

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	52 562 916	14 408 216	27,4%	13 522 605	25,7%	27 930 822	53,1%	12 303 120	55,3%	9,9%
Exchange Revenue										
Service charges - Electricity	18 257 740	4 646 521	25,4%	4 102 989	22,5%	8 749 510	47,9%	3 862 408	47,9%	6,2%
Service charges - Water	7 917 968	1 377 889	17,4%	1 878 113	23,7%	3 256 002	41,1%	1 472 981	50,7%	27,5%
Service charges - Waste Water Management	1 594 452	312 924	19,6%	400 669	25,1%	713 593	44,8%	354 225	47,7%	13,1%
Service charges - Waste Management	1 019 623	252 153	24,7%	252 160	24,7%	504 313	49,5%	247 587	57,0%	1,8%
Sale of Goods and Rendering of Services	389 657	62 865	16,1%	111 857	28,7%	174 722	44,8%	99 545	60,9%	12,4%
Agency services	28 366	5 894	20,8%	7 849	27,7%	13 743	48,4%	-	-	(100,0%)
Interest	984	346	35,2%	41	4,2%	387	39,4%	273	21,0%	(84,9%)
Interest earned from Receivables	567 271	332 461	58,6%	343 722	60,6%	676 184	119,2%	232 986	142,5%	47,5%
Interest earned from Current and Non Current Assets	538 728	241 744	44,9%	213 388	39,6%	455 132	84,5%	92 786	70,8%	130,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	500	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 050 133	227 123	21,6%	218 796	20,8%	445 919	42,5%	198 363	47,1%	10,3%
Licence and permits	10 197	1 582	15,5%	1 366	13,4%	2 949	28,9%	1 750	61,4%	(21,9%)
Operational Revenue	198 737	45 690	23,0%	54 154	27,2%	99 844	50,2%	63 272	49,6%	(14,4%)
Non-Exchange Revenue										
Property rates	11 000 000	3 498 983	31,8%	3 028 746	27,5%	6 527 729	59,3%	2 863 751	60,2%	5,8%
Surcharges and Taxes	372 670	1 304	4%	150 483	40,4%	151 788	40,7%	42 111	-	257,3%
Fines, penalties and forfeits	42 734	1 717	4,0%	2 444	5,7%	4 162	9,7%	3 841	22,7%	(36,4%)
Licences or permits	46 710	8 495	18,2%	12 379	26,5%	20 875	44,7%	12 336	85,5%	3%
Transfer and subsidies - Operational	5 578 892	2 066 506	36,9%	1 392 652	25,0%	3 449 158	61,8%	1 495 405	61,7%	(6,9%)
Interest	315 000	148 188	47,0%	152 462	48,4%	300 650	95,4%	98 598	90,3%	54,6%
Fuel Levy	3 557 475	1 185 825	33,3%	1 185 825	33,3%	2 371 650	66,7%	1 126 598	66,7%	5,3%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 500	-	-	11 664	111,1%	11 664	111,1%	2 080	37,8%	460,7%
Other Gains	64 582	4	-	844	1,3%	848	1,3%	32 223	1 184,8%	(97,4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	52 289 469	12 244 283	23,4%	12 810 015	24,5%	25 054 297	47,9%	11 351 382	48,3%	12,8%
Employee related costs	13 645 967	2 809 653	20,6%	3 480 710	25,5%	6 290 363	46,1%	3 315 921	47,3%	5,0%
Remuneration of councillors	145 266	34 272	23,6%	41 385	28,5%	75 657	52,1%	34 213	48,7%	21,0%
Bulk purchases - electricity	15 147 655	4 477 246	29,6%	3 308 687	21,8%	7 785 933	51,4%	2 759 841	51,6%	19,9%
Inventory consumed	4 352 846	683 467	15,7%	900 454	20,7%	1 583 931	36,4%	954 843	48,3%	(6,7%)
Debt impairment	2 944 533	748 710	25,4%	747 063	25,4%	1 495 773	50,8%	679 450	41,2%	10,0%
Depreciation and amortisation	3 066 229	690 093	22,5%	701 165	22,9%	1 391 257	45,4%	672 203	45,0%	4,3%
Interest	994 596	259 045	26,0%	258 174	26,0%	517 219	52,0%	232 584	51,7%	11,0%
Contracted services	6 480 262	1 250 330	19,3%	1 648 081	25,4%	2 898 411	44,7%	1 522 087	47,9%	8,3%
Transfers and subsidies	710 214	151 167	21,3%	161 189	22,7%	312 356	44,0%	130 906	36,0%	23,1%
Irrecoverable debts written off	-	(41)	-	-	-	(41)	-	-	-	-
Operational costs	3 103 298	572 623	18,5%	831 727	26,8%	1 404 350	45,3%	565 677	41,9%	47,0%
Losses on disposal of Assets	420	0	-	(9)	(2,2%)	(9)	(2,2%)	110	-	(108,4%)
Other Losses	1 698 183	567 717	33,4%	731 379	43,1%	1 299 096	76,5%	483 547	61,8%	51,3%
Surplus/(Deficit)	273 447	2 163 934		712 591		2 876 524		951 738		
Transfers and subsidies - capital (monetary allocations)	4 674 106	394 784	8,4%	730 892	15,6%	1 125 677	24,1%	618 689	20,7%	18,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 947 553	2 558 718		1 443 483		4 002 201		1 570 427		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 947 553	2 558 718		1 443 483		4 002 201		1 570 427		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 947 553	2 558 718		1 443 483		4 002 201		1 570 427		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	135 945	34 296	25,2%	23 085	17,0%	57 381	42,2%	44 831	40,8%	(48,5%)
Surplus/(Deficit) for the year	5 083 498	2 593 014		1 466 568		4 059 582		1 615 258		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	8 143 224	520 517	6,4%	1 008 865	12,4%	1 529 382	18,8%	990 889	24,6%	1,8%
National Government	4 130 022	367 397	8,9%	646 125	15,6%	1 013 521	24,5%	468 487	26,0%	37,9%
Provincial Government	540 241	9 276	1,7%	11 883	2,2%	21 159	3,9%	12 239	3,2%	(2,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	3 844	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 674 107	376 673	8,1%	658 007	14,1%	1 034 680	22,1%	480 726	21,4%	36,9%
Borrowing	1 500 000	39 400	2,6%	159 694	10,6%	199 094	13,3%	191 982	26,6%	(16,8%)
Internally generated funds	1 969 117	104 444	5,3%	191 163	9,7%	295 608	15,0%	318 181	37,0%	(39,9%)
Capital Expenditure Functional	8 143 224	520 517	6,4%	1 008 865	12,4%	1 529 382	18,8%	990 889	24,6%	1,8%
Municipal governance and administration	799 341	16 035	2,0%	23 626	3,0%	39 661	5,0%	48 342	17,3%	(51,1%)
Executive and Council	350 954	(116)	-	9 450	2,7%	9 335	2,7%	23 521	18,4%	(59,8%)
Finance and administration	448 108	16 151	3,6%	14 176	3,2%	30 327	6,8%	24 821	16,9%	(42,9%)
Internal audit	279	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 328 902	118 338	8,9%	182 441	13,7%	300 779	22,6%	122 781	11,4%	48,6%
Community and Social Services	145 044	5 164	3,6%	25 404	17,5%	30 568	21,1%	8 240	13,4%	208,3%
Sport And Recreation	157 843	14 904	9,4%	64 844	41,1%	79 748	50,5%	15 914	16,1%	307,5%
Public Safety	46 182	893	1,9%	5 307	11,5%	6 200	13,4%	5 633	6,6%	(5,8%)
Housing	952 833	95 619	10,0%	84 052	8,8%	179 671	18,9%	91 585	10,8%	(8,2%)
Health	27 000	1 759	6,5%	2 833	10,5%	4 592	17,0%	1 409	4,7%	101,1%
Economic and Environmental Services	2 219 662	171 440	7,7%	307 186	13,8%	478 627	21,6%	296 320	32,2%	3,7%
Planning and Development	416 135	70 616	17,0%	91 119	21,9%	161 735	38,9%	51 028	17,4%	78,6%
Road Transport	1 793 031	100 816	5,6%	210 575	11,7%	311 392	17,4%	245 287	35,7%	(14,2%)
Environmental Protection	10 496	8	1%	5 492	52,3%	5 500	52,4%	5	10,1%	103 789,7%
Trading Services	3 768 800	214 703	5,7%	483 348	12,8%	698 051	18,5%	523 259	30,5%	(7,6%)
Energy sources	699 900	72 536	10,4%	103 245	14,8%	175 781	25,1%	73 995	28,8%	39,5%
Water Management	1 004 414	67 309	6,7%	129 801	12,9%	197 111	19,6%	163 995	20,9%	(20,9%)
Waste Water Management	1 828 637	65 770	3,6%	241 851	13,2%	307 622	16,8%	251 788	26,3%	(3,9%)
Waste Management	235 849	9 088	3,9%	8 450	3,6%	17 537	7,4%	33 480	23,6%	(74,8%)
Other	26 519	(0)	-	12 264	46,2%	12 264	46,2%	188	,7%	6 441,0%

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	52 960 970	2 427 549	4,6%	1 743 655	3,3%	4 171 204	7,9%	1 918 987	8,8%	(9,1%)	
Property rates	10 120 000	2 449 983	24,2%	2 038 986	20,1%	4 488 968	44,4%	2 209 605	43,7%	(7,7%)	
Service charges	26 486 599	(35 564)	(1,1%)	(298 560)	(1,1%)	(334 124)	(1,3%)	(255 222)	(9%)	17,0%	
Other revenue	5 645 186	13 130	2,3%	3 511	,1%	16 642	,3%	(35 395)	(9%)	(109,9%)	
Transfers and Subsidies - Operational	5 489 687	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	4 648 786	-	-	-	-	-	-	-	-	-	
Interest	570 712	-	-	(282)	-	(282)	-	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(47 629 689)	-	-	-	-	-	-	-	-	-	
Suppliers and employees	(46 635 053)	-	-	-	-	-	-	-	-	-	
Finance charges	(994 636)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	5 331 281	2 427 549	45,5%	1 743 655	32,7%	4 171 204	78,2%	1 918 987	76,4%	(9,1%)	
Cash Flow from Investing Activities											
Receipts	46 331	8 933	19,3%	(49 844)	(107,6%)	(40 911)	(88,3%)	(24 751)	(20,5%)	101,4%	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	46 331	8 933	19,3%	(49 844)	(107,6%)	(40 911)	(88,3%)	(24 751)	(20,5%)	101,4%	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(8 090 153)	-	-	-	-	-	-	-	-	-	
Capital assets	(8 090 153)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(8 043 822)	8 933	(1,1%)	(49 844)	,6%	(40 911)	,5%	(24 751)	,8%	101,4%	
Cash Flow from Financing Activities											
Receipts	1 500 000	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(980 685)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(980 685)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	519 315	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(2 193 226)	2 436 482	(111,1%)	1 693 812	(77,2%)	4 130 294	(188,3%)	1 894 236	651,7%	(10,6%)	
Cash/cash equivalents at the year begin:	8 991 705	-	-	2 436 482	27,1%	2 107 599	-	2 107 599	-	15,6%	
Cash/cash equivalents at the year end:	6 798 479	2 436 482	35,8%	4 130 294	60,8%	4 130 294	60,8%	4 001 836	78,3%	3,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	761 860	7,2%	331 112	3,1%	381 283	3,6%	9 131 148	86,1%	10 605 402	37,7%	-	-	3 063 916	28,9%
Trade and Other Receivables from Exchange Transactions - Electricity	1 152 535	26,3%	250 456	5,7%	157 576	3,6%	2 818 916	64,4%	4 379 483	15,6%	-	-	1 301 469	29,7%
Receivables from Non-exchange Transactions - Property Rates	697 258	9,6%	295 184	4,1%	230 778	3,2%	6 012 348	83,1%	7 235 569	25,7%	-	-	2 236 602	30,9%
Receivables from Exchange Transactions - Waste Water Management	117 268	6,7%	64 327	3,7%	49 954	2,9%	1 515 722	86,7%	1 747 271	6,2%	-	-	511 297	29,3%
Receivables from Exchange Transactions - Waste Management	70 583	8,6%	38 045	4,6%	28 110	3,4%	686 928	83,4%	823 665	2,9%	-	-	243 073	29,5%
Receivables from Exchange Transactions - Property Rental Debtors	26 056	6,5%	18 499	4,6%	11 847	2,9%	346 120	86,0%	402 522	1,4%	-	-	114 471	28,4%
Interest on Arrear Debtor Accounts	39 792	5,5%	8 625	1,2%	3 075	,4%	674 708	92,9%	726 201	2,6%	-	-	222 771	30,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	147 368	6,7%	46 488	2,1%	62 808	2,8%	1 958 204	88,4%	2 214 869	7,9%	-	-	673 023	30,4%
Total By Income Source	3 012 722	10,7%	1 052 735	3,7%	925 430	3,3%	23 144 095	82,3%	28 134 983	100,0%	-	-	8 366 623	29,7%
Debtors Age Analysis By Customer Group														
Organs of State	237 855	19,4%	78 234	6,4%	35 948	2,9%	877 103	71,4%	1 229 140	4,4%	-	-	404 249	32,9%
Commercial	1 283 218	19,5%	303 565	4,6%	321 246	4,9%	4 681 539	71,0%	6 589 568	23,4%	-	-	1 933 051	29,3%
Households	1 444 103	7,2%	666 764	3,3%	564 544	2,8%	17 447 929	86,7%	20 122 340	71,5%	-	-	5 927 078	29,5%
Other	47 546	24,5%	5 172	2,7%	3 693	1,9%	137 524	70,9%	193 935	,7%	-	-	102 246	52,7%
Total By Customer Group	3 012 722	10,7%	1 052 735	3,7%	925 430	3,3%	23 144 095	82,3%	28 134 983	100,0%	-	-	8 366 623	29,7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	153 360	100,0%	-	-	-	-	-	-	153 360	34,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	156 743	100,0%	-	-	-	-	-	-	156 743	34,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	123 194	88,6%	848	,6%	1 463	1,1%	-	-	139 028	31,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	433 296	96,5%	848	,2%	1 463	,3%	13 523	3,0%	449 131	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 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	368 149	140 811	38,2%	93 250	25,3%	234 060	63,6%	97 057	69,6%	(3,9%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	12 959	4 378	33,8%	2 289	17,7%	6 667	51,4%	2 190	63,9%	4,5%
Sale of Goods and Rendering of Services	3 384	564	16,7%	619	18,3%	1 183	35,0%	1 165	72,8%	(46,8%)
Agency services	2 369	721	30,4%	247	10,4%	968	40,9%	690	54,5%	(64,2%)
Interest	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	218	426	195,5%	497	227,9%	924	423,5%	416	394,1%	19,4%
Interest earned from Current and Non Current Assets	8 276	2 604	31,5%	3 235	39,1%	5 839	70,6%	3 156	69,3%	2,5%
Dividends	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	6 988	1 820	26,0%	1 928	27,6%	3 748	53,6%	1 830	61,8%	5,4%
Licence and permits	-	1	-	-	-	1	-	-	-	
Operational Revenue	1 344	88	6,6%	162	12,1%	250	18,6%	197	49,6%	(17,9%)
Non-Exchange Revenue										
Property rates	128 181	52 294	40,8%	21 292	16,6%	73 586	57,4%	20 893	67,4%	1,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 584	355	22,4%	0	-	355	22,4%	780	52,3%	(100,0%)
Licences or permits	6 915	1 109	16,0%	944	13,7%	2 053	29,7%	1 874	59,4%	(49,6%)
Transfer and subsidies - Operational	189 779	73 586	38,8%	58 960	31,1%	132 546	69,8%	62 239	71,0%	(5,3%)
Interest	6 153	2 864	46,6%	3 076	50,0%	5 941	96,6%	1 627	71,7%	89,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	
Operating Expenditure	449 028	80 132	17,8%	98 734	22,0%	178 866	39,8%	87 658	40,6%	12,6%
Employee related costs	169 704	35 589	21,0%	41 342	24,4%	76 931	45,3%	39 730	44,3%	4,1%
Remuneration of councillors	16 478	3 903	23,7%	4 610	28,0%	8 513	51,7%	3 731	41,1%	23,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	
Inventory consumed	7 509	309	4,1%	1 973	26,3%	2 283	30,4%	930	22,1%	112,1%
Debt impairment	7 000	-	-	-	-	-	-	-	-	
Depreciation and amortisation	42 944	10 855	25,3%	10 995	25,6%	21 850	50,9%	9 333	48,2%	17,8%
Interest	-	-	-	-	-	-	-	-	-	
Contracted services	133 324	18 214	13,7%	24 503	18,4%	42 717	32,0%	21 072	37,2%	16,3%
Transfers and subsidies	4 483	218	4,9%	404	9,0%	622	13,9%	41	1,6%	874,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	
Operational costs	67 586	11 043	16,3%	14 907	22,1%	25 950	38,4%	12 820	35,8%	16,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(80 879)	60 679		(5 485)		55 195		9 399		
Transfers and subsidies - capital (monetary allocations)	39 944	13 818	34,6%	12 532	31,4%	26 351	66,0%	11 975	60,8%	4,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(40 935)	74 498		7 048		81 545		21 374		
Income Tax	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(40 935)	74 498		7 048		81 545		21 374		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(40 935)	74 498		7 048		81 545		21 374		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(40 935)	74 498		7 048		81 545		21 374		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	54 356	13 433	24,7%	17 766	32,7%	31 200	57,4%	34 542	56,4%	(48,6%)
National Government	29 777	12 051	40,5%	12 729	42,7%	24 780	83,2%	9 829	58,7%	29,5%
Provincial Government	4 957	1 383	27,9%	-	-	1 383	27,9%	312	6,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	34 734	13 433	38,7%	12 729	36,6%	26 163	75,3%	10 141	52,2%	25,5%
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	19 622	-	-	5 037	25,7%	5 037	25,7%	24 401	60,3%	(79,4%)
Capital Expenditure Functional	54 356	13 433	24,7%	17 766	32,7%	31 200	57,4%	34 542	56,4%	(48,6%)
Municipal governance and administration	10 652	-	-	-	-	-	-	29	1,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	
Finance and administration	10 622	-	-	-	-	-	-	29	1,5%	(100,0%)
Internal audit	30	-	-	-	-	-	-	-	-	
Community and Public Safety	15 669	6 715	42,9%	4 740	30,2%	11 454	73,1%	6 634	52,2%	(28,6%)
Community and Social Services	12 233	4 146	33,9%	2 857	23,4%	7 002	57,2%	74	39,8%	3 741,7%
Sport And Recreation	3 436	2 569	74,8%	1 883	54,8%	4 452	129,6%	6 559	59,6%	(71,3%)
Public Safety	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	28 034	6 719	24,0%	13 027	46,5%	19 745	70,4%	27 879	59,5%	(53,3%)
Planning and Development	1 839	1 383	75,2%	-	-	1 383	75,2%	-	15,7%	
Road Transport	26 195	5 336	20,4%	13 027	49,7%	18 363	70,1%	27 879	61,0%	(53,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	
Trading Services	-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	423 661	559	.1%	266 221	62,8%	266 780	63,0%	5 795	16,6%	4 493,9%
Property rates	114 184	559	.5%	102 039	89,4%	102 588	89,9%	-	-	(100,0%)
Service charges	12 853	-	-	-	-	-	-	-	-	-
Other revenue	57 810	-	-	2 997	5,2%	2 997	5,2%	(137)	(8%)	(2 293,7%)
Transfers and Subsidies - Operational	190 594	-	-	134 151	70,4%	134 151	70,4%	5 932	16,3%	2 161,6%
Transfers and Subsidies - Capital	39 944	-	-	27 034	67,7%	27 034	67,7%	-	-	(100,0%)
Interest	8 276	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(363 995)	(20 919)	5,7%	(35 386)	9,7%	(56 305)	15,5%	(204)	.1%	17 218,2%
Suppliers and employees	(359 512)	(20 919)	5,8%	(35 386)	9,8%	(56 305)	15,7%	(204)	.1%	17 218,2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 483)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 666	(20 360)	(34,1%)	230 835	386,9%	210 475	352,8%	5 591	201,0%	4 028,9%
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	(52 501)	(15 448)	29,4%	(14 639)	27,9%	(30 087)	57,3%	-	-	(100,0%)
Capital assets	(52 501)	(15 448)	29,4%	(14 639)	27,9%	(30 087)	57,3%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(52 501)	(15 448)	29,4%	(14 639)	27,9%	(30 087)	57,3%	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	10	-	-	-	-	-	-	(3)	(16,1%)	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	10	-	-	-	-	-	-	(3)	(16,1%)	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10	-	-	-	-	-	-	(3)	(16,1%)	(100,0%)
Net Increase/(Decrease) in cash held	7 175	(35 809)	(499,1%)	216 196	3 013,2%	180 388	2 514,1%	5 588	(153,0%)	3 768,8%
Cash/cash equivalents at the year begin:	254 939	-	-	125 377	49,2%	-	-	448 991	136,9%	(72,1%)
Cash/cash equivalents at the year end:	262 114	125 377	47,8%	149 307	57,0%	149 307	57,0%	454 579	479,1%	(67,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 776	9,0%	3 529	2,9%	15 642	13,0%	89 940	75,0%	119 887	61,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 152	9,7%	330	2,8%	780	6,6%	9 648	81,0%	11 910	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 281	7,9%	564	3,5%	558	3,5%	13 732	85,1%	16 135	8,2%	-	-	-	-
Interest on Arrear Debtor Accounts	45	.1%	91	.2%	251	.6%	41 438	99,1%	41 826	21,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 143)	(134,1%)	193	3,2%	436	7,2%	13 588	223,7%	6 074	3,1%	-	-	-	-
Total By Income Source	5 110	2,6%	4 707	2,4%	17 668	9,0%	168 351	86,0%	195 837	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(122)	(2%)	324	.6%	9 755	19,3%	40 509	80,3%	50 467	25,8%	-	-	-	-
Commercial	1 006	4,1%	637	2,6%	1 512	6,2%	21 183	87,0%	24 339	12,4%	-	-	-	-
Households	4 192	3,6%	3 677	3,1%	6 134	5,2%	103 782	86,1%	117 785	60,1%	-	-	-	-
Other	34	1,0%	69	2,1%	266	8,2%	2 876	88,6%	3 246	1,7%	-	-	-	-
Total By Customer Group	5 110	2,6%	4 707	2,4%	17 668	9,0%	168 351	86,0%	195 837	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	249	70,8%	85	24,1%	18	5,1%	-	-	352	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	249	70,8%	85	24,1%	18	5,1%	-	-	352	100,0%

Contact Details

Municipal Manager	Mrs Thabisile Ndlela	039 976 1202
Financial Manager	Mr Mahendra Chandulal	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	219 682	92 359	42,0%	69 610	31,7%	161 969	73,7%	57 652	72,2%	20,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	178	77	43,1%	19	10,6%	96	53,7%	7	16,7%	160,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 583	2 238	19,3%	2 549	22,0%	4 787	41,3%	2 356	62,9%	8,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	213	27	12,6%	20	9,3%	47	21,9%	14	70,2%	38,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	826	21	2,5%	13	1,6%	34	4,2%	331	90,3%	(95,9%)
Non-Exchange Revenue										
Property rates	8 270	8 273	100,0%	-	-	8 273	100,0%	-	100,0%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	574	1	1%	1	2%	2	3%	7	57,9%	(84,1%)
Transfer and subsidies - Operational	197 603	81 723	41,4%	67 008	33,9%	148 730	75,3%	54 936	71,4%	22,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	435	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	281 527	52 245	18,6%	82 517	29,3%	134 761	47,9%	60 302	55,5%	36,8%
Employee related costs	95 148	13 203	13,9%	21 614	22,7%	34 817	36,6%	22 709	48,5%	(4,8%)
Remuneration of councillors	18 584	3 861	20,8%	5 760	31,0%	9 621	51,8%	5 938	61,3%	(3,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 774	840	12,4%	579	8,5%	1 419	21,0%	472	12,6%	22,7%
Debt impairment	1 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	31 130	5 124	16,5%	5 164	16,6%	10 287	33,0%	5 940	31,0%	(13,1%)
Interest	30	-	-	-	-	-	-	-	-	-
Contracted services	79 126	20 750	26,2%	33 242	42,0%	53 992	68,2%	13 160	87,2%	152,6%
Transfers and subsidies	8 109	1 150	14,2%	6 345	78,3%	7 495	92,4%	1 214	18,4%	422,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	41 128	7 317	17,8%	9 813	23,9%	17 130	41,7%	10 869	55,8%	(9,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 845)	40 114		(12 907)		27 208		(2 650)		
Transfers and subsidies - capital (monetary allocations)	61 469	6 712	10,9%	8 479	13,8%	15 191	24,7%	19 818	79,2%	(57,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(376)	46 826		(4 427)		42 399		17 168		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(376)	46 826		(4 427)		42 399		17 168		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(376)	46 826		(4 427)		42 399		17 168		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(376)	46 826		(4 427)		42 399		17 168		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	94 051	10 062	10,7%	15 011	16,0%	25 073	26,7%	25 156	42,8%	(40,3%)
National Government	53 450	4 900	9,2%	6 688	12,5%	11 588	21,7%	19 065	61,9%	(64,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 450	4 900	9,2%	6 688	12,5%	11 588	21,7%	19 065	61,9%	(64,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 601	5 162	12,7%	8 323	20,5%	13 485	33,2%	6 091	29,0%	36,6%
Capital Expenditure Functional	94 051	10 062	10,7%	15 011	16,0%	25 073	26,7%	25 156	42,8%	(40,3%)
Municipal governance and administration	16 084	2 272	14,1%	4 464	27,8%	6 736	41,9%	936	4,6%	376,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 084	2 272	14,1%	4 464	27,8%	6 736	41,9%	936	4,6%	376,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 512	187	1,8%	1 170	11,1%	1 356	12,9%	4 715	49,6%	(75,2%)
Community and Social Services	8 817	187	2,1%	1 170	13,3%	1 356	15,4%	4 715	45,8%	(75,2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 696	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 285	7 603	11,8%	9 349	14,5%	16 952	26,4%	19 365	54,7%	(51,7%)
Planning and Development	21 094	347	1,6%	3 629	17,2%	3 976	18,9%	-	-	(100,0%)
Road Transport	43 192	7 256	16,8%	5 720	13,2%	12 976	30,0%	19 365	57,9%	(70,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 152	-	-	28	,9%	28	,9%	139	79,9%	(80,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 152	-	-	28	,9%	28	,9%	139	79,9%	(80,0%)
Other	17	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	278 090	46 559	16,7%	51 113	18,4%	97 672	35,1%	986	(,5%)	5 086,1%	
Property rates	5 375	-	-	2 032	37,8%	2 032	37,8%	-	-	(100,0%)	
Service charges	-	-	-	-	-	-	-	-	-	-	
Other revenue	2 060	-	-	53	2,6%	53	2,6%	-	-	(100,0%)	
Transfers and Subsidies - Operational	197 603	46 343	23,5%	38 149	19,3%	84 492	42,8%	831	(,8%)	4 492,0%	
Transfers and Subsidies - Capital	61 469	-	-	8 144	13,2%	8 144	13,2%	-	-	(100,0%)	
Interest	11 583	216	1,9%	2 735	23,6%	2 951	25,5%	155	3,8%	1 666,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(261 489)	(43 871)	16,8%	(76 225)	29,2%	(120 096)	45,9%	(54 766)	63,5%	39,2%	
Suppliers and employees	(253 351)	(43 871)	17,3%	(76 225)	30,1%	(120 096)	47,4%	(54 766)	66,6%	39,2%	
Finance charges	(30)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(8 109)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	16 601	2 688	16,2%	(25 112)	(151,3%)	(22 424)	(135,1%)	(53 781)	(247,5%)	(53,3%)	
Cash Flow from Investing Activities											
Receipts	435	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	435	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(105 085)	-	-	-	-	-	-	-	-	-	
Capital assets	(105 085)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(104 650)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	4,0%	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	4,0%	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	4,0%	-	
Net Increase/(Decrease) in cash held	(88 049)	2 688	(3,1%)	(25 112)	28,5%	(22 424)	25,5%	(53 781)	333,8%	(53,3%)	
Cash/cash equivalents at the year begin:	90 329	-	-	102 379	113,3%	-	-	(79 919)	-	(228,1%)	
Cash/cash equivalents at the year end:	2 280	102 379	4 491,1%	77 267	3 389,5%	77 267	3 389,5%	(133 700)	(116,6%)	(157,8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	(0)	-	-	-	37 835	100,0%	37 835	100,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(59)	100,0%	(59)	(,2%)	-	-	-	-
Total By Income Source	-	-	(0)	-	-	-	37 775	100,0%	37 775	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	(0)	-	-	-	22 515	100,0%	22 515	59,6%	-	-	-	-
Commercial	-	-	-	-	-	-	9 226	100,0%	9 226	24,4%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(0)	-	-	-	6 035	100,0%	6 035	16,0%	-	-	-	-
Total By Customer Group	-	-	(0)	-	-	-	37 775	100,0%	37 775	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	424	74,0%	12	2,2%	1	,2%	135	23,6%	572	31,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	324	25,6%	143	11,3%	44	3,5%	752	59,6%	1 263	68,8%
Total	747	40,7%	155	8,5%	45	2,5%	887	48,3%	1 835	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	204 177	64 516	31,6%	61 554	30,1%	126 070	61,7%	59 496	54,4%	3,5%
Exchange Revenue										
Service charges - Electricity	39 823	6 966	17,5%	8 878	22,3%	15 844	39,8%	8 814	41,0%	,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 845	1 760	61,8%	797	28,0%	2 557	89,9%	738	47,1%	8,1%
Sale of Goods and Rendering of Services	206	15	7,5%	146	71,0%	162	78,5%	12	19,4%	1 087,0%
Agency services	975	109	11,2%	172	17,6%	281	28,9%	178	19,8%	(3,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 067	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 576	1 415	21,5%	2 436	37,0%	3 851	58,6%	1 393	29,8%	74,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	410	17	4,2%	158	38,5%	175	42,7%	31	11,3%	401,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	973	224	23,0%	280	28,8%	504	51,8%	193	35,7%	44,8%
Non-Exchange Revenue										
Property rates	26 017	3 074	11,8%	6 620	25,4%	9 694	37,3%	6 582	43,2%	,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	332	209,1%	527	331,5%	859	540,6%	587	35,3%	(10,2%)
Licences or permits	1 401	144	10,3%	222	15,8%	366	26,1%	269	64,7%	(17,5%)
Transfer and subsidies - Operational	122 726	50 458	41,1%	41 319	33,7%	91 777	74,8%	40 699	64,4%	1,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	271 497	50 598	18,6%	72 021	26,5%	122 619	45,2%	76 215	51,0%	(5,5%)
Employee related costs	94 612	19 477	20,6%	21 867	23,1%	41 343	43,7%	23 610	47,8%	(7,4%)
Remuneration of councillors	11 542	2 539	22,0%	2 760	23,9%	5 300	45,9%	2 085	43,9%	32,4%
Bulk purchases - electricity	49 276	12 405	25,2%	15 129	30,7%	27 534	55,9%	14 033	58,2%	7,8%
Inventory consumed	1 083	133	12,3%	307	28,3%	440	40,6%	303	44,6%	1,4%
Debt impairment	3 300	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 755	-	-	6 936	26,9%	6 936	26,9%	12 486	60,0%	(44,5%)
Interest	33	-	-	-	-	-	-	-	4%	-
Contracted services	41 810	5 017	12,0%	11 607	27,8%	16 624	39,8%	11 424	44,9%	1,6%
Transfers and subsidies	255	(110)	(43,3%)	-	-	(110)	(43,3%)	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	43 829	11 137	25,4%	13 415	30,6%	24 552	56,0%	12 274	59,1%	9,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(67 319)	13 918		(10 466)		3 451		(16 719)		
Transfers and subsidies - capital (monetary allocations)	40 735	3 002	7,4%	4 998	12,3%	8 000	19,6%	9 999	46,8%	(50,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 584)	16 920		(5 468)		11 451		(6 720)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(26 584)	16 920		(5 468)		11 451		(6 720)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 584)	16 920		(5 468)		11 451		(6 720)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 584)	16 920		(5 468)		11 451		(6 720)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	47 122	3 657	7,8%	6 579	14,0%	10 236	21,7%	19 184	46,3%	(65,7%)
National Government	39 376	2 968	7,5%	3 677	9,3%	6 644	16,9%	10 844	53,4%	(66,1%)
Provincial Government	-	-	-	-	-	-	-	74	7,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 376	2 968	7,5%	3 677	9,3%	6 644	16,9%	10 918	46,2%	(66,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 746	690	8,9%	2 902	37,5%	3 591	46,4%	8 266	46,3%	(64,9%)
Capital Expenditure Functional	47 122	3 657	7,8%	6 579	14,0%	10 236	21,7%	19 184	46,3%	(65,7%)
Municipal governance and administration	400	276	69,0%	31	7,7%	307	76,7%	1 624	52,7%	(98,1%)
Executive and Council	-	-	-	-	-	-	-	1 353	96,8%	(100,0%)
Finance and administration	400	276	69,0%	31	7,7%	307	76,7%	270	23,0%	(88,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 318	-	-	-	-	-	-	2 743	64,0%	(100,0%)
Community and Social Services	1 318	-	-	-	-	-	-	2 743	65,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 704	2 968	6,6%	6 548	14,6%	9 516	21,3%	14 697	41,8%	(55,4%)
Planning and Development	1 650	-	-	-	-	-	-	(25)	-	(100,0%)
Road Transport	43 054	2 968	6,9%	6 548	15,2%	9 516	22,1%	14 722	45,3%	(55,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	700	414	59,1%	-	-	414	59,1%	121	177,6%	(100,0%)
Energy sources	700	414	59,1%	-	-	414	59,1%	-	294,7%	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	121	60,4%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	262 572	23 296	8.9%	78 475	29.9%	101 772	38.8%	74 043	47.1%	6.0%	
Property rates	24 644	4 821	19.6%	6 333	25.7%	11 155	45.3%	8 192	57.8%	(22.7%)	
Service charges	41 061	6 536	15.9%	12 376	30.1%	18 911	46.1%	12 418	50.3%	(.3%)	
Other revenue	26 731	7 890	29.5%	(88)	(.3%)	7 802	29.2%	4 757	16.3%	(101.9%)	
Transfers and Subsidies - Operational	122 826	2 634	2.1%	42 356	34.5%	44 990	36.6%	40 005	49.4%	5.9%	
Transfers and Subsidies - Capital	40 735	-	-	15 062	37.0%	15 062	37.0%	7 000	66.5%	115.2%	
Interest	6 576	1 415	21.5%	2 436	37.0%	3 851	58.6%	1 670	32.3%	45.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(230 073)	(45 808)	19.9%	(65 177)	28.3%	(110 985)	48.2%	(68 030)	54.3%	(4.2%)	
Suppliers and employees	(230 040)	(45 808)	19.9%	(65 177)	28.3%	(110 985)	48.2%	(68 030)	54.3%	(4.2%)	
Finance charges	(33)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	32 499	(22 511)	(69.3%)	13 298	40.9%	(9 213)	(28.3%)	6 012	27.0%	121.2%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(47 122)	(3 666)	7.8%	(7 677)	16.3%	(11 344)	24.1%	(20 478)	50.4%	(62.5%)	
Capital assets	(47 122)	(3 666)	7.8%	(7 677)	16.3%	(11 344)	24.1%	(20 478)	50.4%	(62.5%)	
Net Cash from/(used) Investing Activities	(47 122)	(3 666)	7.8%	(7 677)	16.3%	(11 344)	24.1%	(20 478)	50.4%	(62.5%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	(3)	-	(3)	-	(2)	-	53.5%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	(3)	-	(3)	-	(2)	-	53.5%	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	(3)	-	(3)	-	(2)	-	53.5%	
Net Increase/(Decrease) in cash held	(14 624)	(26 178)	179.0%	5 617	(38.4%)	(20 560)	140.6%	(14 468)	(24.7%)	(138.8%)	
Cash/cash equivalents at the year begin:	124 364	(26 180)	(21.1%)	(26 180)	(21.1%)	-	-	132 516	93.2%	(119.8%)	
Cash/cash equivalents at the year end:	109 741	(26 180)	(23.9%)	(20 563)	(18.7%)	(20 563)	(18.7%)	118 048	74.2%	(117.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 579	27.8%	708	5.5%	676	5.2%	7 933	61.5%	12 896	32.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 020	13.1%	648	4.2%	471	3.1%	12 307	79.7%	15 447	38.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	453	17.7%	158	6.2%	121	4.7%	1 831	71.4%	2 563	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	351	3.9%	173	1.9%	170	1.9%	8 191	92.2%	8 885	22.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 403	16.1%	1 687	4.2%	1 439	3.6%	30 262	76.1%	39 791	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 256	7.4%	648	3.8%	502	2.9%	14 646	85.9%	17 052	42.9%	-	-	-	-
Commercial	3 552	34.1%	441	4.2%	407	3.9%	6 020	57.8%	10 419	26.2%	-	-	-	-
Households	1 596	13.0%	598	4.9%	530	4.3%	9 597	77.9%	12 320	31.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 403	16.1%	1 687	4.2%	1 439	3.6%	30 262	76.1%	39 791	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)	19	97.5%	-	-	-	-	1	2.5%	20	10.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	179	100.0%	-	-	-	-	-	-	179	90.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	198	99.7%	-	-	-	-	1	.3%	198	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 251 108	405 299	32,4%	365 863	29,2%	771 162	61,6%	304 697	56,6%	20,1%
Exchange Revenue										
Service charges - Electricity	182 436	46 873	25,7%	45 979	25,2%	92 852	50,9%	39 365	42,3%	16,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	62 711	23 343	37,2%	17 345	27,7%	40 687	64,9%	16 250	54,2%	6,7%
Sale of Goods and Rendering of Services	9 571	1 702	17,8%	2 829	29,6%	4 531	47,3%	7 420	13,9%	(61,9%)
Agency services	5 371	1 448	27,0%	1 329	24,8%	2 778	51,7%	1 186	49,3%	12,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 982	1 741	24,9%	2 076	29,7%	3 816	54,7%	1 646	84,3%	26,1%
Interest earned from Current and Non Current Assets	8 511	3 120	36,7%	2 461	28,9%	5 581	65,6%	121	14,3%	1 930,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 498	1 175	33,6%	1 269	36,3%	2 444	69,9%	920	61,3%	37,9%
Licence and permits	636	152	23,9%	138	21,7%	290	45,6%	152	29,1%	(9,3%)
Operational Revenue	1 106	121	10,9%	252	22,8%	372	33,7%	219	29,0%	14,8%
Non-Exchange Revenue										
Property rates	509 406	191 298	37,6%	137 286	27,0%	328 583	64,5%	132 035	62,9%	4,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 062	5 465	17,6%	4 919	15,8%	10 384	33,4%	10 474	47,7%	(53,0%)
Licences or permits	9 628	2 600	27,0%	2 539	26,4%	5 139	53,4%	2 102	58,7%	20,8%
Transfer and subsidies - Operational	390 026	118 912	30,5%	138 898	35,6%	257 809	66,1%	85 679	66,3%	62,1%
Interest	30 164	7 350	24,4%	8 041	26,7%	15 391	51,0%	7 128	66,0%	12,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	503	-	503	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 253 191	285 369	22,8%	294 351	23,5%	579 720	46,3%	260 939	44,2%	12,8%
Employee related costs	483 929	117 733	24,3%	119 122	24,6%	236 855	48,9%	117 007	51,4%	1,8%
Remuneration of councillors	31 164	7 189	23,1%	15 822	50,8%	23 011	73,8%	7 276	48,2%	117,4%
Bulk purchases - electricity	158 320	30 698	19,4%	30 896	19,5%	61 594	38,9%	26 772	40,1%	15,4%
Inventory consumed	10 499	3 028	28,8%	4 636	44,2%	7 663	73,0%	4 195	46,2%	10,5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	104 756	43 635	41,7%	0	0	43 635	41,7%	22 550	44,4%	(100,0%)
Interest	9 958	480	4,8%	0	0	480	4,8%	673	5,3%	(100,0%)
Contracted services	273 776	44 069	16,1%	82 299	30,1%	126 368	46,2%	49 349	40,7%	66,8%
Transfers and subsidies	13 838	1 973	14,3%	4 051	29,3%	6 024	43,5%	145	12,3%	2 698,6%
Irrecoverable debts written off	10 513	1 004	9,6%	1 527	14,5%	2 531	24,1%	1 452	27,4%	5,2%
Operational costs	156 437	36 213	23,1%	35 999	23,0%	72 211	46,2%	31 519	38,7%	14,2%
Losses on disposal of Assets	-	(652)	-	-	-	(652)	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 083)	119 930		71 512		191 442		43 759		
Transfers and subsidies - capital (monetary allocations)	109 848	-	-	61 089	55,6%	61 089	55,6%	38 580	44,5%	58,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	107 765	119 930		132 601		252 531		82 339		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	107 765	119 930		132 601		252 531		82 339		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	107 765	119 930		132 601		252 531		82 339		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	107 765	119 930		132 601		252 531		82 339		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	150 893	33 350	22,1%	36 233	24,0%	69 583	46,1%	47 839	49,9%	(24,3%)
National Government	93 781	26 263	28,0%	27 741	29,6%	54 003	57,6%	41 061	67,1%	(32,4%)
Provincial Government	1 739	-	-	-	-	-	-	1 008	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 520	26 263	27,5%	27 741	29,0%	54 003	56,5%	42 069	68,0%	(34,1%)
Borrowing	21 452	-	-	-	-	-	-	1 268	17,7%	(100,0%)
Internally generated funds	33 921	7 088	20,9%	8 492	25,0%	15 580	45,9%	4 503	12,6%	88,6%
Capital Expenditure Functional	150 893	33 350	22,1%	36 233	24,0%	69 583	46,1%	47 839	49,9%	(24,3%)
Municipal governance and administration	4 001	312	7,8%	843	21,1%	1 155	28,9%	361	12,2%	133,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 801	152	4,0%	846	22,3%	998	26,3%	358	12,0%	136,7%
Internal audit	200	160	79,8%	(3)	(1,4%)	157	78,4%	3	15,9%	(183,3%)
Community and Public Safety	4 520	1 645	36,4%	(1 201)	(26,6%)	444	9,8%	912	26,4%	(231,7%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 340	1 642	37,8%	(1 249)	(28,8%)	393	9,1%	919	28,6%	(235,9%)
Housing	180	3	1,5%	48	26,6%	51	28,1%	(7)	1,7%	(737,8%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	118 920	30 942	26,0%	36 590	30,8%	67 533	56,8%	41 522	54,1%	(11,9%)
Planning and Development	111 220	28 455	25,6%	28 488	25,6%	56 943	51,2%	22 051	57,2%	29,2%
Road Transport	7 200	2 488	34,5%	7 914	109,9%	10 401	144,5%	19 471	48,9%	(59,4%)
Environmental Protection	500	-	-	189	37,7%	189	37,7%	-	-	(100,0%)
Trading Services	23 452	451	1,9%	0	0	452	1,9%	5 045	29,4%	(100,0%)
Energy sources	22 952	-	-	-	-	-	-	4 654	30,3%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	500	451	90,2%	0	,1%	452	90,3%	391	21,7%	(99,9%)
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 252 102	373 740	29,8%	401 542	32,1%	775 282	61,9%	342 096	57,9%	17,4%	
Property rates	483 936	110 499	22,8%	132 669	27,4%	243 168	50,2%	120 632	50,5%	10,0%	
Service charges	232 890	62 789	27,0%	68 775	29,5%	131 564	56,5%	57 993	50,6%	18,6%	
Other revenue	26 628	23 215	87,2%	16 514	62,0%	39 728	149,2%	27 311	88,5%	(39,5%)	
Transfers and Subsidies - Operational	390 290	122 527	31,4%	122 955	31,5%	245 482	62,9%	89 831	58,8%	36,9%	
Transfers and Subsidies - Capital	109 848	51 792	47,1%	58 542	53,3%	110 334	100,4%	46 328	86,3%	26,4%	
Interest	8 511	2 918	34,3%	2 088	24,5%	5 006	58,8%	-	11,2%	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 156 494)	(258 480)	22,4%	(288 731)	25,0%	(547 211)	47,3%	(297 408)	56,9%	(2,9%)	
Suppliers and employees	(1 131 649)	(258 000)	22,8%	(288 731)	25,5%	(546 731)	48,3%	(296 739)	58,3%	(2,7%)	
Finance charges	(9 958)	(479)	4,8%	-	-	(479)	4,8%	(669)	5,2%	(100,0%)	
Transfers and grants	(14 888)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	95 608	115 260	120,6%	112 811	118,0%	228 071	238,5%	44 687	64,3%	152,4%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(168 358)	(41 274)	24,5%	(39 424)	23,4%	(80 698)	47,9%	(45 052)	50,6%	(12,5%)	
Capital assets	(168 358)	(41 274)	24,5%	(39 424)	23,4%	(80 698)	47,9%	(45 052)	50,6%	(12,5%)	
Net Cash from/(used) Investing Activities	(168 358)	(41 274)	24,5%	(39 424)	23,4%	(80 698)	47,9%	(45 052)	50,6%	(12,5%)	
Cash Flow from Financing Activities											
Receipts	-	449	-	646	-	1 095	-	409	7,1%	57,9%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	449	-	646	-	1 095	-	409	47,3%	57,9%	
Payments	(18 414)	(9 423)	51,2%	(10 577)	57,4%	(20 000)	108,6%	(10 267)	73,7%	3,0%	
Repayment of borrowing	(18 414)	(9 423)	51,2%	(10 577)	57,4%	(20 000)	108,6%	(10 267)	73,7%	3,0%	
Net Cash from/(used) Financing Activities	(18 414)	(8 974)	48,7%	(9 931)	53,9%	(18 905)	102,7%	(9 858)	106,5%	,7%	
Net Increase/(Decrease) in cash held	(91 164)	65 012	(71,3%)	63 456	(69,6%)	128 468	(140,9%)	(10 223)	9,6%	(720,7%)	
Cash/cash equivalents at the year begin:	131 591	117 938	89,6%	179 235	136,2%	117 938	89,6%	139 164	96,0%	28,8%	
Cash/cash equivalents at the year end:	40 427	179 235	443,4%	242 690	600,3%	242 690	600,3%	128 941	114,3%	88,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	,6%	15	1,4%	18	1,7%	1 026	96,3%	1 065	,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 957	37,5%	8 895	19,7%	2 667	5,9%	16 661	36,9%	45 180	7,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39 757	10,5%	20 063	5,3%	19 363	5,1%	299 787	79,1%	378 971	59,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 745	8,4%	3 179	4,6%	2 197	3,2%	57 525	83,8%	68 646	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 483	2,7%	3 357	2,6%	3 183	2,5%	119 841	92,3%	129 863	20,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	658	5,1%	224	1,7%	215	1,7%	11 858	91,5%	12 955	2,0%	-	-	-	-
Total By Income Source	66 606	10,5%	35 733	5,6%	27 644	4,3%	506 697	79,6%	636 680	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 426	4,1%	1 509	2,5%	6 511	11,0%	48 975	82,4%	59 421	9,3%	-	-	-	-
Commercial	25 052	18,1%	12 175	8,8%	6 347	4,6%	94 572	68,5%	138 146	21,7%	-	-	-	-
Households	39 129	8,9%	22 049	5,0%	14 786	3,4%	363 149	82,7%	439 113	69,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	66 606	10,5%	35 733	5,6%	27 644	4,3%	506 697	79,6%	636 680	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	1 273	98,7%	12	1,0%	5	,4%	-	-	1 290	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 273	98,7%	12	1,0%	5	,4%	-	-	1 290	100,0%

Contact Details

Municipal Manager	Mr Khethukuthula Joseph Zulu	039 688 2021
Financial Manager	Ms Snikiwé Qwabe	039 534 1584

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 287 912	406 014	31,5%	368 039	28,6%	774 052	60,1%	331 637	56,0%	11,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	361 232	91 246	25,3%	105 020	29,1%	196 266	54,3%	87 480	39,5%	20,1%
Service charges - Waste Water Management	112 683	28 417	25,2%	30 681	27,2%	59 099	52,4%	26 767	50,2%	14,6%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	295	-	1 127	-	1 422	-	445	905,1%	153,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	37 768	16 617	44,0%	16 836	44,6%	33 453	88,6%	14 109	68,7%	19,3%
Interest earned from Current and Non Current Assets	11 605	4 394	37,9%	1 818	15,7%	6 212	53,5%	1 921	51,0%	(5,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 264	854	37,7%	15	7%	868	38,4%	6	43,0%	164,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 453	543	6,4%	639	7,6%	1 182	14,0%	1 568	209,8%	(59,2%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	753 907	263 648	35,0%	211 902	28,1%	475 550	63,1%	199 341	65,6%	6,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 109 757	354 185	31,9%	373 075	33,6%	727 260	65,5%	461 518	57,3%	(19,2%)
Employee related costs	409 846	146 391	35,7%	132 046	32,2%	278 437	67,9%	111 851	57,9%	18,1%
Remuneration of councillors	11 409	3 120	27,3%	3 727	32,7%	6 847	60,0%	2 941	49,6%	26,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	128 408	24 508	19,1%	53 398	41,6%	77 906	60,7%	36 897	38,4%	44,7%
Debt impairment	74 453	18 611	25,0%	12 408	16,7%	31 019	41,7%	-	-	(100,0%)
Depreciation and amortisation	220 000	53 686	24,4%	55 880	25,4%	109 566	49,8%	104 499	49,9%	(46,5%)
Interest	7 222	2 525	35,0%	5 749	79,6%	8 274	114,6%	912	14,2%	530,2%
Contracted services	138 443	27 422	19,8%	73 560	53,1%	100 982	72,9%	73 778	102,3%	(3%)
Transfers and subsidies	8 000	-	-	-	-	-	-	3 660	16,9%	(100,0%)
Irrecoverable debts written off	-	13 013	-	(11 659)	-	1 354	-	78 260	51,6%	(114,9%)
Operational costs	111 976	64 910	58,0%	47 991	42,9%	112 902	100,8%	48 721	73,6%	(1,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(1)	-	(25)	-	(26)	-	-	-	(100,0%)
Surplus/(Deficit)	178 155	51 828		(5 036)		46 793		(129 881)		
Transfers and subsidies - capital (monetary allocations)	454 994	87 476	19,2%	129 020	28,4%	216 496	47,6%	127 097	73,2%	1,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	633 150	139 304		123 984		263 288		(2 784)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	633 150	139 304		123 984		263 288		(2 784)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	633 150	139 304		123 984		263 288		(2 784)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	633 150	139 304		123 984		263 288		(2 784)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	454 992	83 040	18,3%	97 343	21,4%	180 383	39,6%	73 543	35,0%	32,4%
National Government	454 992	79 326	17,4%	86 759	19,1%	166 085	36,5%	65 689	35,1%	32,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	454 992	79 326	17,4%	86 759	19,1%	166 085	36,5%	65 689	35,1%	32,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 714	-	10 584	-	14 298	-	7 853	34,1%	34,8%
Capital Expenditure Functional	454 992	83 040	18,3%	97 343	21,4%	180 383	39,6%	73 543	35,0%	32,4%
Municipal governance and administration	3 340	3 340		10 584		13 924		6 455	34,6%	64,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	3 340	-	10 584	-	13 924	-	6 455	34,6%	64,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services										
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	454 992	79 700	17,5%	86 759	19,1%	166 460	36,6%	67 087	35,0%	29,3%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	335 995	45 722	13,6%	55 165	16,4%	100 887	30,0%	38 596	33,0%	42,9%
Waste Water Management	118 998	33 978	28,6%	31 595	26,6%	65 573	55,1%	28 492	39,0%	10,9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 660 745	1 307 993	78,8%	1 037 193	62,5%	2 345 186	141,2%	(277 291)	50,0%	(474,0%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	315 135	561 904	178,3%	242 799	77,0%	804 703	255,4%	(1 714)	51,1%	(14 262,3%)	
Other revenue	122 603	-	-	1 953	1,6%	1 953	1,6%	42 475	45,8%	(95,4%)	
Transfers and Subsidies - Operational	756 407	550 007	72,7%	411 260	54,4%	961 266	127,1%	(365 989)	52,7%	(212,4%)	
Transfers and Subsidies - Capital	454 994	196 083	43,1%	360 698	79,3%	556 781	122,4%	45 210	49,2%	697,8%	
Interest	11 605	-	-	20 483	176,5%	20 483	176,5%	2 727	8,1%	651,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(768 558)	(306)	-	(177)	-	(483)	,1%	(682 447)	69,1%	(100,0%)	
Suppliers and employees	(753 336)	(306)	-	(177)	-	(483)	,1%	(679 687)	71,3%	(100,0%)	
Finance charges	(7 222)	-	-	-	-	-	-	(1 760)	13,8%	(100,0%)	
Transfers and grants	(8 000)	-	-	-	-	-	-	(1 000)	4,6%	(100,0%)	
Net Cash from/(used) Operating Activities	892 187	1 307 688	146,6%	1 037 016	116,2%	2 344 704	262,8%	(959 738)	9,9%	(208,1%)	
Cash Flow from Investing Activities											
Receipts	(5 508)	(520)	9,4%	979	(17,8%)	459	(8,3%)	(4 388)	(180,6%)	(122,3%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(5 508)	(520)	9,4%	979	(17,8%)	459	(8,3%)	(4 388)	(180,6%)	(122,3%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(0)	(100,0%)	(100,0%)	
Payments	(521 069)	-	-	-	-	-	-	(108 925)	55,9%	(100,0%)	
Capital assets	(521 069)	-	-	-	-	-	-	(108 925)	55,9%	(100,0%)	
Net Cash from/(used) Investing Activities	(526 577)	(520)	,1%	979	(,2%)	459	(,1%)	(113 313)	57,7%	(100,9%)	
Cash Flow from/(used) 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	365 610	1 307 168	357,5%	1 037 994	283,9%	2 345 163	641,4%	(1 073 051)	(74,0%)	(196,7%)	
Cash/cash equivalents at the year begin:	41 728	301 914	723,5%	1 609 085	3 856,1%	301 914	723,5%	972 955	39,9%	65,4%	
Cash/cash equivalents at the year end:	407 339	1 609 084	395,0%	2 647 079	649,8%	2 647 079	649,8%	124 891	48,5%	2 019,5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	46 942	4,2%	39 560	3,5%	40 203	3,6%	987 996	88,6%	1 114 700	87,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 937	6,3%	5 677	3,6%	5 316	3,4%	136 586	86,7%	157 516	12,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	-	-	-	-	1 972	100,0%	1 972	,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 501)	120,3%	(1 240)	59,6%	(640)	30,8%	2 302	(110,7%)	(2 080)	(2,2%)	-	-	-	-
Total By Income Source	54 378	4,3%	43 996	3,5%	44 878	3,5%	1 128 855	88,7%	1 272 108	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 173	19,2%	1 554	7,2%	4 652	21,4%	11 345	52,2%	21 723	1,7%	-	-	-	-
Commercial	13 484	7,1%	8 530	4,5%	8 986	4,7%	158 884	83,7%	189 865	14,9%	-	-	-	-
Households	36 734	3,5%	33 954	3,2%	31 278	2,9%	958 966	90,4%	1 060 932	83,4%	-	-	-	-
Other	(12)	2,7%	(42)	9,8%	(38)	8,7%	(340)	78,8%	(432)	-	-	-	-	-
Total By Customer Group	54 378	4,3%	43 996	3,5%	44 878	3,5%	1 128 855	88,7%	1 272 108	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	17 217	7,2%	29 061	12,2%	13 714	5,7%	179 158	74,9%	239 150	47,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 637	15,4%	8 779	4,4%	1 025	,5%	157 922	79,6%	198 362	39,3%
Auditor-General	-	-	832	97,5%	-	-	21	2,5%	853	,2%
Other	2 322	3,5%	1 969	3,0%	2 317	3,5%	60 013	90,1%	66 621	13,2%
Total	50 176	9,9%	40 642	8,0%	17 056	3,4%	397 114	78,6%	504 987	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	220 539	80 654	36,6%	67 973	30,8%	148 627	67,4%	60 761	63,0%	11,9%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 023	796	26,3%	688	22,8%	1 484	49,1%	433	41,2%	58,7%
Sale of Goods and Rendering of Services	252	141	56,0%	109	43,1%	250	99,1%	48	141,4%	128,1%
Agency services	3 203	843	26,3%	922	28,8%	1 765	55,1%	1 044	74,0%	(11,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	294	-	208	-	502	-	221	-	(6,0%)
Interest earned from Current and Non Current Assets	3 100	1 796	57,9%	2 259	72,9%	4 055	130,8%	1 781	84,3%	26,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	895	175	19,6%	173	19,3%	348	38,9%	71	31,0%	143,0%
Licence and permits	6	2	36,1%	6	104,4%	8	140,4%	1	204,3%	336,6%
Operational Revenue	-	-	-	500	-	500	-	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	60 635	14 716	24,3%	14 267	23,5%	28 983	47,8%	9 488	47,5%	50,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21	3	14,2%	1	5,1%	4	19,3%	2	17,7%	(44,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 906	57 999	40,9%	46 952	33,1%	104 951	74,0%	46 101	67,1%	1,8%
Interest	7 500	2 938	39,2%	1 888	25,2%	4 826	64,3%	1 570	81,8%	20,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	949	-	-	-	949	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	243 215	102 312	42,1%	113 692	46,7%	216 004	88,8%	45 479	43,7%	150,0%
Employee related costs	97 677	21 974	22,5%	26 707	27,3%	48 682	49,8%	26 094	54,1%	2,4%
Remuneration of councillors	10 506	2 715	25,8%	3 613	34,4%	6 329	60,2%	2 617	55,2%	38,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 868	218	5,6%	1 131	29,2%	1 349	34,9%	405	53,6%	179,3%
Debt impairment	5 000	-	-	50 368	1 007,4%	50 368	1 007,4%	-	-	(100,0%)
Depreciation and amortisation	33 150	4 809	14,5%	4 995	15,1%	9 805	29,6%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	54 244	9 585	17,7%	12 279	22,6%	21 864	40,3%	10 416	36,0%	17,9%
Transfers and subsidies	-	-	-	-	-	-	-	(13)	-	(100,0%)
Irrecoverable debts written off	-	54 776	-	6 609	-	61 386	-	-	-	(100,0%)
Operational costs	38 770	8 233	21,2%	7 989	20,6%	16 222	41,8%	5 961	51,9%	34,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit)	(22 676)	(21 658)		(45 719)		(67 377)		15 282		
Transfers and subsidies - capital (monetary allocations)	31 198	12 888	41,3%	14 148	45,3%	27 036	86,7%	7 768	77,4%	82,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 523	(8 769)		(31 571)		(40 341)		23 050		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 523	(8 769)		(31 571)		(40 341)		23 050		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 523	(8 769)		(31 571)		(40 341)		23 050		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 523	(8 769)		(31 571)		(40 341)		23 050		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	45 670	13 202	28,9%	16 044	35,1%	29 247	64,0%	8 938	59,3%	79,5%
National Government	31 448	11 461	36,4%	12 660	40,3%	24 121	76,7%	7 614	56,1%	66,3%
Provincial Government	-	1 255	-	(371)	-	884	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 448	12 716	40,4%	12 289	39,1%	25 005	79,5%	7 614	49,7%	61,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 222	487	3,4%	3 755	26,4%	4 242	29,8%	1 325	37,2%	183,5%
Capital Expenditure Functional	45 670	13 202	28,9%	16 044	35,1%	29 247	64,0%	8 938	59,3%	79,5%
Municipal governance and administration	10 610	487	4,6%	2 284	21,5%	2 771	26,1%	1 255	636,9%	82,1%
Executive and Council	800	-	-	-	-	-	-	-	-	-
Finance and administration	9 810	487	5,0%	2 284	23,3%	2 771	28,2%	1 255	636,9%	82,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	1 255	-	(1 077)	-	177	-	463	13,8%	(332,6%)
Community and Social Services	-	1 255	-	(1 077)	-	177	-	463	13,8%	(332,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 970	11 461	33,7%	14 649	43,1%	26 110	76,9%	7 220	56,7%	102,9%
Planning and Development	16 875	2 359	14,0%	4 775	28,3%	7 134	42,3%	6 652	52,6%	(28,2%)
Road Transport	17 095	9 101	53,2%	9 874	57,8%	18 976	111,0%	568	75,9%	1 637,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 090	-	-	189	17,3%	189	17,3%	-	-	(100,0%)
Energy sources	890	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	200	-	-	189	94,5%	189	94,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	276 768	29	-	6 059	2,2%	6 088	2,2%	597	,5%	915,5%	
Property rates	96 815	-	-	(46)	-	(46)	-	-	-	(100,0%)	
Service charges	2 720	-	-	27	1,0%	27	1,0%	-	-	(100,0%)	
Other revenue	1 028	-	-	1 711	166,3%	1 711	166,3%	-	-	(100,0%)	
Transfers and Subsidies - Operational	141 906	29	-	-	-	29	-	597	8%	(100,0%)	
Transfers and Subsidies - Capital	31 198	-	-	-	-	-	-	-	-	-	
Interest	3 100	-	-	4 368	140,9%	4 368	140,9%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(214 812)	(10 203)	4,7%	(10 683)	5,0%	(20 887)	9,7%	-	-	(100,0%)	
Suppliers and employees	(214 812)	(10 203)	4,7%	(10 683)	5,0%	(20 887)	9,7%	-	-	(100,0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	61 956	(10 174)	(16,4%)	(4 624)	(7,5%)	(14 798)	(23,9%)	597	1,8%	(874,9%)	
Cash Flow from Investing Activities											
Receipts	(3 074)	256	(8,3%)	-	-	256	(8,3%)	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(3 074)	256	(8,3%)	-	-	256	(8,3%)	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(48 566)	-	-	-	-	-	-	-	-	-	
Capital assets	(48 566)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(51 640)	256	(,5%)	-	-	256	(,5%)	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	10 316	(9 918)	(96,1%)	(4 624)	(44,8%)	(14 542)	(141,0%)	597	3,3%	(874,9%)	
Cash/cash equivalents at the year begin:	99 534	115 560	116,1%	105 642	106,1%	115 560	116,1%	576	-	18 253,0%	
Cash/cash equivalents at the year end:	109 849	105 642	96,2%	101 018	92,0%	101 018	92,0%	1 172	1,1%	8 517,1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 670)	(2,0%)	4 606	5,4%	3 194	3,8%	79 017	92,8%	85 147	91,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	263	5,1%	157	3,1%	141	2,8%	4 546	89,0%	5 106	5,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	4,9%	64	4,9%	64	4,9%	1 132	85,4%	1 326	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	(,1%)	(0)	-	-	-	1 651	100,1%	1 650	1,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	55	157,6%	24	69,8%	24	69,8%	(69)	(197,1%)	35	-	-	-	-	-
Total By Income Source	(1 289)	(1,4%)	4 852	5,2%	3 423	3,7%	86 277	92,5%	93 263	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 191	8,3%	815	5,7%	647	4,5%	11 652	81,5%	14 305	15,3%	-	-	-	-
Commercial	2 209	5,0%	1 834	4,1%	1 219	2,7%	39 106	88,1%	44 368	47,6%	-	-	-	-
Households	(4 903)	(13,6%)	1 987	5,5%	1 385	3,8%	37 590	104,2%	36 059	38,7%	-	-	-	-
Other	214	(14,6%)	216	(14,7%)	173	(11,7%)	(2 070)	141,0%	(1 468)	(1,6%)	-	-	-	-
Total By Customer Group	(1 289)	(1,4%)	4 852	5,2%	3 423	3,7%	86 277	92,5%	93 263	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	7	100,0%	-	-	-	-	-	-	7	,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	-	1 416	14,5%	861	8,8%	7 491	76,7%	9 770	99,9%
Total	9	,1%	1 416	14,5%	861	8,8%	7 491	76,6%	9 777	100,0%

Contact Details

Municipal Manager	Mr Nhlamhla Maxwell Mabaso	033 816 6828
Financial Manager	Mr Vusumuzi Mdlatlose	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	571 897	147 702	25,8%	136 393	23,8%	284 095	49,7%	128 210	48,2%	6,4%
Exchange Revenue										
Service charges - Electricity	156 164	28 987	18,6%	25 783	16,5%	54 769	35,1%	21 767	37,6%	18,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 752	2 979	27,7%	2 953	27,5%	5 932	55,2%	2 922	60,5%	1,1%
Sale of Goods and Rendering of Services	5 609	889	15,9%	897	16,0%	1 786	31,8%	638	29,5%	40,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 308	903	21,0%	956	22,2%	1 859	43,2%	1 025	76,0%	(6,7%)
Interest earned from Current and Non Current Assets	3 030	985	32,5%	589	19,4%	1 573	51,9%	507	58,3%	16,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 370	332	24,3%	335	24,4%	667	48,7%	301	42,3%	11,3%
Licence and permits	2 445	655	26,8%	798	32,6%	1 453	59,4%	668	26,3%	19,3%
Operational Revenue	1 563	31	2,0%	122	7,8%	154	9,8%	129	25,0%	(5,1%)
Non-Exchange Revenue										
Property rates	253 564	66 816	26,4%	63 162	24,9%	129 979	51,3%	59 859	49,9%	5,5%
Surcharges and Taxes	-	-	-	-	-	-	-	0	-	(100,0%)
Fines, penalties and forfeits	2 957	26	0,9%	1 711	57,9%	1 737	58,8%	1 189	43,1%	43,9%
Licences or permits	1 954	234	12,0%	123	6,3%	357	18,3%	314	26,3%	(60,8%)
Transfer and subsidies - Operational	114 187	42 019	36,8%	36 676	32,1%	78 695	68,9%	36 036	56,9%	1,8%
Interest	13 677	2 844	20,8%	3 055	22,3%	5 900	43,1%	2 856	42,1%	7,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	316	-	-	(766)	(242,6%)	(766)	(242,6%)	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	571 590	137 554	24,1%	126 381	22,1%	263 934	46,2%	118 254	45,4%	6,9%
Employee related costs	155 966	35 466	22,7%	36 281	23,3%	71 746	46,0%	34 215	49,3%	6,0%
Remuneration of councillors	11 327	2 716	24,0%	3 440	30,4%	6 155	54,3%	2 564	49,0%	34,2%
Bulk purchases - electricity	190 198	63 275	33,3%	36 751	19,3%	100 027	52,6%	29 462	49,6%	24,7%
Inventory consumed	4 722	9	0,2%	540	11,4%	548	11,6%	389	31,4%	38,6%
Debt impairment	10 243	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 439	14 896	29,0%	15 196	29,5%	30 092	58,5%	13 649	60,6%	11,3%
Interest	47	13	27,3%	5	11,2%	18	38,5%	1	24,4%	288,4%
Contracted services	80 964	9 038	11,2%	22 045	27,2%	31 083	38,4%	26 523	37,1%	(16,9%)
Transfers and subsidies	1 520	282	18,6%	434	28,6%	717	47,1%	396	43,8%	9,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	65 163	11 859	18,2%	11 689	17,9%	23 548	36,1%	11 055	36,4%	5,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	307	10 148		10 013		20 161		9 956		
Transfers and subsidies - capital (monetary allocations)	48 108	7 866	16,4%	6 992	14,5%	14 857	30,9%	17 339	61,5%	(59,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 415	18 014		17 005		35 018		27 295		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 415	18 014		17 005		35 018		27 295		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 415	18 014		17 005		35 018		27 295		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 415	18 014		17 005		35 018		27 295		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	83 818	959	1,1%	(962)	(1,1%)	(3)	-	935	2,8%	(202,8%)
National Government	46 708	98	0,2%	426	0,9%	524	1,1%	1 145	4,0%	(62,8%)
Provincial Government	1 400	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 108	98	0,2%	426	0,9%	524	1,1%	1 145	4,0%	(62,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 710	861	2,4%	(1 387)	(3,9%)	(527)	(1,5%)	(210)	0,1%	560,6%
Capital Expenditure Functional	83 818	11 144	13,3%	7 673	9,2%	18 817	22,4%	23 396	57,5%	(67,2%)
Municipal governance and administration	2 381	5 263	221,0%	2 101	88,2%	7 364	308,3%	17 194	1 050,5%	(87,8%)
Executive and Council	1 100	-	-	-	-	-	-	(29)	-	(100,0%)
Finance and administration	1 281	5 263	410,8%	2 101	164,0%	7 364	574,8%	17 223	1 599,4%	(87,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 580	579	36,6%	1 323	83,7%	1 901	120,3%	(78)	-	(1 805,3%)
Community and Social Services	-	579	-	1 323	-	1 901	-	(78)	-	(1 805,3%)
Sport And Recreation	900	-	-	-	-	-	-	-	-	-
Public Safety	680	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 770	4 772	8,6%	1 320	2,4%	6 092	10,9%	4 314	13,4%	(69,4%)
Planning and Development	3 850	-	-	-	-	-	-	(11)	-	(100,0%)
Road Transport	51 920	4 772	9,2%	1 320	2,5%	6 092	11,7%	4 325	13,7%	(69,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	24 086	530	2,2%	2 930	12,2%	3 459	14,4%	1 965	35,2%	49,1%
Energy sources	22 486	-	-	3 459	15,4%	3 459	15,4%	1 933	37,6%	78,9%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 600	530	33,1%	(530)	(33,1%)	-	-	32	-	(1 762,3%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	674 190	124 650	18,5%	125 481	18,6%	250 131	37,1%	119 699	46,6%	4,8%	
Property rates	240 886	105 120	43,6%	97 716	40,6%	202 836	84,2%	91 622	88,8%	6,7%	
Service charges	190 150	3 299	1,7%	5 171	2,7%	8 470	4,5%	3 706	5,2%	39,5%	
Other revenue	77 829	1 793	2,3%	2 004	2,6%	3 797	4,9%	1 753	23,5%	14,3%	
Transfers and Subsidies - Operational	114 187	5 802	5,1%	6 489	5,7%	12 291	10,8%	9 802	13,1%	(33,8%)	
Transfers and Subsidies - Capital	48 108	8 636	18,0%	14 102	29,3%	22 738	47,3%	12 816	75,6%	10,0%	
Interest	3 030	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(579 115)	4 190	(,7%)	12 571	(2,2%)	16 761	(2,9%)	944	(,2%)	1 231,7%	
Suppliers and employees	(577 540)	4 190	(,7%)	12 571	(2,2%)	16 761	(2,9%)	944	(,2%)	1 231,7%	
Finance charges	(47)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1 528)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	95 076	128 840	135,5%	138 052	145,2%	266 892	280,7%	120 643	612,9%	14,4%	
Cash Flow from Investing Activities											
Receipts	1 481	(6 884)	(464,7%)	6 884	464,7%	-	-	-	-	(100,0%)	
Proceeds on disposal of PPE	316	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	1 166	(6 884)	(590,6%)	6 884	590,6%	-	-	-	-	(100,0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(96 390)	(12 438)	12,9%	(22 152)	23,0%	(34 591)	35,9%	(18 973)	46,6%	16,8%	
Capital assets	(96 390)	(12 438)	12,9%	(22 152)	23,0%	(34 591)	35,9%	(18 973)	46,6%	16,8%	
Net Cash from/(used) Investing Activities	(94 909)	(19 322)	20,4%	(15 268)	16,1%	(34 591)	36,4%	(18 973)	47,6%	(19,5%)	
Cash Flow from/(used) Financing Activities											
Receipts	(189)	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(189)	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	329,6%	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	329,6%	-	
Net Cash from/(used) Financing Activities	(189)	-	-	-	-	-	-	-	310,8%	-	
Net Increase/(Decrease) in cash held	(22)	109 518	(489 246,8%)	122 783	(548 507,0%)	232 301	(1 037 753,8%)	101 670	(4 564,2%)	20,8%	
Cash/cash equivalents at the year begin:	42 170	-	-	121 768	288,8%	-	109 874	-	-	10,8%	
Cash/cash equivalents at the year end:	42 148	121 768	288,9%	244 551	580,2%	244 551	580,2%	211 543	824,1%	15,6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 756	30,7%	675	2,4%	711	2,5%	18 359	64,4%	28 501	12,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 565	16,5%	4 598	3,0%	4 278	2,8%	120 603	77,8%	155 045	67,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 508	11,3%	432	3,3%	411	3,1%	10 938	82,3%	13 290	5,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	118	7,3%	40	2,5%	31	1,9%	1 436	88,4%	1 625	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	99	,2%	123	,2%	197	,4%	49 567	99,2%	49 966	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 549)	114,2%	206	(1,2%)	262	(1,5%)	1 958	(11,4%)	(17 124)	(7,4%)	-	-	-	-
Total By Income Source	16 496	7,1%	6 075	2,6%	5 891	2,5%	202 861	87,7%	231 323	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	97	3,1%	130	4,2%	121	3,9%	2 757	86,8%	3 105	1,3%	-	-	-	-
Commercial	733	27,4%	64	2,4%	48	1,8%	1 832	68,4%	2 677	1,2%	-	-	-	-
Households	15 389	7,8%	5 192	2,6%	5 102	2,6%	171 513	87,0%	197 196	85,2%	-	-	-	-
Other	277	1,0%	690	2,4%	619	2,2%	26 758	94,4%	28 345	12,3%	-	-	-	-
Total By Customer Group	16 496	7,1%	6 075	2,6%	5 891	2,5%	202 861	87,7%	231 323	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 458	73,5%	91	,5%	337	2,0%	4 061	24,0%	16 947	100,0%
Total	12 458	73,5%	91	,5%	337	2,0%	4 061	24,0%	16 947	100,0%

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Financial Manager	Mrs Nonito 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 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	200 217	42 885	21,4%	30 906	15,4%	73 791	36,9%	45 098	49,4%	(31,5%)
Exchange Revenue										
Service charges - Electricity	71 824	9 413	13,1%	8 447	11,8%	17 860	24,9%	15 729	41,7%	(46,3%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 900	1 248	25,5%	1 259	25,7%	2 506	51,1%	1 163	54,1%	8,3%
Sale of Goods and Rendering of Services	180	33	18,1%	34	19,0%	67	37,1%	34	1,0%	2,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 899	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	341	188	55,0%	86	25,1%	274	80,1%	112	131,2%	(23,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	249	40	16,0%	48	19,4%	88	35,3%	58	53,8%	(16,4%)
Licence and permits	4 795	1 522	31,8%	862	18,0%	2 384	49,7%	1 628	49,6%	(47,1%)
Operational Revenue	13 400	1 509	11,3%	907	6,8%	2 415	18,0%	1 353	17 076,3%	(33,0%)
Non-Exchange Revenue										
Property rates	15 816	4 160	26,3%	3 841	24,3%	8 001	50,6%	3 806	43,1%	,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 044	2 145	26,7%	1 686	21,0%	3 831	47,6%	3 774	64,9%	(55,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 769	22 628	42,1%	13 736	25,5%	36 364	67,6%	17 441	63,1%	(21,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	190 428	63 829	33,5%	51 619	27,1%	115 447	60,6%	62 127	66,2%	(16,9%)
Employee related costs	61 596	14 893	24,2%	17 928	29,1%	32 821	53,3%	14 675	54,0%	22,2%
Remuneration of councillors	3 145	753	23,9%	778	24,7%	1 531	48,7%	738	47,6%	5,4%
Bulk purchases - electricity	67 833	26 580	39,2%	14 931	22,0%	41 512	61,2%	16 120	67,2%	(7,4%)
Inventory consumed	5 667	3 563	62,9%	908	16,0%	4 471	78,9%	5 184	204,2%	(82,5%)
Debt impairment	6 944	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 994	-	-	-	-	-	-	-	-	-
Interest	-	10 792	-	11 657	-	22 449	-	7 600	-	53,4%
Contracted services	15 298	3 914	25,6%	1 655	10,8%	5 569	36,4%	5 429	67,5%	(69,5%)
Transfers and subsidies	-	-	-	-	-	-	-	597	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	11 951	3 334	27,9%	3 761	31,5%	7 094	59,4%	11 782	92,3%	(68,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 789	(20 944)		(20 713)		(41 657)		(17 028)		
Transfers and subsidies - capital (monetary allocations)	20 828	2 071	9,9%	9 584	46,0%	11 655	56,0%	1 811	48,1%	429,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 617	(18 873)		(11 129)		(30 001)		(15 217)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 617	(18 873)		(11 129)		(30 001)		(15 217)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 617	(18 873)		(11 129)		(30 001)		(15 217)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 617	(18 873)		(11 129)		(30 001)		(15 217)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	20 828	1 693	8,1%	6 519	31,3%	8 212	39,4%	2 735	67,6%	138,4%
National Government	20 828	1 539	7,4%	6 519	31,3%	8 059	38,7%	1 496	57,7%	335,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 828	1 539	7,4%	6 519	31,3%	8 059	38,7%	1 496	57,7%	335,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	153	-	-	-	153	-	1 239	-	(100,0%)
Capital Expenditure Functional	20 828	1 693	8,1%	6 548	31,4%	8 241	39,6%	2 735	67,6%	139,4%
Municipal governance and administration	-	-	-	29	-	29	-	29	-	(1,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	29	-	29	-	29	-	(1,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 350	-	-	814	8,7%	814	8,7%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 350	-	-	814	8,7%	814	8,7%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 478	1 693	14,7%	5 706	49,7%	7 398	64,5%	1 556	41,0%	266,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 478	1 693	14,7%	5 706	49,7%	7 398	64,5%	1 556	41,0%	266,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	1 150	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	1 150	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	229 894	57 769	25,1%	57 452	25,0%	115 221	50,1%	46 102	58,9%	24,6%	
Property rates	15 816	2 090	13,2%	3 229	20,4%	5 320	33,6%	2 943	89,3%	9,7%	
Service charges	75 009	9 364	12,5%	11 579	15,4%	20 943	27,9%	14 548	39,9%	(20,4%)	
Other revenue	21 439	5 508	25,7%	7 024	32,8%	12 532	58,5%	5 606	80,4%	25,3%	
Transfers and Subsidies - Operational	96 461	34 333	35,6%	29 140	30,2%	63 473	65,8%	16 977	66,1%	71,6%	
Transfers and Subsidies - Capital	20 828	6 451	31,0%	6 451	31,0%	12 902	61,9%	6 000	75,5%	7,5%	
Interest	341	23	6,7%	28	8,3%	51	15,1%	28	48,8%	2,8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(204 915)	(40 143)	19,6%	(39 831)	19,4%	(79 974)	39,0%	(42 649)	60,0%	(6,6%)	
Suppliers and employees	(162 223)	(40 143)	24,7%	(39 831)	24,6%	(79 974)	49,3%	(42 649)	60,0%	(6,6%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(42 692)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	24 978	17 626	70,6%	17 621	70,5%	35 247	141,1%	3 454	54,8%	410,2%	
Cash Flow from Investing Activities											
Receipts	-	(4 792)	-	3 549	-	(1 243)	-	6 653	-	(46,7%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	(4 792)	-	3 549	-	(1 243)	-	6 653	-	(46,7%)	
Payments	(20 828)	(12 428)	59,7%	(20 139)	96,7%	(32 567)	156,4%	(6 749)	53,1%	198,4%	
Capital assets	(20 828)	(12 428)	59,7%	(20 139)	96,7%	(32 567)	156,4%	(6 749)	53,1%	198,4%	
Net Cash from/(used) Investing Activities	(20 828)	(17 220)	82,7%	(16 590)	79,7%	(33 810)	162,3%	(96)	68,9%	17 117,3%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(3 150)	-	-	-	-	-	-	(577)	94,3%	(100,0%)	
Repayment of borrowing	(3 150)	-	-	-	-	-	-	(577)	94,3%	(100,0%)	
Net Cash from/(used) Financing Activities	(3 150)	-	-	-	-	-	-	(577)	94,3%	(100,0%)	
Net Increase/(Decrease) in cash held	1 001	406	40,6%	1 031	103,0%	1 437	143,6%	2 780	6,5%	(62,9%)	
Cash/cash equivalents at the year begin:	3 519	564	16,0%	1 843	52,4%	564	16,0%	351	216,4%	424,6%	
Cash/cash equivalents at the year end:	4 519	1 813	40,1%	2 779	61,5%	2 779	61,5%	3 132	28,8%	(11,3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(435)	(1,3%)	(2 015)	(6,0%)	(125)	(4%)	36 110	107,7%	33 535	17,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	980	,7%	754	,5%	503	,3%	146 908	98,5%	149 145	79,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	446	1,7%	416	1,6%	432	1,6%	25 049	95,1%	26 343	14,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	,1%	8	,2%	4	,1%	4 734	99,7%	4 750	2,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(496)	1,9%	(503)	1,9%	(526)	2,0%	(25 107)	94,3%	(26 632)	(14,2%)	-	-	-	-
Total By Income Source	500	,3%	(1 340)	(7,%)	287	,2%	187 693	100,3%	187 141	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(0)	-	(333)	(4,6%)	373	5,1%	7 214	99,5%	7 253	3,9%	-	-	-	-
Commercial	(161)	(6,%)	(1 160)	(4,3%)	(638)	(2,4%)	28 844	107,3%	26 865	14,4%	-	-	-	-
Households	662	,4%	154	,1%	552	,4%	151 635	99,1%	153 003	81,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	500	,3%	(1 340)	(7,%)	287	,2%	187 693	100,3%	187 141	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 862	1,2%	10 518	2,1%	9 441	1,9%	464 931	94,7%	490 752	97,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 506)	(13,4%)	(648)	(5,8%)	578	5,1%	12 827	114,0%	11 251	2,2%
Auditor-General	-	-	795	51,1%	404	26,0%	356	22,8%	1 554	,3%
Other	(16)	(1 607 700,0%)	7	690 000,0%	(4)	(427 800,0%)	13	1 345 600,0%	0	-
Total	4 341	,9%	10 672	2,1%	10 419	2,1%	478 127	94,9%	503 558	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	64 448	24 538	38,1%	23 246	36,1%	47 784	74,1%	20 489	69,2%	13,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	102	25	24,2%	25	24,3%	49	48,4%	16	41,7%	54,5%
Sale of Goods and Rendering of Services	56	2	3,2%	9	16,1%	11	19,3%	12	20,2%	(23,3%)
Agency services	220	59	26,8%	24	10,7%	83	37,5%	81	110,2%	(70,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	(908)	-	2 514	-	1 606	-	(1)	-	(305 212,1%)
Interest earned from Current and Non Current Assets	500	127	25,4%	55	10,9%	181	36,3%	57	23,5%	(4,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	798	204	25,5%	203	25,5%	407	51,0%	133	44,9%	52,5%
Licence and permits	75	14	18,6%	11	15,2%	25	33,8%	9	35,1%	26,8%
Operational Revenue	60	-	-	22	37,0%	22	37,0%	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	8 365	1 590	19,0%	1 694	20,3%	3 285	39,3%	3 398	62,3%	(50,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 971	23 378	43,3%	18 638	34,5%	42 015	77,8%	16 742	71,7%	11,3%
Interest	300	48	16,1%	51	16,9%	99	33,0%	40	40,8%	25,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	68 400	22 658	33,1%	19 982	29,2%	42 640	62,3%	22 253	52,2%	(10,2%)
Employee related costs	39 989	11 514	28,8%	13 293	33,2%	24 806	62,0%	12 223	60,6%	8,7%
Remuneration of councillors	4 423	948	21,4%	1 333	30,1%	2 261	51,6%	1 071	56,7%	24,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	62	-	23	-	85	-	7	104,6%	230,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 884	-	-	-	-	-	-	5 924	43,6%	(100,0%)
Interest	-	2	-	115	-	116	-	33	-	243,4%
Contracted services	4 558	7 456	163,6%	1 706	37,4%	9 162	201,0%	1 685	52,0%	1,3%
Transfers and subsidies	1 500	434	28,9%	333	22,2%	767	51,1%	141	12,6%	136,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	4 047	2 233	55,2%	3 189	78,8%	5 422	134,0%	1 210	57,7%	163,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	10	-	(10)	-	-	-	(41)	-	(75,2%)
Surplus/(Deficit)	(3 952)	1 879		3 265		5 144		(1 764)		
Transfers and subsidies - capital (monetary allocations)	13 125	4 030	30,7%	1 248	9,5%	5 278	40,2%	3 581	82,8%	(65,2%)
Transfers and subsidies - capital (in-kind)	900	-	-	900	100,0%	900	100,0%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	10 073	5 910		5 413		11 322		1 817		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	10 073	5 910		5 413		11 322		1 817		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 073	5 910		5 413		11 322		1 817		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 073	5 910		5 413		11 322		1 817		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	13 369	4 515	33,8%	2 491	18,6%	7 006	52,4%	3 212	72,1%	(22,5%)
National Government	12 469	4 477	35,9%	1 671	13,4%	6 149	49,3%	3 212	77,8%	(48,0%)
Provincial Government	-	-	-	194	-	194	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 469	4 477	35,9%	1 865	15,0%	6 342	50,9%	3 212	77,8%	(41,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	37	4,2%	626	69,6%	664	73,7%	-	3,1%	(100,0%)
Capital Expenditure Functional	13 369	4 515	33,8%	2 491	18,6%	7 006	52,4%	3 212	72,1%	(22,5%)
Municipal governance and administration	-	17		130		148		-	1,0%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	17	-	130	-	148	-	-	3,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	900	412	45,8%	777	86,3%	1 190	132,2%	1 256	211,6%	(38,1%)
Community and Social Services	900	-	-	583	64,8%	583	64,8%	299	320,3%	94,8%
Sport And Recreation	-	412	-	194	-	606	-	956	146,2%	(79,8%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 469	4 085	32,8%	1 584	12,7%	5 669	45,5%	1 956	48,4%	(19,1%)
Planning and Development	-	425	-	96	-	521	-	764	79,6%	(87,4%)
Road Transport	12 469	3 660	29,4%	1 488	11,9%	5 148	41,3%	1 193	39,3%	24,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-		-		-		-		
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-		-		-		-		

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	67 955	24 783	36,5%	10 961	16,1%	35 743	52,6%	9 859	41,7%	11,2%	
Property rates	-	-	-	90	-	11	-	-	-	(100,0%)	
Service charges	-	-	-	11	-	11	-	-	-	(100,0%)	
Other revenue	106	-	-	273	257,1%	273	257,1%	-	-	(100,0%)	
Transfers and Subsidies - Operational	67 349	18 232	27,1%	(7 916)	(11,8%)	10 316	15,3%	13 102	53,5%	(160,4%)	
Transfers and Subsidies - Capital	-	6 551	-	15 874	-	22 425	-	(3 243)	19,1%	(589,4%)	
Interest	500	-	-	2 628	525,5%	2 628	525,5%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(55 632)	-	-	2 218	(4,0%)	2 218	(4,0%)	(0)	-	(792 242,9%)	
Suppliers and employees	(54 132)	-	-	2 218	(4,1%)	2 218	(4,1%)	(0)	-	(792 242,9%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1 500)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	12 323	24 783	201,1%	13 179	106,9%	37 961	308,0%	9 858	107,1%	33,7%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(15 374)	-	-	-	-	-	-	-	-	-	
Capital assets	(15 374)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(15 374)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(3 051)	24 783	(812,4%)	13 179	(432,0%)	37 961	(1 244,4%)	9 858	199,2%	33,7%	
Cash/cash equivalents at the year begin:	(3 838)	-	-	24 109	(628,1%)	-	-	20 525	-	17,5%	
Cash/cash equivalents at the year end:	(6 889)	24 109	(350,0%)	37 287	(541,3%)	37 287	(541,3%)	30 384	155,4%	22,7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(299)	(1,8%)	522	3,1%	418	2,5%	15 947	96,1%	16 588	89,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9	4,0%	9	3,9%	9	3,8%	210	88,3%	238	1,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	67	15,3%	65	14,5%	46	10,5%	260	59,3%	439	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	27	2,3%	78	6,7%	-	-	1 057	91,0%	1 162	6,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(0)	-	(0)	(2%)	127	100,2%	126	,7%	-	-	-	-
Total By Income Source	(195)	(1,1%)	674	3,6%	472	2,5%	17 601	94,9%	18 553	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(473)	(7,1%)	148	2,2%	92	1,4%	6 928	103,5%	6 695	36,1%	-	-	-	-
Commercial	12	1,0%	47	3,8%	39	3,1%	1 131	92,1%	1 229	6,6%	-	-	-	-
Households	30	3,4%	45	5,1%	27	3,0%	786	86,5%	868	4,8%	-	-	-	-
Other	236	2,4%	435	4,5%	315	3,2%	8 757	89,9%	9 742	52,5%	-	-	-	-
Total By Customer Group	(195)	(1,1%)	674	3,6%	472	2,5%	17 601	94,9%	18 553	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10	100,0%	-	-	-	-	-	-	10	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10	100,0%	-	-	-	-	-	-	10	100,0%

Contact Details

Municipal Manager	Mr Zakhele C. Tshabalala	033 996 6001
Financial Manager	Mr Nkosinomsa 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 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	8 120 726	2 006 218	24,7%	1 491 614	18,4%	3 497 832	43,1%	1 651 017	48,5%	(9,7%)
Exchange Revenue										
Service charges - Electricity	3 892 818	905 412	23,3%	521 292	13,4%	1 426 704	36,6%	643 156	44,4%	(18,9%)
Service charges - Water	901 572	228 444	25,3%	166 721	18,5%	395 165	43,8%	212 818	51,2%	(21,7%)
Service charges - Waste Water Management	202 500	55 546	27,4%	40 956	20,2%	96 503	47,7%	49 148	55,5%	(16,7%)
Service charges - Waste Management	138 742	33 206	23,9%	29 035	20,9%	62 241	44,9%	29 634	44,8%	(2,0%)
Sale of Goods and Rendering of Services	43 362	3 397	7,8%	3 631	8,4%	7 028	16,2%	11 153	25,0%	(67,4%)
Agency services	715	763	106,7%	355	49,6%	1 118	156,4%	532	224,5%	(33,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	198 174	47 950	24,2%	79 309	40,0%	127 260	64,2%	46 538	50,5%	70,4%
Interest earned from Current and Non Current Assets	18 052	8 006	44,4%	9 326	51,7%	17 333	96,0%	1 827	22,8%	410,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	104 824	9 050	8,6%	9 034	8,6%	18 084	17,3%	4 555	19,6%	98,3%
Licence and permits	2 452	522	21,3%	515	21,0%	1 037	42,3%	502	49,5%	2,5%
Operational Revenue	187 045	10 898	5,8%	24 346	13,0%	35 244	18,8%	27 960	32,4%	(12,9%)
Non-Exchange Revenue										
Property rates	1 526 985	374 514	24,5%	305 494	20,0%	680 009	44,5%	344 060	48,7%	(11,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 660	49	3%	653	4,5%	702	4,8%	814	80,9%	(18,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	838 135	311 227	37,1%	275 049	32,8%	586 276	70,0%	263 909	64,3%	4,2%
Interest	50 691	17 233	34,0%	25 897	51,1%	43 130	85,1%	14 411	64,8%	79,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	7 703 788	1 870 205	24,3%	1 513 806	19,7%	3 384 011	43,9%	1 316 303	46,8%	15,0%
Employee related costs	1 793 148	372 463	20,8%	434 065	24,2%	806 528	45,0%	415 417	49,2%	4,5%
Remuneration of councillors	62 700	11 947	19,1%	13 936	22,2%	25 883	41,3%	14 006	44,6%	(5%)
Bulk purchases - electricity	2 514 000	1 010 525	40,2%	453 413	18,0%	1 463 939	58,2%	373 110	58,2%	21,5%
Inventory consumed	970 629	196 049	20,2%	222 145	22,9%	418 193	43,1%	185 006	36,9%	20,1%
Debt impairment	600 000	0	-	(0)	-	-	-	-	-	(100,0%)
Depreciation and amortisation	461 616	90 219	19,5%	91 513	19,8%	181 732	39,4%	93 973	42,5%	(2,6%)
Interest	40 401	3 351	8,3%	49 159	121,7%	52 510	130,0%	5 049	11,1%	873,6%
Contracted services	994 888	114 756	11,5%	196 441	19,7%	311 197	31,3%	159 356	41,1%	23,3%
Transfers and subsidies	51 024	22 881	44,8%	14 027	27,5%	36 908	72,3%	17 518	47,0%	(19,9%)
Irrecoverable debts written off	-	3 448	-	508	-	3 956	-	6 580	2,3%	(92,3%)
Operational costs	215 382	44 971	20,9%	38 679	18,0%	83 650	38,8%	46 287	57,5%	(16,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(405)	-	(79)	-	(484)	-	-	-	(100,0%)
Surplus/(Deficit)	416 938	136 013		(22 193)		113 821		334 715		
Transfers and subsidies - capital (monetary allocations)	448 700	87 384	19,5%	129 634	28,9%	217 018	48,4%	113 680	40,7%	14,0%
Transfers and subsidies - capital (in-kind)	-	(1 351)	-	-	-	(1 351)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	865 638	222 046		107 442		329 488		448 395		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	865 638	222 046		107 442		329 488		448 395		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	865 638	222 046		107 442		329 488		448 395		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	865 638	222 046		107 442		329 488		448 395		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	768 760	61 515	8,0%	148 446	19,3%	209 961	27,3%	167 330	27,3%	(11,3%)
National Government	312 535	61 967	19,8%	100 561	32,2%	162 528	52,0%	92 652	43,3%	8,5%
Provincial Government	136 225	(452)	(3%)	4 285	3,1%	3 833	2,8%	7 528	11,1%	(43,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agent	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	448 760	61 515	13,7%	104 846	23,4%	166 361	37,1%	100 181	36,0%	4,7%
Borrowing	200 000	-	-	-	-	-	-	-	-	-
Internally generated funds	120 000	-	-	43 600	36,3%	43 600	36,3%	67 149	75,4%	(35,1%)
Capital Expenditure Functional	768 760	104 517	13,6%	157 212	20,5%	261 729	34,0%	167 330	27,3%	(6,0%)
Municipal governance and administration	55 000	11 093	20,2%	19 871	36,1%	30 964	56,3%	9 007	19,0%	120,6%
Executive and Council	5 000	11 093	221,9%	7 123	142,5%	18 216	364,3%	-	-	(100,0%)
Finance and administration	50 000	-	-	12 748	25,5%	12 748	25,5%	9 007	19,8%	41,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	169 052	29 590	17,5%	28 730	17,0%	58 320	34,5%	9 974	15,5%	188,1%
Community and Social Services	24 307	7 580	31,2%	13 807	56,8%	21 387	88,0%	7 277	51,2%	89,7%
Sport And Recreation	-	1 081	-	433	-	1 514	-	-	-	(100,0%)
Public Safety	-	443	-	-	-	443	-	-	-	-
Housing	144 745	20 486	14,2%	14 490	10,0%	34 976	24,2%	2 696	7,6%	437,4%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 006	41 908	39,9%	35 884	34,2%	77 792	74,1%	72 840	83,5%	(50,7%)
Planning and Development	34 606	(452)	(1,3%)	4 696	13,6%	4 244	12,3%	7 961	31,9%	(41,0%)
Road Transport	70 400	42 380	60,2%	31 188	44,3%	73 548	104,5%	64 879	122,9%	(51,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	436 702	21 926	5,0%	71 963	16,5%	93 889	21,5%	73 991	20,0%	(2,7%)
Energy sources	179 000	439	2%	4 304	2,4%	4 744	2,7%	26 582	14,2%	(83,8%)
Water Management	133 925	11 724	8,8%	26 136	19,5%	37 860	28,3%	27 862	21,1%	(6,2%)
Waste Water Management	120 778	9 550	7,9%	39 333	32,6%	48 883	40,5%	19 547	35,8%	101,2%
Waste Management	3 000	213	7,1%	2 190	73,0%	2 403	80,1%	-	-	(100,0%)
Other	3 000	-	-	764	25,5%	764	25,5%	1 518	36,6%	(49,7%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	8 327 244	100 591	1,2%	(94 208)	(1,1%)	6 383	,1%	2 569 078	49,4%	(103,7%)	
Property rates	1 435 366	8 921	,6%	10 378	,7%	19 299	,1%	410 646	56,6%	(97,5%)	
Service charges	4 467 999	3 323	,1%	26	-	3 349	,1%	1 391 090	53,6%	(100,0%)	
Other revenue	1 119 062	11 595	1,0%	(5 288)	(,5%)	6 307	,6%	407 991	6,9%	(101,3%)	
Transfers and Subsidies - Operational	834 106	(19 083)	(2,3%)	(17 660)	(2,1%)	(36 743)	(4,4%)	185 997	64,3%	(109,5%)	
Transfers and Subsidies - Capital	452 578	95 835	21,2%	(81 664)	(18,0%)	14 171	3,1%	171 555	51,8%	(147,6%)	
Interest	18 132	-	-	-	-	-	-	1 799	22,8%	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(7 380 583)	46 456	(,6%)	15 019	(,2%)	61 475	(,8%)	(1 717 168)	41,7%	(100,9%)	
Suppliers and employees	(7 289 159)	46 456	(,6%)	15 019	(,2%)	61 475	(,8%)	(1 687 095)	42,1%	(100,9%)	
Finance charges	(40 401)	-	-	-	-	-	-	(6 878)	11,1%	(100,0%)	
Transfers and grants	(51 024)	-	-	-	-	-	-	(23 195)	46,8%	(100,0%)	
Net Cash from/(used) Operating Activities	946 660	147 047	15,5%	(79 189)	(8,4%)	67 858	7,2%	851 910	131,4%	(109,3%)	
Cash Flow from Investing Activities											
Receipts	-	3 566	-	(4 057)	-	(491)	-	(3 699)	-	9,7%	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	3 566	-	(4 057)	-	(491)	-	(3 699)	-	9,7%	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(768 501)	-	-	-	-	-	-	-	-	-	
Capital assets	(768 501)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(768 501)	3 566	(,5%)	(4 057)	,5%	(491)	,1%	(3 699)	,2%	9,7%	
Cash Flow from Financing Activities											
Receipts	200 000	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(23 000)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(23 000)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	177 000	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	355 159	150 613	42,4%	(83 246)	(23,4%)	67 367	19,0%	848 211	1 139,6%	(109,8%)	
Cash/cash equivalents at the year begin:	247 730	(44 647)	(18,0%)	105 966	42,8%	(44 647)	(18,0%)	269 905	-	(60,7%)	
Cash/cash equivalents at the year end:	602 889	105 966	17,6%	22 720	3,8%	22 720	3,8%	1 118 116	829,1%	(98,0%)	

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	136 011	5,1%	49 409	1,9%	42 245	1,6%	2 439 423	91,5%	2 667 088	40,3%	-	-	9 044 369	339,1%
Trade and Other Receivables from Exchange Transactions - Electricity	131 782	23,1%	26 936	4,7%	31 091	5,4%	380 906	66,7%	5 707 715	8,6%	-	-	791 524	138,7%
Receivables from Non-exchange Transactions - Property Rates	138 135	11,3%	29 584	2,4%	28 420	2,3%	1 024 406	83,9%	1 220 546	18,4%	-	-	3 527 574	289,0%
Receivables from Exchange Transactions - Waste Water Management	30 244	7,6%	8 180	2,1%	7 058	1,8%	351 390	88,5%	396 672	6,0%	-	-	1 392 680	350,9%
Receivables from Exchange Transactions - Waste Management	14 017	6,6%	3 817	1,8%	3 806	1,8%	191 948	89,9%	213 589	3,2%	-	-	789 712	369,7%
Receivables from Exchange Transactions - Property Rental Debtors	3 170	5,2%	1 219	2,0%	984	1,6%	55 257	91,1%	60 630	,9%	-	-	221 207	364,8%
Interest on Arrear Debtor Accounts	69 419	5,3%	34 686	2,6%	40 207	3,1%	1 166 241	89,0%	1 310 553	19,8%	-	-	4 182 431	319,1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	324 787	-
Other	(3 493)	(1,9%)	277	,2%	183	,1%	186 604	101,7%	183 572	2,8%	-	-	1 035 850	564,3%
Total By Income Source	519 285	7,8%	154 109	2,3%	153 995	2,3%	5 796 177	87,5%	6 623 566	100,0%	-	-	21 310 134	321,7%
Debtors Age Analysis By Customer Group														
Organs of State	24 040	13,5%	7 727	4,4%	7 752	4,4%	138 053	77,7%	177 573	2,7%	-	-	760 011	428,0%
Commercial	240 566	21,3%	36 352	3,2%	34 493	3,1%	816 778	72,4%	1 128 189	17,0%	-	-	2 373 278	210,4%
Households	254 678	4,8%	110 030	2,1%	111 750	2,1%	4 841 345	91,0%	5 317 804	80,3%	-	-	18 176 845	341,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	519 285	7,8%	154 109	2,3%	153 995	2,3%	5 796 177	87,5%	6 623 566	100,0%	-	-	21 310 134	321,7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	264 250	21,7%	165 100	13,6%	15 856	1,3%	772 748	63,4%	1 217 953	64,4%
Bulk Water	122 364	20,9%	18 671	3,2%	18 085	3,1%	427 658	72,9%	586 777	31,1%
PAYE deductions	53	32,0%	28	17,0%	28	17,0%	56	34,0%	165	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	54 003	63,6%	3 396	4,0%	11 369	13,4%	16 103	19,0%	84 870	4,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	440 669	23,3%	187 195	9,9%	45 338	2,4%	1 216 565	64,4%	1 889 765	100,0%

Contact Details

Municipal Manager	Mr Lulamile Houghton Mapholoba	033 392 2601
Financial Manager	Ms Neliswe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	126 922	46 941	37,0%	40 030	31,5%	86 971	68,5%	36 683	73,1%	9,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	653	157	24,0%	157	24,1%	314	48,1%	149	47,6%	5,5%
Sale of Goods and Rendering of Services	529	99	18,7%	879	166,2%	977	184,8%	41	10,8%	2 020,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 100	832	26,8%	143	4,6%	975	31,5%	296	43,3%	(51,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	74	501	678,2%	208	282,0%	709	960,2%	10	4,4%	1 940,7%
Licence and permits	7 961	1 766	22,2%	1 712	21,5%	3 478	43,7%	1 909	47,8%	(10,3%)
Operational Revenue	81	70	86,1%	186	229,7%	256	315,8%	531	412,3%	(65,0%)
Non-Exchange Revenue										
Property rates	24 850	5 810	23,4%	6 279	25,3%	12 090	48,7%	5 684	53,6%	10,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	0	21,4%	0	21,4%	1	42,8%	0	24,4%	4 000,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	89 672	37 706	42,0%	30 465	34,0%	68 172	76,0%	28 062	82,4%	8,6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	141 302	34 132	24,2%	40 697	28,8%	74 829	53,0%	38 185	57,5%	6,6%
Employee related costs	49 690	13 136	26,4%	15 064	30,3%	28 200	56,8%	15 379	50,3%	(2,0%)
Remuneration of councillors	7 329	1 533	20,9%	2 082	28,4%	3 615	49,3%	1 533	46,1%	35,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 321	885	16,6%	1 635	30,7%	2 519	47,3%	611	26,6%	167,7%
Debt impairment	11 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 643	2 769	21,9%	2 807	22,2%	5 575	44,1%	2 781	45,8%	,9%
Interest	-	-	-	-	-	-	-	39	-	(100,0%)
Contracted services	29 033	10 402	35,8%	9 447	32,5%	19 849	68,4%	11 363	97,3%	(16,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	26 286	5 407	20,6%	9 663	36,8%	15 070	57,3%	6 479	54,5%	49,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 381)	12 809		(667)		12 142		(1 503)		
Transfers and subsidies - capital (monetary allocations)	18 392	4 439	24,1%	4 215	22,9%	8 654	47,1%	12 429	146,7%	(66,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 011	17 248		3 548		20 796		10 927		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 011	17 248		3 548		20 796		10 927		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 011	17 248		3 548		20 796		10 927		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 011	17 248		3 548		20 796		10 927		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	22 922	9 024	39,4%	6 150	26,8%	15 174	66,2%	10 950	127,2%	(43,8%)
National Government	18 392	4 685	25,5%	5 318	28,9%	10 003	54,4%	10 808	146,7%	(50,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 392	4 685	25,5%	5 318	28,9%	10 003	54,4%	10 808	146,7%	(50,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 530	4 339	95,8%	832	18,4%	5 171	114,2%	142	6,4%	487,6%
Capital Expenditure Functional	22 922	9 024	39,4%	6 150	26,8%	15 174	66,2%	10 950	127,2%	(43,8%)
Municipal governance and administration	3 130	1 665	53,2%	144	4,6%	1 810	57,8%	142	13,3%	2,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 130	1 665	53,2%	144	4,6%	1 810	57,8%	142	13,3%	2,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 037	720	6,5%	-	-	720	6,5%	3 992	-	(100,0%)
Community and Social Services	7 612	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 425	720	21,0%	-	-	720	21,0%	3 992	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 755	6 419	73,3%	6 006	68,6%	12 424	141,9%	5 220	88,4%	15,1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 755	6 419	73,3%	6 006	68,6%	12 424	141,9%	5 220	88,4%	15,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	220	-	-	-	220	-	1 596	-	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	155 568	30 000	19,3%	8 222	5,3%	38 222	24,6%	-	18,8%	(100,0%)	
Property rates	21 122	-	-	5 225	24,7%	5 225	24,7%	-	-	(100,0%)	
Service charges	601	-	-	159	26,4%	159	26,4%	-	-	(100,0%)	
Other revenue	126	-	-	1 921	1 526,3%	1 921	1 526,3%	-	-	(100,0%)	
Transfers and Subsidies - Operational	112 227	30 000	26,7%	2 004	1,8%	32 004	28,5%	-	26,7%	(100,0%)	
Transfers and Subsidies - Capital	18 392	-	-	(1 266)	(6,9%)	(1 266)	(6,9%)	-	-	(100,0%)	
Interest	3 100	-	-	178	5,8%	178	5,8%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(147 763)	-	-	-	-	-	-	-	-	-	
Suppliers and employees	(147 763)	-	-	-	-	-	-	-	-	-	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	7 806	30 000	384,3%	8 222	105,3%	38 222	489,7%	-	57,9%	(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	(26 360)	-	-	-	-	-	-	-	-	-	
Capital assets	(26 360)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(26 360)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(18 554)	30 000	(161,7%)	8 222	(44,3%)	38 222	(206,0%)	-	95,0%	(100,0%)	
Cash/cash equivalents at the year begin:	53 241	110	2%	66 253	124,4%	110	2%	15 528	1,0%	326,7%	
Cash/cash equivalents at the year end:	34 687	66 202	190,9%	87 088	251,1%	87 088	251,1%	18 635	42,5%	367,3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 630	6,3%	757	2,9%	416	1,6%	23 210	89,2%	26 014	75,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	56	9,2%	23	3,9%	19	3,1%	508	83,9%	606	1,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 012	100,0%	8 012	23,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 686	4,9%	780	2,3%	435	1,3%	31 730	91,6%	34 632	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	62	16,3%	29	7,8%	15	3,9%	273	72,0%	379	1,1%	-	-	-	-
Commercial	1 222	7,7%	491	3,1%	247	1,6%	13 857	87,6%	15 817	45,7%	-	-	-	-
Households	329	5,8%	189	3,3%	102	1,8%	5 094	89,1%	5 714	16,5%	-	-	-	-
Other	73	6%	71	6%	71	6%	12 507	96,3%	12 721	36,7%	-	-	-	-
Total By Customer Group	1 686	4,9%	780	2,3%	435	1,3%	31 730	91,6%	34 632	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	5	11,4%	-	-	38	88,6%	-	-	43	25,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30	24,0%	85	68,8%	7	5,4%	2	1,8%	124	74,2%
Total	35	20,7%	85	51,1%	45	26,9%	2	1,4%	167	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	154 499	60 569	39,2%	40 739	26,4%	101 309	65,6%	38 758	59,0%	5,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 145	257	22,4%	257	22,4%	513	44,8%	244	44,9%	5,4%
Sale of Goods and Rendering of Services	381	105	27,5%	101	26,5%	206	54,0%	54	20,2%	87,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	147	34	23,0%	34	23,3%	68	46,3%	43	67,2%	(20,6%)
Interest earned from Receivables	318	73	23,0%	75	23,5%	148	46,5%	85	51,6%	(11,9%)
Interest earned from Current and Non Current Assets	2 740	969	35,4%	785	28,7%	1 754	64,0%	562	72,9%	39,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 096	173	15,8%	162	14,8%	335	30,6%	384	43,7%	(57,9%)
Licence and permits	20	5	25,0%	1	4,3%	6	29,3%	1	3,0%	(6,3%)
Operational Revenue	746	63	8,4%	209	28,0%	272	36,4%	274	14,9%	(23,7%)
Non-Exchange Revenue										
Property rates	28 446	17 824	62,7%	4 091	14,4%	21 915	77,0%	3 990	76,7%	2,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 247	588	11,2%	661	12,6%	1 249	23,8%	1 624	56,6%	(59,3%)
Licences or permits	3 027	515	17,0%	792	26,2%	1 307	43,2%	609	64,6%	30,1%
Transfer and subsidies - Operational	100 757	39 964	39,7%	33 572	33,3%	73 536	73,0%	30 889	61,6%	8,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 432	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	166 135	39 515	23,8%	46 191	27,8%	85 706	51,6%	35 575	43,2%	29,8%
Employee related costs	68 613	16 780	24,5%	19 327	28,2%	36 107	52,6%	17 880	49,4%	8,1%
Remuneration of councillors	6 881	1 515	22,0%	2 003	29,1%	3 519	51,1%	1 539	50,6%	30,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8 664	1 852	21,4%	2 778	32,1%	4 631	53,5%	1 610	50,9%	72,5%
Debt impairment	5 000	1	-	4 826	96,5%	4 827	96,5%	-	-	(100,0%)
Depreciation and amortisation	22 241	4 020	18,1%	4 020	18,1%	8 040	36,1%	4 982	46,9%	(19,3%)
Interest	402	10	2,5%	9	2,2%	19	4,8%	17	14,6%	(46,5%)
Contracted services	31 217	9 101	29,2%	7 004	22,4%	16 105	51,6%	6 196	43,2%	13,0%
Transfers and subsidies	600	137	22,8%	133	22,2%	270	45,0%	144	27,1%	(7,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	22 517	6 098	27,1%	6 090	27,0%	12 188	54,1%	3 208	34,6%	89,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 636)	21 054		(5 451)		15 603		3 183		
Transfers and subsidies - capital (monetary allocations)	20 189	9 195	45,5%	6 652	32,9%	15 847	78,5%	2 171	37,5%	206,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 553	30 249		1 200		31 449		5 354		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 553	30 249		1 200		31 449		5 354		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 553	30 249		1 200		31 449		5 354		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 553	30 249		1 200		31 449		5 354		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	24 324	7 921	32,6%	5 958	24,5%	13 878	57,1%	3 036	28,8%	96,3%
National Government	20 139	7 049	35,0%	5 655	28,1%	12 703	63,1%	1 918	33,9%	194,8%
Provincial Government	-	-	-	37	-	37	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 139	7 049	35,0%	5 691	28,3%	12 740	63,3%	1 918	29,3%	196,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 185	872	20,8%	266	6,4%	1 138	27,2%	1 117	26,2%	(76,2%)
Capital Expenditure Functional	24 324	7 921	32,6%	5 958	24,5%	13 878	57,1%	3 036	28,8%	96,3%
Municipal governance and administration	1 980	872	44,0%	182	9,2%	1 054	53,2%	955	64,2%	(80,9%)
Executive and Council	90	84	93,1%	65	72,0%	149	165,1%	749	107,0%	(91,4%)
Finance and administration	1 890	788	41,7%	117	6,2%	906	47,9%	206	36,3%	(43,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	380	-	-	-	-	-	-	-	-	-
Community and Social Services	380	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 964	7 049	32,1%	5 775	26,3%	12 824	58,4%	2 080	26,4%	177,6%
Planning and Development	10	-	-	43	433,6%	43	433,6%	64	2,3%	(32,4%)
Road Transport	21 954	7 049	32,1%	5 732	26,1%	12 781	58,2%	2 016	29,7%	184,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	182 507	112 873	61,8%	72 865	39,9%	185 738	101,8%	102 310	103,2%	(28,8%)	
Property rates	27 024	4 764	17,6%	8 764	32,4%	13 529	50,1%	5 101	35,8%	71,8%	
Service charges	781	229	29,3%	192	24,6%	421	53,9%	165	79,0%	16,3%	
Other revenue	21 096	12 001	56,9%	10 851	51,4%	22 852	108,3%	11 566	99,1%	(6,2%)	
Transfers and Subsidies - Operational	100 757	79 227	78,6%	41 488	41,2%	120 715	119,8%	73 888	126,7%	(43,9%)	
Transfers and Subsidies - Capital	30 109	16 537	54,9%	11 468	38,1%	28 005	93,0%	11 377	59,9%	,8%	
Interest	2 740	116	4,2%	101	3,7%	216	7,9%	212	28,0%	(52,4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(139 124)	(18 467)	13,3%	(17 586)	12,6%	(36 052)	25,9%	(14 930)	25,6%	17,8%	
Suppliers and employees	(138 722)	(18 467)	13,3%	(17 586)	12,7%	(36 052)	26,0%	(14 930)	25,6%	17,8%	
Finance charges	(402)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	43 382	94 407	217,6%	55 279	127,4%	149 686	345,0%	87 379	288,3%	(36,7%)	
Cash Flow from Investing Activities											
Receipts	0	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	0	-	-	-	-	-	-	-	-	-	
Payments	(24 324)	(9 243)	38,0%	(5 606)	23,0%	(14 849)	61,0%	(3 759)	40,8%	49,1%	
Capital assets	(24 324)	(9 243)	38,0%	(5 606)	23,0%	(14 849)	61,0%	(3 759)	40,8%	49,1%	
Net Cash from/(used) Investing Activities	(24 324)	(9 243)	38,0%	(5 606)	23,0%	(14 849)	61,0%	(3 759)	40,8%	49,1%	
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	19 059	85 164	446,9%	49 673	260,6%	134 837	707,5%	83 620	584,1%	(40,6%)	
Cash/cash equivalents at the year begin:	24 688	18 755	76,0%	103 918	420,9%	18 755	76,0%	77 818	284,8%	33,5%	
Cash/cash equivalents at the year end:	43 747	103 918	237,5%	153 592	351,1%	153 592	351,1%	161 438	496,8%	(4,9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 236	3,2%	797	2,0%	699	1,8%	36 463	93,0%	39 195	69,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	117	4,6%	68	2,7%	67	2,7%	2 272	90,0%	2 525	4,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	260	1,8%	253	1,8%	248	1,7%	13 518	94,7%	14 279	25,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	2,7%	22	2,7%	24	2,9%	765	91,7%	834	1,5%	-	-	-	-
Total By Income Source	1 636	2,9%	1 141	2,0%	1 037	1,8%	53 019	93,3%	56 833	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State	298	1,2%	132	,5%	105	,4%	24 102	97,8%	24 636	43,3%	-	-	-	-
Commercial	264	30,4%	102	11,8%	71	8,2%	429	49,6%	866	1,5%	-	-	-	-
Households	1 075	3,4%	906	2,9%	862	2,8%	28 488	90,9%	31 331	55,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 636	2,9%	1 141	2,0%	1 037	1,8%	53 019	93,3%	56 833	100,0%				

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr B E Mwane	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 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 405 804	453 467	32,3%	402 298	28,6%	855 765	60,9%	338 867	53,8%	18,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	548 868	108 263	19,7%	114 085	20,8%	222 348	40,5%	101 266	38,2%	12,7%
Service charges - Waste Water Management	74 520	13 817	18,5%	13 598	18,2%	27 416	36,8%	9 540	24,8%	42,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	17	-	28	-	45	-	46	-	(40,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 530	19 534	56,6%	20 094	58,2%	39 629	114,8%	1 173	7,2%	1 612,5%
Interest earned from Current and Non Current Assets	7 000	10 100	144,3%	8 441	120,6%	18 541	264,9%	2 164	152,2%	290,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	2	-	2	-	5	-	284	-	(99,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	21	-	21	-	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	387 081	301 733	78,0%	246 029	63,6%	547 762	141,5%	224 395	140,5%	9,6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	353 805	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 131 196	220 901	19,5%	263 019	23,3%	483 920	42,8%	236 073	40,6%	11,4%
Employee related costs	317 206	68 634	21,6%	77 746	24,5%	146 379	46,1%	75 822	53,2%	2,5%
Remuneration of councillors	15 586	3 713	23,8%	4 869	31,2%	8 582	55,1%	3 699	58,7%	31,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	310 426	31 573	10,2%	51 459	16,6%	83 032	26,7%	598	8,3%	8 505,3%
Debt impairment	137 943	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	56 393	13 025	23,1%	13 813	24,5%	26 839	47,6%	12 612	47,1%	9,5%
Interest	17 404	4 362	25,1%	4 298	24,7%	8 660	49,8%	4 653	49,8%	(7,6%)
Contracted services	183 944	64 016	34,8%	55 323	30,1%	119 338	64,9%	38 564	45,7%	43,5%
Transfers and subsidies	11 500	5 717	49,7%	5 750	50,0%	11 467	99,7%	7 500	100,0%	(23,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	77 630	-	(100,0%)
Operational costs	80 795	13 732	17,0%	23 210	28,7%	36 941	45,7%	14 995	35,8%	54,8%
Losses on disposal of Assets	-	-	-	15	-	15	-	-	-	(100,0%)
Other Losses	-	16 129	-	26 538	-	42 666	-	(0)	-	(20 732 599,2%)
Surplus/(Deficit)	274 607	232 566		139 278		371 845		102 794		
Transfers and subsidies - capital (monetary allocations)	197 369	41 570	21,1%	79 288	40,2%	120 858	61,2%	55 830	52,9%	42,0%
Transfers and subsidies - capital (in-kind)	-	-	-	523	-	523	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	471 977	274 137		219 090		493 227		158 625		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	471 977	274 137		219 090		493 227		158 625		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	471 977	274 137		219 090		493 227		158 625		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	471 977	274 137		219 090		493 227		158 625		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	184 315	43 566	23,6%	73 658	40,0%	117 224	63,6%	66 250	(42,1%)	11,2%
National Government	171 625	42 929	25,0%	65 986	38,4%	108 915	63,5%	66 208	(41,7%)	(3,%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	523	-	523	-	-	-	(100,0%)
Transfers recognised - capital	171 625	42 929	25,0%	66 510	38,8%	109 438	63,8%	66 208	(41,7%)	,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 690	637	5,0%	7 148	56,3%	7 786	61,4%	42	(88,5%)	16 839,3%
Capital Expenditure Functional	184 315	43 566	23,6%	73 658	40,0%	117 224	63,6%	66 250	(42,2%)	11,2%
Municipal governance and administration	6 300	224	3,6%	2 919	46,3%	3 143	49,9%	42	-	6 817,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 300	224	3,6%	2 919	46,3%	3 143	49,9%	42	-	6 817,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 800	413	10,9%	763	20,1%	1 176	30,9%	-	-	(100,0%)
Community and Social Services	2 500	-	-	98	3,9%	98	3,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 300	413	31,8%	665	51,1%	1 078	82,9%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	-	-	294	73,5%	294	73,5%	-	-	(100,0%)
Planning and Development	400	-	-	294	73,5%	294	73,5%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	173 815	42 929	24,7%	69 682	40,1%	112 611	64,8%	66 208	(42,3%)	5,2%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	173 815	42 929	24,7%	69 682	40,1%	112 611	64,8%	66 208	(42,3%)	5,2%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 162 637	613 587	52,8%	613 968	52,8%	1 227 555	105,6%	-	6,3%	(100,0%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	430 240	-	-	4 770	1,1%	4 770	1,1%	-	-	(100,0%)	
Other revenue	353 805	-	-	109	-	109	-	-	-	(100,0%)	
Transfers and Subsidies - Operational	371 592	503 246	135,4%	437 809	117,8%	941 055	253,2%	-	20,2%	(100,0%)	
Transfers and Subsidies - Capital	-	109 756	-	162 259	-	272 015	-	-	-	(100,0%)	
Interest	7 000	585	8,4%	9 020	128,9%	9 605	137,2%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 322 306)	(313 121)	23,7%	(415 726)	31,4%	(728 847)	55,1%	(2)	1,2%	25 709 613,8%	
Suppliers and employees	(1 304 902)	(304 307)	23,3%	(415 726)	31,9%	(720 033)	55,2%	(2)	-	25 709 613,8%	
Finance charges	(17 404)	(8 813)	50,6%	-	-	(8 813)	50,6%	-	48,5%	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(159 669)	300 466	(188,2%)	198 242	(124,2%)	498 708	(312,3%)	(2)	17,2%	(12 259 933,8%)	
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	(162 656)	-	-	-	-	-	-	-	-	-	
Capital assets	(162 656)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(162 656)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	(16)	-	(25)	-	(41)	-	(22)	-	14,6%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(16)	-	(25)	-	(41)	-	(22)	-	14,6%	
Payments	(13 678)	(6 727)	49,2%	-	-	(6 727)	49,2%	-	(38,9%)	-	
Repayment of borrowing	(13 678)	(6 727)	49,2%	-	-	(6 727)	49,2%	-	(38,9%)	-	
Net Cash from/(used) Financing Activities	(13 678)	(6 743)	49,3%	(25)	,2%	(6 768)	49,5%	(22)	(38,7%)	14,6%	
Net Increase/(Decrease) in cash held	(336 003)	293 723	(87,4%)	198 217	(59,0%)	491 940	(146,4%)	(23)	48,2%	(851 400,0%)	
Cash/cash equivalents at the year begin:	235 105	10	-	622 180	264,6%	10	-	65 521	-	849,6%	
Cash/cash equivalents at the year end:	(100 898)	622 172	(616,6%)	820 437	(813,1%)	820 437	(813,1%)	65 507	30,2%	1 152,4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	47 174	6,3%	27 583	3,7%	25 023	3,4%	643 644	86,6%	743 425	69,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 320	5,7%	3 724	4,0%	3 707	4,0%	80 857	86,4%	93 607	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(139)	100,0%	(139)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(540)	100,0%	(540)	(1,1%)	-	-	-	-
Interest on Arrear Debtor Accounts	7 347	3,2%	7 381	3,2%	7 382	3,2%	205 045	90,3%	227 155	21,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(31)	(,9%)	124	3,5%	(22)	(,6%)	3 469	98,0%	3 541	,3%	-	-	-	-
Total By Income Source	59 809	5,6%	38 813	3,6%	36 091	3,4%	932 337	87,4%	1 067 049	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 913	22,0%	2 658	6,6%	2 203	5,4%	26 788	66,0%	40 562	3,8%	-	-	-	-
Commercial	9 547	27,8%	1 799	5,2%	1 481	4,3%	21 553	62,7%	34 360	3,2%	-	-	-	-
Households	36 713	4,2%	29 415	3,4%	28 862	3,3%	780 424	89,1%	875 413	82,0%	-	-	-	-
Other	4 636	4,0%	4 940	4,2%	3 545	3,0%	103 572	88,8%	116 693	10,9%	-	-	-	-
Total By Customer Group	59 809	5,6%	38 813	3,6%	36 091	3,4%	932 337	87,4%	1 067 049	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	9 396	95,6%	142	1,4%	154	1,6%	138	1,4%	9 830	41,7%
Auditor-General	1 347	100,0%	-	-	-	-	-	-	1 347	5,7%
Other	12 408	100,2%	(45)	(,4%)	-	-	18	,1%	12 381	52,6%
Total	23 151	98,3%	97	,4%	154	,7%	156	,7%	23 558	100,0%

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Financial Manager	Mr Siphso B Ndsandaba	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 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	213 040	83 808	39,3%	65 366	30,7%	149 174	70,0%	62 590	66,3%	4,4%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 707	483	28,3%	317	18,5%	800	46,8%	457	59,5%	(30,7%)
Sale of Goods and Rendering of Services	602	1 983	329,2%	160	26,6%	2 143	355,8%	157	78,7%	1,8%
Agency services	1 461	524	35,9%	429	29,3%	953	65,2%	367	39,8%	16,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	430	200	46,5%	138	32,1%	338	78,6%	(59)	9,6%	(332,9%)
Interest earned from Current and Non Current Assets	3 783	1 631	43,1%	1 192	31,5%	2 823	74,6%	1 318	80,5%	(9,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	537	114	21,2%	425	79,2%	539	100,4%	123	48,2%	244,5%
Licence and permits	2 554	533	20,9%	553	21,6%	1 086	42,5%	598	49,6%	(7,6%)
Operational Revenue	6	2	27,2%	2	28,7%	4	56,0%	-	50,7%	(100,0%)
Non-Exchange Revenue										
Property rates	28 790	7 304	25,4%	4 930	17,1%	12 234	42,5%	7 433	49,0%	(33,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	633	152	24,0%	66	10,4%	218	34,4%	70	30,7%	(6,4%)
Licences or permits	301	55	18,4%	50	16,8%	106	35,2%	62	36,1%	(18,6%)
Transfer and subsidies - Operational	166 283	68 821	41,4%	55 736	33,5%	124 557	74,9%	52 055	72,9%	7,1%
Interest	5 952	2 005	33,7%	1 368	23,0%	3 373	56,7%	9	25,9%	15 601,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	239 024	53 358	22,3%	72 681	30,4%	126 039	52,7%	75 653	54,2%	(3,9%)
Employee related costs	126 698	31 537	24,9%	32 592	25,7%	64 130	50,6%	29 681	49,5%	9,8%
Remuneration of councillors	11 334	2 784	24,6%	3 697	32,6%	6 480	57,2%	2 777	52,8%	33,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 921	683	35,6%	987	51,4%	1 670	86,9%	506	49,6%	95,0%
Debt impairment	8 600	-	-	-	-	-	-	3 664	-	(100,0%)
Depreciation and amortisation	37 615	-	-	14 330	38,1%	14 330	38,1%	16 124	48,6%	(11,1%)
Interest	-	-	-	-	-	-	-	68	41,4%	(100,0%)
Contracted services	20 401	7 477	36,7%	10 479	51,4%	17 957	88,0%	12 846	70,8%	(18,4%)
Transfers and subsidies	220	59	26,8%	64	29,0%	123	55,8%	38	52,6%	66,1%
Irrecoverable debts written off	-	81	-	88	-	169	-	-	-	(100,0%)
Operational costs	32 236	10 736	33,3%	10 445	32,4%	21 181	65,7%	9 931	65,7%	5,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	(3)	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	20	-	(100,0%)
Surplus/(Deficit)	(25 984)	30 449		(7 315)		23 135		(13 063)		
Transfers and subsidies - capital (monetary allocations)	40 275	17 446	43,3%	11 629	28,9%	29 076	72,2%	10 618	57,9%	9,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 291	47 896		4 314		52 210		(2 445)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 291	47 896		4 314		52 210		(2 445)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 291	47 896		4 314		52 210		(2 445)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 291	47 896		4 314		52 210		(2 445)		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	34 234	14 902	43,5%	10 233	29,9%	25 135	73,4%	10 769	49,6%	(5,0%)
National Government	28 199	13 828	49,0%	6 081	21,6%	19 909	70,6%	5 286	62,7%	15,0%
Provincial Government	6 035	-	-	-	-	-	-	1 660	14,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	1 074	-	4 031	-	5 105	-	2 075	78,2%	94,3%
Transfers recognised - capital	34 234	14 902	43,5%	10 113	29,5%	25 014	73,1%	9 021	50,0%	12,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	121	-	121	-	1 748	46,0%	(93,1%)
Capital Expenditure Functional	34 234	14 902	43,5%	10 233	29,9%	25 135	73,4%	10 769	49,6%	(5,0%)
Municipal governance and administration				(4)		(4)		551	23,3%	(100,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	(4)	-	(4)	-	551	23,3%	(100,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety								1 427	114,2%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	248	19,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	1 179	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 234	14 902	43,5%	10 113	29,5%	25 014	73,1%	8 673	49,5%	16,6%
Planning and Development	34 234	14 902	43,5%	10 113	29,5%	25 014	73,1%	8 673	49,5%	16,6%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services				124		124		118	235,2%	5,7%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	124	-	124	-	118	235,2%	5,7%
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	250 312	(26 615)	(10,6%)	12 252	4,9%	(14 363)	(5,7%)	-	-	(100,0%)	
Property rates	22 744	(3 884)	(17,1%)	5 794	25,5%	1 910	8,4%	-	-	(100,0%)	
Service charges	216	(130)	(60,1%)	227	105,0%	97	45,0%	-	-	(100,0%)	
Other revenue	7 011	(1 412)	(20,1%)	1 902	27,1%	490	7,0%	-	-	(100,0%)	
Transfers and Subsidies - Operational	166 283	(2 924)	(1,8%)	3 137	1,9%	214	1,1%	-	-	(100,0%)	
Transfers and Subsidies - Capital	50 275	(17 100)	(34,0%)	-	-	(17 100)	(34,0%)	-	-	-	
Interest	3 783	(1 166)	(30,8%)	1 192	31,5%	26	0,7%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(199 001)	(3 749)	1,9%	(22 044)	11,1%	(25 794)	13,0%	(1 154)	6%	1 809,8%	
Suppliers and employees	(198 781)	(3 749)	1,9%	(22 044)	11,1%	(25 794)	13,0%	(1 154)	6%	1 809,8%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(220)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	51 312	(30 365)	(59,2%)	(9 792)	(19,1%)	(40 157)	(78,3%)	(1 154)	(2,8%)	748,4%	
Cash Flow from Investing Activities											
Receipts	(585)	95	(16,2%)	-	-	95	(16,2%)	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(585)	95	(16,2%)	-	-	95	(16,2%)	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(40 275)	-	-	-	-	-	-	-	-	-	
Capital assets	(40 275)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(40 860)	95	(2%)	-	-	95	(2%)	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	10 452	(30 270)	(289,6%)	(9 792)	(93,7%)	(40 062)	(383,3%)	(1 154)	7,8%	748,4%	
Cash/cash equivalents at the year begin:	28 998	-	-	13 028	44,9%	-	-	(219)	-	(6 035,3%)	
Cash/cash equivalents at the year end:	39 450	13 028	33,0%	3 236	8,2%	3 236	8,2%	(1 374)	(4,0%)	(335,5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(257)	(,3%)	1 912	2,4%	1 729	2,2%	76 481	95,8%	79 865	87,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(10)	(,3%)	135	3,3%	126	3,1%	3 874	93,9%	4 125	4,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(222)	(42,9%)	38	7,2%	390	75,1%	314	60,5%	519	6,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 902	100,0%	5 902	6,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(,2%)	(1)	(,2%)	-	-	408	100,4%	406	4,4%	-	-	-	-
Total By Income Source	(490)	(,5%)	2 084	2,3%	2 245	2,5%	86 979	95,8%	90 817	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(6)	-	335	1,1%	328	1,1%	30 356	97,9%	31 013	34,1%	-	-	-	-
Commercial	(452)	(4,1%)	378	3,1%	713	5,9%	11 470	95,0%	12 069	13,3%	-	-	-	-
Households	(65)	(,5%)	435	2,6%	350	2,1%	16 138	95,8%	16 839	18,5%	-	-	-	-
Other	92	3%	306	3,0%	854	2,8%	29 014	93,9%	30 896	34,0%	-	-	-	-
Total By Customer Group	(490)	(,5%)	2 084	2,3%	2 245	2,5%	86 979	95,8%	90 817	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	(43)	(223,6%)	(435)	(2 265,3%)	497	2 588,9%	-	-	19	79,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	100,0%	-	-	-	-	-	-	5	20,4%
Total	(38)	(157,7%)	(435)	(1 803,8%)	497	2 061,5%	-	-	24	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	718 038	245 901	34,2%	131 141	18,3%	377 043	52,5%	149 145	54,5%	(12,1%)
Exchange Revenue										
Service charges - Electricity	280 467	76 089	27,1%	87 349	31,1%	163 439	58,3%	44 695	46,0%	95,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 190	2 461	24,1%	2 521	24,7%	4 982	48,9%	2 267	49,5%	11,2%
Sale of Goods and Rendering of Services	377	77	20,4%	133	35,3%	210	55,7%	57	22,3%	135,2%
Agency services	29	10	32,4%	11	36,3%	20	68,8%	7	55,5%	44,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	30 535	8 282	27,1%	10 247	33,6%	18 529	60,7%	8 332	-	23,0%
Interest earned from Current and Non Current Assets	7 895	3 394	43,0%	2 636	33,4%	6 030	76,4%	1 715	128,4%	53,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	624	174	27,8%	163	26,1%	337	53,9%	161	36,2%	1,4%
Licence and permits	1 618	70	4,3%	50	3,1%	120	7,4%	31	13,1%	61,6%
Operational Revenue	2 109	405	19,2%	476	22,6%	881	41,8%	803	29,6%	(40,7%)
Non-Exchange Revenue										
Property rates	118 972	49 185	41,3%	20 299	17,1%	69 484	58,4%	15 887	68,3%	27,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 874	190	10,1%	594	31,7%	784	41,8%	87	9%	581,4%
Licences or permits	617	433	70,2%	324	52,6%	757	122,7%	206	20,8%	57,6%
Transfer and subsidies - Operational	246 785	102 363	41,5%	2 598	1,1%	104 961	42,5%	71 233	67,5%	(96,4%)
Interest	15 944	2 770	17,4%	3 739	23,5%	6 509	40,8%	3 663	13,4%	2,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	756 798	154 472	20,4%	154 342	20,4%	308 813	40,8%	136 923	40,9%	12,7%
Employee related costs	192 209	48 190	25,1%	50 166	26,1%	98 357	51,2%	45 883	49,6%	9,3%
Remuneration of councillors	18 270	3 514	19,2%	10 282	56,3%	13 796	75,5%	2 110	31,9%	387,4%
Bulk purchases - electricity	249 454	65 633	26,3%	57 683	23,1%	123 316	49,4%	49 402	61,7%	16,8%
Inventory consumed	17 950	4 691	26,1%	4 264	23,8%	8 955	49,9%	5 003	39,3%	(14,8%)
Debt impairment	11 970	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	144 734	-	-	-	-	-	-	-	-	-
Interest	512	0	-	390	76,1%	391	76,2%	220	12,0%	77,7%
Contracted services	77 009	25 877	33,6%	21 629	28,1%	47 506	61,7%	21 618	77,1%	-1%
Transfers and subsidies	100	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	16 299	-	-	-	-	-	-	-	-	-
Operational costs	28 293	6 566	23,2%	9 927	35,1%	16 493	58,3%	12 688	63,0%	(21,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(38 761)	91 430		(23 200)		68 229		12 221		
Transfers and subsidies - capital (monetary allocations)	60 265	36 971	61,3%	31 811	52,8%	68 782	114,1%	60 949	90,1%	(47,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 504	128 401		8 611		137 012		73 170		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	21 504	128 401		8 611		137 012		73 170		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 504	128 401		8 611		137 012		73 170		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 504	128 401		8 611		137 012		73 170		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	54 004	32 590	60,3%	28 503	52,8%	61 093	113,1%	34 436	88,3%	(17,2%)
National Government	52 404	32 523	62,1%	28 153	53,7%	60 675	115,8%	34 232	91,7%	(17,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 404	32 523	62,1%	28 153	53,7%	60 675	115,8%	34 232	91,7%	(17,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 600	67	4,2%	351	21,9%	418	26,1%	204	11,6%	72,0%
Capital Expenditure Functional	54 004	32 590	60,3%	28 503	52,8%	61 093	113,1%	34 436	88,3%	(17,2%)
Municipal governance and administration	1 300	67	5,1%	252	19,4%	319	24,5%	49	6,4%	409,5%
Executive and Council	100	-	-	100	99,8%	100	99,8%	49	3,7%	101,9%
Finance and administration	1 200	67	5,6%	152	12,7%	219	18,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	94	93,9%	94	93,9%	100	29,6%	(6,1%)
Community and Social Services	100	-	-	94	93,9%	94	93,9%	100	29,6%	(6,1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 952	29 333	79,4%	23 056	62,4%	52 389	141,8%	29 767	140,3%	(22,5%)
Planning and Development	100	16 706	16 705,6%	11 183	11 183,4%	27 889	27 889,1%	14 750	27 153,5%	(24,2%)
Road Transport	36 852	12 628	34,3%	11 872	32,2%	24 500	66,5%	15 017	63,4%	(20,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	15 652	3 190	20,4%	5 101	32,6%	8 291	53,0%	4 519	19,2%	12,9%
Energy sources	15 652	3 190	20,4%	5 101	32,6%	8 291	53,0%	4 519	19,2%	12,9%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	670 281	249 138	37,2%	108 530	16,2%	357 668	53,4%	209 020	44,9%	(48,1%)	
Property rates	40 569	10 277	25,3%	8 992	22,2%	19 269	47,5%	7 417	12,3%	21,2%	
Service charges	286 785	85 580	29,8%	69 588	24,3%	155 168	54,1%	60 958	47,2%	14,2%	
Other revenue	27 982	15 203	54,3%	9 240	33,0%	24 442	87,4%	21 601	136,3%	(57,2%)	
Transfers and Subsidies - Operational	246 785	105 523	42,8%	-	-	105 523	42,8%	88 044	39,2%	(100,0%)	
Transfers and Subsidies - Capital	60 265	29 400	48,8%	18 500	30,7%	47 900	79,5%	31 000	39,5%	(40,3%)	
Interest	7 895	3 156	40,0%	2 210	28,0%	5 366	68,0%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(583 796)	(127 098)	21,8%	(135 512)	23,2%	(262 610)	45,0%	(114 455)	25,2%	18,4%	
Suppliers and employees	(583 184)	(127 098)	21,8%	(135 512)	23,2%	(262 610)	45,0%	(114 455)	25,3%	18,4%	
Finance charges	(512)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(100)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	86 485	122 040	141,1%	(26 982)	(31,2%)	95 058	109,9%	94 565	335,0%	(128,5%)	
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	(54 004)	(35 564)	65,9%	(30 923)	57,3%	(66 488)	123,1%	(37 974)	78,3%	(18,6%)	
Capital assets	(54 004)	(35 564)	65,9%	(30 923)	57,3%	(66 488)	123,1%	(37 974)	78,3%	(18,6%)	
Net Cash from/(used) Investing Activities	(54 004)	(35 564)	65,9%	(30 923)	57,3%	(66 488)	123,1%	(37 974)	78,3%	(18,6%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	(0)	-	(0)	-	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	(0)	-	(0)	-	-	-	(100,0%)	
Payments	(152)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(152)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(152)	-	-	(0)	,2%	(0)	,2%	-	3,0%	(100,0%)	
Net Increase/(Decrease) in cash held	32 329	86 475	267,5%	(57 906)	(179,1%)	28 570	88,4%	56 592	(217,5%)	(202,3%)	
Cash/cash equivalents at the year begin:	93 354	79 313	85,0%	180 881	193,8%	79 313	85,0%	26 374	19,3%	585,8%	
Cash/cash equivalents at the year end:	125 683	180 881	143,9%	153 922	122,5%	153 922	122,5%	82 965	13 137,7%	85,5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 671	26,3%	8 496	5,4%	6 492	4,1%	101 953	64,3%	158 612	30,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 460	3,3%	4 558	2,3%	4 180	2,1%	181 016	92,3%	196 213	37,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1	100,0%	-	-	-	-	-	-	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	910	2,5%	728	2,0%	660	1,8%	34 065	93,7%	36 364	6,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 217	3,9%	4 821	3,6%	4 818	3,6%	120 482	89,0%	135 338	25,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	-	1	,2%	532	99,8%	533	,1%	-	-	-	-
Total By Income Source	54 259	10,3%	18 603	3,5%	16 151	3,1%	438 048	83,1%	527 061	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 042	3,5%	3 280	3,8%	2 689	3,1%	77 851	89,6%	86 863	16,5%	-	-	-	-
Commercial	44 630	17,4%	9 863	3,8%	6 896	2,7%	195 439	76,1%	256 827	48,7%	-	-	-	-
Households	6 587	3,6%	5 460	3,0%	6 565	3,6%	164 758	89,8%	183 371	34,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	54 259	10,3%	18 603	3,5%	16 151	3,1%	438 048	83,1%	527 061	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6	17,9%	25	82,1%	-	-	-	-	31	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6	17,9%	25	82,1%	-	-	-	-	31	100,0%

Contact Details

Municipal Manager	Mr Sithembo Blessing Mthembu	036 342 7801
Financial Manager	Mr Radebe Sibusiso	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 289 873	414 585	32,1%	364 410	28,3%	778 996	60,4%	302 124	59,3%	20,6%
Exchange Revenue										
Service charges - Electricity	520 081	135 993	26,1%	129 221	24,8%	265 214	51,0%	104 083	50,3%	24,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 151	10 677	33,2%	8 789	27,3%	19 466	60,5%	8 257	59,5%	6,4%
Sale of Goods and Rendering of Services	1 621	480	29,6%	405	25,0%	886	54,6%	403	37,2%	,5%
Agency services	3 532	1 009	28,6%	865	24,5%	1 874	53,1%	982	43,0%	(11,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 898	2 919	26,8%	3 075	28,2%	5 993	55,0%	2 587	55,6%	18,9%
Interest earned from Current and Non Current Assets	27 296	8 815	32,3%	6 976	25,6%	15 791	57,8%	5 807	75,7%	20,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 556	550	21,5%	660	25,8%	1 210	47,3%	1 030	81,6%	(35,9%)
Licence and permits	3 137	902	28,8%	697	22,2%	1 599	51,0%	806	55,7%	(13,6%)
Operational Revenue	2 919	1 039	35,6%	928	31,8%	1 967	67,4%	994	161,2%	(6,6%)
Non-Exchange Revenue										
Property rates	288 299	106 539	37,0%	82 490	28,6%	189 029	65,6%	60 234	60,8%	36,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	58 191	13 952	24,0%	14 905	25,6%	28 856	49,6%	14 406	52,8%	3,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	328 677	130 803	39,8%	114 576	34,9%	245 379	74,7%	103 469	72,6%	10,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 141	908	28,9%	823	26,2%	1 732	55,1%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	7 375	-	-	-	-	-	-	(933)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 369 887	288 637	21,1%	249 885	18,2%	538 523	39,3%	257 125	41,8%	(2,8%)
Employee related costs	424 204	95 122	22,4%	98 833	23,3%	193 955	45,7%	91 657	45,4%	7,8%
Remuneration of councillors	32 347	8 616	26,6%	7 123	22,0%	15 739	48,7%	6 744	48,0%	5,6%
Bulk purchases - electricity	433 733	110 331	25,4%	92 055	21,2%	202 386	46,7%	78 096	47,4%	17,9%
Inventory consumed	38 259	5 244	13,7%	8 012	20,9%	13 256	34,6%	9 696	47,5%	(17,4%)
Debt impairment	98 700	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	121 889	18 373	15,1%	-	-	18 373	15,1%	25 556	22,1%	(100,0%)
Interest	8 772	89	1,0%	43	,5%	132	1,5%	57	44,5%	(23,9%)
Contracted services	61 858	18 034	29,2%	19 014	30,7%	37 048	59,9%	20 237	61,3%	(6,0%)
Transfers and subsidies	3 602	-	-	-	-	-	-	2 888	57,5%	(100,0%)
Irrecoverable debts written off	19 778	-	-	-	-	-	-	-	-	-
Operational costs	121 215	32 829	27,1%	24 805	20,5%	57 634	47,5%	22 193	50,5%	11,8%
Losses on disposal of Assets	3 900	-	-	-	-	-	-	-	-	-
Other Losses	1 631	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(80 014)	125 948		114 525		240 473		44 999		
Transfers and subsidies - capital (monetary allocations)	84 711	27 264	32,2%	23 360	27,6%	50 624	59,8%	36 849	46,3%	(36,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 698	153 212		137 885		291 097		81 848		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 698	153 212		137 885		291 097		81 848		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 698	153 212		137 885		291 097		81 848		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 698	153 212		137 885		291 097		81 848		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance	131 661	20 031	15,2%	24 374	18,5%	44 405	33,7%	46 832	39,7%	(48,0%)
National Government	71 714	19 071	26,6%	19 676	27,4%	38 747	54,0%	28 381	44,0%	(30,7%)
Provincial Government	12 997	220	1,7%	808	6,2%	1 028	7,9%	3 524	25,4%	(77,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 711	19 291	22,8%	20 484	24,2%	39 775	47,0%	31 905	41,0%	(35,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	46 950	740	1,6%	3 890	8,3%	4 630	9,9%	14 927	37,5%	(73,9%)
Capital Expenditure Functional	131 661	20 031	15,2%	24 374	18,5%	44 405	33,7%	46 832	39,7%	(48,0%)
Municipal governance and administration	26 495	75	,3%	3 258	12,3%	3 333	12,6%	10 040	31,7%	(67,6%)
Executive and Council	125	15	11,6%	-	-	15	11,6%	2 170	85,9%	(100,0%)
Finance and administration	26 370	60	,2%	3 258	12,4%	3 318	12,6%	7 870	27,0%	(58,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	56 346	12 594	22,4%	9 139	16,2%	21 733	38,6%	(1 383)	17,0%	(760,9%)
Community and Social Services	43 821	12 573	28,7%	8 838	20,2%	21 412	48,9%	61	11,6%	14 500,0%
Sport And Recreation	10 000	-	-	-	-	-	-	51	6,1%	(100,0%)
Public Safety	2 225	20	,9%	301	13,5%	321	14,4%	(1 632)	20,4%	(118,5%)
Housing	300	-	-	-	-	-	-	138	46,5%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 100	3 277	18,1%	2 354	13,0%	5 631	31,1%	31 806	45,5%	(92,6%)
Planning and Development	600	2 518	419,6%	(2 344)	(390,6%)	174	29,0%	31 806	45,5%	(107,4%)
Road Transport	17 500	760	4,3%	4 697	26,8%	5 457	31,2%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	30 621	4 085	13,3%	9 603	31,4%	13 688	44,7%	6 311	37,6%	52,2%
Energy sources	13 621	3 287	24,1%	3 865	28,4%	7 152	52,5%	6 311	66,6%	(38,8%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	15 000	798	5,3%	5 738	38,3%	6 535	43,6%	-	-	(100,0%)
Waste Management	2 000	-	-	-	-	-	-	-	-	-
Other	100	-	-	21	20,9%	21	20,9%	58	58,3%	(64,2%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 253 544	344 881	27,5%	387 770	30,9%	732 651	58,4%	335 349	72,1%	15,6%	
Property rates	172 979	58 510	33,8%	37 853	21,9%	96 363	55,7%	36 292	55,4%	4,3%	
Service charges	557 519	203 130	36,4%	183 048	32,8%	386 178	69,3%	166 410	75,4%	10,0%	
Other revenue	81 118	(115 453)	(142,3%)	14 868	18,3%	(100 585)	(124,0%)	(3 330)	53,4%	(546,5%)	
Transfers and Subsidies - Operational	329 921	142 065	43,1%	129 034	39,1%	271 099	82,2%	103 375	80,2%	24,8%	
Transfers and Subsidies - Capital	84 711	49 059	57,9%	15 992	18,9%	65 051	76,8%	28 000	58,9%	(42,9%)	
Interest	27 296	7 570	27,7%	6 976	25,6%	14 545	53,3%	4 602	58,3%	51,6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 200 434)	(186 027)	15,5%	(168 120)	14,0%	(354 147)	29,5%	(173 043)	35,0%	(2,8%)	
Suppliers and employees	(1 196 602)	(186 027)	15,5%	(168 120)	14,0%	(354 147)	29,6%	(173 043)	35,0%	(2,8%)	
Finance charges	(230)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(3 602)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	53 110	158 854	299,1%	219 649	413,6%	378 504	712,7%	162 306	769,5%	35,3%	
Cash Flow from Investing Activities											
Receipts	-	-	-	822	-	822	-	-	-	(100,0%)	
Proceeds on disposal of PPE	-	-	-	822	-	822	-	-	-	(100,0%)	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(146 083)	(29 367)	20,1%	(25 119)	17,2%	(54 486)	37,3%	(46 722)	46,9%	(46,2%)	
Capital assets	(146 083)	(29 367)	20,1%	(25 119)	17,2%	(54 486)	37,3%	(46 722)	46,9%	(46,2%)	
Net Cash from/(used) Investing Activities	(146 083)	(29 367)	20,1%	(24 297)	16,6%	(53 664)	36,7%	(46 722)	46,9%	(48,0%)	
Cash Flow from Financing Activities											
Receipts	976	(55)	(5,6%)	195	20,0%	140	14,4%	-	10,3%	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	976	(55)	(5,6%)	195	20,0%	140	14,4%	-	10,3%	(100,0%)	
Payments	(1 770)	(333)	18,8%	(299)	16,9%	(632)	35,7%	(81)	-	267,5%	
Repayment of borrowing	(1 770)	(333)	18,8%	(299)	16,9%	(632)	35,7%	(81)	-	267,5%	
Net Cash from/(used) Financing Activities	(794)	(388)	48,9%	(104)	13,1%	(492)	61,9%	(81)	96,0%	27,3%	
Net Increase/(Decrease) in cash held	(93 767)	129 099	(137,7%)	195 249	(208,2%)	324 348	(345,9%)	115 503	(420,7%)	69,0%	
Cash/cash equivalents at the year begin:	426 328	526 001	123,4%	657 785	154,3%	526 001	123,4%	726 578	129,4%	(9,5%)	
Cash/cash equivalents at the year end:	332 561	657 785	197,8%	852 901	256,5%	852 901	256,5%	842 633	276,9%	1,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 182	36,3%	6 419	8,9%	3 506	4,9%	36 085	50,0%	72 193	7,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 259	4,3%	17 530	3,2%	20 061	3,7%	479 977	88,7%	540 827	55,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 030	2,6%	2 522	2,2%	2 298	2,0%	107 644	93,2%	115 494	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 203	2,3%	5 040	2,3%	4 975	2,2%	208 042	93,2%	223 260	23,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	48	3%	43	3%	994	6,1%	15 318	93,4%	16 403	1,7%	-	-	-	-
Total By Income Source	57 722	6,0%	31 554	3,3%	31 834	3,3%	847 067	87,5%	968 176	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 375	5,6%	12 323	4,0%	15 967	5,1%	265 531	85,3%	311 196	32,1%	-	-	-	-
Commercial	23 444	11,4%	8 590	4,2%	6 633	3,2%	167 281	81,2%	205 948	21,3%	-	-	-	-
Households	16 903	3,7%	10 640	2,4%	9 235	2,0%	414 254	91,8%	451 032	46,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	57 722	6,0%	31 554	3,3%	31 834	3,3%	847 067	87,5%	968 176	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	617	66,1%	165	17,7%	-	-	152	16,3%	934	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	617	66,1%	165	17,7%	-	-	152	16,3%	934	100,0%

Contact Details

Municipal Manager	Ms Sibusiswe Sixolile Ngiba	036 637 2231
Financial Manager	Mr Monde Thulasizwe Nkosi	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	882 331	325 067	36,8%	272 588	30,9%	597 656	67,7%	237 586	59,3%	14,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	212 742	61 120	28,7%	62 347	29,3%	123 466	58,0%	60 092	45,2%	3,8%
Service charges - Waste Water Management	17 412	4 265	24,5%	4 337	24,9%	8 602	49,4%	(10 607)	(34,0%)	(140,9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	6 575	110	1,7%	113	1,7%	223	3,4%	116	49,3%	(2,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	51 112	14 618	28,6%	15 281	29,9%	29 899	58,5%	11 083	59,1%	37,9%
Interest earned from Current and Non Current Assets	6 289	2 561	40,7%	2 082	33,1%	4 643	73,8%	1 495	47,5%	39,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 384	1 051	44,1%	(875)	(36,7%)	176	7,4%	7 412	2 761,5%	(111,8%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39	14	37,5%	40	104,5%	55	142,0%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	585 779	241 329	41,2%	189 264	32,3%	430 593	73,5%	167 995	65,7%	12,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 050 536	141 746	13,5%	217 856	20,7%	359 602	34,2%	214 105	35,0%	1,8%
Employee related costs	371 090	85 038	22,9%	104 682	28,2%	189 720	51,1%	112 159	53,4%	(6,7%)
Remuneration of councillors	6 709	1 544	23,0%	1 538	22,9%	3 082	45,9%	1 652	52,1%	(6,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 822	3 420	7,6%	16 082	35,9%	19 501	43,5%	7 607	7,7%	111,4%
Debt impairment	156 966	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 609	22 936	24,0%	21 145	22,1%	44 080	46,1%	6 808	34,8%	210,6%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	198 197	10 925	5,5%	33 856	17,1%	44 782	22,6%	38 616	37,4%	(12,3%)
Transfers and subsidies	3 285	-	-	1 000	30,4%	1 000	30,4%	2 000	64,1%	(50,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	173 857	17 883	10,3%	39 554	22,8%	57 436	33,0%	45 263	34,5%	(12,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(168 205)	183 322		54 732		238 054		23 481		
Transfers and subsidies - capital (monetary allocations)	306 342	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138 137	183 322		54 732		238 054		23 481		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	138 137	183 322		54 732		238 054		23 481		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138 137	183 322		54 732		238 054		23 481		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	138 137	183 322		54 732		238 054		23 481		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	308 395	25 018	8,1%	89 250	28,9%	114 268	37,1%	16 031	8,2%	456,7%
National Government	306 342	25 018	8,2%	89 250	29,1%	114 268	37,3%	16 031	8,3%	456,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	306 342	25 018	8,2%	89 250	29,1%	114 268	37,3%	16 031	8,3%	456,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 053	-	-	-	-	-	-	0	2%	(100,0%)
Capital Expenditure Functional	308 395	25 018	8,1%	92 472	30,0%	117 490	38,1%	16 031	8,2%	476,8%
Municipal governance and administration	1 211	-	-	3	,3%	3	,3%	0	2%	3 047,0%
Executive and Council	-	-	-	3	-	3	-	-	-	(100,0%)
Finance and administration	1 211	-	-	-	-	-	-	0	2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services										
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	307 184	25 018	8,1%	92 469	30,1%	117 486	38,2%	16 031	8,3%	476,8%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	245 763	22 857	9,3%	79 016	32,2%	101 874	41,5%	16 031	8,3%	392,9%
Waste Water Management	61 421	2 161	3,5%	13 452	21,9%	15 613	25,4%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 181 608	382 688	32,4%	328 957	27,8%	711 645	60,2%	250 857	60,3%	31,1%	
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	100 995	28 481	28,2%	28 901	28,6%	57 382	56,8%	32 999	46,6%	(12,4%)	
Other revenue	180 203	7 360	4,1%	7 489	4,2%	14 849	8,2%	8 368	1 345,6%	(10,5%)	
Transfers and Subsidies - Operational	587 779	243 883	41,5%	190 082	32,3%	433 965	73,8%	167 995	66,3%	13,1%	
Transfers and Subsidies - Capital	306 342	100 403	32,8%	100 403	32,8%	200 806	65,5%	40 000	48,1%	151,0%	
Interest	6 289	2 561	40,7%	2 082	33,1%	4 643	73,8%	1 495	47,5%	39,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(802 889)	(30 385)	3,8%	(71 833)	8,9%	(102 218)	12,7%	(31 115)	6,6%	130,9%	
Suppliers and employees	(799 604)	(30 385)	3,8%	(71 833)	9,0%	(102 218)	12,8%	(31 115)	6,6%	130,9%	
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 285)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	378 719	352 303	93,0%	257 124	67,9%	609 427	160,9%	219 742	1 627,3%	17,0%	
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	(308 395)	(15 921)	5,2%	(99 160)	32,2%	(115 081)	37,3%	(18 112)	9,3%	447,5%	
Capital assets	(308 395)	(15 921)	5,2%	(99 160)	32,2%	(115 081)	37,3%	(18 112)	9,3%	447,5%	
Net Cash from/(used) Investing Activities	(308 395)	(15 921)	5,2%	(99 160)	32,2%	(115 081)	37,3%	(18 112)	9,9%	447,5%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	70 323	336 382	478,3%	157 963	224,6%	494 346	703,0%	201 630	(232,4%)	(21,7%)	
Cash/cash equivalents at the year begin:	(29 942)	13 689	(45,7%)	350 071	(1 169,2%)	13 689	(45,7%)	316 371	56,6%	10,7%	
Cash/cash equivalents at the year end:	40 381	350 071	866,9%	508 034	1 258,1%	508 034	1 258,1%	518 001	(270,8%)	(1,9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	31 552	4,0%	19 602	2,5%	15 108	1,9%	722 444	91,6%	788 706	72,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 576	3,3%	1 050	2,2%	974	2,0%	44 149	92,5%	47 749	4,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 180	2,1%	5 047	2,1%	5 069	2,1%	226 152	93,7%	241 449	22,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	254	1,6%	387	2,4%	295	1,8%	15 329	94,2%	16 266	1,5%	-	-	-	-
Total By Income Source	38 562	3,5%	26 086	2,4%	21 447	2,0%	1 008 075	92,1%	1 094 169	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 282	16,7%	2 742	4,9%	1 282	2,3%	42 397	76,1%	55 703	5,1%	-	-	-	-
Commercial	5 571	7,9%	2 963	4,2%	1 484	2,1%	60 140	85,7%	70 158	6,4%	-	-	-	-
Households	23 709	2,4%	20 381	2,1%	18 681	1,9%	905 538	93,5%	968 309	88,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 562	3,5%	26 086	2,4%	21 447	2,0%	1 008 075	92,1%	1 094 169	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	21 905	60,2%	2 831	7,8%	1 741	4,8%	9 904	27,2%	36 382	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 905	60,2%	2 831	7,8%	1 741	4,8%	9 904	27,2%	36 382	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	435 205	113 754	26,1%	93 897	21,6%	207 651	47,7%	82 226	44,6%	14,2%
Exchange Revenue										
Service charges - Electricity	182 816	31 499	17,2%	32 964	18,0%	64 463	35,3%	26 212	37,4%	25,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	24 105	6 748	28,0%	6 731	27,9%	13 479	55,9%	5 632	47,4%	19,5%
Sale of Goods and Rendering of Services	640	188	29,4%	100	15,6%	288	45,0%	97	37,8%	3,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 211	124	2,4%	1 058	20,3%	1 182	22,7%	715	16,4%	48,1%
Interest earned from Current and Non Current Assets	2 000	446	22,3%	479	24,0%	926	46,3%	519	31,2%	(7,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 305	145	11,1%	185	14,1%	329	25,2%	264	41,1%	(30,0%)
Licence and permits	400	65	16,3%	60	15,1%	126	31,4%	64	33,8%	(6,0%)
Operational Revenue	789	105	13,2%	193	24,4%	297	37,7%	366	(51,5%)	(47,3%)
Non-Exchange Revenue										
Property rates	106 712	43 209	40,5%	20 814	19,5%	64 024	60,0%	19 557	58,8%	6,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 601	2 632	10,3%	6 068	23,7%	8 700	34,0%	83	2,8%	7 252,7%
Licences or permits	4 058	423	10,4%	1 570	38,7%	1 992	49,1%	849	57,5%	85,0%
Transfer and subsidies - Operational	76 568	28 170	36,8%	23 675	30,9%	51 846	67,7%	26 598	56,4%	(11,0%)
Interest	-	-	-	-	-	-	-	1 272	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	-	-	-	1,8%	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	452 596	64 058	14,2%	132 137	29,2%	196 195	43,3%	56 740	26,5%	132,9%
Employee related costs	159 359	36 944	23,2%	37 031	23,2%	73 975	46,4%	35 178	48,6%	5,3%
Remuneration of councillors	6 413	1 161	18,1%	1 339	20,9%	2 500	39,0%	1 161	37,3%	15,3%
Bulk purchases - electricity	175 126	7 077	4,0%	70 635	40,3%	77 712	44,4%	5 561	3,5%	1 170,1%
Inventory consumed	3 478	997	28,7%	356	10,3%	1 354	38,9%	655	72,2%	(45,6%)
Debt impairment	17 547	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 705	-	-	-	-	-	-	-	-	-
Interest	-	1 862	-	4 748	-	6 609	-	105	-	4 433,4%
Contracted services	41 367	9 370	22,7%	11 066	26,8%	20 437	49,4%	7 617	35,2%	45,3%
Transfers and subsidies	310	137	44,1%	89	28,8%	226	72,9%	356	73,1%	(74,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	32 293	6 511	20,2%	6 872	21,3%	13 383	41,4%	6 108	50,8%	12,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 391)	49 696		(38 240)		11 456		25 487		
Transfers and subsidies - capital (monetary allocations)	25 669	2 010	7,8%	2 444	9,5%	4 454	17,4%	4 607	30,8%	(46,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 278	51 706		(35 796)		15 910		30 093		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 278	51 706		(35 796)		15 910		30 093		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 278	51 706		(35 796)		15 910		30 093		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 278	51 706		(35 796)		15 910		30 093		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	25 669	1 787	7,0%	2 217	8,6%	4 004	15,6%	(2 592)	51,7%	(185,5%)
National Government	25 669	1 787	7,0%	2 217	8,6%	4 004	15,6%	(536)	45,4%	(513,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 669	1 787	7,0%	2 217	8,6%	4 004	15,6%	(536)	45,4%	(513,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	(2 056)	119,5%	(100,0%)
Capital Expenditure Functional	25 669	1 787	7,0%	2 217	8,6%	4 004	15,6%	(2 592)	51,7%	(185,5%)
Municipal governance and administration	-	-	-	81	-	81	-	42	348,2%	93,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	81	-	81	-	42	348,2%	93,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 314	745	4,9%	-	-	745	4,9%	(2 228)	-	(100,0%)
Community and Social Services	11 314	492	4,4%	-	-	492	4,4%	-	-	-
Sport And Recreation	4 000	253	6,3%	-	-	253	6,3%	(2 228)	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 355	1 042	19,5%	2 136	39,9%	3 178	59,4%	3 508	45,4%	(39,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 355	1 042	19,5%	2 136	39,9%	3 178	59,4%	3 508	45,4%	(39,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	-	-	-	-	-	-	(3 913)	109,0%	(100,0%)
Energy sources	5 000	-	-	-	-	-	-	(3 913)	109,0%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	438 432	140 378	32,0%	99 357	22,7%	239 734	54,7%	-	-	-	(100,0%)
Property rates	90 705	33 080	36,5%	20 641	22,8%	53 721	59,2%	-	-	-	(100,0%)
Service charges	199 404	40 025	20,1%	38 719	19,4%	78 744	39,5%	-	-	-	(100,0%)
Other revenue	44 085	29 560	67,1%	4 940	11,2%	34 500	78,3%	-	-	-	(100,0%)
Transfers and Subsidies - Operational	76 568	30 672	40,1%	23 932	31,3%	54 604	71,3%	-	-	-	(100,0%)
Transfers and Subsidies - Capital	25 669	7 040	27,4%	11 125	43,3%	18 165	70,8%	-	-	-	(100,0%)
Interest	2 000	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(443 649)	(10 970)	2,5%	(44 862)	10,1%	(55 832)	12,6%	(4 525)	2,5%	891,5%	
Suppliers and employees	(443 339)	(10 970)	2,5%	(44 862)	10,1%	(55 832)	12,6%	(4 525)	2,5%	891,5%	
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(310)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(5 217)	129 407	(2 480,3%)	54 495	(1 044,5%)	183 902	(3 524,8%)	(4 525)	(15,1%)	(1 304,4%)	
Cash Flow from Investing Activities											
Receipts	41 703	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 710	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 994	-	-	-	-	-	-	-	-	-	-
Payments	(25 669)	(1 969)	7,7%	(2 495)	9,7%	(4 464)	17,4%	-	-	(100,0%)	
Capital assets	(25 669)	(1 969)	7,7%	(2 495)	9,7%	(4 464)	17,4%	-	-	(100,0%)	
Net Cash from/(used) Investing Activities	16 034	(1 969)	(12,3%)	(2 495)	(15,6%)	(4 464)	(27,8%)	-	-	(100,0%)	
Cash Flow from Financing Activities											
Receipts	-	(168)	-	(69)	-	(237)	-	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(168)	-	(69)	-	(237)	-	-	-	(100,0%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	(168)	-	(69)	-	(237)	-	-	-	(100,0%)	
Net Increase/(Decrease) in cash held	10 817	127 270	1 176,6%	51 931	480,1%	179 201	1 656,7%	(4 525)	(10,8%)	(1 247,7%)	
Cash/cash equivalents at the year begin:	26 114	9 781	37,5%	141 543	542,0%	9 781	37,5%	(4 690)	-	(3 118,3%)	
Cash/cash equivalents at the year end:	36 931	141 543	383,3%	180 773	489,5%	180 773	489,5%	(9 214)	(9,3%)	(2 061,9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 196	40,3%	4 272	21,0%	1 471	7,2%	6 387	31,4%	20 326	10,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 330	6,5%	4 827	4,3%	4 885	4,3%	95 347	84,8%	112 389	56,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 321	6,5%	1 719	4,8%	1 339	3,7%	30 481	85,0%	35 861	18,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	331	29,4%	365	32,4%	340	30,2%	89	7,9%	1 126	6,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	803	2,8%	7	-	27 498	97,1%	28 309	14,3%	-	-	-	-
Total By Income Source	18 179	9,2%	11 987	6,1%	8 042	4,1%	159 803	80,7%	198 010	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 002	9,7%	1 642	7,9%	2 165	10,5%	14 855	71,9%	20 665	10,4%	-	-	-	-
Commercial	9 709	21,2%	5 541	12,1%	2 115	4,6%	28 501	62,1%	45 865	23,2%	-	-	-	-
Households	6 467	4,9%	4 804	3,7%	3 763	2,9%	116 447	88,6%	131 480	66,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 179	9,2%	11 987	6,1%	8 042	4,1%	159 803	80,7%	198 010	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	13 114	10,7%	109 573	89,3%	26	-	-	-	122 712	85,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	289	1,4%	5 109	24,2%	15 682	74,4%	-	-	21 080	14,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13 403	9,3%	114 682	79,8%	15 708	10,9%	-	-	143 793	100,0%

Contact Details

Municipal Manager	Mr Sithembiso Ntombela	034 212 2121
Financial Manager	Mrs Bonga Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	282 002	92 571	32,8%	85 920	30,5%	178 491	63,3%	76 819	33,5%	11,8%
Exchange Revenue										
Service charges - Electricity	34 732	4 657	13,4%	6 648	19,1%	11 305	32,6%	5 941	24,8%	11,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 410	286	20,3%	427	30,3%	713	50,6%	426	21,7%	,4%
Sale of Goods and Rendering of Services	246	103	41,6%	14	5,8%	117	47,4%	72	40,0%	(80,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	11	-	17	-	28	-	17	-	2,6%
Interest earned from Receivables	377	108	28,7%	174	46,1%	282	74,9%	138	45,7%	25,7%
Interest earned from Current and Non Current Assets	2 379	479	20,2%	187	7,9%	667	28,0%	269	19,6%	(30,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	885	112	12,7%	415	46,9%	527	59,6%	350	75,9%	18,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	190	27	14,0%	82	42,9%	108	56,9%	96	63,9%	(15,1%)
Non-Exchange Revenue										
Property rates	52 033	9 094	17,5%	14 442	27,8%	23 536	45,2%	10 205	41,4%	41,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 277	139	6,1%	658	28,9%	797	35,0%	132	6,2%	39,5%
Licences or permits	931	256	27,5%	210	22,5%	466	50,0%	223	41,6%	(6,2%)
Transfer and subsidies - Operational	186 543	76 892	41,2%	61 931	33,2%	138 823	74,4%	58 520	33,9%	5,8%
Interest	-	407	-	715	-	1 122	-	429	-	66,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	284 119	21 423	7,5%	45 729	16,1%	67 152	23,6%	34 231	18,6%	33,6%
Employee related costs	114 465	-	-	97	,1%	97	,1%	1 040	7,0%	(90,6%)
Remuneration of councillors	16 899	-	-	-	-	-	-	-	5,6%	-
Bulk purchases - electricity	34 783	8 855	25,5%	9 301	26,7%	18 156	52,2%	7 069	34,0%	31,6%
Inventory consumed	12 851	2 692	21,0%	5 711	44,4%	8 403	65,4%	6 082	35,1%	(6,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 890	-	-	-	-	-	-	-	-	-
Interest	0	-	-	-	-	-	-	-	-	-
Contracted services	32 464	5 145	15,8%	10 331	31,8%	15 476	47,7%	9 554	39,8%	8,1%
Transfers and subsidies	3 719	629	16,9%	2 415	64,9%	3 044	81,8%	1 945	30,9%	24,1%
Irrecoverable debts written off	6 900	13	,2%	9	,1%	22	,3%	17	,6%	(44,8%)
Operational costs	38 148	4 088	10,7%	17 866	46,8%	21 954	57,5%	8 524	28,2%	109,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 116)	71 148		40 191		111 339		42 588		
Transfers and subsidies - capital (monetary allocations)	46 675	10 689	22,9%	21 557	46,2%	32 246	69,1%	9 586	29,6%	124,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 559	81 837		61 748		143 585		52 174		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 559	81 837		61 748		143 585		52 174		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 559	81 837		61 748		143 585		52 174		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 559	81 837		61 748		143 585		52 174		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	60 608	13 599	22,4%	20 389	33,6%	33 988	56,1%	19 933	60,6%	2,3%
National Government	31 891	9 295	29,1%	13 872	43,5%	23 166	72,6%	7 945	39,2%	74,6%
Provincial Government	-	102	-	1 606	-	1 708	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 891	9 396	29,5%	15 478	48,5%	24 875	78,0%	7 945	39,2%	94,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 716	4 203	14,6%	4 911	17,1%	9 114	31,7%	11 987	101,4%	(59,0%)
Capital Expenditure Functional	60 608	13 599	22,4%	20 389	33,6%	33 988	56,1%	19 933	60,6%	2,3%
Municipal governance and administration	-	-	-	608	-	608	-	448	-	35,8%
Executive and Council	-	-	-	608	-	608	-	-	-	(100,0%)
Finance and administration	-	-	-	-	-	-	-	448	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	53 321	11 773	22,1%	14 289	26,8%	26 062	48,9%	4 880	74,1%	192,8%
Community and Social Services	53 321	11 773	22,1%	14 289	26,8%	26 062	48,9%	4 880	74,1%	192,8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 287	1 826	25,1%	5 493	75,4%	7 318	100,4%	14 605	56,2%	(62,4%)
Planning and Development	0	-	-	957	95 682 000,0%	957	95 682 000,0%	421	13,8%	127,1%
Road Transport	7 287	1 826	25,1%	4 536	62,2%	6 362	87,3%	14 184	60,1%	(68,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	0	-	-	-	-	-	-	-	-	-
Energy sources	0	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	0	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	316 376	1 558	.5%	1 436	.5%	2 994	.9%	91 274	43.0%	(98.4%)	
Property rates	39 839	7 864	19.7%	20 914	52.5%	28 778	72.2%	8 330	50.7%	151.1%	
Service charges	36 691	(560 932)	(1 501.6%)	(548 207)	(1 494.1%)	(1 099 139)	(2 995.7%)	(18 601)	(54.4%)	2 847.2%	
Other revenue	2 648	3 307	124.9%	8 314	313.9%	11 620	438.8%	736	66.2%	1 029.9%	
Transfers and Subsidies - Operational	186 543	461 640	247.5%	382 228	204.9%	843 868	452.4%	85 990	58.6%	344.5%	
Transfers and Subsidies - Capital	46 376	79 200	170.8%	138 000	297.6%	217 200	468.3%	14 549	43.5%	848.5%	
Interest	4 280	479	11.2%	187	4.4%	667	15.6%	269	21.1%	(30.4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(307 810)	(47 064)	15.3%	(79 574)	25.9%	(126 638)	41.1%	(84 809)	71.5%	(6.2%)	
Suppliers and employees	(307 810)	(47 064)	15.3%	(79 574)	25.9%	(126 638)	41.1%	(84 809)	71.5%	(6.2%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	8 566	(45 506)	(531.2%)	(78 137)	(912.1%)	(123 644)	(1 443.4%)	6 465	3.4%	(1 308.7%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(69 319)	-	-	(2 231)	3.2%	(2 231)	3.2%	(512)	1.1%	336.0%	
Capital assets	(69 319)	-	-	(2 231)	3.2%	(2 231)	3.2%	(512)	1.1%	336.0%	
Net Cash from/(used) Investing Activities	(69 319)	-	-	(2 231)	3.2%	(2 231)	3.2%	(512)	1.1%	336.0%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	(7)	816 500.0%	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(7)	816 500.0%	(100.0%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(7)	816 500.0%	(100.0%)	
Net Increase/(Decrease) in cash held	(60 753)	(45 506)	74.9%	(80 368)	132.3%	(125 875)	207.2%	5 946	4.7%	(1 451.6%)	
Cash/cash equivalents at the year begin:	130 024	-	(45 506)	(35.0%)	-	-	-	(2 329)	-	1 853.6%	
Cash/cash equivalents at the year end:	69 272	(45 506)	(65.7%)	(125 875)	(181.7%)	(125 875)	(181.7%)	3 617	1.5%	(3 580.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	88	2.5%	529	15.3%	495	14.3%	2 350	67.9%	3 463	20.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	60	1.0%	103	1.6%	93	1.5%	6 104	96.0%	6 361	37.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	4.0%	52	3.0%	41	2.3%	1 590	90.7%	1 753	10.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	273	5.1%	201	3.7%	90	1.7%	4 829	89.5%	5 394	31.8%	-	-	-	-
Total By Income Source	491	2.9%	886	5.2%	719	4.2%	14 874	87.6%	16 970	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	544	8.2%	513	7.7%	470	7.1%	5 124	77.0%	6 651	39.2%	-	-	-	-
Commercial	(238)	(3.3%)	235	3.2%	185	2.5%	7 114	97.5%	7 297	43.0%	-	-	-	-
Households	184	6.1%	138	4.6%	64	2.1%	2 636	87.2%	3 022	17.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	491	2.9%	886	5.2%	719	4.2%	14 874	87.6%	16 970	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	.1%	99	1.7%	6	.1%	5 747	98.1%	5 861	86.2%
Auditor-General	-	-	-	-	-	-	10	100.0%	10	.1%
Other	196	21.1%	215	23.2%	168	18.1%	348	37.6%	927	13.6%
Total	204	3.0%	314	4.6%	174	2.6%	6 105	89.8%	6 797	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	281 928	103 726	36,8%	96 803	34,3%	200 528	71,1%	157 000	56,8%	(38,3%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	237	39,4%	413	68,8%	649	108,2%	287	86,7%	43,6%
Sale of Goods and Rendering of Services	539	38	7,1%	46	8,5%	84	15,6%	252	46,8%	(81,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 500	2 789	62,0%	4 206	93,5%	6 995	155,5%	69	1,7%	5 964,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	664	142	21,4%	294	44,3%	436	65,7%	145	38,5%	102,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	18	-	(24)	-	(6)	-	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	22 000	4 072	18,5%	3 901	17,7%	7 973	36,2%	6 788	71,0%	(42,5%)
Surcharges and Taxes	-	2 729	-	3 205	-	5 934	-	66	3%	4 730,4%
Fines, penalties and forfeits	400	5	1,2%	30	7,4%	35	8,6%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	253 224	93 696	37,0%	84 731	33,5%	178 427	70,5%	149 391	64,0%	(43,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	323 196	28 783	8,9%	88 115	27,3%	116 898	36,2%	73 493	32,5%	19,9%
Employee related costs	93 854	12 534	13,4%	22 775	24,3%	35 309	37,6%	833	1,2%	2 635,1%
Remuneration of councillors	16 000	1 804	11,3%	3 485	21,8%	5 290	33,1%	-	-	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 586	238	1,6%	936	6,4%	1 174	8,0%	3 469	13,4%	(73,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 000	-	-	-	-	-	-	-	-	-
Interest	625	-	-	-	-	-	-	-	-	-
Contracted services	87 057	6 008	6,9%	32 425	37,2%	38 432	44,1%	56 578	97,6%	(42,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	1 465	29,3%	19 270	385,4%	20 735	414,7%	-	-	(100,0%)
Operational costs	66 074	6 733	10,2%	9 224	14,0%	15 958	24,2%	12 613	25,9%	(26,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 268)	74 943		8 688		83 630		83 507		
Transfers and subsidies - capital (monetary allocations)	43 990	-	-	15 884	36,1%	15 884	36,1%	13 064	32,4%	21,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 722	74 943		24 572		99 514		96 571		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 722	74 943		24 572		99 514		96 571		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 722	74 943		24 572		99 514		96 571		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 722	74 943		24 572		99 514		96 571		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance	57 968	9 735	16,8%	16 779	28,9%	26 514	45,7%	18 278	43,3%	(8,2%)
National Government	4 373	7 122	162,9%	14 446	330,3%	21 568	493,2%	12 176	50,0%	18,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 373	7 122	162,9%	14 446	330,3%	21 568	493,2%	12 176	50,0%	18,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 595	2 614	4,9%	2 333	4,4%	4 946	9,2%	6 102	34,7%	(61,8%)
Capital Expenditure Functional	57 968	9 735	16,8%	16 779	28,9%	26 514	45,7%	18 278	43,3%	(8,2%)
Municipal governance and administration	2 473	487	19,7%	170	6,9%	656	26,5%	2 200	41,9%	(92,3%)
Executive and Council	100	11	10,8%	-	-	11	10,8%	107	68,5%	(100,0%)
Finance and administration	2 373	476	20,1%	170	7,2%	646	27,2%	2 093	41,4%	(91,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 072	1 208	10,9%	1 571	14,2%	2 779	25,1%	5 117	24,0%	(69,3%)
Community and Social Services	1 950	-	-	204	10,5%	204	10,5%	-	-	(100,0%)
Sport And Recreation	4 702	1 208	25,7%	1 112	23,6%	2 320	49,3%	4 775	47,9%	(76,7%)
Public Safety	4 420	-	-	172	3,9%	172	3,9%	342	6,0%	(49,9%)
Housing	-	-	-	84	-	84	-	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 923	-	-	1 350	3,1%	1 350	3,1%	10 946	56,3%	(87,7%)
Planning and Development	4 000	-	-	1 350	33,7%	1 350	33,7%	2 333	53,2%	(42,1%)
Road Transport	38 923	-	-	-	-	-	-	8 613	56,7%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	8 041	536,1%	13 688	912,5%	21 729	1 448,6%	15	,9%	90 851,2%
Energy sources	-	8 041	-	13 688	-	21 729	-	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	-	-	-	-	-	-	15	,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts											
Property rates	15 000	-	-	-	-	-	-	218	-	-	(100,0%)
Service charges	400	-	-	-	-	-	-	-	-	-	-
Other revenue	16 398	3 343	20,4%	16 883	103,0%	20 225	123,3%	4 931	21,7%	242,4%	
Transfers and Subsidies - Operational	230 224	164 029	71,2%	167 180	72,6%	331 209	143,9%	156 143	66,8%	7,1%	
Transfers and Subsidies - Capital	66 990	13 000	19,4%	6 200	9,3%	19 200	28,7%	46 000	114,2%	(86,5%)	
Interest	4 500	-	-	-	-	-	-	69	1,7%	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	5 090	(9 546)	(187,5%)	(34 055)	(669,1%)	(43 601)	(856,6%)	1 833	1,5%	(1 958,1%)	
Suppliers and employees	5 090	(9 546)	(187,5%)	(34 055)	(669,1%)	(43 601)	(856,6%)	1 833	1,5%	(1 958,1%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	338 602	170 826	50,5%	156 208	46,1%	327 034	96,6%	209 194	36,1%	(25,3%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 788)	(90 729)	171,9%	(14 570)	27,6%	(105 299)	199,5%	(28 559)	55,7%	(49,0%)	
Capital assets	(52 788)	(90 729)	171,9%	(14 570)	27,6%	(105 299)	199,5%	(28 559)	55,7%	(49,0%)	
Net Cash from/(used) Investing Activities	(52 788)	(90 729)	171,9%	(14 570)	27,6%	(105 299)	199,5%	(28 559)	55,7%	(49,0%)	
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities											
Net Increase/(Decrease) in cash held	285 814	80 097	28,0%	141 638	49,6%	221 735	77,6%	180 635	33,4%	(21,6%)	
Cash/cash equivalents at the year begin:	42 157	80 097		80 097	190,0%	190 097	-	(6 982)	-	(1 247,2%)	
Cash/cash equivalents at the year end:	327 970	80 097	24,4%	221 735	67,6%	221 735	67,6%	173 652	28,7%	27,7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 163	6,1%	2 156	6,1%	1 970	5,6%	29 152	82,3%	35 440	153,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(9 042)	38,4%	97	(,7%)	(6 831)	52,0%	(1 367)	10,4%	(13 143)	(56,9%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	10,0%	83	10,6%	83	10,6%	543	68,9%	789	3,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(2 801)	(12,1%)	2 336	10,1%	(4 777)	(20,7%)	28 328	122,7%	23 086	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State	30	2,3%	30	2,3%	30	2,3%	1 220	93,2%	1 309	5,7%	-	-	-	-
Commercial	90	5,3%	90	5,3%	90	5,3%	1 436	84,1%	1 707	7,4%	-	-	-	-
Households	6	4,0%	6	4,0%	6	4,0%	135	87,9%	154	,7%	-	-	-	-
Other	(2 927)	(14,7%)	2 210	11,1%	(4 904)	(24,6%)	25 537	128,2%	19 915	86,3%	-	-	-	-
Total By Customer Group	(2 801)	(12,1%)	2 336	10,1%	(4 777)	(20,7%)	28 328	122,7%	23 086	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	46,5%	2	53,5%	3	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total					1	46,5%	2	53,5%	3	100,0%

Contact Details

Municipal Manager	Mr Senzo Lieughtenen Sokhela	033 493 0762
Financial Manager	Mr Nhlanipho Goodman Mvelase	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	380 694	116 106	30,5%	103 599	27,2%	219 705	57,7%	98 619	58,9%	5,0%
Exchange Revenue										
Service charges - Electricity	118 745	23 305	19,6%	25 315	21,3%	48 620	40,9%	22 248	42,5%	13,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 130	3 419	30,7%	3 442	30,9%	6 862	61,6%	2 646	50,3%	30,1%
Sale of Goods and Rendering of Services	8 745	187	2,1%	133	1,5%	321	3,7%	3 740	68,8%	(96,4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 437	1 233	35,9%	1 473	42,9%	2 706	78,7%	559	73,0%	163,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	353	95	26,8%	94	26,5%	188	53,3%	83	38,4%	12,2%
Licence and permits	1 960	663	33,8%	828	42,3%	1 491	76,1%	668	49,6%	24,0%
Operational Revenue	865	(74)	(8,6%)	37	4,2%	(38)	(4,3%)	137	1 085,6%	(73,3%)
Non-Exchange Revenue										
Property rates	50 935	11 837	23,2%	11 469	22,5%	23 306	45,8%	12 724	50,9%	(9,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	9	7,8%	8	7,4%	17	15,2%	58	206,1%	(86,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	184 413	75 433	40,9%	60 800	33,0%	136 233	73,9%	55 756	71,1%	9,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	412 010	102 781	24,9%	92 325	22,4%	195 107	47,4%	89 447	51,9%	3,2%
Employee related costs	162 630	34 845	21,4%	35 926	22,1%	70 771	43,5%	42 298	55,5%	(15,1%)
Remuneration of councillors	11 340	2 667	23,5%	3 367	29,7%	6 034	53,2%	2 646	48,5%	27,3%
Bulk purchases - electricity	88 478	25 132	28,4%	17 582	19,9%	42 714	48,3%	15 101	45,6%	16,4%
Inventory consumed	8 508	1 774	20,9%	1 894	22,3%	3 668	43,1%	1 059	62,0%	78,9%
Debt impairment	19 890	1 371	6,9%	2 293	11,5%	3 664	18,4%	(1 520)	(17,9%)	(250,8%)
Depreciation and amortisation	36 077	10 980	30,4%	6 535	18,1%	17 515	48,5%	8 143	52,9%	(19,8%)
Interest	-	-	-	0	-	0	-	193	61,4%	(99,9%)
Contracted services	44 616	14 628	32,8%	12 856	28,8%	27 484	61,6%	10 803	46,9%	19,0%
Transfers and subsidies	1 250	212	17,0%	94	7,5%	306	24,5%	288	24,6%	(67,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	39 221	11 171	28,5%	11 778	30,0%	22 949	58,5%	10 436	74,3%	12,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 317)	13 325		11 273		24 599		9 172		
Transfers and subsidies - capital (monetary allocations)	50 139	14 512	28,9%	13 915	27,8%	28 427	56,7%	6 485	56,2%	114,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 822	27 837		25 188		53 025		15 657		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	18 822	27 837		25 188		53 025		15 657		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 822	27 837		25 188		53 025		15 657		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 822	27 837		25 188		53 025		15 657		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	39 698	11 066	27,9%	9 961	25,1%	21 027	53,0%	8 478	65,0%	17,5%
National Government	28 902	10 252	35,5%	9 212	-	19 464	67,3%	5 639	59,6%	63,4%
Provincial Government	-	-	-	-	-	-	-	554	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 902	10 252	35,5%	9 212	31,9%	19 464	67,3%	6 193	61,6%	48,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 796	813	7,5%	749	6,9%	1 562	14,5%	2 285	85,6%	(67,2%)
Capital Expenditure Functional	39 698	11 066	27,9%	9 961	25,1%	21 027	53,0%	8 478	65,0%	17,5%
Municipal governance and administration	7 966	813	10,2%	243	3,0%	1 056	13,3%	1 546	87,4%	(84,3%)
Executive and Council	1 850	-	-	82	4,4%	82	4,4%	1 492	86,3%	(94,5%)
Finance and administration	6 116	813	13,3%	161	2,6%	975	15,9%	54	93,7%	199,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 730	6 864	25,7%	6 811	25,5%	13 675	51,2%	2 134	31,1%	219,1%
Community and Social Services	-	6 864	-	-	-	6 864	-	-	-	-
Sport And Recreation	25 900	-	-	6 811	26,3%	6 811	26,3%	2 134	31,1%	219,1%
Public Safety	830	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 003	3 388	112,8%	2 400	79,9%	5 789	192,8%	4 058	74,0%	(40,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 003	3 388	112,8%	2 400	79,9%	5 789	192,8%	4 058	74,4%	(40,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	-	-	506	25,3%	506	25,3%	740	123,3%	(31,6%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	-	-	506	25,3%	506	25,3%	740	123,3%	(31,6%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	421 404	293 783	69,7%	192 948	45,8%	486 731	115,5%	206 574	116,5%	(6,6%)	
Property rates	51 462	-	-	2 368	4,6%	2 368	4,6%	-	-	(100,0%)	
Service charges	123 335	-	-	4 226	3,4%	4 226	3,4%	-	-	(100,0%)	
Other revenue	9 033	10 469	115,9%	35 826	396,6%	46 295	512,5%	15 000	138,4%	138,8%	
Transfers and Subsidies - Operational	184 413	271 414	147,2%	149 055	80,8%	420 469	228,0%	187 574	231,0%	(20,5%)	
Transfers and Subsidies - Capital	49 724	11 900	23,9%	-	-	11 900	23,9%	4 000	59,2%	(100,0%)	
Interest	3 437	-	-	1 473	42,9%	1 473	42,9%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(380 696)	(90 434)	23,8%	(63 353)	16,6%	(153 787)	40,4%	(44 751)	39,6%	41,6%	
Suppliers and employees	(380 696)	(90 434)	23,8%	(63 353)	16,6%	(153 787)	40,4%	(44 751)	39,6%	41,6%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	40 708	203 349	499,5%	129 595	318,4%	332 944	817,9%	161 823	518,4%	(19,9%)	
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	(45 652)	(2 072)	4,5%	-	-	(2 072)	4,5%	(6 133)	51,3%	(100,0%)	
Capital assets	(45 652)	(2 072)	4,5%	-	-	(2 072)	4,5%	(6 133)	51,3%	(100,0%)	
Net Cash from/(used) Investing Activities	(45 652)	(2 072)	4,5%	-	-	(2 072)	4,5%	(6 133)	51,3%	(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	(4 944)	201 277	(4 071,0%)	129 595	(2 621,2%)	330 872	(6 692,2%)	155 690	1 038,0%	(16,8%)	
Cash/cash equivalents at the year begin:	44 118	-	-	201 277	456,2%	-	-	146 789	-	37,1%	
Cash/cash equivalents at the year end:	39 174	201 277	513,8%	330 872	844,6%	330 872	844,6%	302 479	358,6%	9,4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 823	32,2%	2 983	14,1%	2 308	10,9%	9 083	42,9%	21 198	33,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 779	11,0%	1 856	5,4%	1 250	3,7%	27 337	79,9%	34 221	54,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	913	10,6%	495	5,8%	367	4,3%	6 813	79,3%	8 587	13,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	29,2%	5	8,1%	2	2,3%	40	60,4%	66	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 980)	307,4%	(768)	119,2%	(52)	8,1%	2 155	(334,7%)	(644)	(1,0%)	-	-	-	-
Total By Income Source	9 554	15,1%	4 571	7,2%	3 874	6,1%	45 429	71,6%	63 428	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 525	14,0%	689	6,3%	578	5,3%	8 069	74,3%	10 862	17,1%	-	-	-	-
Commercial	5 220	33,0%	2 034	12,9%	2 084	13,2%	6 466	40,9%	15 804	24,9%	-	-	-	-
Households	2 316	8,9%	1 537	5,9%	968	3,7%	21 293	81,5%	26 114	41,2%	-	-	-	-
Other	494	4,6%	311	2,9%	244	2,3%	9 601	90,2%	10 649	16,8%	-	-	-	-
Total By Customer Group	9 554	15,1%	4 571	7,2%	3 874	6,1%	45 429	71,6%	63 428	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	384	100,0%	-	-	-	-	-	-	384	12,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	603	72,2%	(29)	(3,4%)	29	3,4%	232	27,8%	835	28,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	724	41,3%	-	-	289	16,5%	741	42,2%	1 754	59,0%
Total	1 711	57,5%	(29)	(1,0%)	318	10,7%	973	32,7%	2 973	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	665 972	237 695	35,7%	194 774	29,2%	432 470	64,9%	128 236	57,3%	51,9%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	142 300	16 155	11,4%	12 839	9,0%	28 995	20,4%	17 730	47,0%	(27,6%)
Service charges - Waste Water Management	29 122	3 475	11,9%	3 470	11,9%	6 945	23,8%	3 471	57,7%	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	108	212	196,2%	0	-	212	196,3%	67	53,8%	(99,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 223	10 221	30,8%	10 245	30,8%	20 467	61,6%	8 444	52,6%	21,3%
Interest earned from Current and Non Current Assets	8 680	2 366	27,3%	1 282	14,8%	3 648	42,0%	306	56,3%	318,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	599	108	18,1%	123	20,5%	231	38,6%	117	38,7%	4,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	131	24	18,0%	-	-	24	18,0%	11	96,7%	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	451 809	205 135	45,4%	166 814	36,9%	371 949	82,3%	98 090	58,9%	70,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	595 164	116 427	19,6%	148 630	25,0%	265 057	44,5%	139 866	44,7%	6,3%
Employee related costs	249 820	55 442	22,2%	49 251	19,7%	104 692	41,9%	59 471	48,1%	(17,2%)
Remuneration of councillors	5 907	1 514	25,6%	1 042	17,6%	2 556	43,3%	1 487	37,0%	(29,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	37 790	11 284	29,9%	12 507	33,1%	23 792	63,0%	17 534	66,1%	(28,7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	111 496	13 500	12,1%	20 250	18,2%	33 751	30,3%	22 400	42,2%	(9,6%)
Interest	5 000	28	6%	124	2,5%	151	3,0%	5 077	-	(97,6%)
Contracted services	73 560	19 116	26,0%	38 831	52,8%	57 947	78,8%	20 470	61,7%	89,7%
Transfers and subsidies	15 000	-	-	2 000	13,3%	2 000	13,3%	-	7,5%	(100,0%)
Irrecoverable debts written off	26 625	-	-	-	-	-	-	-	-	-
Operational costs	69 966	15 543	22,2%	24 624	35,2%	40 168	57,4%	13 426	42,2%	83,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	70 808	121 268		46 144		167 412		(11 630)		
Transfers and subsidies - capital (monetary allocations)	276 845	53 494	19,3%	70 034	25,3%	123 528	44,6%	61 207	35,5%	14,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	347 653	174 762		116 178		290 940		49 577		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	347 653	174 762		116 178		290 940		49 577		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	347 653	174 762		116 178		290 940		49 577		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	347 653	174 762		116 178		290 940		49 577		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	371 253	43 202	11,6%	69 419	18,7%	112 620	30,3%	47 256	38,7%	46,9%
National Government	235 962	43 022	18,2%	66 613	28,2%	109 635	46,5%	46 682	39,6%	42,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	235 962	43 022	18,2%	66 613	28,2%	109 635	46,5%	46 682	38,9%	42,7%
Borrowing	133 913	-	-	-	-	-	-	-	-	-
Internally generated funds	1 378	180	13,1%	2 806	203,6%	2 986	216,7%	573	26,9%	389,3%
Capital Expenditure Functional	371 253	43 202	11,6%	69 419	18,7%	112 620	30,3%	47 256	38,7%	46,9%
Municipal governance and administration	626	173	27,7%	430	68,6%	603	96,3%	395	10,7%	8,8%
Executive and Council	87	47	54,0%	70	80,5%	117	134,5%	15	5%	366,7%
Finance and administration	539	126	23,5%	360	66,7%	486	90,2%	380	54,2%	(5,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	435	-	-	-	-	-	-	179	4,0%	(100,0%)
Community and Social Services	435	-	-	-	-	-	-	179	4,0%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	328	62	19,0%	-	-	62	19,0%	-	-	-
Planning and Development	328	62	19,0%	-	-	62	19,0%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	369 863	42 966	11,6%	68 989	18,7%	111 955	30,3%	46 682	39,8%	47,8%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	352 679	36 955	10,5%	66 138	18,8%	103 093	29,2%	43 924	43,2%	50,6%
Waste Water Management	17 184	6 011	35,0%	2 851	16,6%	8 862	51,6%	2 758	11,9%	3,4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	789 553	344 345	43,6%	494 032	62,6%	838 377	106,2%	269 587	71,7%	83,3%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	51 255	2 392	4,7%	2 602	5,1%	4 994	9,7%	7 477	25,9%	(65,2%)	
Other revenue	963	-	-	123	12,8%	123	12,8%	1 250	191,2%	(90,2%)	
Transfers and Subsidies - Operational	451 809	304 387	67,4%	305 077	67,5%	609 464	134,9%	260 860	123,8%	17,0%	
Transfers and Subsidies - Capital	276 845	37 566	13,6%	174 638	63,1%	212 204	76,7%	-	-	(100,0%)	
Interest	8 680	-	-	11 592	133,5%	11 592	133,5%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(475 736)	(60 209)	12,7%	(22 897)	4,8%	(83 107)	17,5%	1 217	(30,6%)	(1 981,2%)	
Suppliers and employees	(455 736)	(60 209)	13,2%	(22 897)	5,0%	(83 107)	18,2%	1 217	(31,8%)	(1 981,2%)	
Finance charges	(5 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(15 000)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	313 816	284 136	90,5%	471 134	150,1%	755 270	240,7%	270 805	250,2%	74,0%	
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	(486 925)							(3)		(100,0%)	
Capital assets	(486 925)	-	-	-	-	-	-	(3)	-	(100,0%)	
Net Cash from/(used) Investing Activities	(486 925)							(3)		(100,0%)	
Cash Flow from Financing Activities											
Receipts	348 200										
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	348 200	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(116 067)										
Repayment of borrowing	(116 067)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	232 133										
Net Increase/(Decrease) in cash held	59 024	284 136	481,4%	471 134	798,2%	755 270	1 279,6%	270 802	18 135,4%	74,0%	
Cash/cash equivalents at the year begin:	61 446	-	-	284 136	462,4%	-	-	485 613	-	(41,5%)	
Cash/cash equivalents at the year end:	120 471	284 136	235,9%	755 270	626,9%	755 270	626,9%	756 415	7 379,3%	(2,4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 957	2,0%	6 060	1,7%	4 714	1,3%	337 667	95,0%	355 397	58,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 514	1,9%	1 256	1,6%	1 252	1,6%	75 948	95,0%	79 970	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	2,9%	28	2,9%	28	2,9%	891	91,3%	977	2,2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 815	2,9%	3 569	2,7%	3 643	2,7%	121 933	91,7%	132 960	22,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(382)	(1,1%)	(253)	(,8%)	(496)	(1,5%)	34 820	103,4%	33 689	5,6%	-	-	-	-
Total By Income Source	11 932	2,0%	10 660	1,8%	9 141	1,5%	571 259	94,7%	602 993	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State	2 206	3,7%	1 757	2,9%	559	,9%	55 167	92,4%	59 689	9,9%	-	-	-	-
Commercial	1 740	3,2%	1 382	2,5%	717	1,3%	50 760	93,0%	54 599	9,1%	-	-	-	-
Households	7 782	1,6%	7 163	1,5%	7 519	1,6%	459 698	95,3%	482 152	80,0%	-	-	-	-
Other	204	3,1%	359	5,5%	346	5,3%	5 644	86,1%	6 554	1,1%	-	-	-	-
Total By Customer Group	11 932	2,0%	10 660	1,8%	9 141	1,5%	571 259	94,7%	602 993	100,0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	157	100,0%	157	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 714	18,1%	16	,2%	2		7 759	81,8%	9 491	4,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 728	5,1%	8 366	4,0%	3 273	1,6%	186 547	89,3%	208 913	95,6%
Total	12 442	5,7%	8 382	3,8%	3 275	1,5%	194 463	89,0%	218 561	100,0%

Contact Details

Municipal Manager	Mr Edward Bonga	034 219 1577
Financial Manager	Mrs Ntombenhle Mkhwanazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 355 468	690 716	29,3%	617 593	26,2%	1 308 309	55,5%	430 998	39,3%	43,3%
Exchange Revenue										
Service charges - Electricity	882 022	228 591	25,9%	197 392	22,4%	425 983	48,3%	181 158	52,0%	9,0%
Service charges - Water	219 986	56 178	25,5%	55 323	25,1%	111 501	50,7%	56 673	54,2%	(2,4%)
Service charges - Waste Water Management	133 580	33 857	25,3%	33 728	25,2%	67 585	50,6%	33 671	52,8%	,2%
Service charges - Waste Management	110 148	27 323	24,8%	27 099	24,6%	54 422	49,4%	27 280	52,5%	(,7%)
Sale of Goods and Rendering of Services	7 199	936	13,0%	1 925	26,7%	2 861	39,7%	2 162	23,7%	(10,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 877	1 020	17,4%	918	15,6%	1 938	33,0%	1 595	75,4%	(42,4%)
Interest earned from Current and Non Current Assets	5 330	562	10,5%	72	1,4%	634	11,9%	1 526	98,0%	(95,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 804	2 712	30,8%	2 838	32,2%	5 550	63,0%	2 163	44,4%	31,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 292	502	38,9%	120	9,3%	622	48,2%	313	51,4%	(61,7%)
Non-Exchange Revenue										
Property rates	396 741	106 939	27,0%	97 030	24,5%	203 969	51,4%	92 361	52,9%	5,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 831	1 372	28,4%	2 504	51,8%	3 876	80,2%	1 629	62,0%	53,7%
Licences or permits	34	13	39,3%	5	13,9%	18	53,2%	7	29,1%	(29,3%)
Transfer and subsidies - Operational	577 623	228 750	39,6%	192 868	33,4%	421 618	73,0%	30 017	20,6%	542,5%
Interest	-	1 057	-	1 118	-	2 175	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	904	45,2%	4 653	232,6%	5 557	277,9%	443	-	951,3%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 724 589	552 983	20,3%	546 425	20,1%	1 099 408	40,4%	672 080	37,4%	(18,7%)
Employee related costs	724 536	157 375	21,7%	154 354	22,7%	321 729	44,4%	174 643	53,5%	(5,9%)
Remuneration of councillors	28 443	6 347	22,3%	6 418	22,6%	12 765	44,9%	6 383	49,3%	,6%
Bulk purchases - electricity	660 933	150 397	22,8%	136 198	20,6%	286 594	43,4%	124 546	47,3%	9,4%
Inventory consumed	159 854	45 176	28,3%	30 118	18,8%	75 293	47,1%	53 149	54,0%	(43,3%)
Debt impairment	308 145	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	379 139	89 112	23,5%	97 108	25,6%	186 220	49,1%	172 053	47,4%	(43,6%)
Interest	32 205	8 200	25,5%	8 517	26,4%	16 717	51,9%	(192)	9,8%	(4 525,8%)
Contracted services	207 716	52 134	25,1%	56 678	27,3%	108 812	52,4%	89 808	18,6%	(36,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	89 312	19 544	21,9%	21 152	23,7%	40 696	45,6%	33 775	16,7%	(37,4%)
Operational costs	134 307	24 699	18,4%	25 882	19,3%	50 581	37,7%	17 915	39,6%	44,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(369 121)	137 733		71 168		208 901		(241 082)		
Transfers and subsidies - capital (monetary allocations)	240 770	16 461	6,8%	76 964	32,0%	93 425	38,8%	47 713	44,8%	61,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(128 351)	154 193		148 133		302 326		(193 369)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(128 351)	154 193		148 133		302 326		(193 369)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(128 351)	154 193		148 133		302 326		(193 369)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(128 351)	154 193		148 133		302 326		(193 369)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	255 338	26 731	10,5%	82 689	32,4%	109 420	42,9%	36 619	34,5%	125,8%
National Government	228 012	27 071	11,9%	59 799	26,2%	86 870	38,1%	35 549	40,3%	68,2%
Provincial Government	12 758	886	6,9%	-	-	886	6,9%	43	,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	240 770	27 957	11,6%	59 799	24,8%	87 757	36,4%	35 592	36,9%	68,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 568	(1 226)	(8,4%)	22 889	157,1%	21 663	148,7%	1 028	9,1%	2 127,4%
Capital Expenditure Functional	255 338	26 731	10,5%	82 890	32,5%	109 621	42,9%	36 619	34,5%	126,4%
Municipal governance and administration	4 700	(1 448)	(30,8%)	20 100	427,7%	18 651	396,8%	535	30,3%	3 655,2%
Executive and Council	-	-	-	19 226	-	19 226	-	-	-	(100,0%)
Finance and administration	4 700	(1 448)	(30,8%)	874	18,6%	(574)	(12,2%)	535	30,3%	63,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 376	5 752	16,3%	11 950	33,8%	17 702	50,0%	43	,4%	27 635,4%
Community and Social Services	938	-	-	358	38,2%	358	38,2%	43	6,3%	731,3%
Sport And Recreation	33 938	5 752	16,9%	11 591	34,2%	17 344	51,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	500	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 258	6 188	10,3%	19 329	32,1%	25 518	42,3%	15 901	47,2%	21,6%
Planning and Development	191	-	-	207	108,5%	207	108,5%	8 688	51,0%	(97,6%)
Road Transport	60 067	6 188	10,3%	19 122	31,8%	25 311	42,1%	7 213	44,7%	165,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	154 204	16 239	10,5%	31 511	20,4%	47 750	31,0%	20 140	31,5%	56,5%
Energy sources	21 550	804	3,7%	5 364	24,9%	6 168	28,6%	-	-	(100,0%)
Water Management	116 407	14 900	12,8%	25 366	21,8%	40 266	34,6%	16 221	25,0%	56,4%
Waste Water Management	15 797	536	3,4%	781	4,9%	1 317	8,3%	3 919	54,7%	(80,1%)
Waste Management	450	-	-	-	-	-	-	-	-	-
Other	800	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	2 266 401	1 232 484	54,4%	1 125 444	49,7%	2 357 928	104,0%	1 001 522	78,9%	12,4%	
Property rates	278 786	104 801	37,6%	93 715	33,6%	198 516	71,2%	114 811	72,3%	(18,4%)	
Service charges	1 145 598	272 889	23,8%	274 901	24,0%	547 789	47,8%	232 231	49,9%	18,4%	
Other revenue	18 295	413 047	2257,7%	461 603	2 523,1%	874 651	4 780,8%	585 247	3 335,6%	(21,1%)	
Transfers and Subsidies - Operational	577 623	374 322	64,8%	213 730	37,0%	588 052	101,8%	17 034	18,5%	1 154,7%	
Transfers and Subsidies - Capital	240 770	67 206	27,9%	81 476	33,8%	148 682	61,8%	51 783	84,3%	57,3%	
Interest	5 330	220	4,1%	18	,3%	238	4,5%	415	27,4%	(95,6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 935 634)	(534 487)	27,6%	(533 476)	27,6%	(1 067 963)	55,2%	(354 535)	29,7%	50,5%	
Suppliers and employees	(1 903 429)	(517 385)	27,2%	(517 400)	27,2%	(1 034 785)	54,4%	(354 606)	30,2%	45,9%	
Finance charges	(32 205)	(17 101)	53,1%	(16 076)	49,9%	(33 177)	103,0%	71	-	(22 777,5%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	330 767	697 998	211,0%	591 967	179,0%	1 289 965	390,0%	646 987	551,6%	(8,5%)	
Cash Flow from Investing Activities											
Receipts	-	1 409	-	5 693	-	7 102	-	8	4%	70 018,0%	
Proceeds on disposal of PPE	-	1 409	-	5 693	-	7 102	-	8	-	70 018,0%	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(255 338)	(39 063)	15,3%	(89 073)	34,9%	(128 136)	50,2%	(39 792)	40,4%	123,8%	
Capital assets	(255 338)	(39 063)	15,3%	(89 073)	34,9%	(128 136)	50,2%	(39 792)	40,4%	123,8%	
Net Cash from/(used) Investing Activities	(255 338)	(37 654)	14,7%	(83 380)	32,7%	(121 034)	47,4%	(39 783)	40,8%	109,6%	
Cash Flow from Financing Activities											
Receipts	-	719	-	820	-	1 539	-	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	719	-	820	-	1 539	-	-	-	(100,0%)	
Payments	(34 082)	(2 257)	6,6%	(15 148)	44,4%	(17 406)	51,1%	1 511	6,4%	(1 102,2%)	
Repayment of borrowing	(34 082)	(2 257)	6,6%	(15 148)	44,4%	(17 406)	51,1%	1 511	6,4%	(1 102,2%)	
Net Cash from/(used) Financing Activities	(34 082)	(1 538)	4,5%	(14 329)	42,0%	(15 867)	46,6%	1 511	6,4%	(1 048,0%)	
Net Increase/(Decrease) in cash held	41 348	658 806	1 593,3%	494 258	1 195,4%	1 153 064	2 788,7%	608 715	21 317,1%	(18,8%)	
Cash/cash equivalents at the year begin:	169 474	12 270	7,2%	671 024	395,9%	12 270	7,2%	703 167	94,1%	(4,6%)	
Cash/cash equivalents at the year end:	210 822	670 876	318,2%	1 165 282	552,7%	1 165 282	552,7%	1 314 732	2 461,9%	(11,4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 017	3,3%	11 623	2,0%	11 544	2,0%	542 105	92,8%	584 289	33,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 596	61,4%	2 897	4,3%	1 482	2,2%	21 766	32,1%	67 741	3,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 308	10,6%	7 486	3,0%	6 750	2,7%	207 594	83,7%	248 138	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 716	2,2%	8 338	1,6%	8 084	1,5%	508 160	94,8%	536 299	31,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 205	3,5%	6 090	2,3%	6 161	2,3%	245 035	91,9%	266 491	15,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	419	7,9%	242	4,5%	175	3,3%	4 487	84,3%	5 323	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	750	3,3%	705	3,1%	679	3,0%	20 285	90,5%	22 418	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(60 058)	1 013,6%	948	(16,0%)	3 098	(52,3%)	50 087	(845,3%)	(5 925)	(,3%)	-	-	-	-
Total By Income Source	48 953	2,8%	38 329	2,2%	37 973	2,2%	1 599 519	92,7%	1 724 773	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(42 167)	210,5%	952	(4,8%)	3 283	(16,4%)	17 901	(89,4%)	(20 032)	(1,2%)	-	-	-	-
Commercial	38 398	28,9%	5 918	4,5%	4 503	3,4%	83 979	63,2%	132 798	7,7%	-	-	-	-
Households	52 726	3,3%	31 455	2,0%	30 186	1,9%	1 497 573	92,9%	1 611 940	93,5%	-	-	-	-
Other	(4)	(5,7%)	4	5,4%	0	,7%	67	99,6%	68	,0%	-	-	-	-
Total By Customer Group	48 953	2,8%	38 329	2,2%	37 973	2,2%	1 599 519	92,7%	1 724 773	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	51 399	46,5%	2 000	1,8%	57 051	51,6%	32	-	110 481	34,2%
Bulk Water	-	-	17 952	8,5%	1 162	,6%	190 920	90,9%	210 035	65,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	96	7,7%	-	-	498	39,7%	660	52,6%	1 254	4,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 066	100,0%	1 066	,3%
Total	51 495	16,0%	19 952	6,2%	58 711	18,2%	192 678	59,7%	322 836	100,0%

Contact Details

Municipal Manager	Mr Zamokwake Wesley Mcineka	034 328 7750
Financial Manager	Mrs Pearl Hlangwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	124 667	49 758	39,9%	39 905	32,0%	89 663	71,9%	31 899	56,2%	25,1%
Exchange Revenue										
Service charges - Electricity	19 227	13 094	68,1%	4 187	21,8%	17 281	89,9%	3 707	37,1%	13,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 434	505	20,7%	503	20,7%	1 008	41,4%	479	49,5%	5,0%
Sale of Goods and Rendering of Services	527	100	19,1%	53	10,0%	153	29,1%	58	37,3%	(8,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	0	-	0	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	493	202	40,9%	210	42,6%	411	83,4%	96	25,6%	118,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	418	38,6%	431	39,9%	849	78,5%	358	64,1%	20,4%
Licence and permits	1 673	358	21,4%	409	24,5%	768	45,9%	434	47,7%	(5,7%)
Operational Revenue	142	16	11,3%	3	2,1%	19	13,4%	15	4,0%	(80,5%)
Non-Exchange Revenue										
Property rates	45 345	9 694	21,4%	9 347	20,6%	19 041	42,0%	6 421	34,5%	45,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 275	152	2,4%	300	4,8%	452	7,2%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	47 469	25 170	53,0%	21 818	46,0%	46 988	99,0%	19 759	91,6%	10,4%
Interest	-	50	-	2 644	-	2 694	-	572	-	361,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	130 136	20 194	15,5%	29 516	22,7%	49 709	38,2%	21 665	42,4%	36,2%
Employee related costs	47 879	8 869	18,5%	14 559	30,4%	23 428	48,9%	12 673	53,1%	14,9%
Remuneration of councillors	4 858	775	15,9%	1 162	23,9%	1 936	39,9%	1 153	48,4%	8%
Bulk purchases - electricity	20 301	4 966	24,5%	5 494	27,1%	10 460	51,5%	2 310	43,2%	137,8%
Inventory consumed	6 029	379	6,3%	636	10,6%	1 016	16,8%	1 228	49,6%	(48,2%)
Debt impairment	10 400	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 864	-	-	-	-	-	-	-	-	-
Interest	300	17	5,7%	146	48,7%	163	54,4%	248	192,1%	(41,1%)
Contracted services	18 485	3 809	20,6%	4 330	23,4%	8 139	44,0%	2 424	46,2%	78,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	12 019	1 379	11,5%	3 188	26,5%	4 567	38,0%	1 629	29,7%	95,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 469)	29 564		10 390		39 954		10 235		
Transfers and subsidies - capital (monetary allocations)	42 737	1 101	2,6%	2 435	5,7%	3 536	8,3%	350	16,7%	596,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 268	30 666		12 824		43 490		10 584		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	37 268	30 666		12 824		43 490		10 584		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 268	30 666		12 824		43 490		10 584		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 268	30 666		12 824		43 490		10 584		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	39 051	9 067	23,2%	8 859	22,7%	17 926	45,9%	5 889	46,0%	50,4%
National Government	37 163	8 933	24,0%	7 681	20,7%	16 614	44,7%	5 111	38,2%	50,3%
Provincial Government	-	-	-	-	-	-	-	478	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 163	8 933	24,0%	7 681	20,7%	16 614	44,7%	5 589	40,0%	37,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 888	135	7,1%	1 177	62,4%	1 312	69,5%	300	145,0%	292,9%
Capital Expenditure Functional	39 051	9 067	23,2%	8 859	22,7%	17 926	45,9%	5 889	46,0%	50,4%
Municipal governance and administration	512	-	-	-	-	-	-	48	7,6%	(100,0%)
Executive and Council	43	-	-	-	-	-	-	-	-	-
Finance and administration	469	-	-	-	-	-	-	48	8,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	526	451	85,8%	-	-	451	85,8%	478	227,6%	(100,0%)
Community and Social Services	526	-	-	-	-	-	-	478	227,6%	(100,0%)
Sport And Recreation	-	451	-	-	-	451	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 294	592	2,8%	1 977	9,3%	2 569	12,1%	304	27,3%	550,5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	21 294	592	2,8%	1 977	9,3%	2 569	12,1%	304	27,3%	550,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 719	8 024	48,0%	6 482	38,8%	14 506	86,8%	5 001	43,8%	29,6%
Energy sources	16 719	8 024	48,0%	6 482	38,8%	14 506	86,8%	5 001	43,8%	29,6%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	399	-	399	-	58	-	584,9%

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	160 174	4 396	2,7%	(7 739)	(4,8%)	(3 342)	(2,1%)	5 801	(1,4%)	(233,4%)	
Property rates	34 009	-	-	(8 162)	(24,0%)	(8 162)	(24,0%)	-	-	(100,0%)	
Service charges	18 789	193	1,0%	(2 193)	(11,7%)	(2 000)	(10,6%)	1 220	(66,5%)	(279,8%)	
Other revenue	16 678	0	-	(1 356)	(8,1%)	(1 355)	(8,1%)	0	-	(1 882 851,4%)	
Transfers and Subsidies - Operational	47 469	4 204	8,9%	6 826	14,4%	11 030	23,2%	4 581	22,8%	49,0%	
Transfers and Subsidies - Capital	42 737	-	-	-	-	-	-	-	-	-	
Interest	493	-	-	(2 854)	(578,8%)	(2 854)	(578,8%)	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(109 872)	(36)	-	(54)	-	(90)	,1%	(51)	,1%	5,3%	
Suppliers and employees	(109 572)	(36)	-	(54)	-	(90)	,1%	(51)	,1%	5,3%	
Finance charges	(300)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	50 303	4 360	8,7%	(7 793)	(15,5%)	(3 432)	(6,8%)	5 749	(6,2%)	(235,5%)	
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	(44 908)	-	-	-	-	-	-	26	(,1%)	(100,0%)	
Capital assets	(44 908)	-	-	-	-	-	-	26	(,1%)	(100,0%)	
Net Cash from/(used) Investing Activities	(44 908)	-	-	-	-	-	-	26	(,1%)	(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	5 394	4 360	80,8%	(7 793)	(144,5%)	(3 432)	(63,6%)	5 775	(131,3%)	(234,9%)	
Cash/cash equivalents at the year begin:	3 408	22	,7%	7 084	207,9%	22	,7%	(7 114)	(,6%)	(199,6%)	
Cash/cash equivalents at the year end:	8 802	7 086	80,5%	(975)	(11,1%)	(975)	(11,1%)	(1 415)	(22,4%)	(31,1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	(0)	100,0%	-	-	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	887	7,9%	908	8,1%	670	6,0%	8 757	78,0%	11 223	13,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 184	7,5%	2 671	6,3%	2 261	5,3%	34 363	80,9%	42 479	52,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	184	4,0%	137	3,0%	111	2,4%	4 132	90,5%	4 565	5,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	68	(3,0%)	(786)	35,4%	(2 859)	128,7%	1 355	(61,0%)	(2 222)	(2,8%)	-	-	-	-
Interest on Arrear Debtor Accounts	913	3,8%	878	3,7%	833	3,5%	21 241	89,0%	23 865	29,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	,4%	7	,1%	1	,1%	670	98,5%	681	,8%	-	-	-	-
Total By Income Source	5 239	6,5%	3 816	4,7%	1 015	1,3%	70 518	87,5%	80 589	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 488	8,3%	1 524	5,1%	(925)	(3,1%)	26 796	89,7%	29 884	37,1%	-	-	-	-
Commercial	571	14,8%	102	2,6%	159	4,1%	3 030	78,4%	3 862	4,8%	-	-	-	-
Households	913	5,0%	1 000	5,5%	642	3,5%	15 564	85,9%	18 119	22,5%	-	-	-	-
Other	1 267	4,4%	1 191	4,1%	1 139	4,0%	25 128	87,5%	28 724	35,6%	-	-	-	-
Total By Customer Group	5 239	6,5%	3 816	4,7%	1 015	1,3%	70 518	87,5%	80 589	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	(711)	(54,1%)	7	,5%	2 018	153,6%	-	-	1 314	34,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(104)	(5,3%)	141	7,2%	31	1,6%	1 878	96,5%	1 947	51,7%
Auditor-General	(825)	(163,1%)	1 330	263,1%	-	-	-	-	506	13,4%
Other	(79)	(7 884 900,0%)	-	-	-	-	79	7 885 000,0%	0	-
Total	(1 719)	(45,6%)	1 478	39,2%	2 050	54,4%	1 957	52,0%	3 766	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	199 869	60 954	30,5%	51 081	25,6%	112 035	56,1%	58 092	62,6%	(12,1%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 967	317	16,1%	349	17,8%	666	33,9%	340	31,3%	2,7%
Sale of Goods and Rendering of Services	3 510	103	2,9%	45	1,3%	147	4,2%	701	62,4%	(93,6%)
Agency services	-	395	-	260	-	654	-	415	510,8%	(37,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 848	393	21,2%	438	23,7%	831	45,0%	306	169,7%	43,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	9	79,2%	1 582	13 626,9%	1 591	13 706,0%	4	8,1%	44 587,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	36	-	(100,0%)
Non-Exchange Revenue										
Property rates	42 228	11 335	26,8%	10 806	25,6%	22 141	52,4%	7 442	48,6%	45,2%
Surcharges and Taxes	20 643	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	425	3	7%	1	2%	4	9%	12	6,4%	(93,0%)
Licences or permits	2 402	127	5,3%	92	3,8%	220	9,1%	138	33,5%	(33,3%)
Transfer and subsidies - Operational	126 835	48 273	38,1%	37 508	29,6%	85 780	67,6%	48 696	75,4%	(23,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	179 073	38 136	21,3%	36 197	20,2%	74 333	41,5%	56 741	75,1%	(36,2%)
Employee related costs	49 638	14 264	28,7%	11 031	22,2%	25 295	51,0%	7 855	38,2%	40,4%
Remuneration of councillors	11 360	3 839	33,8%	2 943	25,9%	6 782	59,7%	2 845	49,8%	3,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	500	-	-	17	3,4%	17	3,4%	41	19,2%	(58,4%)
Debt impairment	3 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 760	6 206	16,4%	6 200	16,4%	12 406	32,9%	15 734	71,5%	(60,6%)
Interest	3 500	623	17,8%	401	11,5%	1 024	29,2%	727	40,0%	(44,8%)
Contracted services	44 342	8 629	19,5%	9 793	22,1%	18 421	41,5%	22 345	174,8%	(56,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	28 473	4 574	16,1%	5 813	20,4%	10 387	36,5%	7 194	47,1%	(19,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	20 796	22 818		14 883		37 702		1 351		
Transfers and subsidies - capital (monetary allocations)	27 617	8 000	29,0%	1 588	5,7%	9 588	34,7%	2 732	17,3%	(41,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 413	30 818		16 471		47 290		4 083		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 413	30 818		16 471		47 290		4 083		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 413	30 818		16 471		47 290		4 083		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 413	30 818		16 471		47 290		4 083		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	52 996	5 326	10,1%	9 890	18,7%	15 217	28,7%	6 539	22,3%	51,3%
National Government	30 846	2 009	6,5%	9 844	31,9%	11 854	38,4%	(58)	8,6%	(17 020,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 846	2 009	6,5%	9 844	31,9%	11 854	38,4%	(58)	8,6%	(17 020,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 150	3 317	15,0%	46	2%	3 363	15,2%	6 597	50,3%	(99,3%)
Capital Expenditure Functional	74 656	5 567	7,5%	10 290	13,8%	15 857	21,2%	5 338	22,3%	92,8%
Municipal governance and administration	10 596	270	2,5%	45	4%	315	3,0%	(4 004)	(104,2%)	(101,1%)
Executive and Council	-	-	-	0	-	0	-	16	2,8%	(97,6%)
Finance and administration	10 596	270	2,5%	45	4%	315	3,0%	(4 019)	(148,8%)	(101,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 200	5 297	8,9%	9 972	16,8%	15 269	25,8%	9 342	27,2%	6,8%
Planning and Development	59 200	5 297	8,9%	9 972	16,8%	15 269	25,8%	9 342	27,2%	6,8%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 860	-	-	272	5,6%	272	5,6%	-	7,7%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 860	-	-	272	5,6%	272	5,6%	-	7,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	267 675	2 798	1,0%	2 855	1,1%	5 653	2,1%	52 273	67,0%	(94,5%)	
Property rates	84 456	492	.6%	1 879	2,2%	2 372	2,8%	5 164	34,0%	(63,6%)	
Service charges	1 967	109	5,5%	68	3,5%	177	9,0%	411	-	(83,5%)	
Other revenue	26 951	(189)	(,7%)	316	1,2%	127	,5%	(1 346)	23,1%	(123,5%)	
Transfers and Subsidies - Operational	119 137	2 188	1,8%	191	,2%	2 379	2,0%	47 885	92,2%	(99,6%)	
Transfers and Subsidies - Capital	33 317	-	-	12	-	12	-	-	32,9%	(100,0%)	
Interest	1 848	199	10,7%	389	21,0%	587	31,8%	159	-	144,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(141 016)	(9 073)	6,4%	(3 165)	2,2%	(12 238)	8,7%	(3 357)	8,7%	(5,7%)	
Suppliers and employees	(137 516)	(7 827)	5,7%	(3 165)	2,3%	(10 993)	8,0%	(2 630)	6,6%	20,3%	
Finance charges	(3 500)	(1 246)	35,6%	-	-	(1 246)	35,6%	(727)	-	(100,0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	126 659	(6 275)	(5,0%)	(310)	(,2%)	(6 585)	(5,2%)	48 916	100,9%	(100,6%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(52 996)	(6 487)	12,2%	(11 655)	22,0%	(18 141)	34,2%	(9 584)	-	21,6%	
Capital assets	(52 996)	(6 487)	12,2%	(11 655)	22,0%	(18 141)	34,2%	(9 584)	-	21,6%	
Net Cash from/(used) Investing Activities	(52 996)	(6 487)	12,2%	(11 655)	22,0%	(18 141)	34,2%	(9 584)	-	21,6%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	(1 299)	-	-	-	(1 299)	-	-	-	-	
Repayment of borrowing	-	(1 299)	-	-	-	(1 299)	-	-	-	-	
Net Cash from/(used) Financing Activities	-	(1 299)	-	-	-	(1 299)	-	-	-	-	
Net Increase/(Decrease) in cash held	73 663	(14 060)	(19,1%)	(11 965)	(16,2%)	(26 025)	(35,3%)	39 332	83,1%	(130,4%)	
Cash/cash equivalents at the year begin:	36 586	7 857	21,5%	(6 272)	(17,1%)	7 857	21,5%	75 566	28,0%	(108,3%)	
Cash/cash equivalents at the year end:	110 249	(6 272)	(5,7%)	(18 237)	(16,5%)	(18 237)	(16,5%)	115 272	73,3%	(115,8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 041	5,4%	2 823	5,0%	2 749	4,9%	47 690	84,7%	56 303	69,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	130	1,9%	121	1,8%	115	1,7%	6 528	94,7%	6 894	8,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	581	3,4%	578	3,4%	504	2,9%	15 472	90,3%	17 136	21,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	-	294	100,0%	294	,4%	-	-	-	-
Total By Income Source	3 752	4,7%	3 522	4,4%	3 368	4,2%	69 984	86,8%	80 627	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 932	6,2%	1 878	6,0%	1 843	5,9%	25 692	82,0%	31 345	38,9%	-	-	-	-
Commercial	940	5,4%	775	4,5%	728	4,2%	14 822	85,9%	17 265	21,4%	-	-	-	-
Households	880	2,7%	869	2,7%	797	2,5%	29 470	92,0%	32 017	39,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 752	4,7%	3 522	4,4%	3 368	4,2%	69 984	86,8%	80 627	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5	,6%	464	64,4%	85	11,8%	167	23,2%	721	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5	,6%	464	64,4%	85	11,8%	167	23,2%	721	100,0%

Contact Details

Municipal Manager	Mr Shaka Cele	034 621 2666
Financial Manager	Ms Sbonile P Hlatshwayo	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	284 392	109 247	38,4%	84 312	29,6%	193 560	68,1%	69 331	61,9%	21,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	33 515	8 616	25,7%	5 562	16,6%	14 178	42,3%	10 120	63,4%	(45,0%)
Service charges - Waste Water Management	9 394	2 716	28,9%	1 532	16,3%	4 247	45,2%	2 905	60,7%	(47,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	216	98	45,4%	94	43,6%	192	89,0%	62	54,5%	53,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 708	5 157	53,1%	8 282	85,3%	13 438	138,4%	3 864	96,7%	114,3%
Interest earned from Current and Non Current Assets	5 338	2 189	41,0%	2 050	38,4%	4 238	79,4%	1 494	65,3%	37,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	55	6	10,2%	6	11,3%	12	21,5%	8	43,1%	(26,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	822	0	-	7 373	897,0%	7 374	897,0%	1 241	166,7%	494,2%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	225 344	90 466	40,1%	59 414	26,4%	149 879	66,5%	49 637	60,1%	19,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 217	63 087	25,8%	69 504	28,5%	132 591	54,3%	63 787	56,2%	9,0%
Employee related costs	125 546	33 943	27,0%	34 434	27,4%	68 377	54,5%	32 252	57,4%	6,8%
Remuneration of councillors	9 441	2 849	30,2%	3 321	35,2%	6 170	65,4%	2 839	70,0%	17,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	20 842	4 054	19,5%	4 164	20,0%	8 218	39,4%	1 440	16,3%	189,2%
Debt impairment	4 027	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 759	4 156	23,4%	4 264	24,0%	8 420	47,4%	3 933	47,7%	8,4%
Interest	218	43	19,7%	113	52,0%	156	71,7%	120	23,5%	(5,4%)
Contracted services	33 044	11 104	33,6%	13 171	39,9%	24 275	73,5%	11 370	98,2%	15,8%
Transfers and subsidies	-	6	-	-	-	6	-	-	-	-
Irrecoverable debts written off	-	105	-	42	-	146	-	2	2%	2 144,7%
Operational costs	33 339	6 827	20,5%	9 995	30,0%	16 823	50,5%	11 832	54,5%	(15,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	40 175	46 161		14 808		60 969		5 544		
Transfers and subsidies - capital (monetary allocations)	96 247	7 187	7,5%	-	-	7 187	7,5%	17 975	25,6%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	136 422	53 348		14 808		68 156		23 519		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	136 422	53 348		14 808		68 156		23 519		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	136 422	53 348		14 808		68 156		23 519		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	136 422	53 348		14 808		68 156		23 519		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	83 693	7 985	9,5%	21 457	25,6%	29 442	35,2%	16 574	27,5%	29,5%
National Government	83 693	7 880	9,4%	20 860	24,9%	28 740	34,3%	16 258	28,4%	28,3%
Provincial Government	-	-	-	272	-	272	-	219	-	24,4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	316	-	316	-	-	-	(100,0%)
Transfers recognised - capital	83 693	7 880	9,4%	21 448	25,6%	29 328	35,0%	16 477	28,7%	30,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	105	-	9	-	114	-	97	12,4%	(90,7%)
Capital Expenditure Functional	83 693	7 985	9,5%	21 457	25,6%	29 442	35,2%	16 574	27,5%	29,5%
Municipal governance and administration	617	105	17,0%	9	1,5%	114	18,4%	97	9,2%	(90,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	617	105	17,0%	9	1,5%	114	18,4%	97	9,2%	(90,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 739	-	-	5 498	316,1%	5 498	316,1%	219	16,0%	2 412,1%
Community and Social Services	1 739	-	-	5 498	316,1%	5 498	316,1%	219	16,0%	2 412,1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 696	365	4,2%	1 309	15,1%	1 673	19,2%	5 512	64,3%	(76,3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 696	365	4,2%	1 309	15,1%	1 673	19,2%	5 512	75,1%	(76,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	72 642	7 515	10,3%	14 642	20,2%	22 157	30,5%	10 746	23,3%	36,2%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	44 535	5 890	13,2%	11 655	26,2%	17 545	39,4%	10 089	25,0%	15,5%
Waste Water Management	28 107	1 626	5,8%	2 986	10,6%	4 612	16,4%	657	13,0%	354,7%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	378 634	59 150	15,6%	68 311	18,0%	127 461	33,7%	25 800	25,3%	164,8%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	26 809	-	-	1 979	7,4%	1 979	7,4%	-	-	(100,0%)	
Other revenue	1 127	-	-	7 474	663,4%	7 474	663,4%	-	-	(100,0%)	
Transfers and Subsidies - Operational	249 113	59 150	23,7%	48 500	19,5%	107 650	43,2%	25 800	43,6%	88,0%	
Transfers and Subsidies - Capital	96 247	-	-	-	-	-	-	-	-	-	
Interest	5 338	-	-	10 358	194,1%	10 358	194,1%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(232 676)	(26 245)	11,3%	(36 518)	15,7%	(62 763)	27,0%	(31 472)	28,1%	16,0%	
Suppliers and employees	(232 458)	(26 245)	11,3%	(36 518)	15,7%	(62 763)	27,0%	(31 472)	28,1%	16,0%	
Finance charges	(218)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	145 958	32 905	22,5%	31 793	21,8%	64 698	44,3%	(5 672)	21,0%	(660,5%)	
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	(96 247)										
Capital assets	(96 247)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(96 247)										
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	1,9%	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	1,9%	-	
Payments	(1 529)										
Repayment of borrowing	(1 529)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(1 529)								2%		
Net Increase/(Decrease) in cash held	48 183	32 905	68,3%	31 793	66,0%	64 698	134,3%	(5 672)	118,0%	(660,5%)	
Cash/cash equivalents at the year begin:	71 223	-	-	32 905	46,2%	-	-	35 770	-	(8,0%)	
Cash/cash equivalents at the year end:	119 406	32 905	27,6%	64 698	54,2%	64 698	54,2%	30 098	42,9%	115,0%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 127	2,5%	3 342	2,7%	3 138	2,5%	114 484	92,3%	124 091	53,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 069	2,2%	950	2,0%	1 045	2,2%	44 531	93,6%	47 595	20,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 820	3,0%	1 759	2,9%	1 777	2,9%	56 122	91,3%	61 478	26,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(32)	82,5%	(31)	81,8%	(25)	65,6%	50	(129,8%)	(38)	-	-	-	-	-
Total By Income Source	5 984	2,6%	6 019	2,6%	5 935	2,5%	215 188	92,3%	233 125	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State	239	2,0%	410	3,5%	368	3,1%	10 744	91,4%	11 760	5,0%	-	-	-	-
Commercial	333	2,5%	443	3,4%	351	2,7%	12 018	91,4%	13 145	5,6%	-	-	-	-
Households	4 472	2,2%	4 667	2,3%	4 395	2,2%	189 581	93,3%	203 114	87,1%	-	-	-	-
Other	941	18,4%	499	9,8%	821	16,1%	2 845	55,7%	5 106	2,2%	-	-	-	-
Total By Customer Group	5 984	2,6%	6 019	2,6%	5 935	2,5%	215 188	92,3%	233 125	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	-	-	2 344	5,7%	1 962	4,8%	36 588	89,5%	40 893	56,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 254	14,9%	(469)	(5,6%)	1 100	13,1%	6 532	77,6%	8 418	11,7%
Auditor-General	28	100,0%	-	-	-	-	-	-	28	-
Other	3 394	14,8%	(1 946)	(8,5%)	402	1,8%	21 059	91,9%	22 909	31,7%
Total	4 676	6,5%	(71)	(,1%)	3 464	4,8%	64 179	88,8%	72 248	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	210 761	94 614	44,9%	74 560	35,4%	169 173	80,3%	52 153	52,6%	43,0%
Exchange Revenue										
Service charges - Electricity	53 445	8 880	16,6%	8 651	16,2%	17 531	32,8%	7 874	24,1%	9,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 468	437	29,8%	721	49,1%	1 158	78,9%	409	23,4%	76,1%
Sale of Goods and Rendering of Services	272	25	9,2%	13	5,0%	39	14,2%	12	10,1%	14,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 235	1 367	21,9%	1 379	22,1%	2 746	44,0%	890	35,7%	55,0%
Interest earned from Current and Non Current Assets	1 249	584	46,7%	331	26,5%	914	73,2%	170	35,4%	94,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 522	296	19,5%	416	27,3%	713	46,8%	416	33,9%	,1%
Licence and permits	734	83	11,3%	41	5,6%	124	16,9%	81	22,1%	(49,6%)
Operational Revenue	980	108	11,0%	204	20,8%	312	31,9%	86	11,3%	136,5%
Non-Exchange Revenue										
Property rates	32 541	18 141	55,7%	4 418	13,6%	22 560	69,3%	7 524	40,8%	(41,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 244	399	12,3%	423	13,0%	822	25,3%	361	11,7%	17,3%
Licences or permits	1 248	183	14,7%	152	12,2%	335	26,9%	270	37,7%	(43,5%)
Transfer and subsidies - Operational	107 057	61 691	57,6%	56 666	52,9%	118 356	110,6%	33 519	73,8%	69,1%
Interest	767	886	115,5%	1 004	130,9%	1 889	246,5%	541	53,4%	86,5%
Fuel Levy	-	1 539	-	-	-	1 539	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	(4)	-	139	-	135	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	209 180	44 908	21,5%	46 243	22,1%	91 150	43,6%	38 212	41,0%	21,0%
Employee related costs	78 210	20 212	25,8%	21 255	27,2%	41 466	53,0%	19 496	53,3%	9,0%
Remuneration of councillors	8 533	1 959	23,0%	2 536	29,7%	4 495	52,7%	2 104	53,8%	20,5%
Bulk purchases - electricity	48 090	14 230	29,6%	8 663	18,0%	22 893	47,6%	7 153	36,7%	21,1%
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 642	-	-	-	-	-	-	-	-	-
Interest	1 282	0	-	1	,1%	1	,1%	-	-	(100,0%)
Contracted services	34 224	5 396	15,8%	7 840	22,9%	13 235	38,7%	5 741	41,3%	36,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 099	-	-	606	8,5%	606	8,5%	-	-	(100,0%)
Operational costs	19 101	3 111	16,3%	5 343	28,0%	8 454	44,3%	3 717	41,0%	43,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 581	49 706		28 317		78 023		13 941		
Transfers and subsidies - capital (monetary allocations)	42 079	5 861	13,9%	15 036	35,7%	20 898	49,7%	9 225	36,3%	63,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 660	55 568		43 353		98 921		23 167		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	43 660	55 568		43 353		98 921		23 167		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 660	55 568		43 353		98 921		23 167		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 660	55 568		43 353		98 921		23 167		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	36 938	15 781	42,7%	34 318	92,9%	50 100	135,6%	11 054	49,9%	210,5%
National Government	35 570	6 673	18,8%	13 700	38,5%	20 373	57,3%	9 911	73,1%	38,2%
Provincial Government	-	9 108	-	18 953	-	28 061	-	1 117	27,0%	1 596,3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 570	15 781	44,4%	32 653	91,8%	48 434	136,2%	11 028	47,1%	196,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 369	-	-	1 665	121,7%	1 665	121,7%	25	201,6%	6 480,4%
Capital Expenditure Functional	36 938	15 781	42,7%	34 318	92,9%	50 100	135,6%	11 054	49,9%	210,5%
Municipal governance and administration	1 369	-	-	1 665	121,7%	1 665	121,7%	25	201,6%	6 480,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 369	-	-	1 665	121,7%	1 665	121,7%	25	221,8%	6 480,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	152	1,6%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	152	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 043	12 051	48,1%	28 122	112,3%	40 172	160,4%	10 042	97,0%	180,0%
Planning and Development	16 957	2 943	17,4%	9 169	54,1%	12 111	71,4%	9 176	66,1%	(,1%)
Road Transport	8 087	9 108	112,6%	18 953	234,4%	28 061	347,0%	866	-	2 089,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 526	3 731	35,4%	4 531	43,0%	8 262	78,5%	834	45,5%	443,1%
Energy sources	10 526	3 731	35,4%	4 531	43,0%	8 262	78,5%	834	45,5%	443,1%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	240 213	-	-	-	-	-	-	-	-	-	-
Property rates	26 098	-	-	-	-	-	-	-	-	-	-
Service charges	37 968	-	-	-	-	-	-	-	-	-	-
Other revenue	25 303	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	107 516	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	42 079	-	-	-	-	-	-	-	-	-	-
Interest	1 249	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(201 396)	(70 140)	34,8%	(76 650)	38,1%	(146 790)	72,9%	(46 218)	57,8%	65,8%	65,8%
Suppliers and employees	(201 376)	(70 140)	34,8%	(76 650)	38,1%	(146 790)	72,9%	(46 218)	57,8%	65,8%	65,8%
Finance charges	(20)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	38 817	(70 140)	(180,7%)	(76 650)	(197,5%)	(146 790)	(378,2%)	(46 218)	(109,2%)	65,8%	
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	(42 479)	-	-	-	-	-	-	-	-	-	-
Capital assets	(42 479)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(42 479)	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 661)	(70 140)	1 915,7%	(76 650)	2 093,5%	(146 790)	4 009,2%	(46 218)	(342,4%)	65,8%	65,8%
Cash/cash equivalents at the year begin:	24 700	14	,1%	(70 118)	(283,9%)	14	,1%	(50 358)	5,1%	39,2%	
Cash/cash equivalents at the year end:	21 039	(70 118)	(333,3%)	(146 768)	(697,6%)	(146 768)	(697,6%)	(99 225)	(288,5%)	47,9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 065	26,2%	720	6,2%	540	4,6%	7 361	63,0%	11 685	5,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 420	2,0%	1 112	1,6%	1 054	1,5%	65 672	94,8%	69 257	33,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	267	,3%	231	,3%	337	,4%	84 268	99,0%	85 102	40,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	5,6%	5	4,3%	5	4,3%	100	85,9%	117	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	787	1,8%	783	1,8%	791	1,8%	40 750	94,5%	43 112	20,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	11,0%	-	-	-	-	11	89,0%	12	-	-	-	-	-
Total By Income Source	5 547	2,7%	2 850	1,4%	2 726	1,3%	198 162	94,7%	209 285	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	786	2,5%	802	2,5%	848	2,7%	29 136	92,3%	31 572	15,1%	-	-	-	-
Commercial	1 904	5,5%	824	2,4%	601	1,7%	31 380	90,4%	34 710	16,6%	-	-	-	-
Households	1 134	,9%	984	,8%	1 045	,8%	125 753	97,5%	128 917	61,6%	-	-	-	-
Other	1 721	12,2%	240	1,7%	232	1,6%	11 892	84,4%	14 086	6,7%	-	-	-	-
Total By Customer Group	5 547	2,7%	2 850	1,4%	2 726	1,3%	198 162	94,7%	209 285	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11	5,6%	183	94,4%	-	-	-	-	193	4,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	591	58,3%	166	16,4%	-	-	256	25,3%	1 013	22,4%
Auditor-General	-	-	-	-	-	-	0	100,0%	0	-
Other	3 321	100,2%	2	-	-	-	(10)	(,3%)	3 312	73,3%
Total	3 922	86,8%	351	7,8%	-	-	246	5,5%	4 519	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	314 936	104 494	33,2%	97 934	31,1%	202 428	64,3%	93 271	61,7%	5,0%
Exchange Revenue										
Service charges - Electricity	55 839	11 944	21,4%	14 050	25,2%	25 994	46,6%	12 131	47,0%	15,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 926	2 850	31,9%	2 850	31,9%	5 701	63,9%	3 198	58,9%	(10,9%)
Sale of Goods and Rendering of Services	393	85	21,6%	61	15,4%	145	37,0%	81	42,5%	(25,0%)
Agency services	1 422	311	21,8%	296	20,9%	607	42,7%	262	38,5%	13,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 160	(7)	(0,6%)	(8)	(,7%)	(16)	(1,4%)	24	,6%	(135,6%)
Interest earned from Current and Non Current Assets	1 707	1 279	75,0%	913	53,5%	2 192	128,4%	701	59,1%	30,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	123	17,7%	122	17,5%	245	35,2%	148	46,0%	(17,8%)
Licence and permits	2 124	436	20,5%	365	17,2%	801	37,7%	442	43,8%	(17,3%)
Operational Revenue	1 346	1 474	109,5%	1 109	82,4%	2 583	191,9%	140	34,4%	691,3%
Non-Exchange Revenue										
Property rates	45 254	4 808	10,6%	14 424	31,9%	19 232	42,5%	13 662	40,0%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 151	416	13,2%	399	12,7%	816	25,9%	459	27,1%	(13,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	191 718	80 547	42,0%	63 097	32,9%	143 645	74,9%	61 872	73,3%	2,0%
Interest	1 200	229	19,1%	255	21,3%	484	40,3%	151	28,6%	69,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	296 245	66 644	22,5%	79 218	26,7%	145 863	49,2%	72 182	52,5%	9,7%
Employee related costs	127 585	32 111	25,2%	31 236	24,5%	63 347	49,7%	29 341	53,1%	6,5%
Remuneration of councillors	11 236	2 747	24,4%	3 305	29,4%	6 052	53,9%	3 076	54,3%	7,4%
Bulk purchases - electricity	41 764	4 106	9,8%	15 121	36,2%	19 228	46,0%	9 268	44,1%	63,2%
Inventory consumed	15 903	1 924	12,1%	5 116	32,2%	7 040	44,3%	4 445	86,8%	15,1%
Debt impairment	4 452	1 113	25,0%	1 113	25,0%	2 226	50,0%	-	-	(100,0%)
Depreciation and amortisation	24 791	4 950	20,0%	4 964	20,0%	9 914	40,0%	6 419	41,7%	(22,7%)
Interest	1 555	1	,1%	4	,2%	5	,3%	47	6,2%	(92,6%)
Contracted services	31 473	10 514	33,4%	8 300	26,4%	18 814	59,8%	9 225	76,9%	(10,0%)
Transfers and subsidies	-	-	-	-	-	-	-	426	-	(100,0%)
Irrecoverable debts written off	-	-	-	226	-	226	-	2 427	50,0%	(90,7%)
Operational costs	37 486	9 178	24,5%	9 833	26,2%	19 012	50,7%	7 507	44,5%	31,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 691	37 850		18 716		56 566		21 090		
Transfers and subsidies - capital (monetary allocations)	47 114	7 844	16,6%	3 998	8,5%	11 842	25,1%	9 947	64,2%	(59,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 805	45 694		22 714		68 407		31 037		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	65 805	45 694		22 714		68 407		31 037		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 805	45 694		22 714		68 407		31 037		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 805	45 694		22 714		68 407		31 037		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	43 124	6 214	14,4%	4 117	9,5%	10 331	24,0%	9 368	63,5%	(56,0%)
National Government	40 969	4 093	10,0%	3 368	8,2%	7 461	18,2%	6 328	48,4%	(46,8%)
Provincial Government	-	-	-	-	-	-	-	1 802	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 969	4 093	10,0%	3 368	8,2%	7 461	18,2%	8 130	55,3%	(58,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 155	2 121	98,4%	750	34,8%	2 870	133,2%	1 238	151,6%	(39,4%)
Capital Expenditure Functional	43 124	6 214	14,4%	4 117	9,5%	10 331	24,0%	9 368	63,5%	(56,0%)
Municipal governance and administration	527	1 865	353,9%	-	-	1 865	353,9%	1 238	590,6%	(100,0%)
Executive and Council	-	1 865	-	-	-	1 865	-	870	-	(100,0%)
Finance and administration	527	-	-	-	-	-	-	368	440,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 719	1 417	8,5%	911	5,4%	2 328	13,9%	2 799	43,6%	(67,5%)
Community and Social Services	6 635	849	12,8%	528	8,0%	1 377	20,8%	997	38,0%	(47,1%)
Sport And Recreation	8 884	561	6,3%	383	4,3%	943	10,6%	1 802	122,0%	(78,8%)
Public Safety	1 200	8	,6%	-	-	8	,6%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 313	2 931	23,8%	3 207	26,0%	6 138	49,9%	5 330	60,2%	(39,8%)
Planning and Development	12 313	2 683	21,8%	2 647	21,5%	5 331	43,3%	-	-	(100,0%)
Road Transport	-	248	-	559	-	808	-	5 330	125,7%	(89,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 565	-	-	-	-	-	-	-	-	-
Energy sources	13 565	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	334 754	-	-	124 134	37,1%	124 134	37,1%	-	8,4%	(100,0%)	
Property rates	31 689	-	-	7 614	24,0%	7 614	24,0%	-	-	(100,0%)	
Service charges	55 237	-	-	17 770	32,2%	17 770	32,2%	-	-	(100,0%)	
Other revenue	7 289	-	-	7 468	102,5%	7 468	102,5%	-	-	(100,0%)	
Transfers and Subsidies - Operational	191 718	-	-	79 529	41,5%	79 529	41,5%	-	13,9%	(100,0%)	
Transfers and Subsidies - Capital	47 114	-	-	10 240	21,7%	10 240	21,7%	-	-	(100,0%)	
Interest	1 707	-	-	1 512	88,6%	1 512	88,6%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(283 383)	(36 600)	12,9%	(45 009)	15,9%	(81 608)	28,8%	(48 886)	42,8%	(7,9%)	
Suppliers and employees	(283 141)	(36 600)	12,9%	(45 009)	15,9%	(81 608)	28,8%	(46 814)	41,6%	(3,9%)	
Finance charges	(242)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	(2 072)	-	(100,0%)	
Net Cash from/(used) Operating Activities	51 371	(36 600)	(71,2%)	79 125	154,0%	42 525	82,8%	(48 886)	(169,2%)	(261,9%)	
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	(49 593)	-	-	-	-	-	-	-	-	-	
Capital assets	(49 593)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(49 593)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(965)	-	-	-	-	-	-	(606)	15,8%	(100,0%)	
Repayment of borrowing	(965)	-	-	-	-	-	-	(606)	15,8%	(100,0%)	
Net Cash from/(used) Financing Activities	(965)	-	-	-	-	-	-	(606)	15,8%	(100,0%)	
Net Increase/(Decrease) in cash held	814	(36 600)	(4 498,9%)	79 125	9 726,1%	42 525	5 227,2%	(48 492)	(1 079,5%)	(259,9%)	
Cash/cash equivalents at the year begin:	2 800	-	(30 736)	-	(1 097,8%)	-	-	(32 650)	-	(5,9%)	
Cash/cash equivalents at the year end:	3 613	(30 736)	(850,6%)	48 390	1 339,2%	48 390	1 339,2%	(71 710)	(675,9%)	(167,5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 353	49,9%	1 436	16,4%	568	6,5%	2 370	27,2%	8 727	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 865	3,6%	2 390	2,2%	1 589	1,5%	98 976	92,7%	106 820	36,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 077	1,3%	801	,9%	747	,9%	83 061	96,9%	85 686	29,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	2,6%	35	2,2%	32	2,0%	1 489	93,2%	1 597	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	91	,1%	83	,1%	76	,1%	88 710	99,7%	88 960	30,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 075	36,6%	(47)	(1,6%)	94	3,2%	1 811	61,7%	2 934	1,0%	-	-	-	-
Total By Income Source	10 502	3,6%	4 699	1,6%	3 107	1,1%	276 417	93,8%	294 724	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	34	1,4%	33	1,4%	29	1,2%	2 332	96,1%	2 428	,8%	-	-	-	-
Commercial	4 803	6,9%	2 196	3,1%	1 441	2,1%	61 376	87,9%	69 816	23,7%	-	-	-	-
Households	5 219	2,4%	2 295	1,0%	1 569	,7%	212 191	95,9%	221 274	75,1%	-	-	-	-
Other	446	37,0%	175	14,5%	67	5,6%	518	43,0%	1 206	4,1%	-	-	-	-
Total By Customer Group	10 502	3,6%	4 699	1,6%	3 107	1,1%	276 417	93,8%	294 724	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	-	-	-	-	-	-	1 029	100,0%	1 029	94,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	56	100,0%	-	-	-	-	-	-	56	5,2%
Total	56	5,2%	-	-	-	-	1 029	94,8%	1 086	100,0%

Contact Details

Municipal Manager	Mr Monjani Bethuel Khali	034 413 1223
Financial Manager	Mr Khulekani Wesley Grant Ngqobo	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	786 412	220 400	28,0%	214 689	27,3%	435 090	55,3%	182 881	53,0%	17,4%
Exchange Revenue										
Service charges - Electricity	266 529	54 190	20,3%	57 746	21,7%	111 937	42,0%	50 778	48,6%	13,7%
Service charges - Water	62 253	16 539	26,6%	15 136	24,3%	31 675	50,9%	12 338	35,7%	22,7%
Service charges - Waste Water Management	36 734	9 656	26,3%	9 715	26,4%	19 371	52,7%	9 155	51,9%	6,1%
Service charges - Waste Management	28 588	7 822	27,4%	6 781	23,7%	14 603	51,1%	5 486	43,5%	23,6%
Sale of Goods and Rendering of Services	513	334	65,2%	547	106,7%	881	171,9%	213	84,0%	157,3%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 088	3 660	10,4%	3 753	10,7%	7 402	21,1%	3 249	10,1%	15,5%
Interest earned from Current and Non Current Assets	1 706	837	49,1%	690	40,5%	1 527	89,5%	133	32,6%	419,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	229	13,8%	240	14,4%	469	28,2%	232	6,2%	3,6%
Licence and permits	2 643	669	25,3%	2 049	77,5%	2 719	102,9%	667	19,3%	207,4%
Operational Revenue	-	377	-	5 423	-	5 801	-	1 647	164,9%	229,4%
Non-Exchange Revenue										
Property rates	120 645	30 074	24,9%	29 897	24,8%	59 971	49,7%	25 032	50,7%	19,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 531	9 229	166,8%	7 829	141,5%	17 058	308,4%	5 344	193,2%	46,5%
Licences or permits	4 844	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	219 671	86 794	39,5%	74 882	34,1%	161 675	73,6%	68 608	78,2%	9,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	720 495	159 919	22,2%	246 154	34,2%	406 073	56,4%	160 256	43,5%	53,6%
Employee related costs	188 376	47 078	25,0%	58 124	30,9%	105 202	55,8%	54 567	51,2%	6,5%
Remuneration of councillors	19 305	4 266	22,1%	4 231	21,9%	8 497	44,0%	4 438	44,8%	(4,7%)
Bulk purchases - electricity	263 142	33 862	12,9%	89 018	33,8%	122 881	46,7%	54 324	43,5%	63,9%
Inventory consumed	40 210	11 436	28,4%	16 297	40,5%	27 733	69,0%	6 006	40,9%	171,3%
Debt impairment	7 363	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	42 503	27 484	64,7%	27 480	64,7%	54 964	129,3%	-	-	(100,0%)
Interest	-	329	-	3 054	-	3 383	-	1 304	-	134,1%
Contracted services	95 641	23 089	24,1%	27 939	29,2%	51 029	53,4%	30 780	42,9%	(9,2%)
Transfers and subsidies	-	-	-	-	-	-	-	(378)	-	(100,0%)
Irrecoverable debts written off	-	(20)	-	(39)	-	(59)	-	-	-	(100,0%)
Operational costs	63 954	12 394	19,4%	20 049	31,3%	32 443	50,7%	9 215	47,3%	117,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	65 917	60 482		(31 465)		29 017		22 625		
Transfers and subsidies - capital (monetary allocations)	76 440	2 706	3,5%	6 989	9,1%	9 695	12,7%	12 427	41,9%	(43,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	142 357	63 188		(24 477)		38 712		35 052		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	142 357	63 188		(24 477)		38 712		35 052		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142 357	63 188		(24 477)		38 712		35 052		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142 357	63 188		(24 477)		38 712		35 052		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	83 440	5 510	6,6%	11 085	13,3%	16 594	19,9%	12 310	35,2%	(10,0%)
National Government	65 940	2 353	3,6%	10 908	16,5%	13 261	20,1%	12 184	42,7%	(10,5%)
Provincial Government	10 500	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 440	2 353	3,1%	10 908	14,3%	13 261	17,3%	12 184	42,7%	(10,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	3 156	45,1%	177	2,5%	3 333	47,6%	126	14,5%	40,5%
Capital Expenditure Functional	83 440	5 510	6,6%	11 085	13,3%	16 594	19,9%	12 310	35,2%	(10,0%)
Municipal governance and administration	1 000	675	67,5%	159	15,9%	835	83,5%	126	29,0%	26,5%
Executive and Council	-	-	-	-	-	-	-	23	407,5%	(100,0%)
Finance and administration	1 000	675	67,5%	159	15,9%	835	83,5%	104	2,0%	54,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 417	564	1,7%	1 652	5,1%	2 216	6,8%	48	-	3 350,1%
Community and Social Services	15 917	564	3,5%	1 652	10,4%	2 216	13,9%	48	-	3 350,1%
Sport And Recreation	16 500	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 343	4 270	13,2%	5 307	16,4%	9 578	29,6%	11 613	34,8%	(54,3%)
Planning and Development	2 000	-	-	-	-	-	-	-	-	-
Road Transport	30 343	4 270	14,1%	5 307	17,5%	9 578	31,6%	11 613	34,8%	(54,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 680	-	-	3 966	22,4%	3 966	22,4%	523	30,8%	658,0%
Energy sources	17 680	-	-	3 966	22,4%	3 966	22,4%	523	30,8%	658,0%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	786 833	209 865	26,7%	202 734	25,8%	412 599	52,4%	175 903	52,5%	15,3%	
Property rates	115 013	21 312	18,5%	29 220	25,4%	50 532	43,9%	21 711	54,1%	34,6%	
Service charges	365 334	72 447	19,8%	82 012	22,4%	154 460	42,3%	71 754	39,5%	14,3%	
Other revenue	8 670	13 826	159,5%	4 567	52,7%	18 393	212,2%	1 081	94,4%	322,7%	
Transfers and Subsidies - Operational	219 671	87 775	40,0%	80 475	36,6%	168 251	76,6%	63 501	75,8%	26,7%	
Transfers and Subsidies - Capital	76 440	14 000	18,3%	6 000	7,8%	20 000	26,2%	17 856	42,7%	(86,4%)	
Interest	1 706	505	29,6%	460	26,9%	964	56,5%	-	17,9%	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(672 629)	(145 438)	21,6%	(131 164)	19,5%	(276 602)	41,1%	(135 597)	43,1%	(3,3%)	
Suppliers and employees	(672 629)	(145 438)	21,6%	(131 164)	19,5%	(276 602)	41,1%	(135 597)	43,1%	(3,3%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	114 205	64 427	56,4%	71 570	62,7%	135 997	119,1%	40 306	165,9%	77,6%	
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	(83 440)	(7 728)	9,3%	(14 137)	16,9%	(21 864)	26,2%	(12 903)	32,0%	9,6%	
Capital assets	(83 440)	(7 728)	9,3%	(14 137)	16,9%	(21 864)	26,2%	(12 903)	32,0%	9,6%	
Net Cash from/(used) Investing Activities	(83 440)	(7 728)	9,3%	(14 137)	16,9%	(21 864)	26,2%	(12 903)	32,4%	9,6%	
Cash Flow from/(used) 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	30 765	56 700	184,3%	57 433	186,7%	114 133	371,0%	27 403	(386,0%)	109,6%	
Cash/cash equivalents at the year begin:	29 031	21 365	73,6%	76 810	264,6%	21 365	73,6%	69 265	81,1%	10,9%	
Cash/cash equivalents at the year end:	59 796	76 813	128,5%	134 243	224,5%	134 243	224,5%	96 668	492,1%	38,9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 003	9,8%	4 138	6,7%	3 746	6,1%	47 564	77,4%	61 451	15,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 941	32,4%	6 152	11,8%	3 076	5,9%	26 079	49,9%	52 247	13,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 272	7,0%	3 278	3,2%	2 481	2,4%	90 667	87,4%	103 698	26,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 205	5,9%	2 018	3,7%	1 706	3,1%	47 574	87,3%	54 503	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 136	7,4%	1 904	4,5%	1 669	4,0%	35 498	84,1%	42 207	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 918	3,5%	1 852	3,4%	1 813	3,4%	48 507	89,7%	54 090	13,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	481	2,0%	2 054	8,5%	1 773	7,3%	19 862	82,2%	24 170	6,2%	40	2%	-	-
Total By Income Source	38 956	9,9%	21 395	5,5%	16 263	4,1%	315 751	80,5%	392 366	100,0%	40	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 192	6,5%	3 569	4,5%	2 109	2,7%	68 436	86,3%	79 306	20,2%	-	-	-	-
Commercial	17 813	23,1%	7 837	10,2%	5 176	6,7%	46 367	60,1%	77 193	19,7%	-	-	-	-
Households	15 951	6,8%	9 989	4,2%	8 979	3,8%	200 948	85,2%	235 867	60,1%	40	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 956	9,9%	21 395	5,5%	16 263	4,1%	315 751	80,5%	392 366	100,0%	40	-	-	-

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	21 133	28,2%	-	-	38 522	51,3%	15 412	20,5%	75 068	86,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 276	63,4%	2 384	20,8%	798	7,0%	1 022	8,9%	11 481	13,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	28 410	32,8%	2 384	2,8%	39 320	45,4%	16 434	19,0%	86 549	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	245 247	108 095	44,1%	77 124	31,4%	185 219	75,5%	71 642	70,9%	7,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 786	552	30,9%	551	30,9%	1 103	61,8%	526	60,7%	4,7%
Sale of Goods and Rendering of Services	254	13	5,2%	4	1,4%	17	6,6%	3	1,6%	30,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	388	42,7%	(100,0%)
Interest earned from Current and Non Current Assets	455	275	60,4%	126	27,8%	401	88,2%	96	47,3%	31,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	64	42,6%	60	39,7%	124	82,3%	59	71,1%	,1%
Licence and permits	927	313	33,7%	245	26,5%	558	60,2%	31	1 034,1%	690,8%
Operational Revenue	43	6	13,8%	(0)	(,2%)	6	13,7%	3	,3%	(102,3%)
Non-Exchange Revenue										
Property rates	30 712	20 090	65,4%	3 856	12,6%	23 945	78,0%	3 700	75,9%	4,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	821	35	4,3%	143	17,4%	178	21,7%	385	113,8%	(62,9%)
Licences or permits	567	198	34,8%	205	36,2%	403	71,0%	227	11,9%	(9,5%)
Transfer and subsidies - Operational	208 295	85 933	41,3%	71 302	34,2%	157 236	75,5%	66 223	72,2%	7,7%
Interest	1 237	617	49,9%	633	51,2%	1 250	101,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	228 435	69 753	30,5%	73 301	32,1%	143 054	62,6%	68 067	63,3%	7,7%
Employee related costs	120 539	28 793	23,9%	28 802	23,9%	57 596	47,8%	28 207	52,2%	2,1%
Remuneration of councillors	18 499	4 206	22,7%	5 244	28,3%	9 450	51,1%	4 147	61,8%	26,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 652	1 738	47,6%	3 121	85,5%	4 859	133,1%	1 701	145,4%	83,5%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	15 000	6 532	43,5%	3 792	25,3%	10 324	68,8%	6 128	56,4%	(38,1%)
Interest	900	5 706	634,0%	609	67,7%	6 315	701,6%	590	75,9%	3,3%
Contracted services	26 093	10 139	38,9%	18 589	71,2%	28 728	110,1%	13 284	85,9%	39,9%
Transfers and subsidies	870	1 233	141,8%	1 434	164,9%	2 667	306,8%	529	212,3%	171,1%
Irrecoverable debts written off	-	188	-	-	-	-	-	-	-	-
Operational costs	40 882	11 217	27,4%	11 709	28,6%	22 927	56,1%	13 482	81,1%	(13,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 812	38 341		3 823		42 165		3 575		
Transfers and subsidies - capital (monetary allocations)	46 490	9 189	19,8%	3 552	7,6%	12 741	27,4%	12 006	88,0%	(70,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 302	47 531		7 375		54 906		15 581		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 302	47 531		7 375		54 906		15 581		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 302	47 531		7 375		54 906		15 581		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 302	47 531		7 375		54 906		15 581		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	49 623	9 295	18,7%	12 831	25,9%	22 126	44,6%	15 288	98,2%	(16,1%)
National Government	38 620	8 748	22,7%	10 609	27,5%	19 357	50,1%	12 204	93,9%	(13,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 620	8 748	22,7%	10 609	27,5%	19 357	50,1%	12 204	93,9%	(13,1%)
Borrowing	4 174	-	-	-	-	-	-	-	-	-
Internally generated funds	6 830	547	8,0%	2 222	32,5%	2 769	40,5%	3 085	140,0%	(28,0%)
Capital Expenditure Functional	49 623	9 295	18,7%	12 831	25,9%	22 126	44,6%	15 288	98,2%	(16,1%)
Municipal governance and administration	3 464	367	10,6%	1 219	35,2%	1 586	45,8%	318	135,4%	283,9%
Executive and Council	26	-	-	13	51,3%	13	51,3%	-	-	(100,0%)
Finance and administration	3 438	367	10,7%	1 206	35,1%	1 572	45,7%	318	135,4%	279,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 226	181	5,6%	856	26,5%	1 036	32,1%	2 767	140,5%	(69,1%)
Community and Social Services	965	-	-	437	45,2%	437	45,2%	2 767	146,8%	(84,2%)
Sport And Recreation	87	-	-	-	-	-	-	-	-	-
Public Safety	2 174	181	8,3%	419	19,3%	600	27,6%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 283	8 748	24,8%	9 183	26,0%	17 930	50,8%	12 204	103,4%	(24,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	35 283	8 748	24,8%	9 183	26,0%	17 930	50,8%	12 204	103,4%	(24,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 650	-	-	1 573	20,6%	1 573	20,6%	-	-	(100,0%)
Energy sources	7 650	-	-	1 573	20,6%	1 573	20,6%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	310 581	15 564	5,0%	20 015	6,4%	35 579	11,5%	-	-	-	(100,0%)
Property rates	24 569	-	-	-	-	-	-	-	-	-	-
Service charges	1 643	-	-	-	-	-	-	-	-	-	-
Other revenue	29 129	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	208 295	2 564	1,2%	1 015	,5%	3 579	1,7%	-	-	-	(100,0%)
Transfers and Subsidies - Capital	46 490	13 000	28,0%	19 000	40,9%	32 000	68,8%	-	-	-	(100,0%)
Interest	455	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 259)	(80)	-	(62)	-	(142)	,1%	(77)	,1%	(77)	(18,9%)
Suppliers and employees	(212 389)	(80)	-	(62)	-	(142)	,1%	(77)	,1%	(77)	(18,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(870)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	97 322	15 484	15,9%	19 953	20,5%	35 437	36,4%	(77)	(,2%)	(26 080,5%)	
Cash Flow from Investing Activities											
Receipts	-	(209)	-	(5)	-	(215)	-	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(209)	-	(5)	-	(215)	-	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 614)	-	-	-	-	-	-	-	-	-	-
Capital assets	(50 614)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(50 614)	(209)	,4%	(5)	-	(215)	,4%	-	-	(100,0%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
Payments	(822)	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(822)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(822)	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	45 886	15 275	33,3%	19 947	43,5%	35 222	76,8%	(77)	(,5%)	(26 073,4%)	
Cash/cash equivalents at the year begin:	5 142	(29)	(,6%)	15 239	296,4%	(29)	(,6%)	(142)	-	(10 860,8%)	
Cash/cash equivalents at the year end:	51 028	15 247	29,9%	35 173	68,9%	35 173	68,9%	(224)	(,4%)	(15 827,3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	981	2,9%	691	2,0%	300	,9%	32 437	94,3%	34 409	50,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	195	1,1%	198	1,1%	157	,9%	16 915	96,8%	17 465	25,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	7,1%	13	7,1%	3	1,6%	149	84,1%	177	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	216	1,4%	208	1,3%	208	1,3%	14 962	95,9%	15 594	23,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 405	2,1%	1 110	1,6%	669	1,0%	64 463	95,3%	67 646	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	89	,3%	188	,7%	83	,3%	25 125	96,6%	25 484	37,7%	-	-	-	-
Commercial	1 065	4,1%	700	2,7%	377	1,5%	23 724	91,7%	25 866	38,2%	-	-	-	-
Households	251	1,5%	217	1,3%	210	1,3%	15 615	95,8%	16 292	24,1%	-	-	-	-
Other	-	-	5	122,9%	(0)	(7,4%)	(1)	(15,5%)	4	-	-	-	-	-
Total By Customer Group	1 405	2,1%	1 110	1,6%	669	1,0%	64 463	95,3%	67 646	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 218	33,6%	378	4,0%	268	2,8%	5 705	59,6%	9 569	43,0%
Auditor-General	17	100,0%	-	-	-	-	-	-	17	,1%
Other	2 236	17,6%	372	2,9%	429	3,4%	9 647	76,1%	12 684	57,0%
Total	5 470	24,6%	750	3,4%	697	3,1%	15 352	68,9%	22 269	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	466 129	178 705	38,3%	117 247	25,2%	295 952	63,5%	109 120	70,8%	7,4%
Exchange Revenue										
Service charges - Electricity	93 467	16 708	17,9%	20 870	22,3%	37 579	40,2%	17 888	41,4%	16,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 051	2 538	25,2%	2 521	25,1%	5 059	50,3%	2 377	53,9%	6,1%
Sale of Goods and Rendering of Services	694	177	25,5%	124	17,8%	301	43,3%	183	12,4%	(32,5%)
Agency services	1 895	473	25,0%	402	21,2%	875	46,2%	425	40,6%	(5,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 991	5	2%	7	2%	12	4%	1 675	-	(99,6%)
Interest earned from Current and Non Current Assets	1 258	894	71,1%	510	40,6%	1 404	111,6%	419	65,8%	21,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 134	231	20,4%	359	31,7%	590	52,1%	287	33,3%	25,0%
Licence and permits	-	39	-	19	-	58	-	22	-	(10,4%)
Operational Revenue	18 120	28	2%	1 030	5,7%	1 058	5,8%	30	-	3 358,5%
Non-Exchange Revenue										
Property rates	115 343	68 698	59,6%	15 163	13,1%	83 861	72,7%	12 343	81,2%	22,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	71	67,4%	84	79,5%	154	146,9%	14	26,0%	483,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	221 071	88 453	40,0%	75 540	34,2%	163 992	74,2%	72 930	77,3%	3,6%
Interest	-	388	-	617	-	1 005	-	529	-	16,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2	-	1	-	3	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	427 832	112 623	26,3%	132 391	30,9%	245 014	57,3%	111 073	56,4%	19,2%
Employee related costs	171 262	41 566	24,3%	41 766	24,4%	83 333	48,7%	38 394	49,6%	8,8%
Remuneration of councillors	17 615	4 263	24,2%	4 695	26,7%	8 958	50,9%	4 241	48,4%	10,7%
Bulk purchases - electricity	136 275	34 270	25,1%	31 041	22,8%	65 311	47,9%	25 262	67,0%	22,9%
Inventory consumed	(9 757)	1 310	(13,4%)	2 556	(26,2%)	3 867	(39,6%)	754	-	238,8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 425	5 548	25,9%	4 144	19,3%	9 692	45,2%	5 094	27,6%	(18,7%)
Interest	1 000	0	-	574	57,4%	574	57,4%	2 502	-	(77,1%)
Contracted services	40 965	11 844	28,9%	27 075	66,1%	38 919	95,0%	24 821	104,7%	9,1%
Transfers and subsidies	-	-	-	-	-	-	-	217	-	(100,0%)
Irrecoverable debts written off	-	1 689	-	-	-	1 689	-	440	-	(100,0%)
Operational costs	49 047	12 134	24,7%	20 539	41,9%	32 673	66,6%	9 347	51,4%	119,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 296	66 082		(15 144)		50 938		(1 952)		
Transfers and subsidies - capital (monetary allocations)	36 314	13 231	36,4%	11 150	30,7%	24 381	67,1%	16 034	89,3%	(30,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 610	79 313		(3 993)		75 319		14 081		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 610	79 313		(3 993)		75 319		14 081		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 610	79 313		(3 993)		75 319		14 081		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 610	79 313		(3 993)		75 319		14 081		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	40 776	13 841	33,9%	8 335	20,4%	22 177	54,4%	9 656	79,5%	(13,7%)
National Government	29 999	12 841	42,8%	7 448	24,8%	20 289	67,6%	9 656	80,6%	(22,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 999	12 841	42,8%	7 448	24,8%	20 289	67,6%	9 656	80,6%	(22,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 777	1 000	9,3%	887	8,2%	1 888	17,5%	-	21,1%	(100,0%)
Capital Expenditure Functional	40 776	13 841	33,9%	8 335	20,4%	22 177	54,4%	9 656	79,5%	(13,7%)
Municipal governance and administration	1 840	238	13,0%	737	40,1%	975	53,0%	-	-	(100,0%)
Executive and Council	500	179	35,9%	55	11,1%	235	47,0%	-	-	(100,0%)
Finance and administration	1 250	59	4,7%	682	54,5%	741	59,2%	-	-	(100,0%)
Internal audit	90	-	-	-	-	-	-	-	-	-
Community and Public Safety	27 830	12 652	45,5%	7 492	26,9%	20 144	72,4%	8 105	77,5%	(7,6%)
Community and Social Services	12 647	9 900	78,3%	2 275	18,0%	12 175	96,3%	8 105	78,3%	(71,9%)
Sport And Recreation	14 576	2 585	17,7%	5 067	34,8%	7 652	52,5%	-	-	(100,0%)
Public Safety	607	167	27,5%	150	24,7%	317	52,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 776	355	12,8%	107	3,8%	462	16,6%	1 551	103,7%	(93,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 776	355	12,8%	107	3,8%	462	16,6%	1 551	103,7%	(93,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 331	595	7,1%	-	-	595	7,1%	-	-	-
Energy sources	8 331	595	7,1%	-	-	595	7,1%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	489 519	107 582	22,0%	204 451	41,8%	312 033	63,7%	105 153	56,8%	94,4%	
Property rates	109 576	-	-	53 072	48,4%	53 072	48,4%	-	-	(100,0%)	
Service charges	97 510	-	-	16 765	17,2%	16 765	17,2%	-	-	(100,0%)	
Other revenue	25 224	-	-	2 106	8,4%	2 106	8,4%	-	-	(100,0%)	
Transfers and Subsidies - Operational	221 071	91 582	41,4%	115 318	52,2%	206 899	93,6%	95 265	106,6%	21,0%	
Transfers and Subsidies - Capital	36 314	16 000	44,1%	16 000	44,1%	32 000	88,1%	9 888	93,3%	61,8%	
Interest	1 258	-	-	1 190	94,6%	1 190	94,6%	-	-	(100,0%)	
Dividends	(1 434)	-	-	-	-	-	-	-	-	-	
Payments	(439 789)	(36 758)	8,4%	(58 151)	13,2%	(94 910)	21,6%	(45 765)	12,9%	27,1%	
Suppliers and employees	(438 789)	(36 758)	8,4%	(58 151)	13,3%	(94 910)	21,6%	(45 765)	12,9%	27,1%	
Finance charges	(1 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	49 730	70 823	142,4%	146 300	294,2%	217 123	436,6%	59 388	456,4%	146,3%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(46 892)	-	-	-	-	-	-	-	-	-	
Capital assets	(46 892)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(46 892)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	2 838	70 823	2 495,4%	146 300	5 154,7%	217 123	7 650,1%	59 388	2 992,0%	146,3%	
Cash/cash equivalents at the year begin:	5 996	8 582	143,1%	79 406	1 324,3%	8 582	143,1%	140 201	(43,4%)		
Cash/cash equivalents at the year end:	8 834	79 406	898,8%	225 706	2 554,8%	225 706	2 554,8%	199 590	1 432,6%	13,1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 067	20,8%	1 797	9,2%	1 950	10,0%	11 706	60,0%	19 520	11,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 822	3,8%	(5 643)	(4,5%)	1 667	1,3%	124 587	99,3%	125 433	71,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	531	4,9%	551	5,1%	338	3,1%	9 375	86,8%	10 796	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	9,9%	28	5,8%	26	5,5%	375	78,8%	476	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	216	1,1%	316	1,7%	268	1,4%	18 316	95,8%	19 116	10,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	9 683	5,5%	(2 951)	(1,7%)	4 250	2,4%	164 359	93,7%	175 341	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 403	7,7%	(3 569)	(5,1%)	2 455	3,5%	66 148	93,9%	70 438	40,2%	-	-	-	-
Commercial	2 076	10,1%	608	2,9%	229	1,1%	17 697	85,9%	20 599	11,7%	-	-	-	-
Households	1 484	5,2%	(275)	(1,0%)	910	3,2%	26 642	92,6%	28 761	16,4%	-	-	-	-
Other	720	1,3%	284	,5%	656	1,2%	53 882	97,0%	55 542	31,7%	-	-	-	-
Total By Customer Group	9 683	5,5%	(2 951)	(1,7%)	4 250	2,4%	164 359	93,7%	175 341	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 001	8,2%	36 850	25,1%	-	-	98 088	66,8%	146 940	104,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29	9,4%	-	-	(29)	(9,4%)	306	100,0%	306	,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(5 461)	89,9%	-	-	(2)	-	(612)	10,1%	(6 076)	(4,3%)
Total	6 569	4,7%	36 850	26,1%	(31)	-	97 783	69,3%	141 171	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	718 248	333 112	46,4%	231 293	32,2%	564 405	78,6%	215 674	66,7%	7,2%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	51 532	15 048	29,2%	10 477	20,3%	25 525	49,5%	9 904	29,3%	5,8%
Service charges - Waste Water Management	16 406	3 861	23,5%	2 653	16,2%	6 514	39,7%	3 687	61,5%	(28,0%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 001	179	17,9%	343	34,3%	522	52,2%	340	152,2%	1,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	521	77	14,7%	325	62,3%	401	77,0%	55	111,1%	487,3%
Interest earned from Current and Non Current Assets	3 000	875	29,2%	3 283	109,4%	4 157	138,6%	648	24,8%	406,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	500	124	24,9%	71	14,3%	196	39,2%	54	57,0%	33,2%
Licence and permits	60	25	41,2%	27	44,4%	51	85,5%	14	96,2%	-
Operational Revenue	369	24	6,5%	52	14,1%	76	20,6%	75	21,8%	(30,3%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	163	16,3%	38	3,8%	200	20,0%	20	20,5%	89,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	643 859	312 737	48,6%	214 024	33,2%	526 761	81,8%	200 879	71,4%	6,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	722 102	203 039	28,1%	237 337	32,9%	440 376	61,0%	198 521	57,2%	19,6%
Employee related costs	290 728	74 984	25,8%	74 829	25,7%	149 814	51,5%	68 428	50,8%	9,4%
Remuneration of councillors	9 486	2 271	23,9%	2 694	28,4%	4 965	52,3%	2 181	51,6%	23,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	42 130	277	7%	3 608	8,6%	3 885	9,2%	9 866	29,9%	(63,4%)
Debt impairment	10 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	90 000	20 000	22,2%	13 181	14,6%	33 181	36,9%	27 585	59,5%	(52,2%)
Interest	1 000	156	15,6%	52	5,2%	208	20,8%	88	88	(40,3%)
Contracted services	128 719	65 749	51,1%	83 085	64,5%	148 834	115,6%	45 428	69,0%	82,9%
Transfers and subsidies	6 000	50	8%	2 123	35,4%	2 173	36,2%	2 126	81,6%	(1,1%)
Irrecoverable debts written off	-	28	-	-	-	28	-	-	-	-
Operational costs	144 039	39 525	27,4%	57 763	40,1%	97 288	67,5%	42 820	75,0%	34,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 855)	130 073		(6 044)		124 029		17 153		
Transfers and subsidies - capital (monetary allocations)	805 127	122 373	15,2%	233 010	28,9%	355 383	44,1%	104 236	42,8%	123,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	801 272	252 446		226 966		479 412		121 388		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	801 272	252 446		226 966		479 412		121 388		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	801 272	252 446		226 966		479 412		121 388		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	801 272	252 446		226 966		479 412		121 388		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	790 424	107 188	13,6%	305 378	38,6%	412 566	52,2%	92 336	43,7%	230,7%
National Government	700 110	107 102	15,3%	304 796	43,5%	411 897	58,8%	89 531	42,8%	240,4%
Provincial Government	457	-	-	-	-	-	-	1 303	4 994,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	700 568	107 102	15,3%	304 796	43,5%	411 897	58,8%	90 834	43,2%	238,6%
Borrowing	86 957	-	-	-	-	-	-	-	-	-
Internally generated funds	2 900	86	3,0%	583	20,1%	669	23,1%	1 502	61,2%	(61,2%)
Capital Expenditure Functional	790 424	107 188	13,6%	305 378	38,6%	412 566	52,2%	92 336	43,7%	230,7%
Municipal governance and administration	2 900	86	3,0%	583	20,1%	669	23,1%	109	3,0%	436,9%
Executive and Council	-	-	-	7	-	7	-	-	-	(100,0%)
Finance and administration	2 900	86	3,0%	575	19,8%	661	22,8%	109	3,0%	430,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	457	-	-	-	-	-	-	1 222	1 756,2%	(100,0%)
Community and Social Services	457	-	-	-	-	-	-	1 222	1 756,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 208	-	-	968	43,8%	968	43,8%	1 303	80,8%	(25,7%)
Planning and Development	2 208	-	-	968	43,8%	968	43,8%	1 303	80,8%	(25,7%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	784 859	107 102	13,6%	303 828	38,7%	410 929	52,4%	89 703	43,1%	238,7%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	784 859	107 102	13,6%	303 828	38,7%	410 929	52,4%	89 703	43,1%	238,7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 665 772	1 229 628	73,8%	1 220 274	73,3%	2 449 902	147,1%	612 890	110,9%	99,1%	
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	51 642	6 607	12,8%	7 366	14,3%	13 973	27,1%	5 242	20,6%	40,5%	
Other revenue	162 144	563 944	347,8%	679 982	419,4%	1 243 925	767,2%	322 956	632,7%	110,5%	
Transfers and Subsidies - Operational	643 859	317 403	49,3%	243 867	37,9%	561 269	87,2%	199 208	71,7%	22,4%	
Transfers and Subsidies - Capital	805 127	340 800	42,3%	285 777	35,5%	626 577	77,8%	85 247	77,1%	235,2%	
Interest	3 000	875	29,2%	3 283	109,4%	4 157	138,6%	236	10,0%	1 290,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(672 640)	(503 397)	74,8%	(373 530)	55,5%	(876 927)	130,4%	(304 735)	142,6%	22,6%	
Suppliers and employees	(672 640)	(503 397)	74,8%	(373 530)	55,5%	(876 927)	130,4%	(304 735)	142,6%	22,6%	
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	993 132	726 231	73,1%	846 744	85,3%	1 572 975	158,4%	308 155	77,9%	174,8%	
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	(789 967)	(107 188)	13,6%	(305 378)	38,7%	(412 566)	52,2%	(92 336)	43,7%	230,7%	
Capital assets	(789 967)	(107 188)	13,6%	(305 378)	38,7%	(412 566)	52,2%	(92 336)	43,7%	230,7%	
Net Cash from/(used) Investing Activities	(789 967)	(107 188)	13,6%	(305 378)	38,7%	(412 566)	52,2%	(92 336)	43,7%	230,7%	
Cash Flow from Financing Activities											
Receipts	100 000	1	-	100 000	100,0%	100 001	100,0%	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	100 000	100,0%	100 000	100,0%	-	-	(100,0%)	
Increase (decrease) in consumer deposits	-	1	-	0	-	1	-	-	-	(100,0%)	
Payments	(10 000)	-	-	(173)	1,7%	(173)	1,7%	(173)	-	-	
Repayment of borrowing	(10 000)	-	-	(173)	1,7%	(173)	1,7%	(173)	-	-	
Net Cash from/(used) Financing Activities	90 000	1	-	99 827	110,9%	99 828	110,9%	(173)	-	(57 857,1%)	
Net Increase/(Decrease) in cash held	293 165	619 044	211,2%	641 193	218,7%	1 260 238	429,9%	215 646	130,1%	197,3%	
Cash/cash equivalents at the year begin:	173 117	27 427	15,8%	646 471	373,4%	27 427	15,8%	87 689	28,2%	87,2%	
Cash/cash equivalents at the year end:	466 282	646 471	138,6%	1 287 664	276,2%	1 287 664	276,2%	303 334	104,5%	324,5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 155	6,0%	4 459	2,6%	3 623	2,1%	151 637	89,3%	169 874	76,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 464	5,4%	970	2,1%	742	1,6%	41 255	90,8%	45 431	20,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	289	32,4%	34	3,8%	34	3,8%	535	59,9%	893	4,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	5%	13	2%	22	4%	5 122	98,9%	5 180	2,3%	-	-	-	-
Total By Income Source	12 931	5,8%	5 476	2,5%	4 421	2,0%	198 549	89,7%	221 377	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 663	17,8%	1 584	6,1%	883	3,4%	19 033	72,7%	26 163	11,8%	-	-	-	-
Commercial	1 806	12,2%	542	3,7%	487	3,3%	12 023	80,9%	14 859	6,7%	-	-	-	-
Households	6 462	3,6%	3 349	1,9%	3 051	1,7%	167 492	92,9%	180 355	81,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 931	5,8%	5 476	2,5%	4 421	2,0%	198 549	89,7%	221 377	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16	100,0%	-	-	-	-	-	-	16	100,0%
Total	16	100,0%	-	-	-	-	-	-	16	100,0%

Contact Details

Municipal Manager	Mr Ronald Ntokozo Hlongwa	035 874 5506
Financial Manager	Ms Sthembele Malibi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	276 689	109 034	39,4%	88 535	32,0%	197 569	71,4%	80 437	68,8%	10,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	470	117	25,0%	117	25,0%	235	50,0%	117	53,8%	-
Sale of Goods and Rendering of Services	342	2	0,5%	10	2,8%	11	3,3%	15	19,5%	(37,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 784	2 654	34,1%	2 346	30,1%	4 999	64,2%	1 645	134,3%	42,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	433	118	27,3%	113	26,2%	231	53,4%	106	51,6%	6,5%
Licence and permits	2 702	726	26,9%	623	23,1%	1 349	49,9%	596	46,3%	4,6%
Operational Revenue	688	299	43,4%	150	21,8%	449	65,2%	121	129,4%	23,6%
Non-Exchange Revenue										
Property rates	25 102	5 977	23,8%	5 977	23,8%	11 954	47,6%	5 733	54,6%	4,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	808	318	39,3%	350	43,3%	667	82,6%	60	4,7%	480,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	238 168	98 824	41,5%	78 849	33,1%	177 673	74,6%	72 042	70,2%	9,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	193	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	245 314	48 985	20,0%	53 609	21,9%	102 594	41,8%	55 999	40,5%	(4,3%)
Employee related costs	95 594	20 499	21,4%	22 737	23,8%	43 236	45,2%	21 551	46,2%	5,5%
Remuneration of councillors	15 449	3 577	23,2%	4 650	30,1%	8 227	53,3%	3 967	46,4%	17,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 111	-	-	192	6,2%	192	6,2%	20	2,7%	848,8%
Debt impairment	4 339	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 532	7 309	33,9%	7 261	33,7%	14 571	67,7%	5 408	24,0%	34,3%
Interest	995	0	-	1	0,1%	1	0,1%	2	2%	(46,2%)
Contracted services	48 266	9 811	20,3%	6 437	13,3%	16 248	33,7%	9 280	37,4%	(30,6%)
Transfers and subsidies	17 839	325	1,8%	2 392	13,4%	2 717	15,2%	2 113	49,4%	13,2%
Irrecoverable debts written off	(4 339)	-	-	34	(,8%)	34	(,8%)	15	-	127,6%
Operational costs	42 528	7 464	17,5%	9 904	23,3%	17 368	40,8%	13 645	45,7%	(27,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 375	60 049		34 926		94 975		24 437		
Transfers and subsidies - capital (monetary allocations)	52 375	10 476	20,0%	15 060	28,8%	25 536	48,8%	5 673	22,5%	166,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	83 750	70 525		49 987		120 511		30 110		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	83 750	70 525		49 987		120 511		30 110		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	83 750	70 525		49 987		120 511		30 110		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 750	70 525		49 987		120 511		30 110		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	58 829	3 639	6,2%	5 598	9,5%	9 238	15,7%	(38 445)	(49,8%)	(114,6%)
National Government	41 630	3 307	7,9%	4 508	10,8%	7 815	18,8%	(33 365)	(66,2%)	(113,5%)
Provincial Government	3 913	-	-	-	-	-	-	938	46,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 543	3 307	7,3%	4 508	9,9%	7 815	17,2%	(32 427)	(52,0%)	(113,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 286	332	2,5%	1 091	8,2%	1 423	10,7%	(6 018)	(43,4%)	(118,1%)
Capital Expenditure Functional	58 959	3 639	6,2%	7 982	13,5%	11 622	19,7%	(38 445)	(49,8%)	(120,8%)
Municipal governance and administration	12 756	332	2,6%	1 255	9,8%	1 587	12,4%	(5 704)	(58,0%)	(122,0%)
Executive and Council	-	-	-	-	-	-	-	(6)	-	(100,0%)
Finance and administration	12 756	332	2,6%	1 255	9,8%	1 587	12,4%	(5 698)	(57,9%)	(122,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 261	-	-	550	7,6%	550	7,6%	84	9,5%	551,2%
Community and Social Services	-	-	-	-	-	-	-	(111)	8,3%	(100,0%)
Sport And Recreation	6 957	-	-	550	7,9%	550	7,9%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	196	19,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	304	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 674	3 307	9,5%	6 178	17,8%	9 486	27,4%	(33 420)	(72,6%)	(118,5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	34 674	3 307	9,5%	6 178	17,8%	9 486	27,4%	(33 420)	(72,6%)	(118,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	356	-	-	-	-	-	-	(343)	(62,3%)	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	356	-	-	-	-	-	-	(343)	(62,3%)	(100,0%)
Other	3 913	-	-	-	-	-	-	938	344,9%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	324 033	138 848	42,9%	120 206	37,1%	259 055	79,9%	93 018	72,6%	29,2%	
Property rates	20 117	493	2,5%	(759)	(3,8%)	(266)	(1,3%)	9 333	66,8%	(108,1%)	
Service charges	470	49	10,5%	6	1,2%	55	11,7%	96	64,0%	(94,0%)	
Other revenue	5 120	117 034	2 285,9%	96 843	1 891,5%	213 877	4 177,4%	72 162	3 281,5%	34,2%	
Transfers and Subsidies - Operational	238 168	2 359	1,0%	917	4%	3 276	1,4%	3 822	3,2%	(76,0%)	
Transfers and Subsidies - Capital	52 375	17 900	34,2%	23 200	44,3%	41 100	78,5%	8 000	73,1%	190,0%	
Interest	7 784	1 013	13,0%	(0)	-	1 013	13,0%	(396)	(11,5%)	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(215 131)	(42 404)	19,7%	(46 539)	21,6%	(88 943)	41,3%	141 654	(37,7%)	(132,9%)	
Suppliers and employees	(214 125)	(42 404)	19,8%	(46 539)	21,7%	(88 943)	41,5%	140 483	(37,3%)	(133,1%)	
Finance charges	(6)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1 000)	-	-	-	-	-	-	1 171	-	(100,0%)	
Net Cash from/(used) Operating Activities	108 902	96 444	88,6%	73 668	67,6%	170 112	156,2%	234 672	330,9%	(68,6%)	
Cash Flow from Investing Activities											
Receipts	683	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	683	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(67 653)	-	-	(12 792)	18,9%	(12 792)	18,9%	-	-	(100,0%)	
Capital assets	(67 653)	-	-	(12 792)	18,9%	(12 792)	18,9%	-	-	(100,0%)	
Net Cash from/(used) Investing Activities	(66 970)	-	-	(12 792)	19,1%	(12 792)	19,1%	-	-	(100,0%)	
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	(7)	-	(7)	-	(1)	-	550,0%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	(7)	-	(7)	-	(1)	-	550,0%	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	(7)	-	(7)	-	(1)	-	550,0%	
Net Increase/(Decrease) in cash held	41 932	96 444	230,0%	60 869	145,2%	157 313	375,2%	234 671	706,2%	(74,1%)	
Cash/cash equivalents at the year begin:	119 906	(11)	-	96 459	80,4%	(11)	-	56 043	-	72,1%	
Cash/cash equivalents at the year end:	161 838	96 459	59,6%	157 439	97,3%	157 439	97,3%	286 354	199,2%	(45,0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 991	2,9%	(2 547)	(3,7%)	1 211	1,8%	67 780	99,0%	68 435	108,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	45	9,6%	33	7,0%	11	2,4%	380	81,1%	469	7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	26	3,2%	40	4,9%	38	4,7%	712	87,2%	816	1,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	6 610	100,0%	6 610	10,5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(13 195)	100,0%	(13 195)	(20,9%)	-	-	-	-
Total By Income Source	2 063	3,3%	(2 475)	(3,9%)	1 260	2,0%	62 287	98,7%	63 136	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 369	4,8%	(3 083)	(10,7%)	831	2,9%	29 678	103,1%	28 795	45,6%	-	-	-	-
Commercial	651	1,9%	566	1,7%	387	1,2%	31 892	95,2%	33 495	53,1%	-	-	-	-
Households	4	2,3%	4	2,3%	4	2,3%	164	93,2%	176	3%	-	-	-	-
Other	39	5,8%	38	5,7%	38	5,7%	553	82,7%	609	1,1%	-	-	-	-
Total By Customer Group	2 063	3,3%	(2 475)	(3,9%)	1 260	2,0%	62 287	98,7%	63 136	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	(0)	100,0%	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	36	100,0%	-	-	-	-	-	-	36	8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 091	(55,8%)	647	(17,3%)	(1 235)	33,0%	(5 251)	140,1%	(3 748)	(79,8%)
Auditor-General	-	-	404	78,3%	-	-	112	21,7%	517	11,0%
Other	7 579	96,0%	8 049	102,0%	1 429	18,1%	(9 165)	(116,1%)	7 892	168,0%
Total	9 706	206,7%	9 101	193,8%	194	4,1%	(14 304)	(304,6%)	4 696	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	318 514	123 222	38,7%	98 927	31,1%	222 149	69,7%	94 453	68,3%	4,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 168	1 058	25,4%	1 063	25,5%	2 121	50,9%	992	56,0%	7,1%
Sale of Goods and Rendering of Services	286	71	24,7%	117	41,0%	188	65,7%	141	89,6%	(16,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 100	433	8,5%	442	8,7%	875	17,2%	398	-	11,0%
Interest earned from Current and Non Current Assets	3 693	1 428	38,7%	549	14,9%	1 977	53,5%	1 005	67,7%	(45,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 383	881	26,0%	895	26,5%	1 776	52,5%	847	47,9%	5,7%
Licence and permits	2 030	62	3,1%	49	2,4%	111	5,4%	41	7,8%	17,4%
Operational Revenue	430	243	56,5%	187	43,5%	430	99,9%	46	20,9%	303,3%
Non-Exchange Revenue										
Property rates	38 855	9 688	24,9%	9 649	24,8%	19 336	49,8%	8 105	48,7%	19,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	229	38,2%	149	24,9%	378	63,1%	179	21,2%	(16,9%)
Licences or permits	-	273	-	242	-	515	-	210	-	15,1%
Transfer and subsidies - Operational	259 969	108 236	41,6%	84 956	32,7%	193 192	74,3%	81 731	72,7%	3,9%
Interest	-	620	-	630	-	1 250	-	757	20,0%	(16,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	310 512	91 510	29,5%	106 129	34,2%	197 639	63,6%	99 501	61,3%	6,7%
Employee related costs	135 435	36 230	26,8%	36 123	26,7%	72 353	53,4%	30 170	47,2%	19,7%
Remuneration of councillors	17 997	4 324	24,0%	4 359	24,2%	8 683	48,2%	4 334	49,6%	,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	300	81	27,1%	199	66,3%	280	93,4%	276	324,3%	(27,8%)
Debt impairment	18 539	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	8 369	32,2%	9 991	38,4%	18 360	70,6%	6 348	62,4%	57,4%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	29 247	8 052	27,5%	15 653	53,5%	23 705	81,0%	14 776	75,5%	5,9%
Transfers and subsidies	10 380	6 206	59,8%	9 626	92,7%	15 833	152,5%	9 994	57,6%	(3,7%)
Irrecoverable debts written off	5 100	2 578	50,6%	6 534	128,1%	9 113	178,7%	3 032	26,4%	115,5%
Operational costs	67 513	25 669	38,0%	24 041	35,6%	49 710	73,6%	30 571	111,7%	(21,4%)
Losses on disposal of Assets	-	-	-	(397)	-	-	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 002	31 712		(7 202)		24 511		(5 048)		
Transfers and subsidies - capital (monetary allocations)	44 165	17 805	40,3%	22 570	51,1%	40 375	91,4%	16 887	69,0%	33,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 167	49 517		15 368		64 886		11 839		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	52 167	49 517		15 368		64 886		11 839		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 167	49 517		15 368		64 886		11 839		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 167	49 517		15 368		64 886		11 839		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	44 865	12 195	27,2%	20 831	46,4%	33 026	73,6%	13 545	66,2%	53,8%
National Government	36 484	11 808	32,4%	14 903	40,8%	26 710	73,2%	12 171	67,0%	22,4%
Provincial Government	-	170	-	56	-	226	-	85	-	(34,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 484	11 978	32,8%	14 959	41,0%	26 936	73,8%	12 257	67,3%	22,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 381	217	2,6%	5 872	70,1%	6 089	72,7%	1 289	58,3%	355,6%
Capital Expenditure Functional	44 865	12 195	27,2%	20 350	45,4%	32 544	72,5%	12 661	64,1%	60,7%
Municipal governance and administration	2 174	29	1,3%	1 055	48,5%	1 084	49,9%	34	8,8%	2 958,1%
Executive and Council	-	-	-	31	-	31	-	-	-	(100,0%)
Finance and administration	2 174	29	1,3%	1 024	47,1%	1 053	48,4%	34	8,8%	2 868,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 786	3 311	30,7%	4 639	43,0%	7 950	73,7%	7 174	100,2%	(35,3%)
Community and Social Services	870	67	7,7%	-	-	67	7,7%	(889)	86,3%	(100,0%)
Sport And Recreation	9 619	3 244	33,7%	4 615	48,0%	7 859	81,7%	8 063	103,3%	(42,8%)
Public Safety	298	-	-	24	8,0%	24	8,0%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 523	8 157	36,2%	11 110	49,3%	19 267	85,5%	5 452	43,6%	103,8%
Planning and Development	9 240	2 122	23,0%	5 788	62,6%	7 910	85,6%	3 657	30,3%	58,3%
Road Transport	13 283	6 035	45,4%	5 322	40,1%	11 357	85,5%	1 795	81,2%	196,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 330	528	5,7%	3 546	38,0%	4 074	43,7%	-	-	(100,0%)
Energy sources	870	188	21,6%	-	-	188	21,6%	-	-	-
Water Management	7 821	340	4,3%	3 546	45,3%	3 886	49,7%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	640	-	-	-	-	-	-	-	-	-
Other	52	170	326,1%	-	-	170	326,1%	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	377 449	33 041	8,8%	286 730	76,0%	319 771	84,7%	58 754	37,6%	388,0%	
Property rates	29 060	(10 127)	(34,8%)	33 518	115,3%	23 391	80,5%	-	-	(100,0%)	
Service charges	2 000	(330)	(16,5%)	1 466	73,3%	1 136	56,8%	-	-	(100,0%)	
Other revenue	20 734	(1 371)	(6,6%)	8 696	41,9%	7 325	35,3%	-	-	(100,0%)	
Transfers and Subsidies - Operational	260 069	45 814	17,6%	193 094	74,2%	238 908	91,9%	58 751	48,8%	228,7%	
Transfers and Subsidies - Capital	61 894	-	-	48 749	78,8%	48 749	78,8%	-	-	(100,0%)	
Interest	3 693	(945)	(25,6%)	1 207	32,7%	262	7,1%	3	,1%	36 875,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(274 277)	(78 208)	28,5%	(4 512)	1,6%	(82 720)	30,2%	(72 272)	52,0%	(93,8%)	
Suppliers and employees	(273 027)	(78 208)	28,6%	(4 512)	1,7%	(82 720)	30,3%	(72 272)	52,0%	(93,8%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1 250)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	103 171	(45 166)	(43,8%)	282 218	273,5%	237 052	229,8%	(13 518)	(11,7%)	(2 187,7%)	
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	(51 595)	-	-	-	-	-	-	-	-	-	
Capital assets	(51 595)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(51 595)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	51 576	(45 166)	(87,6%)	282 218	547,2%	237 052	459,6%	(13 518)	(25,1%)	(2 187,7%)	
Cash/cash equivalents at the year begin:	48 025	-	-	(37 308)	(77,7%)	-	-	4 921	(858,1%)	-	
Cash/cash equivalents at the year end:	99 602	(37 308)	(37,5%)	244 910	245,9%	244 910	245,9%	(8 597)	(8,5%)	(2 948,8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 977	3,3%	(2 889)	(4,8%)	924	1,5%	59 749	100,0%	59 761	47,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	407	2,2%	279	1,5%	255	1,4%	17 209	94,8%	18 150	14,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	13,9%	38	11,1%	35	10,3%	220	64,7%	339	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	(,1%)	-	-	-	-	702	100,1%	702	,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	362	,8%	194	,4%	349	,7%	45 870	98,1%	46 775	37,2%	-	-	-	-
Total By Income Source	2 793	2,2%	(2 378)	(1,9%)	1 563	1,2%	123 750	98,4%	125 727	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	608	1,6%	(3 695)	(9,5%)	425	1,1%	41 434	106,9%	38 772	30,8%	-	-	-	-
Commercial	1 529	5,4%	676	2,4%	519	1,8%	25 836	90,5%	28 560	22,7%	-	-	-	-
Households	404	,8%	407	,8%	398	,7%	51 878	97,7%	53 086	42,2%	-	-	-	-
Other	251	4,7%	234	4,4%	222	4,2%	4 602	86,7%	5 309	4,2%	-	-	-	-
Total By Customer Group	2 793	2,2%	(2 378)	(1,9%)	1 563	1,2%	123 750	98,4%	125 727	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	47	158,7%	-	-	62	208,9%	(80)	(267,6%)	30	6,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	220	46,8%	-	-	208	44,2%	42	9,0%	470	94,0%
Total	267	53,5%	-	-	270	54,1%	(38)	(7,5%)	500	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	337 008	133 552	39,6%	101 799	30,2%	235 351	69,8%	92 362	63,5%	10,2%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	7 999	1 433	17,9%	1 393	17,4%	2 825	35,3%	1 426	50,1%	(2,3%)
Sale of Goods and Rendering of Services	472	63	13,3%	203	42,9%	265	56,2%	215	52,0%	(5,7%)
Agency services	-	48	-	110	-	158	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 854	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 600	857	53,5%	444	27,7%	1 301	81,3%	263	40,5%	69,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	51	14,6%	26	7,4%	77	22,0%	74	28,3%	(65,2%)
Licence and permits	3 323	699	21,0%	636	19,1%	1 336	40,2%	587	31,3%	8,5%
Operational Revenue	67	-	-	818	1 226,2%	818	1 226,2%	667	-	22,6%
Non-Exchange Revenue										
Property rates	52 205	23 479	45,0%	11 678	22,4%	35 157	67,3%	11 620	50,9%	,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 545	394	25,5%	317	20,5%	711	46,0%	103	17,4%	207,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 459	101 514	41,4%	79 570	32,4%	181 084	73,8%	74 038	70,1%	7,5%
Interest	20 133	5 014	24,9%	6 604	32,8%	11 618	57,7%	3 368	40,5%	96,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	291 382	62 956	21,6%	67 586	23,2%	130 541	44,8%	74 249	47,7%	(9,0%)
Employee related costs	124 684	31 579	25,3%	37 572	30,1%	69 151	55,5%	33 597	59,7%	11,8%
Remuneration of councillors	18 524	4 308	23,3%	4 289	23,2%	8 597	46,4%	4 218	44,9%	1,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	17 450	459	2,6%	42	,2%	500	2,9%	1 465	22,8%	(97,2%)
Debt impairment	11 411	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	29 823	7 400	24,8%	6 914	23,2%	14 314	48,0%	4 597	31,3%	50,4%
Interest	1 000	-	-	-	-	-	-	-	-	-
Contracted services	59 699	9 276	15,5%	14 645	24,5%	23 921	40,1%	16 404	44,6%	(10,7%)
Transfers and subsidies	80	-	-	-	-	-	-	26	17,2%	(100,0%)
Irrecoverable debts written off	1 268	2 627	207,2%	-	-	2 627	207,2%	5 838	53,2%	(100,0%)
Operational costs	27 443	7 307	26,6%	4 124	15,0%	11 431	41,7%	8 106	47,9%	(49,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	45 626	70 597		34 213		104 810		18 113		
Transfers and subsidies - capital (monetary allocations)	47 975	16 027	33,4%	11 730	24,5%	27 757	57,9%	6 134	62,8%	91,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	93 601	86 623		45 943		132 567		24 247		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	93 601	86 623		45 943		132 567		24 247		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	93 601	86 623		45 943		132 567		24 247		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	93 601	86 623		45 943		132 567		24 247		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance	47 556	8 326	17,5%	7 775	16,3%	16 102	33,9%	919	26,1%	746,2%
National Government	37 456	7 424	19,8%	7 797	20,8%	15 221	40,6%	919	21,7%	748,6%
Provincial Government	4 261	539	12,7%	-	-	539	12,7%	-	101,2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 717	7 963	19,1%	7 797	18,7%	15 760	37,8%	919	34,4%	748,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 839	363	6,2%	(22)	(,4%)	341	5,8%	-	1,4%	(100,0%)
Capital Expenditure Functional	47 556	8 326	17,5%	7 775	16,3%	16 102	33,9%	919	26,1%	746,2%
Municipal governance and administration	2 572	363	14,1%	(22)	(,8%)	341	13,3%	-	2,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 572	363	14,1%	(22)	(,8%)	341	13,3%	-	2,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 300	4 086	28,6%	-	-	4 086	28,6%	-	13,3%	-
Community and Social Services	13 635	4 086	30,0%	-	-	4 086	30,0%	-	15,2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	665	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 582	3 877	12,7%	7 797	25,5%	11 674	38,2%	919	46,4%	748,6%
Planning and Development	5 109	340	6,7%	-	-	340	6,7%	-	54,6%	-
Road Transport	25 474	3 538	13,9%	7 797	30,6%	11 335	44,5%	919	42,9%	748,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	102	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	102	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	369 008	48	-	62	-	110	-	-	-	-	(100,0%)
Property rates	44 281	-	-	-	-	-	-	-	-	-	-
Service charges	7 359	-	-	-	-	-	-	-	-	-	-
Other revenue	21 205	48	2%	62	3%	110	5%	-	-	-	(100,0%)
Transfers and Subsidies - Operational	246 589	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	47 975	-	-	-	-	-	-	-	-	-	-
Interest	1 600	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(255 261)	-	-	-	-	-	-	1 238	1,8%	(100,0%)	(100,0%)
Suppliers and employees	(255 182)	-	-	-	-	-	-	1 238	1,8%	(100,0%)	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(80)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	113 747	48	-	62	,1%	110	,1%	1 238	(5,6%)	(95,0%)	
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	(54 690)	-	-	-	-	-	-	-	-	-	-
Capital assets	(54 690)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(54 690)	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	59 057	48	,1%	62	,1%	110	,2%	1 238	(15,6%)	(95,0%)	
Cash/cash equivalents at the year begin:	6 642	(314)	(4,7%)	(1 395)	(21,0%)	(314)	(4,7%)	(2 521)	10,9%	(44,7%)	
Cash/cash equivalents at the year end:	65 699	(1 033)	(1,6%)	(2 082)	(3,2%)	(2 082)	(3,2%)	(2 161)	(2,9%)	(3,6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 770	2,9%	2 119	1,6%	2 253	1,7%	121 645	93,7%	129 787	51,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	553	2,6%	449	2,1%	396	1,9%	19 942	93,4%	21 340	8,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	(1)	33,3%	(2)	66,7%	(3)	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 234	2,3%	2 206	2,2%	2 241	2,3%	91 399	93,2%	98 080	39,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	(,3%)	(6)	(,3%)	(5)	(,3%)	1 762	100,9%	1 746	,7%	-	-	-	-
Total By Income Source	6 551	2,6%	4 768	1,9%	4 884	1,9%	234 747	93,5%	250 950	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	795	2,0%	125	,3%	568	1,4%	38 763	96,3%	40 250	16,0%	-	-	-	-
Commercial	1 744	4,7%	1 039	2,8%	1 135	3,1%	32 800	89,3%	36 718	14,6%	-	-	-	-
Households	3 078	2,2%	2 716	1,9%	2 206	1,6%	134 338	94,4%	142 339	56,7%	-	-	-	-
Other	934	3,0%	889	2,8%	975	3,1%	28 846	91,2%	31 644	12,6%	-	-	-	-
Total By Customer Group	6 551	2,6%	4 768	1,9%	4 884	1,9%	234 747	93,5%	250 950	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	(11 726)	324,2%	950	(26,3%)	(329)	9,1%	7 488	(207,0%)	(3 617)	37,0%
Auditor-General	-	-	-	-	(643)	(1 062,3%)	703	1 162,3%	61	(6%)
Other	(16 813)	269,9%	(1 197)	19,2%	672	(10,8%)	11 107	(178,3%)	(6 230)	63,7%
Total	(28 539)	291,6%	(247)	2,5%	(300)	3,1%	19 298	(197,2%)	(9 787)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	196 504	81 240	41,3%	59 840	30,5%	141 080	71,8%	53 932	60,2%	11,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	2	-	1	-	3	-	-	-	(100,0%)
Service charges - Waste Management	1 890	532	28,2%	543	28,7%	1 075	56,9%	532	58,7%	2,1%
Sale of Goods and Rendering of Services	753	71	9,4%	49	6,4%	120	15,9%	26	10,2%	87,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 100	2 497	118,9%	2 263	107,8%	4 760	226,7%	1 375	166,6%	64,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	592	73	12,4%	91	15,4%	165	27,8%	85	28,0%	7,1%
Licence and permits	2 750	391	14,2%	357	13,0%	749	27,2%	303	29,8%	18,1%
Operational Revenue	-	18	-	30	-	48	-	18	-	68,2%
Non-Exchange Revenue										
Property rates	29 438	14 014	47,6%	4 511	15,3%	18 525	62,9%	2 791	64,9%	61,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	400	22	5,4%	22	5,4%	43	10,8%	21	10,4%	4,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	158 381	63 620	40,2%	51 972	32,8%	115 592	73,0%	48 782	59,1%	6,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	200	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	211 946	41 423	19,5%	55 762	26,3%	97 185	45,9%	46 604	41,1%	19,6%
Employee related costs	92 653	20 517	22,1%	25 093	27,1%	45 610	49,2%	24 872	55,6%	9%
Remuneration of councillors	11 164	2 171	19,4%	2 746	24,6%	4 917	44,0%	2 172	60,8%	26,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	8 127	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 600	-	-	8 732	42,4%	8 732	42,4%	3 649	16,7%	139,3%
Interest	1 000	-	-	-	-	-	-	0	-	(100,0%)
Contracted services	36 705	6 418	17,5%	7 603	20,7%	14 021	38,2%	4 960	40,4%	53,3%
Transfers and subsidies	3 147	298	9,5%	530	16,8%	828	26,3%	345	23,3%	53,6%
Irrecoverable debts written off	-	6	-	188	-	194	-	-	-	(100,0%)
Operational costs	38 550	12 012	31,2%	10 871	28,2%	22 883	59,4%	10 607	37,9%	2,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 442)	39 817		4 079		43 895		7 328		
Transfers and subsidies - capital (monetary allocations)	31 137	4 222	13,6%	10 212	32,8%	14 434	46,4%	6 661	43,6%	53,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 695	44 039		14 290		58 329		13 989		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 695	44 039		14 290		58 329		13 989		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 695	44 039		14 290		58 329		13 989		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 695	44 039		14 290		58 329		13 989		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	35 190	4 555	12,9%	10 553	30,0%	15 108	42,9%	2 490	17,6%	323,9%
National Government	26 668	4 154	15,6%	7 652	28,7%	11 806	44,3%	(1 186)	4,5%	(745,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 668	4 154	15,6%	7 652	28,7%	11 806	44,3%	(1 186)	6,4%	(745,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 522	401	4,7%	2 901	34,0%	3 303	38,8%	3 676	45,6%	(21,1%)
Capital Expenditure Functional	35 190	4 555	12,9%	10 553	30,0%	15 108	42,9%	3 313	20,5%	218,5%
Municipal governance and administration	7 304	-	-	2 901	39,7%	2 901	39,7%	1 090	36,2%	166,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 304	-	-	2 901	39,7%	2 901	39,7%	1 090	36,2%	166,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 884	3 366	14,7%	5 038	22,0%	8 405	36,7%	2 020	50,1%	149,4%
Community and Social Services	11 279	2 838	25,2%	4 339	38,5%	7 178	63,6%	1 663	38,4%	160,9%
Sport And Recreation	9 144	120	1,3%	623	6,8%	743	8,1%	357	7,4%	74,4%
Public Safety	2 461	408	16,6%	76	3,1%	485	19,7%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 828	1 106	22,9%	2 613	54,1%	3 719	77,0%	203	4,9%	1 186,6%
Planning and Development	1 739	862	49,6%	2 768	159,1%	3 630	208,7%	203	4,9%	1 262,7%
Road Transport	3 089	244	7,9%	(155)	(5,0%)	89	2,9%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	174	83	47,7%	-	-	83	47,7%	-	6,3%	
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	174	83	47,7%	-	-	83	47,7%	-	6,3%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts		41 368	18,8%	115 405	52,3%	156 773	71,1%	54 910	36,8%	110,2%	
Property rates	20 607	(925)	(4,5%)	14 175	68,8%	13 250	64,3%	-	-	(100,0%)	
Service charges	1 323	(41)	(3,1%)	609	46,0%	568	42,9%	-	-	(100,0%)	
Other revenue	4 329	(53 159)	(1 228,1%)	55 384	1 279,5%	2 225	51,4%	-	1 214,5%	(100,0%)	
Transfers and Subsidies - Operational	160 981	54 945	34,1%	60 296	37,5%	115 240	71,6%	167	2%	36 019,5%	
Transfers and Subsidies - Capital	31 137	41 500	133,3%	(20 800)	(66,8%)	20 700	66,5%	54 743	132,1%	(138,0%)	
Interest	2 100	(951)	(45,3%)	5 741	273,4%	4 790	228,1%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(195 451)	(21 588)	11,0%	(54 170)	27,7%	(75 758)	38,8%	223	(,7%)	(24 358,5%)	
Suppliers and employees	(189 505)	(21 588)	11,4%	(54 170)	28,6%	(75 758)	40,0%	1 477	(2,0%)	(3 768,4%)	
Finance charges	(200)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(5 747)	-	-	-	-	-	-	(1 253)	22,9%	(100,0%)	
Net Cash from/(used) Operating Activities	25 024	19 780	79,0%	61 235	244,7%	81 015	323,7%	55 133	232,5%	11,1%	
Cash Flow from Investing Activities											
Receipts	(17 107)	20 107	(117,5%)	(20 107)	117,5%	-	-	-	-	(100,0%)	
Proceeds on disposal of PPE	3 000	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(20 107)	20 107	(100,0%)	(20 107)	100,0%	-	-	-	-	(100,0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(40 469)	-	-	-	-	-	-	-	-	-	
Capital assets	(40 469)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(57 576)	20 107	(34,9%)	(20 107)	34,9%	-	-	-	-	(100,0%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(32 551)	39 887	(122,5%)	41 127	(126,3%)	81 015	(248,9%)	55 133	(650,7%)	(25,4%)	
Cash/cash equivalents at the year begin:	69 141	-	-	137 006	198,2%	-	-	31 919	-	329,2%	
Cash/cash equivalents at the year end:	36 590	137 006	374,4%	178 133	486,8%	178 133	486,8%	87 052	222,5%	104,6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	996	2,5%	(773)	(2,0%)	632	1,6%	38 416	97,8%	39 271	64,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	191	1,2%	193	1,2%	169	1,0%	15 793	96,6%	16 345	26,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100,0%	39	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 494	100,0%	5 494	9,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	244,9%	-	-	(1)	(144,9%)	0	-	-	-	-	-
Total By Income Source	1 187	1,9%	(579)	(9%)	800	1,3%	59 742	97,7%	61 150	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	699	4,3%	(1 127)	(6,9%)	326	2,0%	16 475	100,6%	16 373	26,8%	-	-	-	-
Commercial	391	2,6%	216	1,5%	227	1,5%	13 963	94,4%	14 797	24,2%	-	-	-	-
Households	62	,2%	298	1,1%	214	,8%	27 471	98,0%	28 045	45,9%	-	-	-	-
Other	35	1,8%	35	1,8%	34	1,7%	1 833	94,7%	1 936	3,2%	-	-	-	-
Total By Customer Group	1 187	1,9%	(579)	(9%)	800	1,3%	59 742	97,7%	61 150	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	641	43,4%	700	47,4%	(3)	(,2%)	140	9,5%	1 478	100,0%
Auditor-General	(789)	(466,4%)	958	566,4%	-	-	-	-	169	11,4%
Other	-	-	-	-	-	-	(170)	100,0%	(170)	(11,5%)
Total	(148)	(10,0%)	1 657	112,2%	(3)	(,2%)	(29)	(2,0%)	1 478	100,0%

Contact Details

Municipal Manager	Dr Vusumuzi Joseph Mthembu	035 838 8500
Financial Manager	Mr Jabulani Mlilo Nikosi	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 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	671 896	273 393	40,7%	182 819	27,2%	456 213	67,9%	209 556	73,3%	(12,8%)
Exchange Revenue										
Service charges - Electricity	6 409	1 064	16,6%	1 076	16,8%	2 141	33,4%	880	33,9%	22,3%
Service charges - Water	34 886	10 452	30,0%	10 038	28,8%	20 489	58,7%	8 108	46,0%	23,8%
Service charges - Waste Water Management	455	120	26,3%	95	20,8%	214	47,1%	126	43,7%	(25,1%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	189	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 760	4 503	28,6%	4 455	28,3%	8 958	56,8%	2 824	18,1%	57,7%
Interest earned from Current and Non Current Assets	7 363	6 796	92,3%	5 411	73,5%	12 206	165,8%	3 383	78,6%	59,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	264	44	16,9%	53	19,9%	97	36,8%	41	21,8%	29,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	(392)	-	(392)	-	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	606 570	248 014	40,9%	162 085	26,7%	410 099	67,6%	194 194	76,6%	(16,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 400	-	-	-	2 400	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	675 136	130 645	19,4%	149 424	22,1%	280 069	41,5%	218 865	43,4%	(31,7%)
Employee related costs	219 697	59 470	27,1%	54 134	24,6%	113 604	51,7%	67 794	45,7%	(20,1%)
Remuneration of councillors	9 944	2 785	28,0%	3 280	33,0%	6 065	61,0%	3 418	48,3%	(4,0%)
Bulk purchases - electricity	30 055	8 703	29,0%	3 750	12,5%	12 454	41,4%	3 485	17,2%	7,6%
Inventory consumed	106 173	11 023	10,4%	806	,8%	11 829	11,1%	57 004	60,1%	(98,6%)
Debt impairment	30 859	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 922	-	-	-	-	-	-	26 536	43,1%	(100,0%)
Interest	1 743	-	-	88	5,1%	88	5,1%	796	206,6%	(88,9%)
Contracted services	100 007	15 694	15,7%	51 061	51,1%	66 755	66,8%	18 383	23,2%	177,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	122 736	32 970	26,9%	36 304	29,6%	69 274	56,4%	41 449	60,0%	(12,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 240)	142 748		33 395		176 143		(9 309)		
Transfers and subsidies - capital (monetary allocations)	247 722	42 891	17,3%	116 654	47,1%	159 545	64,4%	38 065	21,3%	206,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	244 482	185 639		150 049		335 688		28 756		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	244 482	185 639		150 049		335 688		28 756		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	244 482	185 639		150 049		335 688		28 756		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	3 240	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 722	185 639		150 049		335 688		28 756		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	233 671	40 602	17,4%	67 310	28,8%	107 912	46,2%	19 408	12,4%	246,8%
National Government	232 802	40 602	17,4%	67 310	28,9%	107 912	46,4%	19 408	13,1%	246,8%
Provincial Government	870	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	233 671	40 602	17,4%	67 310	28,8%	107 912	46,2%	19 408	12,4%	246,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	233 671	40 602	17,4%	67 310	28,8%	107 912	46,2%	19 408	12,4%	246,8%
Municipal governance and administration										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	870	-	-	-	-	-	-	-	-	-
Planning and Development	870	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	232 802	40 602	17,4%	67 310	28,8%	107 912	46,4%	19 408	13,1%	246,8%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	173 300	37 425	21,6%	59 307	34,2%	96 732	55,8%	16 365	12,3%	262,4%
Waste Water Management	59 502	3 177	5,3%	8 003	13,4%	11 180	18,8%	3 043	14,5%	163,0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	963 463	43 755	4,5%	593 814	61,6%	637 570	66,2%	228 589	48,8%	159,8%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	19 487	6 462	33,2%	7 661	39,3%	14 123	72,5%	12 484	56,4%	(38,6%)	
Other revenue	82 321	31 469	38,2%	24 462	29,7%	55 931	67,9%	23 093	635,6%	5,9%	
Transfers and Subsidies - Operational	606 570	5 518	9%	441 502	72,8%	447 020	73,7%	191 050	71,7%	131,1%	
Transfers and Subsidies - Capital	247 722	-	-	120 000	48,4%	120 000	48,4%	1 627	5%	7 275,5%	
Interest	7 363	306	4,2%	189	2,6%	495	6,7%	335	19,0%	(43,6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(639 339)	(140 947)	22,0%	(227 023)	35,5%	(367 970)	57,6%	(128 991)	45,3%	76,0%	
Suppliers and employees	(639 339)	(140 947)	22,0%	(227 023)	35,5%	(367 970)	57,6%	(128 991)	45,3%	76,0%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	324 124	(97 192)	(30,0%)	366 792	113,2%	269 600	83,2%	99 599	55,9%	268,3%	
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	(268 722)	-	-	-	-	-	-	-	-	-	
Capital assets	(268 722)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(268 722)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	55 403	(97 192)	(175,4%)	366 792	662,0%	269 600	486,6%	99 599	(1 617,2%)	268,3%	
Cash/cash equivalents at the year begin:	174 618	-	-	43 549	24,9%	69 570	-	69 570	-	(37,4%)	
Cash/cash equivalents at the year end:	230 020	43 549	18,9%	410 341	178,4%	410 341	178,4%	169 168	90,5%	142,6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 485	2,3%	3 933	2,6%	2 698	1,8%	143 440	93,4%	153 555	61,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	232	1,8%	275	2,1%	213	1,6%	12 330	94,5%	13 050	5,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	32	,1%	26	,1%	(5)	-	29 117	99,8%	29 171	11,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 540	2,9%	1 448	2,7%	1 491	2,8%	49 412	91,7%	53 890	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(244)	100,0%	(244)	(,1%)	-	-	-	-
Total By Income Source	5 289	2,1%	5 682	2,3%	4 398	1,8%	234 054	93,8%	249 422	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 161	4,2%	1 159	4,2%	901	3,3%	24 372	86,3%	27 594	11,1%	-	-	-	-
Commercial	1 878	2,4%	2 118	2,7%	1 233	1,6%	72 470	93,3%	77 700	31,2%	-	-	-	-
Households	2 187	1,6%	2 312	1,7%	2 212	1,6%	132 594	95,2%	139 305	55,9%	-	-	-	-
Other	63	1,3%	92	1,9%	50	1,0%	4 618	95,7%	4 823	1,9%	-	-	-	-
Total By Customer Group	5 289	2,1%	5 682	2,3%	4 398	1,8%	234 054	93,8%	249 422	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	17 525	100,0%	17 525	15,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	(1 731)	72,4%	(659)	27,6%	-	-	-	-	(2 390)	(2,2%)
Trade Creditors	(22 878)	(22,5%)	(34)	-	362	4%	124 031	122,2%	101 481	92,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(23 316)	367,9%	9 798	(154,6%)	1 435	(22,6%)	5 747	(90,7%)	(6 337)	(5,7%)
Total	(47 925)	(43,5%)	9 105	8,3%	1 796	1,6%	147 303	133,6%	110 279	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	223 196	83 924	37,6%	67 169	30,1%	151 094	67,7%	62 418	63,5%	7,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	707	165	23,4%	117	16,6%	282	39,9%	166	43,1%	(29,4%)
Sale of Goods and Rendering of Services	83	13	15,0%	25	30,6%	38	45,6%	10	46,8%	158,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 327	1 597	68,6%	562	24,2%	2 159	92,8%	700	68,0%	(19,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	711	48	6,7%	98	13,7%	145	20,4%	84	18,8%	16,1%
Licence and permits	-	0	-	1	-	1	-	1	-	(20,8%)
Operational Revenue	146	-	-	-	-	-	-	10	7,4%	(100,0%)
Non-Exchange Revenue										
Property rates	30 098	4 455	14,8%	5 527	18,4%	9 982	33,2%	3 303	22,1%	67,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	480	21	4,5%	15	3,0%	36	7,5%	9	4,0%	63,5%
Licences or permits	451	59	13,2%	38	8,4%	97	21,6%	208	98,1%	(81,9%)
Transfer and subsidies - Operational	186 846	77 281	41,4%	60 467	32,4%	137 748	73,7%	57 913	71,3%	4,4%
Interest	1 348	284	21,1%	320	23,8%	605	44,8%	15	-	2 055,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	222 246	51 113	23,0%	56 976	25,6%	108 089	48,6%	54 910	50,6%	3,8%
Employee related costs	90 855	19 789	21,8%	22 255	24,5%	42 044	46,3%	21 700	49,3%	2,6%
Remuneration of councillors	13 457	3 272	24,3%	4 311	32,0%	7 583	56,3%	3 492	51,8%	23,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 099	445	40,5%	723	65,8%	1 168	106,2%	378	28,3%	91,1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 603	-	-	-	-	-	-	4 086	44,4%	(100,0%)
Interest	357	-	-	2	4%	2	4%	-	-	(100,0%)
Contracted services	47 430	13 251	27,9%	12 847	27,1%	26 097	55,0%	12 461	55,2%	3,1%
Transfers and subsidies	2 420	806	33,3%	1 673	69,1%	2 479	102,4%	923	56,8%	81,2%
Irrecoverable debts written off	1 577	-	-	-	-	-	-	-	-	-
Operational costs	41 446	13 551	32,7%	15 166	36,6%	28 716	69,3%	11 869	54,3%	27,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	950	32 811		10 194		43 004		7 508		
Transfers and subsidies - capital (monetary allocations)	32 127	6 997	21,8%	19 060	59,3%	26 057	81,1%	12 916	89,3%	47,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 077	39 808		29 254		69 062		20 424		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 077	39 808		29 254		69 062		20 424		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 077	39 808		29 254		69 062		20 424		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 077	39 808		29 254		69 062		20 424		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	40 311	10 495	26,0%	24 629	61,1%	35 124	87,1%	11 429	67,7%	115,5%
National Government	25 328	9 519	37,6%	15 357	60,6%	24 876	98,2%	11 261	83,4%	36,4%
Provincial Government	2 609	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 937	9 519	34,1%	15 357	55,0%	24 876	89,0%	11 261	83,4%	36,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 374	975	7,9%	9 272	74,9%	10 248	82,8%	168	20,4%	5 423,2%
Capital Expenditure Functional	40 311	10 495	26,0%	24 629	61,1%	35 124	87,1%	11 429	67,7%	115,5%
Municipal governance and administration	9 035	821	9,1%	8 860	98,1%	9 681	107,1%	177	26,5%	4 908,1%
Executive and Council	160	44	27,5%	-	-	44	27,5%	-	6,4%	-
Finance and administration	8 875	777	8,8%	8 860	99,8%	9 637	108,6%	177	27,5%	4 908,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 807	1 700	12,3%	5 595	40,5%	7 296	52,8%	2 360	112,9%	137,1%
Community and Social Services	12 989	1 427	11,0%	3 848	29,6%	5 275	40,6%	2 360	135,7%	63,1%
Sport And Recreation	435	273	62,8%	1 667	383,3%	1 940	446,1%	-	-	(100,0%)
Public Safety	383	-	-	81	21,2%	81	21,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 978	7 915	46,6%	9 866	58,1%	17 781	104,7%	8 889	73,5%	11,0%
Planning and Development	2 087	643	30,8%	856	41,0%	1 499	71,8%	36	-	2 305,4%
Road Transport	14 891	7 272	48,8%	9 010	60,5%	16 282	109,3%	8 853	73,3%	1,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	491	59	12,0%	308	62,7%	366	74,7%	4	6,8%	8 284,3%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	491	59	12,0%	308	62,7%	366	74,7%	4	6,8%	8 284,3%
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	263 255	(17 288)	(6,6%)	187 474	71,2%	170 186	64,6%	3 721	1,5%	4 938,0%	
Property rates	24 621	(2 711)	(11,0%)	7 550	30,7%	4 840	19,7%	-	-	(100,0%)	
Service charges	488	(54)	(11,1%)	28	5,7%	(26)	(5,4%)	-	-	(100,0%)	
Other revenue	9 674	(72)	(,7%)	17 263	178,4%	17 190	177,7%	3 721	20,6%	363,9%	
Transfers and Subsidies - Operational	196 346	(2 312)	(1,2%)	136 180	69,4%	133 868	68,2%	-	-	(100,0%)	
Transfers and Subsidies - Capital	32 127	(11 000)	(34,2%)	26 000	80,9%	15 000	46,7%	-	-	(100,0%)	
Interest	-	(1 139)	-	454	-	(685)	-	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(217 069)	1 681	(,8%)	(1 683)	,8%	(2)	-	(95)	-	1 678,0%	
Suppliers and employees	(205 149)	1 681	(,8%)	(1 683)	,8%	(2)	-	(95)	-	1 678,0%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(11 920)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	46 186	(15 607)	(33,8%)	185 791	402,3%	170 184	368,5%	3 627	8,1%	5 023,1%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(43 445)	-	-	-	-	-	-	-	-	-	
Capital assets	(43 445)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(43 445)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(1 224)	(612)	50,0%	-	-	(612)	50,0%	-	78,6%	-	
Repayment of borrowing	(1 224)	(612)	50,0%	-	-	(612)	50,0%	-	78,6%	-	
Net Cash from/(used) Financing Activities	(1 224)	(612)	50,0%	-	-	(612)	50,0%	-	78,6%	-	
Net Increase/(Decrease) in cash held	1 517	(16 219)	(1 068,9%)	185 791	12 244,4%	169 572	11 175,5%	3 627	35,4%	5 023,1%	
Cash/cash equivalents at the year begin:	21 761	-	(16 219)	-	(74,5%)	-	-	(556)	-	2 818,9%	
Cash/cash equivalents at the year end:	23 278	(16 219)	(69,7%)	169 572	728,5%	169 572	728,5%	3 071	10,7%	5 421,9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 806	10,1%	1 609	9,0%	1 487	8,3%	12 939	72,5%	17 841	76,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	45	5,1%	28	3,1%	808	91,8%	881	3,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100,0%	144	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	105	2,3%	98	2,1%	91	1,9%	4 368	93,7%	4 661	19,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	4,7%	(1)	3,1%	(24)	52,1%	(18)	40,1%	(45)	(2,2%)	-	-	-	-
Total By Income Source	1 909	8,1%	1 751	7,5%	1 582	6,7%	18 241	77,7%	23 482	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	632	9,1%	607	8,7%	533	7,6%	5 200	74,6%	6 973	29,7%	-	-	-	-
Commercial	843	8,3%	810	8,0%	733	7,2%	7 738	76,4%	10 124	43,1%	-	-	-	-
Households	141	3,8%	96	2,5%	85	2,3%	3 437	91,4%	3 759	16,0%	-	-	-	-
Other	292	11,1%	237	9,0%	231	8,8%	1 866	71,0%	2 626	11,2%	-	-	-	-
Total By Customer Group	1 909	8,1%	1 751	7,5%	1 582	6,7%	18 241	77,7%	23 482	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	(625)	(1 215,9%)	448	872,2%	(68)	(132,1%)	296	575,8%	51	7,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 467)	(231,9%)	957	151,3%	534	84,5%	608	96,2%	632	92,5%
Total	(2 092)	(305,9%)	1 405	205,5%	467	68,2%	904	132,2%	684	100,0%

Contact Details

Municipal Manager	Mr Langelihle Sphwokuhte	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 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 931 451	1 479 474	30,0%	1 133 786	23,0%	2 613 260	53,0%	970 247	51,1%	16,9%
Exchange Revenue										
Service charges - Electricity	2 150 331	599 679	27,9%	421 489	19,6%	1 021 168	47,5%	357 634	50,7%	17,9%
Service charges - Water	588 970	156 932	26,6%	130 579	22,2%	287 511	48,8%	111 510	51,7%	17,1%
Service charges - Waste Water Management	119 676	30 376	25,4%	30 252	25,3%	60 628	50,7%	30 260	52,6%	-
Service charges - Waste Management	114 792	29 298	25,5%	29 380	25,6%	58 678	51,1%	26 835	46,7%	9,5%
Sale of Goods and Rendering of Services	12 366	31 989	258,7%	30 064	243,1%	62 053	501,8%	2 541	37,4%	1 083,3%
Agency services	6 365	1 620	25,5%	2 650	41,6%	4 270	67,1%	785	33,1%	237,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	64 500	2 709	4,2%	14 962	23,2%	17 671	27,4%	9 072	25,5%	64,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	850	492	57,9%	490	57,6%	982	115,5%	465	113,7%	5,4%
Rental from Fixed Assets	16 074	2 750	17,1%	2 339	14,6%	5 090	31,7%	2 121	76,6%	10,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 625	1 766	20,5%	1 848	21,4%	3 614	41,9%	3 799	159,1%	(51,3%)
Non-Exchange Revenue										
Property rates	736 829	230 722	31,3%	131 887	17,9%	362 609	49,2%	138 633	49,3%	(4,9%)
Surcharges and Taxes	6 332	745	11,8%	1 978	31,2%	2 723	43,0%	-	-	(100,0%)
Fines, penalties and forfeits	15 754	504	3,2%	931	5,9%	1 436	9,1%	529	3,6%	76,1%
Licences or permits	3 632	557	15,3%	1 066	29,3%	1 623	44,7%	757	39,0%	40,8%
Transfer and subsidies - Operational	551 827	230 360	41,7%	189 259	34,3%	419 619	76,0%	159 542	69,0%	18,6%
Interest	-	562	-	237	-	799	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	534 500	158 412	29,6%	144 373	27,0%	302 785	56,6%	125 765	46,9%	14,8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 937 024	1 313 913	26,6%	1 249 790	25,3%	2 563 703	51,9%	1 093 900	49,4%	14,3%
Employee related costs	1 212 559	284 541	23,5%	291 623	24,1%	576 164	47,5%	266 718	44,7%	9,3%
Remuneration of councillors	35 510	7 292	20,5%	8 118	22,9%	15 410	43,4%	8 500	44,2%	(4,5%)
Bulk purchases - electricity	1 492 128	406 692	27,4%	323 246	21,7%	731 938	49,1%	253 948	51,2%	27,3%
Inventory consumed	460 979	154 989	33,6%	126 190	27,4%	281 179	61,0%	123 006	44,3%	2,6%
Debt impairment	173 883	41 401	23,8%	41 420	23,8%	82 821	47,6%	43 128	50,0%	(4,0%)
Depreciation and amortisation	320 160	77 893	24,3%	78 144	24,4%	156 037	48,7%	83 496	51,1%	(6,4%)
Interest	130 491	34 340	26,3%	43 565	33,4%	77 905	59,7%	18 857	51,1%	131,0%
Contracted services	409 217	127 255	31,1%	136 665	33,4%	263 920	64,5%	110 994	43,7%	23,1%
Transfers and subsidies	14 759	1 782	12,1%	1 457	9,9%	3 239	21,9%	3 955	39,9%	(63,1%)
Irrecoverable debts written off	-	9 489	-	2 121	-	11 610	-	758	-	179,7%
Operational costs	343 730	82 277	23,9%	88 591	25,8%	170 867	49,7%	86 804	52,3%	2,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	495	-	(100,0%)
Other Losses	343 610	83 962	24,4%	108 651	31,6%	192 612	56,1%	93 240	80,0%	16,5%
Surplus/(Deficit)	(5 573)	165 561		(116 004)		49 557		(123 653)		
Transfers and subsidies - capital (monetary allocations)	218 836	71 801	32,8%	23 549	10,8%	95 350	43,6%	8 319	15,1%	183,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	213 263	237 362		(92 455)		144 907		(115 334)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	213 263	237 362		(92 455)		144 907		(115 334)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	213 263	237 362		(92 455)		144 907		(115 334)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	213 263	237 362		(92 455)		144 907		(115 334)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	802 941	193 901	24,1%	266 757	33,2%	460 658	57,4%	283 204	58,9%	(5,8%)
National Government	218 836	60 911	27,8%	62 630	28,6%	123 541	56,5%	51 891	52,1%	20,7%
Provincial Government	-	-	-	-	-	-	-	664	6,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	2 194	-	-	-	2 194	-	-	-	-
Transfers recognised - capital	218 836	63 105	28,8%	62 630	28,6%	125 735	57,5%	52 555	49,7%	19,2%
Borrowing	406 569	89 425	22,0%	150 627	37,0%	240 051	59,0%	167 081	71,3%	(9,8%)
Internally generated funds	177 536	41 372	23,3%	53 501	30,1%	94 872	53,4%	63 567	46,7%	(15,8%)
Capital Expenditure Functional	802 941	193 901	24,1%	266 757	33,2%	460 658	57,4%	283 204	58,9%	(5,8%)
Municipal governance and administration	68 791	14 850	21,6%	801	1,2%	15 652	22,8%	16 215	102,5%	(95,1%)
Executive and Council	118	-	-	34	28,6%	34	28,6%	29	20,4%	17,4%
Finance and administration	68 673	14 850	21,6%	768	1,1%	15 618	22,7%	16 186	102,7%	(95,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	107 478	18 850	17,5%	63 927	59,5%	82 777	77,0%	45 898	80,9%	39,3%
Community and Social Services	71 074	2 301	3,2%	23 083	32,5%	25 384	35,7%	5 983	12,6%	285,8%
Sport And Recreation	34 620	16 538	47,8%	40 633	117,4%	57 171	165,1%	39 557	162,3%	2,7%
Public Safety	1 785	11	0,6%	211	11,8%	222	12,4%	359	15,3%	(41,2%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	155 315	14 373	9,3%	32 785	21,1%	47 159	30,4%	13 106	12,0%	150,2%
Planning and Development	22 127	1 506	6,8%	1 251	5,7%	2 757	12,5%	274	6,6%	356,6%
Road Transport	131 940	12 729	9,6%	51 523	23,9%	44 252	33,5%	12 451	16,1%	153,2%
Environmental Protection	1 248	138	11,1%	12	1,0%	150	12,0%	382	15,3%	(96,8%)
Trading Services	465 913	145 386	31,2%	165 814	35,6%	311 200	66,8%	205 322	68,4%	(19,2%)
Energy sources	125 935	1	-	45 898	36,4%	45 899	36,4%	35 650	75,4%	28,7%
Water Management	202 482	118 165	58,4%	84 629	41,8%	202 795	100,2%	145 362	79,9%	(41,8%)
Waste Water Management	125 266	25 284	20,2%	35 287	28,2%	60 570	48,4%	24 311	42,6%	45,1%
Waste Management	12 230	1 936	15,8%	-	-	1 936	15,8%	-	-	2,0%
Other	5 444	442	8,1%	3 429	63,0%	3 871	71,1%	2 663	23,2%	28,8%

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2023/24 to Q2 of 2022/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	4 897 626	1 305 523	26,7%	1 197 331	24,4%	2 502 854	51,1%	974 237	49,3%	22,9%	
Property rates	705 882	149 404	21,2%	143 810	20,4%	293 214	41,5%	166 944	47,3%	(13,9%)	
Service charges	3 265 019	649 385	19,9%	690 320	21,1%	1 339 705	41,0%	591 049	54,6%	16,8%	
Other revenue	91 561	188 408	205,8%	148 167	161,8%	336 575	367,6%	22 919	11,3%	546,5%	
Transfers and Subsidies - Operational	551 827	224 154	40,6%	175 259	31,8%	399 413	72,4%	158 283	69,2%	10,7%	
Transfers and Subsidies - Capital	218 836	88 000	40,2%	32 000	14,6%	120 000	54,8%	29 434	48,9%	8,7%	
Interest	64 500	6 172	9,6%	7 776	12,1%	13 948	21,6%	5 609	8,4%	38,6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(4 111 053)	(1 174 551)	28,6%	(1 056 602)	25,7%	(2 231 153)	54,3%	(954 281)	54,9%	10,7%	
Suppliers and employees	(3 965 804)	(1 174 551)	29,6%	(976 270)	24,6%	(2 150 773)	54,2%	(913 020)	54,9%	6,9%	
Finance charges	(130 491)	-	-	(80 381)	61,6%	(80 381)	61,6%	(41 261)	56,6%	94,8%	
Transfers and grants	(14 759)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	786 573	130 972	16,7%	140 729	17,9%	271 701	34,5%	19 957	14,7%	605,2%	
Cash Flow from Investing Activities											
Receipts	-	55 710	-	-	-	55 710	-	-	-	-	
Proceeds on disposal of PPE	-	55 710	-	-	-	55 710	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(923 382)	(301 165)	32,6%	(250 470)	27,1%	(551 635)	59,7%	(310 971)	72,1%	(19,5%)	
Capital assets	(923 382)	(301 165)	32,6%	(250 470)	27,1%	(551 635)	59,7%	(310 971)	72,1%	(19,5%)	
Net Cash from/(used) Investing Activities	(923 382)	(245 455)	26,6%	(250 470)	27,1%	(495 925)	53,7%	(310 971)	72,1%	(19,5%)	
Cash Flow from Financing Activities											
Receipts	406 569	(1 396)	(,3%)	(624)	(,2%)	(2 020)	(,5%)	(1 763)	(,5%)	(64,6%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	406 569	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(1 396)	-	(624)	-	(2 020)	-	(1 763)	-	(64,6%)	
Payments	(148 933)	-	-	-	-	-	-	(53 305)	42,0%	(100,0%)	
Repayment of borrowing	(148 933)	-	-	-	-	-	-	(53 305)	42,0%	(100,0%)	
Net Cash from/(used) Financing Activities	257 637	(1 396)	(,5%)	(624)	(,2%)	(2 020)	(,8%)	(55 067)	(21,0%)	(98,9%)	
Net Increase/(Decrease) in cash held	120 827	(115 879)	(95,9%)	(110 365)	(91,3%)	(226 245)	(187,2%)	(346 081)	(1 151,3%)	(68,1%)	
Cash/cash equivalents at the year begin:	536 117	486 441	90,7%	379 230	70,7%	486 441	90,7%	464 642	-	(18,4%)	
Cash/cash equivalents at the year end:	656 944	379 230	57,7%	268 864	40,9%	268 864	40,9%	118 560	15,5%	126,8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	94 624	29,7%	13 560	4,3%	6 272	2,0%	203 688	64,0%	318 144	40,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	208 891	94,0%	4 422	2,0%	3 068	1,4%	5 859	2,6%	222 240	28,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	54 968	37,9%	5 092	3,5%	6 054	4,2%	78 863	54,4%	144 977	18,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 338	31,8%	1 656	5,6%	1 125	3,8%	17 275	58,8%	29 393	3,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 143	39,7%	1 733	7,5%	881	3,8%	11 290	49,0%	23 048	3,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 191	3,7%	2 861	8,9%	1 362	4,2%	26 659	83,1%	32 073	4,1%	-	-	-	-
Interest on Arrear Debtor Accounts	64	3,0%	18	,9%	9	,4%	2 066	95,8%	2 158	,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 597)	(20,5%)	(12 904)	(165,9%)	(902)	(11,6%)	23 182	298,0%	7 779	1,0%	-	-	-	-
Total By Income Source	376 623	48,3%	16 438	2,1%	17 868	2,3%	368 883	47,3%	779 812	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	156 710	64,7%	(1 081)	(,4%)	2 569	1,1%	84 117	34,7%	242 314	31,1%	-	-	-	-
Commercial	159 634	60,8%	7 357	2,8%	7 500	2,9%	87 955	33,5%	262 445	33,7%	-	-	-	-
Households	59 567	22,5%	8 992	3,4%	7 652	2,9%	188 826	71,2%	265 038	34,0%	-	-	-	-
Other	712	7,1%	1 170	11,7%	148	1,5%	7 998	79,7%	10 016	1,3%	-	-	-	-
Total By Customer Group	376 623	48,3%	16 438	2,1%	17 868	2,3%	368 883	47,3%	779 812	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	120 967	100,0%	-	-	-	-	-	-	120 967	67,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	17 057	100,0%	-	-	-	-	-	-	17 057	9,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13 997	100,0%	-	-	-	-	-	-	13 997	7,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 101	100,0%	-	-	-	-	-	-	26 101	14,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26	100,0%	-	-	-	-	-	-	26	-
Total	178 147	100,0%	-	-	-	-	-	-	178 147	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 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	472 479	183 126	38,8%	132 764	28,1%	315 891	66,9%	147 665	78,9%	(10,1%)
Exchange Revenue										
Service charges - Electricity	92 780	20 687	22,3%	25 263	27,2%	45 951	49,5%	20 005	55,0%	26,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 210	3 923	25,8%	3 940	25,9%	7 864	51,7%	4 117	56,5%	(4,3%)
Sale of Goods and Rendering of Services	1 656	458	27,7%	237	14,3%	695	42,0%	352	37,7%	(32,8%)
Agency services	2 764	660	23,9%	478	17,3%	1 138	41,2%	553	68,3%	(13,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	678	-	650	-	1 328	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	7 817	3 123	39,9%	1 981	25,3%	5 103	65,3%	1 704	53,2%	16,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 627	837	51,4%	59	3,6%	896	55,0%	57	31,8%	2,6%
Licence and permits	2 535	605	23,9%	592	23,3%	1 197	47,2%	552	74,3%	7,2%
Operational Revenue	263	43	16,4%	-	-	43	16,4%	144	50,5%	(100,0%)
Non-Exchange Revenue										
Property rates	74 461	47 946	64,4%	6 796	9,1%	54 742	73,5%	5 973	128,8%	13,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 388	0	-	940	12,7%	940	12,7%	480	10,3%	95,7%
Licences or permits	15	1	7,2%	0	2,6%	2	9,8%	0	3,7%	183,7%
Transfer and subsidies - Operational	255 964	102 266	40,0%	89 775	35,1%	192 041	75,0%	113 726	84,9%	(21,1%)
Interest	-	1 774	-	1 498	-	3 273	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	124	-	367	-	491	-	-	-	(100,0%)
Gains on disposal of Assets	3 000	-	-	190	6,3%	190	6,3%	-	-	(100,0%)
Other Gains	7 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	521 063	125 544	24,1%	130 738	25,1%	256 282	49,2%	124 206	55,3%	5,3%
Employee related costs	186 228	42 727	22,9%	49 519	26,6%	92 246	49,5%	45 429	48,0%	9,0%
Remuneration of councillors	23 930	5 743	24,0%	7 377	30,8%	13 120	54,8%	5 752	51,4%	28,2%
Bulk purchases - electricity	87 414	22 547	25,8%	18 767	21,5%	41 314	47,3%	15 421	48,9%	21,7%
Inventory consumed	20 758	3 013	14,5%	3 958	19,1%	6 972	33,6%	4 155	53,7%	(4,7%)
Debt impairment	8 100	2 025	25,0%	2 025	25,0%	4 050	50,0%	3 798	50,0%	(46,7%)
Depreciation and amortisation	53 630	13 697	25,5%	13 772	25,7%	27 470	51,2%	13 275	50,0%	3,7%
Interest	3 756	64	1,7%	1 258	33,5%	1 321	35,2%	-	25,7%	(100,0%)
Contracted services	74 186	17 786	24,0%	20 196	27,2%	37 982	51,2%	20 356	38,7%	(8,8%)
Transfers and subsidies	7 673	1 970	25,7%	2 669	34,8%	4 639	60,5%	1 565	29,0%	70,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	377	-	(100,0%)
Operational costs	55 389	15 971	28,8%	11 197	20,2%	27 169	49,1%	14 078	52,6%	(20,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 584)	57 582		2 026		59 609		23 459		
Transfers and subsidies - capital (monetary allocations)	66 136	6 079	9,2%	30 828	46,6%	36 907	55,8%	19 544	59,6%	57,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 553	63 661		32 854		96 515		43 003		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	17 553	63 661		32 854		96 515		43 003		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 553	63 661		32 854		96 515		43 003		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 553	63 661		32 854		96 515		43 003		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	110 155	6 467	5,9%	48 897	44,4%	55 364	50,3%	20 302	38,1%	140,9%
National Government	63 116	5 244	8,3%	27 600	43,7%	32 845	52,0%	17 623	54,1%	56,6%
Provincial Government	3 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 116	5 244	7,9%	27 600	41,7%	32 845	49,7%	17 623	54,1%	56,6%
Borrowing	30 000	-	-	19 743	65,8%	19 743	65,8%	-	-	(100,0%)
Internally generated funds	14 038	1 222	8,7%	1 554	11,1%	2 776	19,8%	2 678	11,4%	(42,0%)
Capital Expenditure Functional	110 155	6 467	5,9%	48 897	44,4%	55 364	50,3%	20 302	38,1%	140,9%
Municipal governance and administration	800	59	7,4%	(1)	(,1%)	58	7,3%	29	7,9%	(104,2%)
Executive and Council	400	9	2,2%	(0)	(,1%)	8	2,1%	-	2,0%	(100,0%)
Finance and administration	400	51	12,7%	(1)	(,2%)	50	12,5%	29	8,5%	(102,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	38 535	3 864	10,0%	8 392	21,8%	12 256	31,8%	6 009	24,2%	39,7%
Community and Social Services	13 983	2 384	17,0%	2 571	18,4%	4 955	35,4%	356	2,6%	621,6%
Sport And Recreation	24 453	1 480	6,1%	5 821	23,8%	7 301	29,9%	5 653	45,1%	3,0%
Public Safety	100	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 669	1 792	2,7%	39 545	59,3%	41 337	62,0%	13 604	71,6%	190,7%
Planning and Development	4 388	-	-	-	-	-	-	65	9,2%	(100,0%)
Road Transport	62 281	1 792	2,9%	39 545	63,5%	41 337	66,4%	13 539	73,5%	192,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 150	751	18,1%	962	23,2%	1 713	41,3%	660	10,2%	45,7%
Energy sources	3 500	751	21,5%	962	27,5%	1 713	48,9%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	650	-	-	-	-	-	-	660	20,6%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	516 177	178 322	34,5%	172 508	33,4%	350 830	68,0%	3 754	1,1%	4 495,1%	
Property rates	69 759	16 310	23,4%	19 036	27,3%	35 346	50,7%	1 880	2,9%	912,5%	
Service charges	104 031	22 437	21,6%	27 944	26,9%	50 381	48,4%	1 647	2,3%	1 596,3%	
Other revenue	12 848	9 747	75,9%	2 895	22,5%	12 642	98,4%	227	2,9%	1 177,9%	
Transfers and Subsidies - Operational	255 964	103 078	40,3%	88 432	34,5%	191 510	74,8%	-	-	(100,0%)	
Transfers and Subsidies - Capital	66 136	26 750	40,4%	34 200	51,7%	60 950	92,2%	-	-	(100,0%)	
Interest	7 440	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(459 333)	(137 026)	29,8%	(143 874)	31,3%	(280 900)	61,2%	(131 241)	65,8%	9,6%	
Suppliers and employees	(447 905)	(137 026)	30,6%	(143 874)	32,1%	(280 900)	62,7%	(131 241)	65,9%	9,6%	
Finance charges	(3 756)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(7 673)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	56 844	41 296	72,6%	28 634	50,4%	69 930	123,0%	(127 487)	(442,0%)	(122,5%)	
Cash Flow from Investing Activities											
Receipts	4 000	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	4 000	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(110 155)	(7 405)	6,7%	(58 285)	52,9%	(65 689)	59,6%	(22 219)	33,9%	162,3%	
Capital assets	(110 155)	(7 405)	6,7%	(58 285)	52,9%	(65 689)	59,6%	(22 219)	33,9%	162,3%	
Net Cash from/(used) Investing Activities	(106 155)	(7 405)	7,0%	(58 285)	54,9%	(65 689)	61,9%	(22 219)	33,9%	162,3%	
Cash Flow from Financing Activities											
Receipts	30 000	26 064	86,9%	(21)	(1%)	26 043	86,8%	-	-	(100,0%)	
Short term loans	30 000	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	26 087	-	-	-	26 087	-	-	-	-	
Increase (decrease) in consumer deposits	-	(23)	-	(21)	-	(44)	-	-	-	(100,0%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	30 000	26 064	86,9%	(21)	(1%)	26 043	86,8%	-	-	(100,0%)	
Net Increase/(Decrease) in cash held	(19 311)	59 956	(310,5%)	(29 672)	153,7%	30 284	(156,8%)	(149 706)	3 740,6%	(80,2%)	
Cash/cash equivalents at the year begin:	83 780	73 565	87,8%	133 610	159,5%	73 565	87,8%	(148 130)	(190,2%)	-	
Cash/cash equivalents at the year end:	64 469	133 610	207,2%	103 933	161,2%	103 933	161,2%	(297 836)	(214,9%)	(134,9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 947	35,1%	2 800	11,0%	1 340	5,3%	12 390	48,6%	25 477	19,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 486	2,2%	1 560	2,3%	1 472	2,2%	62 496	93,3%	67 013	51,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(0)	100,0%	-	-	-	-	-	-	(0)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 179	8,7%	789	5,8%	555	4,1%	11 091	81,5%	13 614	10,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	.3%	10	.2%	9	.2%	4 087	99,3%	4 118	3,2%	-	-	-	-
Interest on Arrear Debtor Accounts	673	3,4%	720	3,6%	722	3,6%	17 880	89,4%	19 995	15,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 132)	366,3%	219	(25,6%)	22	(2,6%)	2 036	(238,1%)	(855)	(7,7%)	-	-	-	-
Total By Income Source	9 164	7,1%	6 097	4,7%	4 121	3,2%	109 980	85,0%	129 363	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 587	4,6%	1 716	5,0%	741	2,2%	30 096	86,2%	34 141	26,4%	-	-	-	-
Commercial	7 268	27,4%	1 889	7,1%	1 166	4,4%	16 259	61,1%	26 602	20,6%	-	-	-	-
Households	(551)	(1,0%)	1 682	3,1%	1 616	3,0%	50 881	94,9%	53 627	41,5%	-	-	-	-
Other	840	5,6%	811	5,4%	598	4,0%	12 745	85,0%	14 994	11,6%	-	-	-	-
Total By Customer Group	9 164	7,1%	6 097	4,7%	4 121	3,2%	109 980	85,0%	129 363	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	235	98,3%	3	1,2%	1	.5%	-	-	239	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	235	98,3%	3	1,2%	1	.5%	-	-	239	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	191 860	65 101	33,9%	52 833	27,5%	117 934	61,5%	43 826	54,1%	20,6%
Exchange Revenue										
Service charges - Electricity	33 733	6 966	20,7%	7 257	21,5%	14 223	42,2%	6 419	36,7%	13,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 061	499	24,2%	503	24,4%	1 002	48,6%	477	42,3%	5,5%
Sale of Goods and Rendering of Services	339	102	30,2%	10	3,0%	112	33,2%	74	23,1%	(86,1%)
Agency services	-	399	-	278	-	676	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 991	199	10,0%	195	9,8%	394	19,8%	197	-	(1,0%)
Interest earned from Current and Non Current Assets	1 458	483	33,1%	384	26,3%	866	59,4%	358	60,5%	7,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	2	-	2	-	4	-	1	-	100,0%
Rental from Fixed Assets	410	11	2,7%	15	3,5%	26	6,2%	10	4,1%	42,4%
Licence and permits	2 304	215	9,3%	245	10,7%	460	20,0%	474	37,8%	(48,2%)
Operational Revenue	2 063	13	7%	4 876	236,4%	4 890	237,0%	10	56,0%	50 016,8%
Non-Exchange Revenue										
Property rates	34 171	11 937	34,9%	3 517	10,3%	15 454	45,2%	2 619	41,5%	34,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 604	191	2,5%	585	7,7%	776	10,2%	122	4,0%	380,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 727	44 082	42,1%	34 963	33,4%	79 044	75,5%	33 062	70,9%	5,7%
Interest	-	2	-	2	-	5	-	3	3%	(14,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	176 682	54 081	30,6%	54 218	30,7%	108 299	61,3%	48 169	54,0%	12,6%
Employee related costs	66 795	16 841	25,2%	19 908	29,8%	36 748	55,0%	17 741	47,9%	12,2%
Remuneration of councillors	9 681	2 384	24,6%	2 930	30,3%	5 314	54,9%	2 304	49,8%	27,1%
Bulk purchases - electricity	24 749	3 484	14,1%	6 713	27,1%	10 197	41,2%	5 270	36,6%	27,4%
Inventory consumed	4 566	860	18,8%	158	3,5%	1 018	22,3%	946	34,6%	(83,3%)
Debt impairment	2 600	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 830	6 141	36,5%	6 134	36,4%	12 275	72,9%	6 183	80,4%	(8%)
Interest	-	167	-	672	-	839	-	5	-	13 511,2%
Contracted services	25 410	14 748	58,0%	7 942	31,3%	22 690	89,3%	7 700	66,6%	3,2%
Transfers and subsidies	100	-	-	2 283	2 283,2%	2 283	2 283,2%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	25 951	9 456	36,4%	7 478	28,8%	16 933	65,2%	8 021	66,9%	(6,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 178	11 020		(1 385)		9 635		(4 343)		
Transfers and subsidies - capital (monetary allocations)	34 458	9 920	28,8%	7 348	21,3%	17 268	50,1%	16 139	78,6%	(54,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 636	20 940		5 963		26 903		11 796		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 636	20 940		5 963		26 903		11 796		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 636	20 940		5 963		26 903		11 796		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 636	20 940		5 963		26 903		11 796		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	35 933	9 969	27,7%	6 567	18,3%	16 536	46,0%	10 338	54,1%	(36,5%)
National Government	29 924	9 597	32,1%	5 869	19,6%	15 466	51,7%	10 338	67,6%	(43,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 924	9 597	32,1%	5 869	19,6%	15 466	51,7%	10 338	67,6%	(43,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 009	372	6,2%	698	11,6%	1 070	17,8%	-	13,7%	(100,0%)
Capital Expenditure Functional	35 933	9 969	27,7%	6 567	18,3%	16 536	46,0%	10 338	54,1%	(36,5%)
Municipal governance and administration	817	-	-	-	-	-	-	-	-	-
Executive and Council	87	-	-	-	-	-	-	-	-	-
Finance and administration	730	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	583	14	2,3%	351	60,2%	364	62,5%	738	101,1%	(52,5%)
Community and Social Services	513	14	2,7%	351	68,4%	364	71,0%	738	123,0%	(52,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	70	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 485	6 505	31,8%	6 217	30,3%	12 721	62,1%	5 253	47,3%	18,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 485	6 505	31,8%	6 217	30,3%	12 721	62,1%	5 253	47,3%	18,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 048	3 450	24,6%	-	-	3 450	24,6%	4 347	79,2%	(100,0%)
Energy sources	12 743	3 450	27,1%	-	-	3 450	27,1%	4 347	88,7%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 304	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	219 023	735	3%	129 617	59,2%	130 352	59,5%	(221)	(2%)	(58 667,7%)	
Property rates	32 283	-	-	15 502	48,0%	15 502	48,0%	-	-	(100,0%)	
Service charges	35 861	-	-	10 009	27,9%	10 009	27,9%	-	-	(100,0%)	
Other revenue	10 236	14	1%	2 310	22,6%	2 324	22,7%	(97)	(4%)	(2 484,0%)	
Transfers and Subsidies - Operational	104 727	(1)	-	79 455	75,9%	79 455	75,9%	-	-	(100,0%)	
Transfers and Subsidies - Capital	34 458	719	2,1%	22 237	64,5%	22 957	66,6%	(124)	(1,1%)	(17 973,9%)	
Interest	1 458	2	1%	103	7,1%	105	7,2%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(163 697)	(0)	-	(117 918)	72,0%	(117 919)	72,0%	-	-	(100,0%)	
Suppliers and employees	(163 597)	(0)	-	(117 918)	72,1%	(117 919)	72,1%	-	-	(100,0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(100)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	55 326	735	1,3%	11 699	21,1%	12 433	22,5%	(221)	(9%)	(5 386,1%)	
Cash Flow from Investing Activities											
Receipts	1 500	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(41 323)	89	(2%)	16	-	105	(3%)	1	-	1 313,7%	
Capital assets	(41 323)	89	(2%)	16	-	105	(3%)	1	-	1 313,7%	
Net Cash from/(used) Investing Activities	(39 823)	89	(2%)	16	-	105	(3%)	1	-	1 313,7%	
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	15 503	824	5,3%	11 715	75,6%	12 538	80,9%	(220)	(4,0%)	(5 420,5%)	
Cash/cash equivalents at the year begin:	9 332	-	-	824	8,8%	-	-	(304)	-	(371,0%)	
Cash/cash equivalents at the year end:	24 835	824	3,3%	12 538	50,5%	12 538	50,5%	879	5,0%	1 326,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 672	27,3%	611	10,0%	428	7,0%	3 416	55,8%	6 126	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	718	3,2%	580	2,6%	429	1,9%	20 902	92,4%	22 630	57,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	183	4,4%	147	3,5%	137	3,3%	3 677	88,7%	4 145	10,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	6,1%	20	6,1%	14	4,2%	279	83,7%	333	8,8%	-	-	-	-
Interest on Arrear Debtor Accounts	123	2,0%	126	2,0%	113	1,8%	5 822	94,1%	6 185	15,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 717	6,9%	1 484	3,8%	1 121	2,8%	34 096	86,5%	39 418	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	537	3,8%	345	2,4%	257	1,8%	12 977	91,9%	14 116	35,8%	-	-	-	-
Commercial	1 363	15,5%	597	6,7%	479	5,3%	6 493	72,5%	8 953	22,7%	-	-	-	-
Households	768	4,9%	463	3,1%	379	2,4%	13 940	89,5%	15 570	39,5%	-	-	-	-
Other	28	3,6%	59	7,6%	7	0,9%	686	87,9%	780	2,0%	-	-	-	-
Total By Customer Group	2 717	6,9%	1 484	3,8%	1 121	2,8%	34 096	86,5%	39 418	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(1 236)	(7,2%)	1 832	10,6%	3 470	20,1%	13 176	76,4%	17 241	64,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	286	4,0%	1 518	21,4%	925	13,0%	4 363	61,5%	7 093	26,7%
Auditor-General	-	-	703	100,0%	-	-	-	-	703	2,6%
Other	143	9,5%	1 129	74,7%	39	2,6%	200	13,3%	1 511	5,7%
Total	(807)	(3,0%)	5 182	19,5%	4 434	16,7%	17 740	66,8%	26 548	100,0%

Contact Details

Municipal Manager	Mr Z S Mthethwa	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 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	237 575	72 631	30,6%	65 383	27,5%	138 014	58,1%	23 629	45,2%	176,7%
Exchange Revenue										
Service charges - Electricity	15 613	2 091	13,4%	2 262	14,5%	4 353	27,9%	2 140	34,9%	5,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 418	542	38,2%	389	27,4%	931	65,7%	329	40,8%	18,2%
Sale of Goods and Rendering of Services	361	42	11,5%	9	2,5%	51	14,0%	63	14,0%	(85,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	976	215	22,1%	211	21,6%	426	43,6%	508	-	(58,6%)
Interest earned from Current and Non Current Assets	3 001	306	10,2%	647	21,6%	953	31,7%	286	167,2%	126,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 336	260	19,5%	303	22,7%	563	42,2%	339	60,9%	(10,4%)
Licence and permits	221	57	25,8%	46	20,8%	103	46,5%	42	34,9%	10,4%
Operational Revenue	70	20	28,4%	97	138,1%	117	166,5%	4	-	2 134,0%
Non-Exchange Revenue										
Property rates	62 672	15 682	25,0%	15 683	25,0%	31 365	50,0%	14 609	49,1%	7,4%
Surcharges and Taxes	14 050	2 086	14,8%	2 943	20,9%	5 029	35,8%	4 338	-	(32,2%)
Fines, penalties and forfeits	73	1	1,2%	2	2,2%	2	3,4%	6	155,0%	(74,5%)
Licences or permits	92	28	30,0%	23	24,9%	51	54,9%	17	-	35,8%
Transfer and subsidies - Operational	137 692	51 301	37,3%	42 769	31,1%	94 070	68,3%	948	36,3%	4 413,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	237 281	43 230	18,2%	54 476	23,0%	97 706	41,2%	49 736	35,4%	9,5%
Employee related costs	75 951	17 423	22,9%	17 533	23,1%	34 956	46,0%	17 413	(7,9%)	7%
Remuneration of councillors	10 470	2 595	24,8%	3 325	31,8%	5 920	56,5%	2 545	48,6%	30,7%
Bulk purchases - electricity	18 042	5 399	29,9%	6 396	35,5%	11 795	65,4%	6 004	56,4%	6,5%
Inventory consumed	11 100	1 622	14,6%	696	6,3%	2 318	20,9%	732	44,4%	(4,9%)
Debt impairment	3 907	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 812	-	-	9 362	52,6%	9 362	52,6%	-	-	(100,0%)
Interest	60	26	43,4%	49	81,4%	75	124,8%	36	-	37,2%
Contracted services	53 379	5 430	10,2%	10 543	19,8%	15 973	29,9%	9 685	72,8%	8,9%
Transfers and subsidies	1 320	187	14,2%	389	29,5%	577	43,7%	23	-	1 622,5%
Irrecoverable debts written off	446	8	1,7%	-	-	8	1,7%	-	-	-
Operational costs	44 794	10 540	23,5%	6 183	13,8%	16 724	37,3%	13 299	73,6%	(53,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	295	29 401		10 907		40 308		(26 106)		
Transfers and subsidies - capital (monetary allocations)	42 234	10 395	24,6%	11 234	26,6%	21 629	51,2%	3 833	16,6%	193,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 529	39 796		22 141		61 938		(22 274)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 529	39 796		22 141		61 938		(22 274)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 529	39 796		22 141		61 938		(22 274)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 529	39 796		22 141		61 938		(22 274)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	43 469	8 846	20,3%	10 009	23,0%	18 855	43,4%	7 858	29,1%	27,4%
National Government	35 570	8 846	24,9%	9 479	26,6%	18 325	51,5%	7 776	37,3%	21,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 570	8 846	24,9%	9 479	26,6%	18 325	51,5%	7 776	37,3%	21,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 899	0	-	530	6,7%	530	6,7%	82	9,5%	548,7%
Capital Expenditure Functional	43 469	8 846	20,3%	10 009	23,0%	18 855	43,4%	7 858	29,1%	27,4%
Municipal governance and administration	4 449	0		421	9,5%	421	9,5%	(289)	6,2%	(245,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 449	0	-	421	9,5%	421	9,5%	(289)	6,2%	(245,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 993	802	20,1%	646	16,2%	1 447	36,2%	2 616	34,8%	(75,3%)
Community and Social Services	3 993	647	16,2%	646	16,2%	1 293	32,4%	998	30,1%	(35,3%)
Sport And Recreation	-	155	-	-	-	155	-	1 618	42,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 244	6 458	31,9%	3 575	17,7%	10 033	49,6%	5 531	38,6%	(35,4%)
Planning and Development	14 027	3 527	25,1%	2 039	14,5%	5 565	39,7%	211	-	865,0%
Road Transport	6 217	2 931	47,1%	1 536	24,7%	4 468	71,9%	5 319	37,2%	(71,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 783	1 586	10,7%	5 368	36,3%	6 954	47,0%	-	-	(100,0%)
Energy sources	14 783	1 586	10,7%	5 368	36,3%	6 954	47,0%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-		-		-		-		

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	272 466	97 298	35,7%	85 095	31,2%	182 394	66,9%	79	-	-	108 031,5%
Property rates	53 271	17 292	32,5%	26 145	49,1%	43 437	81,5%	-	-	-	(100,0%)
Service charges	16 974	3 112	18,3%	4 482	26,4%	7 594	44,7%	-	-	-	(100,0%)
Other revenue	19 293	2 372	12,3%	3 052	15,8%	5 424	28,1%	-	-	-	(100,0%)
Transfers and Subsidies - Operational	137 692	53 721	39,0%	41 708	30,3%	95 429	69,3%	79	1%	52 898,9%	
Transfers and Subsidies - Capital	42 234	20 500	48,5%	9 062	21,5%	29 562	70,0%	-	-	-	(100,0%)
Interest	3 001	302	10,1%	646	21,5%	947	31,5%	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(230 780)	(70 280)	30,5%	(49 749)	21,6%	(120 029)	52,0%	(3 033)	(1,8%)	(1,8%)	1 540,4%
Suppliers and employees	(229 400)	(70 280)	30,6%	(49 749)	21,7%	(120 029)	52,3%	(3 033)	(1,8%)	(1,8%)	1 540,4%
Finance charges	(60)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 320)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 686	27 018	64,8%	35 346	84,8%	62 364	149,6%	(2 954)	8,6%	(1 296,5%)	
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	(49 990)	(10 173)	20,3%	(11 361)	22,7%	(21 534)	43,1%	(6 947)	12,6%	12,6%	63,5%
Capital assets	(49 990)	(10 173)	20,3%	(11 361)	22,7%	(21 534)	43,1%	(6 947)	12,6%	12,6%	63,5%
Net Cash from/(used) Investing Activities	(49 990)	(10 173)	20,3%	(11 361)	22,7%	(21 534)	43,1%	(6 947)	12,6%	12,6%	63,5%
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 304)	16 845	(202,9%)	23 985	(288,8%)	40 831	(491,7%)	(9 901)	(2,9%)	(2,9%)	(342,3%)
Cash/cash equivalents at the year begin:	9 563	-	-	17 796	186,1%	12 086	9,3%	12 086	9,3%	47,2%	
Cash/cash equivalents at the year end:	1 259	17 796	1 413,1%	41 781	3 317,6%	41 781	3 317,6%	2 186	5,4%	1 811,6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	646	8,9%	375	5,2%	310	4,3%	5 913	81,6%	7 244	12,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 863	8,0%	(11 025)	(47,4%)	1 680	7,2%	30 717	132,2%	23 236	38,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	112	1,3%	116	1,4%	113	1,4%	8 014	95,9%	8 355	13,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	109	4,4%	93	3,8%	64	2,6%	2 194	89,2%	2 461	4,1%	-	-	-	-
Interest on Arrear Debtor Accounts	172	,9%	167	,9%	164	,9%	18 675	97,4%	19 177	31,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	75	100,0%	75	,1%	-	-	-	-
Total By Income Source	2 902	4,8%	(10 274)	(17,0%)	2 332	3,9%	65 589	108,3%	60 548	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 360	10,3%	(10 904)	(82,3%)	1 284	9,7%	21 505	162,4%	13 245	21,9%	-	-	-	-
Commercial	694	9,0%	437	5,7%	252	3,3%	6 283	82,0%	7 666	12,7%	-	-	-	-
Households	342	1,7%	333	1,6%	329	1,6%	19 518	95,1%	20 522	33,9%	-	-	-	-
Other	507	2,7%	(141)	(1,7%)	467	2,4%	18 282	95,6%	19 115	31,6%	-	-	-	-
Total By Customer Group	2 902	4,8%	(10 274)	(17,0%)	2 332	3,9%	65 589	108,3%	60 548	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	(1 920)	(279,4%)	926	134,8%	(72)	(10,6%)	1 753	255,2%	687	16,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 618	75,2%	820	23,5%	(121)	(3,5%)	167	4,8%	3 483	83,5%
Total	699	16,7%	1 746	41,9%	(194)	(4,6%)	1 920	46,0%	4 170	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	875 157	338 565	38,7%	280 933	32,1%	619 499	70,8%	269 297	67,9%	4,3%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	74 388	14 790	19,9%	17 099	23,0%	31 889	42,9%	16 879	50,2%	1,3%
Service charges - Waste Water Management	10 007	2 393	23,9%	2 417	24,2%	4 810	48,1%	2 280	49,3%	6,0%
Service charges - Waste Management	41 675	8 107	19,5%	7 532	18,1%	15 639	37,5%	9 318	51,3%	(19,2%)
Sale of Goods and Rendering of Services	784	118	15,0%	130	16,6%	248	31,6%	93	5,1%	39,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 603	1 110	69,2%	1 009	63,0%	2 119	132,2%	863	67,0%	16,9%
Interest earned from Current and Non Current Assets	20 679	9 059	43,8%	6 102	29,5%	15 161	73,3%	5 311	51,4%	14,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	229	283	123,6%	57	24,9%	340	148,4%	243	118,8%	(76,5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	715	4 299	601,5%	513	71,7%	4 811	673,3%	56	78,4%	822,6%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	835	7 031,7%	508	4 276,7%	1 343	11 308,5%	3	92,4%	15 871,9%
Licences or permits	50	64	128,4%	35	70,1%	99	198,5%	10	93,4%	243,1%
Transfer and subsidies - Operational	725 015	297 507	41,0%	245 532	33,9%	543 039	74,9%	234 242	71,5%	4,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	0	-	0	-	(0)	-	(143,7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 031 642	253 892	24,6%	246 646	23,9%	500 537	48,5%	278 457	50,7%	(11,4%)
Employee related costs	360 604	78 489	21,8%	81 557	22,6%	160 046	44,4%	86 553	45,3%	(5,8%)
Remuneration of councillors	17 097	3 486	20,4%	6 090	35,6%	9 576	56,0%	3 707	43,9%	64,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	218 845	59 531	27,2%	64 281	29,4%	123 812	56,6%	65 271	84,4%	(1,5%)
Debt impairment	9 310	38	4%	-	-	38	4%	-	-	(8,0%)
Depreciation and amortisation	145 688	33 769	23,2%	16 837	11,6%	50 607	34,7%	18 299	34,7%	(8,0%)
Interest	2 214	-	-	397	17,9%	397	17,9%	990	30,8%	(59,9%)
Contracted services	148 847	46 772	31,4%	43 119	29,0%	89 891	60,4%	79 790	52,3%	(46,0%)
Transfers and subsidies	5 000	250	5,0%	3 150	63,0%	3 400	68,0%	150	7,4%	2 000,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	70	8%	(100,0%)
Operational costs	124 036	31 557	25,4%	31 213	25,2%	62 770	50,6%	23 627	49,2%	32,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(156 485)	84 674		34 288		118 961		(9 159)		
Transfers and subsidies - capital (monetary allocations)	481 637	92 442	19,2%	173 091	35,9%	265 533	55,1%	118 063	36,8%	46,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	325 152	177 116		207 379		384 495		108 904		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	325 152	177 116		207 379		384 495		108 904		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	325 152	177 116		207 379		384 495		108 904		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	325 152	177 116		207 379		384 495		108 904		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	452 538	91 784	20,3%	152 308	33,7%	244 092	53,9%	107 696	32,8%	41,4%
National Government	418 815	80 384	19,2%	150 517	35,9%	230 902	55,1%	107 838	33,2%	39,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	418 815	80 384	19,2%	150 517	35,9%	230 902	51,1%	107 838	33,2%	39,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 723	11 399	33,8%	1 790	5,3%	13 190	39,1%	(142)	29,6%	(1 364,9%)
Capital Expenditure Functional	452 538	91 784	20,3%	152 308	33,7%	244 092	53,9%	107 696	32,8%	41,4%
Municipal governance and administration	5 750	514	8,9%	293	5,1%	807	14,0%	386	6,3%	(24,0%)
Executive and Council	1 050	16	1,5%	41	3,9%	57	5,4%	12	4%	247,2%
Finance and administration	4 700	498	10,6%	252	5,4%	750	16,0%	371	9,7%	(32,1%)
Internal audit	-	-	-	-	-	-	-	3	13,5%	(100,0%)
Community and Public Safety	-	-	-	-	-	-	-	40	6,1%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	40	16,0%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	2,3%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 673	-	-	27	1,0%	27	1,0%	45	,9%	(40,8%)
Planning and Development	2 623	-	-	8	,3%	8	,3%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	50	-	-	19	37,0%	19	37,0%	45	30,9%	(58,7%)
Trading Services	444 115	91 270	20,6%	151 988	34,2%	243 258	54,8%	107 226	33,7%	41,7%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	403 245	81 095	20,1%	142 415	35,3%	223 510	55,4%	91 773	33,7%	55,2%
Waste Water Management	23 478	1 758	7,5%	2 793	11,9%	4 551	19,4%	7 281	34,2%	(61,6%)
Waste Management	17 391	8 416	48,4%	6 781	39,0%	15 197	87,4%	8 171	32,8%	(17,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 453 732	884 100	60,8%	899 946	61,9%	1 784 046	122,7%	356 047	71,8%	152,8%	
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	113 463	51 867	45,7%	32 330	28,5%	84 197	74,2%	35 534	62,4%	(9,0%)	
Other revenue	111 336	354 614	318,5%	421 620	378,7%	776 233	697,2%	(12 557)	7 511,2%	(3 457,7%)	
Transfers and Subsidies - Operational	698 145	290 618	41,6%	233 027	33,4%	523 645	75,0%	217 866	33,7%	7,0%	
Transfers and Subsidies - Capital	508 507	180 000	35,4%	205 900	40,5%	385 900	75,9%	109 893	53,2%	87,4%	
Interest	22 282	7 002	31,4%	7 069	31,7%	14 071	63,1%	5 311	51,1%	33,1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(922 163)	(476 344)	51,7%	(436 713)	47,4%	(913 057)	99,0%	(362 358)	105,7%	20,5%	
Suppliers and employees	(919 948)	(476 344)	51,8%	(436 713)	47,5%	(913 057)	99,3%	(362 358)	106,1%	20,5%	
Finance charges	(2 214)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	531 570	407 756	76,7%	463 233	87,1%	870 989	163,9%	(6 312)	4,3%	(7 439,3%)	
Cash Flow from Investing Activities											
Receipts	122	-	-	-	-	-	-	-	6%	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	122	-	-	-	-	-	-	-	6%	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
Payments	(452 538)	(91 784)	20,3%	(152 308)	33,7%	(244 092)	53,9%	(107 696)	32,8%	41,4%	
Capital assets	(452 538)	(91 784)	20,3%	(152 308)	33,7%	(244 092)	53,9%	(107 696)	32,8%	41,4%	
Net Cash from/(used) Investing Activities	(452 415)	(91 784)	20,3%	(152 308)	33,7%	(244 092)	54,0%	(107 696)	32,8%	41,4%	
Cash Flow from Financing Activities											
Receipts	18	526	2 956,9%	(84)	(471,4%)	442	2 485,5%	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	18	526	2 956,9%	(84)	(471,4%)	442	2 485,5%	-	-	(100,0%)	
Payments	(6 286)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(6 286)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 268)	526	(8,4%)	(84)	1,3%	442	(7,1%)	-	-	(100,0%)	
Net Increase/(Decrease) in cash held	72 887	316 499	434,2%	310 841	426,5%	627 340	860,7%	(114 008)	226,6%	(372,6%)	
Cash/cash equivalents at the year begin:	374 115	134 828	36,0%	451 524	120,7%	134 828	36,0%	345 643	105,6%	30,6%	
Cash/cash equivalents at the year end:	447 001	451 524	101,0%	761 715	170,4%	761 715	170,4%	231 635	79,8%	228,8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 489	9,8%	3 546	5,4%	2 506	3,8%	53 634	81,1%	66 174	58,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	42 174	109,8%
Receivables from Exchange Transactions - Waste Water Management	781	4,4%	585	3,3%	463	2,6%	15 904	89,7%	17 732	15,7%	-	-	19 470	109,8%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	441	2,5%	333	1,9%	328	1,9%	16 480	93,7%	17 581	15,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 246	11,0%	736	6,5%	383	3,4%	8 958	79,1%	11 323	10,0%	-	-	88 502	781,6%
Total By Income Source	8 956	7,9%	5 198	4,6%	3 679	3,3%	94 976	84,2%	112 810	100,0%	-	-	150 146	133,1%
Debtors Age Analysis By Customer Group														
Organs of State	2 785	16,7%	2 403	14,4%	1 493	9,0%	9 989	59,9%	16 670	14,8%	-	-	9 259	55,5%
Commercial	2 304	14,2%	1 201	7,4%	713	4,4%	12 051	74,1%	16 269	14,4%	-	-	85 733	527,0%
Households	3 868	4,8%	1 594	2,0%	1 472	1,8%	72 936	91,3%	79 871	70,8%	-	-	55 154	69,1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 956	7,9%	5 198	4,6%	3 679	3,3%	94 976	84,2%	112 810	100,0%	-	-	150 146	133,1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	13 757	100,0%	-	-	-	-	-	-	13 757	71,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 324	96,6%	190	3,4%	-	-	-	-	5 514	28,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	19 081	99,0%	190	1,0%	-	-	-	-	19 271	100,0%

Contact Details

Municipal Manager	Mr Philemon Philani Sibya	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 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	382 369	142 573	37,3%	117 457	30,7%	260 030	68,0%	107 761	74,9%	9,0%
Exchange Revenue										
Service charges - Electricity	52 613	22 309	42,4%	13 171	25,0%	35 480	67,4%	12 188	75,6%	8,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 044	2 957	26,8%	3 204	29,0%	6 162	55,8%	2 862	67,7%	12,0%
Sale of Goods and Rendering of Services	618	205	33,1%	149	24,1%	353	57,2%	169	70,0%	(11,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	918	324	35,3%	446	48,6%	770	83,9%	306	54,8%	45,6%
Interest earned from Current and Non Current Assets	10 500	7 181	68,4%	6 889	65,6%	14 070	134,0%	8 186	189,1%	(15,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	19	-	(23)	-	(4)	-	(10)	-	123,3%
Rental from Fixed Assets	192	52	27,0%	59	30,9%	111	57,9%	67	64,4%	(11,1%)
Licence and permits	-	4	-	(4)	-	-	-	5	68,9%	(184,9%)
Operational Revenue	396	828	208,2%	537	135,8%	1 365	345,0%	1 473	753,2%	(63,5%)
Non-Exchange Revenue										
Property rates	59 329	8 659	14,6%	12 951	21,8%	21 609	36,4%	8 150	79,7%	58,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 210	42	3,4%	30	2,5%	71	5,9%	36	23,0%	(16,4%)
Licences or permits	737	189	25,7%	296	40,2%	485	65,8%	210	38,9%	4,5%
Transfer and subsidies - Operational	241 975	99 552	41,1%	78 837	32,6%	178 390	73,7%	73 403	71,0%	7,4%
Interest	2 837	252	8,9%	914	32,2%	1 166	41,1%	717	39,9%	27,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	402 121	77 337	19,2%	113 754	28,3%	191 090	47,5%	112 985	49,4%	7%
Employee related costs	141 420	29 609	20,9%	31 205	22,1%	60 814	43,0%	27 941	46,3%	11,7%
Remuneration of councillors	15 460	4 200	27,2%	3 641	23,6%	7 841	50,7%	3 486	46,6%	4,5%
Bulk purchases - electricity	43 603	11 631	26,7%	13 100	30,0%	24 730	56,7%	14 425	72,6%	(9,2%)
Inventory consumed	7 411	346	4,7%	1 117	15,1%	1 463	19,7%	546	22,0%	104,7%
Debt impairment	37 303	-	-	18 652	50,0%	18 652	50,0%	-	-	(100,0%)
Depreciation and amortisation	35 534	8 198	23,1%	8 284	23,3%	16 482	46,4%	16 372	48,5%	(49,4%)
Interest	100	-	-	31	31,3%	31	31,3%	-	63,5%	(100,0%)
Contracted services	64 092	12 592	19,6%	18 126	28,3%	30 719	47,9%	16 818	43,7%	7,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 500	-	-	3 750	50,0%	3 750	50,0%	21 000	311,1%	(82,1%)
Operational costs	48 198	10 701	22,2%	15 847	32,9%	26 548	55,1%	12 399	52,2%	27,8%
Losses on disposal of Assets	1 500	-	-	-	-	-	-	-	-	-
Other Losses	-	60	-	-	-	60	-	-	-	-
Surplus/(Deficit)	(19 752)	65 237		3 703		68 940		(5 224)		
Transfers and subsidies - capital (monetary allocations)	48 381	4 026	8,3%	12 442	25,7%	16 468	34,0%	11 614	57,0%	7,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 629	69 262		16 145		85 407		6 390		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	28 629	69 262		16 145		85 407		6 390		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 629	69 262		16 145		85 407		6 390		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 629	69 262		16 145		85 407		6 390		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	143 945	15 263	10,6%	25 999	18,1%	41 262	28,7%	21 662	41,3%	20,0%
National Government	55 119	3 802	6,9%	15 667	28,4%	19 469	35,3%	11 134	62,8%	40,7%
Provincial Government	478	-	-	91	19,0%	91	19,0%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 598	3 802	6,8%	15 758	28,3%	19 560	35,2%	11 134	62,3%	41,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	88 347	11 461	13,0%	10 241	11,6%	21 702	24,6%	10 529	26,3%	(2,7%)
Capital Expenditure Functional	143 945	15 263	10,6%	25 999	18,1%	41 262	28,7%	21 662	41,3%	20,0%
Municipal governance and administration	23 069	2 450	10,6%	3 640	15,8%	6 090	26,4%	4 801	61,1%	(24,2%)
Executive and Council	1 843	-	-	93	5,0%	93	5,0%	418	79,4%	(77,8%)
Finance and administration	21 225	2 450	11,5%	3 547	16,7%	5 997	28,3%	4 382	59,8%	(19,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 509	1 457	8,3%	412	2,4%	1 870	10,7%	3 069	31,4%	(86,6%)
Community and Social Services	2 304	372	16,1%	134	5,8%	506	21,9%	884	38,4%	(84,8%)
Sport And Recreation	15 205	1 086	7,1%	278	1,8%	1 364	9,0%	2 185	27,9%	(87,3%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 809	10 556	11,0%	17 290	18,0%	27 846	29,1%	10 213	37,5%	69,3%
Planning and Development	16 435	1 835	11,2%	4 682	28,5%	6 517	39,7%	1 811	12,4%	158,6%
Road Transport	79 374	8 721	11,0%	12 608	15,9%	21 328	26,9%	8 402	60,2%	50,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 558	799	10,6%	4 657	61,6%	5 457	72,2%	3 580	58,6%	30,1%
Energy sources	2 957	79	2,7%	513	17,4%	593	20,0%	550	9,2%	(6,7%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 602	720	15,6%	4 144	90,1%	4 864	105,7%	3 030	116,5%	36,8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2023/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	416 376	230 280	55,3%	212 306	51,0%	442 586	106,3%	84 512	51,4%	151,2%	
Property rates	26 698	85	.3%	9 287	34,8%	9 372	35,1%	-	4%	(100,0%)	
Service charges	62 465	50 000	80,0%	14 972	24,0%	64 972	104,0%	-	-	(100,0%)	
Other revenue	18 972	33	2%	1 117	5,9%	1 151	6,1%	-	-	(100,0%)	
Transfers and Subsidies - Operational	249 359	147 209	59,0%	177 142	71,0%	324 351	130,1%	77 939	68,6%	127,3%	
Transfers and Subsidies - Capital	48 381	31 000	64,1%	-	-	31 000	64,1%	5 725	82,5%	(100,0%)	
Interest	10 500	1 952	18,6%	9 789	93,2%	11 741	111,8%	848	30,6%	1 054,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(342 029)	(94 917)	27,8%	(29 084)	8,5%	(124 001)	36,3%	(67 950)	25,6%	(57,2%)	
Suppliers and employees	(341 929)	(94 917)	27,8%	(29 084)	8,5%	(124 001)	36,3%	(67 950)	25,6%	(57,2%)	
Finance charges	(100)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	74 346	135 363	182,1%	183 222	246,4%	318 585	428,5%	16 562	119,2%	1 006,3%	
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	(165 536)	-	-	-	-	-	-	-	-	-	
Capital assets	(165 536)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(165 536)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(91 190)	135 363	(148,4%)	183 222	(200,9%)	318 585	(349,4%)	16 562	362,6%	1 006,3%	
Cash/cash equivalents at the year begin:	207 979	253 744	122,0%	643 719	309,5%	253 744	122,0%	132 829	12,6%	384,6%	
Cash/cash equivalents at the year end:	116 789	643 719	551,2%	826 941	708,1%	826 941	708,1%	152 378	78,5%	442,7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 031	48,3%	787	9,4%	392	4,7%	3 141	37,6%	8 351	4,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 921	4,9%	3 002	3,8%	3 186	4,0%	69 213	87,3%	79 322	38,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 139	1,8%	959	1,5%	886	1,4%	60 295	95,3%	63 279	30,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	2,3%	4	1,2%	4	1,2%	320	95,3%	336	2%	-	-	-	-
Interest on Arrear Debtor Accounts	453	1,3%	838	2,4%	314	9%	33 180	95,4%	34 785	16,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	21 514	100,0%	21 514	10,4%	-	-	-	-
Total By Income Source	9 552	4,6%	5 591	2,7%	4 783	2,3%	187 662	90,4%	207 588	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	510	2,3%	275	1,2%	258	1,2%	21 201	95,3%	22 245	10,7%	-	-	-	-
Commercial	5 999	18,8%	2 407	7,5%	1 542	4,8%	21 957	88,8%	31 904	15,4%	-	-	-	-
Households	2 921	2,0%	2 785	1,9%	2 866	1,9%	140 942	94,3%	149 515	72,0%	-	-	-	-
Other	122	3,1%	124	3,2%	116	3,0%	3 562	90,8%	3 923	1,9%	-	-	-	-
Total By Customer Group	9 552	4,6%	5 591	2,7%	4 783	2,3%	187 662	90,4%	207 588	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	123	100,0%	-	-	-	-	-	-	123	98,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100,0%	2	2,0%
Total	123	98,0%	-	-	-	-	2	2,0%	125	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 573 014	562 643	21,9%	661 469	25,7%	1 224 112	47,6%	551 615	48,2%	19,9%
Exchange Revenue										
Service charges - Electricity	1 234 386	234 254	19,0%	293 181	23,8%	527 435	42,7%	248 627	42,9%	17,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	99 660	25 785	25,9%	27 594	27,7%	53 379	53,6%	22 611	54,9%	22,0%
Sale of Goods and Rendering of Services	89 360	5 100	5,7%	12 025	13,5%	17 124	19,2%	5 968	49,4%	101,5%
Agency services	14 124	3 006	21,3%	3 452	24,4%	6 458	45,7%	2 834	42,1%	21,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 120	2 237	22,1%	2 678	26,5%	4 915	48,6%	1 725	34,4%	56,2%
Interest earned from Current and Non Current Assets	79 539	25 332	31,8%	37 903	47,7%	63 235	79,5%	12 241	79,9%	209,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 333	610	18,3%	837	25,1%	1 447	43,4%	589	40,8%	42,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	32 572	10 348	31,8%	2 539	7,8%	12 887	39,6%	3 356	60,1%	(24,4%)
Non-Exchange Revenue										
Property rates	688 866	135 723	19,7%	183 207	26,6%	318 931	46,3%	162 372	47,3%	12,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 465	7 321	21,9%	8 846	26,4%	16 166	48,3%	5 480	31,4%	61,4%
Licences or permits	834	448	53,8%	84	10,1%	533	63,9%	153	46,6%	(44,9%)
Transfer and subsidies - Operational	281 754	112 479	39,9%	89 123	31,6%	201 602	71,6%	85 658	68,9%	4,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 572 794	550 173	21,4%	597 558	23,2%	1 147 731	44,6%	496 182	45,3%	20,4%
Employee related costs	585 513	129 284	22,1%	137 066	23,4%	266 350	45,5%	123 037	44,3%	11,4%
Remuneration of councillors	35 392	7 066	20,0%	7 178	20,3%	14 244	40,2%	7 210	68,1%	(4%)
Bulk purchases - electricity	1 116 231	286 964	25,7%	267 726	24,0%	554 690	49,7%	218 576	49,6%	22,5%
Inventory consumed	26 528	5 331	20,1%	5 906	22,3%	11 236	42,4%	6 351	39,5%	(7,0%)
Debt impairment	7 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	164 407	27 787	16,9%	28 450	17,3%	56 236	34,2%	22 708	45,1%	25,3%
Interest	22 047	339	1,5%	8 240	37,4%	8 580	38,9%	8 798	36,4%	(6,3%)
Contracted services	357 546	69 695	19,5%	101 295	28,3%	170 991	47,8%	76 984	44,2%	31,6%
Transfers and subsidies	71 506	2 165	3,0%	6 374	8,9%	8 539	11,9%	2 742	30,4%	132,5%
Irrecoverable debts written off	9 340	57	0,6%	190	2,0%	246	2,6%	232	6,0%	(18,2%)
Operational costs	152 480	21 485	14,1%	35 132	23,0%	56 618	37,1%	29 544	36,5%	18,9%
Losses on disposal of Assets	10 250	-	-	-	-	-	-	-	-	-
Other Losses	14 553	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	220	12 470		63 911		76 381		55 433		
Transfers and subsidies - capital (monetary allocations)	803 478	25 096	3,1%	196 397	24,4%	221 492	27,6%	37 893	33,0%	418,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	803 698	37 566		260 307		297 874		93 325		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	803 698	37 566		260 307		297 874		93 325		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	803 698	37 566		260 307		297 874		93 325		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	803 698	37 566		260 307		297 874		93 325		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	950 898	61 770	6,5%	248 110	26,1%	309 880	32,6%	81 913	28,5%	202,9%
National Government	700 233	30 502	4,4%	183 274	26,2%	213 776	30,5%	43 264	42,4%	323,6%
Provincial Government	200	-	-	7	3,7%	7	3,7%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	700 433	30 502	4,4%	183 281	26,2%	213 783	30,5%	43 264	35,7%	323,6%
Borrowing	30 000	-	-	-	-	-	-	-	-	-
Internally generated funds	220 465	31 268	14,2%	64 829	29,4%	96 097	43,6%	38 649	25,2%	67,7%
Capital Expenditure Functional	950 898	61 770	6,5%	248 110	26,1%	309 880	32,6%	81 913	28,5%	202,9%
Municipal governance and administration	27 313	2 656	9,7%	6 505	23,8%	9 161	33,5%	3 094	7,4%	110,3%
Executive and Council	10 400	-	-	402	3,9%	402	3,9%	-	-	(100,0%)
Finance and administration	16 913	2 656	15,7%	6 103	36,1%	8 759	51,8%	3 094	7,4%	97,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	60 624	3 084	5,1%	12 863	21,2%	15 947	26,3%	10 466	20,6%	22,9%
Community and Social Services	11 649	997	8,6%	3 083	26,5%	4 080	35,0%	4 599	27,1%	(33,0%)
Sport And Recreation	23 931	1 860	7,8%	9 108	38,1%	10 968	45,8%	4 710	17,4%	93,4%
Public Safety	20 343	226	1,1%	666	3,3%	892	4,4%	1 157	12,5%	(42,5%)
Housing	4 700	0	-	7	0,2%	8	0,2%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	706 777	32 277	4,6%	179 763	25,4%	212 040	30,0%	46 055	52,2%	290,3%
Planning and Development	4 186	35	0,8%	203	4,9%	239	5,7%	306	4,7%	(33,4%)
Road Transport	702 591	32 242	4,6%	179 559	25,6%	211 802	30,1%	45 749	54,3%	292,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	156 184	23 752	15,2%	48 979	31,4%	72 731	46,6%	22 299	19,3%	119,6%
Energy sources	149 643	21 540	14,4%	46 037	30,8%	67 576	45,2%	22 299	20,0%	106,4%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	6 541	2 212	33,8%	2 943	45,0%	5 155	78,8%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	3 673 175	734 598	20,0%	831 538	22,6%	1 566 136	42,6%	829 272	60,6%	3,3%	
Property rates	648 295	121 194	18,7%	190 336	29,4%	311 530	48,1%	175 028	49,7%	8,7%	
Service charges	1 442 130	346 091	24,0%	400 979	27,8%	747 070	51,8%	358 154	61,2%	12,0%	
Other revenue	287 986	86 340	30,0%	60 088	20,9%	146 428	50,8%	40 781	39,1%	47,3%	
Transfers and Subsidies - Operational	342 569	113 719	33,2%	118 319	34,5%	232 038	67,7%	78 358	74,5%	51,0%	
Transfers and Subsidies - Capital	872 655	33 836	3,9%	26 931	3,1%	60 766	7,0%	165 043	94,3%	(83,7%)	
Interest	79 539	33 418	42,0%	34 884	43,9%	68 303	85,9%	11 907	75,3%	193,0%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(2 308 458)	(25 996)	1,1%	(2 910 623)	126,1%	(2 936 619)	127,2%	(920 310)	50,4%	216,3%	
Suppliers and employees	(2 268 575)	(80 527)	8,5%	(2 902 383)	127,9%	(2 928 039)	129,1%	(911 512)	50,9%	218,4%	
Finance charges	(22 047)	(339)	1,5%	(8 240)	37,4%	(8 580)	38,9%	(8 798)	36,4%	(6,3%)	
Transfers and grants	(17 837)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	1 364 716	708 602	51,9%	(2 079 085)	(152,3%)	(1 370 483)	(100,4%)	(91 038)	109,0%	2 183,8%	
Cash Flow from Investing Activities											
Receipts	(348)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(348)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(950 898)	(80 527)	8,5%	(266 916)	28,1%	(347 443)	36,5%	(97 087)	33,0%	174,9%	
Capital assets	(950 898)	(80 527)	8,5%	(266 916)	28,1%	(347 443)	36,5%	(97 087)	33,0%	174,9%	
Net Cash from/(used) Investing Activities	(951 246)	(80 527)	8,5%	(266 916)	28,1%	(347 443)	36,5%	(97 087)	33,0%	174,9%	
Cash Flow from Financing Activities											
Receipts	30 314	16	,1%	11	-	27	,1%	(25)	(3,3%)	(142,2%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	314	16	5,2%	11	3,4%	27	8,6%	(25)	17,1%	(142,2%)	
Payments	-	-	-	-	-	-	-	0	4%	(100,0%)	
Repayment of borrowing	-	-	-	-	-	-	-	0	4%	(100,0%)	
Net Cash from/(used) Financing Activities	30 314	16	,1%	11	-	27	,1%	(25)	7,1%	(142,2%)	
Net Increase/(Decrease) in cash held	443 784	628 092	141,5%	(2 345 991)	(528,6%)	(1 717 899)	(387,1%)	(188 151)	(246,3%)	1 146,9%	
Cash/cash equivalents at the year begin:	821 167	1 883 847	229,4%	2 496 451	304,0%	1 883 847	229,4%	1 392 875	112,8%	79,2%	
Cash/cash equivalents at the year end:	1 264 951	2 496 451	197,4%	150 460	11,9%	150 460	11,9%	1 204 724	167,9%	(87,5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	63 315	46,8%	10 347	7,7%	3 549	2,6%	58 041	42,9%	135 252	29,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 857	15,0%	13 906	6,5%	10 047	4,7%	156 614	73,7%	212 424	46,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 023	13,9%	9 382	25,9%	1 247	3,4%	20 595	56,8%	36 247	7,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	2,1%	24	,9%	23	,9%	2 518	96,1%	2 621	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	890	3,6%	738	3,0%	636	2,6%	22 447	90,8%	24 711	5,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 137	2,4%	215	,5%	104	,2%	45 388	96,9%	46 845	10,2%	-	-	-	-
Total By Income Source	102 278	22,3%	34 614	7,6%	15 605	3,4%	305 603	66,7%	458 100	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 976	8,2%	766	3,2%	291	1,2%	21 004	87,4%	24 038	5,2%	-	-	-	-
Commercial	42 325	33,4%	5 259	4,2%	2 698	2,1%	76 365	60,3%	126 648	27,6%	-	-	-	-
Households	57 977	18,9%	28 588	9,3%	12 616	4,1%	208 233	67,7%	307 414	67,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	102 278	22,3%	34 614	7,6%	15 605	3,4%	305 603	66,7%	458 100	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	219	74,3%	-	-	14	4,9%	61	20,8%	295	2,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 978	86,6%	841	6,6%	81	,6%	778	6,1%	12 679	97,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 198	86,3%	841	6,5%	96	,7%	840	6,5%	12 974	100,0%

Contact Details

Municipal Manager	Mr Nhlamhla MdaKane	032 437 5015
Financial Manager	Mr Mthandeni Nene	032 437 5501

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	232 076	105 538	45,5%	70 575	30,4%	176 112	75,9%	65 964	72,8%	7,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	149	21,7%	149	21,7%	297	43,4%	142	28,2%	4,7%
Sale of Goods and Rendering of Services	173	222	128,2%	42	24,2%	264	152,4%	49	25,1%	(14,3%)
Agency services	160	34	21,1%	54	33,5%	87	54,6%	56	78,2%	(4,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	307	-	176	-	483	-	212	-	(17,1%)
Interest earned from Current and Non Current Assets	8 418	2 060	24,5%	2 293	27,2%	4 353	51,7%	1 597	76,1%	43,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	707	157	22,2%	162	22,9%	319	45,1%	201	26,5%	(19,6%)
Licence and permits	2	4	176,9%	2	76,5%	5	253,4%	1	131,8%	6,5%
Operational Revenue	450	1 727	383,8%	892	198,3%	2 619	582,1%	145	39,7%	513,4%
Non-Exchange Revenue										
Property rates	19 471	16 348	84,0%	(83)	(,4%)	16 265	83,5%	900	89,0%	(109,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 980	84 453	42,0%	66 918	33,3%	151 372	75,3%	62 601	71,9%	6,9%
Interest	1 030	78	7,6%	(29)	(2,8%)	49	4,8%	59	11,9%	(148,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	232 008	62 350	26,9%	69 386	29,9%	131 737	56,8%	56 686	51,7%	22,4%
Employee related costs	82 581	18 529	22,4%	21 244	25,7%	39 773	48,2%	18 507	45,1%	14,8%
Remuneration of councillors	16 367	3 804	23,2%	4 509	27,5%	8 313	50,8%	3 909	52,2%	15,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 745	249	14,3%	765	43,8%	1 014	58,1%	(244)	5,7%	(412,7%)
Debt impairment	1 000	25	2,5%	6	,6%	31	3,1%	24	17,0%	(72,7%)
Depreciation and amortisation	25 269	7 830	31,0%	8 286	32,8%	16 116	63,8%	5 716	47,4%	45,0%
Interest	-	0	-	3	-	3	-	1	-	119,6%
Contracted services	57 795	19 074	33,0%	19 764	34,2%	38 838	67,2%	17 199	62,2%	14,9%
Transfers and subsidies	4 200	737	17,5%	1 189	28,3%	1 925	45,8%	779	38,1%	52,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	43 051	12 103	28,1%	13 621	31,6%	25 725	59,8%	10 795	57,7%	26,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	68	43 187		1 188		44 376		9 278		
Transfers and subsidies - capital (monetary allocations)	34 995	13 849	39,6%	13 539	38,7%	27 388	78,3%	10 914	65,3%	24,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 063	57 037		14 727		71 764		20 192		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	35 063	57 037		14 727		71 764		20 192		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 063	57 037		14 727		71 764		20 192		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 063	57 037		14 727		71 764		20 192		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	74 985	27 828	37,1%	23 253	31,0%	51 081	68,1%	19 615	51,2%	18,5%
National Government	30 430	12 144	39,9%	11 929	39,2%	24 073	79,1%	9 680	72,3%	23,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 430	12 144	39,9%	11 929	39,2%	24 073	79,1%	9 680	65,6%	23,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44 554	15 684	35,2%	11 324	25,4%	27 008	60,6%	9 934	41,2%	14,0%
Capital Expenditure Functional	74 985	27 828	37,1%	23 253	31,0%	51 081	68,1%	19 615	51,2%	18,5%
Municipal governance and administration	13 396	5 674	42,4%	2 621	19,6%	8 295	61,9%	509	69,9%	415,4%
Executive and Council	3 685	120	3,3%	2 611	70,9%	2 731	74,1%	66	20,5%	3 862,3%
Finance and administration	9 712	5 554	57,2%	10	,1%	5 564	57,3%	443	75,3%	(97,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 391							3 493	20,8%	(100,0%)
Community and Social Services	2 391	-	-	-	-	-	-	3 493	20,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 197	22 154	37,4%	20 632	34,9%	42 786	72,3%	15 613	61,1%	32,1%
Planning and Development	54 562	22 154	40,6%	13 425	24,6%	35 579	65,2%	14 817	66,7%	(9,4%)
Road Transport	4 635	-	-	7 207	155,5%	7 207	155,5%	796	13,6%	805,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services										
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	292 943	86 285	29,5%	107 022	36,5%	193 308	66,0%	139 930	89,3%	(23,5%)	
Property rates	12 656	-	-	9 409	74,3%	9 409	74,3%	-	-	(100,0%)	
Service charges	512	-	-	153	29,8%	153	29,8%	-	-	(100,0%)	
Other revenue	25 382	-	-	1 274	5,0%	1 274	5,0%	-	-	(100,0%)	
Transfers and Subsidies - Operational	200 980	86 285	42,9%	93 926	46,7%	180 211	89,7%	139 930	149,8%	(32,9%)	
Transfers and Subsidies - Capital	44 995	-	-	(33)	(1,1%)	(33)	(1,1%)	-	-	(100,0%)	
Interest	8 418	-	-	2 293	27,2%	2 293	27,2%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(219 287)	(8)	-	(11)	-	(18)	-	(9)	-	16,1%	
Suppliers and employees	(215 087)	(8)	-	(11)	-	(18)	-	(9)	-	16,1%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(4 200)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	73 656	86 278	117,1%	107 011	145,3%	193 289	262,4%	139 921	460,8%	(23,5%)	
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	(86 233)	-	-	-	-	-	-	-	-	-	
Capital assets	(86 233)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(86 233)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(12 576)	86 278	(686,0%)	107 011	(850,9%)	193 289	(1 536,9%)	139 921	(1 289,7%)	(23,5%)	
Cash/cash equivalents at the year begin:	77 258	-	-	166 635	215,7%	-	-	144 728	-	15,1%	
Cash/cash equivalents at the year end:	64 682	166 635	257,6%	273 647	423,1%	273 647	423,1%	388 315	677,6%	(29,5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	302	1,1%	(140)	(5,5%)	244	9%	28 007	98,6%	28 413	81,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100,0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	28	10,6%	27	10,3%	27	10,2%	180	68,8%	261	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	51	8,2%	42	6,7%	39	6,2%	494	78,9%	626	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	99	2,0%	98	1,9%	104	2,1%	4 743	94,0%	5 044	14,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	3%	0	-	-	-	407	99,7%	408	1,2%	-	-	-	-
Total By Income Source	481	1,4%	27	1,1%	414	1,2%	33 829	97,3%	34 751	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27	2%	(370)	(3,1%)	25	2%	12 357	102,6%	12 039	34,6%	-	-	-	-
Commercial	247	2,1%	204	1,7%	199	1,7%	11 363	94,6%	12 013	34,6%	-	-	-	-
Households	13	5%	13	5%	15	6%	2 459	96,4%	2 500	7,2%	-	-	-	-
Other	195	2,4%	180	2,2%	175	2,1%	7 650	93,3%	8 199	23,6%	-	-	-	-
Total By Customer Group	481	1,4%	27	1,1%	414	1,2%	33 829	97,3%	34 751	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	32	23,7%	16	11,9%	(213)	(158,5%)	299	222,9%	134	75,0%
Auditor-General	0	100,0%	-	-	-	-	-	-	0	-
Other	64	142,2%	-	-	(19)	(42,2%)	0	-	45	25,0%
Total	95	53,3%	16	8,9%	(232)	(129,5%)	299	167,2%	179	100,0%

Contact Details

Municipal Manager	Mr Disco Setherjwa Goodman Khuzwayo	032 532 5000
Financial Manager	Mr Xolani Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	145 398	59 975	41,2%	41 344	28,4%	101 319	69,7%	38 827	74,2%	6,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	284	63	22,2%	63	22,0%	126	44,2%	57	53,6%	9,4%
Sale of Goods and Rendering of Services	282	111	39,2%	12	4,4%	123	43,6%	12	29,8%	5,8%
Agency services	118	53	44,9%	62	52,1%	114	97,0%	56	60,9%	10,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9	2	22,0%	-	-	2	22,0%	-	-	-
Interest earned from Current and Non Current Assets	596	829	139,1%	813	136,4%	1 642	275,5%	140	100,5%	478,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	932	209	22,4%	221	23,7%	429	46,0%	240	51,2%	(8,1%)
Licence and permits	-	-	-	3	-	3	-	2	-	100,0%
Operational Revenue	69	5	7,1%	3	4,7%	8	11,8%	66	106,7%	(95,0%)
Non-Exchange Revenue										
Property rates	22 775	8 637	37,9%	770	3,4%	9 408	41,3%	258	90,6%	199,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	9	1	8,2%	1	12,9%	2	21,2%	1	50,7%	59,7%
Transfer and subsidies - Operational	120 139	50 065	41,7%	39 396	32,8%	89 462	74,5%	37 997	71,2%	3,7%
Interest	184	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	145 289	35 028	24,1%	31 861	21,9%	66 889	46,0%	34 975	48,0%	(8,9%)
Employee related costs	56 708	14 662	25,9%	12 700	22,4%	27 362	48,3%	12 906	48,6%	(1,6%)
Remuneration of councillors	9 696	2 316	23,9%	2 702	27,9%	5 018	51,8%	2 243	50,7%	20,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 310	368	28,1%	459	35,0%	826	63,1%	390	48,9%	17,6%
Debt impairment	1 881	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 536	1 508	9,1%	1 989	12,0%	3 497	21,1%	2 779	32,1%	(28,4%)
Interest	10	0	4,6%	9	89,2%	9	93,8%	1	32,3%	549,6%
Contracted services	33 330	8 932	26,8%	7 975	23,9%	16 907	50,7%	9 496	53,9%	(16,0%)
Transfers and subsidies	3 921	556	14,2%	600	15,3%	1 156	29,5%	1 348	48,6%	(55,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	21 897	6 686	30,5%	5 427	24,8%	12 113	55,3%	5 811	56,9%	(6,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	109	24 947		9 483		34 430		3 852		
Transfers and subsidies - capital (monetary allocations)	25 940	2 180	8,4%	7 795	30,1%	9 975	38,5%	8 078	54,9%	(3,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 049	27 127		17 279		44 405		11 930		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	26 049	27 127		17 279		44 405		11 930		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 049	27 127		17 279		44 405		11 930		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 049	27 127		17 279		44 405		11 930		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	26 315	4 554	17,3%	6 995	26,6%	11 549	43,9%	6 087	50,6%	14,9%
National Government	22 895	1 925	8,4%	6 818	29,8%	8 743	38,2%	5 234	54,5%	30,3%
Provincial Government	-	199	-	(397)	-	(198)	-	46	-	(960,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 895	2 124	9,3%	6 422	28,0%	8 545	37,3%	5 280	54,6%	21,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 420	2 431	71,1%	573	16,8%	3 004	87,8%	807	27,1%	(29,0%)
Capital Expenditure Functional	26 315	4 554	17,3%	6 995	26,6%	11 549	43,9%	6 087	50,6%	14,9%
Municipal governance and administration	2 680	2 629	98,1%	78	2,9%	2 707	101,0%	68	14,0%	14,9%
Executive and Council	20	-	-	-	-	-	-	-	-	-
Finance and administration	2 660	2 629	98,8%	78	2,9%	2 707	101,8%	68	14,0%	14,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 624	1 308	36,1%	1 202	33,2%	2 510	69,3%	791	11,2%	52,0%
Community and Social Services	530	-	-	-	-	-	-	662	18,6%	(100,0%)
Sport And Recreation	3 094	1 308	42,3%	1 202	38,9%	2 510	81,1%	129	8,0%	831,5%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 011	617	3,1%	5 715	28,6%	6 331	31,6%	5 229	84,9%	9,3%
Planning and Development	180	-	-	99	54,9%	99	54,9%	-	-	(100,0%)
Road Transport	19 831	617	3,1%	5 616	28,3%	6 233	31,4%	5 229	87,9%	7,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	172 248	100 059	58,1%	94 273	54,7%	194 332	112,8%	115 823	121,3%	(18,6%)	
Property rates	23 699	207	0,9%	576	2,4%	783	3,3%	19 792	101,0%	(97,1%)	
Service charges	261	16	6,2%	96	36,7%	112	42,8%	54	51,1%	77,2%	
Other revenue	1 612	3 909	242,5%	6 870	426,1%	10 779	668,6%	271	8,5%	2 439,1%	
Transfers and Subsidies - Operational	120 074	85 927	71,6%	76 918	64,1%	162 844	135,6%	80 720	141,0%	(4,7%)	
Transfers and Subsidies - Capital	26 005	10 000	38,5%	9 000	34,6%	19 000	73,1%	14 986	78,1%	(39,9%)	
Interest	596	-	-	813	136,4%	813	136,4%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(158 191)	(35 638)	22,5%	(51 120)	32,3%	(86 758)	54,8%	(42 626)	61,0%	19,9%	
Suppliers and employees	(158 181)	(35 638)	22,5%	(51 120)	32,3%	(86 758)	54,8%	(42 626)	62,5%	19,9%	
Finance charges	(10)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	14 057	64 421	458,3%	43 153	307,0%	107 574	765,3%	73 197	306,7%	(41,0%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(30 262)	(1 954)	6,5%	(4 292)	14,2%	(6 246)	20,6%	(7 028)	50,9%	(38,9%)	
Capital assets	(30 262)	(1 954)	6,5%	(4 292)	14,2%	(6 246)	20,6%	(7 028)	50,9%	(38,9%)	
Net Cash from/(used) Investing Activities	(30 262)	(1 954)	6,5%	(4 292)	14,2%	(6 246)	20,6%	(7 028)	50,9%	(38,9%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(16 205)	62 468	(385,5%)	38 861	(239,8%)	101 328	(625,3%)	66 169	849,8%	(41,3%)	
Cash/cash equivalents at the year begin:	15 886	-	-	79 549	500,7%	-	-	73 016	-	8,9%	
Cash/cash equivalents at the year end:	(319)	79 549	(24 975,2%)	118 410	(37 175,9%)	118 410	(37 175,9%)	139 185	738,1%	(14,9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	199	8%	196	8%	195	8%	23 418	97,5%	24 008	99,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16	39,5%	16	39,5%	9	21,0%	-	-	41	2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	7,9%	15	7,2%	25	12,3%	149	72,5%	206	9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	179	100,0%	179	7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18)	5,7%	(16)	5,1%	(64)	19,6%	(225)	69,6%	(324)	(1,3%)	-	-	-	-
Total By Income Source	213	9%	210	9%	165	7%	23 521	97,6%	24 110	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	20 933	100,0%	20 933	86,8%	-	-	-	-
Commercial	184	16,1%	181	15,8%	180	15,8%	598	52,3%	1 143	4,7%	-	-	-	-
Households	9	1,2%	9	1,2%	9	1,2%	759	96,5%	786	3,3%	-	-	-	-
Other	20	1,6%	21	1,6%	(24)	(1,9%)	1 231	98,6%	1 248	5,2%	-	-	-	-
Total By Customer Group	213	9%	210	9%	165	7%	23 521	97,6%	24 110	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	71	64,5%	-	-	-	-	39	35,5%	109	(64,6%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(274)	98,2%	-	-	-	-	(5)	1,8%	(279)	164,6%
Total	(203)	119,9%	-	-	-	-	34	(19,9%)	(169)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 518 509	447 620	29,5%	216 545	14,3%	664 165	43,7%	374 824	60,4%	(42,2%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	299 943	68 868	23,0%	71 792	23,9%	140 660	46,9%	68 614	60,8%	4,6%
Service charges - Waste Water Management	76 772	20 602	26,8%	19 472	25,4%	40 074	52,2%	15 949	46,0%	22,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	147 424	2 454	1,7%	41 513	28,2%	43 967	29,8%	967	60,0%	4 193,7%
Agency services	2 238	-	-	-	-	-	-	603	58,6%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 466	22 157	37,3%	23 410	39,4%	45 567	76,6%	15 441	139,0%	51,6%
Interest earned from Current and Non Current Assets	15 910	11 474	72,1%	9 053	56,9%	20 527	129,0%	4 132	57,3%	119,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 360	1 146	18,0%	89	1,4%	1 235	19,4%	911	31,0%	(90,3%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	(10)	(1,2%)	11	1,4%	1	,1%	216	198,4%	(95,0%)
Licences or permits	44	18	40,0%	6	13,7%	24	53,7%	4	10,3%	46,0%
Transfer and subsidies - Operational	832 052	320 911	38,6%	40 020	4,8%	360 932	43,4%	267 830	69,3%	(85,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	77 505	-	-	11 178	14,4%	11 178	14,4%	158	,1%	6 993,4%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 493 069	207 744	13,9%	412 487	27,6%	620 230	41,5%	323 945	42,8%	27,3%
Employee related costs	312 628	72 186	23,1%	69 230	22,1%	141 417	45,2%	68 707	45,7%	,8%
Remuneration of councillors	11 842	2 560	21,6%	2 954	24,9%	5 514	46,6%	2 560	37,9%	15,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	264 146	4 477	1,7%	125 866	47,7%	130 343	49,3%	96 022	42,7%	31,1%
Debt impairment	60 197	-	-	30 014	49,9%	30 014	49,9%	-	-	(100,0%)
Depreciation and amortisation	154 080	31 185	20,2%	31 197	20,2%	62 382	40,5%	33 903	58,6%	(8,0%)
Interest	10 942	472	4,3%	504	4,6%	976	8,9%	1 082	39,4%	(53,4%)
Contracted services	201 669	39 816	19,7%	75 375	37,4%	115 190	57,1%	73 533	55,1%	2,5%
Transfers and subsidies	41 432	10 080	24,3%	10 328	24,9%	20 408	49,3%	9 572	50,0%	7,9%
Irrecoverable debts written off	8	-	-	2 517	30 108,7%	2 517	30 108,7%	-	-	(100,0%)
Operational costs	329 967	46 968	14,2%	61 590	18,7%	108 559	32,9%	38 057	45,0%	61,8%
Losses on disposal of Assets	5 277	-	-	31	,6%	31	,6%	-	-	(100,0%)
Other Losses	100 882	-	-	2 880	2,9%	2 880	2,9%	510	,5%	464,5%
Surplus/(Deficit)	25 440	239 876		(195 942)		43 935		50 880		
Transfers and subsidies - capital (monetary allocations)	337 294	21 866	6,5%	45 542	13,5%	67 408	20,0%	175 039	63,1%	(74,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	362 734	261 742		(150 399)		111 342		225 919		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	362 734	261 742		(150 399)		111 342		225 919		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	362 734	261 742		(150 399)		111 342		225 919		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	362 734	261 742		(150 399)		111 342		225 919		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	452 465	21 831	4,8%	47 900	10,6%	69 731	15,4%	84 547	46,5%	(43,3%)
National Government	293 299	14 654	5,0%	39 602	13,5%	54 256	18,5%	72 006	57,9%	(45,0%)
Provincial Government	-	4 360	-	-	-	4 360	-	13 285	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	293 299	19 014	6,5%	39 602	13,5%	58 616	20,0%	85 291	63,4%	(53,6%)
Borrowing	58 000	-	-	-	-	-	-	-	-	-
Internally generated funds	101 166	2 818	2,8%	8 298	8,2%	11 116	11,0%	(744)	15,6%	(1 215,3%)
Capital Expenditure Functional	452 465	21 831	4,8%	47 900	10,6%	69 731	15,4%	84 547	46,5%	(43,3%)
Municipal governance and administration	114 959	1 335	1,2%	3 195	2,8%	4 529	3,9%	1 044	1,5%	206,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	114 959	1 335	1,2%	3 195	2,8%	4 529	3,9%	1 044	1,5%	206,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	350	582	166,2%	64	18,3%	646	184,5%	702	14,2%	(90,9%)
Planning and Development	350	582	166,2%	64	18,3%	646	184,5%	702	14,2%	(90,9%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	337 156	19 915	5,9%	44 641	13,2%	64 556	19,1%	82 801	59,8%	(46,1%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	224 024	12 798	5,7%	26 828	12,0%	39 626	17,7%	57 973	60,6%	(53,7%)
Waste Water Management	113 132	7 117	6,3%	17 813	15,7%	24 930	22,0%	24 828	58,0%	(28,3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 569 603	551 017	35,1%	166 884	10,6%	717 901	45,7%	411 338	61,9%	(59,4%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	248 860	64 270	25,8%	77 836	31,3%	142 106	57,1%	52 929	55,7%	47,1%	
Other revenue	135 488	24 566	18,1%	60 119	44,4%	84 686	62,5%	19 048	23,2%	215,6%	
Transfers and Subsidies - Operational	832 052	321 763	38,7%	20 098	2,4%	341 862	41,1%	247 257	64,3%	(91,9%)	
Transfers and Subsidies - Capital	337 294	129 000	38,2%	-	-	129 000	38,2%	88 000	83,2%	(100,0%)	
Interest	15 910	11 417	71,8%	8 831	55,5%	20 248	127,3%	4 104	57,4%	115,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 097 144)	(319 360)	29,1%	(342 170)	31,2%	(661 531)	60,3%	(314 072)	52,1%	8,9%	
Suppliers and employees	(1 085 201)	(318 219)	29,3%	(341 476)	31,5%	(659 695)	60,8%	(313 122)	54,0%	9,1%	
Finance charges	(10 830)	(1 141)	10,5%	(694)	6,4%	(1 835)	16,9%	(950)	49,9%	(26,9%)	
Transfers and grants	(1 113)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	472 459	231 657	49,0%	(175 286)	(37,1%)	56 370	11,9%	97 266	87,4%	(280,2%)	
Cash Flow from Investing Activities											
Receipts	52	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	52	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(479 680)	(28 286)	5,9%	(54 360)	11,3%	(82 646)	17,2%	(91 632)	36,6%	(40,7%)	
Capital assets	(479 680)	(28 286)	5,9%	(54 360)	11,3%	(82 646)	17,2%	(91 632)	36,6%	(40,7%)	
Net Cash from/(used) Investing Activities	(479 628)	(28 286)	5,9%	(54 360)	11,3%	(82 646)	17,2%	(91 632)	36,6%	(40,7%)	
Cash Flow from Financing Activities											
Receipts	-	(20)	-	(33)	-	(53)	-	(34)	-	(4,8%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(20)	-	(33)	-	(53)	-	(34)	-	(4,8%)	
Payments	(22 695)	(4 831)	21,3%	(7 406)	32,6%	(12 237)	53,9%	(20 283)	72,0%	(63,5%)	
Repayment of borrowing	(22 695)	(4 831)	21,3%	(7 406)	32,6%	(12 237)	53,9%	(20 283)	72,0%	(63,5%)	
Net Cash from/(used) Financing Activities	(22 695)	(4 851)	21,4%	(7 438)	32,8%	(12 290)	54,2%	(20 318)	72,1%	(63,4%)	
Net Increase/(Decrease) in cash held	(29 864)	198 520	(664,7%)	(237 085)	793,9%	(38 565)	129,1%	(14 684)	(147,6%)	1 514,6%	
Cash/cash equivalents at the year begin:	333 095	266 913	80,1%	476 897	143,2%	266 913	80,1%	381 689	58,0%	24,9%	
Cash/cash equivalents at the year end:	303 231	476 897	157,3%	239 811	79,0%	239 811	79,0%	367 003	133,8%	(34,7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	26 276	4,1%	21 813	3,4%	18 844	3,0%	566 547	89,4%	633 481	65,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	0	-	-	-	999	100,0%	999	0,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 478	6,3%	3 703	3,6%	2 976	2,9%	90 107	87,3%	103 265	10,6%	7	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 260	3,7%	7 996	3,6%	7 845	3,5%	199 279	89,2%	223 379	22,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 196	24,5%	5	-	6	-	9 856	75,5%	13 063	1,3%	-	-	-	-
Total By Income Source	44 210	4,5%	33 517	3,4%	29 672	3,0%	866 789	89,0%	974 187	100,0%	7	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 386	18,5%	2 276	5,0%	2 160	4,8%	32 407	71,7%	45 230	4,6%	-	-	-	-
Commercial	5 723	11,4%	3 247	6,5%	2 196	4,4%	39 017	77,7%	50 183	5,2%	-	-	-	-
Households	30 101	3,4%	27 993	3,2%	25 315	2,9%	795 365	90,5%	878 775	90,2%	7	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	44 210	4,5%	33 517	3,4%	29 672	3,0%	866 789	89,0%	974 187	100,0%	7	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	25 756	100,0%	-	-	-	-	-	-	25 756	59,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 276	59,5%	4 184	24,2%	1 001	5,8%	1 814	10,5%	17 274	40,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	36 032	83,7%	4 184	9,7%	1 001	2,3%	1 814	4,2%	43 030	100,0%

Contact Details

Municipal Manager	Mr Sazi Mbhele	032 551 9501
Financial Manager	Dr Emmanuel Ngoboo	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	471 842	172 539	36,6%	116 723	24,7%	289 263	61,3%	103 363	55,0%	12,9%
Exchange Revenue										
Service charges - Electricity	185 555	56 923	30,7%	43 780	23,6%	100 703	54,3%	38 529	45,8%	13,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	20 252	8 381	41,4%	6 143	30,3%	14 523	71,7%	4 568	43,7%	34,5%
Sale of Goods and Rendering of Services	11 966	821	6,9%	1 063	8,9%	1 884	15,7%	588	32,8%	80,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 473	-	1 609	-	3 082	-	1 384	61,1%	16,2%
Interest earned from Current and Non Current Assets	4 778	2 175	45,5%	1 569	32,8%	3 745	78,4%	580	61,4%	170,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 376	605	25,4%	741	31,2%	1 346	56,6%	938	38,1%	(21,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 330	-	-	0	-	0	-	0	6,7%	(82,7%)
Non-Exchange Revenue										
Property rates	141 738	64 715	45,7%	30 251	21,3%	94 967	67,0%	26 678	60,4%	13,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	227	85	37,5%	12	5,3%	97	42,8%	67	88,8%	(81,7%)
Licences or permits	5 182	1 268	24,5%	1 481	28,6%	2 749	53,0%	1 329	61,4%	11,4%
Transfer and subsidies - Operational	89 623	36 093	40,3%	30 074	33,6%	66 167	73,8%	28 702	70,8%	4,8%
Interest	5 814	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	442 228	139 801	31,6%	120 783	27,3%	260 584	58,9%	94 572	50,8%	27,7%
Employee related costs	158 875	37 657	23,7%	39 067	24,6%	76 725	48,3%	36 559	47,7%	6,9%
Remuneration of councillors	8 842	2 363	26,7%	2 057	23,3%	4 420	50,0%	1 978	51,6%	4,0%
Bulk purchases - electricity	142 993	56 242	39,3%	31 541	22,1%	87 783	61,4%	26 460	63,4%	19,2%
Inventory consumed	11 514	1 645	14,3%	3 914	34,0%	5 560	48,3%	2 510	48,4%	55,9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 236	11 644	38,5%	11 625	38,4%	23 269	77,0%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	44 698	12 801	28,6%	15 576	34,8%	28 377	63,5%	15 366	59,8%	1,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	8 500	7 049	82,9%	2 016	23,7%	9 064	106,6%	1 574	48,1%	28,1%
Operational costs	36 570	10 399	28,4%	14 988	41,0%	25 387	69,4%	10 125	58,0%	48,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 614	32 738		(4 060)		28 679		8 790		
Transfers and subsidies - capital (monetary allocations)	82 290	24 581	29,9%	37 353	45,4%	61 934	75,3%	32 012	41,0%	16,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	111 904	57 319		33 294		90 612		40 802		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	111 904	57 319		33 294		90 612		40 802		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	111 904	57 319		33 294		90 612		40 802		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	111 904	57 319		33 294		90 612		40 802		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	111 109	26 791	24,1%	39 730	35,8%	66 521	59,9%	37 147	36,3%	7,0%
National Government	51 453	12 199	23,7%	17 871	34,7%	30 070	58,4%	21 400	45,2%	(16,5%)
Provincial Government	21 317	10 667	50,0%	15 337	71,9%	26 004	122,0%	10 612	49,6%	44,5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 770	22 866	31,4%	33 208	45,6%	56 074	77,1%	32 012	47,1%	3,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 339	3 924	10,2%	6 522	17,0%	10 446	27,2%	5 135	17,2%	27,0%
Capital Expenditure Functional	111 109	26 791	24,1%	39 730	35,8%	66 521	59,9%	37 147	36,3%	7,0%
Municipal governance and administration	2 100	15	,7%	1 044	49,7%	1 059	50,4%	2 428	56,2%	(57,0%)
Executive and Council	-	-	-	-	-	-	-	1 881	82,7%	(100,0%)
Finance and administration	2 100	15	,7%	1 044	49,7%	1 059	50,4%	547	34,8%	90,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 688	10 667	91,3%	4 908	42,0%	15 575	133,3%	10 828	47,4%	(54,7%)
Community and Social Services	788	-	-	-	-	-	-	216	89,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	900	-	-	-	-	-	-	-	-	(2,0%)
Housing	10 000	10 667	106,7%	4 908	49,1%	15 575	155,7%	10 612	49,6%	(53,8%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 011	8 870	17,7%	18 778	37,5%	27 649	55,3%	3 082	14,5%	509,2%
Planning and Development	17 767	1 398	7,9%	10 489	59,0%	11 887	66,9%	463	4,6%	2 163,7%
Road Transport	32 244	7 472	23,2%	8 289	25,7%	15 761	48,9%	2 619	18,2%	216,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	47 310	7 239	15,3%	15 000	31,7%	22 238	47,0%	20 809	42,4%	(27,9%)
Energy sources	46 910	7 058	15,0%	15 000	32,0%	22 057	47,0%	20 272	43,2%	(26,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	400	181	45,2%	-	-	181	45,2%	537	25,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	658 302	180 707	27,5%	160 539	24,4%	341 246	51,8%	170 547	60,0%	(5,9%)	
Property rates	177 147	32 618	18,4%	51 833	29,3%	84 451	47,7%	78 128	100,2%	(33,7%)	
Service charges	260 451	70 570	27,1%	64 887	24,9%	135 458	52,0%	29 561	29,4%	119,5%	
Other revenue	44 012	6 060	13,8%	2 273	5,2%	8 333	18,9%	4 799	85,0%	(52,6%)	
Transfers and Subsidies - Operational	89 623	34 466	38,5%	31 692	35,4%	66 158	73,8%	31 271	74,3%	1,3%	
Transfers and Subsidies - Capital	82 290	36 267	44,1%	9 468	11,5%	45 735	55,6%	26 562	58,5%	(64,4%)	
Interest	4 778	725	15,2%	386	8,1%	1 111	23,3%	227	36,1%	70,0%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(433 410)	(106 627)	24,6%	(75 625)	17,4%	(182 252)	42,1%	(67 550)	44,0%	12,0%	
Suppliers and employees	(433 410)	(106 627)	24,6%	(75 625)	17,4%	(182 252)	42,1%	(67 340)	43,9%	12,3%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	(210)	-	(100,0%)	
Net Cash from/(used) Operating Activities	224 892	74 080	32,9%	84 914	37,8%	158 994	70,7%	102 997	98,9%	(17,6%)	
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	(127 775)	(35 852)	28,1%	(44 869)	35,1%	(80 721)	63,2%	(37 941)	38,1%	18,3%	
Capital assets	(127 775)	(35 852)	28,1%	(44 869)	35,1%	(80 721)	63,2%	(37 941)	38,1%	18,3%	
Net Cash from/(used) Investing Activities	(127 775)	(35 852)	28,1%	(44 869)	35,1%	(80 721)	63,2%	(37 941)	38,1%	18,3%	
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	97 117	38 228	39,4%	40 045	41,2%	78 273	80,6%	65 056	357,4%	(38,4%)	
Cash/cash equivalents at the year begin:	25 588	131 310	513,2%	170 436	666,1%	131 310	513,2%	112 881	278,4%	51,0%	
Cash/cash equivalents at the year end:	122 705	170 436	138,9%	210 481	171,5%	210 481	171,5%	177 937	320,6%	18,3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 148	73,4%	1 369	9,9%	247	1,8%	2 066	14,9%	13 830	17,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 738	18,9%	2 674	8,1%	1 542	4,3%	24 448	68,7%	35 602	44,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 063	13,5%	1 447	9,5%	1 092	7,1%	10 708	69,9%	15 310	19,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	575	4,0%	527	3,7%	520	3,6%	12 780	88,7%	14 403	17,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	447	34,5%	73	5,6%	57	4,4%	717	55,4%	1 294	1,6%	-	-	-	-
Total By Income Source	19 971	24,8%	6 290	7,8%	3 459	4,3%	50 720	63,1%	80 439	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 080	13,1%	904	3,9%	522	2,2%	18 956	80,8%	23 463	29,2%	-	-	-	-
Commercial	11 989	51,0%	2 166	9,2%	600	2,6%	8 753	37,2%	23 509	29,2%	-	-	-	-
Households	4 902	14,6%	3 219	9,6%	2 336	7,0%	23 010	68,8%	33 468	41,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 971	24,8%	6 290	7,8%	3 459	4,3%	50 720	63,1%	80 439	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34	,6%	2 399	38,4%	-	-	3 818	61,1%	6 251	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	34	,6%	2 399	38,4%	-	-	3 818	61,1%	6 251	100,0%

Contact Details

Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Financial Manager	Mr Siyabonga Khoza	083 375 9758

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	227 089	90 879	40,0%	81 626	35,9%	172 504	76,0%	57 605	65,8%	41,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 507	822	23,4%	909	25,9%	1 731	49,3%	819	44,2%	10,9%
Sale of Goods and Rendering of Services	168	22	13,0%	5 211	3 102,0%	5 233	3 115,0%	12	19,2%	43 252,4%
Agency services	1 300	298	22,9%	377	29,0%	674	51,9%	632	51,2%	(40,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	188	-	200	-	388	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	12 500	5 128	41,0%	4 639	37,1%	9 767	78,1%	2 810	55,6%	65,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	837	45,0%	723	38,9%	1 560	83,9%	283	68,9%	155,3%
Licence and permits	371	9	2,6%	7	1,9%	17	4,5%	14	27,8%	(49,9%)
Operational Revenue	1 225	219	17,8%	944	77,0%	1 162	94,9%	100	231,3%	847,4%
Non-Exchange Revenue										
Property rates	52 764	13 140	24,9%	12 988	24,6%	26 128	49,5%	6 152	50,0%	111,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	871	204	23,5%	108	12,4%	313	35,9%	254	82,9%	(57,5%)
Licences or permits	2 081	873	41,9%	781	37,5%	1 653	79,5%	563	36,0%	38,7%
Transfer and subsidies - Operational	150 333	67 315	44,8%	52 676	35,0%	119 991	79,8%	45 967	70,7%	14,6%
Interest	110	1 824	1 658,2%	2 064	1 876,0%	3 888	3 534,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	213 580	54 696	25,6%	56 853	26,6%	111 549	52,2%	51 430	45,4%	10,5%
Employee related costs	94 410	20 994	22,2%	27 211	28,8%	48 206	51,1%	26 522	51,3%	2,6%
Remuneration of councillors	10 960	2 740	25,0%	3 369	30,7%	6 109	55,7%	2 747	53,8%	22,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 535	53	3,5%	289	18,8%	343	22,3%	328	20,3%	(11,8%)
Debt impairment	1 700	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 000	7 161	19,9%	7 218	20,0%	14 379	39,9%	7 667	42,3%	(5,9%)
Interest	5	0	5,4%	0	2%	0	5,6%	-	-	(100,0%)
Contracted services	25 447	15 979	62,8%	9 808	38,5%	25 787	101,3%	6 826	36,6%	43,7%
Transfers and subsidies	9 826	2 195	22,3%	1 696	17,3%	3 891	39,6%	834	23,3%	103,3%
Irrecoverable debts written off	2 378	104	4,4%	(104)	(4,4%)	-	-	-	-	(100,0%)
Operational costs	31 319	5 468	17,5%	7 367	23,5%	12 834	41,0%	6 506	45,9%	13,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 509	36 183		24 772		60 955		6 175		
Transfers and subsidies - capital (monetary allocations)	41 499	9 723	23,4%	19 243	46,4%	28 966	69,8%	9 852	37,5%	95,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	2	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	55 008	45 906		44 015		89 921		16 028		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 008	45 906		44 015		89 921		16 028		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 008	45 906		44 015		89 921		16 028		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 008	45 906		44 015		89 921		16 028		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	59 605	10 301	17,3%	19 206	32,2%	29 508	49,5%	11 181	28,2%	71,8%
National Government	39 499	8 503	21,5%	15 626	39,6%	24 129	61,1%	8 617	38,6%	81,4%
Provincial Government	2 000	164	8,2%	943	47,1%	1 107	55,4%	47	9%	1 898,1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 499	8 667	20,9%	16 569	39,9%	25 236	60,8%	8 664	33,2%	91,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 106	1 634	9,0%	2 637	14,6%	4 272	23,6%	2 517	16,9%	4,8%
Capital Expenditure Functional	59 605	10 301	17,3%	19 206	32,2%	29 508	49,5%	11 181	28,2%	71,8%
Municipal governance and administration	6 784	211	3,1%	1 534	22,6%	1 745	25,7%	605	12,9%	153,6%
Executive and Council	750	-	-	818	109,1%	818	109,1%	-	-	(100,0%)
Finance and administration	6 034	211	3,5%	716	11,9%	926	15,4%	605	12,9%	18,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 067	4 020	16,0%	9 789	39,1%	13 809	55,1%	5 430	32,0%	80,3%
Community and Social Services	8 977	2 187	24,4%	4 944	55,1%	7 131	79,4%	1 743	21,5%	183,6%
Sport And Recreation	14 680	1 833	12,5%	4 845	33,0%	6 678	45,5%	3 687	40,5%	31,4%
Public Safety	1 410	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 852	4 461	19,5%	7 644	33,4%	12 105	53,0%	5 081	29,1%	50,5%
Planning and Development	5 630	164	2,9%	1 293	23,0%	1 457	25,9%	1 547	15,3%	(16,4%)
Road Transport	17 222	4 297	24,9%	6 351	36,9%	10 648	61,8%	3 534	39,4%	79,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 852	1 610	33,2%	240	4,9%	1 849	38,1%	65	6,0%	268,5%
Energy sources	4 740	1 599	33,7%	240	5,1%	1 839	38,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	112	11	9,4%	-	-	11	9,4%	65	7,3%	(100,0%)
Other	50	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	279 871	96 316	34,4%	119 864	42,8%	216 180	77,2%	78 178	50,1%	53,3%	
Property rates	42 213	6 293	14,9%	14 379	34,1%	20 672	49,0%	6 266	43,1%	129,5%	
Service charges	3 226	45	1,4%	87	2,7%	132	4,1%	57	4,6%	53,3%	
Other revenue	8 237	5 130	62,3%	13 764	167,1%	18 894	229,4%	1 120	28,4%	1 129,2%	
Transfers and Subsidies - Operational	172 196	69 486	40,4%	65 470	38,0%	134 956	78,4%	59 909	53,4%	9,3%	
Transfers and Subsidies - Capital	41 499	13 000	31,3%	13 000	31,3%	26 000	62,7%	10 000	53,9%	30,0%	
Interest	12 500	2 362	18,9%	13 164	105,3%	15 526	124,2%	826	22,0%	1 493,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(202 293)	(55 720)	27,5%	(83 734)	41,4%	(139 454)	68,9%	(67 620)	43,9%	23,8%	
Suppliers and employees	(192 462)	(65 720)	29,0%	(83 734)	43,5%	(139 454)	72,5%	(67 620)	45,0%	23,8%	
Finance charges	(5)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(9 826)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	77 578	40 595	52,3%	36 130	46,6%	76 726	98,9%	10 558	78,2%	242,2%	
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	(67 200)	(12 954)	19,3%	(19 476)	29,0%	(32 430)	48,3%	(9 858)	27,4%	97,6%	
Capital assets	(67 200)	(12 954)	19,3%	(19 476)	29,0%	(32 430)	48,3%	(9 858)	27,4%	97,6%	
Net Cash from/(used) Investing Activities	(67 200)	(12 954)	19,3%	(19 476)	29,0%	(32 430)	48,3%	(9 858)	27,4%	97,6%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	10 378	27 642	266,3%	16 654	160,5%	44 296	426,8%	700	498,0%	2 278,7%	
Cash/cash equivalents at the year begin:	228 631	-	-	209 932	91,8%	151 997	-	151 997	22,5%	38,1%	
Cash/cash equivalents at the year end:	239 009	209 932	87,8%	249 355	104,3%	249 355	104,3%	197 713	146,5%	26,1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 555	3,8%	3 730	5,6%	3 531	5,3%	57 059	85,3%	66 876	68,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	342	4,1%	309	3,7%	241	2,9%	7 466	89,3%	8 358	8,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	245	46,3%	12	2,2%	8	1,5%	265	50,0%	529	5,5%	-	-	-	-
Interest on Arrear Debtor Accounts	780	18,4%	756	17,8%	716	16,9%	1 984	46,8%	4 236	4,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21)	(,1%)	(25)	(,1%)	(20)	(,1%)	17 598	100,4%	17 531	18,0%	-	-	-	-
Total By Income Source	3 901	4,0%	4 781	4,9%	4 476	4,6%	84 372	86,5%	97 530	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	913	4,4%	998	4,9%	1 222	5,9%	17 416	84,8%	20 549	21,1%	-	-	-	-
Commercial	517	3,0%	720	4,2%	531	3,1%	15 382	89,7%	17 150	17,6%	-	-	-	-
Households	1 144	3,0%	1 314	3,4%	1 219	3,2%	34 835	90,5%	38 512	39,5%	-	-	-	-
Other	1 327	6,2%	1 749	8,2%	1 504	7,1%	16 739	78,5%	21 319	21,9%	-	-	-	-
Total By Customer Group	3 901	4,0%	4 781	4,9%	4 476	4,6%	84 372	86,5%	97 530	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(11)	100,0%	-	-	-	-	-	-	(11)	(,1%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15	52,8%	24	82,3%	1	2,4%	(11)	(37,5%)	29	4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	537	7,1%	506	6,7%	1 272	16,9%	5 203	69,2%	7 518	99,8%
Total	542	7,2%	530	7,0%	1 273	16,9%	5 192	68,9%	7 537	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	278 225	116 323	41,8%	92 386	33,2%	208 709	75,0%	47 995	57,2%	92,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 333	848	25,4%	814	24,4%	1 662	49,9%	793	52,0%	2,7%
Sale of Goods and Rendering of Services	260	67	25,7%	28	10,7%	94	36,4%	33	68,5%	(16,4%)
Agency services	1 300	355	27,3%	387	29,8%	743	57,1%	311	46,3%	24,5%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	498	96	19,3%	74	14,9%	170	34,2%	106	62,0%	(30,2%)
Interest earned from Current and Non Current Assets	8 382	4 071	48,6%	3 643	43,5%	7 714	92,0%	3 376	81,6%	7,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	362	92	25,5%	83	22,9%	175	48,4%	(4)	30,5%	(2 007,9%)
Rental from Fixed Assets	1 234	322	26,1%	374	30,3%	696	56,4%	369	91,7%	1,5%
Licence and permits	50	9	18,8%	3	5,0%	12	23,8%	-	-	(100,0%)
Operational Revenue	46	19	42,4%	243	528,1%	262	570,5%	14	46,7%	1 640,3%
Non-Exchange Revenue										
Property rates	9 634	6 127	63,6%	1 165	12,1%	7 292	75,7%	1 133	75,8%	2,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	450	149	33,0%	101	22,5%	250	55,5%	152	36,4%	(33,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	252 676	104 168	41,2%	85 470	33,8%	189 638	75,1%	41 712	55,9%	104,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	1	-	1	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	347 107	80 298	23,1%	74 654	21,5%	154 952	44,6%	79 488	42,4%	(6,1%)
Employee related costs	134 263	31 772	23,7%	33 086	24,6%	64 858	48,3%	31 779	49,4%	4,1%
Remuneration of councillors	18 980	4 387	23,1%	5 211	27,5%	9 598	50,6%	4 381	48,9%	19,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 856	460	5,9%	1 136	14,5%	1 596	20,3%	552	9,9%	105,8%
Debt impairment	1 350	-	-	(2 946)	(218,2%)	(2 946)	(218,2%)	798	114,0%	(469,3%)
Depreciation and amortisation	50 511	11 730	23,2%	11 736	23,2%	23 467	46,5%	11 471	44,1%	2,3%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	71 617	12 583	17,6%	12 478	17,4%	25 061	35,0%	16 337	27,3%	(23,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 000	4 574	457,4%	273	27,3%	4 847	484,7%	527	148,6%	(48,1%)
Operational costs	61 530	14 791	24,0%	13 680	22,2%	28 471	46,3%	13 645	50,7%	,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(68 882)	36 025		17 732		53 757		(31 493)		
Transfers and subsidies - capital (monetary allocations)	61 492	10 981	17,9%	12 231	19,9%	23 212	37,7%	9 068	31,5%	34,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 390)	47 006		29 963		76 969		(22 425)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 390)	47 006		29 963		76 969		(22 425)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 390)	47 006		29 963		76 969		(22 425)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 390)	47 006		29 963		76 969		(22 425)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	108 906	18 403	16,9%	26 302	24,2%	44 704	41,0%	31 109	38,7%	(15,5%)
National Government	44 691	9 819	22,0%	10 840	24,3%	20 659	46,2%	8 099	39,4%	33,9%
Provincial Government	8 780	4 539	51,7%	7 509	85,5%	12 048	137,2%	8 778	60,9%	(14,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 471	14 358	26,9%	18 349	34,3%	32 707	61,2%	16 877	45,6%	8,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 435	4 044	7,3%	7 953	14,3%	11 997	21,6%	14 232	30,7%	(44,1%)
Capital Expenditure Functional	108 906	18 879	17,3%	25 825	23,7%	44 704	41,0%	31 109	38,7%	(17,0%)
Municipal governance and administration	8 628	-	-	4 537	52,6%	4 537	52,6%	647	11,2%	600,8%
Executive and Council	425	-	-	-	-	-	-	30	16,1%	(100,0%)
Finance and administration	8 203	-	-	4 537	55,3%	4 537	55,3%	617	11,0%	634,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 693	5 016	46,9%	7 696	72,0%	12 712	118,9%	8 778	53,0%	(12,3%)
Community and Social Services	1 913	477	24,9%	(477)	(24,9%)	-	-	-	-	(100,0%)
Sport And Recreation	8 780	4 539	51,7%	8 173	93,1%	12 712	144,8%	8 778	60,9%	(6,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 624	10 115	17,0%	7 451	12,5%	17 566	29,5%	12 661	36,3%	(41,1%)
Planning and Development	1 828	-	-	-	-	-	-	797	21,7%	(100,0%)
Road Transport	57 797	10 115	17,5%	7 451	12,9%	17 566	30,4%	11 863	37,1%	(37,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	29 962	3 748	12,5%	6 141	20,5%	9 890	33,0%	9 023	39,2%	(31,9%)
Energy sources	15 725	62	4%	-	-	62	4%	-	-	-
Water Management	4 038	829	20,5%	1 855	45,9%	2 684	66,5%	362	15,0%	411,7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	10 200	2 858	28,0%	4 287	42,0%	7 144	70,0%	8 660	70,7%	(50,5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	354 662	150 108	42,3%	110 913	31,3%	261 021	73,6%	68 098	60,7%	62,9%	
Property rates	6 744	1 731	25,7%	2 424	35,9%	4 155	61,6%	4 355	89,5%	(44,3%)	
Service charges	2 333	512	21,9%	521	22,3%	1 032	44,2%	576	44,8%	(9,7%)	
Other revenue	22 433	5 444	24,3%	2 177	9,7%	7 621	34,0%	4 750	286,1%	(54,2%)	
Transfers and Subsidies - Operational	253 277	106 051	41,9%	85 288	33,7%	191 339	75,5%	43 640	54,5%	95,4%	
Transfers and Subsidies - Capital	61 492	32 379	52,7%	16 920	27,5%	49 299	80,2%	12 583	68,9%	34,5%	
Interest	8 382	3 991	47,6%	3 584	42,8%	7 575	90,4%	2 193	53,6%	63,4%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(294 846)	(23 938)	8,1%	(24 492)	8,3%	(48 430)	16,4%	(30 099)	16,5%	(18,6%)	
Suppliers and employees	(294 846)	(23 938)	8,1%	(24 492)	8,3%	(48 430)	16,4%	(30 099)	16,5%	(18,6%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	59 816	126 170	210,9%	86 421	144,5%	212 591	355,4%	37 999	571,9%	127,4%	
Cash Flow from Investing Activities											
Receipts	(32 153)	-	-	667	(2,1%)	667	(2,1%)	(161)	(1,2%)	(513,8%)	
Proceeds on disposal of PPE	-	-	-	1	-	1	-	-	-	(100,0%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(32 153)	-	-	667	(2,1%)	667	(2,1%)	(161)	(1,2%)	(513,5%)	
Payments	(108 906)	(18 545)	17,0%	(27 418)	25,2%	(45 964)	42,2%	(33 642)	41,6%	(18,5%)	
Capital assets	(108 906)	(18 545)	17,0%	(27 418)	25,2%	(45 964)	42,2%	(33 642)	41,6%	(18,5%)	
Net Cash from/(used) Investing Activities	(141 059)	(18 545)	13,1%	(26 751)	19,0%	(45 296)	32,1%	(33 803)	63,2%	(20,9%)	
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(81 244)	107 625	(132,5%)	59 670	(73,4%)	167 295	(205,9%)	4 196	(169,2%)	1 322,1%	
Cash/cash equivalents at the year begin:	300 334	183 976	61,3%	291 601	97,1%	183 976	61,3%	278 703	86,9%	4,6%	
Cash/cash equivalents at the year end:	219 090	291 601	133,1%	351 271	160,3%	351 271	160,3%	282 899	187,0%	24,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	645	9,0%	153	2,1%	137	1,9%	6 245	87,0%	7 181	53,6%	(148)	(2,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	565	11,4%	190	3,8%	176	3,6%	4 027	81,2%	4 958	37,0%	(39)	(,8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	50	4,0%	23	1,9%	55	4,4%	1 125	89,7%	1 254	9,4%	2	,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(19)	-	-	-
Total By Income Source	1 260	9,4%	366	2,7%	369	2,8%	11 397	85,1%	13 393	100,0%	(204)	(1,5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17	,5%	9	,3%	7	,2%	3 259	99,0%	3 291	24,6%	(98)	(3,0%)	-	-
Commercial	646	39,0%	88	5,3%	69	4,2%	851	51,5%	1 654	12,3%	-	-	-	-
Households	597	7,1%	270	3,2%	293	3,5%	7 287	86,3%	8 447	63,1%	(106)	(1,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 260	9,4%	366	2,7%	369	2,8%	11 397	85,1%	13 393	100,0%	(204)	(1,5%)	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Christopher Andile Ngoyiya	039 259 5300
Financial Manager	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	244 799	77 135	31,5%	-	-	77 135	31,5%	71 843	67,6%	(100,0%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 421	736	16,7%	-	-	736	16,7%	1 049	59,1%	(100,0%)
Sale of Goods and Rendering of Services	603	121	20,0%	-	-	121	20,0%	101	41,0%	(100,0%)
Agency services	688	47	6,9%	-	-	47	6,9%	166	116,3%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 491	899	7,8%	-	-	899	7,8%	3 885	95,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 509	121	8,0%	-	-	121	8,0%	357	75,6%	(100,0%)
Licence and permits	406	66	16,1%	-	-	66	16,1%	77	54,8%	(100,0%)
Operational Revenue	164	23	13,8%	-	-	23	13,8%	65	44,3%	(100,0%)
Non-Exchange Revenue										
Property rates	45 404	6 996	15,4%	-	-	6 996	15,4%	10 157	54,3%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	876	116	13,2%	-	-	116	13,2%	115	46,2%	(100,0%)
Licences or permits	18	-	-	-	-	-	-	-	1,4%	-
Transfer and subsidies - Operational	170 568	67 613	39,6%	-	-	67 613	39,6%	54 443	71,7%	(100,0%)
Interest	6 160	397	6,4%	-	-	397	6,4%	1 428	53,1%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 488	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	264 793	31 410	11,9%	16 285	6,2%	47 696	18,0%	54 146	42,7%	(69,9%)
Employee related costs	92 616	13 048	14,1%	-	-	13 048	14,1%	21 778	46,8%	(100,0%)
Remuneration of councillors	12 484	1 948	15,6%	-	-	1 948	15,6%	2 913	51,2%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 817	246	5,1%	653	13,5%	898	18,6%	724	44,2%	(9,9%)
Debt impairment	5 040	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 349	6 614	11,5%	-	-	6 614	11,5%	11 036	37,3%	(100,0%)
Interest	1 618	95	5,9%	-	-	95	5,9%	332	250,2%	(100,0%)
Contracted services	49 514	4 090	8,3%	10 094	20,4%	14 184	28,6%	9 996	50,6%	1,0%
Transfers and subsidies	700	114	16,2%	203	29,1%	317	45,3%	72	16,5%	180,8%
Irrecoverable debts written off	3 400	65	1,9%	-	-	65	1,9%	-	4%	-
Operational costs	37 255	5 191	13,9%	5 336	14,3%	10 527	28,3%	7 295	61,0%	(26,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 994)	45 724		(16 285)		29 439		17 696		
Transfers and subsidies - capital (monetary allocations)	31 779	149	5%	-	-	149	5%	2 086	11,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 785	45 874		(16 285)		29 588		19 782		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 785	45 874		(16 285)		29 588		19 782		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 785	45 874		(16 285)		29 588		19 782		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 785	45 874		(16 285)		29 588		19 782		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	91 794	7 447	8,1%	19 946	21,7%	27 393	29,8%	12 554	22,0%	58,9%
National Government	31 779	2 990	9,4%	13 369	42,1%	16 359	51,5%	1 814	13,6%	637,2%
Provincial Government	-	-	-	-	-	-	-	1 814	34,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 779	2 990	9,4%	13 369	42,1%	16 359	51,5%	3 628	19,9%	268,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 015	4 457	7,4%	6 577	11,0%	11 034	18,4%	8 927	23,8%	(26,3%)
Capital Expenditure Functional	91 794	7 447	8,1%	19 946	21,7%	27 393	29,8%	12 554	22,0%	58,9%
Municipal governance and administration	6 450	62	1,0%	681	10,6%	743	11,5%	3 516	42,6%	(80,6%)
Executive and Council	1 070	-	-	20	1,8%	20	1,8%	1 799	3 031,7%	(98,9%)
Finance and administration	5 380	62	1,2%	661	12,3%	724	13,4%	1 716	20,8%	(61,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 850	33	2%	861	5,8%	893	6,0%	2 055	34,4%	(58,1%)
Community and Social Services	5 500	33	6%	302	5,5%	334	6,1%	198	7,8%	52,3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	9 350	-	-	559	6,0%	559	6,0%	1 857	41,8%	(69,9%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 344	7 352	10,6%	18 404	26,5%	25 756	37,1%	6 807	16,0%	170,4%
Planning and Development	57 144	5 886	10,3%	18 003	31,5%	23 889	41,8%	3 255	12,4%	453,1%
Road Transport	12 200	1 465	12,0%	402	3,3%	1 867	15,3%	3 552	37,0%	(88,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 150	-	-	-	-	-	-	177	9,6%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	500	-	-	-	-	-	-	-	-	-
Waste Management	650	-	-	-	-	-	-	177	12,5%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	295 196	83 469	28,3%	-	-	83 469	28,3%	(25 275)	31,5%	(100,0%)	
Property rates	40 365	5 233	13,0%	-	-	5 233	13,0%	(16 793)	42,6%	(100,0%)	
Service charges	3 915	430	11,0%	-	-	430	11,0%	637	18,0%	(100,0%)	
Other revenue	29 518	197	7%	-	-	197	7%	435	41,3%	(100,0%)	
Transfers and Subsidies - Operational	178 129	72 109	40,5%	-	-	72 109	40,5%	(18 722)	32,1%	(100,0%)	
Transfers and Subsidies - Capital	31 779	5 500	17,3%	-	-	5 500	17,3%	9 168	21,0%	(100,0%)	
Interest	11 491	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(216 633)	(6 151)	2,8%	(19 877)	9,2%	(26 029)	12,0%	(12 784)	11,8%	55,5%	
Suppliers and employees	(214 315)	(6 151)	2,9%	(19 877)	9,3%	(26 029)	12,1%	(12 784)	11,9%	55,5%	
Finance charges	(1 618)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(700)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	78 563	77 318	98,4%	(19 877)	(25,3%)	57 440	73,1%	(38 058)	73,8%	(47,8%)	
Cash Flow from Investing Activities											
Receipts	2 488	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	2 488	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(105 563)	(6 004)	5,7%	(25 176)	23,8%	(31 180)	29,5%	(15 607)	26,2%	61,3%	
Capital assets	(105 563)	(6 004)	5,7%	(25 176)	23,8%	(31 180)	29,5%	(15 607)	26,2%	61,3%	
Net Cash from/(used) Investing Activities	(103 075)	(6 004)	5,8%	(25 176)	24,4%	(31 180)	30,2%	(15 607)	26,6%	61,3%	
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	(24 512)	71 314	(290,9%)	(45 053)	183,8%	26 261	(107,1%)	(53 665)	(738,7%)	(16,0%)	
Cash/cash equivalents at the year begin:	113 640	-	-	71 314	62,8%	-	274 594	-	120,0%	(74,0%)	
Cash/cash equivalents at the year end:	89 128	71 314	80,0%	185 517	208,1%	185 517	208,1%	220 929	152,2%	(16,0%)	

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	1 764	89,8%	-	-	200	10,2%	1 964	100,0%
Total	-	-	1 764	89,8%	-	-	200	10,2%	1 964	100,0%

Contact Details

Municipal Manager	Mr Nkosiyezwe Cyprian Vezo	039 833 1038
Financial Manager	Mr Philip Mungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	588 970	223 084	37,9%	183 764	31,2%	406 847	69,1%	172 639	68,6%	6,4%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	61 123	13 008	21,3%	11 922	19,5%	24 930	40,8%	17 072	59,9%	(30,2%)
Service charges - Waste Water Management	15 069	3 430	22,8%	3 319	22,0%	6 749	44,8%	3 148	48,4%	5,4%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	876	73	8,3%	77	8,8%	150	17,1%	162	97,8%	(52,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 960	4 257	35,6%	4 247	35,5%	8 505	71,1%	3 047	55,5%	39,4%
Interest earned from Current and Non Current Assets	5 713	5 596	97,9%	5 163	90,4%	10 759	188,3%	1 878	77,2%	174,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	388	75	19,2%	204	52,5%	279	71,8%	187	-	8,8%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	493 840	196 645	39,8%	158 831	32,2%	355 476	72,0%	147 145	70,3%	7,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	684 154	121 643	17,8%	134 255	19,6%	255 897	37,4%	158 806	47,7%	(15,5%)
Employee related costs	256 783	61 149	23,8%	62 483	24,3%	123 632	48,1%	58 785	48,1%	6,3%
Remuneration of councillors	8 119	1 597	19,7%	2 582	31,8%	4 179	51,5%	1 764	41,8%	46,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 431	6 494	22,8%	8 395	29,5%	14 889	52,4%	11 773	42,8%	(28,7%)
Debt impairment	28 300	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	97 007	-	-	-	-	-	-	40 895	44,5%	(100,0%)
Interest	100	2	2,2%	-	-	2	2,2%	-	-	-
Contracted services	140 220	26 379	18,8%	35 003	25,0%	61 382	43,8%	29 301	62,6%	19,5%
Transfers and subsidies	2 500	-	-	-	-	-	-	-	-	35,3%
Irrecoverable debts written off	30 418	-	-	-	-	-	-	-	-	-
Operational costs	92 277	26 022	28,2%	25 792	28,0%	51 814	56,2%	16 288	51,9%	58,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(95 185)	101 441		49 509		150 950		13 834		
Transfers and subsidies - capital (monetary allocations)	321 352	79 878	24,9%	118 808	37,0%	198 686	61,8%	37 839	20,3%	214,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	226 167	181 319		168 317		349 636		51 672		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	226 167	181 319		168 317		349 636		51 672		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	226 167	181 319		168 317		349 636		51 672		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	17 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	243 167	181 319		168 317		349 636		51 672		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	306 141	78 335	25,6%	103 571	33,8%	181 907	59,4%	90 266	39,8%	14,7%
National Government	277 584	77 786	28,0%	101 073	36,4%	178 858	64,4%	90 234	41,9%	12,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	277 584	77 786	28,0%	101 073	36,4%	178 858	64,4%	90 234	41,9%	12,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 557	549	1,9%	2 499	8,7%	3 048	10,7%	32	9,0%	7 703,5%
Capital Expenditure Functional	306 141	78 335	25,6%	103 571	33,8%	181 907	59,4%	90 266	39,8%	14,7%
Municipal governance and administration	10 308	549	5,3%	1 630	15,8%	2 179	21,1%	32	3,5%	4 989,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 308	549	5,3%	1 630	15,8%	2 179	21,1%	32	3,5%	4 989,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 600	-	-	-	-	-	-	-	-	-
Community and Social Services	1 600	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 618	22 946	83,1%	19 886	72,0%	42 832	155,1%	4 760	25,0%	317,8%
Planning and Development	27 618	22 946	83,1%	19 886	72,0%	42 832	155,1%	4 760	25,0%	317,8%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	266 615	54 840	20,6%	82 056	30,8%	136 896	51,3%	85 474	42,8%	(4,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	198 174	41 750	21,1%	63 529	32,1%	105 278	53,1%	67 958	40,6%	(6,5%)
Waste Water Management	68 441	13 090	19,1%	18 527	27,1%	31 617	46,2%	17 515	52,5%	5,8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities	935 993	1 026 830	109,7%	869 282	92,9%	1 896 112	202,6%	575 060	142,4%	51,2%	
Receipts	-	-	-	-	-	-	-	-	-	-	
Property rates	-	2	-	2	-	4	-	-	-	(100,0%)	
Service charges	61 100	15 542	25,4%	15 081	24,7%	30 622	50,1%	13 132	39,9%	14,8%	
Other revenue	53 987	646 095	1 196,8%	571 717	1 059,0%	1 217 812	2 255,7%	1 111 811	645,3%	411,3%	
Transfers and Subsidies - Operational	493 840	197 596	40,0%	157 320	31,9%	354 916	71,9%	320 238	153,8%	(50,9%)	
Transfers and Subsidies - Capital	321 352	162 000	50,4%	120 000	37,3%	282 000	87,8%	128 000	58,1%	(6,3%)	
Interest	5 713	5 596	97,9%	5 163	90,4%	10 759	188,3%	1 878	77,2%	174,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(611 217)	(237 295)	38,8%	(264 126)	43,2%	(501 421)	82,0%	(244 028)	76,6%	8,2%	
Suppliers and employees	(611 117)	(237 295)	38,8%	(264 126)	43,2%	(501 421)	82,1%	(244 028)	76,6%	8,2%	
Finance charges	(100)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	324 776	789 535	243,1%	605 156	186,3%	1 394 691	429,4%	331 032	258,2%	82,8%	
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	(306 141)	(78 335)	25,6%	(103 571)	33,8%	(181 907)	59,4%	(90 266)	39,8%	14,7%	
Capital assets	(306 141)	(78 335)	25,6%	(103 571)	33,8%	(181 907)	59,4%	(90 266)	39,8%	14,7%	
Net Cash from/(used) Investing Activities	(306 141)	(78 335)	25,6%	(103 571)	33,8%	(181 907)	59,4%	(90 266)	39,8%	14,7%	
Cash Flow from Financing Activities											
Receipts	149	7	4,7%	211	141,9%	218	146,6%	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	149	7	4,7%	211	141,9%	218	146,6%	-	-	(100,0%)	
Payments	(2 400)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(2 400)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(2 251)	7	(3%)	211	(9,4%)	218	(9,7%)	-	-	(100,0%)	
Net Increase/(Decrease) in cash held	16 384	711 207	4 340,9%	501 796	3 062,8%	1 213 003	7 403,7%	240 766	3 020,2%	108,4%	
Cash/cash equivalents at the year begin:	67 907	124 641	183,5%	835 847	1 230,9%	124 641	183,5%	521 550	182,2%	60,3%	
Cash/cash equivalents at the year end:	84 290	835 847	991,6%	1 337 643	1 586,9%	1 337 643	1 586,9%	762 316	1 490,4%	75,5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 695	2,7%	24 110	8,6%	5 818	2,1%	242 710	86,6%	280 334	64,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 006	2,7%	9 419	8,6%	2 273	2,1%	94 818	86,6%	109 516	25,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 286	2,7%	4 030	8,6%	973	2,1%	40 571	86,6%	46 860	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	11 987	2,7%	37 559	8,6%	9 064	2,1%	378 099	86,6%	436 709	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 559	3,9%	34 244	15,8%	5 837	2,7%	168 192	77,6%	216 831	49,7%	-	-	-	-
Commercial	720	4,5%	569	3,5%	430	2,7%	14 369	89,3%	16 088	3,7%	-	-	-	-
Households	2 708	1,3%	2 747	1,3%	2 798	1,4%	195 538	96,0%	203 791	46,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 987	2,7%	37 559	8,6%	9 064	2,1%	378 099	86,6%	436 709	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	95	8,5%	74	6,6%	205	18,5%	734	66,3%	1 108	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	95	8,5%	74	6,6%	205	18,5%	734	66,3%	1 108	100,0%

Contact Details

Municipal Manager	Mr Gamakhulu Ma-art Sineke	039 834 8706
Financial Manager	Mr Khumbulani Mthembeni Brian Mzimela	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	93 008 826	27 005 068	29,0%	23 575 036	25,3%	50 580 104	54,4%	21 723 210	55,1%	8,5%
Exchange Revenue										
Service charges - Electricity	28 879 593	7 193 098	24,9%	6 105 241	21,1%	13 298 338	46,0%	5 754 376	47,3%	6,1%
Service charges - Water	11 511 278	2 243 548	19,5%	2 667 054	23,2%	4 910 602	42,7%	2 263 584	49,5%	17,8%
Service charges - Waste Water Management	2 448 781	525 456	21,5%	596 896	24,4%	1 122 351	45,8%	533 726	47,7%	11,8%
Service charges - Waste Management	1 837 694	472 371	25,7%	454 834	24,8%	927 205	50,5%	438 606	53,9%	3,7%
Sale of Goods and Rendering of Services	756 758	117 751	15,6%	217 570	28,8%	335 321	44,3%	140 983	45,6%	54,3%
Agency services	78 614	19 079	24,3%	21 007	26,7%	40 087	51,0%	12 165	43,2%	72,7%
Interest	1 131	391	34,6%	92	8,2%	483	42,7%	332	50,4%	(72,2%)
Interest earned from Receivables	1 184 187	505 010	42,6%	560 965	47,4%	1 065 975	90,0%	368 192	85,6%	52,4%
Interest earned from Current and Non Current Assets	991 934	406 574	41,0%	384 322	38,7%	790 896	79,7%	190 614	62,4%	101,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 712	605	35,4%	552	32,2%	1 157	67,6%	451	52,2%	22,3%
Rental from Fixed Assets	1 233 506	255 413	20,7%	248 000	20,1%	503 413	40,8%	220 013	45,9%	12,7%
Licence and permits	63 109	13 226	21,0%	13 313	21,1%	26 539	42,1%	13 173	48,5%	1,1%
Operational Revenue	505 907	85 478	16,9%	111 525	22,0%	197 003	38,9%	120 626	56,9%	(7,5%)
Non-Exchange Revenue										
Property rates	17 210 897	5 364 618	31,2%	4 372 532	25,4%	9 737 150	56,6%	4 164 046	58,1%	5,0%
Surcharges and Taxes	413 695	6 864	1,7%	158 609	38,3%	165 473	40,0%	46 516	74,9%	241,0%
Fines, penalties and forfeits	293 535	50 035	17,0%	59 618	20,3%	109 653	37,4%	53 978	27,4%	10,5%
Licences or permits	98 355	18 566	18,9%	23 662	24,1%	42 229	42,9%	22 956	62,6%	3,1%
Transfer and subsidies - Operational	20 365 992	8 175 241	40,1%	6 000 641	29,5%	14 175 883	69,6%	5 952 796	65,1%	,8%
Interest	486 201	200 680	41,3%	218 807	45,0%	419 487	86,3%	139 743	67,5%	56,6%
Fuel Levy	3 911 280	1 187 364	30,4%	1 185 825	30,3%	2 373 189	60,7%	1 126 598	60,7%	5,3%
Operational Revenue	3 141	1 033	32,9%	1 190	37,9%	2 222	70,8%	-	-	(100,0%)
Gains on disposal of Assets	35 563	4 255	12,0%	15 742	44,3%	19 998	56,2%	2 523	9,5%	524,0%
Other Gains	695 962	158 412	22,8%	157 038	22,6%	315 450	45,3%	157 212	41,7%	(1,1%)
Discontinued Operations	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	92 893 527	21 438 657	23,1%	22 457 314	24,2%	43 895 971	47,3%	20 320 241	47,3%	10,5%
Employee related costs	25 878 569	5 612 751	21,7%	6 460 202	25,0%	12 072 952	46,7%	6 188 651	47,7%	4,4%
Remuneration of councillors	951 898	212 767	22,4%	260 219	27,3%	472 986	49,7%	213 534	47,5%	21,9%
Bulk purchases - electricity	23 234 574	6 883 250	29,6%	5 063 839	21,8%	11 947 089	51,4%	4 141 021	51,6%	22,3%
Inventory consumed	7 475 619	1 295 505	17,3%	1 704 101	22,8%	2 999 607	40,1%	1 693 893	44,4%	,6%
Debt impairment	4 885 321	813 296	16,6%	907 242	18,6%	1 720 538	35,2%	729 342	34,2%	24,4%
Depreciation and amortisation	6 835 602	1 431 144	20,9%	1 401 806	20,5%	2 832 950	41,4%	1 601 331	43,3%	(12,5%)
Interest	1 303 399	333 140	25,6%	402 760	30,9%	735 900	56,5%	293 615	47,4%	37,2%
Contracted services	11 916 439	2 409 492	20,2%	3 258 684	27,3%	5 668 176	47,6%	2 980 608	47,1%	9,3%
Transfers and subsidies	1 042 201	213 845	20,5%	246 445	23,6%	460 290	44,2%	207 126	37,2%	19,0%
Irrecoverable debts written off	248 122	121 850	49,1%	55 857	22,5%	177 707	71,6%	234 005	26,7%	(76,1%)
Operational costs	6 941 775	1 444 798	20,8%	1 827 185	26,3%	3 271 983	47,1%	1 461 237	47,0%	25,0%
Losses on disposal of Assets	21 347	(652)	(3,1%)	(360)	(1,7%)	(1 012)	(4,7%)	602	3,4%	(159,8%)
Other Losses	2 158 859	667 472	30,9%	869 333	40,3%	1 536 805	71,2%	577 277	58,9%	50,6%
Surplus/(Deficit)	115 299	5 566 411		1 117 722		6 684 133		1 402 969		
Transfers and subsidies - capital (monetary allocations)	11 662 153	1 512 960	13,0%	2 648 816	22,7%	4 161 776	35,7%	2 063 404	33,4%	28,4%
Transfers and subsidies - capital (in-kind)	900	(1 351)	(150,1%)	1 424	158,2%	73	8,1%	2	1,5%	94 804,7%
Surplus/(Deficit) after capital transfers and contributions	11 778 352	7 078 020		3 767 961		10 845 981		3 466 374		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 778 352	7 078 020		3 767 961		10 845 981		3 466 374		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 778 352	7 078 020		3 767 961		10 845 981		3 466 374		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	156 185	34 296	22,0%	23 085	14,8%	57 381	36,7%	44 831	40,0%	(48,5%)
Surplus/(Deficit) for the year	11 934 537	7 112 315		3 791 047		10 903 362		3 511 205		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	16 899 157	1 848 622	10,9%	3 392 434	20,1%	5 241 056	31,0%	2 704 418	31,3%	25,4%
National Government	10 225 532	1 392 847	13,6%	2 470 738	24,2%	3 863 586	37,8%	1 628 696	33,5%	51,7%
Provincial Government	774 737	42 416	5,5%	61 214	7,9%	103 629	13,4%	68 132	11,0%	(10,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	3 844	3 267	85,0%	4 871	126,7%	8 138	211,7%	2 075	12,2%	134,8%
Transfers recognised - capital	11 004 114	1 438 530	13,1%	2 536 823	23,1%	3 975 353	36,1%	1 698 902	30,7%	49,3%
Borrowing	2 471 064	128 825	5,2%	330 064	13,4%	458 889	18,6%	360 331	29,7%	(8,4%)
Internally generated funds	3 423 979	281 267	8,2%	525 547	15,3%	806 814	23,6%	645 185	35,0%	(18,5%)
Capital Expenditure Functional	16 920 947	1 902 526	11,2%	3 415 113	20,2%	5 317 639	31,4%	2 725 617	31,5%	25,3%
Municipal governance and administration	1 307 608	78 181	6,0%	137 792	10,5%	215 973	16,5%	128 813	23,9%	7,0%
Executive and Council	380 783	13 366	3,5%	40 852	10,7%	54 218	14,2%	34 563	25,1%	18,2%
Finance and administration	926 226	64 655	7,0%	96 943	10,5%	161 598	17,4%	94 243	23,6%	2,9%
Internal audit	599	160	26,6%	(3)	(,5%)	157	26,2%	6	15,6%	(143,8%)
Community and Public Safety	2 206 302	275 633	12,5%	405 609	18,4%	681 242	30,9%	291 301	20,9%	39,2%
Community and Social Services	517 862	79 755	15,4%	121 159	23,4%	200 915	38,8%	66 165	27,8%	83,1%
Sport And Recreation	444 458	62 932	14,2%	170 646	38,4%	233 578	52,6%	108 693	47,7%	57,0%
Public Safety	103 419	4 412	4,3%	7 381	7,1%	11 793	11,4%	10 010	14,7%	(26,3%)
Housing	1 113 258	126 775	11,4%	103 589	9,3%	230 363	20,7%	105 024	11,5%	(1,4%)
Health	27 304	1 759	6,4%	2 833	10,4%	4 592	16,8%	1 409	4,7%	101,1%
Economic and Environmental Services	4 620 446	565 105	12,2%	985 640	21,3%	1 550 746	33,6%	801 219	39,3%	23,0%
Planning and Development	987 717	212 242	21,5%	258 217	26,1%	470 459	47,6%	207 879	32,3%	24,2%
Road Transport	3 620 435	352 717	9,7%	721 713	19,9%	1 074 430	29,7%	592 909	42,2%	21,7%
Environmental Protection	12 294	147	1,2%	5 711	46,5%	5 857	47,6%	432	12,2%	1 223,1%
Trading Services	8 746 696	982 775	11,2%	1 869 194	21,4%	2 851 969	32,6%	1 497 266	31,9%	24,8%
Energy sources	1 434 027	137 375	9,6%	269 595	18,8%	406 971	28,4%	204 707	27,8%	31,7%
Water Management	4 405 476	647 788	14,7%	1 148 896	26,1%	1 796 684	40,8%	852 424	34,1%	34,8%
Waste Water Management	2 596 890	170 855	6,6%	421 010	16,2%	591 866	22,8%	384 798	32,0%	9,4%
Waste Management	310 303	26 756	8,6%	29 692	9,6%	56 448	18,2%	55 337	24,0%	(46,3%)
Other	39 896	832	2,1%	16 878	42,3%	17 710	44,4%	7 019	16,3%	140,5%

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	98 995 558	15 961 395	16,1%	15 615 834	15,8%	31 577 229	31,9%	12 681 993	30,0%	23,1%	
Property rates	15 700 358	3 256 309	20,7%	3 218 542	20,5%	6 474 851	41,2%	3 487 618	44,8%	(7,7%)	
Service charges	4 166 863	2 053 031	5,0%	1 574 565	3,8%	3 627 596	8,8%	2 878 996	16,2%	(45,3%)	
Other revenue	9 182 043	2 445 015	26,6%	2 805 441	30,6%	5 250 457	57,2%	1 714 905	38,8%	63,6%	
Transfers and Subsidies - Operational	20 420 966	6 045 679	29,6%	5 655 444	27,7%	11 701 123	57,3%	3 264 787	41,3%	73,2%	
Transfers and Subsidies - Capital	11 601 964	2 070 466	17,8%	2 175 901	18,8%	4 246 368	36,6%	1 289 005	28,3%	68,8%	
Interest	1 024 798	90 895	8,9%	185 940	18,1%	276 835	27,0%	46 681	13,8%	298,3%	
Dividends	(1 434)	-	-	-	-	-	-	-	-	-	
Payments	(83 312 825)	(5 673 724)	6,8%	(8 759 392)	10,5%	(14 433 116)	17,3%	(7 574 360)	18,1%	15,6%	
Suppliers and employees	(81 794 894)	(5 644 604)	6,9%	(8 654 001)	10,6%	(14 298 605)	17,5%	(7 486 828)	18,3%	15,8%	
Finance charges	(1 284 797)	(29 121)	2,3%	(105 391)	8,2%	(134 512)	10,5%	(60 973)	6,4%	72,9%	
Transfers and grants	(233 134)	-	-	-	-	-	-	(26 559)	16,1%	(100,0%)	
Net Cash from/(used) Operating Activities	15 682 734	10 287 671	65,6%	6 856 442	43,7%	17 144 112	109,3%	5 107 633	94,6%	34,2%	
Cash Flow from Investing Activities											
Receipts	40 019	77 671	194,1%	(55 419)	(138,5%)	22 252	55,6%	(26 338)	(17,7%)	110,4%	
Proceeds on disposal of PPE	17 421	57 119	327,9%	6 516	37,4%	63 635	365,3%	8	-	80 151,6%	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	23 758	25 344	106,7%	(66 150)	(278,4%)	(40 806)	(171,8%)	(32 838)	(24,6%)	101,4%	
Decrease (increase) in non-current investments	(1 160)	(4 792)	413,3%	4 216	(363,6%)	(576)	49,7%	6 492	(5,9%)	(35,1%)	
Payments	(17 421 027)	(1 103 478)	6,3%	(1 735 657)	10,0%	(2 839 135)	16,3%	(1 327 431)	16,7%	30,8%	
Capital assets	(17 421 027)	(1 103 478)	6,3%	(1 735 657)	10,0%	(2 839 135)	16,3%	(1 327 431)	16,7%	30,8%	
Net Cash from/(used) Investing Activities	(17 381 008)	(1 025 807)	5,9%	(1 791 076)	10,3%	(2 816 883)	16,2%	(1 353 769)	17,6%	32,3%	
Cash Flow from/(used) Financing Activities											
Receipts	2 616 046	26 128	1,0%	101 017	3,9%	127 144	4,9%	(1 448)	(,1%)	(7 078,5%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	2 584 769	26 087	1,0%	100 000	3,9%	126 087	4,9%	-	-	(100,0%)	
Increase (decrease) in consumer deposits	1 277	41	3,2%	1 017	79,6%	1 057	82,8%	(1 448)	(183,6%)	(170,2%)	
Payments	(1 385 851)	(25 482)	1,8%	(33 604)	2,4%	(59 086)	4,3%	(83 781)	10,3%	(59,9%)	
Repayment of borrowing	(1 385 851)	(25 482)	1,8%	(33 604)	2,4%	(59 086)	4,3%	(83 781)	10,3%	(59,9%)	
Net Cash from/(used) Financing Activities	1 230 195	645	,1%	67 413	5,5%	68 058	5,5%	(85 228)	(10,6%)	(179,1%)	
Net Increase/(Decrease) in cash held	(468 079)	9 262 509	(1 978,8%)	5 132 779	(1 096,6%)	14 395 288	(3 075,4%)	3 668 636	606,2%	39,9%	
Cash/cash equivalents at the year begin:	15 325 367	4 755 436	31,0%	15 510 639	101,2%	4 755 436	31,0%	11 288 475	31,4%	37,4%	
Cash/cash equivalents at the year end:	14 857 288	15 510 775	104,4%	20 662 081	139,1%	20 662 081	139,1%	15 344 528	128,2%	34,7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 207 373	6,5%	563 865	3,0%	566 783	3,0%	16 329 157	87,5%	18 667 177	37,4%	-	-	12 108 284	64,9%
Trade and Other Receivables from Exchange Transactions - Electricity	1 764 925	29,7%	343 250	5,8%	224 702	3,8%	3 615 939	60,8%	5 948 817	11,9%	-	-	2 092 993	35,2%
Receivables from Non-exchange Transactions - Property Rates	1 124 808	9,2%	426 136	3,5%	392 132	3,2%	10 349 580	84,2%	12 292 656	24,6%	(148)	-	5 806 350	47,2%
Receivables from Exchange Transactions - Waste Water Management	203 948	5,8%	111 879	3,2%	86 670	2,5%	3 093 397	88,5%	3 495 894	7,0%	7	-	1 923 447	55,0%
Receivables from Exchange Transactions - Waste Management	132 247	6,2%	78 582	3,7%	50 004	2,4%	1 855 164	87,7%	2 115 998	4,2%	(39)	-	1 032 785	48,8%
Receivables from Exchange Transactions - Property Rental Debtors	33 111	6,1%	23 362	4,3%	13 081	2,4%	471 543	87,1%	541 097	1,1%	-	-	335 679	62,0%
Interest on Arrear Debtor Accounts	165 894	4,0%	100 928	2,4%	96 864	2,3%	3 833 939	91,3%	4 197 624	8,4%	2	-	4 405 203	104,9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	324 787	-
Other	55 209	2,1%	37 663	1,4%	68 472	2,6%	2 496 118	93,9%	2 657 462	5,3%	21	-	1 797 375	67,6%
Total By Income Source	4 687 515	9,4%	1 685 665	3,4%	1 498 707	3,0%	42 044 837	84,2%	49 916 725	100,0%	(157)	-	29 826 903	59,8%
Debtors Age Analysis By Customer Group														
Organs of State	486 086	14,2%	149 626	4,4%	123 970	3,6%	2 655 104	77,7%	3 414 986	6,8%	(98)	-	1 173 519	34,4%
Commercial	1 986 776	19,7%	447 646	4,4%	433 214	4,3%	7 232 363	71,6%	10 099 999	20,2%	-	-	4 392 062	43,5%
Households	2 153 332	6,0%	1 064 931	3,0%	928 883	2,6%	31 586 426	88,4%	35 733 572	71,6%	(59)	-	24 159 077	67,6%
Other	61 321	9,2%	23 262	3,5%	12 640	1,9%	570 944	85,4%	668 167	1,3%	-	-	102 246	15,3%
Total By Customer Group	4 687 515	9,4%	1 685 665	3,4%	1 498 707	3,0%	42 044 837	84,2%	49 916 725	100,0%	(157)	-	29 826 903	59,8%

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	487 162	21,1%	326 062	14,2%	126 384	5,5%	1 364 545	59,2%	2 304 152	47,3%
Bulk Water	179 094	15,8%	68 028	6,0%	34 923	3,1%	851 849	75,1%	1 133 895	23,3%
PAYE deductions	170 470	99,9%	28	-	28	-	56	-	170 582	3,5%
VAT (output less input)	19	97,5%	-	-	-	-	1	2,5%	20	-
Pensions / Retirement	170 995	100,0%	-	-	14	-	61	-	171 071	3,5%
Loan repayments	(1 731)	72,4%	(659)	27,6%	-	-	-	-	(2 390)	-
Trade Creditors	274 533	37,6%	36 360	5,0%	36 078	4,9%	368 689	50,6%	729 184	15,0%
Auditor-General	(222)	(3,8%)	5 022	87,1%	(238)	(4,1%)	1 202	20,9%	5 764	,1%
Other	11 979	3,3%	32 500	8,9%	13 570	3,7%	305 152	84,0%	363 201	7,4%
Total	1 292 299	26,5%	467 342	9,6%	210 758	4,3%	2 905 079	59,6%	4 875 478	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.