	4 774	12.0%	54	.1%	(388)	(.8%)	11 368	22.9%	(907)	(6.8%)	(57.2%)
Interest	-	2 349	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(136 143)**	**(151 024)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(136 143)	(151 024)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 767**	**56 209**	**6 928**	**12.2%**	**4 774**	**8.4%**	**54**	**.1%**	**(306)**	**(.5%)**	**11 450**	**20.4%**	**(907)**	**(12.0%)**	**(66.3%)**
Cash Flow from Investing Activities															
Receipts	**2 300**	**2 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 077)**	**(56 130)**	**1**	**-**	**0**	**-**	**4**	**-**	**60**	**(.1%)**	**64**	**(.1%)**	**117**	**(.4%)**	**(48.8%)**
Capital assets	(47 077)	(56 130)	1	-	0	-	4	-	60	(.1%)	64	(.1%)	117	(.4%)	(48.8%)
Net Cash from/(used) Investing Activities	**(44 777)**	**(53 830)**	**1**	**-**	**0**	**-**	**4**	**-**	**60**	**(.1%)**	**64**	**(.1%)**	**117**	**(.4%)**	**(48.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**11 990**	**2 379**	**6 929**	**57.8%**	**4 774**	**39.8%**	**58**	**2.4%**	**(246)**	**(10.3%)**	**11 515**	**484.1%**	**(790)**	**(89.1%)**	**(68.8%)**
Cash/cash equivalents at the year begin:	4 814	-	-	-	6 929	143.9%	11 703	-	11 761	-	-	-	(4 709)	83.7%	(349.7%)
Cash/cash equivalents at the year end:	**16 804**	**2 379**	**6 929**	**41.2%**	**11 703**	**69.6%**	**11 761**	**494.4%**	**11 515**	**484.1%**	**11 515**	**484.1%**	**(5 499)**	**(50.1%)**	**(309.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	1 944	31.5%	-	-	281	4.5%	3 951	64.0%	6 176	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 850	6.2%	(9)	-	697	2.3%	27 509	91.6%	30 048	62.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	293	6.8%	(4)	(.1%)	85	2.0%	3 911	91.3%	4 285	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	36	15.4%	-	-	17	7.1%	183	77.5%	236	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	317	4.4%	-	-	162	2.3%	6 666	93.3%	7 145	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4 440**	**9.3%**	**(13)**	**-**	**1 242**	**2.6%**	**42 220**	**88.2%**	**47 889**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 274	6.5%	-	-	388	2.0%	17 817	91.5%	19 479	40.7%	-	-	-	-
Commercial	1 743	20.3%	-	-	289	3.4%	6 554	76.3%	8 586	17.9%	-	-	-	-
Households	1 409	7.7%	(13)	(.1%)	560	3.1%	16 258	89.3%	18 214	38.0%	-	-	-	-
Other	14	.9%	-	-	5	.3%	1 591	98.8%	1 610	3.4%	-	-	-	-
Total By Customer Group	**4 440**	**9.3%**	**(13)**	**-**	**1 242**	**2.6%**	**42 220**	**88.2%**	**47 889**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	4 708	100.0%	-	-	-	-	-	-	4 708	18.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 117	45.2%	683	14.6%	1 552	33.1%	334	7.1%	4 685	18.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 996	85.9%	1 003	6.2%	649	4.0%	644	4.0%	16 293	63.4%
Total	**20 822**	**81.1%**	**1 686**	**6.6%**	**2 200**	**8.6%**	**978**	**3.8%**	**25 686**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget: Main appropriation	2021/22 Budget: Adjusted Budget	2021/22 First Quarter: Actual Expenditure	2021/22 First Quarter: 1st Q as % of Main appropriation	2021/22 Second Quarter: Actual Expenditure	2021/22 Second Quarter: 2nd Q as % of Main appropriation	2021/22 Third Quarter: Actual Expenditure	2021/22 Third Quarter: 3rd Q as % of adjusted budget	2021/22 Fourth Quarter: Actual Expenditure	2021/22 Fourth Quarter: 4th Q as % of adjusted budget	2021/22 Year to Date: Actual Expenditure	2021/22 Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**195 770**	**192 781**	**63 448**	**32.4%**	**52 333**	**26.7%**	**47 174**	**24.5%**	**18 572**	**9.6%**	**181 527**	**94.2%**	**16 471**	**91.4%**	**12.8%**
Property rates	55 000	55 000	13 540	24.6%	13 540	24.6%	13 540	24.6%	13 520	24.6%	54 141	98.4%	12 259	101.5%	10.3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	19 500	16 500	2 026	10.4%	2 365	12.1%	2 115	12.8%	2 284	13.8%	8 790	53.3%	2 505	52.0%	(8.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 500	1 500	320	21.3%	328	21.9%	332	22.1%	332	22.1%	1 311	87.4%	307	153.0%	8.1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 500	1 500	351	23.4%	305	20.3%	202	13.5%	309	20.6%	1 166	77.7%	293	94.1%	5.3%
Interest earned - external investments	1 800	1 800	23	1.3%	-	-	89	5.0%	72	4.0%	184	10.2%	9	7.2%	688.9%
Interest earned - outstanding debtors	1 600	1 600	334	20.9%	436	27.3%	488	30.5%	423	26.4%	1 680	105.0%	361	92.9%	17.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30	30	-	-	29	95.2%	8	25.8%	1	3.3%	37	124.3%	-	53.0%	(100.0%)
Licences and permits	170	170	71	41.5%	2	1.3%	79	46.6%	82	48.2%	234	137.6%	1	17.7%	7 569.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	113 870	113 881	44 786	39.3%	35 322	31.0%	26 473	23.2%	46	-	106 628	93.6%	-	91.1%	(100.0%)
Other revenue	800	800	1 998	249.7%	7	.8%	3 848	481.0%	1 504	188.0%	7 356	919.5%	736	736.2%	104.4%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**195 502**	**205 985**	**20 708**	**10.6%**	**41 595**	**21.3%**	**47 346**	**23.0%**	**44 498**	**21.6%**	**154 147**	**74.8%**	**30 666**	**49.6%**	**45.1%**
Employee related costs	64 371	64 371	11 092	17.2%	7 543	11.7%	15 660	24.3%	16 259	25.3%	50 554	78.5%	10 269	83.6%	58.3%
Remuneration of councillors	10 169	10 169	1 621	15.9%	1 621	15.9%	2 539	25.0%	2 503	24.6%	8 284	81.5%	2 326	77.1%	7.6%
Debt impairment	2 000	4 700	-	-	137	6.8%	3	.1%	-	-	140	3.0%	-	-	-
Depreciation and asset impairment	18 000	17 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	0	-	-	-	17	-	-	-	17	-	10	-	(100.0%)
Bulk purchases	13 000	14 100	-	-	-	-	4 666	33.1%	1 333	9.5%	5 999	42.5%	1 031	8.1%	29.3%
Other Materials	8 895	8 895	803	9.0%	3 302	37.1%	1 519	17.1%	3 044	34.2%	8 668	97.4%	1 611	33.2%	89.0%
Contracted services	36 057	44 850	1 698	4.7%	4 004	11.1%	15 273	34.1%	14 692	32.8%	35 667	79.5%	5 123	34.1%	186.8%
Transfers and subsidies	3 100	4 500	-	-	-	-	(770)	(17.1%)	-	-	(770)	(17.1%)	167	5.4%	(100.0%)
Other expenditure	39 910	36 900	5 494	13.8%	24 989	62.6%	8 438	22.9%	6 667	18.1%	45 588	123.5%	10 130	59.2%	(34.2%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**268**	**(13 204)**	**42 739**		**10 738**		**(172)**		**(25 926)**		**27 380**		**(14 195)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	29 956	35 956	-	-	-	-	-	-	3 607	10.0%	3 607	10.0%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 224**	**22 752**	**42 739**		**10 738**		**(172)**		**(22 319)**		**30 987**		**(14 195)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**30 224**	**22 752**	**42 739**		**10 738**		**(172)**		**(22 319)**		**30 987**		**(14 195)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 224**	**22 752**	**42 739**		**10 738**		**(172)**		**(22 319)**		**30 987**		**(14 195)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 224**	**22 752**	**42 739**		**10 738**		**(172)**		**(22 319)**		**30 987**		**(14 195)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22 Budget: Main appropriation	2021/22 Budget: Adjusted Budget	2021/22 First Quarter: Actual Expenditure	2021/22 First Quarter: 1st Q as % of Main appropriation	2021/22 Second Quarter: Actual Expenditure	2021/22 Second Quarter: 2nd Q as % of Main appropriation	2021/22 Third Quarter: Actual Expenditure	2021/22 Third Quarter: 3rd Q as % of adjusted budget	2021/22 Fourth Quarter: Actual Expenditure	2021/22 Fourth Quarter: 4th Q as % of adjusted budget	2021/22 Year to Date: Actual Expenditure	2021/22 Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**42 136**	**48 136**	**(3 661)**	**(8.7%)**	**736**	**1.7%**	**14 355**	**29.8%**	**5 914**	**12.3%**	**17 344**	**36.0%**	**4 277**	**(869.0%)**	**38.3%**
National Government	29 956	35 956	2 069	6.9%	-	-	10 266	28.6%	1 793	5.0%	14 128	39.3%	1 997	(591.0%)	(10.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 956**	**35 956**	**2 069**	**6.9%**	**-**	**-**	**10 266**	**28.6%**	**1 793**	**5.0%**	**14 128**	**39.3%**	**1 997**	**(591.0%)**	**(10.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 180	12 180	(5 731)	(47.0%)	736	6.0%	4 089	33.6%	4 121	33.8%	3 215	26.4%	2 280	(1 388.8%)	80.7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**42 136**	**48 136**	**(3 661)**	**(8.7%)**	**736**	**1.7%**	**14 355**	**29.8%**	**5 914**	**12.3%**	**17 344**	**36.0%**	**4 894**	**(886.7%)**	**20.8%**
Municipal governance and administration	**6 130**	**6 130**	**(5 731)**	**(93.5%)**	**736**	**12.0%**	**2 463**	**40.2%**	**2 663**	**43.4%**	**132**	**2.1%**	**1 838**	**(1 665.4%)**	**44.9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 130	6 130	(5 731)	(93.5%)	736	12.0%	2 463	40.2%	2 663	43.4%	132	2.1%	1 838	(1 665.4%)	44.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**13 400**	**15 600**	**1 661**	**12.4%**	**-**	**-**	**4 153**	**26.6%**	**1 553**	**10.0%**	**7 367**	**47.2%**	**1 726**	**(510.5%)**	**(10.1%)**
Community and Social Services	10 400	10 400	1 661	16.0%	-	-	3 302	31.8%	1 553	14.9%	6 515	62.6%	1 415	(697.3%)	9.7%
Sport And Recreation	3 000	5 200	-	-	-	-	851	16.4%	-	-	851	16.4%	312	(312.9%)	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 506**	**22 306**	**409**	**2.2%**	**-**	**-**	**7 738**	**34.7%**	**1 698**	**7.6%**	**9 845**	**44.1%**	**1 330**	**(1 498.1%)**	**27.7%**
Planning and Development	13 806	13 806	-	-	-	-	5 282	38.3%	1 114	8.1%	6 396	46.3%	-	-	(100.0%)
Road Transport	4 700	8 500	409	8.7%	-	-	2 456	28.9%	584	6.9%	3 449	40.6%	1 330	(1 298.0%)	(56.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 100**	**4 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1)**	**(92.2%)**	**(100.0%)**
Energy sources	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	(24.4%)	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	100	-	-	-	-	-	-	-	-	-	-	(1)	(3 059.4%)	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget: Main appropriation	2021/22 Budget: Adjusted Budget	2021/22 First Quarter: Actual Expenditure	2021/22 First Quarter: 1st Q as % of Main appropriation	2021/22 Second Quarter: Actual Expenditure	2021/22 Second Quarter: 2nd Q as % of Main appropriation	2021/22 Third Quarter: Actual Expenditure	2021/22 Third Quarter: 3rd Q as % of adjusted budget	2021/22 Fourth Quarter: Actual Expenditure	2021/22 Fourth Quarter: 4th Q as % of adjusted budget	2021/22 Year to Date: Actual Expenditure	2021/22 Year to Date: Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**218 162**	**229 253**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	47 300	52 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**18 060**	**15 060**	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	8 976	8 976	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	113 870	113 881	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	29 956	35 956	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	3 080	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(175 584)**	**(183 867)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(172 484)	(180 767)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 100)	(3 100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 578**	**45 386**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(42 136)**	**(48 136)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(42 136)	(48 136)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(42 136)**	**(48 136)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**442**	**(2 750)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	21 058	21 114	54 185	257.3%	153 369	728.3%	234 409	1 110.2%	234 412	1 110.2%	54 185	256.6%	31 398	-	646.6%
Cash/cash equivalents at the year end:	**21 500**	**18 364**	**109 351**	**508.6%**	**223 259**	**1 038.4%**	**234 409**	**1 276.5%**	**234 412**	**1 276.5%**	**234 412**	**1 276.5%**	**31 476**	**(267.0%)**	**644.7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	2 769	86.5%	(259)	(8.1%)	(730)	(22.8%)	1 420	44.4%	3 201	6.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 708	30.4%	(1)	-	3 873	13.5%	16 022	56.0%	28 602	53.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	2.7%	(0)	-	103	1.2%	8 150	96.1%	8 478	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	179	7.8%	-	-	77	3.4%	2 027	88.8%	2 283	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	283	2.6%	-	-	274	2.6%	10 148	94.8%	10 704	20.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(12.4%)	-	-	-	-	11	112.4%	9	-	-	-	-	-
Total By Income Source	**12 163**	**22.8%**	**(260)**	**(.5%)**	**3 597**	**6.8%**	**37 778**	**70.9%**	**53 278**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 754	79.2%	-	-	2 725	22.1%	(160)	(1.3%)	12 319	23.1%	-	-	-	-
Commercial	981	15.1%	(0)	-	236	3.6%	5 265	81.2%	6 482	12.2%	-	-	-	-
Households	436	2.8%	(2)	-	304	2.0%	14 617	95.2%	15 355	28.8%	-	-	-	-
Other	993	5.2%	(258)	(1.3%)	332	1.7%	18 056	94.4%	19 123	35.9%	-	-	-	-
Total By Customer Group	**12 163**	**22.8%**	**(260)**	**(.5%)**	**3 597**	**6.8%**	**37 778**	**70.9%**	**53 278**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 282	(193.1%)	1 044	(157.2%)	(459)	69.1%	(2 531)	381.2%	(664)	2.4%
Auditor-General	-	-	-	-	(72)	100.0%	-	-	(72)	.3%
Other	(4 035)	15.1%	2 861	(10.7%)	(4 481)	16.8%	(21 026)	78.8%	(26 680)	97.3%
Total	**(2 753)**	**10.0%**	**3 905**	**(14.2%)**	**(5 011)**	**18.3%**	**(23 557)**	**85.9%**	**(27 416)**	**100.0%**

Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Financial Manager	Mr Sthembiso Ntombela	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**786 871**	**783 746**	**284 492**	**36.2%**	**239 122**	**30.4%**	**188 994**	**24.1%**	**61 679**	**7.9%**	**774 287**	**98.8%**	**49 102**	**96.0%**	**25.6%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	87 201	61 420	14 985	17.2%	13 361	15.3%	16 745	27.3%	15 054	24.5%	60 144	97.9%	12 513	91.9%	20.3%
Service charges - sanitation revenue	8 677	8 677	2 199	25.3%	2 149	24.8%	2 061	23.8%	2 148	24.8%	8 557	98.6%	1 981	96.4%	8.4%
Service charges - refuse revenue	30 628	33 628	7 448	24.3%	8 906	29.1%	8 861	26.4%	8 096	24.1%	33 311	99.1%	7 476	103.5%	8.3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	122	426	291	238.8%	79	64.5%	57	13.4%	37	8.6%	464	108.8%	35	6.0%	3.2%
Interest earned - external investments	19 679	19 679	4 697	23.9%	4 041	20.5%	5 101	25.9%	5 473	27.8%	19 312	98.1%	3 303	86.9%	65.7%
Interest earned - outstanding debtors	297	1 497	687	231.6%	748	252.2%	373	24.9%	(188)	(12.6%)	1 620	108.2%	425	171.7%	(144.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26	26	6	22.6%	5	18.0%	8	29.4%	7	27.2%	25	97.2%	4	237.0%	74.3%
Licences and permits	80	95	35	43.5%	25	30.9%	6	6.6%	73	76.8%	139	145.8%	(11)	38.6%	(774.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	634 456	648 377	252 054	39.7%	207 472	32.7%	155 342	24.0%	30 390	4.7%	645 257	99.5%	19 069	97.1%	59.4%
Other revenue	5 707	9 921	2 090	36.6%	2 338	41.0%	426	4.3%	602	6.1%	5 456	55.0%	4 295	122.9%	(86.0%)
Gains	-	-	-	-	-	-	14	-	(12)	-	2	-	12	-	(201.6%)
Operating Expenditure	**905 749**	**995 298**	**216 260**	**23.9%**	**261 663**	**28.9%**	**244 072**	**24.5%**	**232 097**	**23.3%**	**954 092**	**95.9%**	**313 117**	**110.8%**	**(25.9%)**
Employee related costs	275 161	261 667	55 680	20.2%	78 692	28.6%	57 392	21.9%	67 592	25.8%	259 355	99.1%	63 126	97.5%	7.1%
Remuneration of councillors	15 216	14 297	3 167	20.8%	2 531	16.6%	2 708	18.9%	3 391	23.7%	11 796	82.5%	3 082	85.2%	10.0%
Debt impairment	8 286	9 486	83	1.0%	14	.2%	-	-	9 050	95.4%	9 147	96.4%	7 687	100.0%	17.7%
Depreciation and asset impairment	129 712	129 712	30 558	23.6%	31 155	24.0%	31 189	24.0%	36 809	28.4%	129 712	100.0%	30 118	99.4%	22.2%
Finance charges	2 765	9 762	-	-	1 515	54.8%	-	-	8 247	84.5%	9 762	100.0%	1 740	100.0%	373.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	210 278	158 564	53 558	25.5%	53 223	25.3%	52 921	33.4%	(474)	(.3%)	159 229	100.4%	75 990	136.2%	(100.6%)
Contracted services	166 017	312 742	42 985	25.9%	84 915	51.1%	68 831	22.0%	90 303	28.9%	287 034	91.8%	108 645	122.5%	(16.9%)
Transfers and subsidies	-	758	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	98 315	98 311	30 229	30.7%	9 618	9.8%	31 031	31.6%	17 179	17.5%	88 057	89.6%	22 730	89.0%	(24.4%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(118 878)**	**(211 552)**	**68 232**		**(22 541)**		**(55 078)**		**(170 419)**		**(179 805)**		**(264 015)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	225 791	221 870	32 835	14.5%	49 914	22.1%	40 823	18.4%	98 834	44.5%	222 406	100.2%	81 198	101.5%	21.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 914**	**10 318**	**101 067**		**27 374**		**(14 255)**		**(71 585)**		**42 601**		**(182 817)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**106 914**	**10 318**	**101 067**		**27 374**		**(14 255)**		**(71 585)**		**42 601**		**(182 817)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 914**	**10 318**	**101 067**		**27 374**		**(14 255)**		**(71 585)**		**42 601**		**(182 817)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 914**	**10 318**	**101 067**		**27 374**		**(14 255)**		**(71 585)**		**42 601**		**(182 817)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**244 467**	**243 671**	**31 434**	**12.9%**	**46 444**	**19.0%**	**37 787**	**15.5%**	**93 854**	**38.5%**	**209 519**	**86.0%**	**72 006**	**80.9%**	**30.3%**
National Government	225 791	221 870	28 552	12.6%	43 441	19.2%	35 461	16.0%	86 063	38.8%	193 517	87.2%	81 542	86.4%	5.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**225 791**	**221 870**	**28 552**	**12.6%**	**43 441**	**19.2%**	**35 461**	**16.0%**	**86 063**	**38.8%**	**193 517**	**87.2%**	**81 542**	**86.4%**	**5.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 675	21 801	2 882	15.4%	3 003	16.1%	2 326	10.7%	7 791	35.7%	16 002	73.4%	(9 536)	40.5%	(181.7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**244 467**	**243 671**	**31 434**	**12.9%**	**46 444**	**19.0%**	**37 787**	**15.5%**	**93 854**	**38.5%**	**209 519**	**86.0%**	**72 006**	**80.9%**	**30.3%**
Municipal governance and administration	**6 829**	**7 919**	**705**	**10.3%**	**411**	**6.0%**	**1 030**	**13.0%**	**1 857**	**23.5%**	**4 003**	**50.5%**	**823**	**54.6%**	**125.6%**
Executive and Council	1 137	952	1	.1%	199	17.5%	752	79.0%	-	-	952	100.0%	1	100.0%	(100.0%)
Finance and administration	5 650	6 957	704	12.5%	212	3.8%	278	4.0%	1 847	26.5%	3 041	43.7%	823	27.1%	124.5%
Internal audit	42	10	-	-	-	-	-	-	10	100.0%	10	100.0%	-	-	(100.0%)
Community and Public Safety	**-**	**34**	**-**	**-**	**34**	**-**	**-**	**-**	**-**	**-**	**34**	**100.0%**	**13**	**53.9%**	**(100.0%)**
Community and Social Services	-	34	-	-	34	-	-	-	-	-	34	100.0%	13	53.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9**	**92.6%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	9	92.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**237 638**	**235 717**	**30 728**	**12.9%**	**45 999**	**19.4%**	**36 757**	**15.6%**	**91 997**	**39.0%**	**205 481**	**87.2%**	**71 160**	**81.5%**	**29.3%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	187 918	190 149	27 479	14.6%	32 737	17.4%	33 381	17.6%	74 089	39.0%	167 685	88.2%	62 316	85.7%	18.9%
Waste Water Management	38 974	18 500	1 073	2.8%	2 175	5.6%	3 970	21.5%	9 355	50.6%	16 573	89.6%	5 939	88.8%	57.5%
Waste Management	10 746	27 068	2 176	20.3%	11 087	103.2%	(594)	(2.2%)	8 554	31.6%	21 223	78.4%	2 905	17.8%	194.5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**3 463 708**	**2 883 477**	**852 881**	**24.6%**	**1 078 089**	**31.1%**	**1 027 307**	**35.6%**	**984 903**	**34.2%**	**3 943 180**	**136.8%**	**567 615**	**85.3%**	**73.5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	139 125	161 036	33 339	24.0%	35 348	25.4%	31 618	19.6%	38 032	23.6%	138 337	85.9%	41 126	116.9%	(7.5%)
Other revenue	3 041 477	2 429 076	682 844	22.5%	1 014 896	33.4%	870 009	35.8%	941 202	38.7%	3 508 951	144.5%	526 591	83.3%	78.7%
Transfers and Subsidies - Operational	5 819	6 078	2 355	40.5%	2 302	39.6%	1 419	23.3%	196	3.2%	6 271	103.2%	(103)	100.4%	(290.3%)
Transfers and Subsidies - Capital	263 579	273 579	131 419	49.9%	23 000	8.7%	119 160	43.6%	-	-	273 579	100.0%	-	100.0%	-
Interest	13 708	13 708	2 924	21.3%	2 543	18.6%	5 101	37.2%	5 473	39.9%	16 041	117.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 092 604)**	**(1 236 674)**	**(363 932)**	**33.3%**	**(270 248)**	**24.7%**	**(324 356)**	**26.2%**	**(316 945)**	**25.6%**	**(1 275 481)**	**103.1%**	**(182 512)**	**124.0%**	**73.7%**
Suppliers and employees	(1 089 839)	(1 236 674)	(363 932)	33.4%	(270 248)	24.8%	(324 356)	26.2%	(316 945)	25.6%	(1 275 481)	103.1%	(182 512)	124.5%	73.7%
Finance charges	(2 765)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 371 104**	**1 646 803**	**488 949**	**20.6%**	**807 841**	**34.1%**	**702 951**	**42.7%**	**667 957**	**40.6%**	**2 667 699**	**162.0%**	**385 102**	**71.7%**	**73.4%**
Cash Flow from Investing Activities															
Receipts	**9**	**21**	**6**	**60.7%**	**(14)**	**(148.2%)**	**8**	**35.6%**	**(3)**	**(11.8%)**	**(3)**	**(14.5%)**	**1**	**-**	**(415.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	9	21	6	60.7%	(14)	(148.2%)	8	35.6%	(3)	(11.8%)	(3)	(14.5%)	1	-	(415.1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(244 467)**	**(243 671)**	**(31 434)**	**12.9%**	**(46 444)**	**19.0%**	**(37 787)**	**15.5%**	**(93 854)**	**38.5%**	**(209 519)**	**86.0%**	**(72 006)**	**80.9%**	**30.3%**
Capital assets	(244 467)	(243 671)	(31 434)	12.9%	(46 444)	19.0%	(37 787)	15.5%	(93 854)	38.5%	(209 519)	86.0%	(72 006)	80.9%	30.3%
Net Cash from/(used) Investing Activities	**(244 457)**	**(243 649)**	**(31 428)**	**12.9%**	**(46 458)**	**19.0%**	**(37 779)**	**15.5%**	**(93 857)**	**38.5%**	**(209 522)**	**86.0%**	**(72 005)**	**80.9%**	**30.3%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**9 564**	**9 564**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	9 564	9 564	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**9 564**	**9 564**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 136 210**	**1 412 717**	**457 521**	**21.4%**	**761 383**	**35.6%**	**665 172**	**47.1%**	**574 101**	**40.6%**	**2 458 177**	**174.0%**	**313 097**	**70.8%**	**83.4%**
Cash/cash equivalents at the year begin:	395 771	290 333	(210 437)	(53.2%)	748 505	189.1%	1 509 888	520.1%	2 175 060	749.2%	(210 437)	(72.5%)	2 155 158	100.1%	.9%
Cash/cash equivalents at the year end:	**2 531 981**	**1 703 050**	**748 505**	**29.6%**	**1 509 888**	**59.6%**	**2 175 060**	**127.7%**	**2 749 161**	**161.4%**	**2 749 161**	**161.4%**	**2 468 256**	**75.5%**	**11.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 416	12.2%	2 051	3.9%	1 520	2.9%	42 688	81.0%	52 674	58.7%	4 730	9.0%	32 454	61.6%
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	662	4.9%	482	3.5%	325	2.4%	12 145	89.2%	13 614	15.2%	-	-	8 529	62.6%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	294	2.3%	276	2.1%	263	2.0%	12 208	93.6%	13 040	14.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 263	21.7%	725	7.0%	150	1.4%	7 290	69.9%	10 428	11.6%	604	5.8%	-	-
Total By Income Source	**9 634**	**10.7%**	**3 533**	**3.9%**	**2 258**	**2.5%**	**74 331**	**82.8%**	**89 757**	**100.0%**	**5 334**	**5.9%**	**40 983**	**45.7%**
Debtors Age Analysis By Customer Group														
Organs of State	3 255	26.0%	1 623	13.0%	745	5.9%	6 903	55.1%	12 526	14.0%	-	-	-	-
Commercial	3 228	23.2%	1 174	8.4%	431	3.1%	9 080	65.3%	13 913	15.5%	-	-	1 685	12.1%
Households	3 151	5.0%	737	1.2%	1 082	1.7%	58 348	92.2%	63 318	70.5%	5 334	8.4%	39 298	62.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**9 634**	**10.7%**	**3 533**	**3.9%**	**2 258**	**2.5%**	**74 331**	**82.8%**	**89 757**	**100.0%**	**5 334**	**5.9%**	**40 983**	**45.7%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	35 836	6.4%	29 279	5.3%	52 331	9.4%	440 060	78.9%	557 505	92.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 069	49.5%	5 858	12.6%	7 496	16.1%	10 153	21.8%	46 576	7.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**58 904**	**9.8%**	**35 137**	**5.8%**	**59 827**	**9.9%**	**450 213**	**74.5%**	**604 081**	**100.0%**

Contact Details

Municipal Manager	Mr Philemon Philani Sibiya	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**309 163**	**327 992**	**120 890**	**39.1%**	**80 982**	**26.2%**	**77 979**	**23.8%**	**27 333**	**8.3%**	**307 184**	**93.7%**	**29 155**	**98.2%**	**(6.2%)**
Property rates	46 642	46 642	25 063	53.7%	4 688	10.1%	6 976	15.0%	4 579	9.8%	41 306	88.6%	5 318	95.8%	(13.9%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	39 216	39 216	8 985	22.9%	7 837	20.0%	13 311	33.9%	14 608	37.2%	44 741	114.1%	8 475	100.0%	72.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 546	9 546	2 544	26.7%	2 782	29.1%	2 716	28.4%	2 780	29.1%	10 822	113.4%	2 220	91.3%	25.2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	130	170	38	29.1%	35	26.9%	45	26.4%	27	16.1%	145	85.3%	38	56.4%	(28.6%)
Interest earned - external investments	4 950	5 500	1 204	24.3%	647	13.1%	2 024	36.8%	3 860	70.2%	7 735	140.6%	2 430	162.2%	58.8%
Interest earned - outstanding debtors	6 740	3 740	765	11.3%	601	8.9%	854	22.8%	874	23.4%	3 094	82.7%	741	61.8%	18.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	265	265	13	5.1%	24	9.2%	37	13.8%	29	10.9%	103	38.9%	11	11.0%	155.0%
Licences and permits	695	660	244	35.1%	94	13.5%	258	39.0%	193	29.3%	789	119.5%	256	54.6%	(24.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	200 340	220 298	81 233	40.5%	63 560	31.7%	51 431	23.3%	1 027	.5%	197 251	89.5%	9 259	98.8%	(88.9%)
Other revenue	640	1 956	801	125.1%	714	111.4%	328	16.8%	(644)	(32.9%)	1 199	61.3%	406	194.4%	(258.5%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**323 462**	**339 729**	**66 491**	**20.6%**	**88 455**	**27.3%**	**70 243**	**20.7%**	**72 630**	**21.4%**	**297 819**	**87.7%**	**142 879**	**101.9%**	**(49.2%)**
Employee related costs	107 819	109 069	26 652	24.7%	28 309	26.3%	27 086	24.8%	27 780	25.5%	109 827	100.7%	26 664	93.2%	4.2%
Remuneration of councillors	14 643	14 193	3 400	23.2%	3 272	22.3%	3 277	23.1%	3 866	27.2%	13 816	97.3%	3 396	96.7%	13.9%
Debt impairment	30 635	34 635	-	-	18 972	61.9%	-	-	-	-	18 972	54.8%	75 362	232.2%	(100.0%)
Depreciation and asset impairment	32 726	32 726	7 671	23.4%	7 737	23.6%	7 556	23.1%	5 209	15.9%	28 174	86.1%	2 351	78.8%	121.6%
Finance charges	400	3 003	1	.2%	56	14.0%	-	-	-	-	57	1.9%	3	.5%	(100.0%)
Bulk purchases	35 143	36 643	8 730	24.8%	7 966	22.7%	8 745	23.9%	9 708	26.5%	35 148	95.9%	7 073	94.8%	37.3%
Other Materials	2 288	2 121	39	1.7%	547	23.9%	195	9.2%	325	15.3%	1 106	52.2%	1 054	118.0%	(69.2%)
Contracted services	56 718	56 975	10 693	18.9%	11 749	20.7%	12 757	22.4%	13 543	23.8%	48 743	85.6%	18 194	78.3%	(25.6%)
Transfers and subsidies	1 883	-	397	21.1%	132	7.0%	-	-	-	-	530	-	242	96.0%	(100.0%)
Other expenditure	41 206	48 864	8 905	21.6%	9 713	23.6%	10 604	21.7%	12 167	24.9%	41 388	84.7%	8 653	79.0%	40.6%
Losses	-	1 500	3	-	1	-	23	1.5%	32	2.1%	58	3.9%	(114)	-	(127.6%)
Surplus/(Deficit)	**(14 299)**	**(11 737)**	**54 399**		**(7 473)**		**7 736**		**(45 297)**		**9 365**		**(113 724)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	35 370	37 145	1 856	5.2%	17 620	49.8%	3 497	9.4%	8 840	23.8%	31 812	85.6%	9 281	71.3%	(4.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	1 170	1 270	-	-	-	-	199	15.6%	995	78.3%	1 194	94.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**22 241**	**26 679**	**56 255**		**10 148**		**11 431**		**(35 462)**		**42 371**		**(104 443)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**22 241**	**26 679**	**56 255**		**10 148**		**11 431**		**(35 462)**		**42 371**		**(104 443)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 241**	**26 679**	**56 255**		**10 148**		**11 431**		**(35 462)**		**42 371**		**(104 443)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 241**	**26 679**	**56 255**		**10 148**		**11 431**		**(35 462)**		**42 371**		**(104 443)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**73 920**	**84 280**	**13 922**	**18.8%**	**15 733**	**21.3%**	**16 529**	**19.6%**	**13 577**	**16.1%**	**59 760**	**70.9%**	**19 300**	**(224.5%)**	**(29.7%)**
National Government	35 370	42 088	6 067	17.2%	11 669	33.0%	6 159	14.6%	7 576	18.0%	31 471	74.8%	14 083	(269.0%)	(46.2%)
Provincial Government	1 170	1 328	41	3.5%	93	7.9%	-	-	534	40.2%	668	50.3%	247	22.6%	116.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 540**	**43 415**	**6 108**	**16.7%**	**11 762**	**32.2%**	**6 159**	**14.2%**	**8 110**	**18.7%**	**32 139**	**74.0%**	**14 330**	**(246.2%)**	**(43.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 380	40 865	7 813	20.9%	3 971	10.6%	10 370	25.4%	5 466	13.4%	27 621	67.6%	4 969	(194.4%)	10.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**73 920**	**84 280**	**13 922**	**18.8%**	**15 733**	**21.3%**	**16 529**	**19.6%**	**13 577**	**16.1%**	**59 760**	**70.9%**	**19 447**	**(224.3%)**	**(30.2%)**
Municipal governance and administration	**5 170**	**6 669**	**68**	**1.3%**	**857**	**16.6%**	**216**	**3.2%**	**2 570**	**38.5%**	**3 712**	**55.7%**	**455**	**(1 632.9%)**	**464.3%**
Executive and Council	20	50	-	-	-	-	42	83.5%	-	-	42	83.5%	-	(234.6%)	-
Finance and administration	5 150	6 619	68	1.3%	857	16.6%	175	2.6%	2 570	38.8%	3 670	55.4%	455	(1 938.4%)	464.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 863**	**15 003**	**1 017**	**6.4%**	**1 632**	**10.3%**	**1 388**	**9.3%**	**4 675**	**31.2%**	**8 713**	**58.1%**	**5 401**	**(406.1%)**	**(13.4%)**
Community and Social Services	10 108	7 097	333	3.3%	1 379	13.6%	(758)	(10.7%)	2 417	34.1%	3 372	47.5%	2 417	(931.9%)	-
Sport And Recreation	5 754	7 907	684	11.9%	252	4.4%	2 146	27.1%	2 258	28.6%	5 340	67.5%	2 233	28.5%	1.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	751	88.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**40 688**	**47 770**	**12 673**	**31.1%**	**12 886**	**31.7%**	**8 646**	**18.1%**	**5 737**	**12.0%**	**39 942**	**83.6%**	**13 548**	**(85.0%)**	**(57.7%)**
Planning and Development	9 985	8 308	3 535	35.4%	1 065	10.7%	(695)	(8.4%)	359	4.3%	4 264	51.3%	419	9.2%	(14.3%)
Road Transport	30 703	39 463	9 138	29.8%	11 822	38.5%	9 341	23.7%	5 378	13.6%	35 679	90.4%	13 129	(119.0%)	(59.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 200**	**14 837**	**164**	**1.3%**	**357**	**2.9%**	**6 278**	**42.3%**	**594**	**4.0%**	**7 393**	**49.8%**	**43**	**(505.4%)**	**1 296.7%**
Energy sources	8 200	10 437	164	2.0%	357	4.4%	6 278	60.2%	594	5.7%	7 393	70.8%	43	(894.6%)	1 296.7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 000	4 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**311 844**	**372 455**	**2 333**	**.7%**	**127 762**	**41.0%**	**81 274**	**21.8%**	**398**	**.1%**	**211 767**	**56.9%**	**51 953**	**53.2%**	**(99.2%)**
Property rates	26 586	20 989	-	-	-	-	-	-	-	-	-	-	13 916	220.3%	(100.0%)
Service charges	**42 028**	**41 074**	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3**	**-**	**-**	**-**	**-**
Other revenue	1 478	17 147	-	-	-	-	-	-	-	-	-	-	-	(11.5%)	-
Transfers and Subsidies - Operational	204 520	225 170	-	-	124 715	61.0%	51 041	22.7%	-	-	175 757	78.1%	39 114	23.4%	(100.0%)
Transfers and Subsidies - Capital	37 232	62 426	2 262	6.1%	2 940	7.9%	29 873	47.9%	-	-	35 075	56.2%	(1 159)	(3.8%)	(100.0%)
Interest	-	5 650	68	-	107	-	360	6.4%	398	7.0%	933	16.5%	82	6.0%	385.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(268 573)**	**(279 240)**	**(602)**	**.2%**	**(3 420)**	**1.3%**	**(99)**	**-**	**(150)**	**.1%**	**(4 272)**	**1.5%**	**(1 777)**	**1.0%**	**(91.6%)**
Suppliers and employees	(266 290)	(276 237)	(602)	.2%	(3 420)	1.3%	(99)	-	(150)	.1%	(4 272)	1.5%	(1 777)	1.0%	(91.6%)
Finance charges	(400)	(3 003)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 883)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**43 271**	**93 216**	**1 730**	**4.0%**	**124 342**	**287.4%**	**81 175**	**87.1%**	**248**	**.3%**	**207 495**	**222.6%**	**50 176**	**150.5%**	**(99.5%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(73 920)**	**(103 291)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(73 920)	(103 291)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(73 920)**	**(103 291)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**(323)**	**(323)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(323)	(323)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(323)**	**(323)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(30 972)**	**(10 398)**	**1 730**	**(5.6%)**	**124 342**	**(401.5%)**	**81 175**	**(780.7%)**	**248**	**(2.4%)**	**207 495**	**(1 995.5%)**	**50 176**	**463.9%**	**(99.5%)**
Cash/cash equivalents at the year begin:	82 219	906	-	-	1 730	2.1%	176 072	19 437.1%	257 247	28 398.3%	-	-	235 939	243.6%	9.0%
Cash/cash equivalents at the year end:	**51 247**	**(9 492)**	**41 730**	**81.4%**	**176 072**	**343.6%**	**257 247**	**(2 710.0%)**	**257 495**	**(2 712.6%)**	**257 495**	**(2 712.6%)**	**286 115**	**372.5%**	**(10.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	4 484	45.8%	1	-	208	2.1%	5 091	52.0%	9 783	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 071	1.3%	(568)	(.7%)	1 181	1.4%	81 235	98.0%	82 919	45.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 841	3.5%	(19)	-	809	1.5%	50 064	95.0%	52 695	29.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	8.0%	-	-	11	3.8%	250	88.2%	284	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	577	2.0%	-	-	289	1.0%	27 681	97.0%	28 547	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106	1.5%	-	-	-	-	7 174	98.5%	7 280	4.0%	-	-	-	-
Total By Income Source	**8 102**	**4.5%**	**(586)**	**(.3%)**	**2 498**	**1.4%**	**171 495**	**94.5%**	**181 509**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	22	.1%	(568)	(2.7%)	173	.8%	21 341	101.8%	20 967	11.6%	-	-	-	-
Commercial	4 406	15.8%	(2)	-	624	2.2%	22 905	82.0%	27 933	15.4%	-	-	-	-
Households	3 328	2.5%	(17)	-	1 549	1.2%	126 125	96.3%	130 986	72.2%	-	-	-	-
Other	346	21.3%	-	-	153	9.4%	1 124	69.3%	1 622	.9%	-	-	-	-
Total By Customer Group	**8 102**	**4.5%**	**(586)**	**(.3%)**	**2 498**	**1.4%**	**171 495**	**94.5%**	**181 509**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 034	100.0%	-	-	-	-	-	-	1 034	24.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 118	99.9%	-	-	-	-	2	.1%	3 120	75.1%
Total	**4 152**	**100.0%**	**-**	**-**	**-**	**-**	**2**	**-**	**4 154**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**2 059 853**	**2 006 387**	**425 299**	**20.6%**	**499 974**	**24.3%**	**502 194**	**25.0%**	**445 837**	**22.2%**	**1 873 303**	**93.4%**	**429 144**	**93.6%**	**3.9%**
Property rates	577 128	592 728	112 612	19.5%	146 024	25.3%	145 423	24.5%	150 697	25.4%	554 757	93.6%	140 318	101.3%	7.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 076 385	1 002 197	185 372	17.2%	242 600	22.5%	257 671	25.7%	243 189	24.3%	928 832	92.7%	221 749	90.6%	9.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	67 978	77 978	17 914	26.4%	18 201	26.8%	20 558	26.4%	21 001	26.9%	77 674	99.6%	20 235	105.2%	3.8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 426	2 826	537	15.7%	561	16.4%	578	20.5%	375	13.3%	2 051	72.6%	381	47.0%	(1.6%)
Interest earned - external investments	27 024	26 391	4 552	16.8%	6 428	23.8%	5 646	21.4%	9 034	34.2%	25 659	97.2%	8 220	70.3%	9.9%
Interest earned - outstanding debtors	9 000	9 000	1 277	14.2%	1 625	18.1%	1 621	18.0%	1 520	16.9%	6 043	67.1%	1 417	47.6%	7.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18 246	14 267	2 373	13.0%	1 956	10.7%	2 220	15.6%	4 169	29.2%	10 717	75.1%	1 770	17.6%	135.5%
Licences and permits	703	703	594	84.5%	114	16.2%	143	20.4%	61	8.6%	912	129.7%	106	78.8%	(43.1%)
Agency services	13 085	13 085	2 777	21.2%	2 457	18.8%	2 063	15.8%	2 881	22.0%	10 179	77.8%	1 948	71.3%	47.9%
Transfers and subsidies	228 202	228 219	85 752	37.6%	71 639	31.4%	56 400	24.7%	1 531	.7%	215 323	94.3%	1 599	93.5%	(4.3%)
Other revenue	35 758	36 074	11 538	32.3%	8 368	23.4%	9 721	26.9%	11 380	31.5%	41 008	113.7%	31 400	175.8%	(63.8%)
Gains	2 919	2 919	-	-	-	-	149	5.1%	-	-	149	5.1%	-	-	-
Operating Expenditure	**2 076 260**	**2 022 794**	**407 144**	**19.6%**	**476 002**	**22.9%**	**443 142**	**21.9%**	**459 201**	**22.7%**	**1 785 489**	**88.3%**	**397 653**	**80.0%**	**15.5%**
Employee related costs	511 232	482 157	107 133	21.0%	121 155	23.7%	112 434	23.3%	110 537	22.9%	451 259	93.6%	106 855	89.7%	3.4%
Remuneration of councillors	25 399	23 392	5 647	22.2%	5 542	21.8%	5 079	21.7%	5 150	22.0%	21 418	91.6%	5 706	91.2%	(9.7%)
Debt impairment	163 109	12 660	3 052	1.9%	804	.5%	270	2.1%	2 049	16.2%	6 175	48.8%	2 437	2.7%	(15.9%)
Depreciation and asset impairment	98 446	98 446	20 350	20.7%	20 951	21.3%	21 165	21.5%	21 686	22.0%	84 151	85.5%	17 444	81.3%	24.3%
Finance charges	24 894	19 353	357	1.4%	9 315	37.4%	323	1.7%	8 942	46.2%	18 937	97.8%	9 382	95.3%	(4.7%)
Bulk purchases	887 793	937 538	213 713	24.1%	212 667	24.0%	217 369	23.2%	203 108	21.7%	846 856	90.3%	172 006	88.8%	18.1%
Other Materials	21 860	24 344	4 616	21.1%	5 578	25.5%	3 804	15.6%	5 114	21.0%	19 112	78.5%	3 965	73.0%	29.0%
Contracted services	224 624	282 760	37 566	16.7%	69 672	31.0%	58 602	20.7%	73 863	26.1%	239 702	84.8%	55 879	84.1%	32.2%
Transfers and subsidies	7 030	7 179	867	12.3%	2 586	36.8%	1 821	25.4%	1 445	20.1%	6 719	93.6%	495	59.4%	191.7%
Other expenditure	111 872	106 465	13 844	12.4%	27 732	24.8%	20 166	18.9%	27 313	25.7%	89 055	83.6%	23 484	72.8%	16.3%
Losses	-	28 500	-	-	-	-	2 110	7.4%	(6)	-	2 104	7.4%	-	-	(100.0%)
Surplus/(Deficit)	**(16 407)**	**(16 407)**	**18 155**		**23 972**		**59 052**		**(13 364)**		**87 814**		**31 491**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	88 744	95 624	20 105	22.7%	26 556	29.9%	14 280	14.9%	12 081	12.6%	73 023	76.4%	18 996	67.2%	(36.4%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	18 180	16 858	1 238	6.8%	8 523	46.9%	2 780	16.5%	7 742	45.9%	20 282	120.3%	8 015	86.7%	(3.4%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	177	-	177	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**90 518**	**96 075**	**39 498**		**59 051**		**76 112**		**6 636**		**181 296**		**58 502**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**90 518**	**96 075**	**39 498**		**59 051**		**76 112**		**6 636**		**181 296**		**58 502**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 518**	**96 075**	**39 498**		**59 051**		**76 112**		**6 636**		**181 296**		**58 502**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90 518**	**96 075**	**39 498**		**59 051**		**76 112**		**6 636**		**181 296**		**58 502**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**321 401**	**316 100**	**49 775**	**15.5%**	**74 036**	**23.0%**	**27 316**	**8.6%**	**69 125**	**21.9%**	**220 252**	**69.7%**	**57 282**	**61.2%**	**20.7%**
National Government	72 405	78 492	15 334	21.2%	18 804	26.0%	5 519	7.0%	17 995	22.9%	57 651	73.4%	12 624	68.8%	42.5%
Provincial Government	8 656	8 536	2 149	24.8%	4 560	52.7%	938	11.0%	487	5.7%	8 134	95.3%	586	31.8%	(17.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	15 252	11 428	2 604	17.1%	1 230	8.1%	584	5.1%	85	.7%	4 503	39.4%	11 415	98.4%	(99.3%)
Transfers recognised - capital	**96 314**	**98 456**	**20 087**	**20.9%**	**24 593**	**25.5%**	**7 041**	**7.2%**	**18 567**	**18.9%**	**70 288**	**71.4%**	**24 625**	**70.7%**	**(24.6%)**
Borrowing	5 000	-	-	-	-	-	-	-	-	-	-	-	(1 984)	-	(100.0%)
Internally generated funds	220 088	217 643	29 689	13.5%	49 442	22.5%	20 275	9.3%	50 558	23.2%	149 964	68.9%	34 640	61.3%	46.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**321 401**	**316 100**	**49 775**	**15.5%**	**74 036**	**23.0%**	**27 534**	**8.7%**	**69 026**	**21.8%**	**220 372**	**69.7%**	**57 282**	**61.2%**	**20.5%**
Municipal governance and administration	**13 900**	**35 078**	**2 390**	**17.2%**	**5 242**	**37.7%**	**1 148**	**3.3%**	**3 098**	**8.8%**	**11 878**	**33.9%**	**1 099**	**19.5%**	**181.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 900	35 078	2 390	17.2%	5 242	37.7%	1 148	3.3%	3 098	8.8%	11 878	33.9%	1 099	19.5%	181.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**91 748**	**55 109**	**3 440**	**3.7%**	**8 143**	**8.9%**	**7 786**	**14.1%**	**12 279**	**22.3%**	**31 648**	**57.4%**	**8 579**	**60.3%**	**43.1%**
Community and Social Services	38 876	29 265	2 232	5.7%	5 247	13.5%	4 824	16.5%	7 463	25.5%	19 767	67.5%	3 708	53.5%	101.3%
Sport And Recreation	25 970	16 973	940	3.6%	1 713	6.6%	2 126	12.5%	3 699	21.8%	8 479	50.0%	4 278	64.7%	(13.5%)
Public Safety	20 785	7 255	-	-	717	3.5%	428	5.9%	837	11.5%	1 983	27.3%	-	51.8%	(100.0%)
Housing	6 116	1 616	267	4.4%	465	7.6%	407	25.2%	279	17.3%	1 419	87.8%	593	69.8%	(52.9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**87 636**	**100 709**	**33 420**	**38.1%**	**32 347**	**36.9%**	**8 655**	**8.6%**	**19 750**	**19.6%**	**94 173**	**93.5%**	**26 483**	**87.1%**	**(25.4%)**
Planning and Development	1 823	1 516	150	8.2%	22	1.2%	99	6.5%	55	3.6%	326	21.5%	-	22.2%	(100.0%)
Road Transport	85 812	99 193	33 271	38.8%	32 325	37.7%	8 556	8.6%	19 695	19.9%	93 846	94.6%	26 483	87.4%	(25.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**128 118**	**125 204**	**10 525**	**8.2%**	**28 303**	**22.1%**	**9 945**	**7.9%**	**33 899**	**27.1%**	**82 673**	**66.0%**	**21 121**	**49.4%**	**60.5%**
Energy sources	119 662	118 541	10 441	8.7%	23 988	20.0%	9 945	8.4%	32 096	27.1%	76 470	64.5%	19 500	48.0%	64.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	8 456	6 663	85	1.0%	4 316	51.0%	-	-	1 803	27.1%	6 203	93.1%	1 621	77.7%	11.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**2 059 122**	**2 070 822**	**537 391**	**26.1%**	**599 664**	**29.1%**	**541 618**	**26.2%**	**537 865**	**26.0%**	**2 216 537**	**107.0%**	**459 354**	**96.6%**	**17.1%**
Property rates	520 716	557 165	103 218	19.8%	145 550	28.0%	141 297	25.4%	173 903	31.2%	563 968	101.2%	148 787	110.2%	16.9%
Service charges	**1 051 964**	**1 025 047**	**285 712**	**27.2%**	**322 094**	**30.6%**	**294 412**	**28.7%**	**321 285**	**31.3%**	**1 223 503**	**119.4%**	**290 759**	**115.5%**	**10.5%**
Other revenue	157 875	158 592	17 874	11.3%	44 448	28.2%	37 659	23.7%	26 912	17.0%	126 894	80.0%	14 111	19.4%	90.7%
Transfers and Subsidies - Operational	224 635	224 661	87 476	38.9%	68 446	30.5%	50 059	22.3%	1 716	.8%	207 697	92.4%	-	92.0%	(100.0%)
Transfers and Subsidies - Capital	76 908	78 968	38 273	49.8%	12 080	15.7%	15 549	19.7%	2 000	2.5%	67 902	86.0%	-	73.4%	(100.0%)
Interest	27 024	26 391	4 839	17.9%	7 045	26.1%	2 641	10.0%	12 049	45.7%	26 573	100.7%	5 697	64.8%	111.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 866 832)**	**(1 961 261)**	**(10 802)**	**.6%**	**454 630**	**(24.4%)**	**(30 031)**	**1.5%**	**(1 611 864)**	**82.2%**	**(1 198 068)**	**61.1%**	**(12 450)**	**2.8%**	**12 847.1%**
Suppliers and employees	(1 834 908)	(1 934 771)	(10 802)	.6%	454 636	(24.8%)	(30 037)	1.6%	(1 602 919)	82.8%	(1 189 122)	61.5%	(17 877)	2.8%	8 866.6%
Finance charges	(24 894)	(19 353)	-	-	-	-	-	-	(8 942)	46.2%	(8 942)	46.2%	-	-	(100.0%)
Transfers and grants	(7 030)	(7 137)	-	-	(6)	.1%	6	(.1%)	(4)	.1%	(4)	.1%	5 427	-	(100.1%)
Net Cash from/(used) Operating Activities	**192 290**	**109 561**	**526 589**	**273.9%**	**1 054 294**	**548.3%**	**511 587**	**466.9%**	**(1 074 000)**	**(980.3%)**	**1 018 469**	**929.6%**	**446 904**	**483.3%**	**(340.3%)**
Cash Flow from Investing Activities															
Receipts	**(610)**	**(10)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(610)	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(321 401)**	**(316 100)**	**(50 855)**	**15.8%**	**(82 784)**	**25.8%**	**(28 528)**	**9.0%**	**(74 237)**	**23.5%**	**(236 404)**	**74.8%**	**(56 980)**	**67.8%**	**30.3%**
Capital assets	(321 401)	(316 100)	(50 855)	15.8%	(82 784)	25.8%	(28 528)	9.0%	(74 237)	23.5%	(236 404)	74.8%	(56 980)	67.8%	30.3%
Net Cash from/(used) Investing Activities	**(322 011)**	**(316 109)**	**(50 855)**	**15.8%**	**(82 784)**	**25.7%**	**(28 528)**	**9.0%**	**(74 237)**	**23.5%**	**(236 404)**	**74.8%**	**(56 980)**	**67.8%**	**30.3%**
Cash Flow from Financing Activities															
Receipts	**3 374**	**(1 626)**	**(321)**	**(9.5%)**	**(353)**	**(10.5%)**	**(415)**	**25.5%**	**(358)**	**22.0%**	**(1 447)**	**89.0%**	-	-	**(100.0%)**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 626)	(1 626)	(321)	19.7%	(353)	21.7%	(415)	25.5%	(358)	22.0%	(1 447)	89.0%	-	-	(100.0%)
Payments	**(13 039)**	**(12 837)**	**-**	**-**	**-**	**-**	**-**	**-**	**(872)**	**6.8%**	**(872)**	**6.8%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(13 039)	(12 837)	-	-	-	-	-	-	(872)	6.8%	(872)	6.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(9 665)**	**(14 463)**	**(321)**	**3.3%**	**(353)**	**3.7%**	**(415)**	**2.9%**	**(1 230)**	**8.5%**	**(2 319)**	**16.0%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(139 386)**	**(221 012)**	**475 413**	**(341.1%)**	**971 157**	**(696.7%)**	**482 644**	**(218.4%)**	**(1 149 467)**	**520.1%**	**779 747**	**(352.8%)**	**389 924**	**904.5%**	**(394.8%)**
Cash/cash equivalents at the year begin:	731 689	985 812	973 742	133.1%	1 449 155	198.1%	2 420 312	245.5%	2 551 043	258.8%	973 742	98.8%	796 719	(81.1%)	220.2%
Cash/cash equivalents at the year end:	**592 304**	**764 800**	**1 449 155**	**244.7%**	**2 420 312**	**408.6%**	**2 551 043**	**333.6%**	**1 401 576**	**183.3%**	**1 401 576**	**183.3%**	**1 186 643**	**125.5%**	**18.1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	28 442	45.1%	5 251	8.3%	2 759	4.4%	26 658	42.2%	63 110	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 992	17.3%	11 501	7.1%	8 176	5.0%	114 284	70.6%	161 953	49.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 631	21.8%	1 285	5.0%	993	3.8%	17 899	69.4%	25 808	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	2.3%	22	1.0%	21	.9%	2 224	95.8%	2 322	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	545	2.6%	422	2.0%	401	1.9%	19 304	93.4%	20 673	6.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 050	25.7%	291	.6%	339	.7%	37 126	73.1%	50 805	15.6%	-	-	-	-
Total By Income Source	**75 714**	**23.3%**	**18 772**	**5.8%**	**12 690**	**3.9%**	**217 495**	**67.0%**	**324 670**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 479	30.7%	175	3.6%	55	1.2%	3 102	64.5%	4 811	1.5%	-	-	-	-
Commercial	25 050	37.5%	2 087	3.1%	1 515	2.3%	38 059	57.0%	66 711	20.5%	-	-	-	-
Households	49 185	19.4%	16 509	6.5%	11 119	4.4%	176 335	69.7%	253 149	78.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**75 714**	**23.3%**	**18 772**	**5.8%**	**12 690**	**3.9%**	**217 495**	**67.0%**	**324 670**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 341	81.1%	1 420	21.6%	12	.2%	(189)	(2.9%)	6 585	24.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 471	91.6%	287	1.4%	15	.1%	1 393	6.9%	20 167	75.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**23 813**	**89.0%**	**1 707**	**6.4%**	**27**	**.1%**	**1 205**	**4.5%**	**26 752**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**200 155**	**199 642**	**90 321**	**45.1%**	**59 984**	**30.0%**	**45 236**	**22.7%**	**4 228**	**2.1%**	**199 769**	**100.1%**	**3 727**	**99.0%**	**13.4%**
Property rates	18 837	18 644	15 950	84.7%	899	4.8%	898	4.8%	599	3.2%	18 346	98.4%	984	95.5%	(39.1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	100	501	125	125.2%	125	125.2%	125	25.0%	140	27.9%	515	102.9%	10	110.0%	1 292.1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	533	773	149	27.9%	215	40.4%	165	21.4%	170	22.0%	700	90.5%	141	102.4%	20.2%
Interest earned - external investments	6 500	4 986	1 294	19.9%	994	15.3%	653	13.1%	1 465	29.4%	4 406	88.4%	1 019	88.4%	43.8%
Interest earned - outstanding debtors	942	942	268	28.5%	290	30.8%	300	31.8%	257	27.3%	1 115	118.4%	341	118.1%	(24.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	2	2	0	31.7%	-	-	1	36.4%	0	12.0%	1	72.2%	1	155.2%	(74.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	172 688	172 716	72 227	41.8%	56 988	33.0%	42 823	24.8%	1 450	.8%	173 489	100.4%	765	99.5%	89.7%
Other revenue	554	1 079	307	55.6%	473	85.5%	269	25.0%	146	13.5%	1 196	110.9%	466	110.8%	(68.7%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**200 076**	**199 563**	**40 078**	**20.0%**	**54 212**	**27.1%**	**42 140**	**21.1%**	**52 099**	**26.1%**	**188 530**	**94.5%**	**61 089**	**93.0%**	**(14.7%)**
Employee related costs	71 170	63 678	14 451	20.3%	17 498	24.6%	14 365	22.6%	14 495	22.8%	60 808	95.5%	14 098	93.3%	2.8%
Remuneration of councillors	16 247	14 913	3 479	21.4%	3 431	21.1%	3 418	22.9%	3 603	24.2%	13 930	93.4%	3 491	87.5%	3.2%
Debt impairment	3 000	2 000	526	17.5%	265	8.8%	-	-	6 733	336.7%	7 524	376.2%	381	77.5%	1 666.6%
Depreciation and asset impairment	23 496	24 196	5 080	21.6%	5 103	21.7%	-	-	8 669	35.8%	18 853	77.9%	5 984	101.3%	44.9%
Finance charges	-	-	0	-	0	-	0	-	1	-	2	-	0	-	2 182.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 290	811	325	25.2%	76	5.9%	178	21.9%	86	10.6%	665	82.0%	110	68.1%	(21.4%)
Contracted services	46 577	51 655	9 057	19.4%	15 558	33.4%	14 360	27.8%	9 756	18.9%	48 731	94.3%	19 852	92.4%	(50.9%)
Transfers and subsidies	3 200	5 938	805	25.2%	993	31.0%	1 938	32.6%	777	13.1%	4 513	76.0%	3 817	90.6%	(79.6%)
Other expenditure	35 097	36 372	6 354	18.1%	11 289	32.2%	7 881	21.7%	7 979	21.9%	33 503	92.1%	13 356	93.8%	(40.3%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**79**	**79**	**50 243**		**5 772**		**3 096**		**(47 872)**		**11 239**		**(57 362)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	31 331	40 331	10 306	32.9%	12 185	38.9%	5 984	14.8%	14 069	34.9%	42 543	105.5%	7 697	104.6%	82.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	16	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**31 410**	**40 410**	**60 548**		**17 957**		**9 080**		**(33 803)**		**53 782**		**(49 650)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**31 410**	**40 410**	**60 548**		**17 957**		**9 080**		**(33 803)**		**53 782**		**(49 650)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**31 410**	**40 410**	**60 548**		**17 957**		**9 080**		**(33 803)**		**53 782**		**(49 650)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**31 410**	**40 410**	**60 548**		**17 957**		**9 080**		**(33 803)**		**53 782**		**(49 650)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**82 662**	**91 407**	**14 045**	**17.0%**	**14 976**	**18.1%**	**9 303**	**10.2%**	**33 735**	**36.9%**	**72 060**	**78.8%**	**29 974**	**77.6%**	**12.5%**
National Government	31 331	40 331	9 213	29.4%	10 721	34.2%	5 039	12.5%	11 176	27.7%	36 148	89.6%	6 772	92.9%	65.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 331**	**40 331**	**9 213**	**29.4%**	**10 721**	**34.2%**	**5 039**	**12.5%**	**11 176**	**27.7%**	**36 148**	**89.6%**	**6 772**	**92.9%**	**65.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	51 331	51 076	4 832	9.4%	4 255	8.3%	4 265	8.3%	22 559	44.2%	35 912	70.3%	23 203	70.0%	(2.8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**82 662**	**91 407**	**14 045**	**17.0%**	**14 976**	**18.1%**	**9 303**	**10.2%**	**33 735**	**36.9%**	**72 060**	**78.8%**	**29 974**	**77.6%**	**12.5%**
Municipal governance and administration	**10 671**	**6 680**	**25**	**.2%**	**412**	**3.9%**	**3 292**	**49.3%**	**826**	**12.4%**	**4 555**	**68.2%**	**7 463**	**93.0%**	**(88.9%)**
Executive and Council	3 011	3 130	-	-	8	.3%	2 391	76.4%	570	18.2%	2 968	94.9%	841	70.5%	(32.3%)
Finance and administration	7 660	3 550	25	.3%	404	5.3%	901	25.4%	257	7.2%	1 587	44.7%	6 622	96.6%	(96.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 550**	**3 557**	**-**	**-**	**481**	**13.5%**	**147**	**4.1%**	**2 210**	**62.1%**	**2 837**	**79.8%**	**2 326**	**95.5%**	**(5.0%)**
Community and Social Services	3 550	3 557	-	-	481	13.5%	147	4.1%	2 210	62.1%	2 837	79.8%	2 326	95.5%	(5.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**68 441**	**81 171**	**14 020**	**20.5%**	**14 084**	**20.6%**	**5 865**	**7.2%**	**30 699**	**37.8%**	**64 668**	**79.7%**	**20 185**	**74.8%**	**52.1%**
Planning and Development	36 787	48 666	7 724	21.0%	6 535	17.8%	3 770	7.7%	21 018	43.2%	39 046	80.2%	10 731	86.4%	95.9%
Road Transport	31 654	32 505	6 296	19.9%	7 549	23.8%	2 095	6.4%	9 681	29.8%	25 621	78.8%	9 454	65.3%	2.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**226 451**	**249 489**	**77 999**	**34.4%**	**135 670**	**59.9%**	**118 368**	**47.4%**	**77 307**	**31.0%**	**409 344**	**164.1%**	**101 904**	**185.7%**	**(24.1%)**
Property rates	12 244	12 731	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 088	1 854	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	172 688	172 688	77 999	45.2%	135 670	78.6%	118 368	68.5%	77 307	44.8%	409 344	237.0%	101 904	236.2%	(24.1%)
Transfers and Subsidies - Capital	40 431	57 231	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	4 986	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(181 390)**	**(190 267)**	**(202)**	**.1%**	**(293)**	**.2%**	**130**	**(.1%)**	**(1 398)**	**.7%**	**(1 762)**	**.9%**	**1 157**	**.4%**	**(220.9%)**
Suppliers and employees	(181 390)	(190 267)	(202)	.1%	(293)	.2%	130	(.1%)	(1 398)	.7%	(1 762)	.9%	1 157	.4%	(220.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**45 061**	**59 222**	**77 797**	**172.6%**	**135 377**	**300.4%**	**118 498**	**200.1%**	**75 908**	**128.2%**	**407 581**	**688.2%**	**103 060**	**1 053.2%**	**(26.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(82 662)**	**(91 407)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(82 662)	(91 407)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(82 662)**	**(91 407)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(37 601)**	**(32 185)**	**77 797**	**(206.9%)**	**135 377**	**(360.0%)**	**118 498**	**(368.2%)**	**75 908**	**(235.9%)**	**407 581**	**(1 266.4%)**	**103 060**	**(1 042.7%)**	**(26.3%)**
Cash/cash equivalents at the year begin:	-	-	-	-	77 797	-	213 174	-	331 673	-	-	-	440 607	74.9%	(24.7%)
Cash/cash equivalents at the year end:	(37 601)	(32 185)	77 797	(206.9%)	213 174	(566.9%)	331 673	(1 030.5%)	407 581	(1 266.4%)	407 581	(1 266.4%)	543 667	825.8%	(25.0%)

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 - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 959)	(34.1%)	(6)	-	273	1.6%	23 175	132.6%	17 484	102.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	76	41.6%	-	-	22	12.0%	84	46.4%	182	1.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	22.0%	-	-	45	9.0%	344	69.0%	498	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	96	1.8%	-	-	94	1.8%	5 152	96.4%	5 342	31.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	74	(1.2%)	(45)	.7%	(1 379)	21.5%	(5 065)	79.0%	(6 415)	(37.5%)	-	-	-	-
Total By Income Source	**(5 604)**	**(32.8%)**	**(51)**	**(.3%)**	**(945)**	**(5.5%)**	**23 690**	**138.6%**	**17 090**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(126)	(2.4%)	(49)	(.9%)	(1 372)	(26.4%)	6 739	129.8%	5 192	30.4%	-	-	-	-
Commercial	(5 022)	(54.6%)	(1)	-	236	2.6%	13 994	152.0%	9 206	53.9%	-	-	-	-
Households	(378)	(13.4%)	-	-	20	.7%	3 179	112.7%	2 821	16.5%	-	-	-	-
Other	(77)	59.7%	(0)	.2%	170	(132.1%)	(222)	172.1%	(129)	(.8%)	-	-	-	-
Total By Customer Group	**(5 604)**	**(32.8%)**	**(51)**	**(.3%)**	**(945)**	**(5.5%)**	**23 690**	**138.6%**	**17 090**	**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)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	273	186.3%	-	-	3	2.0%	(130)	(88.4%)	147	11.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	354	30.9%	-	-	135	11.8%	656	57.3%	1 146	88.7%
Total	**627**	**48.5%**	**-**	**-**	**138**	**10.7%**	**527**	**40.8%**	**1 292**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**131 881**	**129 911**	**64 761**	**49.1%**	**35 029**	**26.6%**	**906**	**.7%**	**1 530**	**1.2%**	**102 226**	**78.7%**	**4 492**	**104.8%**	**(65.9%)**
Property rates	24 002	22 458	21 251	88.5%	270	1.1%	270	1.2%	270	1.2%	22 061	98.2%	2 748	124.6%	(90.2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	268	202	50	18.8%	50	18.8%	50	25.0%	50	25.0%	202	100.0%	55	105.5%	(8.3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 127	907	226	20.1%	225	19.9%	215	23.7%	222	24.5%	888	97.9%	274	100.0%	(18.8%)
Interest earned - external investments	799	503	151	18.9%	171	21.4%	178	35.3%	233	46.4%	733	145.9%	79	69.8%	193.1%
Interest earned - outstanding debtors	137	207	126	92.6%	49	35.7%	46	22.0%	(2)	(1.0%)	219	105.9%	194	127.3%	(101.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	4	-	1	-	2	-	-	-	6	-	5	-	(100.0%)
Licences and permits	37	10	4	10.7%	1	3.3%	6	63.1%	2	23.0%	14	137.7%	4	65.0%	(47.2%)
Agency services	115	115	49	42.2%	54	47.1%	35	30.6%	34	29.3%	172	149.2%	157	157.2%	(78.6%)
Transfers and subsidies	105 126	105 126	42 777	40.7%	34 162	32.5%	-	-	-	-	76 939	73.2%	868	100.6%	(100.0%)
Other revenue	270	384	123	45.7%	45	16.6%	104	27.2%	720	187.7%	992	258.7%	108	1 022.4%	566.9%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Operating Expenditure	**143 330**	**138 671**	**28 930**	**20.2%**	**32 920**	**23.0%**	**32 753**	**23.6%**	**31 432**	**22.7%**	**126 034**	**90.9%**	**35 138**	**84.7%**	**(10.5%)**
Employee related costs	50 724	50 613	11 591	22.9%	13 376	26.4%	11 907	23.5%	12 063	23.8%	48 938	96.7%	11 192	94.9%	7.8%
Remuneration of councillors	9 141	9 552	2 086	22.8%	2 092	22.9%	2 268	23.7%	2 251	23.6%	8 697	91.1%	2 102	102.0%	7.1%
Debt impairment	5 358	2 059	-	-	-	-	-	-	-	-	-	-	-	35.0%	-
Depreciation and asset impairment	16 456	16 456	2 727	16.6%	4 188	25.4%	-	-	-	-	6 915	42.0%	-	48.7%	-
Finance charges	10	10	2	20.7%	0	.1%	2	19.5%	0	.8%	4	41.2%	0	-	(60.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 904	1 766	378	19.8%	201	10.6%	292	16.6%	344	19.5%	1 216	68.9%	523	106.9%	(34.1%)
Contracted services	36 439	35 204	7 336	20.1%	8 219	22.6%	9 055	25.7%	8 192	23.3%	32 802	93.2%	13 074	83.5%	(37.3%)
Transfers and subsidies	4 059	2 826	733	18.1%	364	9.0%	598	21.1%	1 909	67.6%	3 604	127.5%	2 705	115.2%	(29.4%)
Other expenditure	19 240	20 185	4 077	21.2%	4 481	23.3%	8 631	42.8%	6 670	33.0%	23 859	118.2%	5 542	103.5%	20.3%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 450)**	**(8 760)**	**35 831**		**2 109**		**(31 847)**		**(29 902)**		**(23 809)**		**(30 647)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	31 382	31 382	12 233	39.0%	5 589	17.8%	-	-	-	-	17 823	56.8%	4 080	88.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**19 932**	**22 622**	**48 065**		**7 698**		**(31 847)**		**(29 902)**		**(5 986)**		**(26 567)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**19 932**	**22 622**	**48 065**		**7 698**		**(31 847)**		**(29 902)**		**(5 986)**		**(26 567)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**19 932**	**22 622**	**48 065**		**7 698**		**(31 847)**		**(29 902)**		**(5 986)**		**(26 567)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**19 932**	**22 622**	**48 065**		**7 698**		**(31 847)**		**(29 902)**		**(5 986)**		**(26 567)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**33 587**	**42 824**	**15 742**	**46.9%**	**9 614**	**28.6%**	**14 441**	**33.7%**	**5 834**	**13.6%**	**45 632**	**106.6%**	**10 051**	**72.5%**	**(42.0%)**
National Government	27 219	27 289	9 344	34.3%	4 926	18.1%	9 252	33.9%	1 326	4.9%	24 848	91.1%	2 069	91.2%	(35.9%)
Provincial Government	-	1 423	1 423	-	-	-	-	-	-	-	1 423	100.0%	2 011	62.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 219**	**28 711**	**10 767**	**39.6%**	**4 926**	**18.1%**	**9 252**	**32.2%**	**1 326**	**4.6%**	**26 271**	**91.5%**	**4 080**	**85.9%**	**(67.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 368	14 113	4 976	78.1%	4 688	73.6%	5 189	36.8%	4 509	31.9%	19 361	137.2%	5 971	51.0%	(24.5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**33 587**	**42 824**	**15 742**	**46.9%**	**9 614**	**28.6%**	**14 441**	**33.7%**	**5 834**	**13.6%**	**45 632**	**106.6%**	**10 051**	**72.5%**	**(42.0%)**
Municipal governance and administration	**4 357**	**3 439**	**2 078**	**47.7%**	**8**	**.2%**	**282**	**8.2%**	**417**	**12.1%**	**2 785**	**81.0%**	**82**	**36.1%**	**407.9%**
Executive and Council	-	90	-	-	-	-	29	31.8%	-	-	29	31.8%	62	157.1%	(100.0%)
Finance and administration	4 357	3 349	2 078	47.7%	8	.2%	253	7.6%	417	12.5%	2 757	82.3%	21	32.6%	1 931.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**954**	**10 628**	**1 100**	**115.4%**	**4 482**	**470.0%**	**4 864**	**45.8%**	**4 064**	**38.2%**	**14 509**	**136.5%**	**4 469**	**102.6%**	**(9.1%)**
Community and Social Services	954	9 254	1 100	115.4%	4 482	470.0%	4 864	52.6%	4 064	43.9%	14 509	156.8%	4 469	102.6%	(9.1%)
Sport And Recreation	-	1 374	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 277**	**28 757**	**12 564**	**44.4%**	**5 125**	**18.1%**	**9 295**	**32.3%**	**1 353**	**4.7%**	**28 337**	**98.5%**	**5 500**	**73.4%**	**(75.4%)**
Planning and Development	188	510	215	114.4%	181	96.1%	43	8.4%	-	-	438	85.9%	61	297.2%	(100.0%)
Road Transport	28 089	28 247	12 349	44.0%	4 944	17.6%	9 252	32.8%	1 353	4.8%	27 899	98.8%	5 439	73.2%	(75.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**182 219**	**185 130**	**283 235**	**155.4%**	**156 115**	**85.7%**	**946**	**.5%**	**48 036**	**25.9%**	**488 332**	**263.8%**	**31 387**	**68.8%**	**53.0%**
Property rates	21 948	20 577	-	-	91	.4%	45	.2%	-	-	136	.7%	-	-	-
Service charges	**308**	**232**	**-**	**-**	**45**	**14.6%**	**8**	**3.2%**	**8**	**3.2%**	**60**	**25.9%**	**-**	**-**	**(100.0%)**
Other revenue	7 204	11 513	-	-	5 831	80.9%	74	.6%	(2 019)	(17.5%)	3 886	33.8%	-	-	(100.0%)
Transfers and Subsidies - Operational	121 376	121 376	283 235	233.4%	150 102	123.7%	818	.7%	50 047	41.2%	484 203	398.9%	31 380	90.7%	59.5%
Transfers and Subsidies - Capital	31 382	31 432	-	-	46	.1%	-	-	-	-	46	.1%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	8	60.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(130 054)**	**(124 262)**	**(95)**	**.1%**	**(20 492)**	**15.8%**	**(37 845)**	**30.5%**	**(31 352)**	**25.2%**	**(89 785)**	**72.3%**	**(14)**	**.1%**	**216 555.0%**
Suppliers and employees	(130 044)	(124 252)	(95)	.1%	(20 492)	15.8%	(37 845)	30.5%	(31 352)	25.2%	(89 785)	72.3%	(14)	.1%	216 555.0%
Finance charges	(10)	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**52 165**	**60 867**	**283 139**	**542.8%**	**135 623**	**260.0%**	**(36 899)**	**(60.6%)**	**16 684**	**27.4%**	**398 547**	**654.8%**	**31 373**	**389.9%**	**(46.8%)**
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	**(35 468)**	**(44 308)**	**-**	**-**	**(9 080)**	**25.6%**	**(13 760)**	**31.1%**	**(2 540)**	**5.7%**	**(25 380)**	**57.3%**	**-**	**-**	**(100.0%)**
Capital assets	(35 468)	(44 308)	-	-	(9 080)	25.6%	(13 760)	31.1%	(2 540)	5.7%	(25 380)	57.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(35 468)**	**(44 308)**	**-**	**-**	**(9 080)**	**25.6%**	**(13 760)**	**31.1%**	**(2 540)**	**5.7%**	**(25 380)**	**57.3%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**16 697**	**16 559**	**283 139**	**1 695.8%**	**126 544**	**757.9%**	**(50 660)**	**(305.9%)**	**14 144**	**85.4%**	**373 167**	**2 253.5%**	**31 373**	**(471.4%)**	**(54.9%)**
Cash/cash equivalents at the year begin:	5 938	-	809	13.6%	283 949	4 782.1%	410 492	-	359 833	-	809	-	177 919	80.2%	102.2%
Cash/cash equivalents at the year end:	22 634	16 559	283 949	1 254.5%	410 492	1 813.6%	359 833	2 173.0%	373 977	2 258.4%	373 977	2 258.4%	209 292	(2 415.8%)	78.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	76	.5%	(504)	(3.4%)	37	.3%	15 081	102.7%	14 689	577.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	27	29.0%	-	-	8	8.3%	58	62.6%	93	3.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	62	9.7%	(2)	(.4%)	13	2.0%	565	88.6%	638	25.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	20	.8%	2 477	99.2%	2 496	98.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	-	499	(3.2%)	(132)	.9%	(15 738)	102.4%	(15 373)	(604.5%)	-	-	-	-
Total By Income Source	**162**	**6.4%**	**(7)**	**(.3%)**	**(55)**	**(2.2%)**	**2 443**	**96.1%**	**2 543**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	(315)	(57.9%)	(275)	(50.6%)	1 134	208.5%	544	21.4%	-	-	-	-
Commercial	29	14.2%	(172)	(83.5%)	30	14.8%	319	154.5%	206	8.1%	-	-	-	-
Households	48	6.9%	-	-	24	3.5%	626	89.6%	698	27.5%	-	-	-	-
Other	85	7.7%	480	43.9%	166	15.1%	364	33.3%	1 095	43.0%	-	-	-	-
Total By Customer Group	**162**	**6.4%**	**(7)**	**(.3%)**	**(55)**	**(2.2%)**	**2 443**	**96.1%**	**2 543**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 071	98.2%	2	-	3	.1%	68	1.6%	4 144	99.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30	219.7%	0	2.9%	-	-	(17)	(122.6%)	14	.3%
Total	**4 101**	**98.6%**	**2**	**.1%**	**3**	**.1%**	**52**	**1.2%**	**4 158**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**1 080 607**	**1 144 830**	**336 892**	**31.2%**	**287 336**	**26.6%**	**271 378**	**23.7%**	**181 491**	**15.9%**	**1 077 096**	**94.1%**	**117 273**	**98.0%**	**54.8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	197 880	209 259	48 566	24.5%	51 811	26.2%	54 697	26.1%	54 388	26.0%	209 461	100.1%	50 420	102.2%	7.9%
Service charges - sanitation revenue	62 798	67 211	17 483	27.8%	16 020	25.5%	16 078	23.9%	16 884	25.1%	66 464	98.9%	15 788	108.4%	6.9%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	671	6	-	-	-	-	-	-	-	-	-	-	616	398.1%	(100.0%)
Interest earned - external investments	12 372	12 372	2 678	21.6%	2 879	23.3%	2 901	23.4%	4 130	33.4%	12 589	101.7%	3 021	112.1%	36.7%
Interest earned - outstanding debtors	39 582	20 520	4 194	10.6%	2 066	5.2%	9 308	45.4%	7 617	37.1%	23 186	113.0%	11 667	109.4%	(34.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	135	132	10	7.1%	29	21.2%	48	36.0%	(2)	(1.8%)	84	63.1%	27	41.7%	(108.7%)
Licences and permits	12	23	10	81.1%	1	10.7%	20	88.4%	3	11.6%	34	150.0%	1	11.5%	110.0%
Agency services	2 256	1 982	-	-	991	43.9%	495	25.0%	525	26.5%	2 011	101.5%	1 674	148.3%	(68.7%)
Transfers and subsidies	672 011	702 391	263 016	39.1%	212 178	31.6%	185 276	26.4%	(2 909)	(.4%)	657 560	93.6%	30 871	95.6%	(109.4%)
Other revenue	8 826	7 879	936	10.6%	1 287	14.6%	1 572	20.0%	2 803	35.6%	6 598	83.7%	3 024	77.2%	(7.3%)
Gains	84 063	123 056	-	-	75	.1%	981	.8%	98 053	79.7%	99 109	80.5%	165	209.4%	59 362.6%
Operating Expenditure	**1 066 557**	**1 142 937**	**162 207**	**15.2%**	**178 136**	**16.7%**	**382 402**	**33.5%**	**212 701**	**18.6%**	**935 445**	**81.8%**	**244 864**	**94.2%**	**(13.1%)**
Employee related costs	270 730	260 703	61 568	22.7%	66 503	24.6%	63 027	24.2%	64 646	24.8%	255 744	98.1%	59 693	93.6%	8.3%
Remuneration of councillors	10 474	11 166	2 208	21.1%	1 980	18.9%	2 181	19.5%	2 234	20.0%	8 603	77.0%	2 183	90.7%	2.3%
Debt impairment	19 216	19 456	-	-	-	-	14 412	74.1%	-	-	14 412	74.1%	-	75.0%	-
Depreciation and asset impairment	116 457	116 357	32 831	28.2%	22 763	19.5%	43 901	37.7%	36 948	31.8%	136 443	117.3%	30 153	148.9%	22.5%
Finance charges	6 875	5 423	717	10.4%	3 319	48.3%	131	2.4%	846	15.6%	5 013	92.4%	526	92.0%	60.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	212 828	254 984	1 217	.6%	3 190	1.5%	179 202	70.3%	(10 647)	(4.2%)	172 961	67.8%	67 907	94.6%	(115.7%)
Contracted services	142 353	186 319	21 008	14.8%	38 816	27.3%	44 117	23.7%	70 750	38.0%	174 691	93.8%	49 235	76.8%	43.7%
Transfers and subsidies	36 817	36 817	9 346	25.4%	9 346	25.4%	5 853	15.9%	10 450	28.4%	34 994	95.0%	6 086	88.7%	71.7%
Other expenditure	127 793	139 001	33 312	26.1%	31 591	24.7%	29 467	21.2%	30 958	22.3%	125 327	90.2%	25 265	88.3%	22.5%
Losses	123 015	112 710	-	-	629	.5%	111	.1%	6 516	5.8%	7 256	6.4%	3 815	18 219.5%	70.8%
Surplus/(Deficit)	**14 049**	**1 893**	**174 685**		**109 200**		**(111 024)**		**(31 210)**		**141 651**		**(127 591)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	236 859	254 462	46 325	19.6%	11 265	4.8%	111 149	43.7%	69 682	27.4%	238 421	93.7%	59 504	94.5%	17.1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	2 273	2 273	4 148	182.5%	(1 514)	(66.6%)	-	-	-	-	2 634	115.9%	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**253 182**	**258 628**	**225 158**		**118 951**		**125**		**38 472**		**382 706**		**(68 087)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**253 182**	**258 628**	**225 158**		**118 951**		**125**		**38 472**		**382 706**		**(68 087)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**253 182**	**258 628**	**225 158**		**118 951**		**125**		**38 472**		**382 706**		**(68 087)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**253 182**	**258 628**	**225 158**		**118 951**		**125**		**38 472**		**382 706**		**(68 087)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**235 386**	**263 497**	**41 284**	**17.5%**	**77 432**	**32.9%**	**42 011**	**15.9%**	**122 411**	**46.5%**	**283 138**	**107.5%**	**83 600**	**91.4%**	**46.4%**
National Government	205 964	198 257	40 904	19.9%	69 787	33.9%	36 187	18.3%	99 951	50.4%	246 829	124.5%	59 032	99.8%	69.3%
Provincial Government	-	23 014	230	-	497	-	-	-	8 227	35.7%	8 954	38.9%	(1 350)	32.1%	(709.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**205 964**	**221 271**	**41 135**	**20.0%**	**70 283**	**34.1%**	**36 187**	**16.4%**	**108 178**	**48.9%**	**255 783**	**115.6%**	**57 682**	**97.7%**	**87.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	4 142	-	(100.0%)
Internally generated funds	29 421	42 225	149	.5%	7 149	24.3%	5 824	13.8%	14 233	33.7%	27 356	64.8%	21 776	52.8%	(34.6%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**235 386**	**263 497**	**41 284**	**17.5%**	**78 075**	**33.2%**	**42 314**	**16.1%**	**124 197**	**47.1%**	**285 869**	**108.5%**	**(430 222)**	**(109.3%)**	**(128.9%)**
Municipal governance and administration	**15 871**	**15 721**	**26**	**.2%**	**4 986**	**31.4%**	**2 772**	**17.6%**	**7 539**	**48.0%**	**15 323**	**97.5%**	**(509 800)**	**(3 511.1%)**	**(101.5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 871	15 721	26	.2%	4 986	31.4%	2 772	17.6%	7 539	48.0%	15 323	97.5%	(509 800)	(3 511.1%)	(101.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 750**	**8 325**	**279**	**10.1%**	**632**	**23.0%**	**-**	**-**	**759**	**9.1%**	**1 670**	**20.1%**	**355**	**42.3%**	**113.6%**
Planning and Development	2 750	8 325	279	10.1%	632	23.0%	-	-	759	9.1%	1 670	20.1%	355	42.3%	113.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**216 764**	**239 451**	**40 979**	**18.9%**	**72 457**	**33.4%**	**39 541**	**16.5%**	**115 899**	**48.4%**	**268 876**	**112.3%**	**79 222**	**95.3%**	**46.3%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	142 943	154 247	24 589	17.2%	47 571	33.3%	26 939	17.5%	94 929	61.5%	194 028	125.8%	73 847	95.5%	28.5%
Waste Water Management	73 821	85 204	16 390	22.2%	24 886	33.7%	12 602	14.8%	20 971	24.6%	74 849	87.8%	5 375	94.1%	290.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**1 426 081**	**1 392 639**	**453 261**	**31.8%**	**609 368**	**42.7%**	**505 728**	**36.3%**	**541 268**	**38.9%**	**2 109 626**	**151.5%**	**92 300**	**94.7%**	**486.4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**372 855**	**300 093**	**48 518**	**13.0%**	**49 082**	**13.2%**	**51 802**	**17.3%**	**60 365**	**20.1%**	**209 768**	**69.9%**	**48 074**	**87.6%**	**25.6%**
Other revenue	131 984	115 803	13 725	10.4%	18 825	14.3%	53 200	45.9%	85 881	74.2%	171 631	148.2%	26 576	56.1%	223.1%
Transfers and Subsidies - Operational	672 011	711 374	276 909	41.2%	352 742	52.5%	322 707	45.4%	253 896	35.7%	1 206 253	169.6%	14 950	101.1%	1 598.3%
Transfers and Subsidies - Capital	236 859	252 996	112 000	47.3%	187 303	79.1%	76 036	30.1%	137 556	54.4%	512 895	202.7%	-	105.2%	(100.0%)
Interest	12 372	12 372	2 109	17.0%	1 416	11.4%	1 983	16.0%	3 571	28.9%	9 079	73.4%	2 700	98.8%	32.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(844 225)**	**(902 343)**	**(207 270)**	**24.6%**	**(294 276)**	**34.9%**	**(291 640)**	**32.3%**	**(275 108)**	**30.5%**	**(1 068 293)**	**118.4%**	**(89 284)**	**49.0%**	**208.1%**
Suppliers and employees	(799 775)	(857 893)	(205 535)	25.7%	(293 104)	36.6%	(291 640)	34.0%	(275 108)	32.1%	(1 065 388)	124.2%	(89 284)	51.3%	208.1%
Finance charges	(7 633)	(7 633)	(1 734)	22.7%	(1 171)	15.3%	-	-	-	-	(2 906)	38.1%	-	-	-
Transfers and grants	(36 817)	(36 817)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**581 856**	**490 296**	**245 992**	**42.3%**	**315 092**	**54.2%**	**214 088**	**43.7%**	**266 161**	**54.3%**	**1 041 333**	**212.4%**	**3 016**	**219.0%**	**8 724.8%**
Cash Flow from Investing Activities															
Receipts	**(288)**	**288**	**-**	**-**	**-**	**-**	**660**	**229.1%**	**-**	**-**	**660**	**229.1%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	660	-	-	-	660	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(288)	288	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(228 109)**	**(259 279)**	**(51 223)**	**22.5%**	**(85 352)**	**37.4%**	**(43 604)**	**16.8%**	**(62 124)**	**24.0%**	**(242 303)**	**93.5%**	**(66 018)**	**87.8%**	**(5.9%)**
Capital assets	(228 109)	(259 279)	(51 223)	22.5%	(85 352)	37.4%	(43 604)	16.8%	(62 124)	24.0%	(242 303)	93.5%	(66 018)	87.8%	(5.9%)
Net Cash from/(used) Investing Activities	**(228 397)**	**(258 991)**	**(51 223)**	**22.4%**	**(85 352)**	**37.4%**	**(42 944)**	**16.6%**	**(62 124)**	**24.0%**	**(241 643)**	**93.3%**	**(66 018)**	**87.8%**	**(5.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(27)**	**-**	**(24)**	**-**	**(35)**	**-**	**(19)**	**-**	**(105)**	**-**	**41**	**(58.9%)**	**(147.4%)**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(27)	-	(24)	-	(35)	-	(19)	-	(105)	-	41	(58.9%)	(147.4%)
Payments	**(19 108)**	**(25 655)**	**(3 291)**	**17.2%**	**(16 348)**	**85.6%**	**(6 258)**	**24.4%**	**(4 642)**	**18.1%**	**(30 539)**	**119.0%**	**(12 651)**	**103.0%**	**(63.3%)**
Repayment of borrowing	(19 108)	(25 655)	(3 291)	17.2%	(16 348)	85.6%	(6 258)	24.4%	(4 642)	18.1%	(30 539)	119.0%	(12 651)	103.0%	(63.3%)
Net Cash from/(used) Financing Activities	**(19 108)**	**(25 655)**	**(3 318)**	**17.4%**	**(16 372)**	**85.7%**	**(6 293)**	**24.5%**	**(4 662)**	**18.2%**	**(30 644)**	**119.4%**	**(12 610)**	**102.3%**	**(63.0%)**
Net Increase/(Decrease) in cash held	**334 351**	**205 651**	**191 451**	**57.3%**	**213 368**	**63.8%**	**164 851**	**80.2%**	**199 375**	**96.9%**	**769 045**	**374.0%**	**(75 612)**	**1 170.0%**	**(363.7%)**
Cash/cash equivalents at the year begin:	142 929	204 718	184 652	129.2%	376 114	263.1%	589 482	287.9%	754 335	368.5%	184 652	90.2%	150 922	(392.9%)	399.8%
Cash/cash equivalents at the year end:	**477 280**	**410 369**	**376 114**	**78.8%**	**589 482**	**123.5%**	**754 335**	**183.8%**	**953 710**	**232.4%**	**953 710**	**232.4%**	**75 310**	**50.7%**	**1 166.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 778	4.9%	14 611	3.5%	14 647	3.5%	370 576	88.1%	420 612	63.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	5 442	5.8%	4 487	4.8%	2 491	2.7%	80 713	86.7%	93 133	14.1%	304	.3%	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 735	2.0%	2 764	2.0%	2 651	1.9%	128 369	94.0%	136 520	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	201	2.5%	47	.6%	39	.5%	7 841	96.5%	8 129	1.2%	-	-	-	-
Total By Income Source	**29 156**	**4.4%**	**21 909**	**3.3%**	**19 829**	**3.0%**	**587 499**	**89.2%**	**658 394**	**100.0%**	**304**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 598	14.8%	2 506	8.1%	2 019	6.5%	21 954	70.6%	31 078	4.7%	-	-	-	-
Commercial	4 103	11.8%	3 035	8.7%	1 292	3.7%	26 313	75.7%	34 743	5.3%	87	.2%	-	-
Households	20 455	3.5%	16 368	2.8%	16 518	2.8%	539 232	91.0%	592 573	90.0%	217	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29 156**	**4.4%**	**21 909**	**3.3%**	**19 829**	**3.0%**	**587 499**	**89.2%**	**658 394**	**100.0%**	**304**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 781	100.0%	-	-	-	-	-	-	3 781	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**3 781**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3 781**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**385 899**	**401 450**	**144 757**	**37.5%**	**99 653**	**25.8%**	**95 687**	**23.8%**	**83 185**	**20.7%**	**423 281**	**105.4%**	**72 843**	**90.2%**	**14.2%**
Property rates	127 188	127 188	53 103	41.8%	26 444	20.8%	25 135	19.8%	24 909	19.6%	129 591	101.9%	24 643	98.7%	1.1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	143 521	154 021	52 685	36.7%	40 124	28.0%	37 328	24.2%	42 056	27.3%	172 193	111.8%	37 746	83.6%	11.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	18 852	18 892	8 234	43.7%	4 998	26.5%	4 550	24.1%	4 482	23.7%	22 264	117.8%	4 190	74.7%	7.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 846	2 966	366	19.8%	1 093	59.2%	1 338	45.1%	1 653	55.7%	4 449	150.0%	328	76.6%	404.4%
Interest earned - external investments	4 200	4 200	634	15.1%	501	11.9%	1 133	27.0%	1 344	32.0%	3 611	86.0%	701	108.4%	91.7%
Interest earned - outstanding debtors	4 500	4 500	1 739	38.6%	1 736	38.6%	1 410	31.3%	1 306	29.0%	6 191	137.6%	1 562	116.3%	(16.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	269	269	54	19.9%	10	3.8%	21	8.0%	78	29.0%	163	60.7%	(308)	(6.0%)	(125.3%)
Licences and permits	2 113	4 113	707	33.5%	797	37.7%	1 123	27.3%	2 681	65.2%	5 308	129.0%	3 052	686.5%	(12.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	77 765	79 435	28 479	36.6%	23 485	30.2%	23 059	29.0%	3 574	4.5%	78 597	98.9%	85	89.6%	4 093.3%
Other revenue	5 645	5 866	(1 243)	(22.0%)	464	8.2%	590	10.1%	1 102	18.8%	913	15.6%	845	81.2%	30.4%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**408 995**	**434 994**	**86 308**	**21.1%**	**115 419**	**28.2%**	**89 650**	**20.6%**	**82 337**	**18.9%**	**373 713**	**85.9%**	**94 430**	**84.4%**	**(12.8%)**
Employee related costs	141 581	144 430	35 143	24.8%	37 581	26.5%	33 985	23.5%	34 382	23.8%	141 090	97.7%	34 871	101.7%	(1.4%)
Remuneration of councillors	9 386	7 620	1 904	20.3%	1 907	20.3%	1 930	25.3%	1 926	25.3%	7 665	100.6%	1 904	85.8%	1.2%
Debt impairment	9 000	14 000	540	6.0%	10 490	116.6%	5 020	35.9%	1 158	8.3%	17 207	122.9%	888	39.4%	30.4%
Depreciation and asset impairment	37 651	37 651	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	126 635	132 635	32 841	25.9%	43 401	34.3%	24 455	18.4%	16 843	12.7%	117 541	88.6%	24 069	95.0%	(30.0%)
Other Materials	8 123	9 148	1 134	14.0%	2 741	33.7%	1 382	15.1%	3 362	36.8%	8 619	94.2%	3 335	89.4%	.8%
Contracted services	44 105	51 442	6 847	15.5%	12 088	27.4%	12 875	25.0%	16 976	33.0%	48 786	94.8%	19 131	85.6%	(11.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 515	38 067	7 900	24.3%	7 211	22.2%	10 004	26.3%	7 689	20.2%	32 805	86.2%	10 232	77.3%	(24.9%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 097)**	**(33 544)**	**58 449**		**(15 766)**		**6 037**		**848**		**49 568**		**(21 587)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	76 611	92 877	4 178	5.5%	18 069	23.6%	24 104	26.0%	44 548	48.0%	90 899	97.9%	6 279	38.8%	609.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	4 471	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**53 515**	**63 805**	**62 627**		**2 303**		**30 140**		**45 396**		**140 467**		**(15 307)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**53 515**	**63 805**	**62 627**		**2 303**		**30 140**		**45 396**		**140 467**		**(15 307)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**53 515**	**63 805**	**62 627**		**2 303**		**30 140**		**45 396**		**140 467**		**(15 307)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**53 515**	**63 805**	**62 627**		**2 303**		**30 140**		**45 396**		**140 467**		**(15 307)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**98 060**	**133 559**	**14 125**	**14.4%**	**35 491**	**36.2%**	**21 778**	**16.3%**	**35 792**	**26.8%**	**107 186**	**80.3%**	**37 201**	**73.5%**	**(3.8%)**
National Government	41 611	41 611	6 290	15.1%	10 681	25.7%	6 769	16.3%	15 032	36.1%	38 771	93.2%	3 597	69.4%	317.9%
Provincial Government	35 000	51 007	1 615	4.6%	16 665	47.6%	6 425	12.6%	13 651	26.8%	38 356	75.2%	8 290	60.7%	64.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	4 471	-	-	-	-	3 744	83.7%	-	-	3 744	83.7%	-	-	-
Transfers recognised - capital	**76 611**	**97 089**	**7 904**	**10.3%**	**27 346**	**35.7%**	**16 938**	**17.4%**	**28 683**	**29.5%**	**80 871**	**83.3%**	**11 887**	**63.3%**	**141.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 449	36 470	6 221	29.0%	8 145	38.0%	4 840	13.3%	7 109	19.5%	26 315	72.2%	25 314	79.9%	(71.9%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**98 060**	**133 559**	**14 125**	**14.4%**	**35 491**	**36.2%**	**21 778**	**16.3%**	**35 792**	**26.8%**	**107 186**	**80.3%**	**37 201**	**73.7%**	**(3.8%)**
Municipal governance and administration	**-**	**2 575**	**-**	**-**	**-**	**-**	**1 790**	**69.5%**	**194**	**7.5%**	**1 984**	**77.1%**	**207**	**26.2%**	**(6.4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	2 575	-	-	-	-	1 790	69.5%	194	7.5%	1 984	77.1%	207	26.2%	(6.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**35 491**	**50 927**	**2 484**	**7.0%**	**15 998**	**45.1%**	**6 688**	**13.1%**	**13 705**	**26.9%**	**38 875**	**76.3%**	**9 837**	**74.0%**	**39.3%**
Community and Social Services	491	497	-	-	235	47.9%	262	52.7%	-	-	497	100.0%	2 534	90.4%	(100.0%)
Sport And Recreation	-	430	-	-	-	-	171	39.7%	134	31.2%	305	70.9%	1 219	78.8%	(89.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	15.3%	-
Housing	35 000	50 000	2 484	7.1%	15 763	45.0%	6 255	12.5%	13 571	27.1%	38 073	76.1%	6 084	70.8%	123.0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 031**	**42 026**	**2 774**	**8.2%**	**11 618**	**34.1%**	**6 223**	**14.8%**	**10 388**	**24.7%**	**31 002**	**73.8%**	**19 479**	**64.7%**	**(46.7%)**
Planning and Development	5 939	12 669	1 193	20.1%	5 217	87.8%	1 311	10.3%	489	3.9%	8 209	64.8%	8 276	53.9%	(94.1%)
Road Transport	28 092	29 357	1 581	5.6%	6 401	22.8%	4 912	16.7%	9 899	33.7%	22 793	77.6%	11 202	77.0%	(11.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 538**	**38 031**	**8 867**	**31.1%**	**7 875**	**27.6%**	**7 077**	**18.6%**	**11 505**	**30.3%**	**35 325**	**92.9%**	**7 678**	**92.1%**	**49.8%**
Energy sources	28 538	38 031	8 867	31.1%	7 875	27.6%	7 077	18.6%	11 505	30.3%	35 325	92.9%	7 678	91.9%	49.8%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	100.1%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**444 751**	**481 544**	**159 605**	**35.9%**	**155 356**	**34.9%**	**116 696**	**24.2%**	**91 518**	**19.0%**	**523 174**	**108.6%**	**79 594**	**90.3%**	**15.0%**
Property rates	152 587	152 587	60 622	39.7%	70 024	45.9%	53 476	35.0%	46 353	30.4%	230 475	151.0%	43 656	103.6%	6.2%
Service charges	**126 757**	**136 971**	**34 132**	**26.9%**	**26 100**	**20.6%**	**28 239**	**20.6%**	**29 067**	**21.2%**	**117 538**	**85.8%**	**24 807**	**70.7%**	**17.2%**
Other revenue	6 831	11 003	1 701	24.9%	(1 168)	(17.1%)	2 194	19.9%	4 987	45.3%	7 714	70.1%	4 388	169.5%	13.6%
Transfers and Subsidies - Operational	77 765	79 435	30 229	38.9%	28 754	37.0%	17 133	21.6%	89	.1%	76 205	95.9%	464	96.1%	(80.9%)
Transfers and Subsidies - Capital	76 611	97 348	32 378	42.3%	31 392	41.0%	14 949	15.4%	10 113	10.4%	88 832	91.3%	6 279	75.9%	61.1%
Interest	4 200	4 200	543	12.9%	253	6.0%	705	16.8%	909	21.6%	2 409	57.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(362 344)**	**(383 084)**	**(75 047)**	**20.7%**	**(77 366)**	**21.4%**	**(51 826)**	**13.5%**	**(58 359)**	**15.2%**	**(262 598)**	**68.5%**	**(1 507)**	**6.6%**	**3 773.2%**
Suppliers and employees	(361 794)	(382 215)	(75 047)	20.7%	(77 366)	21.4%	(51 721)	13.5%	(58 464)	15.3%	(262 598)	68.7%	(1 507)	6.6%	3 780.2%
Finance charges	(550)	(869)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	(105)	-	105	-	-	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**82 407**	**98 461**	**84 557**	**102.6%**	**77 990**	**94.6%**	**64 870**	**65.9%**	**33 158**	**33.7%**	**260 576**	**264.7%**	**78 087**	**438.5%**	**(57.5%)**
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	**(98 060)**	**(133 559)**	**(24 510)**	**25.0%**	**(39 949)**	**40.7%**	**(24 139)**	**18.1%**	**(40 592)**	**30.4%**	**(129 190)**	**96.7%**	**(35 412)**	**80.8%**	**14.6%**
Capital assets	(98 060)	(133 559)	(24 510)	25.0%	(39 949)	40.7%	(24 139)	18.1%	(40 592)	30.4%	(129 190)	96.7%	(35 412)	80.8%	14.6%
Net Cash from/(used) Investing Activities	**(98 060)**	**(133 559)**	**(24 510)**	**25.0%**	**(39 949)**	**40.7%**	**(24 139)**	**18.1%**	**(40 592)**	**30.4%**	**(129 190)**	**96.7%**	**(35 412)**	**80.8%**	**14.6%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(1)**	**-**	**(40)**	**-**	**(13)**	**-**	**(3)**	**-**	**(57)**	**-**	**-**	**-**	**(100.0%)**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(1)	-	(40)	-	(13)	-	(3)	-	(57)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(1)	-	(40)	-	(13)	-	(3)	-	(57)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	**(15 653)**	**(35 099)**	**60 046**	**(383.6%)**	**38 002**	**(242.8%)**	**40 718**	**(116.0%)**	**(7 437)**	**21.2%**	**131 329**	**(374.2%)**	**42 675**	**(429.0%)**	**(117.4%)**
Cash/cash equivalents at the year begin:	(156 236)	71 317	50 424	(32.3%)	110 621	(70.8%)	148 622	208.4%	189 340	265.5%	50 424	70.7%	441 665	(299.9%)	(57.1%)
Cash/cash equivalents at the year end:	**(171 889)**	**36 219**	**110 621**	**(64.4%)**	**148 622**	**(86.5%)**	**189 340**	**522.8%**	**181 903**	**502.2%**	**181 903**	**502.2%**	**484 341**	**(361.1%)**	**(62.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	12 431	67.2%	4 402	23.8%	242	1.3%	1 435	7.8%	18 511	23.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 144	19.1%	2 535	7.9%	1 159	3.6%	22 264	69.4%	32 103	41.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 590	11.6%	1 019	7.5%	734	5.4%	10 313	75.5%	13 656	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	558	4.5%	460	3.7%	461	3.7%	10 949	88.1%	12 428	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	74	6.6%	51	4.5%	40	3.5%	964	85.3%	1 130	1.5%	-	-	-	-
Total By Income Source	**20 797**	**26.7%**	**8 469**	**10.9%**	**2 637**	**3.4%**	**45 925**	**59.0%**	**77 828**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 272	8.8%	626	4.3%	276	1.9%	12 227	84.9%	14 401	18.5%	-	-	-	-
Commercial	15 711	47.5%	5 593	16.9%	808	2.4%	10 987	33.2%	33 099	42.5%	-	-	-	-
Households	3 814	12.6%	2 250	7.4%	1 552	5.1%	22 712	74.9%	30 328	39.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 797**	**26.7%**	**8 469**	**10.9%**	**2 637**	**3.4%**	**45 925**	**59.0%**	**77 828**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 877	96.7%	-	-	-	-	98	3.3%	2 976	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 877**	**96.7%**	**-**	**-**	**-**	**-**	**98**	**3.3%**	**2 976**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**167 766**	**169 798**	**62 645**	**37.3%**	**48 648**	**29.0%**	**41 762**	**24.6%**	**13 804**	**8.1%**	**166 859**	**98.3%**	**11 711**	**68.1%**	**17.9%**
Property rates	22 999	22 999	6 971	30.3%	5 822	25.3%	5 777	25.1%	5 820	25.3%	24 389	106.0%	5 534	99.6%	5.2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 391	3 455	785	23.2%	757	22.3%	737	21.3%	777	22.5%	3 055	88.4%	723	89.5%	7.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	856	856	192	22.5%	329	38.4%	360	42.1%	272	31.7%	1 152	134.6%	419	107.6%	(35.2%)
Interest earned - external investments	9 000	9 000	1 601	17.8%	1 963	21.8%	1 872	20.8%	3 096	34.4%	8 532	94.8%	2 038	94.0%	51.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	721	500	3	.5%	153	21.3%	2	.5%	7	1.5%	167	33.3%	214	67.4%	(96.6%)
Licences and permits	3 964	3 440	1 180	29.8%	540	13.6%	745	21.7%	630	18.3%	3 095	90.0%	701	70.8%	(10.2%)
Agency services	30	1 800	-	-	-	-	83	4.6%	1 257	69.8%	1 340	74.4%	-	-	(100.0%)
Transfers and subsidies	126 371	127 371	51 798	41.0%	39 023	30.9%	31 950	25.1%	1 715	1.3%	124 486	97.7%	1 428	60.7%	20.1%
Other revenue	435	377	115	26.5%	62	14.2%	236	62.6%	230	61.1%	643	170.5%	653	216.9%	(64.7%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**186 558**	**189 271**	**34 739**	**18.6%**	**50 337**	**27.0%**	**42 624**	**22.5%**	**47 975**	**25.3%**	**175 675**	**92.8%**	**46 248**	**91.6%**	**3.7%**
Employee related costs	87 985	88 028	18 529	21.1%	24 742	28.1%	20 495	23.3%	19 372	22.0%	83 139	94.4%	17 868	88.6%	8.4%
Remuneration of councillors	11 097	11 097	2 685	24.2%	2 592	23.4%	2 497	22.5%	2 599	23.4%	10 372	93.5%	2 638	86.4%	(1.5%)
Debt impairment	2 172	2 172	21	1.0%	1	.1%	(23)	(1.1%)	19	.9%	19	.9%	471	40.4%	(96.1%)
Depreciation and asset impairment	32 000	34 000	5 949	18.6%	11 416	35.7%	8 646	25.4%	8 002	23.5%	34 014	100.0%	6 333	124.2%	26.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 319	1 520	21	1.6%	376	28.5%	194	12.8%	632	41.6%	1 224	80.6%	562	68.6%	12.5%
Contracted services	20 173	20 433	2 949	14.6%	4 431	22.0%	4 334	21.2%	6 241	30.5%	17 956	87.9%	5 422	83.9%	15.1%
Transfers and subsidies	4 444	6 795	-	-	907	20.4%	1 884	27.7%	3 051	44.9%	5 841	86.0%	5 757	69.6%	(47.0%)
Other expenditure	27 369	25 227	4 584	16.7%	5 870	21.4%	4 597	18.2%	7 938	31.5%	22 988	91.1%	7 198	89.1%	10.3%
Losses	-	-	-	-	-	-	-	-	122	-	122	-	-	-	(100.0%)
Surplus/(Deficit)	**(18 791)**	**(19 474)**	**27 906**		**(1 689)**		**(862)**		**(34 172)**		**(8 816)**		**(34 537)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	28 262	32 262	4 752	16.8%	11 171	39.5%	3 954	12.3%	12 385	38.4%	32 262	100.0%	10 281	100.2%	20.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	30	-	22	-	52	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**9 471**	**12 788**	**32 658**		**9 482**		**3 122**		**(21 764)**		**23 498**		**(24 256)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 471**	**12 788**	**32 658**		**9 482**		**3 122**		**(21 764)**		**23 498**		**(24 256)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 471**	**12 788**	**32 658**		**9 482**		**3 122**		**(21 764)**		**23 498**		**(24 256)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 471**	**12 788**	**32 658**		**9 482**		**3 122**		**(21 764)**		**23 498**		**(24 256)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**44 995**	**54 668**	**10 947**	**24.3%**	**13 053**	**29.0%**	**4 018**	**7.4%**	**13 194**	**24.1%**	**41 212**	**75.4%**	**16 933**	**1.8%**	**(22.1%)**
National Government	26 262	32 262	4 855	18.5%	10 996	41.9%	1 560	4.8%	10 608	32.9%	28 019	86.8%	10 545	55.0%	.6%
Provincial Government	-	-	180	-	-	-	-	-	(180)	-	-	-	(61)	(2 194.0%)	195.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 262**	**32 262**	**5 034**	**19.2%**	**10 996**	**41.9%**	**1 560**	**4.8%**	**10 429**	**32.3%**	**28 019**	**86.8%**	**10 484**	**21.5%**	**(.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 733	22 406	5 913	31.6%	2 057	11.0%	2 458	11.0%	2 765	12.3%	13 193	58.9%	6 449	(11.0%)	(57.1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**44 995**	**54 668**	**10 947**	**24.3%**	**13 053**	**29.0%**	**4 018**	**7.4%**	**13 194**	**24.1%**	**41 212**	**75.4%**	**16 933**	**1.8%**	**(22.1%)**
Municipal governance and administration	**2 916**	**3 126**	**179**	**6.1%**	**200**	**6.9%**	**24**	**.8%**	**1 352**	**43.2%**	**1 754**	**56.1%**	**1 388**	**9.1%**	**(2.6%)**
Executive and Council	50	62	162	324.6%	-	-	-	-	(110)	(176.6%)	52	83.9%	720	(32.4%)	(115.3%)
Finance and administration	2 866	3 063	17	.6%	200	7.0%	24	.8%	1 462	47.7%	1 702	55.5%	668	18.0%	118.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**27 516**	**35 793**	**8 515**	**30.9%**	**9 499**	**34.5%**	**2 704**	**7.6%**	**5 503**	**15.4%**	**26 221**	**73.3%**	**6 682**	**(11.5%)**	**(17.6%)**
Community and Social Services	13 574	13 547	2 801	20.6%	7 805	57.5%	440	3.2%	1 192	8.8%	12 238	90.3%	2 874	150.5%	(58.5%)
Sport And Recreation	2 327	4 036	45	1.9%	67	2.9%	-	-	3 226	79.9%	3 338	82.7%	32	(11.2%)	10 024.6%
Public Safety	115	1 610	1 484	1 290.4%	-	-	-	-	42	2.6%	1 526	94.8%	467	(383.1%)	(91.1%)
Housing	11 500	16 600	4 185	36.4%	1 627	14.1%	2 264	13.6%	1 044	6.3%	9 120	54.9%	3 309	(49.9%)	(68.5%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 553**	**12 385**	**2 253**	**21.4%**	**3 118**	**29.5%**	**1 291**	**10.4%**	**3 064**	**24.7%**	**9 727**	**78.5%**	**4 575**	**(6.7%)**	**(33.0%)**
Planning and Development	752	210	-	-	-	-	-	-	-	-	-	-	248	(197.3%)	(100.0%)
Road Transport	9 801	12 175	2 253	23.0%	3 118	31.8%	1 291	10.6%	3 064	25.2%	9 727	79.9%	4 327	14.2%	(29.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 010**	**3 364**	**-**	**-**	**236**	**5.9%**	**-**	**-**	**3 274**	**97.3%**	**3 510**	**104.4%**	**4 287**	**68.7%**	**(23.6%)**
Energy sources	3 600	3 204	-	-	186	5.2%	-	-	3 179	99.2%	3 365	105.0%	4 287	124.7%	(25.8%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	410	160	-	-	50	12.2%	-	-	95	59.6%	145	90.8%	-	8.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**257 216**	**260 316**	**-**	**-**	**3 000**	**1.2%**	**69 352**	**26.6%**	**86 610**	**33.3%**	**158 962**	**61.1%**	**-**	**(36.9%)**	**(100.0%)**
Property rates	13 843	13 843	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**2 041**	**2 041**	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 621	3 721	-	-	-	-	20 000	537.5%	-	-	20 000	537.5%	-	(761.5%)	-
Transfers and Subsidies - Operational	209 450	208 450	-	-	3 000	1.4%	49 352	23.7%	86 610	41.5%	138 962	66.7%	-	(26.5%)	(100.0%)
Transfers and Subsidies - Capital	28 262	32 262	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(186 605)**	**(236 069)**	**(13 202)**	**7.1%**	**(19 445)**	**10.4%**	**(14 300)**	**6.1%**	**(14 263)**	**6.0%**	**(61 211)**	**25.9%**	**(77)**	**(1.4%)**	**18 483.6%**
Suppliers and employees	(99 082)	(236 069)	(12 863)	13.0%	(18 965)	19.1%	(14 016)	5.9%	(14 189)	6.0%	(60 034)	25.4%	-	(1.3%)	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(87 523)	-	(339)	.4%	(480)	.5%	(285)	-	(74)	-	(1 177)	-	(77)	(2.0%)	(3.6%)
Net Cash from/(used) Operating Activities	**70 611**	**24 247**	**(13 202)**	**(18.7%)**	**(16 445)**	**(23.3%)**	**55 052**	**227.0%**	**72 347**	**298.4%**	**97 752**	**403.1%**	**(77)**	**(80.7%)**	**(94 363.2%)**
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	-	**(54 668)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(54 668)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	**(54 668)**	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**70 611**	**(30 420)**	**(13 202)**	**(18.7%)**	**(16 445)**	**(23.3%)**	**55 052**	**(181.0%)**	**72 347**	**(237.8%)**	**97 752**	**(321.3%)**	**(77)**	**(103.4%)**	**(94 363.2%)**
Cash/cash equivalents at the year begin:	-	159 208	-	-	(13 202)	-	(29 647)	(18.6%)	25 405	16.0%	-	-	(231 580)	-	(111.0%)
Cash/cash equivalents at the year end:	**70 611**	**128 788**	**(13 202)**	**(18.7%)**	**(29 647)**	**(42.0%)**	**25 405**	**19.7%**	**97 752**	**75.9%**	**97 752**	**75.9%**	**(231 656)**	**(236.2%)**	**(142.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 517	3.7%	1 428	3.5%	1 021	2.5%	37 125	90.3%	41 092	61.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	280	4.5%	213	3.5%	192	3.1%	5 471	88.9%	6 156	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	4.6%	20	3.9%	19	3.6%	461	87.9%	524	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	4	-	5	-	19 610	99.9%	19 622	29.1%	-	-	-	-
Total By Income Source	**1 824**	**2.7%**	**1 665**	**2.5%**	**1 237**	**1.8%**	**62 667**	**93.0%**	**67 394**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	416	3.0%	406	3.0%	256	1.9%	12 682	92.2%	13 761	20.4%	-	-	-	-
Commercial	320	2.4%	250	1.9%	228	1.7%	12 547	94.0%	13 345	19.8%	-	-	-	-
Households	640	2.3%	641	2.3%	624	2.3%	25 536	93.1%	27 441	40.7%	-	-	-	-
Other	448	3.5%	368	2.9%	128	1.0%	11 902	92.6%	12 847	19.1%	-	-	-	-
Total By Customer Group	**1 824**	**2.7%**	**1 665**	**2.5%**	**1 237**	**1.8%**	**62 667**	**93.0%**	**67 394**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(189)	(10.2%)	(358)	(19.5%)	0	-	2 390	129.7%	1 843	27.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 252	25.3%	(10)	(.2%)	279	5.7%	3 419	69.2%	4 942	72.8%
Total	**1 064**	**15.7%**	**(368)**	**(5.4%)**	**279**	**4.1%**	**5 809**	**85.6%**	**6 784**	**100.0%**

Contact Details

Municipal Manager	Mr Gamakulu Maart Sineke	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 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**242 206**	**279 583**	**99 384**	**41.0%**	**79 059**	**32.6%**	**59 667**	**21.3%**	**5 461**	**2.0%**	**243 571**	**87.1%**	**4 800**	**99.2%**	**13.8%**
Property rates	10 865	8 700	6 029	55.5%	1 083	10.0%	1 179	13.6%	1 112	12.8%	9 403	108.1%	1 127	100.8%	(1.3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 091	2 974	776	25.1%	751	24.3%	725	24.4%	733	24.6%	2 984	100.4%	687	103.0%	6.7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	548	515	129	23.5%	135	24.6%	260	50.5%	644	125.1%	1 168	226.8%	101	91.7%	538.6%
Interest earned - external investments	6 192	8 315	1 969	31.8%	2 265	36.6%	2 534	30.5%	2 604	31.3%	9 373	112.7%	1 932	91.5%	34.8%
Interest earned - outstanding debtors	458	347	79	17.2%	84	18.4%	88	25.5%	89	25.6%	340	98.2%	71	82.1%	24.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	702	701	108	15.4%	157	22.3%	208	29.7%	161	23.0%	634	90.5%	213	98.5%	(24.5%)
Licences and permits	50	50	13	26.1%	3	6.5%	1	2.4%	-	-	18	35.0%	36	141.7%	(100.0%)
Agency services	1 350	1 400	420	31.1%	370	27.4%	296	21.1%	262	18.7%	1 348	96.3%	366	114.0%	(28.5%)
Transfers and subsidies	217 489	254 924	89 620	41.2%	73 791	33.9%	54 085	21.2%	(5)	-	217 491	85.3%	(295)	99.5%	(98.2%)
Other revenue	1 462	1 655	241	16.5%	417	28.5%	290	17.5%	(139)	(8.4%)	808	48.9%	562	87.8%	(124.8%)
Gains	-	2	-	-	2	-	-	-	1	46.9%	3	146.9%	1	-	100.0%
Operating Expenditure	**335 701**	**320 631**	**62 624**	**18.7%**	**68 127**	**20.3%**	**65 688**	**20.5%**	**68 023**	**21.2%**	**264 461**	**82.5%**	**65 417**	**79.3%**	**4.0%**
Employee related costs	118 314	116 409	27 730	23.4%	31 858	26.9%	27 937	24.0%	27 868	23.9%	115 394	99.1%	27 702	97.8%	.6%
Remuneration of councillors	18 980	18 980	4 122	21.7%	5 054	26.6%	3 910	20.6%	3 915	20.6%	17 001	89.6%	4 088	88.8%	(4.2%)
Debt impairment	2 758	2 570	2	.1%	1 113	40.3%	64	2.5%	1 558	60.6%	2 737	106.5%	1 579	109.6%	(1.3%)
Depreciation and asset impairment	51 913	47 518	10 379	20.0%	10 390	20.0%	10 249	21.6%	10 347	21.8%	41 365	87.1%	8 084	76.7%	28.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	8 130	6 780	120	1.5%	83	1.0%	140	2.1%	709	10.5%	1 052	15.5%	818	36.8%	(13.4%)
Contracted services	78 128	67 339	8 465	10.8%	7 409	9.5%	9 585	14.2%	12 281	18.2%	37 741	56.0%	12 405	53.6%	(1.0%)
Transfers and subsidies	180	180	-	-	-	-	-	-	166	92.2%	166	92.2%	145	96.7%	14.5%
Other expenditure	57 297	60 855	11 805	20.6%	12 219	21.3%	13 802	22.7%	11 179	18.4%	49 006	80.5%	10 595	76.1%	5.5%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(93 495)**	**(41 048)**	**36 760**		**10 932**		**(6 021)**		**(62 562)**		**(20 891)**		**(60 616)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	56 672	56 672	10 459	18.5%	9 374	16.5%	16 418	29.0%	17 550	31.0%	53 801	94.9%	21 052	96.7%	(16.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(36 823)**	**15 624**	**47 219**		**20 306**		**10 397**		**(45 012)**		**32 910**		**(39 564)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(36 823)**	**15 624**	**47 219**		**20 306**		**10 397**		**(45 012)**		**32 910**		**(39 564)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(36 823)**	**15 624**	**47 219**		**20 306**		**10 397**		**(45 012)**		**32 910**		**(39 564)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(36 823)**	**15 624**	**47 219**		**20 306**		**10 397**		**(45 012)**		**32 910**		**(39 564)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**120 404**	**130 303**	**13 312**	**11.1%**	**13 041**	**10.8%**	**17 452**	**13.4%**	**28 106**	**21.6%**	**71 911**	**55.2%**	**27 617**	**83.2%**	**1.8%**
National Government	45 728	45 728	7 748	16.9%	7 172	15.7%	11 175	24.4%	13 309	29.1%	39 403	86.2%	13 980	83.1%	(4.8%)
Provincial Government	10 944	10 944	1 187	10.8%	1 137	10.4%	1 915	17.5%	4 139	37.8%	8 379	76.6%	12 559	92.7%	(67.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56 672**	**56 672**	**8 935**	**15.8%**	**8 310**	**14.7%**	**13 089**	**23.1%**	**17 448**	**30.8%**	**47 782**	**84.3%**	**26 538**	**84.8%**	**(34.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	63 732	73 631	4 377	6.9%	4 731	7.4%	4 363	5.9%	10 658	14.5%	24 129	32.8%	1 078	80.5%	888.5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**120 404**	**130 303**	**13 312**	**11.1%**	**13 041**	**10.8%**	**17 452**	**13.4%**	**28 106**	**21.6%**	**71 911**	**55.2%**	**27 617**	**83.2%**	**1.8%**
Municipal governance and administration	**9 162**	**8 320**	**123**	**1.3%**	**899**	**9.8%**	**(790)**	**(9.5%)**	**121**	**1.5%**	**353**	**4.2%**	**(266)**	**55.9%**	**(145.7%)**
Executive and Council	860	160	-	-	-	-	21	13.1%	23	14.1%	44	27.2%	(14)	37.4%	(264.5%)
Finance and administration	8 302	8 160	123	1.5%	899	10.8%	(811)	(9.9%)	99	1.2%	309	3.8%	(252)	57.9%	(139.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 004**	**14 414**	**1 359**	**9.7%**	**1 137**	**8.1%**	**2 596**	**18.0%**	**4 146**	**28.8%**	**9 238**	**64.1%**	**9 382**	**82.2%**	**(55.8%)**
Community and Social Services	860	3 470	-	-	-	-	853	24.6%	6	.2%	859	24.8%	11	57.2%	(39.2%)
Sport And Recreation	13 144	10 944	1 359	10.3%	1 137	8.7%	1 743	15.9%	4 139	37.8%	8 379	76.6%	9 372	91.4%	(55.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**76 090**	**100 871**	**11 333**	**14.9%**	**10 043**	**13.2%**	**14 569**	**14.4%**	**21 456**	**21.3%**	**57 401**	**56.9%**	**16 810**	**85.4%**	**27.6%**
Planning and Development	2 440	1 440	33	1.4%	126	5.2%	(26)	(1.8%)	23	1.6%	156	10.9%	(3)	14.2%	(761.8%)
Road Transport	73 650	99 431	11 300	15.3%	9 917	13.5%	14 595	14.7%	21 434	21.6%	57 245	57.6%	16 814	86.4%	27.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**21 148**	**6 698**	**497**	**2.4%**	**961**	**4.5%**	**1 078**	**16.1%**	**2 383**	**35.6%**	**4 919**	**73.4%**	**1 690**	**87.7%**	**41.0%**
Energy sources	10 000	4 000	-	-	961	9.6%	814	20.4%	921	23.0%	2 697	67.4%	1 198	86.4%	(23.1%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	11 148	2 698	497	4.5%	-	-	264	9.8%	1 461	54.2%	2 222	82.4%	492	89.8%	197.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**286 524**	**310 771**	**128 481**	**44.8%**	**90 166**	**31.5%**	**82 450**	**26.5%**	**33 004**	**10.6%**	**334 101**	**107.5%**	**35 775**	**97.9%**	**(7.7%)**
Property rates	7 606	6 024	-	-	978	12.9%	2 934	48.7%	3 101	51.5%	7 014	116.4%	-	-	(100.0%)
Service charges	**2 163**	**2 504**	**-**	**-**	**316**	**14.6%**	**517**	**20.6%**	**602**	**24.0%**	**1 434**	**57.3%**	**-**	**-**	**(100.0%)**
Other revenue	2 723	4 321	618	22.7%	1 058	38.9%	5 692	131.7%	5 023	116.3%	12 392	286.8%	30 797	656.8%	(83.7%)
Transfers and Subsidies - Operational	217 360	218 360	90 345	41.6%	74 548	34.3%	53 607	24.5%	2	-	218 501	100.1%	0	98.7%	596.3%
Transfers and Subsidies - Capital	56 672	71 248	36 176	63.8%	12 648	22.3%	18 776	26.4%	22 779	32.0%	90 379	126.9%	3 648	68.8%	524.4%
Interest	-	8 315	1 342	-	618	-	923	11.1%	1 497	18.0%	4 380	52.7%	1 330	-	12.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(289 159)**	**(287 909)**	**(19 045)**	**6.6%**	**(17 416)**	**6.0%**	**(20 204)**	**7.0%**	**(23 328)**	**8.1%**	**(79 993)**	**27.8%**	**(7 042)**	**3.8%**	**231.3%**
Suppliers and employees	(288 979)	(287 729)	(19 045)	6.6%	(17 416)	6.0%	(20 204)	7.0%	(23 328)	8.1%	(79 993)	27.8%	(7 042)	3.8%	231.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(180)	(180)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(2 635)**	**22 862**	**109 436**	**(4 153.2%)**	**72 751**	**(2 760.9%)**	**62 246**	**272.3%**	**9 676**	**42.3%**	**254 108**	**1 111.5%**	**28 734**	**376.9%**	**(66.3%)**
Cash Flow from Investing Activities															
Receipts	**30 379**	**(30 377)**	**(146)**	**(.5%)**	**(214)**	**(.7%)**	**(3)**	**-**	**10**	**-**	**(353)**	**1.2%**	**(203)**	**-**	**(104.7%)**
Proceeds on disposal of PPE	-	2	-	-	2	-	-	-	1	46.9%	3	146.9%	1	-	100.0%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 379	(30 379)	(146)	(.5%)	(216)	(.7%)	(3)	-	9	-	(357)	1.2%	(203)	-	(104.2%)
Payments	**(120 404)**	**(130 303)**	**(14 196)**	**11.8%**	**(13 986)**	**11.6%**	**(17 711)**	**13.6%**	**(30 684)**	**23.5%**	**(76 575)**	**58.8%**	**(30 826)**	**84.4%**	**(.5%)**
Capital assets	(120 404)	(130 303)	(14 196)	11.8%	(13 986)	11.6%	(17 711)	13.6%	(30 684)	23.5%	(76 575)	58.8%	(30 826)	84.4%	(.5%)
Net Cash from/(used) Investing Activities	**(90 025)**	**(160 680)**	**(14 341)**	**15.9%**	**(14 200)**	**15.8%**	**(17 714)**	**11.0%**	**(30 674)**	**19.1%**	**(76 929)**	**47.9%**	**(31 029)**	**84.5%**	**(1.1%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(92 660)**	**(137 818)**	**95 095**	**(102.6%)**	**58 551**	**(63.2%)**	**44 532**	**(32.3%)**	**(20 999)**	**15.2%**	**177 179**	**(128.6%)**	**(2 296)**	**(560.3%)**	**814.7%**
Cash/cash equivalents at the year begin:	228 832	210 484	243 566	106.4%	305 578	133.5%	364 129	173.0%	408 661	194.2%	243 566	115.7%	809 954	239.1%	(49.5%)
Cash/cash equivalents at the year end:	136 172	72 666	305 578	224.4%	364 129	267.4%	408 661	562.4%	387 663	533.5%	387 663	533.5%	807 659	390.0%	(52.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	559	9.9%	127	2.2%	120	2.1%	4 837	85.7%	5 643	42.4%	(136)	(2.4%)	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	406	6.8%	142	2.4%	133	2.2%	5 294	88.6%	5 974	44.9%	(265)	(4.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	58	3.5%	28	1.7%	28	1.7%	1 561	93.2%	1 676	12.6%	(5)	(.3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11	100.0%	11	.1%	(0)	(2.4%)	-	-
Total By Income Source	**1 023**	**7.7%**	**297**	**2.2%**	**281**	**2.1%**	**11 702**	**88.0%**	**13 303**	**100.0%**	**(406)**	**(3.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2	.1%	0	-	0	-	1 411	99.8%	1 413	10.6%	(0)	-	-	-
Commercial	483	33.7%	51	3.6%	45	3.1%	855	59.6%	1 435	10.8%	(35)	(2.5%)	-	-
Households	538	5.1%	245	2.3%	236	2.3%	9 437	90.3%	10 455	78.6%	(370)	(3.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 023**	**7.7%**	**297**	**2.2%**	**281**	**2.1%**	**11 702**	**88.0%**	**13 303**	**100.0%**	**(406)**	**(3.1%)**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Kalipa Vincent Nyamela	039 259 5300
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**204 780**	**204 374**	**71 620**	**35.0%**	**65 425**	**31.9%**	**52 301**	**25.6%**	**15 177**	**7.4%**	**204 522**	**100.1%**	**16 241**	**103.2%**	**(6.6%)**
Property rates	36 226	36 226	8 727	24.1%	8 776	24.2%	9 064	25.0%	8 123	22.4%	34 690	95.8%	8 526	120.1%	(4.7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 045	4 045	1 001	24.8%	1 003	24.8%	1 003	24.8%	1 000	24.7%	4 006	99.0%	1 214	99.6%	(17.7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	864	892	239	27.6%	271	31.4%	325	36.4%	395	44.3%	1 230	137.9%	205	108.5%	92.5%
Interest earned - external investments	6 338	5 338	1 005	15.9%	1 425	22.5%	1 924	36.0%	2 480	46.5%	6 834	128.0%	2 012	105.0%	23.3%
Interest earned - outstanding debtors	6 193	5 850	1 395	22.5%	1 529	24.7%	1 534	26.2%	1 691	28.9%	6 149	105.1%	1 379	125.0%	22.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	418	745	186	44.6%	482	115.4%	327	43.9%	315	42.3%	1 311	175.8%	221	205.5%	42.6%
Licences and permits	664	478	140	21.2%	92	13.9%	98	20.5%	50	10.5%	381	79.8%	93	82.5%	(45.7%)
Agency services	340	529	56	16.4%	209	61.5%	135	25.5%	176	33.3%	576	108.8%	61	74.8%	187.4%
Transfers and subsidies	147 721	148 230	58 838	39.8%	51 597	34.9%	37 116	25.0%	546	.4%	148 096	99.9%	2 451	99.8%	(77.7%)
Other revenue	729	797	33	4.5%	39	5.4%	40	5.0%	400	50.2%	512	64.3%	79	48.8%	409.3%
Gains	1 244	1 244	-	-	-	-	735	59.1%	-	-	735	59.1%	-	-	-
Operating Expenditure	**239 228**	**238 273**	**39 842**	**16.7%**	**51 021**	**21.3%**	**46 633**	**19.6%**	**60 650**	**25.5%**	**198 145**	**83.2%**	**55 727**	**84.8%**	**8.8%**
Employee related costs	86 453	85 120	16 546	19.1%	21 831	25.3%	16 941	19.9%	17 506	20.6%	72 824	85.6%	19 048	95.3%	(8.1%)
Remuneration of councillors	11 901	11 901	2 899	24.4%	2 746	23.1%	2 841	23.9%	2 779	23.3%	11 265	94.7%	2 899	97.4%	(4.2%)
Debt impairment	20 059	13 404	11	.1%	250	1.2%	17	.1%	13	.1%	290	2.2%	4 609	41.7%	(99.7%)
Depreciation and asset impairment	49 362	37 721	8 984	18.2%	10 259	20.8%	9 571	25.4%	9 976	26.4%	38 790	102.8%	7 909	89.1%	26.1%
Finance charges	303	203	6	1.8%	3	1.1%	2	1.2%	0	.1%	11	5.6%	10	51.0%	(98.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 090	4 429	255	6.2%	1 173	28.7%	606	13.7%	1 366	30.8%	3 400	76.8%	1 721	47.7%	(20.6%)
Contracted services	36 858	49 190	5 447	14.8%	7 423	20.1%	9 482	19.3%	17 446	35.5%	39 798	80.9%	10 816	76.2%	61.3%
Transfers and subsidies	2 068	1 636	87	4.2%	272	13.1%	275	16.8%	217	13.3%	850	52.0%	883	68.5%	(75.4%)
Other expenditure	28 134	34 668	5 607	19.9%	7 064	25.1%	6 899	19.9%	11 347	32.7%	30 916	89.2%	7 834	86.1%	44.9%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(34 447)**	**(33 899)**	**31 778**		**14 404**		**5 668**		**(45 473)**		**6 377**		**(39 486)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	36 508	42 508	2 358	6.5%	12 116	33.2%	13 576	31.9%	14 457	34.0%	42 508	100.0%	11 736	98.7%	23.2%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 061**	**8 609**	**34 136**		**26 521**		**19 244**		**(31 016)**		**48 885**		**(27 750)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 061**	**8 609**	**34 136**		**26 521**		**19 244**		**(31 016)**		**48 885**		**(27 750)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 061**	**8 609**	**34 136**		**26 521**		**19 244**		**(31 016)**		**48 885**		**(27 750)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 061**	**8 609**	**34 136**		**26 521**		**19 244**		**(31 016)**		**48 885**		**(27 750)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**92 800**	**97 311**	**4 870**	**5.2%**	**22 268**	**24.0%**	**13 407**	**13.8%**	**32 685**	**33.6%**	**73 230**	**75.3%**	**40 963**	**61.9%**	**(20.2%)**
National Government	36 508	42 508	2 051	5.6%	10 536	28.9%	11 805	27.8%	12 305	28.9%	36 697	86.3%	11 514	95.9%	6.9%
Provincial Government	-	375	-	-	-	-	-	-	375	100.0%	375	100.0%	1 350	86.5%	(72.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 508**	**42 883**	**2 051**	**5.6%**	**10 536**	**28.9%**	**11 805**	**27.5%**	**12 680**	**29.6%**	**37 072**	**86.4%**	**12 863**	**95.0%**	**(1.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 292	54 428	2 819	5.0%	11 732	20.8%	1 601	2.9%	20 005	36.8%	36 158	66.4%	28 100	51.1%	(28.8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**92 800**	**97 311**	**4 870**	**5.2%**	**22 268**	**24.0%**	**13 407**	**13.8%**	**32 685**	**33.6%**	**73 230**	**75.3%**	**40 963**	**61.9%**	**(20.2%)**
Municipal governance and administration	**3 213**	**5 060**	**157**	**4.9%**	**1 955**	**60.8%**	**217**	**4.3%**	**1 173**	**23.2%**	**3 503**	**69.2%**	**424**	**34.2%**	**176.6%**
Executive and Council	151	231	-	-	74	48.7%	63	27.3%	22	9.3%	158	68.4%	27	17.0%	(20.0%)
Finance and administration	3 061	4 828	157	5.1%	1 881	61.4%	154	3.2%	1 152	23.9%	3 344	69.3%	397	39.8%	189.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 347**	**13 314**	**264**	**2.3%**	**2 297**	**20.2%**	**767**	**5.8%**	**7 019**	**52.7%**	**10 346**	**77.7%**	**3 585**	**28.6%**	**95.8%**
Community and Social Services	4 049	2 163	69	1.7%	176	4.3%	740	34.2%	198	9.2%	1 183	54.7%	32	9.9%	522.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 298	11 152	194	2.7%	2 121	29.1%	26	.2%	6 821	61.2%	9 163	82.2%	3 553	31.0%	92.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**74 740**	**73 922**	**4 449**	**6.0%**	**18 017**	**24.1%**	**12 307**	**16.6%**	**21 414**	**29.0%**	**56 187**	**76.0%**	**36 953**	**70.6%**	**(42.1%)**
Planning and Development	72 153	66 585	4 399	6.1%	14 657	20.3%	11 805	17.7%	19 123	28.7%	49 986	75.1%	36 878	73.7%	(48.1%)
Road Transport	2 587	7 337	50	1.9%	3 359	129.9%	502	6.8%	2 291	31.2%	6 202	84.5%	76	4.9%	2 930.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 500**	**5 015**	**-**	**-**	**-**	**-**	**115**	**2.3%**	**3 078**	**61.4%**	**3 193**	**63.7%**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	4 015	-	-	-	-	115	2.9%	3 078	76.7%	3 193	79.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**249 509**	**251 575**	**96 023**	**38.5%**	**34 600**	**13.9%**	**84 083**	**33.4%**	**71 467**	**28.4%**	**286 174**	**113.8%**	**6 930**	**127.7%**	**931.3%**
Property rates	26 021	26 021	9 584	36.8%	16 167	62.1%	649	2.5%	-	-	26 400	101.5%	5 946	124.6%	(100.0%)
Service charges	**2 911**	**2 911**	**641**	**22.0%**	**721**	**24.8%**	**5 226**	**179.5%**	**-**	**-**	**6 587**	**226.3%**	**663**	**84.4%**	**(100.0%)**
Other revenue	17 290	17 376	226	1.3%	666	3.9%	31 717	182.5%	60 889	350.4%	93 498	538.1%	320	43.3%	18 956.2%
Transfers and Subsidies - Operational	160 441	157 421	70 972	44.2%	6 046	3.8%	46 492	29.5%	10 578	6.7%	134 088	85.2%	1	137.9%	1 789 684.9%
Transfers and Subsidies - Capital	36 508	42 508	14 600	40.0%	11 000	30.1%	-	-	-	-	25 600	60.2%	-	76.4%	-
Interest	6 338	5 338	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(172 792)**	**(179 856)**	**-**	**-**	**(6 180)**	**3.6%**	**(11 066)**	**6.2%**	**(11 580)**	**6.4%**	**(28 827)**	**16.0%**	**-**	**(.1%)**	**(100.0%)**
Suppliers and employees	(170 421)	(178 016)	-	-	(6 180)	3.6%	(11 066)	6.2%	(11 580)	6.5%	(28 827)	16.2%	-	(.1%)	(100.0%)
Finance charges	(303)	(203)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 068)	(1 636)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**76 717**	**71 720**	**96 023**	**125.2%**	**28 421**	**37.0%**	**73 017**	**101.8%**	**59 887**	**83.5%**	**257 347**	**358.8%**	**6 930**	**377.8%**	**764.2%**
Cash Flow from Investing Activities															
Receipts	**9 630**	**9 630**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	9 630	9 630	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(92 800)**	**(97 311)**	**-**	**-**	**(11 252)**	**12.1%**	**(14 372)**	**14.8%**	**(28 985)**	**29.8%**	**(54 608)**	**56.1%**	**-**	**-**	**(100.0%)**
Capital assets	(92 800)	(97 311)	-	-	(11 252)	12.1%	(14 372)	14.8%	(28 985)	29.8%	(54 608)	56.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(83 170)**	**(87 681)**	**-**	**-**	**(11 252)**	**13.5%**	**(14 372)**	**16.4%**	**(28 985)**	**33.1%**	**(54 608)**	**62.3%**	**-**	**-**	**(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	**(6 452)**	**(15 962)**	**96 023**	**(1 488.2%)**	**17 168**	**(266.1%)**	**58 645**	**(367.4%)**	**30 902**	**(193.6%)**	**202 739**	**(1 270.2%)**	**6 930**	**(710.7%)**	**345.9%**
Cash/cash equivalents at the year begin:	125 422	159 176	-	-	96 023	76.6%	113 192	71.1%	171 837	108.0%	-	-	410 246	-	(58.1%)
Cash/cash equivalents at the year end:	**118 970**	**143 214**	**96 023**	**80.7%**	**113 192**	**95.1%**	**171 837**	**120.0%**	**202 739**	**141.6%**	**202 739**	**141.6%**	**417 176**	**502.7%**	**(51.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 970	7.6%	1 470	2.8%	1 340	2.5%	45 777	87.1%	52 557	67.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	584	7.7%	218	2.9%	194	2.6%	6 584	86.9%	7 579	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	19 069	100.0%	19 069	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 748)	447.0%	71	(8.4%)	56	(6.6%)	2 783	(331.9%)	(838)	(1.1%)	-	-	-	-
Total By Income Source	**806**	**1.0%**	**1 758**	**2.2%**	**1 589**	**2.0%**	**74 213**	**94.7%**	**78 367**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	132	.4%	492	1.6%	445	1.4%	30 008	96.6%	31 077	39.7%	-	-	-	-
Commercial	436	5.8%	350	4.7%	311	4.2%	6 394	85.4%	7 491	9.6%	-	-	-	-
Households	308	1.1%	702	2.4%	640	2.2%	27 633	94.4%	29 283	37.4%	-	-	-	-
Other	(70)	(.7%)	215	2.0%	194	1.8%	10 178	96.8%	10 516	13.4%	-	-	-	-
Total By Customer Group	**806**	**1.0%**	**1 758**	**2.2%**	**1 589**	**2.0%**	**74 213**	**94.7%**	**78 367**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 779	100.0%	-	-	-	-	-	-	39 779	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	47	100.0%	47	.1%
Total	**39 779**	**99.9%**	**-**	**-**	**-**	**-**	**47**	**.1%**	**39 826**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	**503 258**	**494 538**	**181 948**	**36.2%**	**161 587**	**32.1%**	**117 778**	**23.8%**	**71 250**	**14.4%**	**532 562**	**107.7%**	**23 581**	**96.0%**	**202.1%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	48 866	48 598	13 747	28.1%	10 880	22.3%	10 615	21.8%	14 104	29.0%	49 346	101.5%	12 811	117.1%	10.1%
Service charges - sanitation revenue	20 555	12 465	3 433	16.7%	2 838	13.8%	2 921	23.4%	3 014	24.2%	12 207	97.9%	3 327	71.0%	(9.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 682	4 504	1 001	17.6%	1 106	19.5%	1 271	28.2%	1 678	37.3%	5 055	112.2%	1 124	56.1%	49.3%
Interest earned - outstanding debtors	10 198	10 715	2 511	24.6%	2 767	27.1%	2 906	27.1%	3 037	28.3%	11 221	104.7%	2 658	105.0%	14.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	(183)	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	417 406	417 406	161 255	38.6%	143 718	34.4%	99 690	23.9%	49 276	11.8%	453 939	108.8%	3 614	95.2%	1 263.5%
Other revenue	549	850	1	.1%	277	50.4%	375	44.2%	142	16.7%	794	93.5%	230	91.3%	(38.3%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**577 594**	**625 189**	**120 227**	**20.8%**	**190 066**	**32.9%**	**119 050**	**19.0%**	**137 111**	**21.9%**	**566 455**	**90.6%**	**193 043**	**87.5%**	**(29.0%)**
Employee related costs	237 156	243 395	55 361	23.3%	60 552	25.5%	57 484	23.6%	59 658	24.5%	233 055	95.8%	54 425	94.5%	9.6%
Remuneration of councillors	8 922	8 538	1 847	20.7%	1 620	18.2%	1 959	22.9%	1 813	21.2%	7 239	84.8%	1 875	93.7%	(3.3%)
Debt impairment	27 645	27 645	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	87 410	88 415	-	-	38 485	44.0%	13 279	15.0%	25 222	28.5%	76 987	87.1%	71 467	84.9%	(64.7%)
Finance charges	1 328	415	-	-	-	-	-	-	288	69.3%	288	69.3%	124	24.6%	131.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	31 249	41 337	7 339	23.5%	14 672	47.0%	10 707	25.9%	9 061	21.9%	41 779	101.1%	8 726	94.6%	3.8%
Contracted services	105 296	136 357	36 647	34.8%	47 735	45.3%	23 306	17.1%	22 398	16.4%	130 087	95.4%	35 065	95.4%	(36.1%)
Transfers and subsidies	17 000	17 000	5 600	32.9%	5 000	29.4%	-	-	4 500	26.5%	15 100	88.8%	7 000	100.0%	(35.7%)
Other expenditure	61 589	62 088	13 432	21.8%	22 003	35.7%	12 315	19.8%	12 426	20.0%	60 176	96.9%	14 360	80.2%	(13.5%)
Losses	-	-	-	-	-	-	-	-	1 746	-	1 746	-	-	-	(100.0%)
Surplus/(Deficit)	**(74 336)**	**(130 651)**	**61 721**		**(28 480)**		**(1 273)**		**(65 862)**		**(33 893)**		**(169 462)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	298 258	365 258	-	-	162 562	54.5%	23 234	6.4%	126 064	34.5%	311 860	85.4%	48 753	100.5%	158.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	12 781	-	12 781	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**223 922**	**234 607**	**61 721**		**134 083**		**21 961**		**72 983**		**290 748**		**(120 708)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**223 922**	**234 607**	**61 721**		**134 083**		**21 961**		**72 983**		**290 748**		**(120 708)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**223 922**	**234 607**	**61 721**		**134 083**		**21 961**		**72 983**		**290 748**		**(120 708)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**223 922**	**234 607**	**61 721**		**134 083**		**21 961**		**72 983**		**290 748**		**(120 708)**		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Capital Revenue and Expenditure															
Source of Finance	**307 283**	**328 318**	**73 870**	**24.0%**	**67 124**	**21.8%**	**50 339**	**15.3%**	**136 896**	**41.7%**	**328 229**	**100.0%**	**50 657**	**83.0%**	**170.2%**
National Government	298 258	288 050	71 982	24.1%	61 596	20.7%	45 300	15.7%	99 249	34.5%	278 127	96.6%	41 772	85.9%	137.6%
Provincial Government	-	29 565	-	-	547	-	5 015	17.0%	36 468	123.3%	42 031	142.2%	5 128	93.6%	611.1%
District Municipality	-	47	47	-	-	-	-	-	(47)	(100.0%)	-	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**298 258**	**317 663**	**72 030**	**24.2%**	**62 143**	**20.8%**	**50 315**	**15.8%**	**135 670**	**42.7%**	**320 158**	**100.8%**	**46 900**	**86.2%**	**189.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 025	10 655	1 840	20.4%	4 981	55.2%	24	.2%	1 226	11.5%	8 071	75.8%	3 757	53.9%	(67.4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**307 283**	**328 318**	**73 870**	**24.0%**	**67 124**	**21.8%**	**50 339**	**15.3%**	**136 896**	**41.7%**	**328 229**	**100.0%**	**50 657**	**83.0%**	**170.2%**
Municipal governance and administration	**5 110**	**8 655**	**1 805**	**35.3%**	**4 017**	**78.6%**	**24**	**.3%**	**1 074**	**12.4%**	**6 920**	**80.0%**	**2 070**	**21.6%**	**(48.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 110	8 655	1 805	35.3%	4 017	78.6%	24	.3%	1 074	12.4%	6 920	80.0%	2 070	21.6%	(48.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 021**	**47**	**47**	**4.6%**	**-**	**-**	**-**	**-**	**-**	**-**	**47**	**100.0%**	**-**	**66.5%**	**-**
Community and Social Services	1 021	47	47	4.6%	-	-	-	-	-	-	47	100.0%	-	66.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 270**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**12 781**	**-**	**12 781**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	1 270	-	-	-	-	-	-	-	12 781	-	12 781	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**299 883**	**319 616**	**72 018**	**24.0%**	**63 107**	**21.0%**	**50 315**	**15.7%**	**123 041**	**38.5%**	**308 481**	**96.5%**	**48 587**	**86.3%**	**153.2%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	244 033	252 033	54 002	22.1%	52 596	21.6%	42 511	16.9%	79 347	31.5%	228 456	90.6%	45 178	88.4%	75.6%
Waste Water Management	55 850	67 583	18 016	32.3%	10 511	18.8%	7 804	11.5%	43 694	64.7%	80 025	118.4%	3 410	61.4%	1 181.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2021/22												2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities															
Receipts	**747 322**	**824 617**	**361 692**	**48.4%**	**245 776**	**32.9%**	**371 687**	**45.1%**	**77 258**	**9.4%**	**1 056 413**	**128.1%**	**36 841**	**75.7%**	**109.7%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	53 905	58 404	15 274	28.3%	18 647	34.6%	17 787	30.5%	18 638	31.9%	70 345	120.4%	16 584	243.5%	12.4%
Other revenue	549	549	1	.1%	108	19.7%	302	54.9%	15	2.7%	425	77.4%	47	64.6%	(67.5%)
Transfers and Subsidies - Operational	389 288	400 406	163 104	41.9%	158 114	40.6%	236 219	59.0%	58 606	14.6%	616 042	153.9%	20 211	56.1%	190.0%
Transfers and Subsidies - Capital	303 580	365 258	183 314	60.4%	68 907	22.7%	117 380	32.1%	-	-	369 601	101.2%	-	73.2%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(445 539)**	**(577 086)**	**(220 616)**	**49.5%**	**(244 162)**	**54.8%**	**(161 622)**	**28.0%**	**(258 858)**	**44.9%**	**(885 257)**	**153.4%**	**(184 137)**	**145.5%**	**40.6%**
Suppliers and employees	(444 212)	(576 536)	(220 616)	49.7%	(244 162)	55.0%	(161 622)	28.0%	(258 723)	44.9%	(885 123)	153.5%	(183 650)	145.9%	40.9%
Finance charges	(1 328)	(415)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(135)	-	-	-	-	-	-	(135)	100.0%	(135)	100.0%	(486)	-	(72.3%)
Net Cash from/(used) Operating Activities	**301 783**	**247 531**	**141 076**	**46.7%**	**1 614**	**.5%**	**210 065**	**84.9%**	**(181 599)**	**(73.4%)**	**171 156**	**69.1%**	**(147 296)**	**(34.8%)**	**23.3%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(307 283)**	**(328 318)**	**(73 870)**	**24.0%**	**(67 124)**	**21.8%**	**(50 339)**	**15.3%**	**(136 896)**	**41.7%**	**(328 229)**	**100.0%**	**(50 657)**	**69.5%**	**170.2%**
Capital assets	(307 283)	(328 318)	(73 870)	24.0%	(67 124)	21.8%	(50 339)	15.3%	(136 896)	41.7%	(328 229)	100.0%	(50 657)	69.5%	170.2%
Net Cash from/(used) Investing Activities	**(307 283)**	**(328 318)**	**(73 870)**	**24.0%**	**(67 124)**	**21.8%**	**(50 339)**	**15.3%**	**(136 896)**	**41.7%**	**(328 229)**	**100.0%**	**(50 657)**	**69.5%**	**170.2%**
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	**(5 501)**	**(80 786)**	**67 207**	**(1 221.8%)**	**(65 510)**	**1 190.9%**	**159 726**	**(197.7%)**	**(318 495)**	**394.2%**	**(157 073)**	**194.4%**	**(197 953)**	**856.5%**	**60.9%**
Cash/cash equivalents at the year begin:	48 731	51 862	51 622	105.9%	119 069	244.3%	53 559	103.3%	213 285	411.3%	51 622	99.5%	(97 684)	83.5%	(318.3%)
Cash/cash equivalents at the year end:	**43 230**	**(28 924)**	**119 069**	**275.4%**	**53 559**	**123.9%**	**213 285**	**(737.4%)**	**(105 211)**	**363.8%**	**(105 211)**	**363.8%**	**(295 637)**	**(3 123.2%)**	**(64.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 377	2.2%	2 789	1.8%	3 224	2.1%	142 970	93.8%	152 360	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrici	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 319	2.2%	1 090	1.8%	1 260	2.1%	55 853	93.8%	59 521	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	564	2.2%	466	1.8%	539	2.1%	23 899	93.8%	25 468	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**5 260**	**2.2%**	**4 345**	**1.8%**	**5 022**	**2.1%**	**222 722**	**93.8%**	**237 350**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 445	20.0%	1 466	12.0%	1 630	13.4%	6 658	54.6%	12 199	5.1%	-	-	-	-
Commercial	514	3.8%	413	3.1%	435	3.3%	12 009	89.8%	13 371	5.6%	-	-	-	-
Households	2 302	1.1%	2 465	1.2%	2 958	1.4%	204 055	96.4%	211 780	89.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 260**	**2.2%**	**4 345**	**1.8%**	**5 022**	**2.1%**	**222 722**	**93.8%**	**237 350**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 600	53.6%	2 026	41.7%	229	4.7%	-	-	4 855	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 600**	**53.6%**	**2 026**	**41.7%**	**229**	**4.7%**	**-**	**-**	**4 855**	**100.0%**

Contact Details

Municipal Manager	Mrs Adelaide Nomnandi Dlamini	039 834 8707
Financial Manager	Mr Mthethunzima Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**77 285 963**	**77 597 611**	**21 759 719**	**28.2%**	**22 146 524**	**28.7%**	**16 236 310**	**20.9%**	**13 247 857**	**17.1%**	**73 390 410**	**94.6%**	**15 339 188**	**112.0%**	**(13.6%)**
Property rates	15 571 534	15 384 528	4 434 380	28.5%	4 132 941	26.5%	2 974 605	19.3%	3 485 589	22.7%	15 027 515	97.7%	3 815 502	119.5%	(8.6%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 730 602	24 284 672	6 277 033	25.4%	6 504 875	26.3%	4 187 257	17.2%	5 624 692	23.2%	22 593 857	93.0%	6 116 938	117.0%	(8.0%)
Service charges - water revenue	8 558 564	8 477 223	1 683 158	19.7%	2 561 831	29.9%	1 826 289	21.5%	2 015 354	23.8%	8 086 632	95.4%	2 691 166	117.4%	(25.1%)
Service charges - sanitation revenue	2 054 943	2 084 689	552 075	26.9%	516 924	25.2%	323 689	15.5%	504 330	24.2%	1 897 017	91.0%	620 974	102.1%	(18.8%)
Service charges - refuse revenue	1 539 469	1 557 138	385 376	25.0%	433 577	28.2%	320 393	20.6%	392 333	25.2%	1 531 679	98.4%	400 290	107.0%	(2.0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	991 971	1 006 886	198 784	20.0%	224 664	22.6%	176 351	17.5%	226 816	22.5%	826 615	82.1%	251 801	84.6%	(9.9%)
Interest earned - external investments	572 032	553 548	173 555	30.3%	155 073	27.1%	144 506	26.1%	128 855	23.3%	601 990	108.8%	196 497	86.2%	(34.4%)
Interest earned - outstanding debtors	981 034	1 042 205	143 869	14.7%	241 531	24.6%	243 578	23.4%	400 937	38.5%	1 029 914	98.8%	175 609	123.5%	128.3%
Dividends received	0	-	14	11 878.3%	(14)	(11 878.3%)	-	-	-	-	-	-	8	-	(100.0%)
Fines, penalties and forfeits	372 563	322 055	39 142	10.5%	39 090	10.5%	51 321	15.9%	(24 609)	(7.6%)	104 944	32.6%	55 985	45.9%	(144.0%)
Licences and permits	144 101	136 798	24 737	17.2%	29 462	20.4%	40 150	29.3%	35 800	26.2%	130 149	95.1%	36 637	87.3%	(2.3%)
Agency services	58 189	60 510	18 143	31.2%	14 131	24.3%	19 805	32.7%	12 043	19.9%	64 121	106.0%	15 290	109.0%	(21.2%)
Transfers and subsidies	17 334 041	17 589 568	6 586 446	38.0%	5 774 080	33.3%	4 560 493	25.9%	(117 857)	(.7%)	16 803 162	95.5%	545 718	104.0%	(121.6%)
Other revenue	4 230 796	4 441 791	1 152 246	27.2%	1 355 005	32.0%	1 270 242	28.6%	290 445	6.5%	4 067 938	91.6%	412 340	101.7%	(29.6%)
Gains	146 122	655 998	90 759	62.1%	163 355	111.8%	97 632	14.9%	273 130	41.6%	624 876	95.3%	4 431	639.8%	6 063.8%
Operating Expenditure	**77 928 535**	**79 212 851**	**18 322 758**	**23.5%**	**21 445 205**	**27.5%**	**15 940 955**	**20.1%**	**16 623 243**	**21.0%**	**72 332 161**	**91.3%**	**19 047 696**	**102.7%**	**(12.7%)**
Employee related costs	22 761 451	22 508 181	5 051 614	22.2%	6 755 089	29.7%	4 640 810	20.6%	5 234 418	23.3%	21 681 932	96.3%	5 767 269	101.9%	(9.2%)
Remuneration of councillors	898 212	871 194	186 933	20.8%	205 981	22.9%	181 175	20.8%	205 464	23.6%	779 553	89.5%	203 009	102.2%	1.2%
Debt impairment	3 279 801	3 108 948	366 484	11.2%	681 181	20.8%	159 096	5.1%	(921 522)	(29.6%)	285 239	9.2%	(203 513)	37.1%	352.8%
Depreciation and asset impairment	6 551 716	6 421 243	1 205 031	18.4%	1 533 010	23.4%	1 367 529	21.3%	1 300 546	20.3%	5 406 116	84.2%	1 355 384	98.8%	(4.0%)
Finance charges	1 132 073	1 150 902	271 073	23.9%	292 484	25.8%	250 366	21.8%	274 449	23.8%	1 088 371	94.6%	304 418	105.4%	(9.8%)
Bulk purchases	19 274 180	19 030 816	5 840 141	30.3%	5 009 847	26.0%	3 870 037	20.3%	3 771 843	19.8%	18 491 868	97.2%	4 732 247	122.9%	(20.3%)
Other Materials	6 097 514	6 619 862	1 766 917	29.0%	1 957 553	32.1%	1 075 795	16.3%	1 922 248	29.0%	6 722 512	101.6%	2 364 352	113.4%	(18.7%)
Contracted services	9 776 220	11 052 015	1 949 332	19.9%	3 040 650	31.1%	2 218 117	20.1%	2 943 126	26.6%	10 151 226	91.8%	2 922 475	99.0%	.7%
Transfers and subsidies	845 798	1 015 116	182 850	21.6%	243 365	28.8%	142 588	14.0%	134 641	13.3%	703 444	69.3%	276 825	90.2%	(51.4%)
Other expenditure	5 808 660	5 899 817	1 178 932	20.3%	1 370 210	23.6%	1 131 439	19.2%	1 374 146	23.3%	5 054 727	85.7%	1 306 294	88.0%	5.2%
Losses	1 502 911	1 534 757	323 451	21.5%	355 836	23.7%	904 002	58.9%	383 884	25.0%	1 967 172	128.2%	18 936	755.3%	1 927.3%
Surplus/(Deficit)	**(642 572)**	**(1 615 241)**	**3 436 961**		**701 319**		**295 355**		**(3 375 386)**		**1 058 248**		**(3 708 508)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov a	8 327 462	8 910 139	719 257	8.6%	2 235 906	26.8%	1 306 289	14.7%	1 829 291	20.5%	6 090 744	68.4%	1 587 441	86.0%	15.2%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	36 622	129 909	3 662	10.0%	24 014	65.6%	4 317	3.3%	14 448	11.1%	46 440	35.7%	19 500	390.9%	(25.9%)
Transfers and subsidies - capital (in-kind - all)	5 201	5 301	21	.4%	-	-	229	4.3%	13 975	263.6%	14 225	268.3%	2 726	33.7%	412.6%
Surplus/(Deficit) after capital transfers and contributions	**7 726 713**	**7 430 108**	**4 159 902**		**2 961 239**		**1 606 189**		**(1 517 672)**		**7 209 658**		**(2 098 841)**		
Taxation	(24 055)	(29 482)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 750 768**	**7 459 590**	**4 159 902**		**2 961 239**		**1 606 189**		**(1 517 672)**		**7 209 658**		**(2 098 841)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 750 768**	**7 459 590**	**4 159 902**		**2 961 239**		**1 606 189**		**(1 517 672)**		**7 209 658**		**(2 098 841)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 750 768**	**7 459 590**	**4 159 902**		**2 961 239**		**1 606 189**		**(1 517 672)**		**7 209 658**		**(2 098 841)**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**12 053 278**	**12 889 165**	**1 486 813**	**12.3%**	**2 382 089**	**19.8%**	**7 427 229**	**57.6%**	**(2 679 525)**	**(20.8%)**	**8 616 606**	**66.9%**	**5 932 409**	**101.2%**	**(145.2%)**
National Government	7 196 709	7 652 395	1 166 423	16.2%	1 636 356	22.7%	6 618 705	86.5%	(1 991 457)	(26.0%)	7 430 027	97.1%	4 614 994	140.2%	(143.2%)
Provincial Government	974 500	1 142 549	26 805	2.8%	43 329	4.4%	40 724	3.6%	475 440	41.6%	586 298	51.3%	93 858	34.2%	406.6%
District Municipality	-	166	253	-	(206)	-	-	-	(47)	(28.4%)	-	-	143	155.4%	(133.1%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	25 398	33 667	5 883	23.2%	6 972	27.4%	5 387	16.0%	5 758	17.1%	23 999	71.3%	20 080	125.1%	(71.3%)
Transfers recognised - capital	**8 196 607**	**8 828 777**	**1 199 364**	**14.6%**	**1 686 451**	**20.6%**	**6 664 816**	**75.5%**	**(1 510 307)**	**(17.1%)**	**8 040 324**	**91.1%**	**4 729 075**	**131.8%**	**(131.9%)**
Borrowing	1 342 614	1 486 316	158 710	11.8%	269 036	20.0%	425 867	28.7%	180 587	12.1%	1 034 200	69.6%	232 339	37.2%	(22.3%)
Internally generated funds	2 514 057	2 574 072	128 739	5.1%	426 602	17.0%	336 546	13.1%	(1 349 805)	(52.4%)	(457 918)	(17.8%)	970 995	57.5%	(239.0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**12 053 908**	**12 861 544**	**1 572 236**	**13.0%**	**2 752 893**	**22.8%**	**7 358 349**	**57.2%**	**(2 640 753)**	**(20.5%)**	**9 042 725**	**70.3%**	**5 647 103**	**101.1%**	**(146.8%)**
Municipal governance and administration	**1 212 320**	**1 794 807**	**93 119**	**7.7%**	**217 496**	**17.9%**	**124 316**	**6.9%**	**173 734**	**9.7%**	**608 665**	**33.9%**	**114 861**	**2.3%**	**51.3%**
Executive and Council	392 160	87 891	6 028	1.5%	13 549	3.5%	61 092	69.5%	(13 714)	(15.6%)	66 954	76.2%	92 706	396.0%	(114.8%)
Finance and administration	819 525	1 638 842	87 067	10.6%	203 857	24.9%	62 180	3.8%	187 389	11.4%	540 493	33.0%	18 386	(12.5%)	919.2%
Internal audit	635	68 074	24	3.9%	90	14.2%	1 044	1.5%	60	.1%	1 218	1.8%	3 769	795.4%	(98.4%)
Community and Public Safety	**2 117 637**	**2 082 070**	**150 659**	**7.1%**	**285 358**	**13.5%**	**414 379**	**19.9%**	**44 252**	**2.1%**	**894 650**	**43.0%**	**379 299**	**63.2%**	**(88.3%)**
Community and Social Services	467 803	430 680	70 271	15.0%	90 274	19.3%	319 677	74.2%	(157 302)	(36.5%)	322 920	75.0%	183 393	111.5%	(185.8%)
Sport And Recreation	363 869	415 855	57 950	15.9%	78 226	21.5%	224 099	53.9%	(84 943)	(20.4%)	275 332	66.2%	81 012	56.3%	(204.9%)
Public Safety	112 983	86 228	2 174	1.9%	5 091	4.5%	8 356	9.7%	63 519	73.7%	79 140	91.8%	19 781	56.4%	221.1%
Housing	1 140 482	1 134 588	20 302	1.8%	111 401	9.8%	(138 782)	(12.2%)	219 216	19.3%	212 137	18.7%	93 376	39.7%	134.8%
Health	32 500	14 720	(37)	(.1%)	366	1.1%	1 029	7.0%	3 762	25.6%	5 121	34.8%	1 736	33.0%	116.7%
Economic and Environmental Services	**3 419 590**	**3 681 628**	**649 533**	**19.0%**	**973 772**	**28.5%**	**3 028 335**	**82.3%**	**(1 685 987)**	**(45.8%)**	**2 965 654**	**80.6%**	**1 385 749**	**108.8%**	**(221.7%)**
Planning and Development	806 352	925 896	124 217	15.4%	198 193	24.6%	(465 514)	(50.3%)	178 097	19.2%	34 993	3.8%	462 479	74.2%	(61.5%)
Road Transport	2 598 681	2 750 355	525 188	20.2%	773 826	29.8%	3 493 927	127.0%	(1 865 187)	(67.8%)	2 927 755	106.5%	918 406	122.3%	(303.1%)
Environmental Protection	14 556	5 377	129	.9%	1 753	12.0%	(77)	(1.4%)	1 102	20.5%	2 906	54.1%	4 865	79.5%	(77.3%)
Trading Services	**5 260 113**	**5 265 679**	**678 157**	**12.9%**	**1 273 205**	**24.2%**	**3 790 478**	**72.0%**	**(1 212 353)**	**(23.0%)**	**4 529 488**	**86.0%**	**3 784 227**	**133.3%**	**(132.0%)**
Energy sources	1 032 417	1 061 882	129 376	12.5%	234 638	22.7%	2 444 416	230.2%	(1 815 434)	(171.0%)	992 997	93.5%	174 815	66.8%	(1 138.5%)
Water Management	3 226 891	3 109 300	492 196	15.3%	631 227	19.6%	1 267 123	40.8%	320 117	10.3%	2 710 663	87.2%	2 486 949	147.0%	(87.1%)
Waste Water Management	769 886	908 559	43 024	5.6%	361 070	46.9%	70 611	7.8%	250 387	27.6%	725 092	79.8%	1 098 379	161.4%	(77.2%)
Waste Management	230 918	185 938	13 561	5.9%	46 270	20.0%	8 327	4.5%	32 577	17.5%	100 736	54.2%	24 084	64.0%	35.3%
Other	**44 249**	**37 360**	**767**	**1.7%**	**3 062**	**6.9%**	**840**	**2.2%**	**39 600**	**106.0%**	**44 269**	**118.5%**	**(17 033)**	**13.6%**	**(332.5%)**

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**89 359 592**	**78 244 038**	**10 099 452**	**11.3%**	**8 797 617**	**9.8%**	**8 459 097**	**10.8%**	**5 512 519**	**7.0%**	**32 868 685**	**42.0%**	**7 159 018**	**110.8%**	**(23.0%)**
Property rates	19 250 648	25 413 232	968 108	5.0%	287 566	1.5%	865 566	3.4%	992 684	3.9%	3 113 923	12.3%	1 152 115	150.3%	(13.8%)
Service charges	**33 619 642**	**29 430 614**	**1 862 941**	**5.5%**	**1 764 493**	**5.2%**	**1 578 550**	**5.4%**	**1 615 839**	**5.5%**	**6 821 822**	**23.2%**	**3 468 112**	**112.8%**	**(53.4%)**
Other revenue	11 739 245	4 863 886	2 478 690	21.1%	2 291 225	19.5%	2 760 035	56.7%	1 222 882	25.1%	8 752 832	180.0%	1 639 072	261.1%	(25.4%)
Transfers and Subsidies - Operational	16 333 991	12 694 898	3 382 654	20.7%	3 490 410	21.4%	2 024 762	15.9%	1 398 559	11.0%	10 296 386	81.1%	844 421	68.1%	65.6%
Transfers and Subsidies - Capital	8 184 201	5 602 133	1 388 608	17.0%	944 668	11.5%	1 212 124	21.6%	208 539	3.7%	3 753 939	67.0%	39 628	35.1%	426.2%
Interest	142 767	237 507	18 451	12.9%	19 255	13.5%	18 060	7.6%	74 017	31.2%	129 783	54.6%	15 672	59.6%	372.3%
Dividends	89 097	1 768	-	-	-	-	-	-	-	-	-	-	(2)	(.3%)	(100.0%)
Payments	**(54 691 263)**	**20 013 996**	**(4 113 766)**	**7.5%**	**(3 885 566)**	**7.1%**	**(3 936 011)**	**(19.7%)**	**(5 123 402)**	**(25.6%)**	**(17 058 744)**	**(85.2%)**	**(2 126 449)**	**53.0%**	**140.9%**
Suppliers and employees	(54 363 307)	20 362 375	(4 110 604)	7.6%	(3 874 403)	7.1%	(3 931 615)	(19.3%)	(5 041 457)	(24.8%)	(16 958 079)	(83.3%)	(2 076 113)	53.3%	142.8%
Finance charges	(20 777)	(152 419)	(2 143)	10.3%	(5 243)	25.2%	(3 162)	2.1%	(70 417)	46.2%	(80 965)	53.1%	(53 438)	65.6%	31.8%
Transfers and grants	(307 178)	(195 960)	(1 018)	.3%	(5 920)	1.9%	(1 234)	.6%	(11 528)	5.9%	(19 700)	10.1%	3 102	7.0%	(471.6%)
Net Cash from/(used) Operating Activities	**34 668 329**	**98 258 034**	**5 985 686**	**17.3%**	**4 912 052**	**14.2%**	**4 523 086**	**4.6%**	**389 117**	**.4%**	**15 809 941**	**16.1%**	**5 032 569**	**160.7%**	**(92.3%)**
Cash Flow from Investing Activities															
Receipts	**197 891**	**88 233**	**(110 432)**	**(55.8%)**	**8 148**	**4.1%**	**63 062**	**71.5%**	**(53 387)**	**(60.5%)**	**(92 609)**	**(105.0%)**	**(222 667)**	**(287.8%)**	**(76.0%)**
Proceeds on disposal of PPE	42 331	38 834	1	-	3 063	7.2%	2 017	5.2%	3 705	9.5%	8 785	22.6%	96 580	361.0%	(96.2%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	73 784	67 197	(102 529)	(139.0%)	2 026	2.7%	63 049	93.8%	(55 811)	(83.1%)	(93 266)	(138.8%)	(320 429)	(6 125.8%)	(82.6%)
Decrease (increase) in non-current investments	81 775	(17 798)	(7 903)	(9.7%)	3 060	3.7%	(2 003)	11.3%	(1 281)	7.2%	(8 128)	45.7%	1 182	1.8%	(208.4%)
Payments	**(5 752 172)**	**(7 187 142)**	**(611 639)**	**10.6%**	**(808 813)**	**14.1%**	**(1 117 624)**	**15.6%**	**(1 183 697)**	**16.5%**	**(3 721 773)**	**51.8%**	**(609 164)**	**37.3%**	**94.3%**
Capital assets	(5 752 172)	(7 187 142)	(611 639)	10.6%	(808 813)	14.1%	(1 117 624)	15.6%	(1 183 697)	16.5%	(3 721 773)	51.8%	(609 164)	37.3%	94.3%
Net Cash from/(used) Investing Activities	**(5 554 281)**	**(7 098 909)**	**(722 071)**	**13.0%**	**(800 665)**	**14.4%**	**(1 054 562)**	**14.9%**	**(1 237 084)**	**17.4%**	**(3 814 381)**	**53.7%**	**(831 831)**	**41.7%**	**48.7%**
Cash Flow from Financing Activities															
Receipts	**1 110 813**	**479 548**	**(287)**	**-**	**(103 430)**	**(9.3%)**	**(3 671)**	**(.8%)**	**463 105**	**96.6%**	**355 716**	**74.2%**	**90 159**	**280.1%**	**413.7%**

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 113 476	482 476	-	-	(90 000)	(8.1%)	-	-	464 000	96.2%	374 000	77.5%	90 000	252.0%	415.6%
Increase (decrease) in consumer deposits	(2 663)	(2 928)	(287)	10.8%	(13 430)	504.3%	(3 671)	125.4%	(895)	30.6%	(18 284)	624.5%	159	(47.4%)	(661.4%)
Payments	**(869 039)**	**(279 976)**	**(21 288)**	**2.4%**	**(28 493)**	**3.3%**	**(24 451)**	**8.7%**	**(102 053)**	**36.5%**	**(176 285)**	**63.0%**	**(20 593)**	**53.0%**	**395.6%**
Repayment of borrowing	(869 039)	(279 976)	(21 288)	2.4%	(28 493)	3.3%	(24 451)	8.7%	(102 053)	36.5%	(176 285)	63.0%	(20 593)	53.0%	395.6%
Net Cash from/(used) Financing Activities	**241 774**	**199 572**	**(21 576)**	**(8.9%)**	**(131 923)**	**(54.6%)**	**(28 122)**	**(14.1%)**	**361 052**	**180.9%**	**179 432**	**89.9%**	**69 567**	**(108.0%)**	**419.0%**
Net Increase/(Decrease) in cash held	**29 355 822**	**91 358 698**	**5 242 040**	**17.9%**	**3 979 464**	**13.6%**	**3 440 402**	**3.8%**	**(486 914)**	**(.5%)**	**12 174 992**	**13.3%**	**4 270 304**	**220.8%**	**(111.4%)**
Cash/cash equivalents at the year begin:	4 323 320	8 801 612	2 233 866	51.7%	8 523 369	197.1%	13 683 012	155.5%	16 599 254	188.6%	2 233 866	25.4%	21 035 085	(16.4%)	(21.1%)
Cash/cash equivalents at the year end:	**33 679 142**	**100 160 309**	**8 549 834**	**25.4%**	**13 676 788**	**40.6%**	**16 748 571**	**16.7%**	**16 297 537**	**16.3%**	**16 297 537**	**16.3%**	**25 327 894**	**176.6%**	**(35.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	453 266	3.6%	393 287	3.1%	432 359	3.4%	11 402 711	89.9%	12 681 622	35.6%	32 648	.3%	21 986 689	173.4%
Trade and Other Receivables from Exchange Transactions - Electrici	1 480 017	31.7%	276 658	5.9%	197 520	4.2%	2 715 971	58.2%	4 670 167	13.1%	271	-	5 952 140	127.5%
Receivables from Non-exchange Transactions - Property Rates	942 734	10.6%	287 868	3.2%	256 660	2.9%	7 431 011	83.3%	8 918 273	25.0%	628	-	13 142 049	147.4%
Receivables from Exchange Transactions - Waste Water Manageme	164 087	6.2%	78 027	3.0%	73 640	2.8%	2 311 349	88.0%	2 627 104	7.4%	708	-	3 587 604	136.6%
Receivables from Exchange Transactions - Waste Management	122 651	7.5%	40 642	2.5%	41 874	2.6%	1 421 195	87.4%	1 626 362	4.6%	(9)	-	1 956 098	120.3%
Receivables from Exchange Transactions - Property Rental Debtors	25 489	6.5%	12 391	3.2%	15 341	3.9%	337 539	86.4%	390 761	1.1%	4 911	1.3%	793 895	203.2%
Interest on Arrear Debtor Accounts	104 365	3.3%	34 056	1.1%	46 571	1.5%	2 962 569	94.1%	3 147 561	8.8%	3	-	6 353 095	201.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 133	1.3%	26 075	1.6%	33 023	2.1%	1 527 852	95.0%	1 608 082	4.5%	3 155	.2%	4 297 209	267.2%
Total By Income Source	**3 313 741**	**9.3%**	**1 149 004**	**3.2%**	**1 096 989**	**3.1%**	**30 110 198**	**84.4%**	**35 669 932**	**100.0%**	**42 315**	**.1%**	**58 068 779**	**162.8%**
Debtors Age Analysis By Customer Group														
Organs of State	498 503	17.9%	95 645	3.4%	109 674	3.9%	2 075 807	74.7%	2 779 629	7.8%	(0)	-	4 122 064	148.3%
Commercial	1 507 271	20.6%	350 887	4.8%	273 907	3.7%	5 177 250	70.8%	7 309 314	20.5%	51	-	8 106 214	110.9%
Households	1 322 135	5.3%	688 515	2.8%	688 666	2.8%	22 174 626	89.1%	24 873 943	69.7%	34 921	.1%	44 253 211	177.9%
Other	(14 167)	(2.0%)	13 957	2.0%	24 740	3.5%	682 516	96.5%	707 046	2.0%	7 343	1.0%	1 587 289	224.5%
Total By Customer Group	**3 313 741**	**9.3%**	**1 149 004**	**3.2%**	**1 096 989**	**3.1%**	**30 110 198**	**84.4%**	**35 669 932**	**100.0%**	**42 315**	**.1%**	**58 068 779**	**162.8%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 064 401	80.6%	6 682	.3%	9 414	.4%	479 744	18.7%	2 560 241	32.8%
Bulk Water	563 160	31.9%	151 382	8.6%	132 657	7.5%	919 588	52.0%	1 766 787	22.6%
PAYE deductions	143 565	100.0%	-	-	-	-	0	-	143 565	1.8%
VAT (output less input)	184 500	100.0%	-	-	-	-	-	-	184 500	2.4%
Pensions / Retirement	155 827	97.3%	2 224	1.4%	1 004	.6%	1 118	.7%	160 172	2.1%
Loan repayments	1 353	99.2%	-	-	11	.8%	-	-	1 364	-
Trade Creditors	1 066 202	53.5%	66 996	3.4%	397 218	19.9%	419 171	21.0%	1 991 545	25.5%
Auditor-General	1 588	40.2%	1 340	34.0%	(488)	(12.4%)	1 506	38.2%	3 945	.1%
Other	680 334	68.7%	100 748	10.2%	3 288	.3%	124 877	12.6%	990 070	12.7%
Total	**4 860 928**	**62.3%**	**329 371**	**4.2%**	**543 103**	**7.0%**	**2 068 786**	**26.5%**	**7 802 189**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.