KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**52 562 916**	**53 001 668**	**14 408 216**	**27,4%**	**13 522 605**	**25,7%**	**13 825 732**	**26,1%**	**41 756 553**	**78,8%**	**12 200 301**	**80,2%**	**13,3%**
Exchange Revenue													
Service charges - Electricity	18 257 740	18 257 740	4 646 521	25,4%	4 102 989	22,5%	4 044 344	22,2%	12 793 854	70,1%	3 724 583	70,4%	8,6%
Service charges - Water	7 917 968	7 917 968	1 377 889	17,4%	1 878 113	23,7%	1 984 457	25,1%	5 240 460	66,2%	1 401 057	74,4%	41,6%
Service charges - Waste Water Management	1 594 452	1 594 452	312 924	19,6%	400 669	25,1%	448 795	28,1%	1 162 388	72,9%	376 497	73,5%	19,2%
Service charges - Waste Management	1 019 623	1 019 623	252 153	24,7%	252 160	24,7%	256 404	25,1%	760 716	74,6%	242 229	85,4%	5,9%
Sale of Goods and Rendering of Services	389 657	364 727	62 865	16,1%	111 857	28,7%	66 530	18,2%	241 252	66,1%	50 126	62,7%	32,7%
Agency services	28 366	28 366	5 894	20,8%	7 849	27,7%	6 964	24,6%	20 707	73,0%	7 127	70,4%	(2,3%)
Interest	984	984	346	35,2%	41	4,2%	82	8,4%	470	47,7%	291	80,5%	(71,7%)
Interest earned from Receivables	567 271	567 271	332 461	58,6%	343 722	60,6%	382 101	67,4%	1 058 285	186,6%	261 023	185,4%	46,4%
Interest earned from Current and Non Current Assets	538 728	899 929	241 744	44,9%	213 388	39,6%	210 855	23,4%	665 988	74,0%	172 303	95,8%	22,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	500	500	-	-	-	-	22	4,4%	22	4,4%	42	9,9%	(47,6%)
Rental from Fixed Assets	1 050 133	1 032 941	227 123	21,6%	218 796	20,8%	230 390	22,3%	676 309	65,5%	191 263	66,0%	20,5%
Licence and permits	10 197	10 197	1 582	15,5%	1 366	13,4%	1 331	13,1%	4 280	42,0%	2 420	905,8%	(45,0%)
Operational Revenue	198 737	198 837	45 690	23,0%	54 154	27,2%	74 156	37,3%	173 999	87,5%	61 593	78,3%	20,4%
Non-Exchange Revenue													
Property rates	11 000 000	11 000 000	3 498 983	31,8%	3 028 746	27,5%	2 943 424	26,8%	9 471 153	86,1%	2 885 742	87,1%	2,0%
Surcharges and Taxes	372 670	372 670	1 304	,4%	150 483	40,4%	129 416	34,7%	281 204	75,5%	164 970	60,4%	(21,6%)
Fines, penalties and forfeits	42 734	42 718	1 717	4,0%	2 444	5,7%	2 188	5,1%	6 350	14,9%	8 487	40,8%	(74,2%)
Licences or permits	46 710	46 710	8 495	18,2%	12 379	26,5%	13 100	28,0%	33 975	72,7%	12 219	125,8%	7,2%
Transfer and subsidies - Operational	5 578 892	5 698 481	2 056 506	36,9%	1 392 652	25,0%	1 691 299	29,7%	5 140 457	90,2%	1 364 862	85,7%	23,9%
Interest	315 000	315 000	148 188	47,0%	152 462	48,4%	148 031	47,0%	448 681	142,4%	120 613	100,1%	22,7%
Fuel Levy	3 557 475	3 557 475	1 185 825	33,3%	1 185 825	33,3%	1 185 825	33,3%	3 557 475	100,0%	1 126 599	100,0%	5,3%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 500	10 500	-	-	11 664	111,1%	2 595	24,7%	14 259	135,8%	9 129	203,8%	(71,6%)
Other Gains	64 582	64 582	4	-	844	1,3%	3 423	5,3%	4 271	6,6%	17 125	1 814,5%	(80,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**52 289 469**	**52 921 652**	**12 244 283**	**23,4%**	**12 810 015**	**24,5%**	**10 707 216**	**20,2%**	**35 761 513**	**67,6%**	**9 995 560**	**69,3%**	**7,1%**
Employee related costs	13 645 967	13 417 691	2 809 653	20,6%	3 480 710	25,5%	2 937 069	21,9%	9 227 431	68,8%	2 834 037	69,6%	3,6%
Remuneration of councillors	145 266	145 404	34 272	23,6%	41 385	28,5%	35 861	24,7%	111 518	76,7%	34 003	73,2%	5,5%
Bulk purchases - electricity	15 147 655	14 827 655	4 477 246	29,6%	3 308 687	21,8%	3 131 228	21,1%	10 917 162	73,6%	2 563 330	72,3%	22,2%
Inventory consumed	4 352 846	4 417 729	683 467	15,7%	900 464	20,7%	803 293	18,2%	2 387 224	54,0%	855 064	65,5%	(6,1%)
Debt impairment	2 944 533	2 547 184	748 710	25,4%	747 063	25,4%	246 540	9,7%	1 742 313	68,4%	376 404	60,4%	(34,5%)
Depreciation and amortisation	3 066 229	3 066 229	690 093	22,5%	701 165	22,9%	675 371	22,0%	2 066 628	67,4%	680 310	67,6%	(,7%)
Interest	994 596	982 666	259 045	26,0%	258 174	26,0%	244 338	24,9%	761 558	77,5%	217 824	75,9%	12,2%
Contracted services	6 480 262	7 278 790	1 250 330	19,3%	1 648 081	25,4%	1 513 507	20,8%	4 411 918	60,6%	1 266 015	67,0%	19,5%
Transfers and subsidies	710 214	751 898	151 167	21,3%	161 189	22,7%	123 036	16,4%	435 391	57,9%	109 364	53,0%	12,5%
Irrecoverable debts written off	-	397 349	(41)	-	-	-	14 442	3,6%	14 401	3,6%	(40)	-	(35 829,6%)
Operational costs	3 103 298	3 390 526	572 623	18,5%	831 727	26,8%	653 771	19,3%	2 058 122	60,7%	552 984	59,6%	18,2%
Losses on disposal of Assets	420	420	0	-	(9)	(2,2%)	512	122,0%	503	119,8%	2 598	-	(80,3%)
Other Losses	1 698 183	1 698 111	567 717	33,4%	731 379	43,1%	328 248	19,3%	1 627 344	95,8%	503 666	97,7%	(34,8%)
Surplus/(Deficit)	**273 447**	**80 016**	**2 163 934**		**712 591**		**3 118 516**		**5 995 040**		**2 204 740**		
Transfers and subsidies - capital (monetary allocations)	4 674 106	4 390 236	394 784	8,4%	730 892	15,6%	1 052 529	24,0%	2 178 206	49,6%	898 205	40,7%	17,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	3 478	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**4 947 553**	**4 470 252**	**2 558 718**		**1 443 483**		**4 171 045**		**8 173 246**		**3 106 423**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 947 553**	**4 470 252**	**2 558 718**		**1 443 483**		**4 171 045**		**8 173 246**		**3 106 423**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 947 553**	**4 470 252**	**2 558 718**		**1 443 483**		**4 171 045**		**8 173 246**		**3 106 423**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	135 945	149 565	34 296	25,2%	23 085	17,0%	27 499	18,4%	84 880	56,8%	56 296	88,3%	(51,2%)
Surplus/(Deficit) for the year	**5 083 498**	**4 619 817**	**2 593 014**		**1 466 568**		**4 198 544**		**8 258 126**		**3 162 719**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**8 143 224**	**7 630 469**	**520 517**	**6,4%**	**1 008 865**	**12,4%**	**1 047 405**	**13,7%**	**2 576 787**	**33,8%**	**598 486**	**32,3%**	**75,0%**
National Government	4 130 022	3 869 239	367 397	8,9%	646 125	15,6%	896 153	23,2%	1 909 674	49,4%	694 506	43,6%	29,0%
Provincial Government	540 241	514 588	9 276	1,7%	11 883	2,2%	12 989	2,5%	34 148	6,6%	10 989	4,6%	18,2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	3 844	3 864	-	-	-	-	190	4,9%	190	4,9%	-	-	(100,0%)
Transfers recognised - capital	**4 674 107**	**4 387 691**	**376 673**	**8,1%**	**658 007**	**14,1%**	**909 332**	**20,7%**	**1 944 012**	**44,3%**	**705 495**	**36,4%**	**28,9%**
Borrowing	1 500 000	1 500 000	39 400	2,6%	159 694	10,6%	169 853	11,3%	368 947	24,6%	(42 381)	23,8%	(500,8%)
Internally generated funds	1 969 117	1 742 778	104 444	5,3%	191 163	9,7%	(31 780)	(1,8%)	263 828	15,1%	(64 628)	26,5%	(50,8%)
Capital Expenditure Functional	**8 143 224**	**7 633 015**	**520 517**	**6,4%**	**1 008 865**	**12,4%**	**1 047 405**	**13,7%**	**2 576 787**	**33,8%**	**598 535**	**32,3%**	**75,0%**
Municipal governance and administration	**799 341**	**720 929**	**16 035**	**2,0%**	**23 626**	**3,0%**	**28 991**	**4,0%**	**68 652**	**9,5%**	**(111 611)**	**(5,2%)**	**(126,0%)**
Executive and Council	350 954	261 651	(116)	-	9 450	2,7%	7 164	2,7%	16 499	6,3%	(12 544)	44,1%	(157,1%)
Finance and administration	448 108	458 899	16 151	3,6%	14 176	3,2%	21 877	4,8%	52 204	11,4%	(99 520)	(8,4%)	(122,0%)
Internal audit	279	378	-	-	-	-	(51)	(13,5%)	(51)	(13,5%)	452	-	(111,2%)
Community and Public Safety	**1 328 902**	**1 351 558**	**118 338**	**8,9%**	**182 441**	**13,7%**	**87 096**	**6,4%**	**387 875**	**28,7%**	**121 717**	**18,0%**	**(28,4%)**
Community and Social Services	145 044	119 507	5 164	3,6%	25 404	17,5%	19 656	16,4%	50 224	42,0%	11 453	18,3%	71,6%
Sport And Recreation	157 843	232 536	14 904	9,4%	64 844	41,1%	20 818	9,0%	100 566	43,2%	24 058	24,9%	(13,5%)
Public Safety	46 182	50 514	893	1,9%	5 307	11,5%	655	1,3%	6 855	13,6%	(8 809)	(16,5%)	(107,4%)
Housing	952 833	922 176	95 619	10,0%	84 052	8,8%	42 317	4,6%	221 988	24,1%	91 863	17,9%	(53,9%)
Health	27 000	26 825	1 759	6,5%	2 833	10,5%	3 651	13,6%	8 243	30,7%	3 151	21,9%	15,9%
Economic and Environmental Services	**2 219 662**	**1 990 633**	**171 440**	**7,7%**	**307 186**	**13,8%**	**270 393**	**13,6%**	**749 020**	**37,6%**	**258 956**	**46,9%**	**4,4%**
Planning and Development	416 135	447 120	70 616	17,0%	91 119	21,9%	88 733	19,8%	250 467	56,0%	44 861	30,6%	97,8%
Road Transport	1 793 031	1 528 152	100 816	5,6%	210 575	11,7%	181 661	11,9%	493 052	32,3%	213 837	50,7%	(15,0%)
Environmental Protection	10 496	15 361	8	,1%	5 492	52,3%	-	-	5 500	35,8%	258	20,9%	(100,0%)
Trading Services	**3 768 800**	**3 531 804**	**214 703**	**5,7%**	**483 348**	**12,8%**	**654 602**	**18,5%**	**1 352 652**	**38,3%**	**322 433**	**38,4%**	**103,0%**
Energy sources	699 900	655 131	72 536	10,4%	103 245	14,8%	96 941	14,8%	272 722	41,6%	108 399	47,9%	(10,6%)
Water Management	1 004 414	864 782	67 309	6,7%	129 801	12,9%	161 845	18,7%	358 955	41,5%	101 204	39,9%	59,9%
Waste Water Management	1 828 637	1 805 213	65 770	3,6%	241 851	13,2%	381 388	21,1%	689 010	38,2%	95 731	30,6%	298,4%
Waste Management	235 849	206 678	9 088	3,9%	8 450	3,6%	14 428	7,0%	31 965	15,5%	17 099	39,4%	(15,6%)
Other	**26 519**	**38 091**	**(0)**	**-**	**12 264**	**46,2%**	**6 323**	**16,6%**	**18 588**	**48,8%**	**7 041**	**15,7%**	**(10,2%)**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**52 960 970**	**53 195 671**	**2 427 549**	**4,6%**	**1 743 655**	**3,3%**	**2 099 409**	**3,9%**	**6 270 613**	**11,8%**	**1 830 139**	**12,5%**	**14,7%**
Property rates	10 120 000	10 120 000	2 449 983	24,2%	2 038 986	20,1%	2 067 816	20,4%	6 556 784	64,8%	1 666 265	60,6%	24,1%
Service charges	26 486 599	26 486 599	(35 564)	(,1%)	(298 560)	(1,1%)	7 121	-	(327 003)	(1,2%)	166 957	(,2%)	(95,7%)
Other revenue	5 645 186	5 627 975	13 130	,2%	3 511	,1%	24 472	,4%	41 114	,7%	(3 084)	(1,0%)	(893,6%)
Transfers and Subsidies - Operational	5 489 687	5 621 899	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	4 648 786	4 407 768	-	-	-	-	-	-	-	-	-	-	-
Interest	570 712	931 429	-	-	(282)	-	-	-	(282)	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 629 689)**	**(39 976 751)**	**-**	**-**	**-**	**-**	**(7 141 701)**	**17,9%**	**(7 141 701)**	**17,9%**	**(62 700)**	**,2%**	**11 290,3%**
Suppliers and employees	(46 635 053)	(38 970 186)	-	-	-	-	(7 141 701)	18,3%	(7 141 701)	18,3%	(62 700)	,2%	11 290,3%
Finance charges	(994 636)	(1 006 565)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 331 281**	**13 218 920**	**2 427 549**	**45,5%**	**1 743 655**	**32,7%**	**(5 042 293)**	**(38,1%)**	**(871 088)**	**(6,6%)**	**1 767 439**	**102,1%**	**(385,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(31 785)**	**-**	**(43 671)**	**-**	**(32 715)**	**-**	**(108 172)**	**-**	**(48 292)**	**-**	**(32,3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(31 785)	-	(43 671)	-	(32 715)	-	(108 172)	-	(48 292)	-	(32,3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 090 153)**	**(7 561 168)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(8 090 153)	(7 561 168)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(8 090 153)**	**(7 561 168)**	**(31 785)**	**,4%**	**(43 671)**	**,5%**	**(32 715)**	**,4%**	**(108 172)**	**1,4%**	**(48 292)**	**2,7%**	**(32,3%)**
Cash Flow from Financing Activities													
Receipts	**1 500 000**	**1 500 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	1 500 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(980 685)**	**(874 255)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(980 685)	(874 255)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**519 315**	**625 745**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 239 557)**	**6 283 497**	**2 395 764**	**(107,0%)**	**1 699 984**	**(75,9%)**	**(5 075 008)**	**(80,8%)**	**(979 260)**	**(15,6%)**	**1 719 147**	**1 907,8%**	**(395,2%)**
Cash/cash equivalents at the year begin:	8 991 705	8 812 400	-	-	2 395 764	26,6%	4 095 748	46,5%	-	-	3 929 572	-	4,2%
Cash/cash equivalents at the year end:	**6 752 148**	**15 095 897**	**2 395 764**	**35,5%**	**4 095 748**	**60,7%**	**(979 260)**	**(6,5%)**	**(979 260)**	**(6,5%)**	**5 648 719**	**86,8%**	**(117,3%)**

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	903 998	7,6%	882 813	7,4%	706 761	6,0%	9 380 207	79,0%	11 873 779	39,3%	-	-	5 104 152	43,0%
Trade and Other Receivables from Exchange Transactions - Electricity	963 939	21,6%	332 112	7,5%	130 698	2,9%	3 029 473	68,0%	4 456 223	14,7%	-	-	2 080 753	46,7%
Receivables from Non-exchange Transactions - Property Rates	751 912	9,9%	342 743	4,5%	223 707	2,9%	6 314 068	82,7%	7 632 431	25,3%	-	-	3 584 624	47,0%
Receivables from Exchange Transactions - Waste Water Management	182 639	9,2%	162 923	8,2%	132 817	6,7%	1 515 835	76,0%	1 994 214	6,6%	-	-	851 272	42,7%
Receivables from Exchange Transactions - Waste Management	80 484	9,0%	41 859	4,7%	27 583	3,1%	742 572	83,2%	892 497	3,0%	-	-	397 882	44,6%
Receivables from Exchange Transactions - Property Rental Debtors	17 599	4,2%	16 804	4,0%	13 173	3,1%	372 460	88,7%	420 035	1,4%	-	-	186 954	44,5%
Interest on Arrear Debtor Accounts	53 057	7,2%	11 928	1,6%	3 564	,5%	672 517	90,7%	741 065	2,5%	-	-	357 139	48,2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	139 995	6,3%	55 699	2,5%	31 050	1,4%	1 979 389	89,7%	2 206 133	7,3%	-	-	1 054 187	47,8%
Total By Income Source	**3 093 622**	**10,2%**	**1 846 882**	**6,1%**	**1 269 353**	**4,2%**	**24 006 521**	**79,4%**	**30 216 378**	**100,0%**	**-**	**-**	**13 616 963**	**45,1%**
Debtors Age Analysis By Customer Group														
Organs of State	248 484	20,1%	141 576	11,4%	44 434	3,6%	802 582	64,9%	1 237 076	4,1%	-	-	623 137	50,4%
Commercial	1 167 061	17,2%	402 287	5,9%	193 359	2,9%	5 020 386	74,0%	6 783 093	22,4%	-	-	3 129 262	46,1%
Households	1 665 855	7,5%	1 291 405	5,8%	1 021 235	4,6%	18 119 186	82,0%	22 097 680	73,1%	-	-	9 745 234	44,1%
Other	12 223	12,4%	11 614	11,8%	10 326	10,5%	64 367	65,3%	98 529	,3%	-	-	119 330	121,1%
Total By Customer Group	**3 093 622**	**10,2%**	**1 846 882**	**6,1%**	**1 269 353**	**4,2%**	**24 006 521**	**79,4%**	**30 216 378**	**100,0%**	**-**	**-**	**13 616 963**	**45,1%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	153 394	100,0%	-	-	-	-	-	-	153 394	9,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	152 480	100,0%	-	-	-	-	-	-	152 480	9,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 329 972	97,2%	10 401	,8%	11 250	,8%	-	-	1 367 736	81,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 635 846**	**97,7%**	**10 401**	**,6%**	**11 250**	**,7%**	**16 114**	**1,0%**	**1 673 610**	**100,0%**

Contact Details

Municipal Manager	Mr Thompson Bongumusa Mbhele (Known As M	031 311 2132
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**368 149**	**382 966**	**140 811**	**38,2%**	**93 250**	**25,3%**	**82 545**	**21,6%**	**316 605**	**82,7%**	**85 841**	**94,9%**	**(3,8%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 959	12 964	4 378	33,8%	2 289	17,7%	2 257	17,4%	8 924	68,8%	2 103	83,1%	7,3%
Sale of Goods and Rendering of Services	3 384	3 670	564	16,7%	619	18,3%	761	20,7%	1 944	53,0%	769	75,4%	(,9%)
Agency services	2 369	2 369	721	30,4%	247	10,4%	1 001	42,2%	1 969	83,1%	313	68,4%	220,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	218	218	426	195,5%	497	227,9%	482	221,0%	1 406	644,5%	423	599,5%	14,0%
Interest earned from Current and Non Current Assets	8 276	10 500	2 604	31,5%	3 235	39,1%	4 684	44,6%	10 523	100,2%	4 540	128,6%	3,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 988	7 147	1 820	26,0%	1 928	27,6%	1 888	26,4%	5 636	78,9%	1 891	90,5%	(,1%)
Licence and permits	-	2	1	-	-	-	0	24,3%	2	111,2%	0	-	5,8%
Operational Revenue	1 344	364	88	6,6%	162	12,1%	115	31,6%	365	100,2%	96	164,0%	19,4%
Non-Exchange Revenue													
Property rates	128 181	128 627	52 294	40,8%	21 292	16,6%	23 388	18,2%	96 973	75,4%	21 489	86,8%	8,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 584	1 584	355	22,4%	0	-	1	,1%	356	22,5%	643	95,0%	(99,9%)
Licences or permits	6 915	6 165	1 109	16,0%	944	13,7%	577	9,4%	2 630	42,7%	1 748	86,1%	(67,0%)
Transfer and subsidies - Operational	189 779	201 541	73 586	38,8%	58 960	31,1%	44 343	22,0%	176 889	87,8%	49 335	98,6%	(10,1%)
Interest	6 153	7 817	2 864	46,6%	3 076	50,0%	3 048	39,0%	8 988	115,0%	2 492	114,3%	22,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**449 028**	**462 953**	**80 132**	**17,8%**	**98 734**	**22,0%**	**91 202**	**19,7%**	**270 067**	**58,3%**	**102 947**	**61,1%**	**(11,4%)**
Employee related costs	169 704	169 255	35 589	21,0%	41 342	24,4%	35 008	20,7%	111 939	66,1%	33 269	64,7%	5,2%
Remuneration of councillors	16 478	16 478	3 903	23,7%	4 610	28,0%	3 975	24,1%	12 488	75,8%	3 855	73,6%	3,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 509	8 839	309	4,1%	1 973	26,3%	1 136	12,8%	3 418	38,7%	1 061	41,7%	7,1%
Debt impairment	7 000	7 000	-	-	-	-	-	-	-	-	962	26,0%	(100,0%)
Depreciation and amortisation	42 944	43 873	10 855	25,3%	10 995	25,6%	11 910	27,1%	33 760	76,9%	10 694	71,9%	11,4%
Interest	-	3	-	-	-	-	-	-	-	-	-	-	-
Contracted services	133 324	145 721	18 214	13,7%	24 503	18,4%	25 482	17,5%	68 199	46,8%	42 365	56,8%	(39,9%)
Transfers and subsidies	4 483	3 926	218	4,9%	404	9,0%	385	9,8%	1 007	25,7%	98	9,4%	292,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	67 586	67 859	11 043	16,3%	14 907	22,1%	13 305	19,6%	39 255	57,8%	10 643	54,5%	25,0%
Losses on disposal of Assets	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(80 879)**	**(79 986)**	**60 679**		**(5 485)**		**(8 657)**		**46 538**		**(17 106)**		
Transfers and subsidies - capital (monetary allocations)	39 944	40 971	13 818	34,6%	12 532	31,4%	4 336	10,6%	30 687	74,9%	6 563	74,3%	(33,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	271	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**(40 935)**	**(39 015)**	**74 498**		**7 048**		**(4 320)**		**77 225**		**(10 272)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(40 935)**	**(39 015)**	**74 498**		**7 048**		**(4 320)**		**77 225**		**(10 272)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(40 935)**	**(39 015)**	**74 498**		**7 048**		**(4 320)**		**77 225**		**(10 272)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(40 935)**	**(39 015)**	**74 498**		**7 048**		**(4 320)**		**77 225**		**(10 272)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**54 356**	**57 591**	**13 433**	**24,7%**	**17 766**	**32,7%**	**3 231**	**5,6%**	**34 430**	**59,8%**	**(14 719)**	**48,4%**	**(121,9%)**
National Government	29 777	31 506	12 051	40,5%	12 729	42,7%	1 562	5,0%	26 342	83,6%	3 448	67,8%	(54,7%)
Provincial Government	4 957	4 174	1 383	27,9%	-	-	277	6,6%	1 659	39,8%	421	14,0%	(34,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 734**	**35 679**	**13 433**	**38,7%**	**12 729**	**36,6%**	**1 838**	**5,2%**	**28 001**	**78,5%**	**3 869**	**61,2%**	**(52,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 622	21 912	-	-	5 037	25,7%	1 392	6,4%	6 429	29,3%	(18 588)	29,0%	(107,5%)
Capital Expenditure Functional	**54 356**	**57 591**	**13 433**	**24,7%**	**17 766**	**32,7%**	**3 231**	**5,6%**	**34 430**	**59,8%**	**(14 719)**	**48,4%**	**(121,9%)**
Municipal governance and administration	**10 652**	**9 415**	**-**	**-**	**-**	**-**	**1 392**	**14,8%**	**1 392**	**14,8%**	**296**	**12,5%**	**371,1%**
Executive and Council	-	98	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 622	9 286	-	-	-	-	1 392	15,0%	1 392	15,0%	296	12,5%	371,1%
Internal audit	30	30	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 669**	**21 310**	**6 715**	**42,9%**	**4 740**	**30,2%**	**3 004**	**14,1%**	**14 458**	**67,8%**	**1 813**	**71,3%**	**65,7%**
Community and Social Services	12 233	13 303	4 146	33,9%	2 857	23,4%	938	7,0%	7 940	59,7%	(10)	56,8%	(9 084,3%)
Sport And Recreation	3 436	8 006	2 569	74,8%	1 883	54,8%	2 066	25,8%	6 518	81,4%	1 824	77,8%	13,3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 034**	**26 171**	**6 719**	**24,0%**	**13 027**	**46,5%**	**(1 165)**	**(4,5%)**	**18 580**	**71,0%**	**(24 237)**	**32,4%**	**(95,2%)**
Planning and Development	1 839	3 478	1 383	75,2%	-	-	277	8,0%	1 659	47,7%	-	15,7%	(100,0%)
Road Transport	26 195	22 693	5 336	20,4%	13 027	49,7%	(1 442)	(6,4%)	16 921	74,6%	(24 237)	33,3%	(94,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**696**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7 409**	**90,2%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	696	-	-	-	-	-	-	-	-	7 409	90,2%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**423 661**	**414 619**	**559**	**,1%**	**266 221**	**62,8%**	**30 749**	**7,4%**	**297 529**	**71,8%**	**353 483**	**113,9%**	**(91,3%)**
Property rates	114 184	95 744	559	,5%	102 039	89,4%	29 472	30,8%	132 070	137,9%	71 848	80,3%	(59,0%)
Service charges	12 853	11 653	-	-	-	-	-	-	-	-	2	-	(100,0%)
Other revenue	57 810	57 009	-	-	2 997	5,2%	856	1,5%	3 853	6,8%	43 783	102,4%	(98,0%)
Transfers and Subsidies - Operational	190 594	201 541	-	-	134 151	70,4%	421	,2%	134 572	66,8%	192 219	127,9%	(99,8%)
Transfers and Subsidies - Capital	39 944	38 171	-	-	27 034	67,7%	-	-	27 034	70,8%	45 631	180,3%	(100,0%)
Interest	8 276	10 500	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(363 995)**	**(384 206)**	**(20 919)**	**5,7%**	**(35 386)**	**9,7%**	**(29 970)**	**7,8%**	**(86 275)**	**22,5%**	**(221)**	**,2%**	**13 472,7%**
Suppliers and employees	(359 512)	(379 857)	(20 919)	5,8%	(35 386)	9,8%	(29 970)	7,9%	(86 275)	22,7%	(221)	,2%	13 472,7%
Finance charges	-	(3)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 483)	(4 346)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**59 666**	**30 412**	**(20 360)**	**(34,1%)**	**230 835**	**386,9%**	**779**	**2,6%**	**211 254**	**694,6%**	**353 262**	**(1 630,2%)**	**(99,8%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 501)**	**(66 436)**	**(15 448)**	**29,4%**	**(14 639)**	**27,9%**	**(3 596)**	**5,4%**	**(33 683)**	**50,7%**	**-**	**-**	**(100,0%)**
Capital assets	(52 501)	(66 436)	(15 448)	29,4%	(14 639)	27,9%	(3 596)	5,4%	(33 683)	50,7%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(52 501)**	**(66 436)**	**(15 448)**	**29,4%**	**(14 639)**	**27,9%**	**(3 596)**	**5,4%**	**(33 683)**	**50,7%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**50**	**50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	50	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(130)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	(130)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**50**	**(80)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**7 215**	**(36 104)**	**(35 809)**	**(496,3%)**	**216 196**	**2 996,4%**	**(2 817)**	**7,8%**	**177 571**	**(491,8%)**	**353 262**	**(454,2%)**	**(100,8%)**
Cash/cash equivalents at the year begin:	254 939	161 185	-	-	125 377	49,2%	149 308	92,6%	-	-	454 595	100,1%	(67,2%)
Cash/cash equivalents at the year end:	**262 154**	**125 081**	**125 377**	**47,8%**	**149 307**	**57,0%**	**146 491**	**117,1%**	**146 491**	**117,1%**	**807 856**	**815,1%**	**(81,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 840	9,3%	2 615	2,2%	2 444	2,1%	100 520	86,3%	116 419	59,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 074	8,9%	323	2,7%	298	2,5%	10 389	86,0%	12 085	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 296	7,5%	586	3,4%	586	3,4%	14 732	85,6%	17 200	8,8%	-	-	-	-
Interest on Arrear Debtor Accounts	42	,1%	63	,1%	86	,2%	43 298	99,6%	43 489	22,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 941)	(97,0%)	19	,3%	28	,4%	14 047	196,4%	7 153	3,6%	-	-	-	-
Total By Income Source	**6 312**	**3,2%**	**3 606**	**1,8%**	**3 443**	**1,8%**	**182 992**	**93,2%**	**196 353**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	612	1,3%	241	,5%	253	,5%	46 078	97,7%	47 184	24,0%	-	-	-	-
Commercial	1 117	4,5%	539	2,2%	514	2,1%	22 851	91,3%	25 020	12,7%	-	-	-	-
Households	4 549	3,8%	2 784	2,3%	2 633	2,2%	110 864	91,8%	120 830	61,5%	-	-	-	-
Other	34	1,0%	42	1,3%	43	1,3%	3 199	96,4%	3 318	1,7%	-	-	-	-
Total By Customer Group	**6 312**	**3,2%**	**3 606**	**1,8%**	**3 443**	**1,8%**	**182 992**	**93,2%**	**196 353**	**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)	921	100,0%	-	-	-	-	-	-	921	84,1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	118	67,6%	-	-	-	-	56	32,4%	174	15,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 038**	**94,8%**	**-**	**-**	**-**	**-**	**56**	**5,2%**	**1 095**	**100,0%**

Contact Details

Municipal Manager	Mrs Thabisile Ndlela	039 976 1202
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**219 682**	**234 281**	**92 359**	**42,0%**	**69 610**	**31,7%**	**52 397**	**22,4%**	**214 366**	**91,5%**	**46 890**	**92,3%**	**11,7%**
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	178	77	43,1%	19	10,6%	2	,9%	97	54,6%	3	18,4%	(39,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 583	9 583	2 238	19,3%	2 549	22,0%	2 177	22,7%	6 964	72,7%	2 735	67,8%	(20,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	213	213	27	12,6%	20	9,3%	25	11,9%	72	33,8%	34	73,8%	(24,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	826	826	21	2,5%	13	1,6%	124	15,0%	158	19,1%	91	112,8%	36,0%
Non-Exchange Revenue													
Property rates	8 270	8 270	8 273	100,0%	-	-	-	-	8 273	100,0%	-	100,0%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	574	291	1	,1%	1	,2%	7	2,5%	9	3,0%	5	262,5%	44,5%
Transfer and subsidies - Operational	197 603	214 484	81 723	41,4%	67 008	33,9%	50 062	23,3%	198 792	92,7%	44 024	93,6%	13,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	435	435	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**281 527**	**307 485**	**52 245**	**18,6%**	**82 517**	**29,3%**	**61 623**	**20,0%**	**196 384**	**63,9%**	**55 415**	**67,5%**	**11,2%**
Employee related costs	95 148	95 148	13 203	13,9%	21 614	22,7%	18 738	19,7%	53 555	56,3%	16 726	69,1%	12,0%
Remuneration of councillors	18 584	18 584	3 861	20,8%	5 760	31,0%	4 936	26,6%	14 557	78,3%	6 012	93,1%	(17,9%)
Bulk purchases - electricity	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Inventory consumed	6 774	5 009	840	12,4%	579	8,5%	256	5,1%	1 676	33,5%	21	14,4%	1 121,0%
Debt impairment	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	31 130	31 130	5 124	16,5%	5 164	16,6%	5 227	16,8%	15 514	49,8%	5 360	48,3%	(2,5%)
Interest	30	30	-	-	-	-	-	-	-	-	0	1,6%	(100,0%)
Contracted services	79 126	111 711	20 750	26,2%	33 242	42,0%	22 317	20,0%	76 309	68,3%	13 716	73,3%	62,7%
Transfers and subsidies	8 109	7 119	1 150	14,2%	6 345	78,3%	895	12,6%	8 390	117,9%	4 739	69,8%	(81,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	41 128	37 254	7 317	17,8%	9 813	23,9%	9 252	24,8%	26 382	70,8%	8 839	64,8%	4,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(61 845)**	**(73 204)**	**40 114**		**(12 907)**		**(9 226)**		**17 982**		**(8 524)**		
Transfers and subsidies - capital (monetary allocations)	61 469	58 417	6 712	10,9%	8 479	13,8%	4 493	7,7%	19 684	33,7%	10 295	113,9%	(56,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(376)**	**(14 787)**	**46 826**		**(4 427)**		**(4 733)**		**37 666**		**1 771**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(376)**	**(14 787)**	**46 826**		**(4 427)**		**(4 733)**		**37 666**		**1 771**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(376)**	**(14 787)**	**46 826**		**(4 427)**		**(4 733)**		**37 666**		**1 771**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(376)**	**(14 787)**	**46 826**		**(4 427)**		**(4 733)**		**37 666**		**1 771**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**94 051**	**89 887**	**10 062**	**10,7%**	**15 011**	**16,0%**	**14 092**	**15,7%**	**39 164**	**43,6%**	**16 278**	**56,5%**	**(13,4%)**
National Government	53 450	50 649	4 900	9,2%	6 688	12,5%	5 175	10,2%	16 763	33,1%	10 148	97,9%	(49,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 450**	**50 649**	**4 900**	**9,2%**	**6 688**	**12,5%**	**5 175**	**10,2%**	**16 763**	**33,1%**	**10 148**	**97,9%**	**(49,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 601	39 238	5 162	12,7%	8 323	20,5%	8 916	22,7%	22 401	57,1%	6 130	33,9%	45,5%
Capital Expenditure Functional	**94 051**	**89 887**	**10 062**	**10,7%**	**15 011**	**16,0%**	**14 092**	**15,7%**	**39 164**	**43,6%**	**16 278**	**56,5%**	**(13,4%)**
Municipal governance and administration	**16 084**	**23 304**	**2 272**	**14,1%**	**4 464**	**27,8%**	**6 938**	**29,8%**	**13 674**	**58,7%**	**903**	**10,6%**	**668,1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 084	23 304	2 272	14,1%	4 464	27,8%	6 938	29,8%	13 674	58,7%	903	10,7%	668,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 512**	**5 541**	**187**	**1,8%**	**1 170**	**11,1%**	**226**	**4,1%**	**1 582**	**28,6%**	**4 946**	**58,7%**	**(95,4%)**
Community and Social Services	8 817	4 150	187	2,1%	1 170	13,3%	226	5,4%	1 582	38,1%	4 946	55,4%	(95,4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Public Safety	1 696	1 391	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**64 285**	**60 481**	**7 603**	**11,8%**	**9 349**	**14,5%**	**6 928**	**11,5%**	**23 880**	**39,5%**	**10 429**	**69,2%**	**(33,6%)**
Planning and Development	21 094	21 149	347	1,6%	3 629	17,2%	1 752	8,3%	5 729	27,1%	-	-	(100,0%)
Road Transport	43 192	39 332	7 256	16,8%	5 720	13,2%	5 175	13,2%	18 151	46,1%	10 429	71,9%	(50,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 152**	**543**	**-**	**-**	**28**	**,9%**	**-**	**-**	**28**	**5,1%**	**-**	**27,6%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 152	543	-	-	28	,9%	-	-	28	5,1%	-	27,6%	-
Other	**17**	**17**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**278 090**	**289 987**	**46 559**	**16,7%**	**51 113**	**18,4%**	**87 362**	**30,1%**	**185 034**	**63,8%**	**(8 017)**	**(3,9%)**	**(1 189,7%)**
Property rates	5 375	5 768	-	-	2 032	37,8%	1 077	18,7%	3 109	53,9%	-	-	(100,0%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 060	1 735	-	-	53	2,6%	158	9,1%	211	12,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	197 603	214 484	46 343	23,5%	38 149	19,3%	53 671	25,0%	138 163	64,4%	(8 042)	(5,3%)	(767,4%)
Transfers and Subsidies - Capital	61 469	58 417	-	-	8 144	13,2%	30 062	51,5%	38 206	65,4%	-	-	(100,0%)
Interest	11 583	9 583	216	1,9%	2 735	23,6%	2 395	25,0%	5 346	55,8%	25	2,8%	9 644,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(261 489)**	**(285 684)**	**(43 871)**	**16,8%**	**(76 225)**	**29,2%**	**(50 273)**	**17,6%**	**(170 369)**	**59,6%**	**(47 376)**	**76,9%**	**6,1%**
Suppliers and employees	(253 351)	(276 878)	(43 871)	17,3%	(76 225)	30,1%	(50 273)	18,2%	(170 369)	61,5%	(47 376)	80,1%	6,1%
Finance charges	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 109)	(8 776)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**16 601**	**4 304**	**2 688**	**16,2%**	**(25 112)**	**(151,3%)**	**37 089**	**861,8%**	**14 665**	**340,8%**	**(55 393)**	**(6 076,5%)**	**(167,0%)**
Cash Flow from Investing Activities													
Receipts	**435**	**435**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	435	435	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(105 085)**	**(100 297)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(105 085)	(100 297)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(104 650)**	**(99 862)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(88 049)**	**(95 559)**	**2 688**	**(3,1%)**	**(25 112)**	**28,5%**	**37 089**	**(38,8%)**	**14 665**	**(15,3%)**	**(55 393)**	**194,9%**	**(167,0%)**
Cash/cash equivalents at the year begin:	90 329	99 691	-	-	102 379	113,3%	77 267	77,5%	-	-	59 802	-	29,2%
Cash/cash equivalents at the year end:	**2 280**	**4 132**	**102 379**	**4 491,1%**	**77 267**	**3 389,5%**	**114 356**	**2 767,5%**	**114 356**	**2 767,5%**	**4 409**	**4,6%**	**2 493,9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	36 758	100,0%	36 758	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	**-**	**-**	**-**	**-**	**-**	**-**	**36 699**	**100,0%**	**36 699**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	21 438	100,0%	21 438	58,4%	-	-	-	-
Commercial	-	-	-	-	-	-	9 226	100,0%	9 226	25,1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6 035	100,0%	6 035	16,4%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**36 699**	**100,0%**	**36 699**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	99	13,5%	488	67,0%	3	,3%	140	19,2%	729	38,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	163	13,9%	(209)	(17,9%)	(0)	-	1 217	103,9%	1 171	61,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**262**	**13,8%**	**279**	**14,7%**	**2**	**,1%**	**1 357**	**71,4%**	**1 900**	**100,0%**

Contact Details

Municipal Manager	Mr Mthokozisi Shangase	039 972 0005
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**204 177**	**207 969**	**64 516**	**31,6%**	**61 554**	**30,1%**	**27 721**	**13,3%**	**153 792**	**73,9%**	**20 801**	**68,4%**	**33,3%**
Exchange Revenue													
Service charges - Electricity	39 823	39 701	6 966	17,5%	8 878	22,3%	12 716	32,0%	28 560	71,9%	8 014	71,8%	58,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 845	2 121	1 760	61,8%	797	28,0%	(827)	(39,0%)	1 730	81,5%	750	74,0%	(210,3%)
Sale of Goods and Rendering of Services	206	356	15	7,5%	146	71,0%	63	17,8%	225	63,2%	118	95,2%	(46,2%)
Agency services	975	650	109	11,2%	172	17,6%	144	22,1%	425	65,4%	129	46,5%	11,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 067	2 067	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 576	8 676	1 415	21,5%	2 436	37,0%	1 490	17,2%	5 342	61,6%	1 190	62,8%	25,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	410	478	17	4,2%	158	38,5%	35	7,3%	210	43,9%	55	31,4%	(35,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	973	1 185	224	23,0%	280	28,8%	413	34,8%	917	77,4%	221	62,4%	86,9%
Non-Exchange Revenue													
Property rates	26 017	26 601	3 074	11,8%	6 620	25,4%	11 933	44,9%	21 626	81,3%	6 210	73,1%	92,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	2 207	332	209,1%	527	331,5%	650	29,5%	1 509	68,3%	503	78,3%	29,1%
Licences or permits	1 401	1 201	144	10,3%	222	15,8%	277	23,0%	643	53,5%	296	65,1%	(6,6%)
Transfer and subsidies - Operational	122 726	122 726	50 458	41,1%	41 319	33,7%	828	,7%	92 605	75,5%	3 315	66,9%	(75,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**271 497**	**289 310**	**50 598**	**18,6%**	**72 021**	**26,5%**	**60 717**	**21,0%**	**183 336**	**63,4%**	**44 644**	**65,8%**	**36,0%**
Employee related costs	94 612	94 612	19 477	20,6%	21 867	23,1%	20 489	21,7%	61 832	65,4%	18 914	69,3%	8,3%
Remuneration of councillors	11 542	11 542	2 539	22,0%	2 760	23,9%	2 709	23,5%	8 008	69,4%	2 313	65,4%	17,1%
Bulk purchases - electricity	49 276	49 276	12 405	25,2%	15 129	30,7%	10 308	20,9%	37 842	76,8%	8 074	77,0%	27,7%
Inventory consumed	1 083	2 166	133	12,3%	307	28,3%	678	31,3%	1 118	51,6%	350	89,2%	94,1%
Debt impairment	3 300	3 300	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 755	27 720	-	-	6 936	26,9%	7 551	27,2%	14 487	52,3%	-	48,5%	(100,0%)
Interest	33	33	-	-	-	-	-	-	-	-	-	1,8%	-
Contracted services	41 810	42 800	5 017	12,0%	11 607	27,8%	8 679	20,3%	25 303	59,1%	7 499	61,4%	15,7%
Transfers and subsidies	255	723	(110)	(43,3%)	-	-	506	70,0%	396	54,7%	100	39,2%	406,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	43 829	57 137	11 137	25,4%	13 415	30,6%	9 797	17,1%	34 349	60,1%	7 393	67,6%	32,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(67 319)**	**(81 341)**	**13 918**		**(10 466)**		**(32 995)**		**(29 544)**		**(23 843)**		
Transfers and subsidies - capital (monetary allocations)	40 735	38 918	3 002	7,4%	4 998	12,3%	6 296	16,2%	14 296	36,7%	5 145	63,5%	22,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(26 584)**	**(42 423)**	**16 920**		**(5 468)**		**(26 699)**		**(15 248)**		**(18 698)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(26 584)**	**(42 423)**	**16 920**		**(5 468)**		**(26 699)**		**(15 248)**		**(18 698)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(26 584)**	**(42 423)**	**16 920**		**(5 468)**		**(26 699)**		**(15 248)**		**(18 698)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(26 584)**	**(42 423)**	**16 920**		**(5 468)**		**(26 699)**		**(15 248)**		**(18 698)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**47 122**	**46 808**	**3 657**	**7,8%**	**6 579**	**14,0%**	**7 204**	**15,4%**	**17 440**	**37,3%**	**7 494**	**59,1%**	**(3,9%)**
National Government	39 376	38 068	2 968	7,5%	3 677	9,3%	6 880	18,1%	13 524	35,5%	4 013	69,5%	71,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	7,0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 376**	**38 068**	**2 968**	**7,5%**	**3 677**	**9,3%**	**6 880**	**18,1%**	**13 524**	**35,5%**	**4 013**	**59,2%**	**71,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 746	8 740	690	8,9%	2 902	37,5%	324	3,7%	3 916	44,8%	3 481	59,0%	(90,7%)
Capital Expenditure Functional	**47 122**	**46 808**	**3 657**	**7,8%**	**6 579**	**14,0%**	**7 204**	**15,4%**	**17 440**	**37,3%**	**7 494**	**59,1%**	**(3,9%)**
Municipal governance and administration	**400**	**1 648**	**276**	**69,0%**	**31**	**7,7%**	**158**	**9,6%**	**465**	**28,2%**	**(41)**	**53,3%**	**(486,4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	(1)	96,7%	(100,0%)
Finance and administration	400	1 648	276	69,0%	31	7,7%	158	9,6%	465	28,2%	(40)	22,8%	(495,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 318**	**633**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 068**	**73,2%**	**(100,0%)**
Community and Social Services	1 318	633	-	-	-	-	-	-	-	-	1 068	75,0%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 704**	**43 428**	**2 968**	**6,6%**	**6 548**	**14,6%**	**7 046**	**16,2%**	**16 561**	**38,1%**	**6 318**	**58,4%**	**11,5%**
Planning and Development	1 650	-	-	-	-	-	-	-	-	-	348	58,0%	(100,0%)
Road Transport	43 054	43 428	2 968	6,9%	6 548	15,2%	7 046	16,2%	16 561	38,1%	5 970	58,4%	18,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**700**	**1 100**	**414**	**59,1%**	**-**	**-**	**-**	**-**	**414**	**37,6%**	**150**	**44,4%**	**(100,0%)**
Energy sources	700	1 100	414	59,1%	-	-	-	-	414	37,6%	150	41,3%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	80,5%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**262 572**	**262 670**	**23 296**	**8,9%**	**78 475**	**29,9%**	**128 389**	**48,9%**	**230 161**	**87,6%**	**58 770**	**79,2%**	**118,5%**
Property rates	24 644	25 129	4 821	19,6%	6 333	25,7%	10 359	41,2%	21 514	85,6%	5 226	92,0%	98,2%
Service charges	41 061	40 546	6 536	15,9%	12 376	30,1%	13 247	32,7%	32 158	79,3%	8 615	86,7%	53,8%
Other revenue	26 731	26 675	7 890	29,5%	(88)	(,3%)	(590)	(2,2%)	7 212	27,0%	12	16,8%	(4 966,4%)
Transfers and Subsidies - Operational	122 826	122 726	2 634	2,1%	42 356	34,5%	80 027	65,2%	125 017	101,9%	31 563	87,6%	153,5%
Transfers and Subsidies - Capital	40 735	38 918	-	-	15 062	37,0%	23 856	61,3%	38 918	100,0%	12 163	106,0%	96,1%
Interest	6 576	8 676	1 415	21,5%	2 436	37,0%	1 490	17,2%	5 342	61,6%	1 190	66,7%	25,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(230 073)**	**(255 381)**	**(45 808)**	**19,9%**	**(65 177)**	**28,3%**	**(65 327)**	**25,6%**	**(176 312)**	**69,0%**	**(53 244)**	**75,7%**	**22,7%**
Suppliers and employees	(230 040)	(255 347)	(45 808)	19,9%	(65 177)	28,3%	(65 327)	25,6%	(176 312)	69,0%	(53 244)	75,8%	22,7%
Finance charges	(33)	(33)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**32 499**	**7 289**	**(22 511)**	**(69,3%)**	**13 298**	**40,9%**	**63 062**	**865,1%**	**53 849**	**738,7%**	**5 526**	**111,3%**	**1 041,2%**
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)**	**(46 808)**	**(3 666)**	**7,8%**	**(7 677)**	**16,3%**	**(7 709)**	**16,5%**	**(19 053)**	**40,7%**	**(8 734)**	**65,4%**	**(11,7%)**
Capital assets	(47 122)	(46 808)	(3 666)	7,8%	(7 677)	16,3%	(7 709)	16,5%	(19 053)	40,7%	(8 734)	65,4%	(11,7%)
Net Cash from/(used) Investing Activities	**(47 122)**	**(46 808)**	**(3 666)**	**7,8%**	**(7 677)**	**16,3%**	**(7 709)**	**16,5%**	**(19 053)**	**40,7%**	**(8 734)**	**65,4%**	**(11,7%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(14 624)**	**(39 519)**	**(26 178)**	**179,0%**	**5 621**	**(38,4%)**	**55 353**	**(140,1%)**	**34 796**	**(88,0%)**	**(3 208)**	**29,7%**	**(1 825,3%)**
Cash/cash equivalents at the year begin:	124 364	124 364	-	-	(26 180)	(21,1%)	(20 559)	(16,5%)	-	-	118 052	100,0%	(117,4%)
Cash/cash equivalents at the year end:	**109 741**	**84 845**	**(26 180)**	**(23,9%)**	**(20 559)**	**(18,7%)**	**132 409**	**156,1%**	**132 409**	**156,1%**	**114 844**	**124,4%**	**15,3%**

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	4 138	35,1%	475	4,0%	350	3,0%	6 811	57,8%	11 775	30,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 194	14,1%	567	3,6%	452	2,9%	12 352	79,4%	15 566	40,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	448	16,9%	130	4,9%	113	4,2%	1 969	74,0%	2 660	6,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	325	3,8%	160	1,9%	157	1,8%	7 906	92,5%	8 549	22,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**7 106**	**18,4%**	**1 332**	**3,5%**	**1 073**	**2,8%**	**29 039**	**75,3%**	**38 550**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 326	9,5%	276	2,0%	228	1,6%	12 174	86,9%	14 005	36,3%	-	-	-	-
Commercial	4 180	35,7%	545	4,7%	388	3,3%	6 591	56,3%	11 704	30,4%	-	-	-	-
Households	1 599	12,5%	511	4,0%	456	3,6%	10 275	80,0%	12 841	33,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 106**	**18,4%**	**1 332**	**3,5%**	**1 073**	**2,8%**	**29 039**	**75,3%**	**38 550**	**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)	727	100,0%	-	-	-	-	-	-	727	96,1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	100,0%	-	-	-	-	-	-	30	3,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**756**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**756**	**100,0%**

Contact Details

Municipal Manager	Mr Reshwant Brijraj	039 433 3500
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**1 251 108**	**1 276 300**	**405 299**	**32,4%**	**365 863**	**29,2%**	**307 282**	**24,1%**	**1 078 444**	**84,5%**	**294 790**	**84,2%**	**4,2%**
Exchange Revenue													
Service charges - Electricity	182 436	182 436	46 873	25,7%	45 979	25,2%	44 795	24,6%	137 647	75,4%	36 507	66,6%	22,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	62 711	62 711	23 343	37,2%	17 345	27,7%	17 291	27,6%	57 979	92,5%	15 939	82,6%	8,5%
Sale of Goods and Rendering of Services	9 571	14 824	1 702	17,8%	2 829	29,6%	3 812	25,7%	8 343	56,3%	3 719	34,4%	2,5%
Agency services	5 371	6 248	1 448	27,0%	1 329	24,8%	1 571	25,1%	4 349	69,6%	1 505	64,9%	4,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 982	8 340	1 741	24,9%	2 076	29,7%	2 267	27,2%	6 083	72,9%	1 727	130,6%	31,3%
Interest earned from Current and Non Current Assets	8 511	11 275	3 120	36,7%	2 461	28,9%	1 922	17,1%	7 504	66,6%	5 579	89,9%	(65,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 498	4 975	1 175	33,6%	1 269	36,3%	862	17,3%	3 306	66,5%	1 477	82,9%	(41,7%)
Licence and permits	636	637	152	23,9%	138	21,7%	173	27,2%	463	72,8%	173	53,5%	,1%
Operational Revenue	1 106	1 230	121	10,9%	252	22,8%	295	24,0%	668	54,3%	351	40,0%	(15,8%)
Non-Exchange Revenue													
Property rates	509 406	509 406	191 298	37,6%	137 286	27,0%	134 863	26,5%	463 446	91,0%	129 486	90,1%	4,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 062	34 529	5 465	17,6%	4 919	15,8%	4 103	11,9%	14 487	42,0%	4 368	50,3%	(6,1%)
Licences or permits	9 628	9 628	2 600	27,0%	2 539	26,4%	1 573	16,3%	6 711	69,7%	1 973	66,2%	(20,3%)
Transfer and subsidies - Operational	390 026	389 742	118 912	30,5%	138 898	35,6%	85 439	21,9%	343 249	88,1%	84 625	95,9%	1,0%
Interest	30 164	30 164	7 350	24,4%	8 041	26,7%	8 315	27,6%	23 706	78,6%	7 360	84,0%	13,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	652	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	9 503	-	-	503	-	-	-	503	5,3%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 253 191**	**1 323 690**	**285 369**	**22,8%**	**294 351**	**23,5%**	**295 566**	**22,3%**	**875 287**	**66,1%**	**256 177**	**66,1%**	**15,4%**
Employee related costs	483 929	483 842	117 733	24,3%	119 122	24,6%	122 007	25,2%	358 862	74,2%	114 556	74,4%	6,5%
Remuneration of councillors	31 164	40 283	7 189	23,1%	15 822	50,8%	8 595	21,3%	31 606	78,5%	7 164	71,0%	20,0%
Bulk purchases - electricity	158 320	153 320	30 698	19,4%	30 896	19,5%	31 751	20,7%	93 345	60,9%	25 606	58,8%	24,0%
Inventory consumed	10 499	13 038	3 028	28,8%	4 636	44,2%	3 214	24,6%	10 877	83,4%	3 713	73,3%	(13,4%)
Debt impairment	-	32 571	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	104 756	110 770	43 635	41,7%	0	-	21 818	19,7%	65 453	59,1%	22 550	66,6%	(3,2%)
Interest	9 958	9 960	480	4,8%	0	-	979	9,8%	1 459	14,6%	333	7,9%	193,9%
Contracted services	273 776	283 115	44 069	16,1%	82 299	30,1%	55 999	19,8%	182 367	64,4%	45 770	63,0%	22,3%
Transfers and subsidies	13 838	14 737	1 973	14,3%	4 051	29,3%	1 312	8,9%	7 336	49,8%	2 068	28,2%	(36,6%)
Irrecoverable debts written off	10 513	10 513	1 004	9,6%	1 527	14,5%	1 548	14,7%	4 079	38,8%	3 250	60,0%	(52,4%)
Operational costs	156 437	171 541	36 213	23,1%	35 999	23,0%	49 096	28,6%	121 308	70,7%	31 167	59,0%	57,5%
Losses on disposal of Assets	-	-	(652)	-	-	-	(752)	-	(1 404)	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 083)**	**(47 390)**	**119 930**		**71 512**		**11 716**		**203 157**		**38 613**		
Transfers and subsidies - capital (monetary allocations)	109 848	123 093	-	-	61 089	55,6%	11 391	9,3%	72 480	58,9%	46 305	54,4%	(75,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**107 765**	**75 703**	**119 930**		**132 601**		**23 106**		**275 637**		**84 918**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**107 765**	**75 703**	**119 930**		**132 601**		**23 106**		**275 637**		**84 918**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**107 765**	**75 703**	**119 930**		**132 601**		**23 106**		**275 637**		**84 918**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**107 765**	**75 703**	**119 930**		**132 601**		**23 106**		**275 637**		**84 918**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**150 893**	**176 379**	**33 350**	**22,1%**	**36 233**	**24,0%**	**30 224**	**17,1%**	**99 808**	**56,6%**	**44 929**	**58,9%**	**(32,7%)**
National Government	93 781	103 166	26 263	28,0%	27 741	29,6%	20 927	20,3%	74 931	72,6%	23 052	76,2%	(9,2%)
Provincial Government	1 739	3 872	-	-	-	-	-	-	-	-	13 891	41,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**95 520**	**107 038**	**26 263**	**27,5%**	**27 741**	**29,0%**	**20 927**	**19,6%**	**74 931**	**70,0%**	**36 943**	**68,5%**	**(43,4%)**
Borrowing	21 452	21 452	-	-	-	-	-	-	-	-	692	24,6%	(100,0%)
Internally generated funds	33 921	47 890	7 088	20,9%	8 492	25,0%	9 297	19,4%	24 877	51,9%	7 294	29,5%	27,5%
Capital Expenditure Functional	**150 893**	**176 379**	**33 350**	**22,1%**	**36 233**	**24,0%**	**30 224**	**17,1%**	**99 808**	**56,6%**	**44 929**	**58,9%**	**(32,7%)**
Municipal governance and administration	**4 001**	**4 355**	**312**	**7,8%**	**843**	**21,1%**	**1 575**	**36,2%**	**2 730**	**62,7%**	**421**	**12,2%**	**273,8%**
Executive and Council	-	27	-	-	-	-	-	-	-	-	108	25,0%	(100,0%)
Finance and administration	3 801	4 108	152	4,0%	846	22,3%	1 544	37,6%	2 542	61,9%	294	10,8%	425,8%
Internal audit	200	220	160	79,8%	(3)	(1,4%)	32	14,3%	188	85,6%	20	26,8%	56,3%
Community and Public Safety	**4 520**	**1 185**	**1 645**	**36,4%**	**(1 201)**	**(26,6%)**	**41**	**3,5%**	**485**	**40,9%**	**276**	**66,4%**	**(85,2%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 340	995	1 642	37,8%	(1 249)	(28,8%)	27	2,7%	420	42,2%	72	67,4%	(62,4%)
Housing	180	189	3	1,5%	48	26,6%	14	7,4%	65	34,1%	204	59,3%	(93,1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**118 920**	**148 888**	**30 942**	**26,0%**	**36 590**	**30,8%**	**28 608**	**19,2%**	**96 141**	**64,6%**	**40 950**	**62,2%**	**(30,1%)**
Planning and Development	111 220	116 888	28 455	25,6%	28 488	25,6%	21 986	18,8%	78 929	67,5%	25 114	62,7%	(12,5%)
Road Transport	7 200	31 700	2 488	34,5%	7 914	109,9%	6 519	20,6%	16 920	53,4%	15 836	61,8%	(58,8%)
Environmental Protection	500	300	-	-	189	37,7%	103	34,5%	292	97,3%	-	-	(100,0%)
Trading Services	**23 452**	**21 952**	**451**	**1,9%**	**0**	**-**	**-**	**-**	**452**	**2,1%**	**3 282**	**43,4%**	**(100,0%)**
Energy sources	22 952	21 452	-	-	-	-	-	-	-	-	2 791	48,4%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	500	451	90,2%	0	,1%	-	-	452	90,3%	491	23,2%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 252 102**	**1 262 775**	**373 740**	**29,8%**	**401 542**	**32,1%**	**365 876**	**29,0%**	**1 141 158**	**90,4%**	**353 752**	**88,4%**	**3,4%**
Property rates	483 936	483 936	110 499	22,8%	132 669	27,4%	126 916	26,2%	370 084	76,5%	115 679	79,8%	9,7%
Service charges	232 890	232 890	62 789	27,0%	68 775	29,5%	67 472	29,0%	199 036	85,5%	59 028	82,0%	14,3%
Other revenue	26 628	29 263	23 215	87,2%	16 514	62,0%	21 417	73,2%	61 146	208,9%	13 672	111,5%	56,6%
Transfers and Subsidies - Operational	390 290	395 386	122 527	31,4%	122 955	31,5%	105 095	26,6%	350 577	88,7%	89 566	92,9%	17,3%
Transfers and Subsidies - Capital	109 848	110 025	51 792	47,1%	58 542	53,3%	43 234	39,3%	153 568	139,6%	70 376	103,6%	(38,6%)
Interest	8 511	11 275	2 918	34,3%	2 088	24,5%	1 741	15,4%	6 747	59,8%	5 431	85,6%	(67,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 156 494)**	**(1 154 914)**	**(258 480)**	**22,4%**	**(288 731)**	**25,0%**	**(262 482)**	**22,7%**	**(809 693)**	**70,1%**	**(280 591)**	**87,3%**	**(6,5%)**
Suppliers and employees	(1 131 649)	(1 130 069)	(258 000)	22,8%	(288 731)	25,5%	(261 504)	23,1%	(808 236)	71,5%	(280 260)	89,5%	(6,7%)
Finance charges	(9 958)	(9 958)	(479)	4,8%	-	-	(978)	9,8%	(1 457)	14,6%	(331)	7,7%	195,5%
Transfers and grants	(14 888)	(14 888)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**95 608**	**107 861**	**115 260**	**120,6%**	**112 811**	**118,0%**	**103 393**	**95,9%**	**331 465**	**307,3%**	**73 161**	**94,5%**	**41,3%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(168 358)**	**(187 898)**	**(41 274)**	**24,5%**	**(39 424)**	**23,4%**	**(35 097)**	**18,7%**	**(115 795)**	**61,6%**	**(54 635)**	**61,2%**	**(35,8%)**
Capital assets	(168 358)	(187 898)	(41 274)	24,5%	(39 424)	23,4%	(35 097)	18,7%	(115 795)	61,6%	(54 635)	61,2%	(35,8%)
Net Cash from/(used) Investing Activities	**(168 358)**	**(187 898)**	**(41 274)**	**24,5%**	**(39 424)**	**23,4%**	**(35 097)**	**18,7%**	**(115 795)**	**61,6%**	**(54 635)**	**61,2%**	**(35,8%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(18 414)**	**(24 345)**	**(9 423)**	**51,2%**	**(10 577)**	**57,4%**	**(8 900)**	**36,6%**	**(28 901)**	**118,7%**	**(9 447)**	**106,9%**	**(5,8%)**
Repayment of borrowing	(18 414)	(24 345)	(9 423)	51,2%	(10 577)	57,4%	(8 900)	36,6%	(28 901)	118,7%	(9 447)	106,9%	(5,8%)
Net Cash from/(used) Financing Activities	**(18 414)**	**(24 345)**	**(9 423)**	**51,2%**	**(10 577)**	**57,4%**	**(8 900)**	**36,6%**	**(28 901)**	**118,7%**	**(9 447)**	**148,4%**	**(5,8%)**
Net Increase/(Decrease) in cash held	**(91 164)**	**(104 382)**	**64 563**	**(70,8%)**	**62 810**	**(68,9%)**	**59 395**	**(56,9%)**	**186 769**	**(178,9%)**	**9 079**	**(8,3%)**	**554,2%**
Cash/cash equivalents at the year begin:	131 591	131 591	117 938	89,6%	178 786	135,9%	241 596	183,6%	117 938	89,6%	128 273	104,3%	88,3%
Cash/cash equivalents at the year end:	**40 427**	**27 209**	**178 786**	**442,2%**	**241 596**	**597,6%**	**300 991**	**1 106,2%**	**300 991**	**1 106,2%**	**137 353**	**209,3%**	**119,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	,6%	10	1,0%	11	1,1%	1 052	97,4%	1 080	,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 176	36,7%	8 555	18,3%	2 409	5,1%	18 694	39,9%	46 833	7,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 282	10,4%	21 408	5,5%	12 634	3,2%	314 569	80,9%	388 892	59,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 857	8,2%	3 418	4,8%	2 257	3,2%	59 650	83,8%	71 182	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 608	2,6%	3 539	2,6%	3 445	2,5%	125 895	92,2%	136 487	20,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	842	6,3%	285	2,1%	134	1,0%	12 143	90,6%	13 404	2,0%	-	-	-	-
Total By Income Source	**67 771**	**10,3%**	**37 214**	**5,7%**	**20 890**	**3,2%**	**532 004**	**80,9%**	**657 879**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 411	4,2%	859	1,5%	731	1,3%	53 559	93,0%	57 560	8,7%	-	-	-	-
Commercial	25 768	17,8%	13 540	9,4%	5 310	3,7%	100 050	69,2%	144 668	22,0%	-	-	-	-
Households	39 593	8,7%	22 815	5,0%	14 850	3,3%	378 394	83,0%	455 651	69,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**67 771**	**10,3%**	**37 214**	**5,7%**	**20 890**	**3,2%**	**532 004**	**80,9%**	**657 879**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	181	15,7%	68	5,9%	917	79,7%	(15)	(1,3%)	1 151	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**181**	**15,7%**	**68**	**5,9%**	**917**	**79,7%**	**(15)**	**(1,3%)**	**1 151**	**100,0%**

Contact Details

Municipal Manager	Mr Khethukuthula Joseph Zulu	039 688 2021
Chief Financial Officer	Ms Snikiwe 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**1 287 912**	**1 391 956**	**406 014**	**31,5%**	**368 039**	**28,6%**	**306 951**	**22,1%**	**1 081 004**	**77,7%**	**307 588**	**78,9%**	**(,2%)**
Exchange Revenue													
Service charges - Electricity	-	-	-		-		-		-		-		-
Service charges - Water	361 232	382 906	91 246	25,3%	105 020	29,1%	94 829	24,8%	291 095	76,0%	97 517	91,0%	(2,8%)
Service charges - Waste Water Management	112 683	123 951	28 417	25,2%	30 681	27,2%	29 580	23,9%	88 679	71,5%	26 956	75,0%	9,7%
Service charges - Waste Management	-	-	-		-		-		-		-		-
Sale of Goods and Rendering of Services	-	2 843	295	-	1 127	-	1 519	53,4%	2 941	103,4%	189	999,4%	704,9%
Agency services	-	-	-		-		-		-		-		-
Interest	-	-	-		-		-		-		-		-
Interest earned from Receivables	37 768	66 903	16 617	44,0%	16 836	44,6%	17 527	26,2%	50 980	76,2%	14 114	106,1%	24,2%
Interest earned from Current and Non Current Assets	11 605	12 424	4 394	37,9%	1 818	15,7%	3 918	31,5%	10 130	81,5%	2 456	55,5%	59,5%
Dividends	-	-	-		-		-		-		-		-
Rent on Land	-	-	-		-		-		-		-		-
Rental from Fixed Assets	2 264	1 737	854	37,7%	15	,7%	4	,2%	872	50,2%	24	43,5%	(84,7%)
Licence and permits	-	-	-		-		-		-		-		-
Operational Revenue	8 453	2 364	543	6,4%	639	7,6%	271	11,5%	1 454	61,5%	365	115,0%	(25,7%)
Non-Exchange Revenue													
Property rates	-	-	-		-		-		-		-		-
Surcharges and Taxes	-	-	-		-		-		-		-		-
Fines, penalties and forfeits	-	-	-		-		-		-		-		-
Licences or permits	-	-	-		-		-		-		-		-
Transfer and subsidies - Operational	753 907	798 827	263 648	35,0%	211 902	28,1%	159 303	19,9%	634 853	79,5%	165 966	80,6%	(4,0%)
Interest	-	-	-		-		-		-		-		-
Fuel Levy	-	-	-		-		-		-		-		-
Operational Revenue	-	-	-		-		-		-		-		-
Gains on disposal of Assets	-	-	-		-		-		-		-		-
Other Gains	-	-	-		-		-		-		-		-
Discontinued Operations	-	-	-		-		-		-		-		-
Operating Expenditure	**1 109 757**	**826 043**	**354 185**	**31,9%**	**373 075**	**33,6%**	**332 070**	**40,2%**	**1 059 329**	**128,2%**	**298 133**	**83,0%**	**11,4%**
Employee related costs	409 846	280 464	146 391	35,7%	132 046	32,2%	137 476	49,0%	415 913	148,3%	127 968	88,4%	7,4%
Remuneration of councillors	11 409	13 693	3 120	27,3%	3 727	32,7%	3 133	22,9%	9 980	72,9%	2 745	71,5%	14,1%
Bulk purchases - electricity	-	-	-		-		-		-		-		-
Inventory consumed	128 408	61 680	24 508	19,1%	53 398	41,6%	27 297	44,3%	105 203	170,6%	25 186	71,4%	8,4%
Debt impairment	74 453	27 226	18 611	25,0%	12 408	16,7%	18 611	68,4%	49 630	182,3%	-	-	(100,0%)
Depreciation and amortisation	220 000	220 000	53 686	24,4%	55 880	25,4%	55 929	25,4%	165 495	75,2%	54 414	67,1%	2,8%
Interest	7 222	4 620	2 525	35,0%	5 749	79,6%	3 549	76,8%	11 823	255,9%	1 057	35,7%	235,9%
Contracted services	138 443	123 864	27 422	19,8%	73 560	53,1%	35 913	29,0%	136 895	110,5%	31 155	106,8%	15,3%
Transfers and subsidies	8 000	-	-		-		-		-		6 860	131,5%	(100,0%)
Irrecoverable debts written off	-	-	13 013	-	(11 659)	-	924	-	2 277	-	1 281	54,5%	(27,9%)
Operational costs	111 976	94 495	64 910	58,0%	47 991	42,9%	49 238	52,1%	162 140	171,6%	47 475	127,3%	3,7%
Losses on disposal of Assets	-	-	-		-		-		-		-		-
Other Losses	-	-	(1)	-	(25)	-	-	-	(26)	-	(8)	-	(100,0%)
Surplus/(Deficit)	**178 155**	**565 913**	**51 828**		**(5 036)**		**(25 118)**		**21 674**		**9 455**		
Transfers and subsidies - capital (monetary allocations)	454 994	379 377	87 476	19,2%	129 020	28,4%	124 116	32,7%	340 612	89,8%	45 129	69,1%	175,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**633 150**	**945 290**	**139 304**		**123 984**		**98 998**		**362 286**		**54 584**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**633 150**	**945 290**	**139 304**		**123 984**		**98 998**		**362 286**		**54 584**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**633 150**	**945 290**	**139 304**		**123 984**		**98 998**		**362 286**		**54 584**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**633 150**	**945 290**	**139 304**		**123 984**		**98 998**		**362 286**		**54 584**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**454 992**	**416 471**	**83 040**	**18,3%**	**97 343**	**21,4%**	**80 305**	**19,3%**	**260 689**	**62,6%**	**50 250**	**40,2%**	**59,8%**
National Government	454 992	400 514	79 326	17,4%	86 759	19,1%	78 150	19,5%	244 235	61,0%	41 190	39,1%	89,7%
Provincial Government	-	-	-		-		-		-		-		-
District Municipality	-	-	-		-		-		-		-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-		-		-		-		-		-
Transfers recognised - capital	**454 992**	**400 514**	**79 326**	**17,4%**	**86 759**	**19,1%**	**78 150**	**19,5%**	**244 235**	**61,0%**	**41 190**	**38,4%**	**89,7%**
Borrowing	-	-	-		-		-		-		-		-
Internally generated funds	-	15 958	3 714	-	10 584	-	2 155	13,5%	16 453	103,1%	9 060	61,3%	(76,2%)
Capital Expenditure Functional	**454 992**	**416 471**	**83 040**	**18,3%**	**97 343**	**21,4%**	**80 305**	**19,3%**	**260 689**	**62,6%**	**50 250**	**40,2%**	**59,8%**
Municipal governance and administration	**-**	**15 958**	**3 340**	**-**	**10 584**	**-**	**2 155**	**13,5%**	**16 079**	**100,8%**	**4 483**	**42,8%**	**(51,9%)**
Executive and Council	-	-	-		-		-		-		-		-
Finance and administration	-	15 958	3 340	-	10 584	-	2 155	13,5%	16 079	100,8%	4 483	42,8%	(51,9%)
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**	**400 514**	**79 700**	**17,5%**	**86 759**	**19,1%**	**78 150**	**19,5%**	**244 609**	**61,1%**	**45 767**	**40,0%**	**70,8%**
Energy sources	-	-	-		-		-		-		-		-
Water Management	335 995	265 751	45 722	13,6%	55 165	16,4%	43 376	16,3%	144 263	54,3%	20 147	30,9%	115,3%
Waste Water Management	118 998	134 762	33 978	28,6%	31 595	26,6%	34 774	25,8%	100 347	74,5%	25 620	65,7%	35,7%
Waste Management	-	-	-		-		-		-		-		-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 660 745**	**1 855 843**	**1 307 993**	**78,8%**	**1 037 193**	**62,5%**	**639 484**	**34,5%**	**2 984 670**	**160,8%**	**1 653 880**	**148,9%**	**(61,3%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	315 135	524 681	561 904	178,3%	242 799	77,0%	223 913	42,7%	1 028 615	196,0%	362 993	164,1%	(38,3%)
Other revenue	122 603	112 817	-	-	1 953	1,6%	1 991	1,8%	3 943	3,5%	-	45,8%	(100,0%)
Transfers and Subsidies - Operational	756 407	803 347	550 007	72,7%	411 260	54,4%	340 757	42,4%	1 302 024	162,1%	1 272 095	219,6%	(73,2%)
Transfers and Subsidies - Capital	454 994	402 573	196 083	43,1%	360 698	79,3%	49 429	12,3%	606 210	150,6%	18 792	43,3%	163,0%
Interest	11 605	12 424	-	-	20 483	176,5%	23 395	188,3%	43 878	353,2%	-	8,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(768 558)**	**(696 282)**	**(306)**	**-**	**(177)**	**-**	**(257)**	**-**	**(739)**	**,1%**	**(273)**	**69,4%**	**(6,0%)**
Suppliers and employees	(753 336)	(688 707)	(306)	-	(177)	-	(257)	-	(739)	,1%	(273)	70,6%	(6,0%)
Finance charges	(7 222)	(7 575)	-	-	-	-	-	-	-	-	-	13,8%	-
Transfers and grants	(8 000)	-	-	-	-	-	-	-	-	-	-	12,5%	-
Net Cash from/(used) Operating Activities	**892 187**	**1 159 561**	**1 307 688**	**146,6%**	**1 037 016**	**116,2%**	**639 228**	**55,1%**	**2 983 931**	**257,3%**	**1 653 607**	**285,1%**	**(61,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(979)**	**-**	**0**	**-**	**-**	**-**	**(978)**	**-**	**(43)**	**(238,5%)**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(979)	-	0	-	-	-	(978)	-	(43)	(238,5%)	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(521 069)**	**(443 825)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(48 380)**	**56,3%**	**(100,0%)**
Capital assets	(521 069)	(443 825)	-	-	-	-	-	-	-	-	(48 380)	56,3%	(100,0%)
Net Cash from/(used) Investing Activities	**(521 069)**	**(443 825)**	**(979)**	**,2%**	**0**	**-**	**-**	**-**	**(978)**	**,2%**	**(48 423)**	**56,3%**	**(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	**371 118**	**715 736**	**1 306 709**	**352,1%**	**1 037 016**	**279,4%**	**639 228**	**89,3%**	**2 982 953**	**416,8%**	**1 605 184**	**769,7%**	**(60,2%)**
Cash/cash equivalents at the year begin:	41 728	13 086	301 914	723,5%	1 608 626	3 855,0%	2 645 642	20 216,6%	301 914	2 307,1%	129 299	100,0%	1 946,1%
Cash/cash equivalents at the year end:	**412 847**	**728 822**	**1 608 625**	**389,6%**	**2 645 642**	**640,8%**	**3 284 866**	**450,7%**	**3 284 866**	**450,7%**	**1 733 999**	**775,1%**	**89,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	46 461	4,0%	33 320	2,9%	31 188	2,7%	1 050 672	90,4%	1 161 642	87,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 241	5,7%	5 366	3,3%	4 756	2,9%	142 048	88,0%	161 411	12,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	-	-	-	-	-	1 952	100,0%	1 952	,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 718)	112,0%	(946)	61,7%	(741)	48,3%	1 870	(121,9%)	(1 535)	(,1%)	-	-	-	-
Total By Income Source	**53 983**	**4,1%**	**37 740**	**2,9%**	**35 204**	**2,7%**	**1 196 543**	**90,4%**	**1 323 470**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 551	17,5%	1 443	7,1%	1 094	5,4%	14 183	70,0%	20 272	1,5%	-	-	-	-
Commercial	12 697	6,6%	8 078	4,2%	5 872	3,1%	165 858	86,2%	192 506	14,5%	-	-	-	-
Households	37 745	3,4%	28 285	2,5%	28 247	2,5%	1 016 923	91,5%	1 111 199	84,0%	-	-	-	-
Other	(9)	1,9%	(66)	13,1%	(10)	1,9%	(422)	83,2%	(507)	-	-	-	-	-
Total By Customer Group	**53 983**	**4,1%**	**37 740**	**2,9%**	**35 204**	**2,7%**	**1 196 543**	**90,4%**	**1 323 470**	**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	11 066	4,3%	25 172	9,7%	-	-	222 900	86,0%	259 138	51,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 760	4,4%	10 370	5,8%	2 659	1,5%	157 171	88,3%	177 961	35,0%
Auditor-General	487	20,9%	-	-	1 826	78,2%	21	,9%	2 334	,5%
Other	991	1,4%	2 114	3,1%	472	,7%	65 118	94,8%	68 695	13,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**20 304**	**4,0%**	**37 657**	**7,4%**	**4 958**	**1,0%**	**445 210**	**87,6%**	**508 129**	**100,0%**

Contact Details

Municipal Manager	Mr Vela Owen Mazibuko	039 688 5701
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**220 539**	**237 695**	**80 654**	**36,6%**	**67 973**	**30,8%**	**63 850**	**26,9%**	**212 477**	**89,4%**	**49 921**	**83,3%**	**27,9%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 023	3 023	796	26,3%	688	22,8%	881	29,2%	2 366	78,3%	654	63,8%	34,8%
Sale of Goods and Rendering of Services	252	391	141	56,0%	109	43,1%	170	43,4%	419	107,3%	85	150,0%	100,6%
Agency services	3 203	3 303	843	26,3%	922	28,8%	1 131	34,3%	2 897	87,7%	909	91,7%	24,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	294	-	208	-	217	-	719	-	342	-	(36,6%)
Interest earned from Current and Non Current Assets	3 100	7 190	1 796	57,9%	2 259	72,9%	2 074	28,8%	6 129	85,2%	1 172	91,9%	76,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	895	695	175	19,6%	173	19,3%	177	25,5%	525	75,6%	109	46,9%	62,6%
Licence and permits	6	18	2	36,1%	6	104,4%	3	17,0%	11	63,8%	1	140,8%	235,3%
Operational Revenue	-	-	-	-	500	-	161	-	660	-	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	60 635	60 635	14 716	24,3%	14 267	23,5%	13 753	22,7%	42 737	70,5%	13 848	70,4%	(,7%)
Surcharges and Taxes	-	11 000	-	-	-	-	9 728	88,4%	9 728	88,4%	-	-	(100,0%)
Fines, penalties and forfeits	21	10	3	14,2%	1	5,1%	7	71,4%	11	109,6%	4	79,8%	66,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 906	140 982	57 999	40,9%	46 952	33,1%	34 440	24,4%	139 391	98,9%	36 424	91,4%	(5,4%)
Interest	7 500	9 500	2 938	39,2%	1 888	25,2%	1 108	11,7%	5 934	62,5%	(3 627)	6,2%	(130,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	949	949	-	-	-	-	-	949	100,0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**243 215**	**342 814**	**102 312**	**42,1%**	**113 692**	**46,7%**	**181 063**	**52,8%**	**397 067**	**115,8%**	**54 941**	**57,6%**	**229,6%**
Employee related costs	97 677	101 580	21 974	22,5%	26 707	27,3%	22 894	22,5%	71 576	70,5%	20 173	74,9%	13,5%
Remuneration of councillors	10 506	13 082	2 715	25,8%	3 613	34,4%	3 058	23,4%	9 386	71,7%	2 558	79,6%	19,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	(93)	-	(100,0%)
Inventory consumed	3 868	12 257	218	5,6%	1 131	29,2%	1 031	8,4%	2 380	19,4%	207	31,0%	398,2%
Debt impairment	5 000	30 500	-	-	50 368	1 007,4%	131 224	430,2%	181 592	595,4%	-	-	(100,0%)
Depreciation and amortisation	33 150	23 150	4 809	14,5%	4 995	15,1%	4 911	21,2%	14 716	63,6%	14 058	34,7%	(65,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	54 244	62 881	9 585	17,7%	12 279	22,6%	9 299	14,8%	31 163	49,6%	7 133	41,6%	30,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	54 400	54 776	-	6 609	-	-	-	61 386	112,8%	-	-	-
Operational costs	38 770	44 964	8 233	21,2%	7 989	20,6%	8 646	19,2%	24 868	55,3%	8 506	66,1%	1,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	0	-	2 399	-	(100,0%)
Surplus/(Deficit)	**(22 676)**	**(105 119)**	**(21 658)**		**(45 719)**		**(117 213)**		**(184 590)**		**(5 020)**		
Transfers and subsidies - capital (monetary allocations)	31 198	29 037	12 888	41,3%	14 148	45,3%	1 763	6,1%	28 799	99,2%	10 586	91,6%	(83,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 523**	**(76 082)**	**(8 769)**		**(31 571)**		**(115 450)**		**(155 791)**		**5 566**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 523**	**(76 082)**	**(8 769)**		**(31 571)**		**(115 450)**		**(155 791)**		**5 566**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 523**	**(76 082)**	**(8 769)**		**(31 571)**		**(115 450)**		**(155 791)**		**5 566**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 523**	**(76 082)**	**(8 769)**		**(31 571)**		**(115 450)**		**(155 791)**		**5 566**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**45 670**	**50 829**	**13 202**	**28,9%**	**16 044**	**35,1%**	**6 385**	**12,6%**	**35 632**	**70,1%**	**7 023**	**44,6%**	**(9,1%)**
National Government	31 448	29 785	11 461	36,4%	12 660	40,3%	1 520	5,1%	25 641	86,1%	4 156	61,7%	(63,4%)
Provincial Government	-	-	1 255	-	(371)	-	(177)	-	707	-	543	8,6%	(132,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 448**	**29 785**	**12 716**	**40,4%**	**12 289**	**39,1%**	**1 343**	**4,5%**	**26 348**	**88,5%**	**4 699**	**45,9%**	**(71,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 222	21 044	487	3,4%	3 755	26,4%	5 042	24,0%	9 284	44,1%	2 324	40,4%	116,9%
Capital Expenditure Functional	**45 670**	**50 829**	**13 202**	**28,9%**	**16 044**	**35,1%**	**6 385**	**12,6%**	**35 632**	**70,1%**	**7 023**	**44,6%**	**(9,1%)**
Municipal governance and administration	**10 610**	**12 774**	**487**	**4,6%**	**2 284**	**21,5%**	**2 875**	**22,5%**	**5 645**	**44,2%**	**2 324**	**76,5%**	**23,7%**
Executive and Council	800	800	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 810	11 974	487	5,0%	2 284	23,3%	2 875	24,0%	5 645	47,1%	2 324	76,5%	23,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**275**	**1 255**	**-**	**(1 077)**	**-**	**(24)**	**(8,6%)**	**154**	**55,9%**	**55**	**12,7%**	**(142,7%)**
Community and Social Services	-	275	1 255	-	(1 077)	-	(24)	(8,6%)	154	55,9%	55	12,7%	(142,7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33 970**	**35 910**	**11 461**	**33,7%**	**14 649**	**43,1%**	**3 260**	**9,1%**	**29 369**	**81,8%**	**4 644**	**44,2%**	**(29,8%)**
Planning and Development	16 875	16 526	2 359	14,0%	4 775	28,3%	3 260	19,7%	10 394	62,9%	3 195	38,5%	2,0%
Road Transport	17 095	19 385	9 101	53,2%	9 874	57,8%	-	-	18 976	97,9%	1 449	78,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 090**	**1 870**	**-**	**-**	**189**	**17,3%**	**275**	**14,7%**	**464**	**24,8%**	**-**	**-**	**(100,0%)**
Energy sources	890	1 370	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	200	500	-	-	189	94,5%	275	54,9%	464	92,7%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**276 768**	**290 328**	**29**	**-**	**6 059**	**2,2%**	**8 817**	**3,0%**	**14 905**	**5,1%**	**-**	**,4%**	**(100,0%)**
Property rates	96 815	97 531	-	-	(46)	-	(851)	(,9%)	(897)	(,9%)	-	-	(100,0%)
Service charges	2 720	3 129	-	-	27	1,0%	34	1,1%	61	2,0%	-	-	(100,0%)
Other revenue	1 028	12 460	-	-	1 711	166,3%	6 204	49,8%	7 915	63,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	141 906	140 982	29	-	-	-	-	-	29	-	-	,8%	-
Transfers and Subsidies - Capital	31 198	29 037	-	-	-	-	-	-	-	-	-	-	-
Interest	3 100	7 190	-	-	4 368	140,9%	3 430	47,7%	7 797	108,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(214 812)**	**(243 195)**	**(10 203)**	**4,7%**	**(10 683)**	**5,0%**	**(10 748)**	**4,4%**	**(31 635)**	**13,0%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(214 812)	(243 195)	(10 203)	4,7%	(10 683)	5,0%	(10 748)	4,4%	(31 635)	13,0%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**61 956**	**47 133**	**(10 174)**	**(16,4%)**	**(4 624)**	**(7,5%)**	**(1 931)**	**(4,1%)**	**(16 729)**	**(35,5%)**	**-**	**2,1%**	**(100,0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(48 566)**	**(53 947)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(48 566)	(53 947)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(48 566)**	**(53 947)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**13 390**	**(6 814)**	**(10 174)**	**(76,0%)**	**(4 624)**	**(34,5%)**	**(1 931)**	**28,3%**	**(16 729)**	**245,5%**	**-**	**26,8%**	**(100,0%)**
Cash/cash equivalents at the year begin:	99 534	99 534	115 560	116,1%	105 386	105,9%	100 762	101,2%	115 560	116,1%	112 954	-	(10,8%)
Cash/cash equivalents at the year end:	**112 923**	**92 720**	**105 386**	**93,3%**	**100 762**	**89,2%**	**98 831**	**106,6%**	**98 831**	**106,6%**	**112 954**	**108,7%**	**(12,5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 056	4,3%	5 230	5,6%	(285)	(,3%)	84 863	90,4%	93 864	91,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	415	7,6%	292	5,4%	-	-	4 746	87,0%	5 453	5,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	4,5%	121	8,5%	-	-	1 246	87,0%	1 432	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	(1)	-	-	-	1 574	100,1%	1 573	1,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(40)	61,5%	(16)	24,0%	(12)	19,0%	3	(4,5%)	(65)	(,1%)	-	-	-	-
Total By Income Source	**4 495**	**4,4%**	**5 626**	**5,5%**	**(297)**	**(,3%)**	**92 432**	**90,4%**	**102 256**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	287	1,9%	548	3,7%	(221)	(1,5%)	14 245	95,9%	14 859	14,5%	-	-	-	-
Commercial	2 242	5,0%	2 303	5,1%	(45)	(,1%)	40 657	90,0%	45 158	44,2%	-	-	-	-
Households	1 713	3,9%	2 502	5,8%	(43)	(,1%)	39 217	90,4%	43 390	42,4%	-	-	-	-
Other	253	(22,0%)	273	(23,7%)	11	(,9%)	(1 687)	146,7%	(1 150)	(1,1%)	-	-	-	-
Total By Customer Group	**4 495**	**4,4%**	**5 626**	**5,5%**	**(297)**	**(,3%)**	**92 432**	**90,4%**	**102 256**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33	100,0%	-	-	-	-	-	-	33	,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	334	3,3%	-	-	-	-	9 667	96,7%	10 001	99,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**367**	**3,7%**	**-**	**-**	**-**	**-**	**9 667**	**96,3%**	**10 034**	**100,0%**

Contact Details

Municipal Manager	Mr Nhlanhla Maxwell Mabaso	033 816 6828
Chief Financial Officer	Mr Vusumuzi Mdlalose	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**571 897**	**577 974**	**147 702**	**25,8%**	**136 393**	**23,8%**	**130 262**	**22,5%**	**414 357**	**71,7%**	**120 276**	**73,0%**	**8,3%**
Exchange Revenue													
Service charges - Electricity	156 164	158 599	28 987	18,6%	25 783	16,5%	25 501	16,1%	80 270	50,6%	22 378	54,1%	14,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 752	13 811	2 979	27,7%	2 953	27,5%	3 006	21,8%	8 938	64,7%	2 934	86,3%	2,4%
Sale of Goods and Rendering of Services	5 609	6 039	889	15,9%	897	16,0%	1 350	22,3%	3 136	51,9%	1 361	62,3%	(,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 308	4 409	903	21,0%	956	22,2%	991	22,5%	2 849	64,6%	1 111	76,0%	(10,8%)
Interest earned from Current and Non Current Assets	3 030	3 030	985	32,5%	589	19,4%	826	27,3%	2 399	79,2%	787	63,5%	5,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 370	1 375	332	24,3%	335	24,4%	417	30,3%	1 084	78,8%	915	112,6%	(54,4%)
Licence and permits	2 445	2 566	655	26,8%	798	32,6%	710	27,7%	2 163	84,3%	525	58,9%	35,4%
Operational Revenue	1 563	789	31	2,0%	122	7,8%	114	14,4%	267	33,9%	108	17,0%	5,0%
Non-Exchange Revenue													
Property rates	253 564	255 064	66 816	26,4%	63 162	24,9%	65 729	25,8%	195 708	76,7%	60 389	74,8%	8,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 957	3 105	26	,9%	1 711	57,9%	40	1,3%	1 777	57,2%	31	43,7%	30,3%
Licences or permits	1 954	1 173	234	12,0%	123	6,3%	279	23,8%	636	54,3%	192	43,2%	45,2%
Transfer and subsidies - Operational	114 187	114 022	42 019	36,8%	36 676	32,1%	27 000	23,7%	105 696	92,7%	26 944	96,4%	,2%
Interest	13 677	13 677	2 844	20,8%	3 055	22,3%	3 534	25,8%	9 434	69,0%	2 601	62,2%	35,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	316	316	-	-	(766)	(242,6%)	766	242,6%	-	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**571 590**	**587 056**	**137 554**	**24,1%**	**126 381**	**22,1%**	**107 639**	**18,3%**	**371 574**	**63,3%**	**107 069**	**67,5%**	**,5%**
Employee related costs	155 966	149 480	35 466	22,7%	36 281	23,3%	37 110	24,8%	108 856	72,8%	33 262	72,3%	11,6%
Remuneration of councillors	11 327	11 729	2 716	24,0%	3 440	30,4%	2 809	24,0%	8 965	76,4%	2 564	72,9%	9,6%
Bulk purchases - electricity	190 198	191 398	63 275	33,3%	36 751	19,3%	26 232	13,7%	126 258	66,0%	25 575	69,7%	2,6%
Inventory consumed	4 722	6 292	9	,2%	540	11,4%	484	7,7%	1 033	16,4%	436	45,2%	11,0%
Debt impairment	10 243	10 243	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 439	62 468	14 896	29,0%	15 196	29,5%	14 918	23,9%	45 010	72,1%	13 347	86,2%	11,8%
Interest	47	61	13	27,3%	5	11,2%	12	19,1%	30	49,3%	2	98,2%	573,3%
Contracted services	80 964	82 073	9 038	11,2%	22 045	27,2%	12 433	15,1%	43 516	53,0%	18 942	63,6%	(34,4%)
Transfers and subsidies	1 520	1 945	282	18,6%	434	28,6%	234	12,0%	951	48,9%	451	53,9%	(48,1%)
Irrecoverable debts written off	-	1 030	-	-	-	-	-	-	-	-	-	-	-
Operational costs	65 163	69 275	11 859	18,2%	11 689	17,9%	12 642	18,2%	36 189	52,2%	12 490	54,1%	1,2%
Losses on disposal of Assets	-	1 062	-	-	-	-	766	72,1%	766	72,1%	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**307**	**(9 081)**	**10 148**		**10 013**		**22 623**		**42 783**		**13 207**		
Transfers and subsidies - capital (monetary allocations)	48 108	54 392	7 866	16,4%	6 992	14,5%	14 260	26,2%	29 118	53,5%	8 226	51,8%	73,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**48 415**	**45 311**	**18 014**		**17 005**		**36 883**		**71 901**		**21 434**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**48 415**	**45 311**	**18 014**		**17 005**		**36 883**		**71 901**		**21 434**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 415**	**45 311**	**18 014**		**17 005**		**36 883**		**71 901**		**21 434**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 415**	**45 311**	**18 014**		**17 005**		**36 883**		**71 901**		**21 434**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**83 818**	**93 627**	**959**	**1,1%**	**(962)**	**(1,1%)**	**22**	**-**	**19**	**-**	**5 238**	**9,1%**	**(99,6%)**
National Government	46 708	52 992	98	,2%	426	,9%	-	-	524	1,0%	4 841	12,0%	(100,0%)
Provincial Government	1 400	1 400	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 108**	**54 392**	**98**	**,2%**	**426**	**,9%**	**-**	**-**	**524**	**1,0%**	**4 841**	**12,0%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 710	39 235	861	2,4%	(1 387)	(3,9%)	22	,1%	(505)	(1,3%)	397	2,0%	(94,5%)
Capital Expenditure Functional	**83 818**	**93 627**	**11 144**	**13,3%**	**7 673**	**9,2%**	**11 145**	**11,9%**	**29 962**	**32,0%**	**7 352**	**44,7%**	**51,6%**
Municipal governance and administration	**2 381**	**3 072**	**5 263**	**221,0%**	**2 101**	**88,2%**	**22**	**,7%**	**7 386**	**240,5%**	**276**	**544,2%**	**(92,1%)**
Executive and Council	1 100	1 220	-	-	-	-	20	1,6%	20	1,6%	63	16,4%	(69,1%)
Finance and administration	1 281	1 602	5 263	410,8%	2 101	164,0%	2	,1%	7 366	459,9%	213	613,4%	(98,9%)
Internal audit	-	250	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 580**	**1 580**	**579**	**36,6%**	**1 323**	**83,7%**	**-**	**-**	**1 901**	**120,3%**	**225**	**12,3%**	**(100,0%)**
Community and Social Services	-	680	579	-	1 323	-	-	-	1 901	279,6%	225	12,3%	(100,0%)
Sport And Recreation	900	900	-	-	-	-	-	-	-	-	-	-	-
Public Safety	680	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55 770**	**61 468**	**4 772**	**8,6%**	**1 320**	**2,4%**	**5 471**	**8,9%**	**11 563**	**18,8%**	**6 851**	**26,1%**	**(20,1%)**
Planning and Development	3 850	3 476	-	-	-	-	-	-	-	-	-	-	-
Road Transport	51 920	57 991	4 772	9,2%	1 320	2,5%	5 471	9,4%	11 563	19,9%	6 851	26,6%	(20,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**24 086**	**27 508**	**530**	**2,2%**	**2 930**	**12,2%**	**5 653**	**20,5%**	**9 112**	**33,1%**	**-**	**8,6%**	**(100,0%)**
Energy sources	22 486	23 407	-	-	3 459	15,4%	5 653	24,1%	9 112	38,9%	-	9,5%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 600	4 101	530	33,1%	(530)	(33,1%)	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**674 190**	**682 303**	**124 650**	**18,5%**	**125 481**	**18,6%**	**128 468**	**18,8%**	**378 599**	**55,5%**	**116 168**	**64,8%**	**10,6%**
Property rates	240 886	237 210	105 120	43,6%	97 716	40,6%	88 837	37,5%	291 673	123,0%	85 028	114,0%	4,5%
Service charges	190 150	187 661	3 299	1,7%	5 171	2,7%	5 490	2,9%	13 960	7,4%	5 218	8,5%	5,2%
Other revenue	77 829	86 613	1 793	2,3%	2 004	2,6%	2 251	2,6%	6 048	7,0%	2 170	39,0%	3,7%
Transfers and Subsidies - Operational	114 187	113 398	5 802	5,1%	6 489	5,7%	816	,7%	13 107	11,6%	10 496	26,8%	(92,2%)
Transfers and Subsidies - Capital	48 108	54 392	8 636	18,0%	14 102	29,3%	31 073	57,1%	53 811	98,9%	13 256	70,0%	134,4%
Interest	3 030	3 030	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(579 115)**	**(568 657)**	**4 190**	**(,7%)**	**12 571**	**(2,2%)**	**(233 535)**	**41,1%**	**(216 775)**	**38,1%**	**850**	**(,4%)**	**(27 589,6%)**
Suppliers and employees	(577 540)	(566 920)	4 190	(,7%)	12 571	(2,2%)	(233 535)	41,2%	(216 775)	38,2%	850	(,4%)	(27 589,6%)
Finance charges	(47)	(61)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 528)	(1 676)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**95 076**	**113 647**	**128 840**	**135,5%**	**138 052**	**145,2%**	**(105 068)**	**(92,5%)**	**161 824**	**142,4%**	**117 018**	**391,6%**	**(189,8%)**
Cash Flow from Investing Activities													
Receipts	**316**	**316**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	316	316	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(96 390)**	**(107 672)**	**(12 438)**	**12,9%**	**(22 152)**	**23,0%**	**(13 224)**	**12,3%**	**(47 814)**	**44,4%**	**(7 090)**	**37,9%**	**86,5%**
Capital assets	(96 390)	(107 672)	(12 438)	12,9%	(22 152)	23,0%	(13 224)	12,3%	(47 814)	44,4%	(7 090)	37,9%	86,5%
Net Cash from/(used) Investing Activities	**(96 074)**	**(107 356)**	**(12 438)**	**12,9%**	**(22 152)**	**23,1%**	**(13 224)**	**12,3%**	**(47 814)**	**44,5%**	**(7 090)**	**38,2%**	**86,5%**
Cash Flow from Financing Activities													
Receipts	**(189)**	**(189)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(189)	(189)	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100,0%**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Net Cash from/(used) Financing Activities	**(189)**	**(189)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**98,2%**	**-**
Net Increase/(Decrease) in cash held	**(1 188)**	**6 102**	**116 402**	**(9 798,8%)**	**115 899**	**(9 756,5%)**	**(118 291)**	**(1 938,6%)**	**114 010**	**1 868,4%**	**109 928**	**2 698,9%**	**(207,6%)**
Cash/cash equivalents at the year begin:	42 170	12 250	-	-	128 652	305,1%	244 551	1 996,3%	-	-	211 543	-	15,6%
Cash/cash equivalents at the year end:	**40 982**	**18 352**	**128 652**	**313,9%**	**244 551**	**596,7%**	**126 260**	**688,0%**	**126 260**	**688,0%**	**321 471**	**761,5%**	**(60,7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 711	30,0%	592	2,0%	597	2,1%	19 128	65,9%	29 028	12,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 711	17,9%	4 280	2,7%	3 721	2,3%	123 530	77,1%	160 242	66,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 555	10,9%	422	3,0%	405	2,8%	11 854	83,3%	14 236	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	166	9,8%	35	2,1%	32	1,9%	1 462	86,2%	1 696	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	171	,3%	102	,2%	147	,3%	52 331	99,2%	52 751	21,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 502)	119,7%	192	(1,2%)	249	(1,6%)	2 606	(16,9%)	(15 454)	(6,4%)	-	-	-	-
Total By Income Source	**20 812**	**8,6%**	**5 625**	**2,3%**	**5 151**	**2,1%**	**210 911**	**87,0%**	**242 499**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(74)	(2,9%)	57	2,2%	58	2,2%	2 537	98,4%	2 578	1,1%	-	-	-	-
Commercial	692	25,8%	47	1,7%	43	1,6%	1 901	70,9%	2 682	1,1%	-	-	-	-
Households	19 817	9,5%	4 950	2,4%	4 528	2,2%	179 960	86,0%	209 255	86,3%	-	-	-	-
Other	377	1,3%	571	2,0%	523	1,9%	26 512	94,7%	27 983	11,5%	-	-	-	-
Total By Customer Group	**20 812**	**8,6%**	**5 625**	**2,3%**	**5 151**	**2,1%**	**210 911**	**87,0%**	**242 499**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	3,9%	(1)	(57,4%)	3	153,5%	2	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**0**	**3,9%**	**(1)**	**(57,4%)**	**3**	**153,5%**	**2**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**200 217**	**191 974**	**42 885**	**21,4%**	**30 906**	**15,4%**	**29 598**	**15,4%**	**103 388**	**53,9%**	**29 690**	**57,9%**	**(,3%)**
Exchange Revenue													
Service charges - Electricity	71 824	63 000	9 413	13,1%	8 447	11,8%	7 889	12,5%	25 750	40,9%	6 892	51,1%	14,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 900	5 003	1 248	25,5%	1 259	25,7%	1 259	25,2%	3 765	75,3%	1 165	75,0%	8,0%
Sale of Goods and Rendering of Services	180	208	33	18,1%	34	19,0%	39	18,7%	106	50,8%	40	9,1%	(2,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 899	34 001	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	341	557	188	55,0%	86	25,1%	97	17,4%	370	66,5%	97	72,7%	(,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	249	152	40	16,0%	48	19,4%	61	40,3%	149	98,2%	58	70,7%	5,3%
Licence and permits	4 795	5 120	1 522	31,8%	862	18,0%	1 068	20,9%	3 452	67,4%	1 129	72,6%	(5,4%)
Operational Revenue	13 400	6 531	1 509	11,3%	907	6,8%	1 436	22,0%	3 851	59,0%	1 305	33,9%	10,0%
Non-Exchange Revenue													
Property rates	15 816	15 886	4 160	26,3%	3 841	24,3%	4 231	26,6%	12 232	77,0%	3 821	64,5%	10,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 044	7 746	2 145	26,7%	1 686	21,0%	690	8,9%	4 521	58,4%	2 010	75,7%	(65,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 769	53 769	22 628	42,1%	13 736	25,5%	12 828	23,9%	49 192	91,5%	13 082	95,3%	(1,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	89	100,5%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	0	-	-	-	-	-	0	-	-	-	-
Operating Expenditure	**190 428**	**244 548**	**63 829**	**33,5%**	**51 619**	**27,1%**	**22 453**	**9,2%**	**137 901**	**56,4%**	**50 711**	**78,0%**	**(55,7%)**
Employee related costs	61 596	58 496	14 893	24,2%	17 928	29,1%	405	,7%	33 226	56,8%	15 632	82,0%	(97,4%)
Remuneration of councillors	3 145	3 136	753	23,9%	778	24,7%	258	8,2%	1 789	57,1%	405	59,8%	(36,2%)
Bulk purchases - electricity	67 833	62 131	26 580	39,2%	14 931	22,0%	12 820	20,6%	54 331	87,4%	10 922	82,4%	17,4%
Inventory consumed	5 667	15 825	3 563	62,9%	908	16,0%	1 900	12,0%	6 371	40,3%	3 927	119,8%	(51,6%)
Debt impairment	6 944	19 515	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 994	18 104	-	-	-	-	-	-	-	-	-	-	-
Interest	-	29 386	10 792	-	11 657	-	3 168	10,8%	25 617	87,2%	7 720	118,4%	(59,0%)
Contracted services	15 298	13 966	3 914	25,6%	1 655	10,8%	1 104	7,9%	6 673	47,8%	5 536	78,9%	(80,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	11 951	23 989	3 334	27,9%	3 761	31,5%	2 798	11,7%	9 892	41,2%	6 481	98,2%	(56,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	89	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**9 789**	**(52 574)**	**(20 944)**		**(20 713)**		**7 144**		**(34 513)**		**(21 021)**		
Transfers and subsidies - capital (monetary allocations)	20 828	19 390	2 071	9,9%	9 584	46,0%	3 243	16,7%	14 898	76,8%	57	48,2%	5 589,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 617**	**(33 184)**	**(18 873)**		**(11 129)**		**10 387**		**(19 614)**		**(20 964)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 617**	**(33 184)**	**(18 873)**		**(11 129)**		**10 387**		**(19 614)**		**(20 964)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 617**	**(33 184)**	**(18 873)**		**(11 129)**		**10 387**		**(19 614)**		**(20 964)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 617**	**(33 184)**	**(18 873)**		**(11 129)**		**10 387**		**(19 614)**		**(20 964)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**20 828**	**53 209**	**1 693**	**8,1%**	**6 519**	**31,3%**	**1 499**	**2,8%**	**9 711**	**18,3%**	**467**	**52,8%**	**221,1%**
National Government	20 828	53 209	1 539	7,4%	6 519	31,3%	1 239	2,3%	9 298	17,5%	440	60,8%	181,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 828**	**53 209**	**1 539**	**7,4%**	**6 519**	**31,3%**	**1 239**	**2,3%**	**9 298**	**17,5%**	**440**	**49,0%**	**181,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	153	-	-	-	260	-	413	-	27	97,4%	872,2%
Capital Expenditure Functional	**20 828**	**53 209**	**1 693**	**8,1%**	**6 548**	**31,4%**	**1 499**	**2,8%**	**9 740**	**18,3%**	**2 065**	**62,3%**	**(27,4%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**29**	**-**	**260**	**-**	**289**	**-**	**(2 172)**	**-**	**(112,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	29	-	260	-	289	-	(2 172)	-	(112,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 350**	**8 000**	**-**	**-**	**814**	**8,7%**	**-**	**-**	**814**	**10,2%**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 350	8 000	-	-	814	8,7%	-	-	814	10,2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 478**	**11 390**	**1 693**	**14,7%**	**5 706**	**49,7%**	**1 239**	**10,9%**	**8 637**	**75,8%**	**2 638**	**49,8%**	**(53,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 478	11 390	1 693	14,7%	5 706	49,7%	1 239	10,9%	8 637	75,8%	2 638	49,8%	(53,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**33 819**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 598**	**211,4%**	**(100,0%)**
Energy sources	-	33 819	-	-	-	-	-	-	-	-	1 598	211,4%	(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		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**229 894**	**201 440**	**57 769**	**25,1%**	**57 452**	**25,0%**	**(32 770)**	**(16,3%)**	**82 450**	**40,9%**	**39 662**	**76,6%**	**(182,6%)**
Property rates	15 816	13 503	2 090	13,2%	3 229	20,4%	-	-	5 320	39,4%	2 945	70,0%	(100,0%)
Service charges	75 009	66 203	9 364	12,5%	11 579	15,4%	-	-	20 943	31,6%	9 533	53,5%	(100,0%)
Other revenue	21 439	14 199	5 508	25,7%	7 024	32,8%	(3 294)	(23,2%)	9 237	65,1%	5 085	81,8%	(164,8%)
Transfers and Subsidies - Operational	96 461	87 588	34 333	35,6%	29 140	30,2%	(22 321)	(25,5%)	41 152	47,0%	16 368	84,4%	(236,4%)
Transfers and Subsidies - Capital	20 828	19 390	6 451	31,0%	6 451	31,0%	(7 161)	(36,9%)	5 741	29,6%	5 714	158,3%	(225,3%)
Interest	341	557	23	6,7%	28	8,3%	6	1,1%	58	10,3%	17	21,6%	(63,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(204 915)**	**(141 778)**	**(40 143)**	**19,6%**	**(39 831)**	**19,4%**	**(6 473)**	**4,6%**	**(86 447)**	**61,0%**	**(36 536)**	**71,5%**	**(82,3%)**
Suppliers and employees	(162 223)	(141 778)	(40 143)	24,7%	(39 831)	24,6%	(8 890)	6,3%	(88 864)	62,7%	(36 536)	71,8%	(75,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(42 692)	-	-	-	-	-	2 418	-	2 418	-	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**24 978**	**59 662**	**17 626**	**70,6%**	**17 621**	**70,5%**	**(39 243)**	**(65,8%)**	**(3 996)**	**(6,7%)**	**3 126**	**122,0%**	**(1 355,4%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(16 892)**	**-**	**3 499**	**-**	**-**	**-**	**(13 393)**	**-**	**(1 760)**	**(30 249,7%)**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(16 892)	-	3 499	-	-	-	(13 393)	-	(1 760)	-	(100,0%)
Payments	**(20 828)**	**(56 117)**	**(12 428)**	**59,7%**	**(20 139)**	**96,7%**	**-**	**-**	**(32 567)**	**58,0%**	**-**	**85,5%**	**-**
Capital assets	(20 828)	(56 117)	(12 428)	59,7%	(20 139)	96,7%	-	-	(32 567)	58,0%	-	85,5%	-
Net Cash from/(used) Investing Activities	**(20 828)**	**(56 117)**	**(29 320)**	**140,8%**	**(16 640)**	**79,9%**	**-**	**-**	**(45 960)**	**81,9%**	**(1 760)**	**260,1%**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 150)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**118,1%**	**-**
Repayment of borrowing	(3 150)	-	-	-	-	-	-	-	-	-	-	118,1%	-
Net Cash from/(used) Financing Activities	**(3 150)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**118,1%**	**-**
Net Increase/(Decrease) in cash held	**1 001**	**3 545**	**(11 694)**	**(1 168,7%)**	**981**	**98,0%**	**(39 243)**	**(1 107,1%)**	**(49 956)**	**(1 409,3%)**	**1 366**	**(1 131,8%)**	**(2 972,4%)**
Cash/cash equivalents at the year begin:	3 519	1 407	564	16,0%	(10 257)	(291,5%)	(9 474)	(673,2%)	564	40,1%	(18 060)	71,2%	(47,5%)
Cash/cash equivalents at the year end:	**4 519**	**4 952**	**(10 287)**	**(227,6%)**	**(9 371)**	**(207,4%)**	**(38 699)**	**(781,5%)**	**(38 699)**	**(781,5%)**	**(14 693)**	**(281,7%)**	**163,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 973	33,2%	1 771	29,8%	-	-	2 203	37,0%	5 947	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	783	1,4%	2 007	3,6%	(333)	(,6%)	53 492	95,6%	55 950	28,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	452	1,6%	889	3,2%	(1)	-	26 285	95,2%	27 624	14,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	1,1%	18	1,6%	-	-	1 095	97,3%	1 125	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(18)	100,0%	(18)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 748	1,7%	2 311	2,2%	(295)	(,3%)	101 518	96,4%	105 282	53,7%	-	-	-	-
Total By Income Source	**4 969**	**2,5%**	**6 996**	**3,6%**	**(629)**	**(,3%)**	**184 575**	**94,2%**	**195 910**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 969	2,5%	6 996	3,6%	(629)	(,3%)	184 575	94,2%	195 910	100,0%	-	-	-	-
Total By Customer Group	**4 969**	**2,5%**	**6 996**	**3,6%**	**(629)**	**(,3%)**	**184 575**	**94,2%**	**195 910**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 932	,4%	5 312	1,0%	8 410	1,6%	520 628	97,1%	536 282	99,8%
Auditor-General	8	1,0%	428	53,3%	-	-	367	45,7%	803	,1%
Other	(239)	(224,0%)	195	183,1%	150	140,9%	-	-	106	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 701**	**,3%**	**5 935**	**1,1%**	**8 560**	**1,6%**	**520 995**	**97,0%**	**537 191**	**100,0%**

Contact Details

Municipal Manager	Dr Elphas Dladla	033 263 1221
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**64 448**	**66 610**	**24 538**	**38,1%**	**23 246**	**36,1%**	**13 258**	**19,9%**	**61 042**	**91,6%**	**16 933**	**93,4%**	**(21,7%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	102	99	25	24,2%	25	24,3%	8	8,4%	58	58,4%	24	66,7%	(65,4%)
Sale of Goods and Rendering of Services	56	54	2	3,2%	9	16,1%	84	155,7%	95	175,7%	6	23,5%	1 413,2%
Agency services	220	185	59	26,8%	24	10,7%	208	112,6%	291	157,2%	107	103,3%	94,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	(908)	-	2 514	-	(1 603)	-	3	-	507	-	(416,1%)
Interest earned from Current and Non Current Assets	500	1 360	127	25,4%	55	10,9%	50	3,7%	231	17,0%	84	63,6%	(40,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	798	809	204	25,5%	203	25,5%	227	28,0%	634	78,4%	161	58,1%	40,6%
Licence and permits	75	56	14	18,6%	11	15,2%	6	11,5%	32	56,8%	10	56,6%	(35,9%)
Operational Revenue	60	86	-	-	22	37,0%	13	14,6%	35	40,4%	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	8 365	8 365	1 590	19,0%	1 694	20,3%	2 620	31,3%	5 905	70,6%	1 638	82,6%	59,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 971	55 381	23 378	43,3%	18 638	34,5%	11 607	21,0%	53 622	96,8%	14 350	98,9%	(19,1%)
Interest	300	215	48	16,1%	51	16,9%	39	18,0%	138	64,1%	46	61,9%	(15,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**68 400**	**79 781**	**22 658**	**33,1%**	**19 982**	**29,2%**	**22 870**	**28,7%**	**65 510**	**82,1%**	**15 399**	**74,1%**	**48,5%**
Employee related costs	39 989	40 040	11 514	28,8%	13 293	33,2%	11 253	28,1%	36 060	90,1%	10 244	84,2%	9,9%
Remuneration of councillors	4 423	4 423	948	21,4%	1 333	30,1%	1 125	25,4%	3 406	77,0%	1 071	77,5%	5,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	62	-	23	-	9	-	94	-	173	168,5%	(95,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 884	13 884	-	-	-	-	6 243	45,0%	6 243	45,0%	-	43,6%	(100,0%)
Interest	-	155	2	-	115	-	66	42,5%	182	117,5%	12	64,9%	447,8%
Contracted services	4 558	9 281	7 456	163,6%	1 706	37,4%	1 193	12,9%	10 355	111,6%	1 628	93,0%	(26,7%)
Transfers and subsidies	1 500	1 500	434	28,9%	333	22,2%	489	32,6%	1 256	83,7%	251	72,6%	95,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	4 047	10 499	2 233	55,2%	3 189	78,8%	2 514	23,9%	7 936	75,6%	1 996	75,9%	26,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	10	-	(10)	-	(22)	-	(22)	-	24	-	(191,9%)
Surplus/(Deficit)	**(3 952)**	**(13 172)**	**1 879**		**3 265**		**(9 611)**		**(4 468)**		**1 534**		
Transfers and subsidies - capital (monetary allocations)	13 125	58 874	4 030	30,7%	1 248	9,5%	4 699	8,0%	9 978	16,9%	1 820	186,1%	158,2%
Transfers and subsidies - capital (in-kind)	900	900	-	-	900	100,0%	-	-	900	100,0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 073**	**46 602**	**5 910**		**5 413**		**(4 912)**		**6 410**		**3 354**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**10 073**	**46 602**	**5 910**		**5 413**		**(4 912)**		**6 410**		**3 354**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 073**	**46 602**	**5 910**		**5 413**		**(4 912)**		**6 410**		**3 354**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 073**	**46 602**	**5 910**		**5 413**		**(4 912)**		**6 410**		**3 354**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**13 369**	**57 842**	**4 515**	**33,8%**	**2 491**	**18,6%**	**6 748**	**11,7%**	**13 754**	**23,8%**	**1 972**	**81,9%**	**242,2%**
National Government	12 469	56 942	4 477	35,9%	1 671	13,4%	5 913	10,4%	12 061	21,2%	1 897	83,3%	211,7%
Provincial Government	-	-	-	-	194	-	833	-	1 026	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 469**	**56 942**	**4 477**	**35,9%**	**1 865**	**15,0%**	**6 746**	**11,8%**	**13 088**	**23,0%**	**1 897**	**83,3%**	**255,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	900	37	4,2%	626	69,6%	3	,3%	666	74,0%	75	30,9%	(96,7%)
Capital Expenditure Functional	**13 369**	**57 842**	**4 515**	**33,8%**	**2 491**	**18,6%**	**6 748**	**11,7%**	**13 754**	**23,8%**	**1 972**	**81,9%**	**242,2%**
Municipal governance and administration	**-**	**-**	**17**	**-**	**130**	**-**	**3**	**-**	**150**	**-**	**40**	**-**	**(93,8%)**
Executive and Council	-	-	-	-	-	-	3	-	3	-	-	-	(100,0%)
Finance and administration	-	-	17	-	130	-	-	-	148	-	40	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**900**	**900**	**412**	**45,8%**	**777**	**86,3%**	**833**	**92,5%**	**2 022**	**224,7%**	**234**	**174,5%**	**255,7%**
Community and Social Services	900	900	-	-	583	64,8%	-	-	583	64,8%	35	501,6%	(100,0%)
Sport And Recreation	-	-	412	-	194	-	833	-	1 439	-	200	98,3%	317,5%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 469**	**56 942**	**4 085**	**32,8%**	**1 584**	**12,7%**	**5 913**	**10,4%**	**11 582**	**20,3%**	**1 697**	**62,0%**	**248,4%**
Planning and Development	-	-	425	-	96	-	-	-	521	-	217	45,0%	(100,0%)
Road Transport	12 469	56 942	3 660	29,4%	1 488	11,9%	5 913	10,4%	11 061	19,4%	1 480	74,3%	299,5%
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		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**67 955**	**128 210**	**24 783**	**36,5%**	**10 961**	**16,1%**	**43 794**	**34,2%**	**79 538**	**62,0%**	**8 176**	**51,6%**	**435,6%**
Property rates	-	-	-	-	90	-	103	-	194	-	-	-	(100,0%)
Service charges	-	-	-	-	11	-	3	-	14	-	-	-	(100,0%)
Other revenue	106	137	-	-	273	257,1%	541	394,5%	814	593,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	67 349	67 839	18 232	27,1%	(7 916)	(11,8%)	44 037	64,9%	54 353	80,1%	6 532	66,4%	574,2%
Transfers and Subsidies - Capital	-	58 874	6 551	-	15 874	-	557	,9%	22 982	39,0%	1 644	61,3%	(66,1%)
Interest	500	1 360	-	-	2 628	525,5%	(1 448)	(106,4%)	1 180	86,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(55 632)**	**(57 916)**	**-**	**-**	**2 218**	**(4,0%)**	**-**	**-**	**2 218**	**(3,8%)**	**(0)**	**-**	**(100,0%)**
Suppliers and employees	(54 132)	(56 416)	-	-	2 218	(4,1%)	-	-	2 218	(3,9%)	(0)	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 500)	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**12 323**	**70 294**	**24 783**	**201,1%**	**13 179**	**106,9%**	**43 794**	**62,3%**	**81 756**	**116,3%**	**8 176**	**207,8%**	**435,6%**
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	**(15 374)**	**(59 503)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(15 374)	(59 503)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(15 374)**	**(59 503)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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)**	**10 791**	**24 783**	**(812,4%)**	**13 179**	**(432,0%)**	**43 794**	**405,8%**	**81 756**	**757,6%**	**8 176**	**489,7%**	**435,6%**
Cash/cash equivalents at the year begin:	(3 838)	(41)	-	-	24 109	(628,1%)	37 287	(91 302,9%)	-	-	30 384	-	22,7%
Cash/cash equivalents at the year end:	**(6 889)**	**10 750**	**24 109**	**(350,0%)**	**37 287**	**(541,3%)**	**81 081**	**754,2%**	**81 081**	**754,2%**	**38 560**	**248,0%**	**110,3%**

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	-	-	64	100,0%	-	-	-	-	64	,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	593	3,3%	999	5,5%	(5)	-	16 522	91,2%	18 108	88,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	18	7,4%	-	-	226	92,6%	244	1,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	108	23,3%	84	18,0%	-	-	273	58,7%	465	2,3%	-	-	-	-
Interest on Arrear Debtor Accounts	15	1,2%	51	4,2%	-	-	1 158	94,6%	1 224	6,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	177	62,3%	-	-	107	37,7%	284	1,4%	-	-	-	-
Total By Income Source	**716**	**3,5%**	**1 392**	**6,8%**	**(5)**	**-**	**18 285**	**89,7%**	**20 388**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	110	1,5%	652	8,6%	-	-	6 845	90,0%	7 607	37,3%	-	-	-	-
Commercial	41	3,2%	67	5,3%	(0)	-	1 148	91,4%	1 256	6,2%	-	-	-	-
Households	43	4,0%	62	5,7%	-	-	985	90,4%	1 090	5,3%	-	-	-	-
Other	521	5,0%	611	5,9%	(5)	(,1%)	9 308	89,2%	10 435	51,2%	-	-	-	-
Total By Customer Group	**716**	**3,5%**	**1 392**	**6,8%**	**(5)**	**-**	**18 285**	**89,7%**	**20 388**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(0)	-	0	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**(0)**	**-**	**0**	**-**	**-**	**-**	**-**	**-**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**8 120 726**	**7 908 043**	**2 006 218**	**24,7%**	**1 491 614**	**18,4%**	**1 595 008**	**20,2%**	**5 092 840**	**64,4%**	**1 549 118**	**71,1%**	**3,0%**
Exchange Revenue													
Service charges - Electricity	3 892 818	3 673 355	905 412	23,3%	521 292	13,4%	571 846	15,6%	1 998 550	54,4%	663 395	65,3%	(13,8%)
Service charges - Water	901 572	901 572	228 444	25,3%	166 721	18,5%	208 990	23,2%	604 155	67,0%	202 672	75,9%	3,1%
Service charges - Waste Water Management	202 500	202 500	55 546	27,4%	40 956	20,2%	58 797	29,0%	155 299	76,7%	56 250	87,7%	4,5%
Service charges - Waste Management	138 742	138 742	33 206	23,9%	29 035	20,9%	34 593	24,9%	96 834	69,8%	34 992	71,8%	(1,1%)
Sale of Goods and Rendering of Services	43 362	43 362	3 397	7,8%	3 631	8,4%	4 025	9,3%	11 053	25,5%	3 712	34,9%	8,4%
Agency services	715	715	763	106,7%	355	49,6%	1 197	167,4%	2 314	323,7%	833	349,2%	43,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	198 174	198 174	47 950	24,2%	79 309	40,0%	73 965	37,3%	201 225	101,5%	42 699	74,3%	73,2%
Interest earned from Current and Non Current Assets	18 052	18 052	8 006	44,4%	9 326	51,7%	11 862	65,7%	29 195	161,7%	2 698	38,6%	339,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	104 824	104 824	9 050	8,6%	9 034	8,6%	7 757	7,4%	25 841	24,7%	6 176	36,1%	25,6%
Licence and permits	2 452	2 452	522	21,3%	515	21,0%	606	24,7%	1 643	67,0%	1 150	126,2%	(47,3%)
Operational Revenue	187 045	187 045	10 898	5,8%	24 346	13,0%	15 104	8,1%	50 348	26,9%	8 058	36,8%	87,4%
Non-Exchange Revenue													
Property rates	1 526 985	1 526 985	374 514	24,5%	305 494	20,0%	359 189	23,5%	1 039 197	68,1%	305 389	70,1%	17,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 660	14 660	49	,3%	653	4,5%	12 947	88,3%	13 649	93,1%	468	104,3%	2 665,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	838 135	844 916	311 227	37,1%	275 049	32,8%	207 254	24,5%	793 530	93,9%	204 752	94,3%	1,2%
Interest	50 691	50 691	17 233	34,0%	25 897	51,1%	26 877	53,0%	70 007	138,1%	16 559	100,9%	62,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	(683)	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**7 703 788**	**7 564 072**	**1 870 205**	**24,3%**	**1 513 806**	**19,7%**	**1 499 258**	**19,8%**	**4 883 269**	**64,6%**	**111 664**	**47,3%**	**1 242,7%**
Employee related costs	1 793 148	1 704 634	372 463	20,8%	434 065	24,2%	368 927	21,6%	1 175 456	69,0%	353 846	69,3%	4,3%
Remuneration of councillors	62 700	62 700	11 947	19,1%	13 936	22,2%	23 141	36,9%	49 024	78,2%	13 212	66,8%	75,1%
Bulk purchases - electricity	2 514 000	2 714 000	1 010 525	40,2%	453 413	18,0%	529 602	19,5%	1 993 541	73,5%	449 389	75,2%	17,8%
Inventory consumed	970 629	878 156	196 049	20,2%	222 145	22,9%	212 671	24,2%	630 864	71,8%	186 971	60,3%	13,7%
Debt impairment	600 000	600 000	0	-	(0)	-	10 737	1,8%	10 737	1,8%	(1 188 088)	-	(100,9%)
Depreciation and amortisation	461 616	461 616	90 219	19,5%	91 513	19,8%	90 768	19,7%	272 500	59,0%	90 349	63,0%	,5%
Interest	40 401	40 401	3 351	8,3%	49 159	121,7%	4 670	11,6%	57 179	141,5%	1 800	23,6%	159,5%
Contracted services	994 888	855 314	114 756	11,5%	196 441	19,7%	198 392	23,2%	509 589	59,6%	177 465	59,4%	11,8%
Transfers and subsidies	51 024	44 584	22 881	44,8%	14 027	27,5%	13 216	29,6%	50 124	112,4%	14 260	116,0%	(7,3%)
Irrecoverable debts written off	-	-	3 448	-	508	-	1 859	-	5 815	-	6 146	4,3%	(69,8%)
Operational costs	215 382	202 667	44 971	20,9%	38 679	18,0%	45 154	22,3%	128 805	63,6%	5 784	55,4%	680,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	528	-	(100,0%)
Other Losses	-	-	(405)	-	(79)	-	120	-	(364)	-	-	-	(100,0%)
Surplus/(Deficit)	**416 938**	**343 971**	**136 013**		**(22 193)**		**95 750**		**209 570**		**1 437 455**		
Transfers and subsidies - capital (monetary allocations)	448 700	536 156	87 384	19,5%	129 634	28,9%	95 441	17,8%	312 459	58,3%	52 465	53,5%	81,9%
Transfers and subsidies - capital (in-kind)	-	-	(1 351)	-	-	-	-	-	(1 351)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**865 638**	**880 127**	**222 046**		**107 442**		**191 191**		**520 678**		**1 489 920**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**865 638**	**880 127**	**222 046**		**107 442**		**191 191**		**520 678**		**1 489 920**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**865 638**	**880 127**	**222 046**		**107 442**		**191 191**		**520 678**		**1 489 920**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**865 638**	**880 127**	**222 046**		**107 442**		**191 191**		**520 678**		**1 489 920**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**768 760**	**802 544**	**61 515**	**8,0%**	**148 446**	**19,3%**	**129 316**	**16,1%**	**339 277**	**42,3%**	**66 598**	**56,0%**	**94,2%**
National Government	312 535	296 020	61 967	19,8%	100 561	32,2%	13 786	4,7%	176 314	59,6%	32 935	58,6%	(58,1%)
Provincial Government	136 225	240 637	(452)	(,3%)	4 285	3,1%	72 773	30,2%	76 607	31,8%	7 507	14,7%	869,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**448 760**	**536 656**	**61 515**	**13,7%**	**104 846**	**23,4%**	**86 560**	**16,1%**	**252 920**	**47,1%**	**40 442**	**45,9%**	**114,0%**
Borrowing	200 000	116 275	-	-	-	-	7 318	6,3%	7 318	6,3%	-	-	(100,0%)
Internally generated funds	120 000	149 613	-	-	43 600	36,3%	35 439	23,7%	79 039	52,8%	26 156	105,2%	35,5%
Capital Expenditure Functional	**768 760**	**802 544**	**104 517**	**13,6%**	**157 212**	**20,5%**	**147 857**	**18,4%**	**409 586**	**51,0%**	**53 097**	**53,4%**	**178,5%**
Municipal governance and administration	**55 000**	**69 018**	**11 093**	**20,2%**	**19 871**	**36,1%**	**15 328**	**22,2%**	**46 293**	**67,1%**	**(25 007)**	**(52,9%)**	**(161,3%)**
Executive and Council	5 000	18 700	11 093	221,9%	7 123	142,5%	8 493	45,4%	26 709	142,8%	2 020	101,0%	320,5%
Finance and administration	50 000	50 318	-	-	12 748	25,5%	6 835	13,6%	19 584	38,9%	(27 027)	(64,1%)	(125,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**169 052**	**194 089**	**29 590**	**17,5%**	**28 730**	**17,0%**	**15 491**	**8,0%**	**73 811**	**38,0%**	**8 174**	**62,5%**	**89,5%**
Community and Social Services	24 307	36 369	7 580	31,2%	13 807	56,8%	1 361	3,7%	22 748	62,5%	6 945	67,6%	(80,4%)
Sport And Recreation	-	8 400	1 081	-	433	-	806	9,6%	2 320	27,6%	554	25,2%	45,4%
Public Safety	-	4 028	443	-	-	-	141	3,5%	585	14,5%	(92)	(4,7%)	(253,2%)
Housing	144 745	145 293	20 486	14,2%	14 490	10,0%	13 183	9,1%	48 159	33,1%	768	68,0%	1 617,1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**105 006**	**189 591**	**41 908**	**39,9%**	**35 884**	**34,2%**	**95 492**	**50,4%**	**173 284**	**91,4%**	**48 744**	**69,1%**	**95,9%**
Planning and Development	34 606	118 091	(452)	(1,3%)	4 696	13,6%	74 732	63,3%	78 976	66,9%	8 979	17,0%	732,3%
Road Transport	70 400	71 500	42 360	60,2%	31 188	44,3%	20 760	29,0%	94 308	131,9%	39 765	190,7%	(47,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**436 702**	**346 031**	**21 926**	**5,0%**	**71 963**	**16,5%**	**21 512**	**6,2%**	**115 401**	**33,3%**	**21 043**	**52,1%**	**2,2%**
Energy sources	179 000	134 975	439	,2%	4 304	2,4%	2 847	2,1%	7 590	5,6%	7 187	54,3%	(60,4%)
Water Management	133 925	113 880	11 724	8,8%	26 136	19,5%	12 359	10,9%	50 218	44,1%	11 003	62,1%	12,3%
Waste Water Management	120 778	72 177	9 550	7,9%	39 333	32,6%	1 585	2,2%	50 469	69,9%	2 853	47,9%	(44,4%)
Waste Management	3 000	25 000	213	7,1%	2 190	73,0%	4 721	18,9%	7 123	28,5%	-	-	(100,0%)
Other	**3 000**	**3 814**	**-**	**-**	**764**	**25,5%**	**33**	**,9%**	**797**	**20,9%**	**143**	**39,8%**	**(76,8%)**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**8 327 244**	**8 230 698**	**100 591**	**1,2%**	**(94 208)**	**(1,1%)**	**111 888**	**1,4%**	**118 271**	**1,4%**	**963 537**	**62,7%**	**(88,4%)**
Property rates	1 435 366	1 435 366	8 921	,6%	10 378	,7%	(147 891)	(10,3%)	(128 591)	(9,0%)	99 851	61,6%	(248,1%)
Service charges	4 467 999	4 277 066	3 323	,1%	26	-	3 637	,1%	6 986	,2%	675 211	68,0%	(99,5%)
Other revenue	1 119 062	1 119 062	11 595	1,0%	(5 288)	(,5%)	39 197	3,5%	45 503	4,1%	(157)	8,8%	(25 074,7%)
Transfers and Subsidies - Operational	834 106	844 916	(19 083)	(2,3%)	(17 660)	(2,1%)	78 617	9,3%	41 874	5,0%	14 002	70,5%	461,5%
Transfers and Subsidies - Capital	452 578	536 156	95 835	21,2%	(81 664)	(18,0%)	138 328	25,8%	152 499	28,4%	173 115	92,4%	(20,1%)
Interest	18 132	18 132	-	-	-	-	-	-	-	-	1 516	31,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 380 583)**	**(7 205 321)**	**46 456**	**(,6%)**	**15 019**	**(,2%)**	**128 197**	**(1,8%)**	**189 672**	**(2,6%)**	**(788 284)**	**53,9%**	**(116,3%)**
Suppliers and employees	(7 289 159)	(7 126 433)	46 456	(,6%)	15 019	(,2%)	128 197	(1,8%)	189 672	(2,7%)	(777 244)	53,9%	(116,5%)
Finance charges	(40 401)	(40 401)	-	-	-	-	-	-	-	-	(2 768)	25,5%	(100,0%)
Transfers and grants	(51 024)	(38 488)	-	-	-	-	-	-	-	-	(8 272)	99,8%	(100,0%)
Net Cash from/(used) Operating Activities	**946 660**	**1 025 377**	**147 047**	**15,5%**	**(79 189)**	**(8,4%)**	**240 085**	**23,4%**	**307 943**	**30,0%**	**175 254**	**150,5%**	**37,0%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**2 699**	**-**	**(844)**	**-**	**(2 181)**	**-**	**(326)**	**-**	**(1 090)**	**(350,4%)**	**100,0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	2 699	-	(844)	-	(2 181)	-	(326)	-	(1 090)	-	100,0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(768 501)**	**(821 290)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(768 501)	(821 290)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(768 501)**	**(821 290)**	**2 699**	**(,4%)**	**(844)**	**,1%**	**(2 181)**	**,3%**	**(326)**	**-**	**(1 090)**	**2,5%**	**100,0%**
Cash Flow from Financing Activities													
Receipts	**200 000**	**116 275**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	116 275	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(23 000)**	**(23 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(23 000)	(23 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**177 000**	**93 275**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**355 159**	**297 362**	**149 746**	**42,2%**	**(80 034)**	**(22,5%)**	**237 904**	**80,0%**	**307 617**	**103,4%**	**174 164**	**816,9%**	**36,6%**
Cash/cash equivalents at the year begin:	247 730	511 402	(44 647)	(18,0%)	105 099	42,4%	25 065	4,9%	(44 647)	(8,7%)	1 108 138	-	(97,7%)
Cash/cash equivalents at the year end:	**602 889**	**808 764**	**105 099**	**17,4%**	**25 065**	**4,2%**	**262 970**	**32,5%**	**262 970**	**32,5%**	**1 005 876**	**244,1%**	**(73,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	128 336	4,7%	44 435	1,6%	46 222	1,7%	2 539 802	92,1%	2 758 796	40,1%	-	-	13 932 209	505,0%
Trade and Other Receivables from Exchange Transactions - Electricity	167 272	26,5%	27 685	4,4%	21 292	3,4%	415 717	65,8%	631 967	9,2%	-	-	1 227 613	194,3%
Receivables from Non-exchange Transactions - Property Rates	125 562	10,4%	28 006	2,3%	28 113	2,3%	1 029 872	85,0%	1 211 553	17,6%	-	-	5 472 819	451,7%
Receivables from Exchange Transactions - Waste Water Management	30 298	7,4%	7 525	1,8%	6 973	1,7%	365 810	89,1%	410 606	6,0%	-	-	2 149 019	523,4%
Receivables from Exchange Transactions - Waste Management	14 176	6,4%	3 848	1,7%	3 591	1,6%	198 375	90,2%	219 990	3,2%	-	-	1 209 831	549,9%
Receivables from Exchange Transactions - Property Rental Debtors	3 094	5,0%	932	1,5%	930	1,5%	57 120	92,0%	62 076	,9%	-	-	347 994	560,6%
Interest on Arrear Debtor Accounts	70 078	5,0%	37 301	2,6%	35 425	2,5%	1 268 101	89,9%	1 410 906	20,5%	-	-	6 496 682	460,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	324 787	-
Other	(3 205)	(1,9%)	113	,1%	164	,1%	175 139	101,7%	172 211	2,5%	-	-	1 555 332	903,2%
Total By Income Source	**535 612**	**7,8%**	**149 845**	**2,2%**	**142 710**	**2,1%**	**6 049 936**	**88,0%**	**6 878 104**	**100,0%**	**-**	**-**	**32 716 286**	**475,7%**
Debtors Age Analysis By Customer Group														
Organs of State	33 186	18,0%	7 874	4,3%	8 847	4,8%	134 808	73,0%	184 714	2,7%	-	-	993 968	538,1%
Commercial	256 396	22,0%	29 776	2,6%	29 368	2,5%	848 130	72,9%	1 163 670	16,9%	-	-	3 817 676	328,1%
Households	246 030	4,4%	112 195	2,0%	104 496	1,9%	5 066 999	91,6%	5 529 719	80,4%	-	-	27 904 642	504,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**535 612**	**7,8%**	**149 845**	**2,2%**	**142 710**	**2,1%**	**6 049 936**	**88,0%**	**6 878 104**	**100,0%**	**-**	**-**	**32 716 286**	**475,7%**

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	407 537	29,2%	50 965	3,7%	-	-	935 694	67,1%	1 394 196	66,3%
Bulk Water	125 577	19,5%	22 262	3,5%	-	-	495 071	77,0%	642 910	30,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	62 555	95,3%	-	-	-	-	3 072	4,7%	65 626	3,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**595 668**	**28,3%**	**73 227**	**3,5%**	**-**	**-**	**1 433 837**	**68,2%**	**2 102 733**	**100,0%**

Contact Details

Municipal Manager	Mr Lulamile Houghton Mapholoba	033 392 2601
Chief Financial Officer	Ms Nelisiwe 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**126 922**	**236 273**	**46 941**	**37,0%**	**40 030**	**31,5%**	**30 842**	**13,1%**	**117 813**	**49,9%**	**30 778**	**91,3%**	**,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	653	653	157	24,0%	157	24,1%	158	24,2%	472	72,3%	149	71,6%	6,0%
Sale of Goods and Rendering of Services	529	535	99	18,7%	879	166,2%	179	33,6%	1 157	216,3%	32	41,9%	462,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 100	3 100	832	26,8%	143	4,6%	554	17,9%	1 530	49,3%	290	32,9%	91,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	74	301	501	678,2%	208	282,0%	27	9,0%	736	244,1%	29	64,1%	(4,5%)
Licence and permits	7 961	7 961	1 766	22,2%	1 712	21,5%	2 130	26,8%	5 608	70,4%	1 871	72,5%	13,8%
Operational Revenue	81	521	70	86,1%	186	229,7%	13	2,6%	269	51,6%	(488)	72,8%	(102,7%)
Non-Exchange Revenue													
Property rates	24 850	24 850	5 810	23,4%	6 279	25,3%	6 279	25,3%	18 369	73,9%	5 964	76,2%	5,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	0	21,4%	0	21,4%	0	11,3%	1	54,1%	0	55,9%	2 290,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	89 672	198 350	37 706	42,0%	30 465	34,0%	21 501	10,8%	89 672	45,2%	22 933	99,3%	(6,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**141 302**	**245 345**	**34 132**	**24,2%**	**40 697**	**28,8%**	**31 056**	**12,7%**	**105 885**	**43,2%**	**27 397**	**70,2%**	**13,4%**
Employee related costs	49 690	49 690	13 136	26,4%	15 064	30,3%	12 329	24,8%	40 529	81,6%	12 149	82,0%	1,5%
Remuneration of councillors	7 329	7 329	1 533	20,9%	2 082	28,4%	1 574	21,5%	5 189	70,8%	1 544	68,3%	1,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 321	5 227	885	16,6%	1 635	30,7%	972	18,6%	3 491	66,8%	1 035	60,9%	(6,1%)
Debt impairment	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 643	12 643	2 769	21,9%	2 807	22,2%	2 955	23,4%	8 531	67,5%	2 694	67,6%	9,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	29 033	131 519	10 402	35,8%	9 447	32,5%	6 720	5,1%	26 569	20,2%	4 245	84,7%	58,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	26 286	27 937	5 407	20,6%	9 663	36,8%	6 506	23,3%	21 577	77,2%	5 730	60,4%	13,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14 381)**	**(9 072)**	**12 809**		**(667)**		**(214)**		**11 929**		**3 382**		
Transfers and subsidies - capital (monetary allocations)	18 392	17 162	4 439	24,1%	4 215	22,9%	5 442	31,7%	14 096	82,1%	6 243	101,7%	(12,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 011**	**8 090**	**17 248**		**3 548**		**5 229**		**26 025**		**9 625**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 011**	**8 090**	**17 248**		**3 548**		**5 229**		**26 025**		**9 625**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 011**	**8 090**	**17 248**		**3 548**		**5 229**		**26 025**		**9 625**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 011**	**8 090**	**17 248**		**3 548**		**5 229**		**26 025**		**9 625**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**22 922**	**26 835**	**9 024**	**39,4%**	**6 150**	**26,8%**	**3 160**	**11,8%**	**18 334**	**68,3%**	**6 232**	**89,0%**	**(49,3%)**
National Government	18 392	17 162	4 685	25,5%	5 318	28,9%	2 547	14,8%	12 550	73,1%	5 624	102,4%	(54,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 392**	**17 162**	**4 685**	**25,5%**	**5 318**	**28,9%**	**2 547**	**14,8%**	**12 550**	**73,1%**	**5 624**	**102,4%**	**(54,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 530	9 673	4 339	95,8%	832	18,4%	613	6,3%	5 784	59,8%	607	15,2%	,9%
Capital Expenditure Functional	**22 922**	**26 835**	**9 024**	**39,4%**	**6 150**	**26,8%**	**3 160**	**11,8%**	**18 334**	**68,3%**	**6 232**	**89,0%**	**(49,3%)**
Municipal governance and administration	**3 130**	**4 230**	**1 665**	**53,2%**	**144**	**4,6%**	**613**	**14,5%**	**2 423**	**57,3%**	**169**	**27,3%**	**263,1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 130	4 230	1 665	53,2%	144	4,6%	613	14,5%	2 423	57,3%	169	27,3%	263,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 037**	**80**	**720**	**6,5%**	**-**	**-**	**271**	**338,6%**	**991**	**1 239,1%**	**453**	**92,9%**	**(40,2%)**
Community and Social Services	7 612	-	-	-	-	-	-	-	-	-	453	-	(100,0%)
Sport And Recreation	3 425	-	720	21,0%	-	-	271	-	991	-	-	86,6%	(100,0%)
Public Safety	-	80	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 755**	**22 525**	**6 419**	**73,3%**	**6 006**	**68,6%**	**2 276**	**10,1%**	**14 700**	**65,3%**	**4 778**	**90,4%**	**(52,4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	18	-	(100,0%)
Road Transport	8 755	22 525	6 419	73,3%	6 006	68,6%	2 276	10,1%	14 700	65,3%	4 760	90,3%	(52,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**220**	**-**	**-**	**-**	**-**	**-**	**220**	**-**	**833**	**94,9%**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**155 568**	**240 477**	**30 000**	**19,3%**	**8 222**	**5,3%**	**8 825**	**3,7%**	**47 046**	**19,6%**	**-**	**17,4%**	**(100,0%)**
Property rates	21 122	21 122	-	-	5 225	24,7%	5 906	28,0%	11 131	52,7%	-	-	(100,0%)
Service charges	601	601	-	-	159	26,4%	156	26,0%	315	52,4%	-	-	(100,0%)
Other revenue	126	142	-	-	1 921	1 526,3%	2 158	1 521,7%	4 079	2 876,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	112 227	198 350	30 000	26,7%	2 004	1,8%	-	-	32 004	16,1%	-	27,8%	-
Transfers and Subsidies - Capital	18 392	17 162	-	-	(1 266)	(6,9%)	-	-	(1 266)	(7,4%)	-	-	-
Interest	3 100	3 100	-	-	178	5,8%	605	19,5%	784	25,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(147 763)**	**(239 186)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(147 763)	(216 331)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(22 855)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 806**	**1 291**	**30 000**	**384,3%**	**8 222**	**105,3%**	**8 825**	**683,4%**	**47 046**	**3 643,1%**	**-**	**70,1%**	**(100,0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(26 360)**	**(26 847)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(26 360)	(26 847)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(26 360)**	**(26 847)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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)**	**(25 556)**	**30 000**	**(161,7%)**	**8 222**	**(44,3%)**	**8 825**	**(34,5%)**	**47 046**	**(184,1%)**	**-**	**472,9%**	**(100,0%)**
Cash/cash equivalents at the year begin:	53 241	44 063	110	,2%	66 253	124,4%	87 498	198,6%	110	,2%	13 548	,2%	545,8%
Cash/cash equivalents at the year end:	**34 687**	**18 507**	**66 202**	**190,9%**	**87 088**	**251,1%**	**96 465**	**521,2%**	**96 465**	**521,2%**	**36 385**	**61,1%**	**165,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 633	5,9%	1 163	4,2%	(32)	(,1%)	25 103	90,1%	27 867	76,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	55	8,9%	50	8,0%	-	-	517	83,1%	622	1,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 943	100,0%	7 943	21,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 688**	**4,6%**	**1 213**	**3,3%**	**(32)**	**(,1%)**	**33 563**	**92,1%**	**36 432**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	63	9,3%	48	7,1%	(1)	(,1%)	566	83,7%	676	1,9%	-	-	-	-
Commercial	1 233	7,5%	628	3,8%	(7)	-	14 542	88,7%	16 396	45,0%	-	-	-	-
Households	319	5,6%	393	6,9%	(24)	(,4%)	4 994	87,9%	5 682	15,6%	-	-	-	-
Other	73	,5%	144	1,1%	-	-	13 461	98,4%	13 678	37,5%	-	-	-	-
Total By Customer Group	**1 688**	**4,6%**	**1 213**	**3,3%**	**(32)**	**(,1%)**	**33 563**	**92,1%**	**36 432**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(741)	(2 537,9%)	751	2 570,8%	20	67,1%	29	30,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	55	83,0%	(1 192)	(1 789,0%)	1 192	1 788,9%	11	17,0%	67	69,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**55**	**57,7%**	**(1 933)**	**(2 017,3%)**	**1 943**	**2 027,3%**	**31**	**32,3%**	**96**	**100,0%**

Contact Details

Municipal Manager	Mr Sanele Mngwengwe	031 785 9306
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**154 499**	**164 287**	**60 569**	**39,2%**	**40 739**	**26,4%**	**32 508**	**19,8%**	**133 817**	**81,5%**	**20 136**	**77,2%**	**61,4%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 145	1 145	257	22,4%	257	22,4%	258	22,5%	772	67,4%	(155)	30,6%	(266,8%)
Sale of Goods and Rendering of Services	381	8 421	105	27,5%	101	26,5%	88	1,0%	293	3,5%	117	40,7%	(24,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	147	136	34	23,0%	34	23,3%	35	25,7%	103	75,6%	(54)	19,1%	(165,3%)
Interest earned from Receivables	318	298	73	23,0%	75	23,5%	69	23,1%	216	72,7%	(200)	(14,7%)	(134,4%)
Interest earned from Current and Non Current Assets	2 740	3 693	969	35,4%	785	28,7%	799	21,6%	2 553	69,1%	1 615	105,8%	(50,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 096	1 096	173	15,8%	162	14,8%	239	21,8%	574	52,4%	268	66,4%	(10,8%)
Licence and permits	20	13	5	25,0%	1	4,3%	3	22,5%	9	67,6%	2	53,4%	58,2%
Operational Revenue	746	1 028	63	8,4%	209	28,0%	710	69,1%	982	95,5%	302	38,0%	135,4%
Non-Exchange Revenue													
Property rates	28 446	28 446	17 824	62,7%	4 091	14,4%	4 196	14,8%	26 112	91,8%	2 514	85,7%	66,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 247	3 739	588	11,2%	661	12,6%	487	13,0%	1 737	46,5%	(10 938)	(162,5%)	(104,5%)
Licences or permits	3 027	2 851	515	17,0%	792	26,2%	656	23,0%	1 962	68,8%	728	63,2%	(9,9%)
Transfer and subsidies - Operational	100 757	102 991	39 964	39,7%	33 572	33,3%	24 968	24,2%	98 504	95,6%	25 938	97,6%	(3,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 432	10 432	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**166 135**	**177 021**	**39 515**	**23,8%**	**46 191**	**27,8%**	**38 142**	**21,5%**	**123 848**	**70,0%**	**35 460**	**62,9%**	**7,6%**
Employee related costs	68 613	68 613	16 780	24,5%	19 327	28,2%	16 632	24,2%	52 738	76,9%	14 595	72,3%	14,0%
Remuneration of councillors	6 881	6 881	1 515	22,0%	2 003	29,1%	1 543	22,4%	5 062	73,6%	1 380	71,8%	11,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8 664	5 164	1 852	21,4%	2 778	32,1%	(1 029)	(19,9%)	3 602	69,7%	1 496	54,6%	(168,8%)
Debt impairment	5 000	7 000	1	-	4 826	96,5%	132	1,9%	4 959	70,8%	-	-	(100,0%)
Depreciation and amortisation	22 241	19 500	4 020	18,1%	4 020	18,1%	3 976	20,4%	12 016	61,6%	4 994	70,5%	(20,4%)
Interest	402	402	10	2,5%	9	2,2%	8	1,9%	27	6,7%	15	12,0%	(50,0%)
Contracted services	31 217	41 114	9 101	29,2%	7 004	22,4%	8 070	19,6%	24 175	58,8%	7 923	69,6%	1,9%
Transfers and subsidies	600	600	137	22,8%	133	22,2%	129	21,5%	399	66,5%	136	71,7%	(5,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	22 517	27 748	6 098	27,1%	6 090	27,0%	8 681	31,3%	20 869	75,2%	4 921	55,9%	76,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 636)**	**(12 734)**	**21 054**		**(5 451)**		**(5 634)**		**9 969**		**(15 323)**		
Transfers and subsidies - capital (monetary allocations)	20 189	19 696	9 195	45,5%	6 652	32,9%	1 176	6,0%	17 023	86,4%	4 043	45,0%	(70,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 553**	**6 962**	**30 249**		**1 200**		**(4 458)**		**26 991**		**(11 280)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 553**	**6 962**	**30 249**		**1 200**		**(4 458)**		**26 991**		**(11 280)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 553**	**6 962**	**30 249**		**1 200**		**(4 458)**		**26 991**		**(11 280)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 553**	**6 962**	**30 249**		**1 200**		**(4 458)**		**26 991**		**(11 280)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**24 324**	**23 995**	**7 921**	**32,6%**	**5 958**	**24,5%**	**2 202**	**9,2%**	**16 080**	**67,0%**	**4 198**	**36,0%**	**(47,6%)**
National Government	20 139	19 287	7 049	35,0%	5 655	28,1%	1 214	6,3%	13 917	72,2%	3 552	51,6%	(65,8%)
Provincial Government	-	-	-	-	37	-	(37)	-	-	-	154	1,8%	(124,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 139**	**19 287**	**7 049**	**35,0%**	**5 691**	**28,3%**	**1 177**	**6,1%**	**13 917**	**72,2%**	**3 706**	**36,6%**	**(68,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 185	4 707	872	20,8%	266	6,4%	1 025	21,8%	2 163	46,0%	492	32,7%	108,2%
Capital Expenditure Functional	**24 324**	**23 995**	**7 921**	**32,6%**	**5 958**	**24,5%**	**2 202**	**9,2%**	**16 080**	**67,0%**	**4 198**	**36,0%**	**(47,6%)**
Municipal governance and administration	**1 980**	**3 492**	**872**	**44,0%**	**182**	**9,2%**	**810**	**23,2%**	**1 864**	**53,4%**	**23**	**48,5%**	**3 444,8%**
Executive and Council	90	1 007	84	93,1%	65	72,0%	-	-	149	14,8%	-	107,0%	-
Finance and administration	1 890	2 486	788	41,7%	117	6,2%	810	32,6%	1 716	69,0%	23	24,3%	3 444,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**380**	**60**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**623**	**54,8%**	**(100,0%)**
Community and Social Services	380	60	-	-	-	-	-	-	-	-	623	54,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 964**	**20 442**	**7 049**	**32,1%**	**5 775**	**26,3%**	**1 392**	**6,8%**	**14 216**	**69,5%**	**3 552**	**34,3%**	**(60,8%)**
Planning and Development	10	25	-	-	43	433,6%	(27)	(106,2%)	17	67,2%	-	2,2%	(100,0%)
Road Transport	21 954	20 417	7 049	32,1%	5 732	26,1%	1 419	6,9%	14 199	69,5%	3 552	38,2%	(60,1%)
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		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**182 507**	**188 564**	**112 873**	**61,8%**	**72 865**	**39,9%**	**59 760**	**31,7%**	**245 498**	**130,2%**	**78 680**	**157,6%**	**(24,0%)**
Property rates	27 024	27 024	4 764	17,6%	8 764	32,4%	16 035	59,3%	29 564	109,4%	11 837	96,1%	35,5%
Service charges	781	781	229	29,3%	192	24,6%	208	26,6%	629	80,6%	238	133,7%	(12,5%)
Other revenue	21 096	27 622	12 001	56,9%	10 851	51,4%	8 889	32,2%	31 741	114,9%	9 265	144,6%	(4,1%)
Transfers and Subsidies - Operational	100 757	100 757	79 227	78,6%	41 488	41,2%	23 704	23,5%	144 419	143,3%	52 958	200,3%	(55,2%)
Transfers and Subsidies - Capital	30 109	28 688	16 537	54,9%	11 468	38,1%	10 690	37,3%	38 695	134,9%	4 100	69,8%	160,7%
Interest	2 740	3 693	116	4,2%	101	3,7%	234	6,3%	451	12,2%	282	27,7%	(17,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(139 124)**	**(149 962)**	**(18 467)**	**13,3%**	**(17 586)**	**12,6%**	**(16 302)**	**10,9%**	**(52 354)**	**34,9%**	**(17 565)**	**39,7%**	**(7,2%)**
Suppliers and employees	(138 722)	(149 560)	(18 467)	13,3%	(17 586)	12,7%	(16 302)	10,9%	(52 354)	35,0%	(17 565)	39,8%	(7,2%)
Finance charges	(402)	(402)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**43 382**	**38 602**	**94 407**	**217,6%**	**55 279**	**127,4%**	**43 458**	**112,6%**	**193 144**	**500,3%**	**61 115**	**515,5%**	**(28,9%)**
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	**(24 324)**	**(24 941)**	**(9 243)**	**38,0%**	**(5 606)**	**23,0%**	**(2 336)**	**9,4%**	**(17 185)**	**68,9%**	**(4 665)**	**43,9%**	**(49,9%)**
Capital assets	(24 324)	(24 941)	(9 243)	38,0%	(5 606)	23,0%	(2 336)	9,4%	(17 185)	68,9%	(4 665)	43,9%	(49,9%)
Net Cash from/(used) Investing Activities	**(24 324)**	**(24 941)**	**(9 243)**	**38,0%**	**(5 606)**	**23,0%**	**(2 336)**	**9,4%**	**(17 185)**	**68,9%**	**(4 665)**	**43,9%**	**(49,9%)**
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	**19 058**	**13 661**	**85 164**	**446,9%**	**49 673**	**260,6%**	**41 122**	**301,0%**	**175 959**	**1 288,0%**	**56 450**	**4 877,7%**	**(27,2%)**
Cash/cash equivalents at the year begin:	24 688	18 742	18 755	76,0%	103 918	420,9%	153 592	819,5%	18 755	100,1%	161 438	100,0%	(4,9%)
Cash/cash equivalents at the year end:	**43 746**	**32 403**	**103 918**	**237,5%**	**153 592**	**351,1%**	**194 714**	**600,9%**	**194 714**	**600,9%**	**217 888**	**707,0%**	**(10,6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 274	3,5%	760	2,1%	783	2,1%	33 948	92,3%	36 764	67,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118	4,5%	76	2,9%	62	2,4%	2 357	90,2%	2 613	4,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	264	1,8%	258	1,8%	257	1,8%	13 502	94,5%	14 282	26,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	2,3%	22	2,5%	21	2,3%	829	92,9%	892	1,6%	-	-	-	-
Total By Income Source	**1 676**	**3,1%**	**1 116**	**2,0%**	**1 123**	**2,1%**	**50 637**	**92,8%**	**54 552**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	321	1,5%	130	,6%	76	,4%	21 122	97,6%	21 649	39,7%	-	-	-	-
Commercial	261	33,2%	93	11,9%	210	26,6%	223	28,3%	787	1,4%	-	-	-	-
Households	1 094	3,4%	893	2,8%	837	2,6%	29 292	91,2%	32 115	58,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 676**	**3,1%**	**1 116**	**2,0%**	**1 123**	**2,1%**	**50 637**	**92,8%**	**54 552**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33	100,0%	-	-	-	-	-	-	33	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**33**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**33**	**100,0%**

Contact Details

Municipal Manager	Mr B E Mswane	033 212 2155
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**1 405 804**	**1 348 875**	**453 467**	**32,3%**	**402 298**	**28,6%**	**334 937**	**24,8%**	**1 190 702**	**88,3%**	**330 853**	**77,3%**	**1,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	548 868	444 698	108 263	19,7%	114 085	20,8%	104 673	23,5%	327 021	73,5%	99 703	56,5%	5,0%
Service charges - Waste Water Management	74 520	54 831	13 817	18,5%	13 598	18,2%	15 434	28,1%	42 849	78,1%	11 781	39,7%	31,0%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	17	-	28	-	268	-	313	-	242	-	10,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 530	79 266	19 534	56,6%	20 094	58,2%	22 714	28,7%	62 343	78,6%	19 144	65,6%	18,7%
Interest earned from Current and Non Current Assets	7 000	29 000	10 100	144,3%	8 441	120,6%	8 464	29,2%	27 005	93,1%	5 300	101,5%	59,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	2	-	2	-	-	-	5	-	2	-	(100,0%)
Licence and permits	-	45	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	21	-	114	-	135	-	71	-	59,9%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	387 081	387 229	301 733	78,0%	246 029	63,6%	183 270	47,3%	731 032	188,8%	194 611	189,3%	(5,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	353 805	353 805	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 131 196**	**1 221 114**	**220 901**	**19,5%**	**263 019**	**23,3%**	**235 000**	**19,2%**	**718 920**	**58,9%**	**198 214**	**59,5%**	**18,6%**
Employee related costs	317 206	310 020	68 634	21,6%	77 746	24,5%	80 572	26,0%	226 952	73,2%	63 349	75,0%	27,2%
Remuneration of councillors	15 586	17 164	3 713	23,8%	4 869	31,2%	3 871	22,6%	12 453	72,6%	3 695	73,6%	4,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	310 426	230 770	31 573	10,2%	51 459	16,6%	38 863	16,8%	121 895	52,8%	12 807	12,5%	203,4%
Debt impairment	137 943	160 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	56 393	58 096	13 025	23,1%	13 813	24,5%	13 504	23,2%	40 343	69,4%	12 479	70,4%	8,2%
Interest	17 404	17 404	4 362	25,1%	4 298	24,7%	4 134	23,8%	12 794	73,5%	4 450	73,6%	(7,1%)
Contracted services	183 944	246 260	64 016	34,8%	55 323	30,1%	55 832	22,7%	175 170	71,1%	82 594	97,7%	(32,4%)
Transfers and subsidies	11 500	12 139	5 717	49,7%	5 750	50,0%	139	1,1%	11 606	95,6%	1 348	98,3%	(89,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Operational costs	80 795	92 873	13 732	17,0%	23 210	28,7%	17 368	18,7%	54 309	58,5%	14 716	60,2%	18,0%
Losses on disposal of Assets	-	40	-	-	15	-	-	-	15	38,1%	31	-	(100,0%)
Other Losses	-	76 347	16 129	-	26 538	-	20 716	27,1%	63 382	83,0%	2 743	-	655,3%
Surplus/(Deficit)	**274 607**	**127 761**	**232 566**		**139 278**		**99 938**		**471 783**		**132 640**		
Transfers and subsidies - capital (monetary allocations)	197 369	189 032	41 570	21,1%	79 288	40,2%	32 363	17,1%	153 222	81,1%	52 851	50,1%	(38,8%)
Transfers and subsidies - capital (in-kind)	-	523	-	-	523	-	22	4,2%	546	104,2%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**471 977**	**317 316**	**274 137**		**219 090**		**132 323**		**625 550**		**185 491**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**471 977**	**317 316**	**274 137**		**219 090**		**132 323**		**625 550**		**185 491**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**471 977**	**317 316**	**274 137**		**219 090**		**132 323**		**625 550**		**185 491**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**471 977**	**317 316**	**274 137**		**219 090**		**132 323**		**625 550**		**185 491**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**184 315**	**179 809**	**43 566**	**23,6%**	**73 135**	**39,7%**	**26 660**	**14,8%**	**143 360**	**79,7%**	**(190 114)**	**(93,5%)**	**(114,0%)**
National Government	171 625	164 376	42 929	25,0%	65 986	38,4%	25 879	15,7%	134 794	82,0%	(191 572)	(101,1%)	(113,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**171 625**	**164 376**	**42 929**	**25,0%**	**65 986**	**38,4%**	**25 879**	**15,7%**	**134 794**	**82,0%**	**(191 572)**	**(94,8%)**	**(113,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 690	15 434	637	5,0%	7 148	56,3%	780	5,1%	8 566	55,5%	1 458	(3,2%)	(46,5%)
Capital Expenditure Functional	**184 315**	**179 809**	**43 566**	**23,6%**	**73 658**	**40,0%**	**26 660**	**14,8%**	**143 883**	**80,0%**	**(190 114)**	**(93,5%)**	**(114,0%)**
Municipal governance and administration	**6 300**	**4 850**	**224**	**3,6%**	**2 919**	**46,3%**	**574**	**11,8%**	**3 717**	**76,6%**	**1 458**	**(5,0%)**	**(60,6%)**
Executive and Council	-	30	-	-	-	-	30	100,0%	30	100,0%	-	-	(100,0%)
Finance and administration	6 300	4 820	224	3,6%	2 919	46,3%	544	11,3%	3 687	76,5%	1 458	(5,0%)	(62,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 800**	**2 469**	**413**	**10,9%**	**763**	**20,1%**	**165**	**6,7%**	**1 341**	**54,3%**	**-**	**-**	**(100,0%)**
Community and Social Services	2 500	865	-	-	98	3,9%	-	-	98	11,3%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 300	1 604	413	31,8%	665	51,1%	165	10,3%	1 243	77,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**400**	**445**	**-**	**-**	**294**	**73,5%**	**-**	**-**	**294**	**66,1%**	**-**	**-**	**-**
Planning and Development	400	445	-	-	294	73,5%	-	-	294	66,1%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**173 815**	**172 045**	**42 929**	**24,7%**	**69 682**	**40,1%**	**25 920**	**15,1%**	**138 531**	**80,5%**	**(191 572)**	**(94,9%)**	**(113,5%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	173 815	172 045	42 929	24,7%	69 682	40,1%	25 920	15,1%	138 531	80,5%	(191 572)	(94,9%)	(113,5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 162 637**	**1 258 730**	**613 587**	**52,8%**	**613 968**	**52,8%**	**402 002**	**31,9%**	**1 629 557**	**129,5%**	**110 000**	**14,2%**	**265,5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	430 240	299 612	-	-	4 770	1,1%	4 286	1,4%	9 056	3,0%	-	-	(100,0%)
Other revenue	353 805	353 857	-	-	109	-	10 086	2,9%	10 195	2,9%	-	-	(100,0%)
Transfers and Subsidies - Operational	371 592	387 229	503 246	135,4%	437 809	117,8%	433 043	111,8%	1 374 099	354,9%	110 000	50,9%	293,7%
Transfers and Subsidies - Capital	-	189 032	109 756	-	162 259	-	(54 538)	(28,9%)	217 477	115,0%	-	-	(100,0%)
Interest	7 000	29 000	585	8,4%	9 020	128,9%	9 125	31,5%	18 730	64,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 322 306)**	**(1 104 237)**	**(313 121)**	**23,7%**	**(415 726)**	**31,4%**	**(305 172)**	**27,6%**	**(1 034 019)**	**93,6%**	**(165 543)**	**16,9%**	**84,3%**
Suppliers and employees	(1 304 902)	(1 086 834)	(304 307)	23,3%	(415 726)	31,9%	(296 582)	27,3%	(1 016 615)	93,5%	(164 635)	16,1%	80,1%
Finance charges	(17 404)	(17 404)	(8 813)	50,6%	-	-	(8 590)	49,4%	(17 404)	100,0%	(908)	54,8%	845,9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(159 669)**	**154 492**	**300 466**	**(188,2%)**	**198 242**	**(124,2%)**	**96 830**	**62,7%**	**595 538**	**385,5%**	**(55 543)**	**2,2%**	**(274,3%)**
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	**(162 656)**	**(111 116)**	**-**	**-**	**-**	**-**	**(40 538)**	**36,5%**	**(40 538)**	**36,5%**	**-**	**-**	**(100,0%)**
Capital assets	(162 656)	(111 116)	-	-	-	-	(40 538)	36,5%	(40 538)	36,5%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(162 656)**	**(111 116)**	**-**	**-**	**-**	**-**	**(40 538)**	**36,5%**	**(40 538)**	**36,5%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**52**	**-**	**28**	**-**	**26**	**-**	**106**	**-**	**16**	**16,5%**	**64,1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	52	-	28	-	26	-	106	-	16	16,5%	64,1%
Payments	**(13 678)**	**(13 678)**	**(6 727)**	**49,2%**	**-**	**-**	**(6 951)**	**50,8%**	**(13 678)**	**100,0%**	**(6 143)**	**11,0%**	**13,1%**
Repayment of borrowing	(13 678)	(13 678)	(6 727)	49,2%	-	-	(6 951)	50,8%	(13 678)	100,0%	(6 143)	11,0%	13,1%
Net Cash from/(used) Financing Activities	**(13 678)**	**(13 678)**	**(6 675)**	**48,8%**	**28**	**(,2%)**	**(6 925)**	**50,6%**	**(13 572)**	**99,2%**	**(6 127)**	**10,8%**	**13,0%**
Net Increase/(Decrease) in cash held	**(336 003)**	**29 698**	**293 791**	**(87,4%)**	**198 270**	**(59,0%)**	**49 368**	**166,2%**	**541 429**	**1 823,1%**	**(61 670)**	**31,9%**	**(180,1%)**
Cash/cash equivalents at the year begin:	235 105	328 660	10	-	622 249	264,7%	820 519	249,7%	10	-	65 583	-	1 151,1%
Cash/cash equivalents at the year end:	**(100 898)**	**358 358**	**622 240**	**(616,7%)**	**820 559**	**(813,3%)**	**869 886**	**242,7%**	**869 886**	**242,7%**	**3 902**	**4,2%**	**22 190,5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43 657	5,5%	54 625	6,8%	(4)	-	701 568	87,7%	799 846	69,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 702	6,4%	7 363	7,1%	1	-	90 259	86,5%	104 324	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(124)	100,0%	(124)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(540)	100,0%	(540)	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 231	3,3%	15 870	6,4%	72	-	225 536	90,3%	249 709	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	1,8%	220	5,6%	(22)	(,6%)	3 635	93,1%	3 902	,3%	-	-	-	-
Total By Income Source	**58 660**	**5,1%**	**78 078**	**6,7%**	**46**	**-**	**1 020 334**	**88,2%**	**1 157 118**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 729	18,9%	5 572	12,1%	10	-	31 791	69,0%	46 102	4,0%	-	-	-	-
Commercial	7 540	21,2%	6 138	17,2%	(0)	-	21 962	61,6%	35 640	3,1%	-	-	-	-
Households	37 844	4,0%	58 187	6,1%	36	-	852 257	89,9%	948 324	82,0%	-	-	-	-
Other	4 546	3,6%	8 181	6,4%	0	-	114 324	90,0%	127 052	11,0%	-	-	-	-
Total By Customer Group	**58 660**	**5,1%**	**78 078**	**6,7%**	**46**	**-**	**1 020 334**	**88,2%**	**1 157 118**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 701	64,2%	487	18,4%	1	-	462	17,4%	2 650	47,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 911	97,6%	41	1,4%	-	-	32	1,1%	2 984	53,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 611**	**81,9%**	**528**	**9,4%**	**1**	**-**	**493**	**8,8%**	**5 633**	**100,0%**

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Chief Financial Officer	Mr Sipho B Ndabandaba	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**213 040**	**215 375**	**83 808**	**39,3%**	**65 366**	**30,7%**	**54 154**	**25,1%**	**203 328**	**94,4%**	**55 065**	**94,1%**	**(1,7%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 707	1 920	483	28,3%	317	18,5%	481	25,0%	1 281	66,7%	456	77,1%	5,4%
Sale of Goods and Rendering of Services	602	564	1 983	329,2%	160	26,6%	103	18,2%	2 245	398,3%	104	73,6%	(1,3%)
Agency services	1 461	1 788	524	35,9%	429	29,3%	406	22,7%	1 359	76,0%	251	77,3%	61,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	430	702	200	46,5%	138	32,1%	222	31,6%	560	79,8%	117	73,0%	90,6%
Interest earned from Current and Non Current Assets	3 783	4 840	1 631	43,1%	1 192	31,5%	1 451	30,0%	4 275	88,3%	1 288	92,3%	12,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	537	908	114	21,2%	425	79,2%	469	51,7%	1 009	111,0%	145	76,6%	224,1%
Licence and permits	2 554	2 026	533	20,9%	553	21,6%	369	18,2%	1 456	71,8%	605	77,0%	(39,0%)
Operational Revenue	6	8	2	27,2%	2	28,7%	3	36,0%	6	82,8%	22	416,7%	(87,6%)
Non-Exchange Revenue													
Property rates	28 790	28 790	7 304	25,4%	4 930	17,1%	7 279	25,3%	19 513	67,8%	7 528	74,9%	(3,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	633	409	152	24,0%	66	10,4%	59	14,4%	277	67,6%	92	46,1%	(36,3%)
Licences or permits	301	226	55	18,4%	50	16,8%	80	35,6%	186	82,4%	99	85,2%	(19,0%)
Transfer and subsidies - Operational	166 283	166 198	68 821	41,4%	55 736	33,5%	41 200	24,8%	165 757	99,7%	42 474	99,7%	(3,0%)
Interest	5 952	6 996	2 005	33,7%	1 368	23,0%	2 032	29,0%	5 405	77,3%	1 882	66,7%	7,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**239 024**	**261 895**	**53 358**	**22,3%**	**72 681**	**30,4%**	**67 171**	**25,6%**	**193 210**	**73,8%**	**55 369**	**70,5%**	**21,3%**
Employee related costs	126 698	126 698	31 537	24,9%	32 592	25,7%	33 058	26,1%	97 187	76,7%	28 939	72,5%	14,2%
Remuneration of councillors	11 334	12 552	2 784	24,6%	3 697	32,6%	2 943	23,4%	9 423	75,1%	2 784	76,9%	5,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 921	2 272	683	35,6%	987	51,4%	496	21,8%	2 166	95,3%	395	53,4%	25,5%
Debt impairment	8 600	9 044	-	-	-	-	-	-	-	-	-	36,0%	-
Depreciation and amortisation	37 615	37 615	-	-	14 330	38,1%	7 205	19,2%	21 535	57,3%	4 847	58,0%	48,7%
Interest	-	1 469	-	-	-	-	-	-	-	-	36	50,3%	(100,0%)
Contracted services	20 401	36 605	7 477	36,7%	10 479	51,4%	12 841	35,1%	30 798	84,1%	9 241	85,7%	39,0%
Transfers and subsidies	220	220	59	26,8%	64	29,0%	59	26,8%	182	82,5%	49	62,4%	19,5%
Irrecoverable debts written off	-	200	81	-	88	-	204	101,9%	373	186,6%	101	-	101,7%
Operational costs	32 236	35 221	10 736	33,3%	10 445	32,4%	10 366	29,4%	31 547	89,6%	8 977	69,8%	15,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(25 984)**	**(46 520)**	**30 449**		**(7 315)**		**(13 017)**		**10 118**		**(304)**		
Transfers and subsidies - capital (monetary allocations)	40 275	73 974	17 446	43,3%	11 629	28,9%	8 586	11,6%	37 662	50,9%	9 007	57,6%	(4,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 291**	**27 454**	**47 896**		**4 314**		**(4 431)**		**47 779**		**8 704**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**14 291**	**27 454**	**47 896**		**4 314**		**(4 431)**		**47 779**		**8 704**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 291**	**27 454**	**47 896**		**4 314**		**(4 431)**		**47 779**		**8 704**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 291**	**27 454**	**47 896**		**4 314**		**(4 431)**		**47 779**		**8 704**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**34 234**	**58 406**	**14 902**	**43,5%**	**10 233**	**29,9%**	**4 087**	**7,0%**	**29 222**	**50,0%**	**8 487**	**51,5%**	**(51,8%)**
National Government	28 199	50 003	13 828	49,0%	6 081	21,6%	1 270	2,5%	21 179	42,4%	3 066	50,4%	(58,6%)
Provincial Government	6 035	7 517	-	-	-	-	-	-	-	-	1 443	23,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	1 074	-	4 031	-	1 337	-	6 442	-	2 874	131,0%	(53,5%)
Transfers recognised - capital	**34 234**	**57 520**	**14 902**	**43,5%**	**10 113**	**29,5%**	**2 607**	**4,5%**	**27 622**	**48,0%**	**7 384**	**50,7%**	**(64,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	886	-	-	121	-	1 480	167,1%	1 601	180,7%	1 103	61,2%	34,2%
Capital Expenditure Functional	**34 234**	**58 406**	**14 902**	**43,5%**	**10 233**	**29,9%**	**4 087**	**7,0%**	**29 222**	**50,0%**	**8 487**	**51,5%**	**(51,8%)**
Municipal governance and administration	**-**	**762**	**-**	**-**	**(4)**	**-**	**477**	**62,6%**	**473**	**62,1%**	**688**	**44,2%**	**(30,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	762	-	-	(4)	-	477	62,6%	473	62,1%	688	44,2%	(30,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**791**	**-**	**791**	**-**	**448**	**110,3%**	**76,6%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	248	29,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	791	-	791	-	200	-	296,0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 234**	**57 520**	**14 902**	**43,5%**	**10 113**	**29,5%**	**2 607**	**4,5%**	**27 622**	**48,0%**	**7 321**	**50,2%**	**(64,4%)**
Planning and Development	34 234	57 520	14 902	43,5%	10 113	29,5%	2 607	4,5%	27 622	48,0%	7 321	50,2%	(64,4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**124**	**-**	**-**	**124**	**-**	**212**	**170,8%**	**337**	**270,8%**	**30**	**295,1%**	**609,4%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	124	-	-	124	-	212	170,8%	337	270,8%	30	295,1%	609,4%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**250 312**	**272 067**	**(26 615)**	**(10,6%)**	**12 252**	**4,9%**	**11 533**	**4,2%**	**(2 830)**	**(1,0%)**	**-**	**-**	**(100,0%)**
Property rates	22 744	20 729	(3 884)	(17,1%)	5 794	25,5%	8 211	39,6%	10 121	48,8%	-	-	(100,0%)
Service charges	216	243	(130)	(60,1%)	227	105,0%	217	89,5%	314	129,5%	-	-	(100,0%)
Other revenue	7 011	6 453	(1 412)	(20,1%)	1 902	27,1%	1 653	25,6%	2 143	33,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	166 283	166 198	(2 924)	(1,8%)	3 137	1,9%	-	-	214	,1%	-	-	-
Transfers and Subsidies - Capital	50 275	73 604	(17 100)	(34,0%)	-	-	-	-	(17 100)	(23,2%)	-	-	-
Interest	3 783	4 840	(1 166)	(30,8%)	1 192	31,5%	1 451	30,0%	1 478	30,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(199 001)**	**(212 153)**	**(3 749)**	**1,9%**	**(22 044)**	**11,1%**	**(31 785)**	**15,0%**	**(57 579)**	**27,1%**	**(1 830)**	**1,3%**	**1 636,9%**
Suppliers and employees	(198 781)	(210 464)	(3 749)	1,9%	(22 044)	11,1%	(31 785)	15,1%	(57 579)	27,4%	(1 830)	1,3%	1 636,9%
Finance charges	-	(1 469)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(220)	(220)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**51 312**	**59 914**	**(30 365)**	**(59,2%)**	**(9 792)**	**(19,1%)**	**(20 252)**	**(33,8%)**	**(60 409)**	**(100,8%)**	**(1 830)**	**(7,6%)**	**1 006,6%**
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	**(40 275)**	**(67 100)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(40 275)	(67 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 275)**	**(67 100)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(3 318)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	(3 318)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(3 318)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**11 037**	**(10 504)**	**(30 365)**	**(275,1%)**	**(9 792)**	**(88,7%)**	**(20 252)**	**192,8%**	**(60 409)**	**575,1%**	**(1 830)**	**8,0%**	**1 006,6%**
Cash/cash equivalents at the year begin:	28 998	43 297	-	-	12 933	44,6%	3 099	7,2%	-	-	(1 374)	-	(325,6%)
Cash/cash equivalents at the year end:	**40 035**	**32 794**	**12 933**	**32,3%**	**3 141**	**7,8%**	**(17 153)**	**(52,3%)**	**(17 153)**	**(52,3%)**	**(3 204)**	**(19,2%)**	**435,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 780	3,3%	4 674	5,6%	(815)	(1,0%)	77 452	92,1%	84 091	87,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	167	3,6%	251	5,5%	(0)	-	4 175	90,9%	4 593	4,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	4,2%	404	43,6%	21	2,2%	465	50,0%	929	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 722	100,0%	5 722	6,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	390	100,0%	390	,4%	-	-	-	-
Total By Income Source	**2 986**	**3,1%**	**5 330**	**5,6%**	**(794)**	**(,8%)**	**88 203**	**92,1%**	**95 724**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	399	1,2%	1 088	3,4%	(66)	(,2%)	30 562	95,6%	31 983	33,4%	-	-	-	-
Commercial	885	6,5%	767	5,6%	(1)	-	12 029	87,9%	13 680	14,3%	-	-	-	-
Households	577	3,1%	914	5,0%	(16)	(,1%)	16 949	92,0%	18 424	19,2%	-	-	-	-
Other	1 125	3,6%	2 560	8,1%	(711)	(2,2%)	28 664	90,6%	31 637	33,0%	-	-	-	-
Total By Customer Group	**2 986**	**3,1%**	**5 330**	**5,6%**	**(794)**	**(,8%)**	**88 203**	**92,1%**	**95 724**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(72)	(25,8%)	337	121,5%	12	4,3%	-	-	277	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(5)	-	5	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(72)**	**(25,8%)**	**332**	**119,6%**	**17**	**6,3%**	**-**	**-**	**277**	**100,0%**

Contact Details

Municipal Manager	Mr Nkosingiphile Service Malinga	036 448 1076
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**718 038**	**724 641**	**245 901**	**34,2%**	**131 141**	**18,3%**	**237 265**	**32,7%**	**614 308**	**84,8%**	**159 369**	**83,2%**	**48,9%**
Exchange Revenue													
Service charges - Electricity	280 467	284 004	76 089	27,1%	87 349	31,1%	46 777	16,5%	210 215	74,0%	60 098	74,1%	(22,2%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 190	9 989	2 461	24,1%	2 521	24,7%	2 520	25,2%	7 502	75,1%	2 316	73,9%	8,8%
Sale of Goods and Rendering of Services	377	452	77	20,4%	133	35,3%	270	59,7%	480	106,1%	212	120,9%	27,6%
Agency services	29	40	10	32,4%	11	36,3%	4	10,7%	24	60,5%	(8)	36,1%	(156,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	30 535	37 126	8 282	27,1%	10 247	33,6%	9 808	26,4%	28 337	76,3%	8 307	82,4%	18,1%
Interest earned from Current and Non Current Assets	7 895	10 225	3 394	43,0%	2 636	33,4%	2 915	28,5%	8 945	87,5%	2 305	78,4%	26,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	624	674	174	27,8%	163	26,1%	174	25,8%	510	75,7%	162	79,8%	7,4%
Licence and permits	1 618	288	70	4,3%	50	3,1%	107	37,2%	227	79,0%	83	19,8%	29,5%
Operational Revenue	2 109	1 717	405	19,2%	476	22,6%	369	21,5%	1 250	72,8%	391	66,6%	(5,6%)
Non-Exchange Revenue													
Property rates	118 972	115 353	49 185	41,3%	20 299	17,1%	20 160	17,5%	89 644	77,7%	15 989	82,5%	26,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 874	3 861	190	10,1%	594	31,7%	1 901	49,2%	2 685	69,5%	1 245	62,5%	52,7%
Licences or permits	617	1 852	433	70,2%	324	52,6%	720	38,9%	1 477	79,7%	692	232,3%	4,1%
Transfer and subsidies - Operational	246 785	245 295	102 363	41,5%	2 598	1,1%	147 125	60,0%	252 086	102,8%	64 071	95,1%	129,6%
Interest	15 944	13 765	2 770	17,4%	3 739	23,5%	4 415	32,1%	10 924	79,4%	3 506	70,1%	25,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**756 798**	**788 314**	**154 472**	**20,4%**	**154 342**	**20,4%**	**152 254**	**19,3%**	**461 067**	**58,5%**	**93 214**	**55,8%**	**63,3%**
Employee related costs	192 209	200 073	48 190	25,1%	50 166	26,1%	50 862	25,4%	149 218	74,6%	46 915	75,3%	8,4%
Remuneration of councillors	18 270	23 133	3 514	19,2%	10 282	56,3%	4 633	20,0%	18 429	79,7%	6 083	74,5%	(23,8%)
Bulk purchases - electricity	249 454	241 724	65 633	26,3%	57 683	23,1%	55 095	22,8%	178 411	73,8%	20 381	71,4%	170,3%
Inventory consumed	17 950	20 168	4 691	26,1%	4 264	23,8%	4 610	22,9%	13 565	67,3%	3 846	55,2%	19,9%
Debt impairment	11 970	11 970	-	-	-	-	1 849	15,5%	1 849	15,5%	(1 405)	-	(231,6%)
Depreciation and amortisation	144 734	130 349	-	-	-	-	-	-	-	-	-	-	-
Interest	512	1 704	0	,1%	390	76,1%	134	7,9%	525	30,8%	78	62,6%	72,8%
Contracted services	77 009	100 924	25 877	33,6%	21 629	28,1%	25 912	25,7%	73 418	72,7%	12 486	70,3%	107,5%
Transfers and subsidies	100	200	-	-	-	-	200	99,9%	200	99,9%	234	58,6%	(14,7%)
Irrecoverable debts written off	16 299	23 407	-	-	-	-	-	-	-	-	-	-	-
Operational costs	28 293	34 662	6 566	23,2%	9 927	35,1%	8 959	25,8%	25 452	73,4%	4 595	67,4%	95,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(38 761)**	**(63 673)**	**91 430**		**(23 200)**		**85 011**		**153 240**		**66 155**		
Transfers and subsidies - capital (monetary allocations)	60 265	66 779	36 971	61,3%	31 811	52,8%	19 330	28,9%	88 113	131,9%	22 131	52,2%	(12,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 504**	**3 105**	**128 401**		**8 611**		**104 341**		**241 353**		**88 286**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**21 504**	**3 105**	**128 401**		**8 611**		**104 341**		**241 353**		**88 286**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 504**	**3 105**	**128 401**		**8 611**		**104 341**		**241 353**		**88 286**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 504**	**3 105**	**128 401**		**8 611**		**104 341**		**241 353**		**88 286**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**54 004**	**93 524**	**32 590**	**60,3%**	**28 503**	**52,8%**	**17 007**	**18,2%**	**78 100**	**83,5%**	**19 587**	**41,5%**	**(13,2%)**
National Government	52 404	91 434	32 523	62,1%	28 153	53,7%	16 985	18,6%	77 660	84,9%	19 328	44,5%	(12,1%)
Provincial Government	-	390	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 404**	**91 824**	**32 523**	**62,1%**	**28 153**	**53,7%**	**16 985**	**18,5%**	**77 660**	**84,6%**	**19 328**	**41,3%**	**(12,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 600	1 700	67	4,2%	351	21,9%	22	1,3%	440	25,9%	259	65,9%	(91,4%)
Capital Expenditure Functional	**54 004**	**93 524**	**32 590**	**60,3%**	**28 503**	**52,8%**	**17 007**	**18,2%**	**78 100**	**83,5%**	**19 659**	**41,5%**	**(13,5%)**
Municipal governance and administration	**1 300**	**1 320**	**67**	**5,1%**	**252**	**19,4%**	**22**	**1,7%**	**341**	**25,8%**	**310**	**83,0%**	**(92,8%)**
Executive and Council	100	120	-	-	100	99,8%	-	-	100	83,2%	170	124,2%	(100,0%)
Finance and administration	1 200	1 200	67	5,6%	152	12,7%	22	1,9%	241	20,1%	140	59,5%	(84,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**390**	**-**	**-**	**94**	**93,9%**	**-**	**-**	**94**	**24,1%**	**-**	**,8%**	**-**
Community and Social Services	100	390	-	-	94	93,9%	-	-	94	24,1%	-	100,0%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36 952**	**76 162**	**29 333**	**79,4%**	**23 056**	**62,4%**	**11 688**	**15,3%**	**64 077**	**84,1%**	**10 784**	**42,7%**	**8,4%**
Planning and Development	100	40 925	16 706	16 705,6%	11 183	11 183,4%	5 459	13,3%	33 348	81,5%	5 089	30,5%	7,3%
Road Transport	36 852	35 237	12 628	34,3%	11 872	32,2%	6 229	17,7%	30 729	87,2%	5 695	79,1%	9,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**15 652**	**15 652**	**3 190**	**20,4%**	**5 101**	**32,6%**	**5 297**	**33,8%**	**13 588**	**86,8%**	**8 565**	**55,8%**	**(38,2%)**
Energy sources	15 652	15 652	3 190	20,4%	5 101	32,6%	5 297	33,8%	13 588	86,8%	8 565	55,8%	(38,2%)
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		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**670 281**	**714 928**	**249 138**	**37,2%**	**108 530**	**16,2%**	**284 595**	**39,8%**	**642 263**	**89,8%**	**172 993**	**64,1%**	**64,5%**
Property rates	40 569	63 444	10 277	25,3%	8 992	22,2%	29 033	45,8%	48 302	76,1%	8 836	42,0%	228,6%
Service charges	286 785	290 997	85 580	29,8%	69 588	24,3%	74 343	25,5%	229 511	78,9%	57 190	61,9%	30,0%
Other revenue	27 982	38 189	15 203	54,3%	9 240	33,0%	12 773	33,4%	37 215	97,5%	24 693	287,0%	(48,3%)
Transfers and Subsidies - Operational	246 785	245 295	105 523	42,8%	-	-	146 223	59,6%	251 746	102,6%	66 514	68,0%	119,8%
Transfers and Subsidies - Capital	60 265	66 779	29 400	48,8%	18 500	30,7%	19 613	29,4%	67 513	101,1%	15 760	30,0%	24,4%
Interest	7 895	10 225	3 156	40,0%	2 210	28,0%	2 611	25,5%	7 977	78,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(583 796)**	**(621 614)**	**(127 098)**	**21,8%**	**(135 512)**	**23,2%**	**(105 388)**	**17,0%**	**(367 998)**	**59,2%**	**(155 115)**	**56,1%**	**(32,1%)**
Suppliers and employees	(583 184)	(619 809)	(127 098)	21,8%	(135 512)	23,2%	(105 388)	17,0%	(367 998)	59,4%	(155 115)	56,2%	(32,1%)
Finance charges	(512)	(1 704)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**86 485**	**93 315**	**122 040**	**141,1%**	**(26 982)**	**(31,2%)**	**179 208**	**192,0%**	**274 266**	**293,9%**	**17 878**	**89,7%**	**902,4%**
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	**(54 004)**	**(93 524)**	**(35 564)**	**65,9%**	**(30 923)**	**57,3%**	**(22 041)**	**23,6%**	**(88 528)**	**94,7%**	**(21 697)**	**45,1%**	**1,6%**
Capital assets	(54 004)	(93 524)	(35 564)	65,9%	(30 923)	57,3%	(22 041)	23,6%	(88 528)	94,7%	(21 697)	45,1%	1,6%
Net Cash from/(used) Investing Activities	**(54 004)**	**(93 524)**	**(35 564)**	**65,9%**	**(30 923)**	**57,3%**	**(22 041)**	**23,6%**	**(88 528)**	**94,7%**	**(21 697)**	**45,1%**	**1,6%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(152)**	**(268)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(152)	(268)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(152)**	**(268)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**32 329**	**(477)**	**86 475**	**267,5%**	**(57 905)**	**(179,1%)**	**157 167**	**(32 938,5%)**	**185 737**	**(38 926,1%)**	**(3 819)**	**(859,4%)**	**(4 215,2%)**
Cash/cash equivalents at the year begin:	93 354	125 352	79 313	85,0%	180 881	193,8%	153 922	122,8%	79 313	63,3%	69 297	6,8%	122,1%
Cash/cash equivalents at the year end:	**125 683**	**124 875**	**180 881**	**143,9%**	**153 922**	**122,5%**	**311 089**	**249,1%**	**311 089**	**249,1%**	**65 478**	**70,1%**	**375,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 983	12,4%	5 698	4,2%	4 154	3,0%	109 741	80,4%	136 576	27,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 336	3,5%	5 411	3,0%	4 313	2,4%	164 697	91,1%	180 757	35,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	913	2,4%	863	2,3%	676	1,8%	35 472	93,5%	37 924	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 116	3,5%	5 040	3,4%	4 941	3,3%	132 731	89,8%	147 829	29,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	122	19,1%	-	-	-	-	519	80,9%	641	,1%	-	-	-	-
Total By Income Source	**29 471**	**5,9%**	**17 012**	**3,4%**	**14 084**	**2,8%**	**443 160**	**88,0%**	**503 728**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 831	4,3%	3 097	4,7%	2 059	3,2%	57 360	87,8%	65 347	13,0%	-	-	-	-
Commercial	20 298	8,3%	8 195	3,4%	6 777	2,8%	208 707	85,5%	243 978	48,4%	-	-	-	-
Households	6 342	3,3%	5 720	2,9%	5 249	2,7%	177 093	91,1%	194 403	38,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29 471**	**5,9%**	**17 012**	**3,4%**	**14 084**	**2,8%**	**443 160**	**88,0%**	**503 728**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	201	30,8%	444	68,0%	-	-	8	1,2%	653	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**201**	**30,8%**	**444**	**68,0%**	**-**	**-**	**8**	**1,2%**	**653**	**100,0%**

Contact Details

Municipal Manager	Mr Sithembiso Blessing Mthembu	036 342 7801
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**1 289 873**	**1 333 015**	**414 585**	**32,1%**	**364 410**	**28,3%**	**297 012**	**22,3%**	**1 076 007**	**80,7%**	**298 274**	**80,0%**	**(,4%)**
Exchange Revenue													
Service charges - Electricity	520 081	521 287	135 993	26,1%	129 221	24,8%	105 237	20,2%	370 451	71,1%	102 162	71,5%	3,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 151	34 002	10 677	33,2%	8 789	27,3%	8 336	24,5%	27 802	81,8%	7 692	83,7%	8,4%
Sale of Goods and Rendering of Services	1 621	3 141	480	29,6%	405	25,0%	1 723	54,9%	2 609	83,0%	470	77,3%	266,3%
Agency services	3 532	3 749	1 009	28,6%	865	24,5%	950	25,4%	2 825	75,4%	782	73,3%	21,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 898	11 987	2 919	26,8%	3 075	28,2%	3 316	27,7%	9 309	77,7%	2 780	76,5%	19,3%
Interest earned from Current and Non Current Assets	27 296	31 582	8 815	32,3%	6 976	25,6%	12 594	39,9%	28 385	89,9%	8 089	76,8%	55,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 556	2 421	550	21,5%	660	25,8%	2 357	97,4%	3 567	147,3%	517	82,0%	356,4%
Licence and permits	3 137	3 281	902	28,8%	697	22,2%	1 172	35,7%	2 771	84,4%	927	81,1%	26,4%
Operational Revenue	2 919	4 163	1 039	35,6%	928	31,8%	864	20,8%	2 831	68,0%	1 635	108,1%	(47,2%)
Non-Exchange Revenue													
Property rates	288 299	303 525	106 539	37,0%	82 490	28,6%	68 126	22,4%	257 155	84,7%	52 785	83,4%	29,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	58 191	58 598	13 952	24,0%	14 905	25,6%	12 435	21,2%	41 292	70,5%	29 159	77,8%	(57,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	328 677	343 380	130 803	39,8%	114 576	34,9%	79 107	23,0%	324 486	94,5%	91 277	91,8%	(13,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 141	3 463	908	28,9%	823	26,2%	795	22,9%	2 526	72,9%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	7 375	8 436	-	-	-	-	-	-	-	-	-	(12,6%)	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 369 887**	**1 384 536**	**288 637**	**21,1%**	**249 885**	**18,2%**	**271 449**	**19,6%**	**809 971**	**58,5%**	**234 683**	**57,5%**	**15,7%**
Employee related costs	424 204	415 356	95 122	22,4%	98 833	23,3%	98 404	23,7%	292 359	70,4%	93 092	68,7%	5,7%
Remuneration of councillors	32 347	32 449	8 616	26,6%	7 123	22,0%	7 092	21,9%	22 831	70,4%	6 904	68,4%	2,7%
Bulk purchases - electricity	433 733	434 482	110 331	25,4%	92 055	21,2%	80 842	18,6%	283 228	65,2%	66 402	64,9%	21,7%
Inventory consumed	38 259	38 086	5 244	13,7%	8 012	20,9%	7 303	19,2%	20 559	54,0%	3 402	66,5%	114,7%
Debt impairment	98 700	100 952	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	121 889	96 012	18 373	15,1%	-	-	41 176	42,9%	59 549	62,0%	25 809	44,4%	59,5%
Interest	8 772	12 648	89	1,0%	43	,5%	80	,6%	211	1,7%	321	5,7%	(75,2%)
Contracted services	61 858	91 900	18 034	29,2%	19 014	30,7%	15 294	16,6%	52 342	57,0%	23 084	53,3%	(33,7%)
Transfers and subsidies	3 602	5 764	-	-	-	-	785	13,6%	785	13,6%	(713)	51,1%	(210,1%)
Irrecoverable debts written off	19 778	20 004	-	-	-	-	4	-	4	-	1	-	571,9%
Operational costs	121 215	127 250	32 829	27,1%	24 805	20,5%	20 470	16,1%	78 104	61,4%	16 382	60,2%	25,0%
Losses on disposal of Assets	3 900	7 933	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 631	1 700	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(80 014)**	**(51 522)**	**125 948**		**114 525**		**25 563**		**266 036**		**63 590**		
Transfers and subsidies - capital (monetary allocations)	84 711	93 512	27 264	32,2%	23 360	27,6%	6 897	7,4%	57 521	61,5%	16 320	62,8%	(57,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 698**	**41 990**	**153 212**		**137 885**		**32 460**		**323 557**		**79 911**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 698**	**41 990**	**153 212**		**137 885**		**32 460**		**323 557**		**79 911**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 698**	**41 990**	**153 212**		**137 885**		**32 460**		**323 557**		**79 911**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 698**	**41 990**	**153 212**		**137 885**		**32 460**		**323 557**		**79 911**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**131 661**	**162 148**	**20 031**	**15,2%**	**24 374**	**18,5%**	**30 389**	**18,7%**	**74 794**	**46,1%**	**24 698**	**47,9%**	**23,0%**
National Government	71 714	71 777	19 071	26,6%	19 676	27,4%	6 687	9,3%	45 434	63,3%	7 205	51,5%	(7,2%)
Provincial Government	12 997	21 735	220	1,7%	808	6,2%	5 390	24,8%	6 418	29,5%	2 610	44,1%	106,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**84 711**	**93 512**	**19 291**	**22,8%**	**20 484**	**24,2%**	**12 077**	**12,9%**	**51 852**	**55,4%**	**9 815**	**50,3%**	**23,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	46 950	68 636	740	1,6%	3 890	8,3%	18 312	26,7%	22 942	33,4%	14 883	44,9%	23,0%
Capital Expenditure Functional	**131 661**	**162 148**	**20 031**	**15,2%**	**24 374**	**18,5%**	**30 389**	**18,7%**	**74 794**	**46,1%**	**24 794**	**47,9%**	**22,6%**
Municipal governance and administration	**26 495**	**30 282**	**75**	**,3%**	**3 258**	**12,3%**	**8 277**	**27,3%**	**11 610**	**38,3%**	**7 119**	**52,3%**	**16,3%**
Executive and Council	125	165	15	11,6%	-	-	23	13,8%	37	22,6%	-	85,9%	(100,0%)
Finance and administration	26 370	30 017	60	,2%	3 258	12,4%	8 254	27,5%	11 573	38,6%	7 119	49,5%	15,9%
Internal audit	-	100	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**56 346**	**60 887**	**12 594**	**22,4%**	**9 139**	**16,2%**	**8 123**	**13,3%**	**29 856**	**49,0%**	**2 014**	**55,1%**	**303,3%**
Community and Social Services	43 821	46 572	12 573	28,7%	8 838	20,2%	7 026	15,1%	28 438	61,1%	317	57,3%	2 116,8%
Sport And Recreation	10 000	10 589	-	-	-	-	-	-	-	-	249	24,5%	(100,0%)
Public Safety	2 225	2 225	20	,9%	301	13,5%	1 095	49,2%	1 416	63,6%	1 449	69,6%	(24,4%)
Housing	300	1 500	-	-	-	-	2	,1%	2	,1%	-	46,5%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 100**	**20 401**	**3 277**	**18,1%**	**2 354**	**13,0%**	**3 010**	**14,8%**	**8 641**	**42,4%**	**9 665**	**55,2%**	**(68,9%)**
Planning and Development	600	1 022	2 518	419,6%	(2 344)	(390,6%)	49	4,8%	223	21,9%	9 665	55,2%	(99,5%)
Road Transport	17 500	19 379	760	4,3%	4 697	26,8%	2 961	15,3%	8 418	43,4%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**30 621**	**50 512**	**4 085**	**13,3%**	**9 603**	**31,4%**	**10 955**	**21,7%**	**24 642**	**48,8%**	**5 995**	**31,7%**	**82,7%**
Energy sources	13 621	27 273	3 287	24,1%	3 865	28,4%	8 868	32,5%	16 020	58,7%	5 995	31,7%	47,9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	15 000	21 239	798	5,3%	5 738	38,3%	2 087	9,8%	8 622	40,6%	-	-	(100,0%)
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other	**100**	**66**	**-**	**-**	**21**	**20,9%**	**24**	**36,4%**	**45**	**68,0%**	**-**	**64,8%**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 253 544**	**1 253 049**	**344 881**	**27,5%**	**387 770**	**30,9%**	**394 463**	**31,5%**	**1 127 114**	**89,9%**	**349 600**	**104,6%**	**12,8%**
Property rates	172 979	194 256	58 510	33,8%	37 853	21,9%	66 618	34,3%	162 981	83,9%	35 254	79,7%	89,0%
Service charges	557 519	536 115	203 130	36,4%	183 048	32,8%	169 786	31,7%	555 964	103,7%	146 795	106,1%	15,7%
Other revenue	81 118	66 991	(115 453)	(142,3%)	14 868	18,3%	23 891	35,7%	(76 693)	(114,5%)	5 527	86,7%	332,3%
Transfers and Subsidies - Operational	329 921	330 594	142 065	43,1%	129 034	39,1%	99 972	30,2%	371 071	112,2%	113 854	117,7%	(12,2%)
Transfers and Subsidies - Capital	84 711	93 512	49 059	57,9%	15 992	18,9%	21 603	23,1%	86 653	92,7%	42 336	108,8%	(49,0%)
Interest	27 296	31 582	7 570	27,7%	6 976	25,6%	12 594	39,9%	27 139	85,9%	5 834	57,6%	115,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 200 434)**	**(1 211 605)**	**(186 027)**	**15,5%**	**(168 120)**	**14,0%**	**(147 157)**	**12,1%**	**(501 304)**	**41,4%**	**(154 169)**	**50,7%**	**(4,5%)**
Suppliers and employees	(1 196 602)	(1 205 602)	(186 027)	15,5%	(168 120)	14,0%	(147 157)	12,2%	(501 304)	41,6%	(154 123)	50,7%	(4,5%)
Finance charges	(230)	(239)	-	-	-	-	-	-	-	-	(46)	-	(100,0%)
Transfers and grants	(3 602)	(5 764)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53 110**	**41 444**	**158 854**	**299,1%**	**219 649**	**413,6%**	**247 306**	**596,7%**	**625 810**	**1 510,0%**	**195 431**	**926,8%**	**26,5%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**822**	**-**	**-**	**-**	**822**	**-**	**936**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	822	-	-	-	822	-	936	-	(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)**	**(196 508)**	**(29 367)**	**20,1%**	**(25 119)**	**17,2%**	**(32 298)**	**16,4%**	**(86 784)**	**44,2%**	**(27 457)**	**67,6%**	**17,6%**
Capital assets	(146 083)	(196 508)	(29 367)	20,1%	(25 119)	17,2%	(32 298)	16,4%	(86 784)	44,2%	(27 457)	67,6%	17,6%
Net Cash from/(used) Investing Activities	**(146 083)**	**(196 508)**	**(29 367)**	**20,1%**	**(24 297)**	**16,6%**	**(32 298)**	**16,4%**	**(85 962)**	**43,7%**	**(26 521)**	**66,9%**	**21,8%**
Cash Flow from Financing Activities													
Receipts	**976**	**976**	**21**	**2,2%**	**431**	**44,2%**	**1 287**	**131,9%**	**1 739**	**178,3%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	976	976	21	2,2%	431	44,2%	1 287	131,9%	1 739	178,3%	-	-	(100,0%)
Payments	**(1 770)**	**(1 770)**	**(333)**	**18,8%**	**(299)**	**16,9%**	**(203)**	**11,5%**	**(835)**	**47,2%**	**(680)**	**-**	**(70,2%)**
Repayment of borrowing	(1 770)	(1 770)	(333)	18,8%	(299)	16,9%	(203)	11,5%	(835)	47,2%	(680)	-	(70,2%)
Net Cash from/(used) Financing Activities	**(794)**	**(794)**	**(312)**	**39,3%**	**132**	**(16,7%)**	**1 084**	**(136,5%)**	**905**	**(113,9%)**	**(680)**	**-**	**(259,4%)**
Net Increase/(Decrease) in cash held	**(93 767)**	**(155 857)**	**129 176**	**(137,8%)**	**195 485**	**(208,5%)**	**216 093**	**(138,6%)**	**540 753**	**(347,0%)**	**168 230**	**(742,4%)**	**28,5%**
Cash/cash equivalents at the year begin:	426 328	528 674	526 001	123,4%	657 861	154,3%	853 213	161,4%	526 001	99,5%	842 653	129,4%	1,3%
Cash/cash equivalents at the year end:	**332 561**	**372 816**	**657 861**	**197,8%**	**853 213**	**256,6%**	**1 069 306**	**286,8%**	**1 069 306**	**286,8%**	**1 011 472**	**319,4%**	**5,7%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 379	38,9%	6 935	8,6%	3 366	4,2%	39 064	48,4%	80 743	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 361	4,2%	14 545	2,7%	12 501	2,3%	487 181	90,8%	536 589	54,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 961	2,4%	2 464	2,0%	2 234	1,8%	113 261	93,7%	120 920	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 063	2,2%	5 140	2,2%	4 997	2,1%	217 302	93,5%	232 502	23,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 228	10,9%	235	1,2%	79	,4%	17 872	87,6%	20 413	2,1%	-	-	-	-
Total By Income Source	**63 992**	**6,5%**	**29 319**	**3,0%**	**23 177**	**2,3%**	**874 679**	**88,2%**	**991 167**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 542	6,2%	10 321	3,5%	8 711	2,9%	261 126	87,4%	298 700	30,1%	-	-	-	-
Commercial	29 087	13,3%	8 268	3,8%	5 751	2,6%	176 011	80,3%	219 117	22,1%	-	-	-	-
Households	16 364	3,5%	10 730	2,3%	8 715	1,8%	437 542	92,4%	473 351	47,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**63 992**	**6,5%**	**29 319**	**3,0%**	**23 177**	**2,3%**	**874 679**	**88,2%**	**991 167**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 161	89,4%	105	4,3%	-	-	152	6,3%	2 417	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 161**	**89,4%**	**105**	**4,3%**	**-**	**-**	**152**	**6,3%**	**2 417**	**100,0%**

Contact Details

Municipal Manager	Ms Sibusisiwe Sixolile Ngiba	036 637 2231
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**882 331**	**924 678**	**325 067**	**36,8%**	**272 588**	**30,9%**	**243 319**	**26,3%**	**840 974**	**90,9%**	**233 270**	**83,2%**	**4,3%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	212 742	250 028	61 120	28,7%	62 347	29,3%	68 582	27,4%	192 048	76,8%	44 117	69,5%	55,5%
Service charges - Waste Water Management	17 412	17 160	4 265	24,5%	4 337	24,9%	4 237	24,7%	12 839	74,8%	4 137	(14,4%)	2,4%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	6 575	596	110	1,7%	113	1,7%	314	52,6%	537	90,0%	94	60,7%	234,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	51 112	60 900	14 618	28,6%	15 281	29,9%	(17 787)	(29,2%)	12 112	19,9%	12 854	74,4%	(238,4%)
Interest earned from Current and Non Current Assets	6 289	9 994	2 561	40,7%	2 082	33,1%	2 851	28,5%	7 494	75,0%	1 067	69,2%	167,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 384	193	1 051	44,1%	(875)	(36,7%)	58	29,9%	233	120,8%	21 579	137,7%	(99,7%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39	27	14	37,5%	40	104,5%	34 478	125 693,9%	34 533	125 893,4%	47	129,2%	73 329,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	585 779	585 779	241 329	41,2%	189 264	32,3%	150 586	25,7%	581 179	99,2%	149 376	90,0%	,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 050 536**	**936 405**	**141 746**	**13,5%**	**217 856**	**20,7%**	**313 787**	**33,5%**	**673 388**	**71,9%**	**180 037**	**55,6%**	**74,3%**
Employee related costs	371 090	353 722	85 038	22,9%	104 682	28,2%	76 607	21,7%	266 327	75,3%	66 578	73,4%	15,1%
Remuneration of councillors	6 709	6 164	1 544	23,0%	1 538	22,9%	1 535	24,9%	4 617	74,9%	1 550	76,4%	(1,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 822	48 083	3 420	7,6%	16 082	35,9%	21 251	44,2%	40 752	84,8%	(10 273)	(,8%)	(306,9%)
Debt impairment	156 966	156 966	-	-	-	-	101 389	64,6%	101 389	64,6%	-	-	(100,0%)
Depreciation and amortisation	95 609	95 609	22 936	24,0%	21 145	22,1%	23 294	24,4%	67 375	70,5%	60 089	107,3%	(61,2%)
Interest	-	500	-	-	-	-	556	111,2%	556	111,2%	-	68,8%	(100,0%)
Contracted services	198 197	135 784	10 925	5,5%	33 856	17,1%	48 673	35,8%	93 455	68,8%	41 812	61,0%	16,4%
Transfers and subsidies	3 285	5 485	-	-	1 000	30,4%	2 285	41,7%	3 285	59,9%	-	64,1%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	173 857	134 091	17 883	10,3%	39 554	22,8%	38 196	28,5%	95 633	71,3%	20 282	47,3%	88,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(168 205)**	**(11 727)**	**183 322**		**54 732**		**(70 468)**		**167 586**		**53 232**		
Transfers and subsidies - capital (monetary allocations)	306 342	306 342	-	-	-	-	160 949	52,5%	160 949	52,5%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**138 137**	**294 615**	**183 322**		**54 732**		**90 481**		**328 535**		**53 232**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**138 137**	**294 615**	**183 322**		**54 732**		**90 481**		**328 535**		**53 232**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**138 137**	**294 615**	**183 322**		**54 732**		**90 481**		**328 535**		**53 232**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**138 137**	**294 615**	**183 322**		**54 732**		**90 481**		**328 535**		**53 232**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**308 395**	**306 868**	**25 018**	**8,1%**	**89 250**	**28,9%**	**45 240**	**14,7%**	**159 507**	**52,0%**	**28 208**	**20,6%**	**60,4%**
National Government	306 342	306 342	25 018	8,2%	89 250	29,1%	44 692	14,6%	158 960	51,9%	28 208	20,7%	58,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**306 342**	**306 342**	**25 018**	**8,2%**	**89 250**	**29,1%**	**44 692**	**14,6%**	**158 960**	**51,9%**	**28 208**	**20,7%**	**58,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 053	527	-	-	-	-	548	104,0%	548	104,0%	-	,1%	(100,0%)
Capital Expenditure Functional	**308 395**	**306 868**	**25 018**	**8,1%**	**92 472**	**30,0%**	**42 089**	**13,7%**	**159 579**	**52,0%**	**28 208**	**20,6%**	**49,2%**
Municipal governance and administration	**1 211**	**527**	**-**	**-**	**3**	**,3%**	**616**	**117,0%**	**619**	**117,6%**	**-**	**,2%**	**(100,0%)**
Executive and Council	-	-	-	-	3	-	68	-	71	-	-	-	(100,0%)
Finance and administration	1 211	527	-	-	-	-	548	104,0%	548	104,0%	-	,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**	**306 342**	**25 018**	**8,1%**	**92 469**	**30,1%**	**41 473**	**13,5%**	**158 960**	**51,9%**	**28 208**	**20,7%**	**47,0%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	245 763	281 733	22 857	9,3%	79 016	32,2%	43 130	15,3%	145 003	51,5%	27 094	26,6%	59,2%
Waste Water Management	61 421	24 609	2 161	3,5%	13 452	21,9%	(1 656)	(6,7%)	13 957	56,7%	1 115	1,9%	(248,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 181 608**	**1 088 880**	**382 688**	**32,4%**	**328 957**	**27,8%**	**258 780**	**23,8%**	**970 426**	**89,1%**	**323 759**	**92,6%**	**(20,1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	100 995	115 959	28 481	28,2%	28 901	28,6%	28 464	24,5%	85 846	74,0%	38 634	83,1%	(26,3%)
Other revenue	180 203	74 654	7 360	4,1%	7 489	4,2%	1 390	1,9%	16 239	21,8%	7 039	74,2%	(80,3%)
Transfers and Subsidies - Operational	587 779	581 931	243 883	41,5%	190 082	32,3%	145 344	25,0%	579 309	99,5%	151 536	90,9%	(4,1%)
Transfers and Subsidies - Capital	306 342	306 342	100 403	32,8%	100 403	32,8%	80 732	26,4%	281 538	91,9%	125 484	104,6%	(35,7%)
Interest	6 289	9 994	2 561	40,7%	2 082	33,1%	2 851	28,5%	7 494	75,0%	1 067	69,2%	167,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(802 889)**	**(823 452)**	**(30 385)**	**3,8%**	**(71 833)**	**8,9%**	**(86 727)**	**10,5%**	**(188 945)**	**22,9%**	**(49 463)**	**15,8%**	**75,3%**
Suppliers and employees	(799 604)	(817 967)	(30 385)	3,8%	(71 833)	9,0%	(86 727)	10,6%	(188 945)	23,1%	(49 463)	15,8%	75,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 285)	(5 485)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**378 719**	**265 428**	**352 303**	**93,0%**	**257 124**	**67,9%**	**172 053**	**64,8%**	**781 480**	**294,4%**	**274 297**	**287,8%**	**(37,3%)**
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	**(308 395)**	**(306 868)**	**(15 921)**	**5,2%**	**(99 160)**	**32,2%**	**(62 121)**	**20,2%**	**(177 203)**	**57,7%**	**(31 788)**	**23,2%**	**95,4%**
Capital assets	(308 395)	(306 868)	(15 921)	5,2%	(99 160)	32,2%	(62 121)	20,2%	(177 203)	57,7%	(31 788)	23,2%	95,4%
Net Cash from/(used) Investing Activities	**(308 395)**	**(306 868)**	**(15 921)**	**5,2%**	**(99 160)**	**32,2%**	**(62 121)**	**20,2%**	**(177 203)**	**57,7%**	**(31 788)**	**23,2%**	**95,4%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**70 323**	**(41 441)**	**336 382**	**478,3%**	**157 963**	**224,6%**	**109 932**	**(265,3%)**	**604 277**	**(1 458,2%)**	**242 509**	**2 084,4%**	**(54,7%)**
Cash/cash equivalents at the year begin:	(29 942)	13 498	13 689	(45,7%)	350 071	(1 169,2%)	508 034	3 763,9%	13 689	101,4%	517 992	78,4%	(1,9%)
Cash/cash equivalents at the year end:	**40 381**	**(27 943)**	**350 071**	**866,9%**	**508 034**	**1 258,1%**	**617 966**	**(2 211,5%)**	**617 966**	**(2 211,5%)**	**760 517**	**1 404,9%**	**(18,7%)**

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	27 352	3,3%	23 059	2,7%	20 305	2,4%	770 428	91,6%	841 143	72,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 690	3,4%	1 543	3,1%	1 104	2,2%	46 013	91,4%	50 351	4,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 599	2,2%	5 526	2,2%	5 286	2,1%	240 248	93,6%	256 659	22,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	223	1,4%	179	1,1%	205	1,3%	15 335	96,2%	15 942	1,4%	-	-	-	-
Total By Income Source	**34 864**	**3,0%**	**30 308**	**2,6%**	**26 899**	**2,3%**	**1 072 023**	**92,1%**	**1 164 095**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 864	10,3%	4 285	6,4%	4 180	6,3%	51 270	77,0%	66 599	5,7%	-	-	-	-
Commercial	4 865	6,6%	3 351	4,5%	1 922	2,6%	63 526	86,2%	73 665	6,3%	-	-	-	-
Households	23 135	2,3%	22 673	2,2%	20 797	2,0%	957 227	93,5%	1 023 831	88,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**34 864**	**3,0%**	**30 308**	**2,6%**	**26 899**	**2,3%**	**1 072 023**	**92,1%**	**1 164 095**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 424	27,5%	2 898	10,7%	1 271	4,7%	15 432	57,1%	27 026	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 424**	**27,5%**	**2 898**	**10,7%**	**1 271**	**4,7%**	**15 432**	**57,1%**	**27 026**	**100,0%**

Contact Details

Municipal Manager	Mr Mpumelelo Mnguni	036 638 5100
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**435 205**	**441 490**	**113 754**	**26,1%**	**93 897**	**21,6%**	**87 648**	**19,9%**	**295 300**	**66,9%**	**66 455**	**60,5%**	**31,9%**
Exchange Revenue													
Service charges - Electricity	182 816	193 456	31 499	17,2%	32 964	18,0%	28 527	14,7%	92 990	48,1%	22 831	48,8%	24,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	24 105	26 305	6 748	28,0%	6 731	27,9%	6 696	25,5%	20 175	76,7%	5 643	70,9%	18,7%
Sale of Goods and Rendering of Services	640	750	188	29,4%	100	15,6%	112	15,0%	400	53,4%	93	-	21,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 211	2 211	124	2,4%	1 058	20,3%	1 005	45,5%	2 188	98,9%	(0)	16,4%	(2 394 050,0%)
Interest earned from Current and Non Current Assets	2 000	2 000	446	22,3%	479	24,0%	505	25,3%	1 431	71,5%	386	65,1%	30,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 305	1 375	145	11,1%	185	14,1%	212	15,4%	541	39,4%	191	55,9%	11,2%
Licence and permits	400	411	65	16,3%	60	15,1%	80	19,6%	206	50,2%	75	52,6%	6,8%
Operational Revenue	789	881	105	13,2%	193	24,4%	53	6,0%	350	39,7%	56	(19,8%)	(5,8%)
Non-Exchange Revenue													
Property rates	106 712	106 712	43 209	40,5%	20 814	19,5%	21 027	19,7%	85 051	79,7%	19 227	78,3%	9,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 601	17 051	2 632	10,3%	6 068	23,7%	4 655	27,3%	13 356	78,3%	205	6,4%	2 173,6%
Licences or permits	4 058	4 268	423	10,4%	1 570	38,7%	873	20,4%	2 865	67,1%	743	76,1%	17,4%
Transfer and subsidies - Operational	76 568	81 070	28 170	36,8%	23 675	30,9%	22 644	27,9%	74 489	91,9%	17 029	73,0%	33,0%
Interest	-	-	-	-	-	-	-	-	-	-	(25)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	5 000	-	-	-	-	1 258	25,2%	1 258	25,2%	-	2,4%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**452 596**	**440 913**	**64 058**	**14,2%**	**132 137**	**29,2%**	**74 671**	**16,9%**	**270 866**	**61,4%**	**71 192**	**43,5%**	**4,9%**
Employee related costs	159 359	148 254	36 944	23,2%	37 031	23,2%	35 254	23,8%	109 229	73,7%	36 002	72,7%	(2,1%)
Remuneration of councillors	6 413	6 413	1 161	18,1%	1 339	20,9%	1 220	19,0%	3 720	58,0%	1 161	56,0%	5,1%
Bulk purchases - electricity	175 126	175 126	7 077	4,0%	70 635	40,3%	20 171	11,5%	97 883	55,9%	19 636	17,0%	2,7%
Inventory consumed	3 478	3 545	997	28,7%	356	10,3%	51	1,4%	1 404	39,6%	429	90,5%	(88,1%)
Debt impairment	17 547	9 373	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 705	13 920	-	-	-	-	-	-	-	-	3	-	(100,0%)
Interest	-	-	1 862	-	4 748	-	395	-	7 005	-	2 075	-	(80,9%)
Contracted services	41 367	50 210	9 370	22,7%	11 066	26,8%	10 493	20,9%	30 930	61,6%	8 262	41,2%	27,0%
Transfers and subsidies	310	610	137	44,1%	89	28,8%	367	60,2%	593	97,2%	132	52,0%	178,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	32 293	33 463	6 511	20,2%	6 872	21,3%	6 720	20,1%	20 103	60,1%	3 491	64,7%	92,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 391)**	**577**	**49 696**		**(38 240)**		**12 978**		**24 434**		**(4 738)**		
Transfers and subsidies - capital (monetary allocations)	25 669	30 647	2 010	7,8%	2 444	9,5%	6 948	22,7%	11 403	37,2%	3 395	47,0%	104,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 278**	**31 223**	**51 706**		**(35 796)**		**19 926**		**35 837**		**(1 343)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 278**	**31 223**	**51 706**		**(35 796)**		**19 926**		**35 837**		**(1 343)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 278**	**31 223**	**51 706**		**(35 796)**		**19 926**		**35 837**		**(1 343)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 278**	**31 223**	**51 706**		**(35 796)**		**19 926**		**35 837**		**(1 343)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**25 669**	**31 544**	**1 787**	**7,0%**	**2 217**	**8,6%**	**9 608**	**30,5%**	**13 611**	**43,1%**	**2 162**	**58,2%**	**344,5%**
National Government	25 669	30 647	1 787	7,0%	2 217	8,6%	9 608	31,4%	13 611	44,4%	2 162	54,1%	344,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 669**	**30 647**	**1 787**	**7,0%**	**2 217**	**8,6%**	**9 608**	**31,4%**	**13 611**	**44,4%**	**2 162**	**54,1%**	**344,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	898	-	-	-	-	-	-	-	-	-	96,6%	-
Capital Expenditure Functional	**25 669**	**31 544**	**1 787**	**7,0%**	**2 217**	**8,6%**	**9 794**	**31,0%**	**13 798**	**43,7%**	**2 162**	**58,2%**	**353,1%**
Municipal governance and administration	**-**	**231**	**-**	**-**	**81**	**-**	**-**	**-**	**81**	**35,0%**	**29**	**38,1%**	**(100,0%)**
Executive and Council	-	18	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	213	-	-	81	-	-	-	81	37,9%	29	38,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 314**	**11 853**	**745**	**4,9%**	**-**	**-**	**7 303**	**61,6%**	**8 048**	**67,9%**	**-**	**-**	**(100,0%)**
Community and Social Services	11 314	8 289	492	4,4%	-	-	5 953	71,8%	6 445	77,8%	-	-	(100,0%)
Sport And Recreation	4 000	3 564	253	6,3%	-	-	1 350	37,9%	1 603	45,0%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 355**	**14 460**	**1 042**	**19,5%**	**2 136**	**39,9%**	**944**	**6,5%**	**4 122**	**28,5%**	**2 132**	**145,5%**	**(55,7%)**
Planning and Development	-	18	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 355	14 442	1 042	19,5%	2 136	39,9%	944	6,5%	4 122	28,5%	2 132	145,5%	(55,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**1 547**	**30,9%**	**1 547**	**30,9%**	**-**	**59,3%**	**(100,0%)**
Energy sources	5 000	5 000	-	-	-	-	1 547	30,9%	1 547	30,9%	-	59,3%	(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		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**438 432**	**449 584**	**140 378**	**32,0%**	**99 357**	**22,7%**	**92 682**	**20,6%**	**332 416**	**73,9%**	**34 336**	**8,0%**	**169,9%**
Property rates	90 705	90 705	33 080	36,5%	20 641	22,8%	18 620	20,5%	72 341	79,8%	1 175	1,3%	1 484,5%
Service charges	199 404	209 039	40 025	20,1%	38 719	19,4%	42 789	20,5%	121 534	58,1%	6 413	3,2%	567,3%
Other revenue	44 085	36 273	29 560	67,1%	4 940	11,2%	3 258	9,0%	37 758	104,1%	10 020	41,9%	(67,5%)
Transfers and Subsidies - Operational	76 568	81 070	30 672	40,1%	23 932	31,3%	17 176	21,2%	71 780	88,5%	16 728	23,3%	2,7%
Transfers and Subsidies - Capital	25 669	30 497	7 040	27,4%	11 125	43,3%	10 838	35,5%	29 003	95,1%	-	-	(100,0%)
Interest	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(443 649)**	**(448 874)**	**(10 970)**	**2,5%**	**(44 862)**	**10,1%**	**(46 600)**	**10,4%**	**(102 432)**	**22,8%**	**(31 162)**	**9,4%**	**49,5%**
Suppliers and employees	(443 339)	(448 264)	(10 970)	2,5%	(44 862)	10,1%	(46 600)	10,4%	(102 432)	22,9%	(31 162)	9,5%	49,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(310)	(610)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(5 217)**	**711**	**129 407**	**(2 480,3%)**	**54 495**	**(1 044,5%)**	**46 082**	**6 484,7%**	**229 984**	**32 363,8%**	**3 174**	**(222,5%)**	**1 352,0%**
Cash Flow from Investing Activities													
Receipts	**5 000**	**12 000**	**-**	**-**	**-**	**-**	**1 258**	**10,5%**	**1 258**	**10,5%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	5 000	5 000	-	-	-	-	1 258	25,2%	1 258	25,2%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	7 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(25 669)**	**(31 544)**	**(1 969)**	**7,7%**	**(2 495)**	**9,7%**	**(11 252)**	**35,7%**	**(15 716)**	**49,8%**	**(2 196)**	**11,4%**	**412,5%**
Capital assets	(25 669)	(31 544)	(1 969)	7,7%	(2 495)	9,7%	(11 252)	35,7%	(15 716)	49,8%	(2 196)	11,4%	412,5%
Net Cash from/(used) Investing Activities	**(20 669)**	**(19 544)**	**(1 969)**	**9,5%**	**(2 495)**	**12,1%**	**(9 994)**	**51,1%**	**(14 458)**	**74,0%**	**(2 196)**	**17,6%**	**355,2%**
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	**(25 886)**	**(18 834)**	**127 438**	**(492,3%)**	**52 000**	**(200,9%)**	**36 088**	**(191,6%)**	**215 526**	**(1 144,4%)**	**978**	**84,7%**	**3 589,1%**
Cash/cash equivalents at the year begin:	26 114	26 957	9 781	37,5%	141 711	542,7%	181 010	671,5%	9 781	36,3%	(9 214)	-	(2 064,4%)
Cash/cash equivalents at the year end:	**228**	**8 123**	**141 711**	**62 110,6%**	**181 010**	**79 334,8%**	**217 098**	**2 672,7%**	**217 098**	**2 672,7%**	**(8 236)**	**(59,3%)**	**(2 735,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 509	42,2%	2 913	18,9%	1 040	6,7%	4 957	32,1%	15 420	7,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 498	6,3%	4 936	4,2%	3 755	3,2%	102 527	86,4%	118 715	58,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 381	6,2%	1 671	4,4%	1 659	4,3%	32 621	85,1%	38 332	18,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	330	16,5%	325	16,3%	326	16,3%	1 020	50,9%	2 001	1,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	20	,1%	63	,2%	28 167	99,7%	28 250	13,9%	-	-	-	-
Total By Income Source	**16 719**	**8,2%**	**9 865**	**4,9%**	**6 842**	**3,4%**	**169 291**	**83,5%**	**202 718**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 829	9,9%	1 184	6,4%	696	3,8%	14 815	80,0%	18 525	9,1%	-	-	-	-
Commercial	8 025	17,7%	3 963	8,7%	2 374	5,2%	30 970	68,3%	45 332	22,4%	-	-	-	-
Households	6 865	4,9%	4 718	3,4%	3 772	2,7%	123 506	88,9%	138 861	68,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16 719**	**8,2%**	**9 865**	**4,9%**	**6 842**	**3,4%**	**169 291**	**83,5%**	**202 718**	**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	8 925	7,5%	25 515	21,5%	-	-	84 027	70,9%	118 467	85,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	20 493	100,0%	20 493	14,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 925**	**6,4%**	**25 515**	**18,4%**	**-**	**-**	**104 521**	**75,2%**	**138 960**	**100,0%**

Contact Details

Municipal Manager	Mr Sithembiso Ntombela	034 212 2121
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**282 002**	**289 794**	**92 571**	**32,8%**	**85 920**	**30,5%**	**70 391**	**24,3%**	**248 882**	**85,9%**	**64 809**	**60,2%**	**8,6%**
Exchange Revenue													
Service charges - Electricity	34 732	35 801	4 657	13,4%	6 648	19,1%	6 907	19,3%	18 212	50,9%	5 111	53,3%	35,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 410	1 410	286	20,3%	427	30,3%	428	30,4%	1 141	80,9%	431	55,3%	(,7%)
Sale of Goods and Rendering of Services	246	274	103	41,6%	14	5,8%	27	9,8%	144	52,5%	20	93,6%	32,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	35	11	-	17	-	17	50,0%	45	129,7%	17	-	4,2%
Interest earned from Receivables	377	555	108	28,7%	174	46,1%	179	32,3%	462	83,2%	134	58,5%	33,6%
Interest earned from Current and Non Current Assets	2 379	7 619	479	20,2%	187	7,9%	555	7,3%	1 222	16,0%	737	17,6%	(24,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	885	1 008	112	12,7%	415	46,9%	179	17,8%	706	70,1%	149	92,0%	20,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	190	200	27	14,0%	82	42,9%	32	15,9%	140	70,0%	29	49,5%	10,5%
Non-Exchange Revenue													
Property rates	52 033	51 009	9 094	17,5%	14 442	27,8%	14 391	28,2%	37 927	74,4%	10 213	70,4%	40,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 277	2 622	139	6,1%	658	28,9%	299	11,4%	1 096	41,8%	264	33,1%	13,4%
Licences or permits	931	939	256	27,5%	210	22,5%	286	30,5%	752	80,1%	286	85,2%	,1%
Transfer and subsidies - Operational	186 543	186 803	76 892	41,2%	61 931	33,2%	46 296	24,8%	185 118	99,1%	46 933	60,3%	(1,4%)
Interest	-	1 520	407	-	715	-	795	52,3%	1 917	126,1%	485	-	63,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**284 119**	**312 703**	**21 423**	**7,5%**	**45 729**	**16,1%**	**39 979**	**12,8%**	**107 131**	**34,3%**	**28 858**	**28,0%**	**38,5%**
Employee related costs	114 465	106 389	-	-	97	,1%	-	-	97	,1%	733	9,1%	(100,0%)
Remuneration of councillors	16 899	16 899	-	-	-	-	-	-	-	-	-	7,8%	-
Bulk purchases - electricity	34 783	34 783	8 855	25,5%	9 301	26,7%	7 133	20,5%	25 289	72,7%	8 935	61,5%	(20,2%)
Inventory consumed	12 851	15 809	2 692	21,0%	5 711	44,4%	4 122	26,1%	12 525	79,2%	4 533	52,6%	(9,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 890	32 775	-	-	-	-	-	-	-	-	-	-	-
Interest	0	0	-	-	-	-	-	-	-	-	-	-	-
Contracted services	32 464	35 611	5 145	15,8%	10 331	31,8%	7 890	22,2%	23 365	65,6%	3 282	36,2%	140,4%
Transfers and subsidies	3 719	4 476	629	16,9%	2 415	64,9%	611	13,7%	3 655	81,7%	2 398	58,9%	(74,5%)
Irrecoverable debts written off	6 900	6 900	13	,2%	9	,1%	0	-	22	,3%	40	1,2%	(98,8%)
Operational costs	38 148	59 061	4 088	10,7%	17 866	46,8%	20 223	34,2%	42 177	71,4%	8 937	40,5%	126,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 116)**	**(22 909)**	**71 148**		**40 191**		**30 412**		**141 751**		**35 950**		
Transfers and subsidies - capital (monetary allocations)	46 675	78 412	10 689	22,9%	21 557	46,2%	10 021	12,8%	42 268	53,9%	-	29,6%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 559**	**55 504**	**81 837**		**61 748**		**40 433**		**184 019**		**35 950**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 559**	**55 504**	**81 837**		**61 748**		**40 433**		**184 019**		**35 950**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 559**	**55 504**	**81 837**		**61 748**		**40 433**		**184 019**		**35 950**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 559**	**55 504**	**81 837**		**61 748**		**40 433**		**184 019**		**35 950**		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**60 608**	**103 579**	**13 599**	**22,4%**	**20 389**	**33,6%**	**23 048**	**22,3%**	**57 036**	**55,1%**	**7 874**	**43,5%**	**192,7%**
National Government	31 891	29 630	9 295	29,1%	13 872	43,5%	9 871	33,3%	33 038	111,5%	1 461	43,7%	575,6%
Provincial Government	-	27 598	102	-	1 606	-	4 471	16,2%	6 179	22,4%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 891**	**57 228**	**9 396**	**29,5%**	**15 478**	**48,5%**	**14 343**	**25,1%**	**39 217**	**68,5%**	**1 461**	**43,7%**	**881,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 716	46 350	4 203	14,6%	4 911	17,1%	8 706	18,8%	17 819	38,4%	6 413	43,4%	35,7%
Capital Expenditure Functional	**60 608**	**103 579**	**13 599**	**22,4%**	**20 389**	**33,6%**	**23 048**	**22,3%**	**57 036**	**55,1%**	**7 874**	**43,5%**	**192,7%**
Municipal governance and administration	**-**	**608**	**-**	**-**	**608**	**-**	**-**	**-**	**608**	**100,0%**	**-**	**49,7%**	**-**
Executive and Council	-	608	-	-	608	-	-	-	608	100,0%	-	-	-
Finance and administration	-	0	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**53 321**	**62 914**	**11 773**	**22,1%**	**14 289**	**26,8%**	**14 364**	**22,8%**	**40 426**	**64,3%**	**612**	**29,8%**	**2 245,7%**
Community and Social Services	53 321	62 914	11 773	22,1%	14 289	26,8%	14 364	22,8%	40 426	64,3%	612	29,8%	2 245,7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 287**	**21 033**	**1 826**	**25,1%**	**5 493**	**75,4%**	**6 744**	**32,1%**	**14 062**	**66,9%**	**3 970**	**43,1%**	**69,9%**
Planning and Development	0	2 269	-	-	957	95 682 000,0%	1 368	60,3%	2 325	102,5%	1 608	66,7%	(14,9%)
Road Transport	7 287	18 764	1 826	25,1%	4 536	62,2%	5 376	28,7%	11 738	62,6%	2 362	41,8%	127,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**0**	**19 024**	**-**	**-**	**-**	**-**	**1 940**	**10,2%**	**1 940**	**10,2%**	**3 292**	**-**	**(41,1%)**
Energy sources	0	18 790	-	-	-	-	1 940	10,3%	1 940	10,3%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	0	234	-	-	-	-	-	-	-	-	3 292	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**316 376**	**369 904**	**1 558**	**,5%**	**1 436**	**,5%**	**1 796**	**,5%**	**4 789**	**1,3%**	**79 504**	**72,3%**	**(97,7%)**
Property rates	39 839	39 839	7 864	19,7%	20 914	52,5%	86 225	216,4%	115 002	288,7%	16 896	150,0%	410,3%
Service charges	36 691	36 691	(550 932)	(1 501,6%)	(548 207)	(1 494,1%)	(525 260)	(1 431,6%)	(1 624 399)	(4 427,3%)	(89 871)	(410,8%)	484,5%
Other revenue	2 648	2 734	3 307	124,9%	8 314	313,9%	4 512	165,1%	16 132	590,1%	2 422	197,8%	86,3%
Transfers and Subsidies - Operational	186 543	186 543	461 640	247,5%	382 228	204,9%	316 610	169,7%	1 160 478	622,1%	78 165	101,7%	305,1%
Transfers and Subsidies - Capital	46 376	97 568	79 200	170,8%	138 000	297,6%	119 154	122,1%	336 354	344,7%	71 155	197,3%	67,5%
Interest	4 280	6 530	479	11,2%	187	4,4%	555	8,5%	1 222	18,7%	737	18,1%	(24,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(307 810)**	**(312 337)**	**(47 064)**	**15,3%**	**(79 574)**	**25,9%**	**(74 119)**	**23,7%**	**(200 757)**	**64,3%**	**(55 278)**	**52,3%**	**34,1%**
Suppliers and employees	(307 810)	(312 337)	(47 064)	15,3%	(79 574)	25,9%	(74 119)	23,7%	(200 757)	64,3%	(55 278)	52,3%	34,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 566**	**57 567**	**(45 506)**	**(531,2%)**	**(78 137)**	**(912,1%)**	**(72 323)**	**(125,6%)**	**(195 967)**	**(340,4%)**	**24 225**	**(52,3%)**	**(398,5%)**
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	**(69 319)**	**(96 285)**	**-**	**-**	**(2 231)**	**3,2%**	**-**	**-**	**(2 231)**	**2,3%**	**-**	**,6%**	**-**
Capital assets	(69 319)	(96 285)	-	-	(2 231)	3,2%	-	-	(2 231)	2,3%	-	,6%	-
Net Cash from/(used) Investing Activities	**(69 319)**	**(96 285)**	**-**	**-**	**(2 231)**	**3,2%**	**-**	**-**	**(2 231)**	**2,3%**	**-**	**,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	**(60 753)**	**(38 718)**	**(45 506)**	**74,9%**	**(80 368)**	**132,3%**	**(72 323)**	**186,8%**	**(198 198)**	**511,9%**	**24 225**	**(19,1%)**	**(398,5%)**
Cash/cash equivalents at the year begin:	130 024	108 854	-	-	(45 506)	(35,0%)	(125 875)	(115,6%)	-	-	3 625	-	(3 572,6%)
Cash/cash equivalents at the year end:	**69 272**	**70 136**	**(45 506)**	**(65,7%)**	**(125 875)**	**(181,7%)**	**(198 198)**	**(282,6%)**	**(198 198)**	**(282,6%)**	**27 850**	**(179,5%)**	**(811,7%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 824	41,0%	557	12,5%	374	8,4%	1 691	38,0%	4 446	23,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	262	3,9%	100	1,5%	92	1,4%	6 191	93,2%	6 646	35,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	149	7,8%	63	3,3%	51	2,7%	1 644	86,2%	1 908	10,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	79	1,4%	201	3,5%	82	1,4%	5 340	93,6%	5 702	30,5%	-	-	-	-
Total By Income Source	**2 314**	**12,4%**	**921**	**4,9%**	**600**	**3,2%**	**14 867**	**79,5%**	**18 702**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	923	14,7%	465	7,4%	341	5,4%	4 556	72,5%	6 286	33,6%	-	-	-	-
Commercial	1 104	40,5%	178	6,5%	118	4,3%	1 326	48,6%	2 726	14,6%	-	-	-	-
Households	161	5,2%	90	2,9%	52	1,7%	2 809	90,2%	3 113	16,6%	-	-	-	-
Other	126	1,9%	188	2,9%	88	1,3%	6 176	93,9%	6 578	35,2%	-	-	-	-
Total By Customer Group	**2 314**	**12,4%**	**921**	**4,9%**	**600**	**3,2%**	**14 867**	**79,5%**	**18 702**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 627	100,0%	-	-	-	-	-	-	2 627	46,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 979	82,4%	229	9,6%	23	1,0%	169	7,1%	2 401	42,4%
Auditor-General	-	-	-	-	-	-	10	100,0%	10	,2%
Other	329	52,8%	80	12,9%	160	25,7%	54	8,6%	623	11,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 936**	**87,2%**	**310**	**5,5%**	**183**	**3,2%**	**233**	**4,1%**	**5 662**	**100,0%**

Contact Details

Municipal Manager	Mr Mpumelelo Jiyane	034 271 6112
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**281 928**	**295 376**	**103 726**	**36,8%**	**96 803**	**34,3%**	**23 495**	**8,0%**	**224 023**	**75,8%**	**9 985**	**67,0%**	**135,3%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	600	237	39,4%	413	68,8%	523	87,1%	1 172	195,3%	415	160,5%	25,9%
Sale of Goods and Rendering of Services	539	539	38	7,1%	46	8,5%	748	138,7%	832	154,3%	-	46,8%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 500	12 000	2 789	62,0%	4 206	93,5%	2 550	21,3%	9 546	79,5%	-	1,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	664	664	142	21,4%	294	44,3%	124	18,6%	560	84,3%	138	60,5%	(10,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	3 000	18	-	(24)	-	(19)	(,6%)	(25)	(,8%)	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	22 000	27 435	4 072	18,5%	3 901	17,7%	6 342	23,1%	14 315	52,2%	9 388	119,4%	(32,5%)
Surcharges and Taxes	-	-	2 729	-	3 205	-	3 907	-	9 841	-	44	-	8 810,2%
Fines, penalties and forfeits	400	400	5	1,2%	30	7,4%	123	30,8%	158	39,4%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	253 224	249 837	93 696	37,0%	84 731	33,5%	9 198	3,7%	187 625	75,1%	-	63,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	900	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**323 196**	**391 381**	**28 783**	**8,9%**	**88 115**	**27,3%**	**61 018**	**15,6%**	**177 915**	**45,5%**	**30 667**	**45,6%**	**99,0%**
Employee related costs	93 854	93 615	12 534	13,4%	22 775	24,3%	19 226	20,5%	54 535	58,3%	726	2,0%	2 549,1%
Remuneration of councillors	16 000	16 000	1 804	11,3%	3 485	21,8%	2 903	18,1%	8 193	51,2%	-	-	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 586	7 626	238	1,6%	936	6,4%	2 925	38,4%	4 099	53,8%	2 606	33,2%	12,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 000	68 000	-	-	-	-	-	-	-	-	-	-	-
Interest	625	625	-	-	-	-	-	-	-	-	-	-	-
Contracted services	87 057	98 294	6 008	6,9%	32 425	37,2%	21 267	21,6%	59 700	60,7%	23 534	168,8%	(9,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	42 000	1 465	29,3%	19 270	385,4%	-	-	20 735	49,4%	-	-	-
Operational costs	66 074	65 221	6 733	10,2%	9 224	14,0%	14 695	22,5%	30 653	47,0%	3 802	33,6%	286,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(41 268)**	**(96 005)**	**74 943**		**8 688**		**(37 523)**		**46 108**		**(20 682)**		
Transfers and subsidies - capital (monetary allocations)	43 990	60 211	-	-	15 884	36,1%	3 018	5,0%	18 902	31,4%	-	31,6%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 722**	**(35 794)**	**74 943**		**24 572**		**(34 505)**		**65 009**		**(20 682)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 722**	**(35 794)**	**74 943**		**24 572**		**(34 505)**		**65 009**		**(20 682)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 722**	**(35 794)**	**74 943**		**24 572**		**(34 505)**		**65 009**		**(20 682)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 722**	**(35 794)**	**74 943**		**24 572**		**(34 505)**		**65 009**		**(20 682)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**57 968**	**80 442**	**9 735**	**16,8%**	**16 779**	**28,9%**	**5 659**	**7,0%**	**32 173**	**40,0%**	**7 303**	**62,4%**	**(22,5%)**
National Government	4 373	57 211	7 122	162,9%	14 446	330,3%	4 116	7,2%	25 684	44,9%	2 991	57,4%	37,6%
Provincial Government	-	3 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 373**	**60 211**	**7 122**	**162,9%**	**14 446**	**330,3%**	**4 116**	**6,8%**	**25 684**	**42,7%**	**2 991**	**56,0%**	**37,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 595	20 231	2 614	4,9%	2 333	4,4%	1 543	7,6%	6 489	32,1%	4 312	75,3%	(64,2%)
Capital Expenditure Functional	**57 968**	**80 442**	**9 735**	**16,8%**	**16 779**	**28,9%**	**5 659**	**7,0%**	**32 173**	**40,0%**	**7 303**	**62,3%**	**(22,5%)**
Municipal governance and administration	**2 473**	**7 082**	**487**	**19,7%**	**170**	**6,9%**	**142**	**2,0%**	**798**	**11,3%**	**340**	**37,3%**	**(58,3%)**
Executive and Council	100	100	11	10,8%	-	-	-	-	11	10,8%	-	107,0%	-
Finance and administration	2 373	6 982	476	20,1%	170	7,2%	142	2,0%	787	11,3%	340	36,7%	(58,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 072**	**10 409**	**1 208**	**10,9%**	**1 571**	**14,2%**	**785**	**7,5%**	**3 564**	**34,2%**	**2 644**	**51,5%**	**(70,3%)**
Community and Social Services	1 950	1 200	-	-	204	10,5%	536	44,7%	740	61,7%	-	-	(100,0%)
Sport And Recreation	4 702	4 399	1 208	25,7%	1 112	23,6%	-	-	2 320	52,7%	2 527	77,3%	(100,0%)
Public Safety	4 420	4 810	-	-	172	3,9%	249	5,2%	421	8,8%	117	10,7%	112,8%
Housing	-	-	-	-	84	-	-	-	84	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42 923**	**61 451**	**-**	**-**	**1 350**	**3,1%**	**616**	**1,0%**	**1 965**	**3,2%**	**4 320**	**77,1%**	**(85,8%)**
Planning and Development	4 000	7 360	-	-	1 350	33,7%	616	8,4%	1 965	26,7%	329	56,4%	87,2%
Road Transport	38 923	54 091	-	-	-	-	-	-	-	-	3 991	80,8%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 500**	**1 500**	**8 041**	**536,1%**	**13 688**	**912,5%**	**4 116**	**274,4%**	**25 845**	**1 723,0%**	**-**	**1,2%**	**(100,0%)**
Energy sources	-	-	8 041	-	13 688	-	4 116	-	25 845	-	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	1 500	-	-	-	-	-	-	-	-	-	1,2%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**333 512**	**367 346**	**180 372**	**54,1%**	**190 263**	**57,0%**	**108 232**	**29,5%**	**478 866**	**130,4%**	**1 516**	**90,6%**	**7 040,0%**
Property rates	15 000	17 500	-	-	-	-	-	-	-	-	-	188,9%	-
Service charges	400	400	-	-	-	-	-	-	-	-	-	-	-
Other revenue	16 398	27 398	3 343	20,4%	16 883	103,0%	7 465	27,2%	27 690	101,1%	1 516	843,4%	392,5%
Transfers and Subsidies - Operational	230 224	249 837	164 029	71,2%	167 180	72,6%	83 722	33,5%	414 932	166,1%	-	69,0%	(100,0%)
Transfers and Subsidies - Capital	66 990	60 211	13 000	19,4%	6 200	9,3%	17 044	28,3%	36 244	60,2%	-	4 600,0%	(100,0%)
Interest	4 500	12 000	-	-	-	-	-	-	-	-	-	1,7%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**5 090**	**62 999**	**(9 546)**	**(187,5%)**	**(34 055)**	**(669,1%)**	**(29 850)**	**(47,4%)**	**(73 451)**	**(116,6%)**	**(3 499)**	**,4%**	**753,0%**
Suppliers and employees	5 090	62 999	(9 546)	(187,5%)	(34 055)	(669,1%)	(29 850)	(47,4%)	(73 451)	(116,6%)	(3 499)	,4%	753,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**338 602**	**430 345**	**170 826**	**50,5%**	**156 208**	**46,1%**	**78 382**	**18,2%**	**405 415**	**94,2%**	**(1 984)**	**47,3%**	**(4 051,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**900**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	900	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 788)**	**(53 397)**	**(90 729)**	**171,9%**	**(14 570)**	**27,6%**	**(8 972)**	**16,8%**	**(114 271)**	**214,0%**	**(11 041)**	**83,0%**	**(18,7%)**
Capital assets	(52 788)	(53 397)	(90 729)	171,9%	(14 570)	27,6%	(8 972)	16,8%	(114 271)	214,0%	(11 041)	83,0%	(18,7%)
Net Cash from/(used) Investing Activities	**(52 788)**	**(52 497)**	**(90 729)**	**171,9%**	**(14 570)**	**27,6%**	**(8 972)**	**17,1%**	**(114 271)**	**217,7%**	**(11 041)**	**83,0%**	**(18,7%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**285 814**	**377 848**	**80 097**	**28,0%**	**141 638**	**49,6%**	**69 409**	**18,4%**	**291 144**	**77,1%**	**(13 025)**	**41,6%**	**(632,9%)**
Cash/cash equivalents at the year begin:	42 157	52 203	-	-	80 097	190,0%	221 735	424,8%	-	-	173 652	-	27,7%
Cash/cash equivalents at the year end:	**327 970**	**430 051**	**80 097**	**24,4%**	**221 735**	**67,6%**	**291 144**	**67,7%**	**291 144**	**67,7%**	**160 628**	**41,6%**	**81,3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	2,3%	2	2,3%	2	2,3%	64	93,1%	69	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(3 498)	3,1%	(4 018)	3,5%	(6 185)	5,4%	(100 170)	88,0%	(113 870)	(185,3%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 245	3,0%	6 024	3,4%	9 275	5,3%	154 695	88,3%	175 239	285,2%	-	-	-	-
Total By Income Source	**1 748**	**2,8%**	**2 008**	**3,3%**	**3 092**	**5,0%**	**54 589**	**88,9%**	**61 437**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2	2,3%	2	2,3%	2	2,3%	64	93,1%	69	,1%	-	-	-	-
Commercial	(3 498)	3,1%	(4 018)	3,5%	(6 185)	5,4%	(100 170)	88,0%	(113 870)	(185,3%)	-	-	-	-
Households	5 245	3,0%	6 024	3,4%	9 275	5,3%	154 695	88,3%	175 239	285,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 748**	**2,8%**	**2 008**	**3,3%**	**3 092**	**5,0%**	**54 589**	**88,9%**	**61 437**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Senzo Lieughtenent Sokhela	033 493 0762
Chief Financial Officer	Mr Nhlakanipho 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**380 694**	**405 342**	**116 106**	**30,5%**	**103 599**	**27,2%**	**88 863**	**21,9%**	**308 568**	**76,1%**	**79 780**	**81,5%**	**11,4%**
Exchange Revenue													
Service charges - Electricity	118 745	118 883	23 305	19,6%	25 315	21,3%	24 399	20,5%	73 019	61,4%	16 321	59,4%	49,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 130	11 066	3 419	30,7%	3 442	30,9%	3 444	31,1%	10 305	93,1%	2 877	77,5%	19,7%
Sale of Goods and Rendering of Services	8 745	30 689	187	2,1%	133	1,5%	176	,6%	496	1,6%	248	51,4%	(29,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 437	5 821	1 233	35,9%	1 473	42,9%	1 397	24,0%	4 103	70,5%	1 137	82,9%	22,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	353	403	95	26,8%	94	26,5%	90	22,4%	279	69,1%	82	74,1%	10,1%
Licence and permits	1 960	2 940	663	33,8%	828	42,3%	694	23,6%	2 186	74,3%	527	91,5%	31,8%
Operational Revenue	865	865	(74)	(8,6%)	37	4,2%	75	8,6%	37	4,3%	210	102,9%	(64,6%)
Non-Exchange Revenue													
Property rates	50 935	50 935	11 837	23,2%	11 469	22,5%	11 441	22,5%	34 747	68,2%	12 509	75,9%	(8,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	109	9	7,8%	8	7,4%	1	,8%	18	16,0%	13	108,2%	(93,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	184 413	183 631	75 433	40,9%	60 800	33,0%	47 147	25,7%	183 379	99,9%	45 856	98,0%	2,8%
Interest	-	-	-	-	-	-	(1)	-	(1)	-	(0)	-	170,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**412 010**	**452 893**	**102 781**	**24,9%**	**92 325**	**22,4%**	**86 648**	**19,1%**	**281 755**	**62,2%**	**88 309**	**67,0%**	**(1,9%)**
Employee related costs	162 630	150 667	34 845	21,4%	35 926	22,1%	36 137	24,0%	106 909	71,0%	35 567	74,3%	1,6%
Remuneration of councillors	11 340	11 983	2 667	23,5%	3 367	29,7%	2 706	22,6%	8 740	72,9%	2 507	71,7%	8,0%
Bulk purchases - electricity	88 478	88 478	25 132	28,4%	17 582	19,9%	15 612	17,6%	58 326	65,9%	13 396	62,4%	16,5%
Inventory consumed	8 508	8 476	1 774	20,9%	1 894	22,3%	1 911	22,5%	5 579	65,8%	4 695	78,3%	(59,3%)
Debt impairment	19 890	19 890	1 371	6,9%	2 293	11,5%	1 873	9,4%	5 537	27,8%	6 895	17,1%	(72,8%)
Depreciation and amortisation	36 077	36 077	10 980	30,4%	6 535	18,1%	8 034	22,3%	25 548	70,8%	7 956	77,6%	1,0%
Interest	-	3 829	-	-	0	-	0	-	0	-	(182)	3,6%	(100,1%)
Contracted services	44 616	87 723	14 628	32,8%	12 856	28,8%	9 901	11,3%	37 386	42,6%	8 871	62,9%	11,6%
Transfers and subsidies	1 250	1 520	212	17,0%	94	7,5%	330	21,7%	636	41,8%	590	89,5%	(44,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	39 221	44 249	11 171	28,5%	11 778	30,0%	10 161	23,0%	33 109	74,8%	8 014	77,7%	26,8%
Losses on disposal of Assets	-	-	-	-	-	-	(16)	-	(16)	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(31 317)**	**(47 551)**	**13 325**		**11 273**		**2 214**		**26 813**		**(8 529)**		
Transfers and subsidies - capital (monetary allocations)	50 139	45 417	14 512	28,9%	13 915	27,8%	6 900	15,2%	35 327	77,8%	4 639	48,9%	48,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**18 822**	**(2 134)**	**27 837**		**25 188**		**9 114**		**62 139**		**(3 890)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**18 822**	**(2 134)**	**27 837**		**25 188**		**9 114**		**62 139**		**(3 890)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**18 822**	**(2 134)**	**27 837**		**25 188**		**9 114**		**62 139**		**(3 890)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**18 822**	**(2 134)**	**27 837**		**25 188**		**9 114**		**62 139**		**(3 890)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**39 698**	**36 169**	**11 066**	**27,9%**	**9 961**	**25,1%**	**6 606**	**18,3%**	**27 632**	**76,4%**	**4 057**	**54,7%**	**62,8%**
National Government	28 902	26 868	10 252	35,5%	9 212	31,9%	3 433	12,8%	22 897	85,2%	4 034	51,0%	(14,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	426,1%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 902**	**26 868**	**10 252**	**35,5%**	**9 212**	**31,9%**	**3 433**	**12,8%**	**22 897**	**85,2%**	**4 034**	**52,2%**	**(14,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 796	9 301	813	7,5%	749	6,9%	3 172	34,1%	4 735	50,9%	23	73,9%	13 672,3%
Capital Expenditure Functional	**39 698**	**36 169**	**11 066**	**27,9%**	**9 961**	**25,1%**	**6 606**	**18,3%**	**27 632**	**76,4%**	**4 057**	**54,7%**	**62,8%**
Municipal governance and administration	**7 966**	**7 072**	**813**	**10,2%**	**243**	**3,0%**	**2 871**	**40,6%**	**3 928**	**55,5%**	**763**	**102,8%**	**276,5%**
Executive and Council	1 850	3 382	-	-	82	4,4%	2 871	84,9%	2 953	87,3%	-	99,1%	(100,0%)
Finance and administration	6 116	3 691	813	13,3%	161	2,6%	-	-	975	26,4%	763	111,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**26 730**	**24 894**	**6 864**	**25,7%**	**6 811**	**25,5%**	**2 701**	**10,9%**	**16 377**	**65,8%**	**1 150**	**20,9%**	**134,8%**
Community and Social Services	-	179	6 864		-	-	7 171	4 002,8%	14 035	7 834,1%	-	-	(100,0%)
Sport And Recreation	25 900	23 865	-	-	6 811	26,3%	(4 470)	(18,7%)	2 342	9,8%	1 150	21,0%	(488,6%)
Public Safety	830	850	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 003**	**3 403**	**3 388**	**112,8%**	**2 400**	**79,9%**	**884**	**26,0%**	**6 673**	**196,1%**	**2 884**	**77,3%**	**(69,4%)**
Planning and Development	-	400	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 003	3 003	3 388	112,8%	2 400	79,9%	884	29,4%	6 673	222,2%	2 884	79,9%	(69,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 000**	**800**	**-**	**-**	**506**	**25,3%**	**149**	**18,6%**	**655**	**81,9%**	**(740)**	**-**	**(120,1%)**
Energy sources	-	125	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	675	-	-	506	25,3%	149	22,1%	655	97,0%	(740)	-	(120,1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**421 404**	**442 242**	**293 783**	**69,7%**	**192 948**	**45,8%**	**225 432**	**51,0%**	**712 163**	**161,0%**	**200 206**	**175,3%**	**12,6%**
Property rates	51 462	51 462	-	-	2 368	4,6%	7 603	14,8%	9 972	19,4%	-	-	(100,0%)
Service charges	123 335	123 402	-	-	4 226	3,4%	4 989	4,0%	9 215	7,5%	-	-	(100,0%)
Other revenue	9 033	35 307	10 469	115,9%	35 826	396,6%	41 351	117,1%	87 645	248,2%	-	636,4%	(100,0%)
Transfers and Subsidies - Operational	184 413	183 631	271 414	147,2%	149 055	80,8%	170 093	92,6%	590 562	321,6%	171 970	331,0%	(1,1%)
Transfers and Subsidies - Capital	49 724	45 002	11 900	23,9%	-	-	-	-	11 900	26,4%	28 236	140,3%	(100,0%)
Interest	3 437	3 437	-	-	1 473	42,9%	1 396	40,6%	2 869	83,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(380 696)**	**(412 412)**	**(90 434)**	**23,8%**	**(63 353)**	**16,6%**	**(49 202)**	**11,9%**	**(202 989)**	**49,2%**	**(45 106)**	**33,4%**	**9,1%**
Suppliers and employees	(380 696)	(408 583)	(90 434)	23,8%	(63 353)	16,6%	(49 202)	12,0%	(202 989)	49,7%	(45 106)	33,4%	9,1%
Finance charges	-	(3 829)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**40 708**	**29 829**	**203 349**	**499,5%**	**129 595**	**318,4%**	**176 230**	**590,8%**	**509 174**	**1 707,0%**	**155 100**	**(321,4%)**	**13,6%**
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	**(45 652)**	**(41 594)**	**(2 072)**	**4,5%**	**-**	**-**	**-**	**-**	**(2 072)**	**5,0%**	**-**	**56,8%**	**-**
Capital assets	(45 652)	(41 594)	(2 072)	4,5%	-	-	-	-	(2 072)	5,0%	-	56,8%	-
Net Cash from/(used) Investing Activities	**(45 652)**	**(41 594)**	**(2 072)**	**4,5%**	**-**	**-**	**-**	**-**	**(2 072)**	**5,0%**	**-**	**56,8%**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 944)**	**(11 765)**	**201 277**	**(4 071,0%)**	**129 595**	**(2 621,2%)**	**176 230**	**(1 497,9%)**	**507 102**	**(4 310,3%)**	**155 100**	**(258,9%)**	**13,6%**
Cash/cash equivalents at the year begin:	44 118	44 118	-	-	201 277	456,2%	330 872	750,0%	-	-	302 479	-	9,4%
Cash/cash equivalents at the year end:	**39 174**	**32 353**	**201 277**	**513,8%**	**330 872**	**844,6%**	**543 500**	**1 679,9%**	**543 500**	**1 679,9%**	**457 580**	**(345,0%)**	**18,8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 852	38,8%	2 256	12,8%	(39)	(,2%)	8 586	48,6%	17 654	31,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 437	11,0%	2 549	8,2%	(50)	(,2%)	25 266	81,0%	31 201	54,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	910	12,6%	747	10,3%	(140)	(1,9%)	5 703	79,0%	7 220	12,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	30,5%	9	13,0%	(0)	(,4%)	38	56,9%	66	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(628)	(87,7%)	(80)	(11,2%)	(749)	(104,6%)	2 173	303,5%	716	1,3%	-	-	-	-
Total By Income Source	**10 591**	**18,6%**	**5 479**	**9,6%**	**(978)**	**(1,7%)**	**41 766**	**73,5%**	**56 858**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 275	16,7%	559	7,3%	(705)	(9,2%)	6 516	85,2%	7 645	13,4%	-	-	-	-
Commercial	4 914	31,4%	2 675	17,1%	(61)	(,4%)	8 119	51,9%	15 648	27,5%	-	-	-	-
Households	3 153	14,5%	1 667	7,7%	(272)	(1,3%)	17 134	79,0%	21 682	38,1%	-	-	-	-
Other	1 248	10,5%	578	4,9%	60	,5%	9 996	84,1%	11 883	20,9%	-	-	-	-
Total By Customer Group	**10 591**	**18,6%**	**5 479**	**9,6%**	**(978)**	**(1,7%)**	**41 766**	**73,5%**	**56 858**	**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	169	100,0%	-	-	-	-	-	-	169	32,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(332)	(94,5%)	-	-	-	-	684	194,5%	352	67,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 184)	(59 196 050,0%)	-	-	-	-	1 184	59 196 150,0%	0	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(1 347)**	**(258,9%)**	**-**	**-**	**-**	**-**	**1 868**	**358,9%**	**520**	**100,0%**

Contact Details

Municipal Manager	Ms Noxolo Ndaba	033 413 9101
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**665 972**	**701 756**	**237 695**	**35,7%**	**194 774**	**29,2%**	**17 156**	**2,4%**	**449 626**	**64,1%**	**211 288**	**93,0%**	**(91,9%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	142 300	129 593	16 155	11,4%	12 839	9,0%	4 155	3,2%	33 150	25,6%	16 170	79,5%	(74,3%)
Service charges - Waste Water Management	29 122	29 122	3 475	11,9%	3 470	11,9%	2 071	7,1%	9 015	31,0%	3 618	88,1%	(42,8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	108	108	212	196,2%	0	,2%	1	,9%	213	197,3%	523	504,2%	(99,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 223	33 223	10 221	30,8%	10 245	30,8%	5 393	16,2%	25 860	77,8%	7 876	77,6%	(31,5%)
Interest earned from Current and Non Current Assets	8 680	9 497	2 366	27,3%	1 282	14,8%	2 013	21,2%	5 661	59,6%	1 454	81,5%	38,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	599	481	108	18,1%	123	20,5%	95	19,8%	326	67,8%	102	56,6%	(6,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	131	278	24	18,0%	-	-	1 125	405,2%	1 148	413,7%	17	124,8%	6 553,1%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	451 809	499 454	205 135	45,4%	166 814	36,9%	2 304	,5%	374 253	74,9%	181 527	95,9%	(98,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**595 164**	**612 625**	**116 427**	**19,6%**	**148 630**	**25,0%**	**181 494**	**29,6%**	**446 552**	**72,9%**	**143 612**	**72,3%**	**26,4%**
Employee related costs	249 820	253 769	55 442	22,2%	49 251	19,7%	59 148	23,3%	163 841	64,6%	50 937	72,5%	16,1%
Remuneration of councillors	5 907	6 294	1 514	25,6%	1 042	17,6%	1 967	31,2%	4 523	71,9%	1 531	76,2%	28,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	37 790	48 820	11 284	29,9%	12 507	33,1%	14 617	29,9%	38 409	78,7%	24 839	124,7%	(41,2%)
Debt impairment	-	(26 625)	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	111 496	79 959	13 500	12,1%	20 250	18,2%	20 250	25,3%	54 001	67,5%	21 996	62,9%	(7,9%)
Interest	5 000	-	28	,6%	124	2,5%	648	-	800	-	1 574	6 429,2%	(58,8%)
Contracted services	73 560	156 474	19 116	26,0%	38 831	52,8%	57 106	36,5%	115 054	73,5%	16 278	70,9%	250,8%
Transfers and subsidies	15 000	15 000	-	-	2 000	13,3%	497	3,3%	2 497	16,6%	-	15,0%	(100,0%)
Irrecoverable debts written off	26 625	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	69 966	78 934	15 543	22,2%	24 624	35,2%	27 260	34,5%	67 428	85,4%	26 458	72,5%	3,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**70 808**	**89 131**	**121 268**		**46 144**		**(164 338)**		**3 074**		**67 676**		
Transfers and subsidies - capital (monetary allocations)	276 845	261 673	53 494	19,3%	70 034	25,3%	51 096	19,5%	174 624	66,7%	50 510	51,2%	1,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**347 653**	**350 804**	**174 762**		**116 178**		**(113 242)**		**177 698**		**118 186**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**347 653**	**350 804**	**174 762**		**116 178**		**(113 242)**		**177 698**		**118 186**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**347 653**	**350 804**	**174 762**		**116 178**		**(113 242)**		**177 698**		**118 186**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**347 653**	**350 804**	**174 762**		**116 178**		**(113 242)**		**177 698**		**118 186**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**371 253**	**232 110**	**43 202**	**11,6%**	**69 419**	**18,7%**	**33 446**	**14,4%**	**146 066**	**62,9%**	**29 215**	**48,9%**	**14,5%**
National Government	235 962	218 938	43 022	18,2%	66 613	28,2%	32 460	14,8%	142 094	64,9%	22 901	48,8%	41,7%
Provincial Government	-	-	-	-	-	-	1 109	-	1 109	-	4 348	43,5%	(74,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**235 962**	**218 938**	**43 022**	**18,2%**	**66 613**	**28,2%**	**33 568**	**15,3%**	**143 203**	**65,4%**	**27 249**	**48,6%**	**23,2%**
Borrowing	133 913	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 378	13 172	180	13,1%	2 806	203,6%	(122)	(,9%)	2 863	21,7%	1 966	67,6%	(106,2%)
Capital Expenditure Functional	**371 253**	**232 110**	**43 202**	**11,6%**	**69 419**	**18,7%**	**33 446**	**14,4%**	**146 066**	**62,9%**	**29 215**	**48,9%**	**14,5%**
Municipal governance and administration	**626**	**1 441**	**173**	**27,7%**	**430**	**68,6%**	**157**	**10,9%**	**761**	**52,8%**	**74**	**11,2%**	**112,8%**
Executive and Council	87	87	47	54,0%	70	80,5%	-	-	117	134,5%	-	,5%	-
Finance and administration	539	1 355	126	23,5%	360	66,7%	157	11,6%	644	47,5%	74	39,1%	112,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**435**	**174**	**-**	**-**	**-**	**-**	**3**	**1,5%**	**3**	**1,5%**	**4 348**	**96,7%**	**(99,9%)**
Community and Social Services	435	174	-	-	-	-	3	1,5%	3	1,5%	4 348	96,7%	(99,9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**328**	**236**	**62**	**19,0%**	**-**	**-**	**-**	**-**	**62**	**26,4%**	**22**	**11,0%**	**(100,0%)**
Planning and Development	328	236	62	19,0%	-	-	-	-	62	26,4%	22	11,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**369 863**	**230 258**	**42 966**	**11,6%**	**68 989**	**18,7%**	**33 286**	**14,5%**	**145 241**	**63,1%**	**24 772**	**48,7%**	**34,4%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	352 679	212 751	36 955	10,5%	66 138	18,8%	30 764	14,5%	133 857	62,9%	28 068	56,4%	9,6%
Waste Water Management	17 184	17 508	6 011	35,0%	2 851	16,6%	2 522	14,4%	11 384	65,0%	(3 297)	-	(176,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**789 553**	**812 030**	**344 345**	**43,6%**	**494 032**	**62,6%**	**305 891**	**37,7%**	**1 144 268**	**140,9%**	**624 951**	**150,3%**	**(51,1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	51 255	40 517	2 392	4,7%	2 602	5,1%	470	1,2%	5 464	13,5%	6 569	95,1%	(92,8%)
Other revenue	963	889	-	-	123	12,8%	1 221	137,4%	1 344	151,2%	2 300	488,2%	(46,9%)
Transfers and Subsidies - Operational	451 809	499 454	304 387	67,4%	305 077	67,5%	401 309	80,3%	1 010 773	202,4%	614 081	250,2%	(34,6%)
Transfers and Subsidies - Capital	276 845	261 673	37 566	13,6%	174 638	63,1%	(104 531)	(39,9%)	107 673	41,1%	2 000	,6%	(5 326,6%)
Interest	8 680	9 497	-	-	11 592	133,5%	7 422	78,1%	19 014	200,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(475 736)**	**(578 640)**	**(60 209)**	**12,7%**	**(22 897)**	**4,8%**	**(12 789)**	**2,2%**	**(95 896)**	**16,6%**	**7 294**	**(33,4%)**	**(275,3%)**
Suppliers and employees	(455 736)	(563 640)	(60 209)	13,2%	(22 897)	5,0%	(12 789)	2,3%	(95 896)	17,0%	7 294	(34,1%)	(275,3%)
Finance charges	(5 000)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**313 816**	**233 390**	**284 136**	**90,5%**	**471 134**	**150,1%**	**293 102**	**125,6%**	**1 048 372**	**449,2%**	**632 245**	**452,0%**	**(53,6%)**
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	**(486 925)**	**(266 927)**	**-**	**-**	**-**	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100,0%)**
Capital assets	(486 925)	(266 927)	-	-	-	-	1	-	1	-	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(486 925)**	**(266 927)**	**-**	**-**	**-**	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(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**	**(33 537)**	**284 136**	**481,4%**	**471 134**	**798,2%**	**293 103**	**(874,0%)**	**1 048 373**	**(3 126,0%)**	**632 245**	**36 130,7%**	**(53,6%)**
Cash/cash equivalents at the year begin:	61 446	54 099	-	-	284 136	462,4%	755 270	1 396,1%	-	-	756 415	-	(,2%)
Cash/cash equivalents at the year end:	**120 471**	**20 562**	**284 136**	**235,9%**	**755 270**	**626,9%**	**1 048 373**	**5 098,7%**	**1 048 373**	**5 098,7%**	**1 388 660**	**25 151,9%**	**(24,5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 163	,6%	16 094	4,4%	24	-	345 259	95,0%	363 540	58,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 295	1,6%	3 251	4,0%	32	-	77 221	94,4%	81 800	13,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	2,7%	57	5,3%	-	-	977	92,0%	1 062	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 921	2,8%	7 383	5,2%	-	-	131 157	92,1%	142 462	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 270)	(4,1%)	(1 644)	(5,4%)	(829)	(2,7%)	34 367	112,2%	30 624	4,9%	-	-	-	-
Total By Income Source	**6 138**	**1,0%**	**25 141**	**4,1%**	**(773)**	**(,1%)**	**588 981**	**95,1%**	**619 488**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(3 122)	(5,5%)	3 791	6,7%	(251)	(,4%)	56 167	99,3%	56 584	9,1%	-	-	-	-
Commercial	2 006	3,5%	2 615	4,5%	(10)	-	53 250	92,0%	57 861	9,3%	-	-	-	-
Households	7 184	1,4%	17 907	3,6%	(352)	(,1%)	474 447	95,0%	499 186	80,6%	-	-	-	-
Other	70	1,2%	829	14,2%	(160)	(2,7%)	5 117	87,4%	5 856	,9%	-	-	-	-
Total By Customer Group	**6 138**	**1,0%**	**25 141**	**4,1%**	**(773)**	**(,1%)**	**588 981**	**95,1%**	**619 488**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	,2%	2 346	26,8%	164	1,9%	6 238	71,2%	8 767	4,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11 115	5,6%	9 785	4,9%	6 140	3,1%	172 672	86,5%	199 711	95,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**11 133**	**5,3%**	**12 131**	**5,8%**	**6 303**	**3,0%**	**178 911**	**85,8%**	**208 478**	**100,0%**

Contact Details

Municipal Manager	Mr Edward Bonga	034 219 1577
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**2 355 468**	**2 397 032**	**690 716**	**29,3%**	**617 593**	**26,2%**	**549 211**	**22,9%**	**1 857 521**	**77,5%**	**678 467**	**77,2%**	**(19,1%)**
Exchange Revenue													
Service charges - Electricity	882 022	863 907	228 591	25,9%	197 392	22,4%	190 100	22,0%	616 083	71,3%	149 980	70,5%	26,8%
Service charges - Water	219 986	220 070	56 178	25,5%	55 323	25,1%	53 518	24,3%	165 019	75,0%	53 830	76,2%	(,6%)
Service charges - Waste Water Management	133 580	154 290	33 857	25,3%	33 728	25,2%	33 390	21,6%	100 975	65,4%	30 432	74,9%	9,7%
Service charges - Waste Management	110 148	109 788	27 323	24,8%	27 099	24,6%	26 984	24,6%	81 407	74,1%	24 429	74,8%	10,5%
Sale of Goods and Rendering of Services	7 199	13 505	936	13,0%	1 925	26,7%	2 130	15,8%	4 991	37,0%	2 250	96,9%	(5,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 877	947	1 020	17,4%	918	15,6%	1 029	108,6%	2 967	313,3%	1 690	80,1%	(39,1%)
Interest earned from Current and Non Current Assets	5 330	5 330	562	10,5%	72	1,4%	901	16,9%	1 535	28,8%	1 002	76,3%	(10,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 804	11 099	2 712	30,8%	2 838	32,2%	2 513	22,6%	8 062	72,6%	2 117	76,0%	18,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 292	1 292	502	38,9%	120	9,3%	68	5,3%	691	53,5%	522	94,2%	(86,9%)
Non-Exchange Revenue													
Property rates	396 741	396 614	106 939	27,0%	97 030	24,5%	97 924	24,7%	301 894	76,1%	92 366	75,7%	6,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 831	7 246	1 372	28,4%	2 504	51,8%	1 393	19,2%	5 269	72,7%	826	75,0%	68,6%
Licences or permits	34	34	13	39,3%	5	13,9%	15	42,6%	33	95,9%	25	122,0%	(42,7%)
Transfer and subsidies - Operational	577 623	604 152	228 750	39,6%	192 868	33,4%	139 656	23,1%	561 274	92,9%	318 404	87,5%	(56,1%)
Interest	-	3 000	1 057	-	1 118	-	1 165	38,8%	3 340	111,3%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	5 757	904	45,2%	4 653	232,6%	(1 576)	(27,4%)	3 981	69,2%	593	52,0%	(365,7%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 724 589**	**2 771 049**	**552 983**	**20,3%**	**546 425**	**20,1%**	**559 906**	**20,2%**	**1 659 315**	**59,9%**	**532 045**	**67,8%**	**5,2%**
Employee related costs	724 536	708 366	157 375	21,7%	164 354	22,7%	166 854	23,6%	488 583	69,0%	166 490	76,7%	,2%
Remuneration of councillors	28 443	26 987	6 347	22,3%	6 418	22,6%	11 857	43,9%	24 622	91,2%	6 324	76,0%	87,5%
Bulk purchases - electricity	660 933	654 133	150 397	22,8%	136 198	20,6%	129 414	19,8%	416 008	63,6%	103 625	69,2%	24,9%
Inventory consumed	159 854	168 244	45 176	28,3%	30 118	18,8%	42 063	25,0%	117 356	69,8%	28 566	72,4%	47,2%
Debt impairment	308 145	285 207	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	379 139	379 139	89 112	23,5%	97 108	25,6%	92 870	24,5%	279 091	73,6%	84 239	70,6%	10,2%
Interest	32 205	32 545	8 200	25,5%	8 517	26,4%	8 258	25,4%	24 975	76,7%	23 452	75,2%	(64,8%)
Contracted services	207 716	267 155	52 134	25,1%	56 678	27,3%	65 885	24,7%	174 697	65,4%	67 512	88,4%	(2,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	89 312	93 659	19 544	21,9%	21 152	23,7%	8 653	9,2%	49 349	52,7%	13 925	20,6%	(37,9%)
Operational costs	134 307	155 614	24 699	18,4%	25 882	19,3%	34 048	21,9%	84 630	54,4%	37 181	70,6%	(8,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	4	-	4	-	732	-	(99,4%)
Surplus/(Deficit)	**(369 121)**	**(374 017)**	**137 733**		**71 168**		**(10 695)**		**198 206**		**146 422**		
Transfers and subsidies - capital (monetary allocations)	240 770	232 035	16 461	6,8%	76 964	32,0%	20 729	8,9%	114 154	49,2%	40 736	66,6%	(49,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(128 351)**	**(141 982)**	**154 193**		**148 133**		**10 033**		**312 359**		**187 157**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(128 351)**	**(141 982)**	**154 193**		**148 133**		**10 033**		**312 359**		**187 157**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(128 351)**	**(141 982)**	**154 193**		**148 133**		**10 033**		**312 359**		**187 157**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(128 351)**	**(141 982)**	**154 193**		**148 133**		**10 033**		**312 359**		**187 157**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**255 338**	**250 902**	**26 731**	**10,5%**	**82 689**	**32,4%**	**31 115**	**12,4%**	**140 535**	**56,0%**	**23 967**	**44,9%**	**29,8%**
National Government	228 012	212 481	27 071	11,9%	59 799	26,2%	34 239	16,1%	121 109	57,0%	14 247	49,4%	140,3%
Provincial Government	12 758	19 554	886	6,9%	-	-	1 634	8,4%	2 521	12,9%	2 227	13,0%	(26,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**240 770**	**232 035**	**27 957**	**11,6%**	**59 799**	**24,8%**	**35 873**	**15,5%**	**123 630**	**53,3%**	**16 474**	**45,9%**	**117,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 568	18 867	(1 226)	(8,4%)	22 889	157,1%	(4 759)	(25,2%)	16 905	89,6%	7 493	37,0%	(163,5%)
Capital Expenditure Functional	**255 338**	**250 902**	**26 731**	**10,5%**	**82 890**	**32,5%**	**32 699**	**13,0%**	**142 321**	**56,7%**	**23 967**	**44,9%**	**36,4%**
Municipal governance and administration	**4 700**	**7 330**	**(1 448)**	**(30,8%)**	**20 100**	**427,7%**	**(6 314)**	**(86,1%)**	**12 337**	**168,3%**	**428**	**33,4%**	**(1 574,3%)**
Executive and Council	-	1 757	-	-	19 226	-	(8 473)	(482,3%)	10 753	612,0%	-	-	(100,0%)
Finance and administration	4 700	5 573	(1 448)	(30,8%)	874	18,6%	2 159	38,7%	1 585	28,4%	428	33,4%	404,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**35 376**	**41 277**	**5 752**	**16,3%**	**11 950**	**33,8%**	**3 702**	**9,0%**	**21 404**	**51,9%**	**595**	**4,9%**	**522,0%**
Community and Social Services	938	1 308	-	-	358	38,2%	41	3,2%	400	30,5%	68	19,0%	(39,3%)
Sport And Recreation	33 938	39 049	5 752	16,9%	11 591	34,2%	3 381	8,7%	20 725	53,1%	453	3,9%	646,1%
Public Safety	-	120	-	-	-	-	-	-	-	-	-	-	-
Housing	500	800	-	-	-	-	280	35,0%	280	35,0%	74	7,4%	278,7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 258**	**63 670**	**6 188**	**10,3%**	**19 329**	**32,1%**	**11 891**	**18,7%**	**37 409**	**58,8%**	**(4 372)**	**34,4%**	**(372,0%)**
Planning and Development	191	6 278	-	-	207	108,5%	-	-	207	3,3%	157	45,5%	(100,0%)
Road Transport	60 067	57 392	6 188	10,3%	19 122	31,8%	11 891	20,7%	37 201	64,8%	(4 528)	27,4%	(362,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**154 204**	**138 625**	**16 239**	**10,5%**	**31 511**	**20,4%**	**23 420**	**16,9%**	**71 170**	**51,3%**	**27 315**	**55,8%**	**(14,3%)**
Energy sources	21 550	27 836	804	3,7%	5 364	24,9%	869	3,1%	7 036	25,3%	-	-	(100,0%)
Water Management	116 407	100 054	14 900	12,8%	25 366	21,8%	22 134	22,1%	62 399	62,4%	20 510	48,6%	7,9%
Waste Water Management	15 797	9 901	536	3,4%	781	4,9%	418	4,2%	1 735	17,5%	6 805	80,0%	(93,9%)
Waste Management	450	834	-	-	-	-	-	-	-	-	-	-	-
Other	**800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**2 266 401**	**2 317 663**	**1 232 484**	**54,4%**	**1 125 444**	**49,7%**	**1 025 424**	**44,2%**	**3 383 351**	**146,0%**	**1 874 077**	**183,9%**	**(45,3%)**
Property rates	278 786	326 047	104 801	37,6%	93 715	33,6%	147 735	45,3%	346 251	106,2%	(4 732)	68,7%	(3 222,1%)
Service charges	1 145 598	1 116 964	272 889	23,8%	274 901	24,0%	314 685	28,2%	862 474	77,2%	208 086	69,0%	51,2%
Other revenue	18 295	33 136	413 047	2 257,7%	461 603	2 523,1%	502 102	1 515,3%	1 376 753	4 154,8%	1 153 169	12 445,0%	(56,5%)
Transfers and Subsidies - Operational	577 623	604 152	374 322	64,8%	213 730	37,0%	31 161	5,2%	619 213	102,5%	465 085	107,5%	(93,3%)
Transfers and Subsidies - Capital	240 770	232 035	67 206	27,9%	81 476	33,8%	29 343	12,6%	178 025	76,7%	52 341	113,0%	(43,9%)
Interest	5 330	5 330	220	4,1%	18	,3%	398	7,5%	636	11,9%	128	18,5%	210,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 935 634)**	**(1 992 300)**	**(534 487)**	**27,6%**	**(533 476)**	**27,6%**	**(489 425)**	**24,6%**	**(1 557 388)**	**78,2%**	**(375 511)**	**60,8%**	**30,3%**
Suppliers and employees	(1 903 429)	(1 959 755)	(517 385)	27,2%	(517 400)	27,2%	(488 258)	24,9%	(1 523 043)	77,7%	(356 842)	61,0%	36,8%
Finance charges	(32 205)	(32 545)	(17 101)	53,1%	(16 076)	49,9%	(1 167)	3,6%	(34 345)	105,5%	(18 669)	52,1%	(93,7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**330 767**	**325 363**	**697 998**	**211,0%**	**591 967**	**179,0%**	**535 999**	**164,7%**	**1 825 963**	**561,2%**	**1 498 566**	**782,2%**	**(64,2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**20 000**	**1 409**	**-**	**5 693**	**-**	**611**	**3,1%**	**7 714**	**38,6%**	**5 993**	**-**	**(89,8%)**
Proceeds on disposal of PPE	-	20 000	1 409	-	5 693	-	611	3,1%	7 714	38,6%	5 993	-	(89,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(255 338)**	**(250 902)**	**(39 063)**	**15,3%**	**(89 073)**	**34,9%**	**(43 300)**	**17,3%**	**(171 436)**	**68,3%**	**(46 722)**	**61,3%**	**(7,3%)**
Capital assets	(255 338)	(250 902)	(39 063)	15,3%	(89 073)	34,9%	(43 300)	17,3%	(171 436)	68,3%	(46 722)	61,3%	(7,3%)
Net Cash from/(used) Investing Activities	**(255 338)**	**(230 902)**	**(37 654)**	**14,7%**	**(83 380)**	**32,7%**	**(42 689)**	**18,5%**	**(163 722)**	**70,9%**	**(40 729)**	**58,5%**	**4,8%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(34 082)**	**(34 082)**	**(2 257)**	**6,6%**	**(15 148)**	**44,4%**	**(2 418)**	**7,1%**	**(19 824)**	**58,2%**	**(11 091)**	**40,9%**	**(78,2%)**
Repayment of borrowing	(34 082)	(34 082)	(2 257)	6,6%	(15 148)	44,4%	(2 418)	7,1%	(19 824)	58,2%	(11 091)	40,9%	(78,2%)
Net Cash from/(used) Financing Activities	**(34 082)**	**(34 082)**	**(2 257)**	**6,6%**	**(15 148)**	**44,4%**	**(2 418)**	**7,1%**	**(19 824)**	**58,2%**	**(11 091)**	**40,9%**	**(78,2%)**
Net Increase/(Decrease) in cash held	**41 348**	**60 379**	**658 087**	**1 591,6%**	**493 439**	**1 193,4%**	**490 892**	**813,0%**	**1 642 418**	**2 720,2%**	**1 446 747**	**2 293,9%**	**(66,1%)**
Cash/cash equivalents at the year begin:	169 474	12 375	12 270	7,2%	670 305	395,5%	1 163 744	9 403,8%	12 270	99,1%	1 314 732	93,2%	(11,5%)
Cash/cash equivalents at the year end:	**210 822**	**72 755**	**670 157**	**317,9%**	**1 163 744**	**552,0%**	**1 654 636**	**2 274,3%**	**1 654 636**	**2 274,3%**	**2 715 247**	**1 633,6%**	**(39,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 029	3,1%	12 876	2,1%	10 114	1,7%	569 347	93,1%	611 366	33,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48 230	65,0%	2 397	3,2%	1 143	1,5%	22 425	30,2%	74 194	4,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 591	10,4%	8 067	3,1%	6 784	2,6%	215 086	83,8%	256 528	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 893	2,1%	8 563	1,5%	8 235	1,5%	527 763	94,8%	556 454	30,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 494	3,4%	6 192	2,2%	6 025	2,1%	259 673	92,3%	281 384	15,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	501	8,6%	410	7,0%	180	3,1%	4 749	81,3%	5 839	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	754	3,2%	717	3,0%	704	3,0%	21 499	90,8%	23 674	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(58 266)	(1 271,9%)	303	6,6%	11 501	251,0%	51 044	1 114,2%	4 581	,3%	-	-	-	-
Total By Income Source	**58 225**	**3,2%**	**39 524**	**2,2%**	**44 686**	**2,5%**	**1 671 585**	**92,1%**	**1 814 020**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(41 953)	166,6%	649	(2,6%)	1 806	(7,2%)	14 311	(56,8%)	(25 187)	(1,4%)	-	-	-	-
Commercial	43 885	31,4%	5 220	3,7%	3 311	2,4%	87 347	62,5%	139 763	7,7%	-	-	-	-
Households	56 296	3,3%	33 653	2,0%	39 559	2,3%	1 569 854	92,4%	1 699 363	93,7%	-	-	-	-
Other	(3)	(3,5%)	2	2,5%	10	12,3%	73	88,7%	82	-	-	-	-	-
Total By Customer Group	**58 225**	**3,2%**	**39 524**	**2,2%**	**44 686**	**2,5%**	**1 671 585**	**92,1%**	**1 814 020**	**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	49 717	56,0%	-	-	-	-	39 051	44,0%	88 767	28,2%
Bulk Water	13 654	6,1%	1 000	,4%	15 529	7,0%	193 025	86,5%	223 208	71,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 088	98,8%	-	-	12	1,1%	1	,1%	1 101	,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	106	9,0%	-	-	-	-	1 066	91,0%	1 172	,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**64 565**	**20,5%**	**1 000**	**,3%**	**15 541**	**4,9%**	**233 143**	**74,2%**	**314 249**	**100,0%**

Contact Details

Municipal Manager	Mr Zamokwakhe Wesley Mcineka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlengiwe 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**124 667**	**125 416**	**49 758**	**39,9%**	**39 905**	**32,0%**	**34 397**	**27,4%**	**124 060**	**98,9%**	**22 828**	**78,9%**	**50,7%**
Exchange Revenue													
Service charges - Electricity	19 227	19 226	13 094	68,1%	4 187	21,8%	5 325	27,7%	22 606	117,6%	3 437	70,7%	54,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 434	2 434	505	20,7%	503	20,7%	499	20,5%	1 507	61,9%	480	74,3%	4,1%
Sale of Goods and Rendering of Services	527	265	100	19,1%	53	10,0%	56	21,1%	209	78,8%	55	48,2%	1,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	0	-	-	-	0	-	-	-	-
Interest earned from Current and Non Current Assets	493	905	202	40,9%	210	42,6%	403	44,5%	814	90,0%	123	51,7%	227,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 244	418	38,6%	431	39,9%	443	35,6%	1 292	103,8%	361	99,2%	22,6%
Licence and permits	1 673	1 613	358	21,4%	409	24,5%	543	33,6%	1 310	81,2%	478	77,2%	13,6%
Operational Revenue	142	639	16	11,3%	3	2,1%	689	107,8%	708	110,8%	(36)	(,8%)	(2 007,8%)
Non-Exchange Revenue													
Property rates	45 345	45 345	9 694	21,4%	9 347	20,6%	9 395	20,7%	28 436	62,7%	6 407	59,9%	46,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 275	604	152	2,4%	300	4,8%	289	47,8%	741	122,5%	225	3,5%	28,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	47 469	47 469	25 170	53,0%	21 818	46,0%	14 874	31,3%	61 861	130,3%	10 770	101,5%	38,1%
Interest	-	5 671	50	-	2 644	-	1 882	33,2%	4 576	80,7%	529	-	255,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**130 136**	**129 046**	**20 194**	**15,5%**	**29 516**	**22,7%**	**29 492**	**22,9%**	**79 201**	**61,4%**	**28 251**	**66,9%**	**4,4%**
Employee related costs	47 879	51 995	8 869	18,5%	14 559	30,4%	11 543	22,2%	34 971	67,3%	10 522	75,3%	9,7%
Remuneration of councillors	4 858	4 473	775	15,9%	1 162	23,9%	1 162	26,0%	3 098	69,3%	1 159	73,1%	,3%
Bulk purchases - electricity	20 301	20 249	4 966	24,5%	5 494	27,1%	3 882	19,2%	14 342	70,8%	4 020	71,7%	(3,4%)
Inventory consumed	6 029	3 291	379	6,3%	636	10,6%	1 118	34,0%	2 133	64,8%	790	52,2%	41,5%
Debt impairment	10 400	10 400	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 864	9 864	-	-	-	-	4 419	44,8%	4 419	44,8%	6 822	72,4%	(35,2%)
Interest	300	164	17	5,7%	146	48,7%	1	,9%	165	100,4%	254	180,1%	(99,4%)
Contracted services	18 485	16 849	3 809	20,6%	4 330	23,4%	4 278	25,4%	12 417	73,7%	1 750	47,1%	144,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	108	-	108	-	-	-	(100,0%)
Operational costs	12 019	11 761	1 379	11,5%	3 188	26,5%	2 980	25,3%	7 548	64,2%	2 934	62,0%	1,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(5 469)**	**(3 630)**	**29 564**		**10 390**		**4 905**		**44 859**		**(5 423)**		
Transfers and subsidies - capital (monetary allocations)	42 737	60 039	1 101	2,6%	2 435	5,7%	4 954	8,3%	8 490	14,1%	-	16,7%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**37 268**	**56 409**	**30 666**		**12 824**		**9 859**		**53 349**		**(5 423)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**37 268**	**56 409**	**30 666**		**12 824**		**9 859**		**53 349**		**(5 423)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**37 268**	**56 409**	**30 666**		**12 824**		**9 859**		**53 349**		**(5 423)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**37 268**	**56 409**	**30 666**		**12 824**		**9 859**		**53 349**		**(5 423)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**39 051**	**55 241**	**9 067**	**23,2%**	**8 859**	**22,7%**	**8 715**	**15,8%**	**26 641**	**48,2%**	**841**	**49,4%**	**936,6%**
National Government	37 163	52 450	8 933	24,0%	7 681	20,7%	7 035	13,4%	23 649	45,1%	709	40,9%	892,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 163**	**52 450**	**8 933**	**24,0%**	**7 681**	**20,7%**	**7 035**	**13,4%**	**23 649**	**45,1%**	**709**	**42,7%**	**892,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 888	2 791	135	7,1%	1 177	62,4%	1 680	60,2%	2 992	107,2%	132	176,7%	1 171,9%
Capital Expenditure Functional	**39 051**	**55 241**	**9 067**	**23,2%**	**8 859**	**22,7%**	**8 715**	**15,8%**	**26 641**	**48,2%**	**841**	**49,4%**	**936,6%**
Municipal governance and administration	**512**	**669**	**-**	**-**	**-**	**-**	**202**	**30,3%**	**202**	**30,3%**	**19**	**16,0%**	**963,3%**
Executive and Council	43	11	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	469	658	-	-	-	-	202	30,8%	202	30,8%	19	19,5%	963,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**526**	**7 229**	**451**	**85,8%**	**-**	**-**	**902**	**12,5%**	**1 353**	**18,7%**	**-**	**227,6%**	**(100,0%)**
Community and Social Services	526	273	-	-	-	-	15	5,5%	15	5,5%	-	227,6%	(100,0%)
Sport And Recreation	-	6 957	451	-	-	-	887	12,8%	1 338	19,2%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 294**	**23 958**	**592**	**2,8%**	**1 977**	**9,3%**	**3 421**	**14,3%**	**5 990**	**25,0%**	**(27)**	**27,1%**	**(12 543,2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 294	23 958	592	2,8%	1 977	9,3%	3 421	14,3%	5 990	25,0%	(27)	27,1%	(12 543,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 719**	**23 385**	**8 024**	**48,0%**	**6 482**	**38,8%**	**4 164**	**17,8%**	**18 670**	**79,8%**	**736**	**48,1%**	**465,7%**
Energy sources	16 719	23 385	8 024	48,0%	6 482	38,8%	4 164	17,8%	18 670	79,8%	736	48,1%	465,7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**399**	**-**	**26**	**-**	**425**	**-**	**113**	**-**	**(77,0%)**

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**160 174**	**183 565**	**4 396**	**2,7%**	**(7 739)**	**(4,8%)**	**13 065**	**7,1%**	**9 723**	**5,3%**	**6 837**	**4,3%**	**91,1%**
Property rates	34 009	38 543	-	-	(8 162)	(24,0%)	(11 365)	(29,5%)	(19 526)	(50,7%)	-	-	(100,0%)
Service charges	18 789	18 789	193	1,0%	(2 193)	(11,7%)	(1 630)	(8,7%)	(3 630)	(19,3%)	9 275	(15,0%)	(117,6%)
Other revenue	16 678	17 821	0	-	(1 356)	(8,1%)	(2 248)	(12,6%)	(3 603)	(20,2%)	0	-	(2 614 010,5%)
Transfers and Subsidies - Operational	47 469	47 469	4 204	8,9%	6 826	14,4%	30 592	64,4%	41 622	87,7%	(2 438)	14,7%	(1 354,8%)
Transfers and Subsidies - Capital	42 737	60 039	-	-	-	-	-	-	-	-	-	-	-
Interest	493	905	-	-	(2 854)	(578,8%)	(2 284)	(252,6%)	(5 139)	(568,1%)	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(109 872)**	**(113 697)**	**(36)**	**-**	**(54)**	**-**	**(59)**	**,1%**	**(149)**	**,1%**	**(55)**	**,2%**	**7,0%**
Suppliers and employees	(109 572)	(113 533)	(36)	-	(54)	-	(59)	,1%	(149)	,1%	(55)	,2%	7,0%
Finance charges	(300)	(164)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**50 303**	**69 868**	**4 360**	**8,7%**	**(7 793)**	**(15,5%)**	**13 007**	**18,6%**	**9 574**	**13,7%**	**6 782**	**19,5%**	**91,8%**
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	**(44 908)**	**(63 527)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 465)**	**16,1%**	**(100,0%)**
Capital assets	(44 908)	(63 527)	-	-	-	-	-	-	-	-	(4 465)	16,1%	(100,0%)
Net Cash from/(used) Investing Activities	**(44 908)**	**(63 527)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 465)**	**16,1%**	**(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**	**6 340**	**4 360**	**80,8%**	**(7 793)**	**(144,5%)**	**13 007**	**205,1%**	**9 574**	**151,0%**	**2 317**	**(26,2%)**	**461,4%**
Cash/cash equivalents at the year begin:	3 408	2 925	22	,7%	7 084	207,9%	(1 096)	(37,5%)	22	,8%	(1 517)	(1,0%)	(27,8%)
Cash/cash equivalents at the year end:	**8 802**	**9 266**	**7 086**	**80,5%**	**(975)**	**(11,1%)**	**11 647**	**125,7%**	**11 647**	**125,7%**	**984**	**108,5%**	**1 084,0%**

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	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 307	9,4%	933	6,7%	2 005	14,5%	9 625	69,4%	13 870	18,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(471)	(1,4%)	2 882	8,7%	(2)	-	30 624	92,7%	33 033	43,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	167	3,6%	266	5,8%	(2)	-	4 183	90,7%	4 615	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	96	(11,9%)	118	(14,7%)	(27)	3,3%	(990)	123,3%	(802)	(1,1%)	-	-	-	-
Interest on Arrear Debtor Accounts	528	2,1%	1 276	5,2%	-	-	22 797	92,7%	24 601	32,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	,3%	-	-	-	-	671	99,7%	672	,9%	-	-	-	-
Total By Income Source	**1 629**	**2,1%**	**5 476**	**7,2%**	**1 975**	**2,6%**	**66 910**	**88,1%**	**75 989**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(868)	(4,2%)	1 726	8,3%	-	-	19 892	95,9%	20 751	27,3%	-	-	-	-
Commercial	517	12,3%	509	12,1%	(11)	(,3%)	3 179	75,8%	4 195	5,5%	-	-	-	-
Households	837	4,4%	1 280	6,8%	(17)	(,1%)	16 803	88,9%	18 903	24,9%	-	-	-	-
Other	1 142	3,6%	1 960	6,1%	2 003	6,2%	27 035	84,1%	32 140	42,3%	-	-	-	-
Total By Customer Group	**1 629**	**2,1%**	**5 476**	**7,2%**	**1 975**	**2,6%**	**66 910**	**88,1%**	**75 989**	**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	(121)	(8,9%)	7	,5%	171	12,5%	1 314	95,9%	1 370	37,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(141)	(6,5%)	(1 142)	(52,8%)	1 502	69,4%	1 947	89,9%	2 165	58,6%
Auditor-General	(226)	-	(569)	-	289	-	506	-	-	-
Other	(737)	(471,4%)	(252)	(160,9%)	1 145	732,3%	0	-	156	4,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(1 226)**	**(33,2%)**	**(1 956)**	**(53,0%)**	**3 108**	**84,2%**	**3 766**	**102,0%**	**3 692**	**100,0%**

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Chief Financial Officer	Mrs Philisiwe 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**199 869**	**212 157**	**60 954**	**30,5%**	**51 081**	**25,6%**	**43 002**	**20,3%**	**155 037**	**73,1%**	**42 076**	**81,8%**	**2,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 967	1 967	317	16,1%	349	17,8%	332	16,9%	998	50,8%	278	50,5%	19,5%
Sale of Goods and Rendering of Services	3 510	3 510	103	2,9%	45	1,3%	21	,6%	169	4,8%	63	3,7%	(65,7%)
Agency services	-	-	395	-	260	-	318	-	972	-	457	59 746 800,0%	(30,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 848	1 848	393	21,2%	438	23,7%	396	21,4%	1 227	66,4%	170	69,0%	133,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	12	9	79,2%	1 582	13 626,9%	(1 553)	(13 378,2%)	38	327,8%	6	75,3%	(24 481,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	35,8%	-
Non-Exchange Revenue													
Property rates	42 228	44 516	11 335	26,8%	10 806	25,6%	11 576	26,0%	33 717	75,7%	7 274	72,7%	59,1%
Surcharges and Taxes	20 643	30 643	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	425	425	3	,7%	1	,2%	2	,6%	6	1,5%	1	6,6%	116,3%
Licences or permits	2 402	2 402	127	5,3%	92	3,8%	125	5,2%	345	14,4%	111	16,4%	13,3%
Transfer and subsidies - Operational	126 835	126 835	48 273	38,1%	37 508	29,6%	31 784	25,1%	117 564	92,7%	33 716	116,6%	(5,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**179 073**	**191 570**	**38 136**	**21,3%**	**36 197**	**20,2%**	**42 915**	**22,4%**	**117 248**	**61,2%**	**35 765**	**78,6%**	**20,0%**
Employee related costs	49 638	53 739	14 264	28,7%	11 031	22,2%	8 172	15,2%	33 467	62,3%	12 717	64,3%	(35,7%)
Remuneration of councillors	11 360	13 289	3 839	33,8%	2 943	25,9%	4 120	31,0%	10 902	82,0%	3 693	84,2%	11,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	500	200	-	-	17	3,4%	41	20,4%	58	29,0%	(8)	31,6%	(632,8%)
Debt impairment	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 760	37 760	6 206	16,4%	6 200	16,4%	4 761	12,6%	17 167	45,5%	-	41,7%	(100,0%)
Interest	3 500	3 500	623	17,8%	401	11,5%	394	11,3%	1 418	40,5%	692	58,5%	(43,0%)
Contracted services	44 342	45 509	8 629	19,5%	9 793	22,1%	18 074	39,7%	36 495	80,2%	11 890	127,0%	52,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	28 473	34 074	4 574	16,1%	5 813	20,4%	7 354	21,6%	17 741	52,1%	6 781	71,0%	8,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**20 796**	**20 587**	**22 818**		**14 883**		**87**		**37 789**		**6 312**		
Transfers and subsidies - capital (monetary allocations)	27 617	23 581	8 000	29,0%	1 588	5,7%	7 098	30,1%	16 686	70,8%	14 271	54,4%	(50,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**48 413**	**44 168**	**30 818**		**16 471**		**7 185**		**54 474**		**20 583**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**48 413**	**44 168**	**30 818**		**16 471**		**7 185**		**54 474**		**20 583**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 413**	**44 168**	**30 818**		**16 471**		**7 185**		**54 474**		**20 583**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 413**	**44 168**	**30 818**		**16 471**		**7 185**		**54 474**		**20 583**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**52 996**	**38 262**	**5 326**	**10,1%**	**9 890**	**18,7%**	**2 373**	**6,2%**	**17 590**	**46,0%**	**15 559**	**52,6%**	**(84,7%)**
National Government	30 846	23 810	2 009	6,5%	9 844	31,9%	2 373	10,0%	14 227	59,8%	8 302	30,7%	(71,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 846**	**23 810**	**2 009**	**6,5%**	**9 844**	**31,9%**	**2 373**	**10,0%**	**14 227**	**59,8%**	**8 302**	**30,7%**	**(71,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 150	14 452	3 317	15,0%	46	,2%	-	-	3 363	23,3%	7 258	80,2%	(100,0%)
Capital Expenditure Functional	**74 656**	**53 051**	**5 567**	**7,5%**	**10 290**	**13,8%**	**3 590**	**6,8%**	**19 447**	**36,7%**	**16 218**	**53,7%**	**(77,9%)**
Municipal governance and administration	**10 596**	**4 619**	**270**	**2,5%**	**45**	**,4%**	**1 158**	**25,1%**	**1 473**	**31,9%**	**3 300**	**15,7%**	**(64,9%)**
Executive and Council	-	0	-	-	0	-	-	-	0	91,8%	1	13,8%	(100,0%)
Finance and administration	10 596	4 619	270	2,5%	45	,4%	1 158	25,1%	1 472	31,9%	3 299	15,8%	(64,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**59 200**	**44 072**	**5 297**	**8,9%**	**9 972**	**16,8%**	**2 419**	**5,5%**	**17 688**	**40,1%**	**13 186**	**57,4%**	**(81,7%)**
Planning and Development	59 200	44 072	5 297	8,9%	9 972	16,8%	2 419	5,5%	17 688	40,1%	13 186	57,4%	(81,7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 860**	**4 360**	**-**	**-**	**272**	**5,6%**	**13**	**,3%**	**286**	**6,6%**	**(268)**	**19,8%**	**(105,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 860	4 360	-	-	272	5,6%	13	,3%	286	6,6%	(268)	19,8%	(105,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**267 675**	**275 927**	**2 798**	**1,0%**	**2 855**	**1,1%**	**19 762**	**7,2%**	**25 415**	**9,2%**	**73 196**	**95,5%**	**(73,0%)**
Property rates	84 456	86 744	492	,6%	1 879	2,2%	15 663	18,1%	18 035	20,8%	5 308	54,4%	195,1%
Service charges	1 967	1 967	109	5,5%	68	3,5%	106	5,4%	282	14,4%	159	-	(33,5%)
Other revenue	26 951	36 951	(189)	(,7%)	316	1,2%	3 739	10,1%	3 865	10,5%	(1 834)	17,5%	(303,9%)
Transfers and Subsidies - Operational	119 137	119 137	2 188	1,8%	191	,2%	-	-	2 379	2,0%	58 111	133,3%	(100,0%)
Transfers and Subsidies - Capital	33 317	29 281	-	-	12	-	-	-	12	-	11 347	63,4%	(100,0%)
Interest	1 848	1 848	199	10,7%	389	21,0%	254	13,8%	842	45,6%	105	-	142,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(141 016)**	**(158 903)**	**(9 073)**	**6,4%**	**(3 165)**	**2,2%**	**(6 481)**	**4,1%**	**(18 719)**	**11,8%**	**(1 080)**	**10,4%**	**500,3%**
Suppliers and employees	(137 516)	(155 403)	(7 827)	5,7%	(3 165)	2,3%	(5 832)	3,8%	(16 825)	10,8%	(388)	7,2%	1 404,8%
Finance charges	(3 500)	(3 500)	(1 246)	35,6%	-	-	(649)	18,5%	(1 895)	54,1%	(692)	-	(6,2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**126 659**	**117 024**	**(6 275)**	**(5,0%)**	**(310)**	**(,2%)**	**13 281**	**11,3%**	**6 696**	**5,7%**	**72 116**	**137,4%**	**(81,6%)**
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)**	**(38 262)**	**(6 487)**	**12,2%**	**(11 655)**	**22,0%**	**(2 759)**	**7,2%**	**(20 900)**	**54,6%**	**(14 778)**	**-**	**(81,3%)**
Capital assets	(52 996)	(38 262)	(6 487)	12,2%	(11 655)	22,0%	(2 759)	7,2%	(20 900)	54,6%	(14 778)	-	(81,3%)
Net Cash from/(used) Investing Activities	**(52 996)**	**(38 262)**	**(6 487)**	**12,2%**	**(11 655)**	**22,0%**	**(2 759)**	**7,2%**	**(20 900)**	**54,6%**	**(14 778)**	**-**	**(81,3%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(1 299)**	**-**	**-**	**-**	**(1 299)**	**-**	**(2 598)**	**-**	**-**	**-**	**(100,0%)**
Repayment of borrowing	-	-	(1 299)	-	-	-	(1 299)	-	(2 598)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(1 299)**	**-**	**-**	**-**	**(1 299)**	**-**	**(2 598)**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**73 663**	**78 763**	**(14 060)**	**(19,1%)**	**(11 965)**	**(16,2%)**	**9 223**	**11,7%**	**(16 802)**	**(21,3%)**	**57 338**	**111,7%**	**(83,9%)**
Cash/cash equivalents at the year begin:	36 586	7 788	7 857	21,5%	(6 272)	(17,1%)	(18 237)	(234,2%)	7 857	100,9%	115 272	68,4%	(115,8%)
Cash/cash equivalents at the year end:	**110 249**	**86 551**	**(6 272)**	**(5,7%)**	**(18 237)**	**(16,5%)**	**(9 014)**	**(10,4%)**	**(9 014)**	**(10,4%)**	**172 611**	**110,5%**	**(105,2%)**

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	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 842	3,9%	1 611	3,4%	1 531	3,2%	42 698	89,5%	47 682	64,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	130	1,8%	122	1,7%	116	1,6%	6 756	94,8%	7 125	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	581	3,2%	536	2,9%	514	2,8%	16 723	91,1%	18 354	25,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	-	-	-	291	100,0%	291	,4%	-	-	-	-
Total By Income Source	**2 553**	**3,5%**	**2 270**	**3,1%**	**2 160**	**2,9%**	**66 468**	**90,5%**	**73 451**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	779	3,5%	700	3,2%	681	3,1%	19 856	90,2%	22 016	30,0%	-	-	-	-
Commercial	884	5,0%	746	4,3%	690	3,9%	15 233	86,8%	17 554	23,9%	-	-	-	-
Households	890	2,6%	823	2,4%	789	2,3%	31 379	92,6%	33 881	46,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 553**	**3,5%**	**2 270**	**3,1%**	**2 160**	**2,9%**	**66 468**	**90,5%**	**73 451**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	179	32,8%	338	61,8%	29	5,4%	-	-	546	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**179**	**32,8%**	**338**	**61,8%**	**29**	**5,4%**	**-**	**-**	**546**	**100,0%**

Contact Details

Municipal Manager	Mr Shaka Cele	034 621 2666
Chief Financial Officer	Ms Sbongile 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**284 392**	**338 296**	**109 247**	**38,4%**	**84 312**	**29,6%**	**68 837**	**20,3%**	**262 397**	**77,6%**	**69 829**	**86,3%**	**(1,4%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	33 515	33 515	8 616	25,7%	5 562	16,6%	5 652	16,9%	19 830	59,2%	3 787	76,9%	49,2%
Service charges - Waste Water Management	9 394	9 394	2 716	28,9%	1 532	16,3%	1 384	14,7%	5 632	59,9%	928	70,8%	49,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	216	385	98	45,4%	94	43,6%	34	8,9%	227	58,9%	108	106,9%	(68,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 708	22 280	5 157	53,1%	8 282	85,3%	5 536	24,8%	18 974	85,2%	4 227	92,5%	31,0%
Interest earned from Current and Non Current Assets	5 338	7 152	2 189	41,0%	2 050	38,4%	2 678	37,4%	6 916	96,7%	1 527	95,3%	75,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	55	55	6	10,2%	6	11,3%	6	11,3%	18	32,8%	7	56,8%	(13,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	822	10 333	0	-	7 373	897,0%	48	,5%	7 422	71,8%	517	100,8%	(90,7%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	225 344	255 182	90 466	40,1%	59 414	26,4%	53 499	21,0%	203 378	79,7%	58 728	87,5%	(8,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**244 217**	**324 943**	**63 087**	**25,8%**	**69 504**	**28,5%**	**75 757**	**23,3%**	**208 348**	**64,1%**	**71 863**	**71,1%**	**5,4%**
Employee related costs	125 546	133 083	33 943	27,0%	34 434	27,4%	36 263	27,2%	104 640	78,6%	32 486	77,7%	11,6%
Remuneration of councillors	9 441	11 241	2 849	30,2%	3 321	35,2%	1 895	16,9%	8 065	71,8%	2 020	70,3%	(6,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	20 842	21 051	4 054	19,5%	4 164	20,0%	5 974	28,4%	14 192	67,4%	5 200	40,4%	14,9%
Debt impairment	4 027	8 272	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 759	17 759	4 156	23,4%	4 264	24,0%	4 264	24,0%	12 683	71,4%	3 938	69,8%	8,3%
Interest	218	218	43	19,7%	113	52,0%	59	27,3%	215	99,0%	72	30,8%	(17,4%)
Contracted services	33 044	83 431	11 104	33,6%	13 171	39,9%	15 669	18,8%	39 944	47,9%	15 905	82,0%	(1,5%)
Transfers and subsidies	-	-	6	-	-	-	-	-	6	-	-	-	-
Irrecoverable debts written off	-	-	105	-	42	-	37	-	183	-	67	1,4%	(45,6%)
Operational costs	33 339	49 888	6 827	20,5%	9 995	30,0%	11 597	23,2%	28 419	57,0%	12 174	68,9%	(4,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**40 175**	**13 353**	**46 161**		**14 808**		**(6 920)**		**54 049**		**(2 034)**		
Transfers and subsidies - capital (monetary allocations)	96 247	99 776	7 187	7,5%	-	-	-	-	7 187	7,2%	7 313	28,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**136 422**	**113 129**	**53 348**		**14 808**		**(6 920)**		**61 237**		**5 279**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**136 422**	**113 129**	**53 348**		**14 808**		**(6 920)**		**61 237**		**5 279**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**136 422**	**113 129**	**53 348**		**14 808**		**(6 920)**		**61 237**		**5 279**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**136 422**	**113 129**	**53 348**		**14 808**		**(6 920)**		**61 237**		**5 279**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**83 693**	**88 152**	**7 985**	**9,5%**	**21 457**	**25,6%**	**31 134**	**35,3%**	**60 576**	**68,7%**	**12 638**	**36,3%**	**146,4%**
National Government	83 693	86 762	7 880	9,4%	20 860	24,9%	31 403	36,2%	60 143	69,3%	7 411	34,9%	323,8%
Provincial Government	-	-	-	-	272	-	(272)	-	-	-	3 658	-	(107,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	316	-	-	-	316	-	-	-	-
Transfers recognised - capital	**83 693**	**86 762**	**7 880**	**9,4%**	**21 448**	**25,6%**	**31 131**	**35,9%**	**60 459**	**69,7%**	**11 068**	**35,7%**	**181,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 390	105	-	9	-	4	,3%	117	8,4%	1 569	47,5%	(99,8%)
Capital Expenditure Functional	**83 693**	**88 272**	**7 985**	**9,5%**	**21 457**	**25,6%**	**31 134**	**35,3%**	**60 576**	**68,6%**	**12 638**	**36,3%**	**146,4%**
Municipal governance and administration	**617**	**2 007**	**105**	**17,0%**	**9**	**1,5%**	**4**	**,2%**	**117**	**5,8%**	**181**	**59,2%**	**(98,1%)**
Executive and Council	-	205	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	617	1 802	105	17,0%	9	1,5%	4	,2%	117	6,5%	181	59,2%	(98,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 739**	**1 739**	**-**	**-**	**5 498**	**316,1%**	**3 612**	**207,7%**	**9 110**	**523,8%**	**1 713**	**30,2%**	**110,8%**
Community and Social Services	1 739	1 739	-	-	5 498	316,1%	3 612	207,7%	9 110	523,8%	1 713	30,2%	110,8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 696**	**14 709**	**365**	**4,2%**	**1 309**	**15,1%**	**-**	**-**	**1 673**	**11,4%**	**1 849**	**76,5%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	15,7%	-
Road Transport	8 696	14 709	365	4,2%	1 309	15,1%	-	-	1 673	11,4%	1 849	92,8%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**72 642**	**69 817**	**7 515**	**10,3%**	**14 642**	**20,2%**	**27 518**	**39,4%**	**49 675**	**71,2%**	**8 895**	**31,2%**	**209,4%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	44 535	44 535	5 890	13,2%	11 655	26,2%	25 758	57,8%	43 303	97,2%	8 774	33,6%	193,6%
Waste Water Management	28 107	25 282	1 626	5,8%	2 986	10,6%	1 760	7,0%	6 372	25,2%	121	14,5%	1 352,6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**378 634**	**436 081**	**59 150**	**15,6%**	**68 311**	**18,0%**	**8 545**	**2,0%**	**136 006**	**31,2%**	**15 960**	**29,4%**	**(46,5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	26 809	39 476	-	-	1 979	7,4%	221	,6%	2 200	5,6%	-	-	(100,0%)
Other revenue	1 127	10 712	-	-	7 474	663,4%	88	,8%	7 562	70,6%	-	-	(100,0%)
Transfers and Subsidies - Operational	249 113	278 964	59 150	23,7%	48 500	19,5%	-	-	107 650	38,6%	15 960	50,6%	(100,0%)
Transfers and Subsidies - Capital	96 247	99 776	-	-	-	-	-	-	-	-	-	-	-
Interest	5 338	7 152	-	-	10 358	194,1%	8 236	115,2%	18 594	260,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(232 676)**	**(267 014)**	**(26 245)**	**11,3%**	**(36 518)**	**15,7%**	**(37 088)**	**13,9%**	**(99 850)**	**37,4%**	**(36 619)**	**40,3%**	**1,3%**
Suppliers and employees	(232 458)	(266 796)	(26 245)	11,3%	(36 518)	15,7%	(37 088)	13,9%	(99 850)	37,4%	(36 619)	40,3%	1,3%
Finance charges	(218)	(218)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**145 958**	**169 067**	**32 905**	**22,5%**	**31 793**	**21,8%**	**(28 543)**	**(16,9%)**	**36 156**	**21,4%**	**(20 659)**	**7,7%**	**38,2%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(96 247)**	**(101 202)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(96 247)	(101 202)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(96 247)**	**(101 202)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 529)**	**(1 529)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 529)	(1 529)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 529)**	**(1 529)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**48 183**	**66 337**	**32 905**	**68,3%**	**31 793**	**66,0%**	**(28 543)**	**(43,0%)**	**36 156**	**54,5%**	**(20 659)**	**(123,9%)**	**38,2%**
Cash/cash equivalents at the year begin:	71 223	76 944	-	-	32 905	46,2%	64 698	84,1%	-	-	30 100	-	114,9%
Cash/cash equivalents at the year end:	**119 406**	**143 281**	**32 905**	**27,6%**	**64 698**	**54,2%**	**36 156**	**25,2%**	**36 156**	**25,2%**	**9 441**	**14,8%**	**283,0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 154	4,8%	6 461	5,0%	(1)	-	116 070	90,2%	128 684	52,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 083	4,2%	2 123	4,3%	-	-	45 032	91,5%	49 239	20,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 831	2,8%	3 706	5,6%	-	-	60 365	91,6%	65 902	27,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(47)	47,9%	(29)	30,0%	(20)	20,8%	(1)	1,2%	(98)	-	-	-	-	-
Total By Income Source	**10 021**	**4,1%**	**12 261**	**5,0%**	**(21)**	**-**	**221 466**	**90,9%**	**243 727**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	300	2,4%	546	4,4%	-	-	11 426	93,1%	12 272	5,0%	-	-	-	-
Commercial	407	2,9%	664	4,8%	(2)	-	12 897	92,3%	13 966	5,7%	-	-	-	-
Households	8 356	4,0%	9 319	4,4%	(19)	-	193 134	91,6%	210 790	86,5%	-	-	-	-
Other	958	14,3%	1 732	25,9%	(1)	-	4 010	59,9%	6 700	2,7%	-	-	-	-
Total By Customer Group	**10 021**	**4,1%**	**12 261**	**5,0%**	**(21)**	**-**	**221 466**	**90,9%**	**243 727**	**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	-	-	6 703	14,1%	-	-	40 893	85,9%	47 596	54,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 864	19,5%	538	5,6%	223	2,3%	6 945	72,6%	9 570	10,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 137	13,4%	3 549	11,5%	902	2,9%	22 371	72,3%	30 959	35,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 001**	**6,8%**	**10 790**	**12,2%**	**1 125**	**1,3%**	**70 209**	**79,7%**	**88 125**	**100,0%**

Contact Details

Municipal Manager	Mr Phindithemba Mpumelelo Manqele	034 329 7287
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**210 761**	**303 647**	**94 614**	**44,9%**	**74 560**	**35,4%**	**64 464**	**21,2%**	**233 638**	**76,9%**	**65 646**	**78,0%**	**(1,8%)**
Exchange Revenue													
Service charges - Electricity	53 445	53 453	8 880	16,6%	8 651	16,2%	9 271	17,3%	26 802	50,1%	11 357	49,3%	(18,4%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 468	2 468	437	29,8%	721	49,1%	814	33,0%	1 972	79,9%	549	42,2%	48,3%
Sale of Goods and Rendering of Services	272	272	25	9,2%	13	5,0%	29	10,6%	67	24,7%	18	16,6%	62,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 235	6 235	1 367	21,9%	1 379	22,1%	1 386	22,2%	4 132	66,3%	2 685	71,5%	(48,4%)
Interest earned from Current and Non Current Assets	1 249	2 955	584	46,7%	331	26,5%	159	5,4%	1 073	36,3%	248	55,3%	(36,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 522	1 522	296	19,5%	416	27,3%	424	27,9%	1 137	74,7%	428	54,7%	(,9%)
Licence and permits	734	734	83	11,3%	41	5,6%	89	12,2%	213	29,1%	129	39,7%	(30,7%)
Operational Revenue	980	9 264	108	11,0%	204	20,8%	47	,5%	360	3,9%	30	2,7%	57,1%
Non-Exchange Revenue													
Property rates	32 541	32 839	18 141	55,7%	4 418	13,6%	4 425	13,5%	26 985	82,2%	10 028	73,3%	(55,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 244	3 244	399	12,3%	423	13,0%	603	18,6%	1 425	43,9%	787	36,0%	(23,3%)
Licences or permits	1 248	1 248	183	14,7%	152	12,2%	252	20,2%	587	47,0%	234	55,0%	7,5%
Transfer and subsidies - Operational	107 057	185 634	61 691	57,6%	56 666	52,9%	46 026	24,8%	164 382	88,6%	37 531	98,1%	22,6%
Interest	767	3 779	886	115,5%	1 004	130,9%	986	26,1%	2 875	76,1%	1 622	71,9%	(39,2%)
Fuel Levy	-	-	1 539	-	-	-	-	-	1 539	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	(4)	-	139	-	(46)	-	88	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**209 180**	**228 724**	**44 908**	**21,5%**	**46 243**	**22,1%**	**41 717**	**18,2%**	**132 867**	**58,1%**	**56 301**	**71,2%**	**(25,9%)**
Employee related costs	78 210	84 858	20 212	25,8%	21 255	27,2%	20 133	23,7%	61 599	72,6%	19 447	79,8%	3,5%
Remuneration of councillors	8 533	9 928	1 959	23,0%	2 536	29,7%	1 997	20,1%	6 492	65,4%	2 026	74,6%	(1,4%)
Bulk purchases - electricity	48 090	48 090	14 230	29,6%	8 663	18,0%	8 153	17,0%	31 046	64,6%	11 610	75,5%	(29,8%)
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	7 099	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 642	17 642	-	-	-	-	-	-	-	-	10 305	85,8%	(100,0%)
Interest	1 282	1 282	0	-	1	,1%	1	,1%	2	,1%	1	7,0%	(46,6%)
Contracted services	34 224	35 497	5 396	15,8%	7 840	22,9%	5 912	16,7%	19 148	53,9%	6 198	60,2%	(4,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 099	4 082	-	-	606	8,5%	1 006	24,6%	1 612	39,5%	776	8,8%	29,6%
Operational costs	19 101	20 247	3 111	16,3%	5 343	28,0%	4 515	22,3%	12 968	64,1%	5 938	66,0%	(24,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 581**	**74 922**	**49 706**		**28 317**		**22 747**		**100 770**		**9 345**		
Transfers and subsidies - capital (monetary allocations)	42 079	37 390	5 861	13,9%	15 036	35,7%	13 255	35,5%	34 153	91,3%	14 115	78,5%	(6,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 660**	**112 312**	**55 568**		**43 353**		**36 002**		**134 924**		**23 460**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**43 660**	**112 312**	**55 568**		**43 353**		**36 002**		**134 924**		**23 460**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 660**	**112 312**	**55 568**		**43 353**		**36 002**		**134 924**		**23 460**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 660**	**112 312**	**55 568**		**43 353**		**36 002**		**134 924**		**23 460**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**36 938**	**102 910**	**15 781**	**42,7%**	**34 318**	**92,9%**	**24 378**	**23,7%**	**74 478**	**72,4%**	**1 716**	**86,4%**	**1 320,5%**
National Government	35 570	33 004	6 673	18,8%	13 700	38,5%	7 124	21,6%	27 497	83,3%	5 654	94,9%	26,0%
Provincial Government	-	68 137	9 108	-	18 953	-	17 207	25,3%	45 268	66,4%	210	108,4%	8 099,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 570**	**101 142**	**15 781**	**44,4%**	**32 653**	**91,8%**	**24 331**	**24,1%**	**72 765**	**71,9%**	**5 864**	**98,2%**	**314,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 369	1 769	-	-	1 665	121,7%	47	2,7%	1 713	96,8%	(4 148)	(77,8%)	(101,1%)
Capital Expenditure Functional	**36 938**	**102 910**	**15 781**	**42,7%**	**34 318**	**92,9%**	**24 378**	**23,7%**	**74 478**	**72,4%**	**1 716**	**86,4%**	**1 320,5%**
Municipal governance and administration	**1 369**	**1 769**	**-**	**-**	**1 665**	**121,7%**	**47**	**2,7%**	**1 713**	**96,8%**	**(4 148)**	**(77,8%)**	**(101,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 369	1 769	-	-	1 665	121,7%	47	2,7%	1 713	96,8%	(4 148)	(81,1%)	(101,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 043**	**87 942**	**12 051**	**48,1%**	**28 122**	**112,3%**	**21 929**	**24,9%**	**62 102**	**70,6%**	**3 144**	**110,7%**	**597,5%**
Planning and Development	16 957	13 106	2 943	17,4%	9 169	54,1%	4 723	36,0%	16 834	128,4%	2 799	78,3%	68,7%
Road Transport	8 087	74 835	9 108	112,6%	18 953	234,4%	17 207	23,0%	45 268	60,5%	345	-	4 887,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 526**	**13 200**	**3 731**	**35,4%**	**4 531**	**43,0%**	**2 402**	**18,2%**	**10 664**	**80,8%**	**2 720**	**69,5%**	**(11,7%)**
Energy sources	10 526	13 200	3 731	35,4%	4 531	43,0%	2 402	18,2%	10 664	80,8%	2 720	69,5%	(11,7%)
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		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**240 213**	**332 504**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	26 098	27 200	-	-	-	-	-	-	-	-	-	-	-
Service charges	37 968	50 434	-	-	-	-	-	-	-	-	-	-	-
Other revenue	25 303	28 441	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	107 516	107 506	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	42 079	115 967	-	-	-	-	-	-	-	-	-	-	-
Interest	1 249	2 955	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(201 396)**	**(213 336)**	**(70 140)**	**34,8%**	**(76 650)**	**38,1%**	**(62 806)**	**29,4%**	**(209 596)**	**98,2%**	**(37 116)**	**62,1%**	**69,2%**
Suppliers and employees	(201 376)	(213 336)	(70 140)	34,8%	(76 650)	38,1%	(62 806)	29,4%	(209 596)	98,2%	(37 116)	62,1%	69,2%
Finance charges	(20)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**38 817**	**119 168**	**(70 140)**	**(180,7%)**	**(76 650)**	**(197,5%)**	**(62 806)**	**(52,7%)**	**(209 596)**	**(175,9%)**	**(37 116)**	**(296,2%)**	**69,2%**
Cash Flow from Investing Activities													
Receipts	**-**	**8 060**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	8 060	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(42 479)**	**(118 347)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(42 479)	(118 347)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(42 479)**	**(110 287)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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)**	**8 881**	**(70 140)**	**1 915,7%**	**(76 650)**	**2 093,5%**	**(62 806)**	**(707,2%)**	**(209 596)**	**(2 360,1%)**	**(37 116)**	**654,5%**	**69,2%**
Cash/cash equivalents at the year begin:	24 700	24 700	14	,1%	(70 118)	(283,9%)	(146 770)	(594,2%)	14	,1%	(99 253)	2,0%	47,9%
Cash/cash equivalents at the year end:	**21 039**	**33 581**	**(70 118)**	**(333,3%)**	**(146 768)**	**(697,6%)**	**(209 577)**	**(624,1%)**	**(209 577)**	**(624,1%)**	**(136 280)**	**1 794,0%**	**53,8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 424	29,0%	682	5,8%	(12)	(,1%)	7 721	65,4%	11 815	5,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 384	2,0%	2 118	3,0%	(5)	-	66 413	95,0%	69 910	32,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	255	,3%	530	,6%	(1)	-	84 927	99,1%	85 712	40,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	7,5%	19	12,8%	-	-	115	79,7%	144	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	797	1,8%	1 568	3,5%	-	-	42 804	94,8%	45 169	21,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	12	100,0%	12	-	-	-	-	-
Total By Income Source	**5 870**	**2,8%**	**4 917**	**2,3%**	**(19)**	**-**	**201 993**	**94,9%**	**212 762**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 326	4,0%	1 003	3,0%	-	-	30 605	92,9%	32 933	15,5%	-	-	-	-
Commercial	1 794	5,2%	1 376	4,0%	(13)	-	31 514	90,9%	34 671	16,3%	-	-	-	-
Households	1 076	,8%	1 994	1,5%	(5)	-	127 798	97,7%	130 862	61,5%	-	-	-	-
Other	1 675	11,7%	545	3,8%	(1)	-	12 078	84,5%	14 297	6,7%	-	-	-	-
Total By Customer Group	**5 870**	**2,8%**	**4 917**	**2,3%**	**(19)**	**-**	**201 993**	**94,9%**	**212 762**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	207	44,7%	-	-	0	-	256	55,3%	463	12,5%
Auditor-General	-	-	-	-	-	-	0	100,0%	0	-
Other	3 224	100,0%	-	-	-	-	-	-	3 224	87,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 431**	**93,1%**	**-**	**-**	**0**	**-**	**256**	**6,9%**	**3 687**	**100,0%**

Contact Details

Municipal Manager	Mr J. F. K Khumalo	034 995 1650
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**314 936**	**339 427**	**104 494**	**33,2%**	**97 934**	**31,1%**	**83 159**	**24,5%**	**285 587**	**84,1%**	**84 678**	**84,6%**	**(1,8%)**
Exchange Revenue													
Service charges - Electricity	55 839	56 018	11 944	21,4%	14 050	25,2%	13 884	24,8%	39 878	71,2%	12 325	72,4%	12,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 926	13 111	2 850	31,9%	2 850	31,9%	2 850	21,7%	8 550	65,2%	3 194	88,3%	(10,8%)
Sale of Goods and Rendering of Services	393	480	85	21,6%	61	15,4%	76	15,8%	221	46,1%	95	69,6%	(20,5%)
Agency services	1 422	1 422	311	21,8%	296	20,9%	316	22,2%	923	64,9%	266	58,2%	18,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 160	1 160	(7)	(,6%)	(8)	(,7%)	(18)	(1,5%)	(34)	(2,9%)	0	4,2%	(6 492,8%)
Interest earned from Current and Non Current Assets	1 707	4 354	1 279	75,0%	913	53,5%	1 306	30,0%	3 498	80,3%	650	78,5%	100,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	695	123	17,7%	122	17,5%	140	20,2%	385	55,4%	71	56,8%	96,2%
Licence and permits	2 124	2 124	436	20,5%	365	17,2%	468	22,0%	1 268	59,7%	436	65,4%	7,2%
Operational Revenue	1 346	3 591	1 474	109,5%	1 109	82,4%	1 283	35,7%	3 867	107,7%	541	30,6%	137,2%
Non-Exchange Revenue													
Property rates	45 254	45 254	4 808	10,6%	14 424	31,9%	14 449	31,9%	33 681	74,4%	13 696	70,0%	5,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 151	3 151	416	13,2%	399	12,7%	402	12,8%	1 218	38,6%	-	27,1%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	191 718	206 866	80 547	42,0%	63 097	32,9%	47 753	23,1%	191 398	92,5%	53 155	93,4%	(10,2%)
Interest	1 200	1 200	229	19,1%	255	21,3%	250	20,9%	734	61,2%	246	47,7%	1,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**296 245**	**323 773**	**66 644**	**22,5%**	**79 218**	**26,7%**	**79 520**	**24,6%**	**225 382**	**69,6%**	**72 642**	**72,1%**	**9,5%**
Employee related costs	127 585	128 115	32 111	25,2%	31 236	24,5%	31 555	24,6%	94 902	74,1%	27 824	71,9%	13,4%
Remuneration of councillors	11 236	11 615	2 747	24,4%	3 305	29,4%	2 627	22,6%	8 679	74,7%	2 714	77,5%	(3,2%)
Bulk purchases - electricity	41 764	41 764	4 106	9,8%	15 121	36,2%	10 913	26,1%	30 140	72,2%	8 654	71,9%	26,1%
Inventory consumed	15 903	18 579	1 924	12,1%	5 116	32,2%	8 533	45,9%	15 572	83,8%	3 285	78,4%	159,7%
Debt impairment	4 452	5 586	1 113	25,0%	1 113	25,0%	1 113	19,9%	3 339	59,8%	-	-	(100,0%)
Depreciation and amortisation	24 791	24 791	4 950	20,0%	4 964	20,0%	5 019	20,2%	14 933	60,2%	6 419	66,7%	(21,8%)
Interest	1 555	1 555	1	,1%	4	,2%	0	-	5	,3%	1	4,8%	(83,8%)
Contracted services	31 473	49 029	10 514	33,4%	8 300	26,4%	6 730	13,7%	25 544	52,1%	10 727	70,0%	(37,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	226	-	136	-	362	-	2 427	75,0%	(94,4%)
Operational costs	37 486	42 739	9 178	24,5%	9 833	26,2%	12 893	30,2%	31 905	74,7%	10 591	74,3%	21,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18 691**	**15 654**	**37 850**		**18 716**		**3 640**		**60 205**		**12 036**		
Transfers and subsidies - capital (monetary allocations)	47 114	40 387	7 844	16,6%	3 998	8,5%	16 372	40,5%	28 214	69,9%	3 393	43,6%	382,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**65 805**	**56 042**	**45 694**		**22 714**		**20 012**		**88 419**		**15 429**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**65 805**	**56 042**	**45 694**		**22 714**		**20 012**		**88 419**		**15 429**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**65 805**	**56 042**	**45 694**		**22 714**		**20 012**		**88 419**		**15 429**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**65 805**	**56 042**	**45 694**		**22 714**		**20 012**		**88 419**		**15 429**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**43 124**	**39 515**	**6 214**	**14,4%**	**4 117**	**9,5%**	**11 988**	**30,3%**	**22 319**	**56,5%**	**4 312**	**46,8%**	**178,0%**
National Government	40 969	25 474	4 093	10,0%	3 368	8,2%	6 603	25,9%	14 063	55,2%	1 898	44,9%	247,9%
Provincial Government	-	9 645	-	-	-	-	4 641	48,1%	4 641	48,1%	2 174	25,5%	113,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 969**	**35 119**	**4 093**	**10,0%**	**3 368**	**8,2%**	**11 243**	**32,0%**	**18 704**	**53,3%**	**4 072**	**38,6%**	**176,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 155	4 396	2 121	98,4%	750	34,8%	744	16,9%	3 615	82,2%	240	-	209,5%
Capital Expenditure Functional	**43 124**	**39 515**	**6 214**	**14,4%**	**4 117**	**9,5%**	**11 988**	**30,3%**	**22 319**	**56,5%**	**4 312**	**46,8%**	**178,0%**
Municipal governance and administration	**527**	**2 456**	**1 865**	**353,9%**	**-**	**-**	**292**	**11,9%**	**2 157**	**87,8%**	**227**	**-**	**28,9%**
Executive and Council	-	1 929	1 865	-	-	-	-	-	1 865	96,7%	-	-	-
Finance and administration	527	527	-	-	-	-	292	55,5%	292	55,5%	227	-	28,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 719**	**18 368**	**1 417**	**8,5%**	**911**	**5,4%**	**8 652**	**47,1%**	**10 980**	**59,8%**	**2 877**	**33,4%**	**200,8%**
Community and Social Services	6 635	2 663	849	12,8%	528	8,0%	73	2,7%	1 450	54,4%	703	71,5%	(89,6%)
Sport And Recreation	8 884	14 707	561	6,3%	383	4,3%	8 080	54,9%	9 023	61,4%	2 174	20,0%	271,7%
Public Safety	1 200	998	8	,6%	-	-	499	50,0%	507	50,8%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 313**	**18 691**	**2 931**	**23,8%**	**3 207**	**26,0%**	**3 043**	**16,3%**	**9 181**	**49,1%**	**1 209**	**57,9%**	**151,7%**
Planning and Development	12 313	18 017	2 683	21,8%	2 647	21,5%	3 043	16,9%	8 374	46,5%	-	-	(100,0%)
Road Transport	-	674	248	-	559	-	-	-	808	119,8%	1 209	92,0%	(100,0%)
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	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**334 754**	**350 980**	**-**	**-**	**124 134**	**37,1%**	**-**	**-**	**124 134**	**35,4%**	**-**	**7,5%**	**-**
Property rates	31 689	31 689	-	-	7 614	24,0%	-	-	7 614	24,0%	-	-	-
Service charges	55 237	58 089	-	-	17 770	32,2%	-	-	17 770	30,6%	-	-	-
Other revenue	7 289	9 594	-	-	7 468	102,5%	-	-	7 468	77,8%	-	-	-
Transfers and Subsidies - Operational	191 718	206 866	-	-	79 529	41,5%	-	-	79 529	38,4%	-	12,7%	-
Transfers and Subsidies - Capital	47 114	40 387	-	-	10 240	21,7%	-	-	10 240	25,4%	-	-	-
Interest	1 707	4 354	-	-	1 512	88,6%	-	-	1 512	34,7%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(283 383)**	**(293 182)**	**(36 600)**	**12,9%**	**(45 009)**	**15,9%**	**(56 441)**	**19,3%**	**(138 050)**	**47,1%**	**(48 212)**	**51,4%**	**17,1%**
Suppliers and employees	(283 141)	(292 940)	(36 600)	12,9%	(45 009)	15,9%	(56 441)	19,3%	(138 050)	47,1%	(45 712)	49,4%	23,5%
Finance charges	(242)	(242)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(2 500)	-	(100,0%)
Net Cash from/(used) Operating Activities	**51 371**	**57 798**	**(36 600)**	**(71,2%)**	**79 125**	**154,0%**	**(56 441)**	**(97,7%)**	**(13 916)**	**(24,1%)**	**(48 212)**	**(425,8%)**	**17,1%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(49 593)**	**(45 402)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(49 593)	(45 402)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(49 593)**	**(45 402)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(965)**	**(965)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**49,1%**	**-**
Repayment of borrowing	(965)	(965)	-	-	-	-	-	-	-	-	-	49,1%	-
Net Cash from/(used) Financing Activities	**(965)**	**(965)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**49,1%**	**-**
Net Increase/(Decrease) in cash held	**814**	**11 431**	**(36 600)**	**(4 498,9%)**	**79 125**	**9 726,1%**	**(56 441)**	**(493,7%)**	**(13 916)**	**(121,7%)**	**(48 212)**	**563,5%**	**17,1%**
Cash/cash equivalents at the year begin:	2 800	5 850	-	-	(30 736)	(1 097,8%)	48 390	827,2%	-	-	(71 710)	-	(167,5%)
Cash/cash equivalents at the year end:	**3 613**	**17 281**	**(30 736)**	**(850,6%)**	**48 390**	**1 339,2%**	**(8 052)**	**(46,6%)**	**(8 052)**	**(46,6%)**	**(119 922)**	**944,4%**	**(93,3%)**

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	4 009	49,6%	1 811	22,4%	-	-	2 259	28,0%	8 080	2,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 893	3,6%	4 056	3,7%	-	-	100 608	92,7%	108 557	36,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 074	1,2%	1 553	1,8%	-	-	85 130	97,0%	87 756	29,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	2,6%	62	4,0%	-	-	1 456	93,4%	1 558	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	91	,1%	168	,2%	-	-	88 626	99,7%	88 885	29,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 221	22,1%	569	10,3%	(18)	(,3%)	3 750	67,9%	5 522	1,8%	-	-	-	-
Total By Income Source	**10 329**	**3,4%**	**8 219**	**2,7%**	**(18)**	**-**	**281 830**	**93,8%**	**300 359**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	36	1,4%	65	2,6%	-	-	2 406	96,0%	2 507	,8%	-	-	-	-
Commercial	4 845	6,7%	3 884	5,4%	(8)	-	63 634	87,9%	72 355	24,1%	-	-	-	-
Households	4 870	2,2%	3 977	1,8%	(10)	-	215 187	96,1%	224 024	74,6%	-	-	-	-
Other	578	39,2%	292	19,8%	-	-	603	40,9%	1 474	,5%	-	-	-	-
Total By Customer Group	**10 329**	**3,4%**	**8 219**	**2,7%**	**(18)**	**-**	**281 830**	**93,8%**	**300 359**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	73	6,2%	75	6,3%	-	-	1 029	87,5%	1 177	71,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	468	100,0%	-	-	-	-	-	-	468	28,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**541**	**32,9%**	**75**	**4,5%**	**-**	**-**	**1 029**	**62,6%**	**1 645**	**100,0%**

Contact Details

Municipal Manager	Mr Mtonjani Bethuel Khali	034 413 1223
Chief Financial Officer	Mr Khulekani Wesley Grant Ngcobo	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**786 412**	**828 688**	**220 400**	**28,0%**	**214 689**	**27,3%**	**178 548**	**21,5%**	**613 638**	**74,0%**	**162 803**	**75,9%**	**9,7%**
Exchange Revenue													
Service charges - Electricity	266 529	266 529	54 190	20,3%	57 746	21,7%	60 103	22,6%	172 039	64,5%	48 483	72,1%	24,0%
Service charges - Water	62 253	62 253	16 539	26,6%	15 136	24,3%	15 713	25,2%	47 388	76,1%	10 973	54,2%	43,2%
Service charges - Waste Water Management	36 734	36 734	9 656	26,3%	9 715	26,4%	8 279	22,5%	27 649	75,3%	9 137	78,0%	(9,4%)
Service charges - Waste Management	28 588	28 588	7 822	27,4%	6 781	23,7%	7 828	27,4%	22 430	78,5%	5 210	62,7%	50,2%
Sale of Goods and Rendering of Services	513	2 513	334	65,2%	547	106,7%	476	19,0%	1 358	54,0%	533	193,4%	(10,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 088	35 088	3 650	10,4%	3 753	10,7%	3 755	10,7%	11 157	31,8%	3 289	15,2%	14,2%
Interest earned from Current and Non Current Assets	1 706	4 706	837	49,1%	690	40,5%	294	6,3%	1 821	38,7%	749	78,8%	(60,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	1 667	229	13,8%	240	14,4%	335	20,1%	805	48,3%	415	11,0%	(19,2%)
Licence and permits	2 643	2 643	669	25,3%	2 049	77,5%	687	26,0%	3 405	128,8%	1 583	41,5%	(56,6%)
Operational Revenue	-	40 000	377	-	5 423	-	385	1,0%	6 186	15,5%	43	169,2%	788,1%
Non-Exchange Revenue													
Property rates	120 645	120 645	30 074	24,9%	29 897	24,8%	22 002	18,2%	81 973	67,9%	23 983	76,2%	(8,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 531	5 531	9 229	166,8%	7 829	141,5%	6 072	109,8%	23 129	418,1%	4 881	286,2%	24,4%
Licences or permits	4 844	4 844	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	219 671	216 947	86 794	39,5%	74 882	34,1%	48 749	22,5%	210 424	97,0%	53 524	104,9%	(8,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	3 871	-	3 871	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**720 495**	**699 271**	**159 919**	**22,2%**	**246 154**	**34,2%**	**213 036**	**30,5%**	**619 109**	**88,5%**	**135 044**	**66,3%**	**57,8%**
Employee related costs	188 376	208 923	47 078	25,0%	58 124	30,9%	39 906	19,1%	145 109	69,5%	44 197	73,0%	(9,7%)
Remuneration of councillors	19 305	17 960	4 266	22,1%	4 231	21,9%	5 032	28,0%	13 529	75,3%	4 225	66,2%	19,1%
Bulk purchases - electricity	263 142	225 326	33 862	12,9%	89 018	33,8%	55 196	24,5%	178 077	79,0%	36 538	62,5%	51,1%
Inventory consumed	40 210	47 467	11 436	28,4%	16 297	40,5%	16 697	35,2%	44 430	93,6%	4 913	79,6%	239,8%
Debt impairment	7 363	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	42 503	42 503	27 484	64,7%	27 480	64,7%	46 208	108,7%	101 172	238,0%	488	1,5%	9 369,3%
Interest	-	5 474	329	-	3 054	-	3 015	55,1%	6 398	116,9%	467	113,7%	545,6%
Contracted services	95 641	95 506	23 089	24,1%	27 939	29,2%	28 080	29,4%	79 109	82,8%	27 650	70,4%	1,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	(769)	-	(100,0%)
Irrecoverable debts written off	-	-	(20)	-	(39)	-	(153)	-	(211)	-	(148)	-	3,2%
Operational costs	63 954	56 112	12 394	19,4%	20 049	31,3%	10 575	18,8%	43 018	76,7%	17 483	85,9%	(39,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	8 479	-	8 479	-	-	-	(100,0%)
Surplus/(Deficit)	**65 917**	**129 418**	**60 482**		**(31 465)**		**(34 487)**		**(5 471)**		**27 759**		
Transfers and subsidies - capital (monetary allocations)	76 440	73 885	2 706	3,5%	6 989	9,1%	15 591	21,1%	25 286	34,2%	8 596	60,6%	81,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**142 357**	**203 303**	**63 188**		**(24 477)**		**(18 897)**		**19 815**		**36 355**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**142 357**	**203 303**	**63 188**		**(24 477)**		**(18 897)**		**19 815**		**36 355**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**142 357**	**203 303**	**63 188**		**(24 477)**		**(18 897)**		**19 815**		**36 355**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**142 357**	**203 303**	**63 188**		**(24 477)**		**(18 897)**		**19 815**		**36 355**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**83 440**	**80 885**	**5 510**	**6,6%**	**11 085**	**13,3%**	**20 767**	**25,7%**	**37 361**	**46,2%**	**10 343**	**56,6%**	**100,8%**
National Government	65 940	63 385	2 353	3,6%	10 908	16,5%	17 178	27,1%	30 439	48,0%	9 142	65,1%	87,9%
Provincial Government	10 500	10 500	-	-	-	-	371	3,5%	371	3,5%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**76 440**	**73 885**	**2 353**	**3,1%**	**10 908**	**14,3%**	**17 549**	**23,8%**	**30 810**	**41,7%**	**9 142**	**62,8%**	**92,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	7 000	3 156	45,1%	177	2,5%	3 218	46,0%	6 551	93,6%	1 201	32,0%	167,9%
Capital Expenditure Functional	**83 440**	**80 885**	**5 510**	**6,6%**	**11 085**	**13,3%**	**20 767**	**25,7%**	**37 361**	**46,2%**	**10 656**	**57,2%**	**94,9%**
Municipal governance and administration	**1 000**	**1 250**	**675**	**67,5%**	**159**	**15,9%**	**48**	**3,8%**	**883**	**70,6%**	**400**	**99,1%**	**(88,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	407,5%	-
Finance and administration	1 000	1 250	675	67,5%	159	15,9%	48	3,8%	883	70,6%	400	26,9%	(88,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**32 417**	**32 417**	**564**	**1,7%**	**1 652**	**5,1%**	**9 001**	**27,8%**	**11 217**	**34,6%**	**-**	**73,0%**	**(100,0%)**
Community and Social Services	15 917	15 917	564	3,5%	1 652	10,4%	5 008	31,5%	7 224	45,4%	-	73,0%	(100,0%)
Sport And Recreation	16 500	16 500	-	-	-	-	3 993	24,2%	3 993	24,2%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 343**	**31 468**	**4 270**	**13,2%**	**5 307**	**16,4%**	**10 203**	**32,4%**	**19 781**	**62,9%**	**7 806**	**51,2%**	**30,7%**
Planning and Development	2 000	2 000	-	-	-	-	371	18,6%	371	18,6%	-	-	(100,0%)
Road Transport	30 343	29 468	4 270	14,1%	5 307	17,5%	9 832	33,4%	19 410	65,9%	7 806	52,9%	26,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 680**	**15 750**	**-**	**-**	**3 966**	**22,4%**	**1 515**	**9,6%**	**5 481**	**34,8%**	**2 450**	**111,2%**	**(38,2%)**
Energy sources	17 680	15 000	-	-	3 966	22,4%	1 410	9,4%	5 376	35,8%	2 450	111,2%	(42,4%)
Water Management	-	750	-	-	-	-	105	14,0%	105	14,0%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**786 833**	**786 554**	**209 865**	**26,7%**	**202 734**	**25,8%**	**201 381**	**25,6%**	**613 980**	**78,1%**	**179 900**	**74,6%**	**11,9%**
Property rates	115 013	115 013	21 312	18,5%	29 220	25,4%	26 847	23,3%	77 379	67,3%	23 546	79,1%	14,0%
Service charges	365 334	365 334	72 447	19,8%	82 012	22,4%	84 170	23,0%	238 629	65,3%	73 410	58,6%	14,7%
Other revenue	8 670	10 670	13 826	159,5%	4 567	52,7%	1 260	11,8%	19 653	184,2%	(93)	41,6%	(1 453,4%)
Transfers and Subsidies - Operational	219 671	216 947	87 775	40,0%	80 475	36,6%	51 597	23,8%	219 847	101,3%	52 262	101,9%	(1,3%)
Transfers and Subsidies - Capital	76 440	73 885	14 000	18,3%	6 000	7,8%	37 385	50,6%	57 385	77,7%	30 116	91,8%	24,1%
Interest	1 706	4 706	505	29,6%	460	26,9%	123	2,6%	1 087	23,1%	658	58,5%	(81,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(672 629)**	**(657 429)**	**(145 438)**	**21,6%**	**(131 164)**	**19,5%**	**(130 292)**	**19,8%**	**(406 895)**	**61,9%**	**(113 598)**	**63,1%**	**14,7%**
Suppliers and employees	(672 629)	(657 429)	(145 438)	21,6%	(131 164)	19,5%	(130 292)	19,8%	(406 895)	61,9%	(113 598)	63,1%	14,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**114 205**	**129 126**	**64 427**	**56,4%**	**71 570**	**62,7%**	**71 088**	**55,1%**	**207 085**	**160,4%**	**66 302**	**139,3%**	**7,2%**
Cash Flow from Investing Activities													
Receipts	**-**	**40 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	40 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(83 440)**	**(80 885)**	**(7 728)**	**9,3%**	**(14 137)**	**16,9%**	**(22 834)**	**28,2%**	**(44 698)**	**55,3%**	**(10 498)**	**48,2%**	**117,5%**
Capital assets	(83 440)	(80 885)	(7 728)	9,3%	(14 137)	16,9%	(22 834)	28,2%	(44 698)	55,3%	(10 498)	48,2%	117,5%
Net Cash from/(used) Investing Activities	**(83 440)**	**(40 885)**	**(7 728)**	**9,3%**	**(14 137)**	**16,9%**	**(22 834)**	**55,8%**	**(44 698)**	**109,3%**	**(10 498)**	**48,9%**	**117,5%**
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	**30 765**	**88 241**	**56 700**	**184,3%**	**57 433**	**186,7%**	**48 254**	**54,7%**	**162 387**	**184,0%**	**55 804**	**283,8%**	**(13,5%)**
Cash/cash equivalents at the year begin:	29 031	20 113	21 365	73,6%	76 810	264,6%	135 076	671,6%	21 365	106,2%	96 709	103,8%	39,7%
Cash/cash equivalents at the year end:	**59 796**	**108 354**	**76 813**	**128,5%**	**134 243**	**224,5%**	**183 330**	**169,2%**	**183 330**	**169,2%**	**152 513**	**210,3%**	**20,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 400	9,1%	3 956	5,6%	4 029	5,7%	55 724	79,5%	70 109	16,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 329	30,8%	4 796	8,5%	2 872	5,1%	31 212	55,5%	56 209	13,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 610	7,1%	2 981	2,8%	2 444	2,3%	93 651	87,8%	106 687	25,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 258	5,7%	2 004	3,5%	1 734	3,1%	49 697	87,7%	56 693	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 437	7,6%	2 008	4,4%	1 721	3,8%	38 314	84,2%	45 480	10,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 193	3,7%	1 973	3,3%	1 927	3,2%	53 338	89,7%	59 431	14,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	501	2,2%	317	1,4%	335	1,5%	21 613	94,9%	22 767	5,5%	96	,4%	-	-
Total By Income Source	**40 727**	**9,8%**	**18 035**	**4,3%**	**15 062**	**3,6%**	**343 551**	**82,3%**	**417 376**	**100,0%**	**96**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 672	7,9%	3 464	4,1%	2 410	2,9%	71 532	85,1%	84 078	20,1%	-	-	-	-
Commercial	19 200	23,0%	5 127	6,2%	3 997	4,8%	54 979	66,0%	83 303	20,0%	-	-	-	-
Households	14 856	5,9%	9 444	3,8%	8 655	3,5%	217 040	86,8%	249 995	59,9%	96	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**40 727**	**9,8%**	**18 035**	**4,3%**	**15 062**	**3,6%**	**343 551**	**82,3%**	**417 376**	**100,0%**	**96**	**-**	**-**	**-**

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	20 419	27,8%	-	-	-	-	53 034	72,2%	73 453	81,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 184	65,5%	4 797	28,1%	2	-	1 093	6,4%	17 076	18,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31 603**	**34,9%**	**4 797**	**5,3%**	**2**	**-**	**54 127**	**59,8%**	**90 529**	**100,0%**

Contact Details

Municipal Manager	Mr ZG Dhlamini	034 982 2133
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**245 247**	**248 578**	**108 095**	**44,1%**	**77 124**	**31,4%**	**55 053**	**22,1%**	**240 272**	**96,7%**	**60 671**	**98,0%**	**(9,3%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 786	1 924	552	30,9%	551	30,9%	551	28,6%	1 654	86,0%	525	91,0%	5,0%
Sale of Goods and Rendering of Services	254	68	13	5,2%	4	1,4%	12	18,0%	29	42,4%	38	14,7%	(68,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	455	1 237	275	60,4%	126	27,8%	40	3,2%	441	35,6%	118	73,2%	(66,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	372	64	42,6%	60	39,7%	54	14,6%	178	47,7%	60	107,1%	(9,1%)
Licence and permits	927	1 420	313	33,7%	245	26,5%	111	7,8%	669	47,1%	44	1 882,9%	150,6%
Operational Revenue	43	701	6	13,8%	(0)	(,2%)	-	-	6	,8%	800	100,5%	(100,0%)
Non-Exchange Revenue													
Property rates	30 712	31 116	20 090	65,4%	3 856	12,6%	3 925	12,6%	27 870	89,6%	3 701	88,6%	6,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	821	770	35	4,3%	143	17,4%	60	7,7%	238	30,8%	368	115,6%	(83,8%)
Licences or permits	567	800	198	34,8%	205	36,2%	234	29,2%	636	79,5%	235	79,6%	(,4%)
Transfer and subsidies - Operational	208 295	208 295	85 933	41,3%	71 302	34,2%	49 403	23,7%	206 639	99,2%	54 452	99,5%	(9,3%)
Interest	1 237	1 874	617	49,9%	633	51,2%	664	35,4%	1 914	102,1%	331	28,2%	100,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**228 435**	**241 618**	**69 753**	**30,5%**	**73 301**	**32,1%**	**62 159**	**25,7%**	**205 213**	**84,9%**	**52 272**	**82,7%**	**18,9%**
Employee related costs	120 539	115 191	28 793	23,9%	28 802	23,9%	32 614	28,3%	90 210	78,3%	28 244	78,0%	15,5%
Remuneration of councillors	18 499	18 901	4 206	22,7%	5 244	28,3%	4 301	22,8%	13 751	72,8%	4 109	76,8%	4,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 652	6 276	1 738	47,6%	3 121	85,5%	2 073	33,0%	6 932	110,5%	171	106,1%	1 111,0%
Debt impairment	2 000	1 800	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	15 000	18 000	6 532	43,5%	3 792	25,3%	5 212	29,0%	15 535	86,3%	6 109	90,8%	(14,7%)
Interest	900	900	5 706	634,0%	609	67,7%	(3 762)	(418,0%)	2 553	283,7%	(454)	16,6%	728,7%
Contracted services	26 093	42 590	10 139	38,9%	18 589	71,2%	12 025	28,2%	40 753	95,7%	9 080	100,5%	32,4%
Transfers and subsidies	870	3 870	1 233	141,8%	1 434	164,9%	382	9,9%	3 049	78,8%	412	107,1%	(7,3%)
Irrecoverable debts written off	-	-	188	-	-	-	35	-	223	-	923	46,2%	(96,2%)
Operational costs	40 882	34 091	11 217	27,4%	11 709	28,6%	9 279	27,2%	32 206	94,5%	3 677	79,9%	152,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 812**	**6 960**	**38 341**		**3 823**		**(7 105)**		**35 059**		**8 399**		
Transfers and subsidies - capital (monetary allocations)	46 490	43 983	9 189	19,8%	3 552	7,6%	14 751	33,5%	27 492	62,5%	1 653	99,9%	792,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 302**	**50 943**	**47 531**		**7 375**		**7 646**		**62 552**		**10 052**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 302**	**50 943**	**47 531**		**7 375**		**7 646**		**62 552**		**10 052**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 302**	**50 943**	**47 531**		**7 375**		**7 646**		**62 552**		**10 052**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 302**	**50 943**	**47 531**		**7 375**		**7 646**		**62 552**		**10 052**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**49 623**	**47 029**	**9 295**	**18,7%**	**12 831**	**25,9%**	**7 016**	**14,9%**	**29 142**	**62,0%**	**1 486**	**88,3%**	**372,2%**
National Government	38 620	36 113	8 748	22,7%	10 609	27,5%	5 156	14,3%	24 512	67,9%	1 274	97,8%	304,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 620**	**36 113**	**8 748**	**22,7%**	**10 609**	**27,5%**	**5 156**	**14,3%**	**24 512**	**67,9%**	**1 274**	**97,8%**	**304,8%**
Borrowing	4 174	4 174	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 830	6 743	547	8,0%	2 222	32,5%	1 860	27,6%	4 629	68,7%	212	103,9%	776,4%
Capital Expenditure Functional	**49 623**	**47 029**	**9 295**	**18,7%**	**12 831**	**25,9%**	**7 016**	**14,9%**	**29 142**	**62,0%**	**1 486**	**88,3%**	**372,2%**
Municipal governance and administration	**3 464**	**3 464**	**367**	**10,6%**	**1 219**	**35,2%**	**170**	**4,9%**	**1 755**	**50,7%**	**-**	**51,9%**	**(100,0%)**
Executive and Council	26	26	-	-	13	51,3%	8	30,0%	21	81,3%	-	-	(100,0%)
Finance and administration	3 438	3 438	367	10,7%	1 206	35,1%	162	4,7%	1 734	50,4%	-	51,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 226**	**3 139**	**181**	**5,6%**	**856**	**26,5%**	**1 641**	**52,3%**	**2 677**	**85,3%**	**212**	**53,8%**	**672,9%**
Community and Social Services	965	965	-	-	437	45,2%	1 134	117,5%	1 570	162,7%	-	52,1%	(100,0%)
Sport And Recreation	87	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 174	2 174	181	8,3%	419	19,3%	507	23,3%	1 107	50,9%	212	166,5%	138,8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 283**	**34 600**	**8 748**	**24,8%**	**9 183**	**26,0%**	**4 050**	**11,7%**	**21 980**	**63,5%**	**1 274**	**107,7%**	**218,0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 283	34 600	8 748	24,8%	9 183	26,0%	4 050	11,7%	21 980	63,5%	1 274	107,7%	218,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 650**	**5 826**	**-**	**-**	**1 573**	**20,6%**	**1 156**	**19,8%**	**2 729**	**46,8%**	**-**	**-**	**(100,0%)**
Energy sources	7 650	5 826	-	-	1 573	20,6%	1 106	19,0%	2 679	46,0%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	50	-	50	-	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**310 581**	**285 461**	**15 564**	**5,0%**	**20 015**	**6,4%**	**12 534**	**4,4%**	**48 113**	**16,9%**	**-**	**-**	**(100,0%)**
Property rates	24 569	25 578	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 643	1 087	-	-	-	-	-	-	-	-	-	-	-
Other revenue	29 129	5 281	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	208 295	208 295	2 564	1,2%	1 015	,5%	551	,3%	4 130	2,0%	-	-	(100,0%)
Transfers and Subsidies - Capital	46 490	43 983	13 000	28,0%	19 000	40,9%	11 983	27,2%	43 983	100,0%	-	-	(100,0%)
Interest	455	1 237	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(213 259)**	**(230 682)**	**(80)**	**-**	**(62)**	**-**	**-**	**-**	**(142)**	**,1%**	**(30)**	**,1%**	**(100,0%)**
Suppliers and employees	(212 389)	(225 912)	(80)	-	(62)	-	-	-	(142)	,1%	(30)	,1%	(100,0%)
Finance charges	-	(900)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(870)	(3 870)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**97 322**	**54 780**	**15 484**	**15,9%**	**19 953**	**20,5%**	**12 534**	**22,9%**	**47 971**	**87,6%**	**(30)**	**(,6%)**	**(42 087,1%)**
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	**(50 614)**	**(48 725)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(50 614)	(48 725)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(50 614)**	**(48 725)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(822)**	**(2 289)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(822)	(2 289)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(822)**	**(2 289)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**45 886**	**3 766**	**15 484**	**33,7%**	**19 953**	**43,5%**	**12 534**	**332,8%**	**47 971**	**1 273,9%**	**(30)**	**3,3%**	**(42 087,1%)**
Cash/cash equivalents at the year begin:	5 142	422	(29)	(,6%)	15 449	300,4%	35 355	8 374,0%	(29)	(6,9%)	(13 012)	-	(371,7%)
Cash/cash equivalents at the year end:	**51 028**	**4 188**	**15 457**	**30,3%**	**35 387**	**69,3%**	**47 846**	**1 142,5%**	**47 846**	**1 142,5%**	**(13 026)**	**170,2%**	**(467,3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	991	3,3%	1 179	3,9%	(13)	-	27 795	92,8%	29 952	46,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	149	,8%	291	1,7%	0	-	17 140	97,5%	17 580	27,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	8,1%	4	2,6%	-	-	137	89,4%	153	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	231	1,4%	428	2,7%	-	-	15 456	95,9%	16 115	25,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 383**	**2,2%**	**1 902**	**3,0%**	**(13)**	**-**	**60 529**	**94,9%**	**63 800**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	233	1,2%	307	1,5%	-	-	19 744	97,3%	20 284	31,8%	-	-	-	-
Commercial	901	3,4%	1 142	4,3%	(13)	(,1%)	24 662	92,4%	26 692	41,8%	-	-	-	-
Households	249	1,5%	452	2,7%	(0)	-	16 119	95,8%	16 819	26,4%	-	-	-	-
Other	-	-	-	-	1	11,5%	4	88,5%	5	-	-	-	-	-
Total By Customer Group	**1 383**	**2,2%**	**1 902**	**3,0%**	**(13)**	**-**	**60 529**	**94,9%**	**63 800**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 090	23,9%	162	1,8%	369	4,2%	6 137	70,1%	8 757	36,5%
Auditor-General	448	96,4%	17	3,6%	-	-	-	-	464	1,9%
Other	1 818	12,3%	806	5,5%	1 280	8,7%	10 849	73,5%	14 753	61,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 355**	**18,2%**	**985**	**4,1%**	**1 649**	**6,9%**	**16 986**	**70,8%**	**23 974**	**100,0%**

Contact Details

Municipal Manager	Mr Mthandeni Zungu	035 831 7519
Chief Financial Officer	Mr Njabulo Dludla	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**466 129**	**471 622**	**178 705**	**38,3%**	**117 247**	**25,2%**	**84 154**	**17,8%**	**380 106**	**80,6%**	**89 527**	**92,6%**	**(6,0%)**
Exchange Revenue													
Service charges - Electricity	93 467	93 467	16 708	17,9%	20 870	22,3%	17 799	19,0%	55 377	59,2%	15 598	61,1%	14,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 051	10 051	2 538	25,2%	2 521	25,1%	2 516	25,0%	7 574	75,4%	2 394	78,9%	5,1%
Sale of Goods and Rendering of Services	694	694	177	25,5%	124	17,8%	123	17,7%	424	61,0%	103	56,5%	19,3%
Agency services	1 895	1 895	473	25,0%	402	21,2%	364	19,2%	1 239	65,4%	430	73,0%	(15,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 991	-	5	,2%	7	,2%	8	-	19	-	446	116,9%	(98,3%)
Interest earned from Current and Non Current Assets	1 258	1 758	894	71,1%	510	40,6%	417	23,7%	1 822	103,6%	530	99,0%	(21,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 134	1 134	231	20,4%	359	31,7%	248	21,9%	838	73,9%	251	71,8%	(1,2%)
Licence and permits	-	-	39	-	19	-	67	-	125	-	12	-	463,9%
Operational Revenue	18 120	23 116	28	,2%	1 030	5,7%	35	,2%	1 093	4,7%	21	79,6%	69,4%
Non-Exchange Revenue													
Property rates	115 343	115 343	68 698	59,6%	15 163	13,1%	10 192	8,8%	94 053	81,5%	12 756	92,9%	(20,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	308	71	67,4%	84	79,5%	42	13,8%	197	63,9%	479	518,5%	(91,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	221 071	220 865	88 453	40,0%	75 540	34,2%	51 678	23,4%	215 671	97,6%	57 714	106,7%	(10,5%)
Interest	-	2 991	388	-	617	-	648	21,7%	1 653	55,3%	562	86,3%	15,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	2	-	1	-	17	-	21	-	(1 769)	-	(101,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**427 832**	**540 106**	**112 623**	**26,3%**	**132 391**	**30,9%**	**139 541**	**25,8%**	**384 555**	**71,2%**	**119 316**	**81,1%**	**17,0%**
Employee related costs	171 262	171 263	41 566	24,3%	41 766	24,4%	40 823	23,8%	124 156	72,5%	34 742	70,9%	17,5%
Remuneration of councillors	17 615	17 916	4 263	24,2%	4 695	26,7%	4 377	24,4%	13 335	74,4%	4 260	72,6%	2,8%
Bulk purchases - electricity	136 275	136 275	34 270	25,1%	31 041	22,8%	21 723	15,9%	87 034	63,9%	28 939	83,4%	(24,9%)
Inventory consumed	(9 757)	11 798	1 310	(13,4%)	2 556	(26,2%)	1 537	13,0%	5 403	45,8%	3 498	150,8%	(56,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	24 026	-	(100,0%)
Depreciation and amortisation	21 425	57 878	5 548	25,9%	4 144	19,3%	34 020	58,8%	43 712	75,5%	1 600	47,2%	2 026,3%
Interest	1 000	1 000	0	-	574	57,4%	(3 505)	(350,5%)	(2 931)	(293,1%)	2 577	-	(236,0%)
Contracted services	40 965	69 177	11 844	28,9%	27 075	66,1%	32 549	47,1%	71 468	103,3%	8 426	84,1%	286,3%
Transfers and subsidies	-	-	-	-	-	-	286	-	286	-	261	38,6%	9,9%
Irrecoverable debts written off	-	12 102	1 689	-	-	-	3	-	1 691	14,0%	12	9,9%	(74,9%)
Operational costs	49 047	62 698	12 134	24,7%	20 539	41,9%	7 727	12,3%	40 400	64,4%	10 976	79,3%	(29,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**38 296**	**(68 484)**	**66 082**		**(15 144)**		**(55 387)**		**(4 449)**		**(29 788)**		
Transfers and subsidies - capital (monetary allocations)	36 314	46 885	13 231	36,4%	11 150	30,7%	2 341	5,0%	26 722	57,0%	7 685	106,4%	(69,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**74 610**	**(21 599)**	**79 313**		**(3 993)**		**(53 046)**		**22 274**		**(22 103)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**74 610**	**(21 599)**	**79 313**		**(3 993)**		**(53 046)**		**22 274**		**(22 103)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**74 610**	**(21 599)**	**79 313**		**(3 993)**		**(53 046)**		**22 274**		**(22 103)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**74 610**	**(21 599)**	**79 313**		**(3 993)**		**(53 046)**		**22 274**		**(22 103)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**40 776**	**53 302**	**13 841**	**33,9%**	**8 335**	**20,4%**	**4 587**	**8,6%**	**26 764**	**50,2%**	**8 461**	**59,3%**	**(45,8%)**
National Government	29 999	39 767	12 841	42,8%	7 448	24,8%	2 140	5,4%	22 429	56,4%	7 701	59,6%	(72,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 999**	**39 767**	**12 841**	**42,8%**	**7 448**	**24,8%**	**2 140**	**5,4%**	**22 429**	**56,4%**	**7 701**	**59,6%**	**(72,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 777	13 535	1 000	9,3%	887	8,2%	2 447	18,1%	4 335	32,0%	760	48,3%	222,1%
Capital Expenditure Functional	**40 776**	**53 302**	**13 841**	**33,9%**	**8 335**	**20,4%**	**4 587**	**8,6%**	**26 764**	**50,2%**	**8 461**	**59,3%**	**(45,8%)**
Municipal governance and administration	**1 840**	**1 890**	**238**	**13,0%**	**737**	**40,1%**	**331**	**17,5%**	**1 306**	**69,1%**	**519**	**35,2%**	**(36,2%)**
Executive and Council	500	500	179	35,9%	55	11,1%	353	70,7%	588	117,7%	247	36,0%	43,1%
Finance and administration	1 250	1 300	59	4,7%	682	54,5%	(23)	(1,7%)	718	55,2%	272	69,0%	(108,3%)
Internal audit	90	90	-	-	-	-	-	-	-	-	0	-	(100,0%)
Community and Public Safety	**27 830**	**34 168**	**12 652**	**45,5%**	**7 492**	**26,9%**	**2 130**	**6,2%**	**22 274**	**65,2%**	**7 474**	**76,6%**	**(71,5%)**
Community and Social Services	12 647	20 138	9 900	78,3%	2 275	18,0%	575	2,9%	12 750	63,3%	7 474	76,6%	(92,3%)
Sport And Recreation	14 576	13 114	2 585	17,7%	5 067	34,8%	1 565	11,9%	9 217	70,3%	-	-	(100,0%)
Public Safety	607	915	167	27,5%	150	24,7%	(10)	(1,1%)	307	33,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 776**	**6 298**	**355**	**12,8%**	**107**	**3,8%**	**-**	**-**	**462**	**7,3%**	**227**	**19,8%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 776	6 298	355	12,8%	107	3,8%	-	-	462	7,3%	227	19,8%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 331**	**10 947**	**595**	**7,1%**	**-**	**-**	**2 126**	**19,4%**	**2 722**	**24,9%**	**241**	**-**	**783,4%**
Energy sources	8 331	10 947	595	7,1%	-	-	2 126	19,4%	2 722	24,9%	241	-	783,4%
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		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**489 519**	**506 183**	**107 582**	**22,0%**	**204 451**	**41,8%**	**98 532**	**19,5%**	**410 565**	**81,1%**	**85 058**	**76,1%**	**15,8%**
Property rates	109 576	109 576	-	-	53 072	48,4%	10 616	9,7%	63 688	58,1%	-	-	(100,0%)
Service charges	97 510	97 510	-	-	16 765	17,2%	15 248	15,6%	32 013	32,8%	-	-	(100,0%)
Other revenue	25 224	30 027	-	-	2 106	8,4%	943	3,1%	3 050	10,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	221 071	221 861	91 582	41,4%	115 318	52,2%	55 729	25,1%	262 628	118,4%	52 058	133,1%	7,1%
Transfers and Subsidies - Capital	36 314	46 885	16 000	44,1%	16 000	44,1%	14 885	31,7%	46 885	100,0%	33 000	213,3%	(54,9%)
Interest	1 258	1 758	-	-	1 190	94,6%	1 111	63,2%	2 301	130,9%	-	-	(100,0%)
Dividends	(1 434)	(1 434)	-	-	-	-	-	-	-	-	-	-	-
Payments	**(439 789)**	**(459 323)**	**(36 758)**	**8,4%**	**(58 151)**	**13,2%**	**(44 027)**	**9,6%**	**(138 936)**	**30,2%**	**(39 673)**	**22,0%**	**11,0%**
Suppliers and employees	(438 789)	(458 323)	(36 758)	8,4%	(58 151)	13,3%	(44 027)	9,6%	(138 936)	30,3%	(39 673)	22,0%	11,0%
Finance charges	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**49 730**	**46 860**	**70 823**	**142,4%**	**146 300**	**294,2%**	**54 506**	**116,3%**	**271 629**	**579,7%**	**45 385**	**889,1%**	**20,1%**
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	**(46 892)**	**(53 885)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(46 892)	(53 885)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(46 892)**	**(53 885)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**(7 024)**	**70 823**	**2 495,4%**	**146 300**	**5 154,7%**	**54 506**	**(775,9%)**	**271 629**	**(3 866,9%)**	**45 385**	**(2 069,5%)**	**20,1%**
Cash/cash equivalents at the year begin:	5 996	8 557	8 582	143,1%	79 406	1 324,3%	225 706	2 637,8%	8 582	100,3%	199 590	-	13,1%
Cash/cash equivalents at the year end:	**8 834**	**1 532**	**79 406**	**898,8%**	**225 706**	**2 554,8%**	**280 211**	**18 289,6%**	**280 211**	**18 289,6%**	**244 975**	**(4 193,8%)**	**14,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 288	22,7%	2 385	12,6%	(2)	-	12 190	64,6%	18 861	10,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 582	3,5%	4 844	3,7%	(170)	(,1%)	120 572	92,9%	129 828	71,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	885	7,4%	1 140	9,5%	(33)	(,3%)	9 957	83,3%	11 948	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	7,8%	59	10,6%	(2)	(,4%)	457	82,1%	557	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	439	2,2%	216	1,1%	0	-	19 023	96,7%	19 678	10,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**10 236**	**5,7%**	**8 643**	**4,8%**	**(206)**	**(,1%)**	**162 199**	**89,7%**	**180 872**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 464	7,6%	3 463	4,8%	(15)	-	62 526	87,5%	71 437	39,5%	-	-	-	-
Commercial	2 479	10,9%	2 021	8,9%	(87)	(,4%)	18 281	80,6%	22 695	12,5%	-	-	-	-
Households	1 611	5,4%	1 947	6,5%	(103)	(,3%)	26 330	88,4%	29 786	16,5%	-	-	-	-
Other	681	1,2%	1 211	2,1%	(1)	-	55 062	96,7%	56 953	31,5%	-	-	-	-
Total By Customer Group	**10 236**	**5,7%**	**8 643**	**4,8%**	**(206)**	**(,1%)**	**162 199**	**89,7%**	**180 872**	**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	15 597	10,4%	14 736	9,9%	-	-	118 985	79,7%	149 318	101,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 916)	129,9%	259	(17,6%)	2	(,2%)	179	(12,2%)	(1 475)	(1,0%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 682**	**9,3%**	**14 995**	**10,1%**	**2**	**-**	**119 165**	**80,6%**	**147 843**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**718 248**	**823 201**	**333 112**	**46,4%**	**231 293**	**32,2%**	**240 448**	**29,2%**	**804 852**	**97,8%**	**222 580**	**96,5%**	**8,0%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	51 532	53 518	15 048	29,2%	10 477	20,3%	16 528	30,9%	42 054	78,6%	11 523	76,8%	43,4%
Service charges - Waste Water Management	16 406	15 597	3 861	23,5%	2 653	16,2%	4 288	27,5%	10 802	69,3%	3 793	75,0%	13,0%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 001	755	179	17,9%	343	34,3%	198	26,2%	720	95,4%	312	74,6%	(36,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	521	784	77	14,7%	325	62,3%	171	21,7%	572	72,9%	72	83,2%	137,0%
Interest earned from Current and Non Current Assets	3 000	7 500	875	29,2%	3 283	109,4%	6 488	86,5%	10 645	141,9%	992	82,6%	553,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	500	458	124	24,9%	71	14,3%	107	23,4%	303	66,1%	52	74,9%	105,9%
Licence and permits	60	103	25	41,2%	27	44,4%	23	22,4%	74	72,1%	26	70,0%	(11,5%)
Operational Revenue	369	442	24	6,5%	52	14,1%	374	84,5%	450	101,7%	307	104,8%	21,8%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	853	163	16,3%	38	3,8%	114	13,4%	314	36,8%	36	114,5%	218,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	643 859	743 190	312 737	48,6%	214 024	33,2%	212 158	28,5%	738 918	99,4%	205 467	98,4%	3,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**722 102**	**825 286**	**203 039**	**28,1%**	**237 337**	**32,9%**	**259 162**	**31,4%**	**699 538**	**84,8%**	**222 209**	**83,5%**	**16,6%**
Employee related costs	290 728	293 616	74 984	25,8%	74 829	25,7%	75 158	25,6%	224 972	76,6%	69 146	76,0%	8,7%
Remuneration of councillors	9 486	9 784	2 271	23,9%	2 694	28,4%	2 413	24,7%	7 379	75,4%	2 495	77,9%	(3,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	42 130	44 093	277	,7%	3 608	8,6%	14 994	34,0%	18 879	42,8%	(6 846)	9,8%	(319,0%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	90 000	90 000	20 000	22,2%	13 181	14,6%	41 471	46,1%	74 651	82,9%	24 409	90,0%	69,9%
Interest	1 000	1 000	156	15,6%	52	5,2%	246	24,6%	454	45,4%	33	138,0%	635,4%
Contracted services	128 719	235 446	65 749	51,1%	83 085	64,5%	79 148	33,6%	227 982	96,8%	101 162	101,9%	(21,8%)
Transfers and subsidies	6 000	3 688	50	,8%	2 123	35,4%	525	14,2%	2 698	73,1%	1 050	82,0%	(50,1%)
Irrecoverable debts written off	-	-	28	-	-	-	-	-	28	-	-	-	-
Operational costs	144 039	137 660	39 525	27,4%	57 763	40,1%	44 718	32,5%	142 007	103,2%	30 759	100,3%	45,4%
Losses on disposal of Assets	-	-	-	-	-	-	489	-	489	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 855)**	**(2 085)**	**130 073**		**(6 044)**		**(18 714)**		**105 314**		**371**		
Transfers and subsidies - capital (monetary allocations)	805 127	766 402	122 373	15,2%	233 010	28,9%	251 234	32,8%	606 617	79,2%	55 813	35,2%	350,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**801 272**	**764 317**	**252 446**		**226 966**		**232 520**		**711 932**		**56 184**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**801 272**	**764 317**	**252 446**		**226 966**		**232 520**		**711 932**		**56 184**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**801 272**	**764 317**	**252 446**		**226 966**		**232 520**		**711 932**		**56 184**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**801 272**	**764 317**	**252 446**		**226 966**		**232 520**		**711 932**		**56 184**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**789 967**	**757 386**	**107 188**	**13,6%**	**305 378**	**38,7%**	**119 600**	**15,8%**	**532 166**	**70,3%**	**48 922**	**35,8%**	**144,5%**
National Government	700 110	665 179	107 102	15,3%	304 796	43,5%	118 873	17,9%	530 770	79,8%	48 736	35,5%	143,9%
Provincial Government	-	2 101	-	-	-	-	-	-	-	-	45	33,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**700 110**	**667 280**	**107 102**	**15,3%**	**304 796**	**43,5%**	**118 873**	**17,8%**	**530 770**	**79,5%**	**48 782**	**35,5%**	**143,7%**
Borrowing	86 957	86 957	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 900	3 150	86	3,0%	583	20,1%	727	23,1%	1 396	44,3%	140	54,5%	419,2%
Capital Expenditure Functional	**790 424**	**757 844**	**107 188**	**13,6%**	**305 378**	**38,6%**	**119 600**	**15,8%**	**532 166**	**70,2%**	**48 922**	**35,8%**	**144,5%**
Municipal governance and administration	**2 900**	**3 150**	**86**	**3,0%**	**583**	**20,1%**	**727**	**23,1%**	**1 396**	**44,3%**	**38**	**3,9%**	**1 820,8%**
Executive and Council	-	180	-	-	7	-	160	88,9%	167	93,0%	-	-	(100,0%)
Finance and administration	2 900	2 970	86	3,0%	575	19,8%	567	19,1%	1 228	41,4%	38	3,9%	1 398,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**457**	**457**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(19)**	**94,5%**	**(100,0%)**
Community and Social Services	457	457	-	-	-	-	-	-	-	-	(19)	94,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 208**	**2 208**	**-**	**-**	**968**	**43,8%**	**-**	**-**	**968**	**43,8%**	**45**	**66,3%**	**(100,0%)**
Planning and Development	2 208	2 208	-	-	968	43,8%	-	-	968	43,8%	45	66,3%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**784 859**	**751 185**	**107 102**	**13,6%**	**303 828**	**38,7%**	**118 873**	**15,8%**	**529 802**	**70,5%**	**48 857**	**35,5%**	**143,3%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	784 859	751 185	107 102	13,6%	303 828	38,7%	118 873	15,8%	529 802	70,5%	48 857	35,5%	143,3%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**843**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 665 772**	**1 738 706**	**1 229 628**	**73,8%**	**1 220 274**	**73,3%**	**890 245**	**51,2%**	**3 340 148**	**192,1%**	**1 053 898**	**160,7%**	**(15,5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	51 642	52 998	6 607	12,8%	7 366	14,3%	7 998	15,1%	21 971	41,5%	8 737	49,5%	(8,5%)
Other revenue	162 144	170 175	563 944	347,8%	679 982	419,4%	556 994	327,3%	1 800 920	1 058,3%	512 446	818,0%	8,7%
Transfers and Subsidies - Operational	643 859	743 076	317 403	49,3%	243 867	37,9%	182 202	24,5%	743 471	100,1%	209 911	99,3%	(13,2%)
Transfers and Subsidies - Capital	805 127	764 956	340 800	42,3%	285 777	35,5%	141 809	18,5%	768 386	100,4%	322 530	99,9%	(56,0%)
Interest	3 000	7 500	875	29,2%	3 283	109,4%	1 242	16,6%	5 400	72,0%	274	17,5%	352,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(672 640)**	**(784 967)**	**(503 397)**	**74,8%**	**(373 530)**	**55,5%**	**(306 846)**	**39,1%**	**(1 183 773)**	**150,8%**	**(355 618)**	**179,7%**	**(13,7%)**
Suppliers and employees	(672 640)	(784 967)	(503 397)	74,8%	(373 530)	55,5%	(306 846)	39,1%	(1 183 773)	150,8%	(355 618)	179,7%	(13,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**993 132**	**953 739**	**726 231**	**73,1%**	**846 744**	**85,3%**	**583 399**	**61,2%**	**2 156 374**	**226,1%**	**698 281**	**144,9%**	**(16,5%)**
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	**(789 967)**	**(757 386)**	**(107 188)**	**13,6%**	**(305 378)**	**38,7%**	**(119 600)**	**15,8%**	**(532 166)**	**70,3%**	**(48 922)**	**35,8%**	**144,5%**
Capital assets	(789 967)	(757 386)	(107 188)	13,6%	(305 378)	38,7%	(119 600)	15,8%	(532 166)	70,3%	(48 922)	35,8%	144,5%
Net Cash from/(used) Investing Activities	**(789 967)**	**(757 386)**	**(107 188)**	**13,6%**	**(305 378)**	**38,7%**	**(119 600)**	**15,8%**	**(532 166)**	**70,3%**	**(48 922)**	**35,8%**	**144,5%**
Cash Flow from Financing Activities													
Receipts	**100 000**	**100 000**	**-**	**-**	**100 000**	**100,0%**	**-**	**-**	**100 000**	**100,0%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	100 000	100,0%	-	-	100 000	100,0%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(10 000)**	**(10 000)**	**-**	**-**	**(173)**	**1,7%**	**(944)**	**9,4%**	**(1 117)**	**11,2%**	**(431)**	**95,8%**	**118,8%**
Repayment of borrowing	(10 000)	(10 000)	-	-	(173)	1,7%	(944)	9,4%	(1 117)	11,2%	(431)	95,8%	118,8%
Net Cash from/(used) Financing Activities	**90 000**	**90 000**	**-**	**-**	**99 827**	**110,9%**	**(944)**	**(1,0%)**	**98 883**	**109,9%**	**(431)**	**95,8%**	**118,8%**
Net Increase/(Decrease) in cash held	**293 165**	**286 353**	**619 043**	**211,2%**	**641 193**	**218,7%**	**462 855**	**161,6%**	**1 723 092**	**601,7%**	**648 928**	**396,5%**	**(28,7%)**
Cash/cash equivalents at the year begin:	173 117	27 427	27 427	15,8%	646 470	373,4%	1 287 663	4 694,9%	27 427	100,0%	303 334	100,0%	324,5%
Cash/cash equivalents at the year end:	**466 282**	**313 779**	**646 470**	**138,6%**	**1 287 663**	**276,2%**	**1 750 518**	**557,9%**	**1 750 518**	**557,9%**	**952 262**	**372,7%**	**83,8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 891	3,3%	6 192	3,5%	4 466	2,5%	162 793	90,8%	179 342	77,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 355	2,9%	1 247	2,6%	1 015	2,2%	43 498	92,3%	47 114	20,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	114	46,6%	11	4,4%	11	4,4%	109	44,6%	244	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	59	5,6%	57	5,4%	55	5,2%	886	83,8%	1 057	,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 833	100,0%	4 833	2,1%	-	-	-	-
Total By Income Source	**7 419**	**3,2%**	**7 507**	**3,2%**	**5 547**	**2,4%**	**212 119**	**91,2%**	**232 591**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 439	8,0%	2 741	9,0%	1 624	5,3%	23 691	77,7%	30 495	13,1%	-	-	-	-
Commercial	1 281	7,8%	1 121	6,8%	667	4,1%	13 367	81,3%	16 436	7,1%	-	-	-	-
Households	3 698	2,0%	3 644	2,0%	3 256	1,8%	175 062	94,3%	185 661	79,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 419**	**3,2%**	**7 507**	**3,2%**	**5 547**	**2,4%**	**212 119**	**91,2%**	**232 591**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	16	100,0%	-	-	16	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**16**	**100,0%**	**-**	**-**	**16**	**100,0%**

Contact Details

Municipal Manager	Mr Ronald Ntokozo Hlongwa	035 874 5506
Chief Financial Officer	Ms Sthembile Msibi	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**276 689**	**295 850**	**109 034**	**39,4%**	**88 535**	**32,0%**	**68 476**	**23,1%**	**266 044**	**89,9%**	**70 841**	**95,3%**	**(3,3%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	16	-	16	-	-	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	470	409	117	25,0%	117	25,0%	117	28,8%	352	86,3%	117	80,6%	-
Sale of Goods and Rendering of Services	342	41	2	,5%	10	2,8%	12	29,5%	23	57,5%	16	61,7%	(26,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 784	10 324	2 654	34,1%	2 346	30,1%	2 481	24,0%	7 480	72,5%	1 925	90,2%	28,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	433	407	118	27,3%	113	26,2%	123	30,2%	354	87,1%	111	77,3%	10,9%
Licence and permits	2 702	2 685	726	26,9%	623	23,1%	621	23,1%	1 969	73,3%	648	71,6%	(4,2%)
Operational Revenue	688	527	299	43,4%	150	21,8%	72	13,6%	521	98,7%	63	72,8%	14,3%
Non-Exchange Revenue													
Property rates	25 102	23 864	5 977	23,8%	5 977	23,8%	5 977	25,0%	17 931	75,1%	5 814	73,4%	2,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	808	1 592	318	39,3%	350	43,3%	289	18,2%	957	60,1%	44	17,5%	552,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	238 168	255 808	98 824	41,5%	78 849	33,1%	58 768	23,0%	236 441	92,4%	62 102	98,3%	(5,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	193	193	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**245 314**	**283 167**	**48 985**	**20,0%**	**53 609**	**21,9%**	**51 212**	**18,1%**	**153 805**	**54,3%**	**40 117**	**55,2%**	**27,7%**
Employee related costs	95 594	93 767	20 499	21,4%	22 737	23,8%	21 034	22,4%	64 270	68,5%	18 784	69,9%	12,0%
Remuneration of councillors	15 449	15 842	3 577	23,2%	4 650	30,1%	3 758	23,7%	11 985	75,7%	3 550	77,1%	5,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 111	4 523	-	-	192	6,2%	947	20,9%	1 139	25,2%	1 019	48,6%	(7,0%)
Debt impairment	4 339	7 621	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 532	30 654	7 309	33,9%	7 261	33,7%	4 768	15,6%	19 339	63,1%	-	25,2%	(100,0%)
Interest	995	1 011	0	-	1	,1%	0	-	1	,1%	8	1,0%	(98,2%)
Contracted services	48 266	70 378	9 811	20,3%	6 437	13,3%	8 085	11,5%	24 334	34,6%	5 729	42,8%	41,1%
Transfers and subsidies	17 839	16 693	325	1,8%	2 392	13,4%	1 834	11,0%	4 550	27,3%	3 573	60,1%	(48,7%)
Irrecoverable debts written off	(4 339)	1 631	-	-	34	(,8%)	220	13,5%	253	15,5%	92	-	137,6%
Operational costs	42 528	41 047	7 464	17,5%	9 904	23,3%	10 566	25,7%	27 933	68,1%	7 363	56,9%	43,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**31 375**	**12 682**	**60 049**		**34 926**		**17 264**		**112 239**		**30 724**		
Transfers and subsidies - capital (monetary allocations)	52 375	56 358	10 476	20,0%	15 060	28,8%	17 996	31,9%	43 532	77,2%	4 407	29,0%	308,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**83 750**	**69 041**	**70 525**		**49 987**		**35 259**		**155 771**		**35 131**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**83 750**	**69 041**	**70 525**		**49 987**		**35 259**		**155 771**		**35 131**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**83 750**	**69 041**	**70 525**		**49 987**		**35 259**		**155 771**		**35 131**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**83 750**	**69 041**	**70 525**		**49 987**		**35 259**		**155 771**		**35 131**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**58 829**	**60 632**	**3 639**	**6,2%**	**5 598**	**9,5%**	**8 404**	**13,9%**	**17 641**	**29,1%**	**8 249**	**(29,5%)**	**1,9%**
National Government	41 630	39 222	3 307	7,9%	4 508	10,8%	6 690	17,1%	14 505	37,0%	4 735	(51,7%)	41,3%
Provincial Government	3 913	9 785	-	-	-	-	-	-	-	-	-	24,0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 543**	**49 007**	**3 307**	**7,3%**	**4 508**	**9,9%**	**6 690**	**13,7%**	**14 505**	**29,6%**	**4 735**	**(35,2%)**	**41,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 286	11 625	332	2,5%	1 091	8,2%	1 713	14,7%	3 136	27,0%	3 514	(14,4%)	(51,2%)
Capital Expenditure Functional	**58 959**	**60 632**	**3 639**	**6,2%**	**7 982**	**13,5%**	**8 240**	**13,6%**	**19 862**	**32,8%**	**8 249**	**(29,5%)**	**(,1%)**
Municipal governance and administration	**12 756**	**10 965**	**332**	**2,6%**	**1 255**	**9,8%**	**1 318**	**12,0%**	**2 905**	**26,5%**	**3 514**	**(51,5%)**	**(62,5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 756	10 965	332	2,6%	1 255	9,8%	1 318	12,0%	2 905	26,5%	3 514	(51,3%)	(62,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 261**	**9 203**	**-**	**-**	**550**	**7,6%**	**672**	**7,3%**	**1 222**	**13,3%**	**-**	**5,0%**	**(100,0%)**
Community and Social Services	-	235	-	-	-	-	-	-	-	-	-	3,8%	-
Sport And Recreation	6 957	8 664	-	-	550	7,9%	483	5,6%	1 033	11,9%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	304	304	-	-	-	-	189	62,2%	189	62,2%	-	-	(100,0%)
Economic and Environmental Services	**34 674**	**32 732**	**3 307**	**9,5%**	**6 178**	**17,8%**	**6 249**	**19,1%**	**15 735**	**48,1%**	**4 735**	**(49,3%)**	**32,0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 674	32 732	3 307	9,5%	6 178	17,8%	6 249	19,1%	15 735	48,1%	4 735	(57,2%)	32,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**356**	**356**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(262,8%)**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	356	356	-	-	-	-	-	-	-	-	-	(262,8%)	-
Other	**3 913**	**7 376**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**896,7%**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**324 033**	**345 185**	**138 848**	**42,9%**	**120 206**	**37,1%**	**64 378**	**18,7%**	**323 433**	**93,7%**	**118 011**	**108,3%**	**(45,4%)**
Property rates	20 117	18 556	493	2,5%	(759)	(3,8%)	3 130	16,9%	2 864	15,4%	955	63,6%	227,6%
Service charges	470	327	49	10,5%	6	1,2%	80	24,6%	135	41,4%	124	73,1%	(35,1%)
Other revenue	5 120	3 812	117 034	2 285,9%	96 843	1 891,5%	82 886	2 174,3%	296 763	7 784,8%	95 566	5 026,1%	(13,3%)
Transfers and Subsidies - Operational	238 168	255 808	2 359	1,0%	917	,4%	(7 147)	(2,8%)	(3 871)	(1,5%)	592	3,4%	(1 307,3%)
Transfers and Subsidies - Capital	52 375	56 358	17 900	34,2%	23 200	44,3%	(15 844)	(28,1%)	25 256	44,8%	20 523	106,6%	(177,2%)
Interest	7 784	10 324	1 013	13,0%	(0)	-	1 273	12,3%	2 286	22,1%	251	-	407,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(215 131)**	**(239 626)**	**(42 404)**	**19,7%**	**(46 539)**	**21,6%**	**55 661**	**(23,2%)**	**(33 282)**	**13,9%**	**(57 368)**	**(19,7%)**	**(197,0%)**
Suppliers and employees	(214 125)	(239 604)	(42 404)	19,8%	(46 539)	21,7%	55 661	(23,2%)	(33 282)	13,9%	(56 734)	(19,5%)	(198,1%)
Finance charges	(6)	(22)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-	(634)	(27,4%)	(100,0%)
Net Cash from/(used) Operating Activities	**108 902**	**105 559**	**96 444**	**88,6%**	**73 668**	**67,6%**	**120 039**	**113,7%**	**290 151**	**274,9%**	**60 643**	**172,7%**	**97,9%**
Cash Flow from Investing Activities													
Receipts	**683**	**683**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	683	683	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(67 653)**	**(69 727)**	**-**	**-**	**(12 792)**	**18,9%**	**(9 543)**	**13,7%**	**(22 335)**	**32,0%**	**-**	**-**	**(100,0%)**
Capital assets	(67 653)	(69 727)	-	-	(12 792)	18,9%	(9 543)	13,7%	(22 335)	32,0%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(66 970)**	**(69 044)**	**-**	**-**	**(12 792)**	**19,1%**	**(9 543)**	**13,8%**	**(22 335)**	**32,3%**	**-**	**-**	**(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	**41 932**	**36 515**	**96 444**	**230,0%**	**60 875**	**145,2%**	**110 496**	**302,6%**	**267 816**	**733,4%**	**60 643**	**257,5%**	**82,2%**
Cash/cash equivalents at the year begin:	119 906	108 383	(11)	-	96 459	80,4%	160 039	147,7%	(11)	-	286 356	-	(44,1%)
Cash/cash equivalents at the year end:	**161 838**	**144 898**	**96 459**	**59,6%**	**157 445**	**97,3%**	**270 535**	**186,7%**	**270 535**	**186,7%**	**347 049**	**145,2%**	**(22,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	890	1,3%	1 421	2,0%	(582)	(,8%)	68 799	97,5%	70 528	107,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	45	8,6%	65	12,4%	-	-	414	79,0%	524	,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	4,7%	73	8,1%	(0)	-	783	87,2%	898	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	6 945	100,0%	6 945	10,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(12 983)	100,0%	(12 983)	(19,7%)	-	-	-	-
Total By Income Source	**977**	**1,5%**	**1 559**	**2,4%**	**(582)**	**(,9%)**	**63 957**	**97,0%**	**65 911**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	293	,9%	578	1,9%	(583)	(1,9%)	30 525	99,1%	30 813	46,7%	-	-	-	-
Commercial	641	1,9%	894	2,6%	(0)	-	32 621	95,5%	34 156	51,8%	-	-	-	-
Households	4	2,6%	8	5,2%	-	-	141	92,2%	153	,2%	-	-	-	-
Other	40	5,0%	79	10,0%	0	,1%	670	84,9%	789	1,2%	-	-	-	-
Total By Customer Group	**977**	**1,5%**	**1 559**	**2,4%**	**(582)**	**(,9%)**	**63 957**	**97,0%**	**65 911**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 016)	83,7%	(1 843)	76,5%	1 265	(52,5%)	184	(7,7%)	(2 410)	38,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 523)	92,3%	207	(5,4%)	1 215	(31,8%)	(1 715)	44,9%	(3 816)	61,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(5 540)**	**89,0%**	**(1 637)**	**26,3%**	**2 480**	**(39,8%)**	**(1 530)**	**24,6%**	**(6 227)**	**100,0%**

Contact Details

Municipal Manager	Mr Nkosinathi Phumlani Emmuel Myeni	035 592 0680
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**318 514**	**335 492**	**123 222**	**38,7%**	**98 927**	**31,1%**	**79 823**	**23,8%**	**301 972**	**90,0%**	**77 555**	**95,2%**	**2,9%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 168	4 793	1 058	25,4%	1 063	25,5%	1 063	22,2%	3 184	66,4%	911	63,2%	16,7%
Sale of Goods and Rendering of Services	286	336	71	24,7%	117	41,0%	189	56,4%	377	112,3%	74	121,3%	154,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 100	6 900	433	8,5%	442	8,7%	512	7,4%	1 387	20,1%	361	225,2%	41,7%
Interest earned from Current and Non Current Assets	3 693	3 693	1 428	38,7%	549	14,9%	940	25,5%	2 917	79,0%	1 069	97,7%	(12,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 383	3 891	881	26,0%	895	26,5%	895	23,0%	2 671	68,7%	839	59,9%	6,6%
Licence and permits	2 030	1 530	62	3,1%	49	2,4%	204	13,3%	315	20,6%	59	13,4%	246,1%
Operational Revenue	430	530	243	56,5%	187	43,5%	543	102,5%	973	183,6%	388	142,1%	40,0%
Non-Exchange Revenue													
Property rates	38 855	38 428	9 688	24,9%	9 649	24,8%	9 710	25,3%	29 046	75,6%	8 122	82,9%	19,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	600	229	38,2%	149	24,9%	282	47,0%	660	110,0%	169	295,7%	66,7%
Licences or permits	-	-	273	-	242	-	253	-	768	-	251	51,1%	,8%
Transfer and subsidies - Operational	259 969	274 791	108 236	41,6%	84 956	32,7%	64 558	23,5%	257 749	93,8%	64 472	99,6%	,1%
Interest	-	-	620	-	630	-	673	-	1 924	-	839	34,7%	(19,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**310 512**	**364 076**	**91 510**	**29,5%**	**106 129**	**34,2%**	**93 956**	**25,8%**	**291 595**	**80,1%**	**100 961**	**85,4%**	**(6,9%)**
Employee related costs	135 435	143 198	36 230	26,8%	36 123	26,7%	36 807	25,7%	109 160	76,2%	35 361	75,1%	4,1%
Remuneration of councillors	17 997	17 366	4 324	24,0%	4 359	24,2%	4 359	25,1%	13 042	75,1%	4 392	75,8%	(,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	300	-	81	27,1%	199	66,3%	(39)	-	242	-	(68)	139,4%	(43,1%)
Debt impairment	18 539	14 613	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	29 250	8 369	32,2%	9 991	38,4%	8 923	30,5%	27 283	93,3%	6 031	91,2%	48,0%
Interest	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Contracted services	29 247	42 562	8 052	27,5%	15 653	53,5%	10 904	25,6%	34 609	81,3%	12 295	100,1%	(11,3%)
Transfers and subsidies	10 380	29 784	6 206	59,8%	9 626	92,7%	6 296	21,1%	22 129	74,3%	14 086	109,8%	(55,3%)
Irrecoverable debts written off	5 100	12 100	2 578	50,6%	6 534	128,1%	3 809	31,5%	12 921	106,8%	2 787	40,4%	36,7%
Operational costs	67 513	75 203	25 669	38,0%	24 041	35,6%	22 429	29,8%	72 139	95,9%	26 077	100,3%	(14,0%)
Losses on disposal of Assets	-	-	-	-	(397)	-	468	-	70	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 002**	**(28 584)**	**31 712**		**(7 202)**		**(14 134)**		**10 377**		**(23 406)**		
Transfers and subsidies - capital (monetary allocations)	44 165	71 014	17 805	40,3%	22 570	51,1%	15 627	22,0%	56 002	78,9%	12 430	63,7%	25,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 167**	**42 430**	**49 517**		**15 368**		**1 493**		**66 379**		**(10 976)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**52 167**	**42 430**	**49 517**		**15 368**		**1 493**		**66 379**		**(10 976)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 167**	**42 430**	**49 517**		**15 368**		**1 493**		**66 379**		**(10 976)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 167**	**42 430**	**49 517**		**15 368**		**1 493**		**66 379**		**(10 976)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**44 865**	**66 817**	**12 195**	**27,2%**	**20 831**	**46,4%**	**10 766**	**16,1%**	**43 792**	**65,5%**	**11 758**	**63,9%**	**(8,4%)**
National Government	36 484	59 577	11 808	32,4%	14 903	40,8%	7 719	13,0%	34 430	57,8%	9 986	62,4%	(22,7%)
Provincial Government	-	-	170	-	56	-	(56)	-	170	-	158	28,6%	(135,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 484**	**59 577**	**11 978**	**32,8%**	**14 959**	**41,0%**	**7 663**	**12,9%**	**34 600**	**58,1%**	**10 144**	**61,9%**	**(24,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 381	7 240	217	2,6%	5 872	70,1%	3 103	42,9%	9 192	127,0%	1 614	84,8%	92,2%
Capital Expenditure Functional	**44 865**	**66 817**	**12 195**	**27,2%**	**20 350**	**45,4%**	**10 791**	**16,2%**	**43 336**	**64,9%**	**13 463**	**64,2%**	**(19,8%)**
Municipal governance and administration	**2 174**	**1 053**	**29**	**1,3%**	**1 055**	**48,5%**	**411**	**39,0%**	**1 495**	**141,9%**	**2 096**	**207,4%**	**(80,4%)**
Executive and Council	-	-	-	-	31	-	-	-	31	-	-	-	-
Finance and administration	2 174	1 053	29	1,3%	1 024	47,1%	411	39,0%	1 464	139,0%	2 096	207,4%	(80,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 786**	**9 546**	**3 311**	**30,7%**	**4 639**	**43,0%**	**2 782**	**29,1%**	**10 732**	**112,4%**	**4 143**	**74,1%**	**(32,8%)**
Community and Social Services	870	1 087	67	7,7%	-	-	25	2,3%	92	8,5%	(415)	19,7%	(106,0%)
Sport And Recreation	9 619	8 436	3 244	33,7%	4 615	48,0%	2 722	32,3%	10 580	125,4%	4 557	107,9%	(40,3%)
Public Safety	298	24	-	-	24	8,0%	35	148,5%	59	248,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 523**	**50 813**	**8 157**	**36,2%**	**11 110**	**49,3%**	**6 804**	**13,4%**	**26 071**	**51,3%**	**6 809**	**52,8%**	**(,1%)**
Planning and Development	9 240	10 041	2 122	23,0%	5 788	62,6%	4 036	40,2%	11 946	119,0%	7 423	82,2%	(45,6%)
Road Transport	13 283	40 771	6 035	45,4%	5 322	40,1%	2 768	6,8%	14 125	34,6%	(613)	27,0%	(551,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 330**	**5 405**	**528**	**5,7%**	**3 546**	**38,0%**	**794**	**14,7%**	**4 868**	**90,1%**	**414**	**-**	**91,9%**
Energy sources	870	188	188	21,6%	-	-	140	74,4%	328	174,4%	-	-	(100,0%)
Water Management	7 821	5 217	340	4,3%	3 546	45,3%	655	12,5%	4 540	87,0%	414	-	58,1%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	640	-	-	-	-	-	-	-	-	-	-	-	-
Other	**52**	**-**	**170**	**326,1%**	**-**	**-**	**-**	**-**	**170**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**377 449**	**394 853**	**33 041**	**8,8%**	**286 730**	**76,0%**	**191 380**	**48,5%**	**511 151**	**129,5%**	**57 835**	**51,2%**	**230,9%**
Property rates	29 060	29 060	(10 127)	(34,8%)	33 518	115,3%	20 694	71,2%	44 086	151,7%	-	-	(100,0%)
Service charges	2 000	2 000	(330)	(16,5%)	1 466	73,3%	941	47,0%	2 077	103,8%	-	-	(100,0%)
Other revenue	20 734	14 295	(1 371)	(6,6%)	8 696	41,9%	8 426	58,9%	15 751	110,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	260 069	274 791	45 814	17,6%	193 094	74,2%	119 303	43,4%	358 211	130,4%	57 755	72,1%	106,6%
Transfers and Subsidies - Capital	61 894	71 014	-	-	48 749	78,8%	42 014	59,2%	90 763	127,8%	-	-	(100,0%)
Interest	3 693	3 693	(945)	(25,6%)	1 207	32,7%	2	-	264	7,1%	79	2,4%	(97,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(274 277)**	**(314 831)**	**(78 208)**	**28,5%**	**(4 512)**	**1,6%**	**(60 096)**	**19,1%**	**(142 816)**	**45,4%**	**(59 808)**	**91,1%**	**,5%**
Suppliers and employees	(273 027)	(312 889)	(78 208)	28,6%	(4 512)	1,7%	(60 096)	19,2%	(142 816)	45,6%	(59 808)	91,1%	,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 250)	(1 942)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**103 171**	**80 021**	**(45 166)**	**(43,8%)**	**282 218**	**273,5%**	**131 284**	**164,1%**	**368 336**	**460,3%**	**(1 974)**	**(7,4%)**	**(6 751,7%)**
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)**	**(76 840)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(51 595)	(76 840)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(51 595)**	**(76 840)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**3 181**	**(45 166)**	**(87,6%)**	**282 218**	**547,2%**	**131 284**	**4 126,7%**	**368 336**	**11 577,9%**	**(1 974)**	**(13,6%)**	**(6 751,7%)**
Cash/cash equivalents at the year begin:	48 025	5 512	-	-	(37 308)	(77,7%)	244 910	4 443,4%	-	-	(8 597)	-	(2 948,8%)
Cash/cash equivalents at the year end:	**99 602**	**8 693**	**(37 308)**	**(37,5%)**	**244 910**	**245,9%**	**376 194**	**4 327,5%**	**376 194**	**4 327,5%**	**32 102**	**26,7%**	**1 071,9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 995	3,1%	2 004	3,1%	(58)	(,1%)	59 703	93,8%	63 644	49,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	405	2,2%	510	2,8%	(0)	-	17 300	95,0%	18 215	14,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	9,0%	60	14,8%	-	-	310	76,1%	407	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	-	-	-	-	678	100,0%	678	,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	459	1,0%	716	1,5%	-	-	45 743	97,5%	46 918	36,1%	-	-	-	-
Total By Income Source	**2 896**	**2,2%**	**3 290**	**2,5%**	**(58)**	**-**	**123 734**	**95,3%**	**129 862**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	586	1,4%	866	2,0%	(56)	(,1%)	41 580	96,8%	42 976	33,1%	-	-	-	-
Commercial	1 565	5,8%	1 165	4,3%	(0)	-	24 070	89,8%	26 800	20,6%	-	-	-	-
Households	488	,9%	818	1,5%	(2)	-	53 068	97,6%	54 372	41,9%	-	-	-	-
Other	256	4,5%	441	7,7%	(0)	-	5 016	87,8%	5 713	4,4%	-	-	-	-
Total By Customer Group	**2 896**	**2,2%**	**3 290**	**2,5%**	**(58)**	**-**	**123 734**	**95,3%**	**129 862**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49	100,0%	-	-	(30)	(60,6%)	30	60,6%	49	17,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	227	100,0%	-	-	(460)	(203,3%)	460	203,3%	227	82,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**276**	**100,0%**	**-**	**-**	**(490)**	**(177,8%)**	**490**	**177,8%**	**276**	**100,0%**

Contact Details

Municipal Manager	Mr Joconia Agripa Mngomezulu	035 572 1292
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**337 008**	**355 721**	**133 552**	**39,6%**	**101 799**	**30,2%**	**85 127**	**23,9%**	**320 478**	**90,1%**	**90 722**	**90,3%**	**(6,2%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	7 999	6 551	1 433	17,9%	1 393	17,4%	1 412	21,5%	4 237	64,7%	1 411	55,0%	,1%
Sale of Goods and Rendering of Services	472	758	63	13,3%	203	42,9%	139	18,4%	405	53,4%	51	74,5%	171,1%
Agency services	-	946	48	-	110	-	72	7,7%	230	24,4%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 854	3 306	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 600	3 000	857	53,5%	444	27,7%	488	16,3%	1 789	59,6%	427	82,9%	14,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	150	51	14,6%	26	7,4%	28	18,3%	105	69,6%	44	53,3%	(37,9%)
Licence and permits	3 323	3 223	699	21,0%	636	19,1%	733	22,7%	2 068	64,2%	727	57,6%	,8%
Operational Revenue	67	3 000	-	-	818	1 226,2%	-	-	818	27,3%	1 392	11 234,5%	(100,0%)
Non-Exchange Revenue													
Property rates	52 205	52 393	23 479	45,0%	11 678	22,4%	11 574	22,1%	46 730	89,2%	11 650	89,6%	(,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 545	1 700	394	25,5%	317	20,5%	115	6,8%	827	48,6%	228	40,6%	(49,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 459	260 693	101 514	41,4%	79 570	32,4%	62 193	23,9%	243 277	93,3%	68 541	99,8%	(9,3%)
Interest	20 133	20 000	5 014	24,9%	6 604	32,8%	8 373	41,9%	19 992	100,0%	6 252	68,1%	33,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**291 382**	**295 452**	**62 956**	**21,6%**	**67 586**	**23,2%**	**58 247**	**19,7%**	**188 788**	**63,9%**	**63 981**	**67,4%**	**(9,0%)**
Employee related costs	124 684	124 684	31 579	25,3%	37 572	30,1%	24 803	19,9%	93 954	75,4%	10 107	61,6%	145,4%
Remuneration of councillors	18 524	18 524	4 308	23,3%	4 289	23,2%	4 136	22,3%	12 732	68,7%	1 434	57,8%	188,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	17 450	-	459	2,6%	42	,2%	490	-	990	-	1 513	28,3%	(67,6%)
Debt impairment	11 411	9 923	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	29 823	29 823	7 400	24,8%	6 914	23,2%	5 513	18,5%	19 828	66,5%	7 485	60,3%	(26,3%)
Interest	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	59 699	78 553	9 276	15,5%	14 645	24,5%	12 695	16,2%	36 616	46,6%	19 647	68,4%	(35,4%)
Transfers and subsidies	80	80	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 268	2 205	2 627	207,2%	-	-	632	28,7%	3 259	147,8%	600	69,0%	5,3%
Operational costs	27 443	30 660	7 307	26,6%	4 124	15,0%	9 977	32,5%	21 408	69,8%	23 195	131,8%	(57,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**45 626**	**60 269**	**70 597**		**34 213**		**26 880**		**131 690**		**26 741**		
Transfers and subsidies - capital (monetary allocations)	47 975	44 464	16 027	33,4%	11 730	24,5%	-	-	27 757	62,4%	14 835	91,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**93 601**	**104 733**	**86 623**		**45 943**		**26 880**		**159 447**		**41 576**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**93 601**	**104 733**	**86 623**		**45 943**		**26 880**		**159 447**		**41 576**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**93 601**	**104 733**	**86 623**		**45 943**		**26 880**		**159 447**		**41 576**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**93 601**	**104 733**	**86 623**		**45 943**		**26 880**		**159 447**		**41 576**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**47 556**	**46 282**	**8 326**	**17,5%**	**7 775**	**16,3%**	**1 205**	**2,6%**	**17 307**	**37,4%**	**1 633**	**27,2%**	**(26,2%)**
National Government	37 456	36 064	7 424	19,8%	7 797	20,8%	1 052	2,9%	16 273	45,1%	822	22,9%	28,0%
Provincial Government	4 261	2 609	539	12,7%	-	-	-	-	539	20,7%	-	64,5%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 717**	**38 673**	**7 963**	**19,1%**	**7 797**	**18,7%**	**1 052**	**2,7%**	**16 813**	**43,5%**	**822**	**32,1%**	**28,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 839	7 609	363	6,2%	(22)	(,4%)	153	2,0%	494	6,5%	810	8,3%	(81,1%)
Capital Expenditure Functional	**47 556**	**46 282**	**8 326**	**17,5%**	**7 775**	**16,3%**	**1 205**	**2,6%**	**17 307**	**37,4%**	**1 633**	**27,2%**	**(26,2%)**
Municipal governance and administration	**2 572**	**11 756**	**363**	**14,1%**	**(22)**	**(,8%)**	**153**	**1,3%**	**494**	**4,2%**	**810**	**23,0%**	**(81,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	66	5,0%	(100,0%)
Finance and administration	2 572	11 756	363	14,1%	(22)	(,8%)	153	1,3%	494	4,2%	745	29,4%	(79,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 300**	**4 772**	**4 086**	**28,6%**	**-**	**-**	**-**	**-**	**4 086**	**85,6%**	**822**	**19,2%**	**(100,0%)**
Community and Social Services	13 635	4 511	4 086	30,0%	-	-	-	-	4 086	90,6%	822	22,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	665	261	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 582**	**29 710**	**3 877**	**12,7%**	**7 797**	**25,5%**	**1 052**	**3,5%**	**12 727**	**42,8%**	**-**	**32,8%**	**(100,0%)**
Planning and Development	5 109	8 261	340	6,7%	-	-	-	-	340	4,1%	-	39,7%	-
Road Transport	25 474	21 449	3 538	13,9%	7 797	30,6%	1 052	4,9%	12 387	57,7%	-	30,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**102**	**43**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	102	43	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**369 008**	**385 175**	**48**	**-**	**62**	**-**	**(92)**	**-**	**19**	**-**	**-**	**-**	**(100,0%)**
Property rates	44 281	41 915	-	-	-	-	-	-	-	-	-	-	-
Service charges	7 359	5 241	-	-	-	-	-	-	-	-	-	-	-
Other revenue	21 205	30 677	48	,2%	62	,3%	(92)	(,3%)	19	,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	246 589	253 118	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	47 975	51 224	-	-	-	-	-	-	-	-	-	-	-
Interest	1 600	3 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(255 261)**	**(265 076)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 575)**	**2,8%**	**(100,0%)**
Suppliers and employees	(255 182)	(264 996)	-	-	-	-	-	-	-	-	(2 550)	2,7%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(80)	(80)	-	-	-	-	-	-	-	-	(26)	-	(100,0%)
Net Cash from/(used) Operating Activities	**113 747**	**120 099**	**48**	**-**	**62**	**,1%**	**(92)**	**(,1%)**	**19**	**-**	**(2 575)**	**(7,0%)**	**(96,4%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(54 690)**	**(53 224)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(54 690)	(53 224)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(54 690)**	**(53 224)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**66 875**	**48**	**,1%**	**62**	**,1%**	**(92)**	**(,1%)**	**19**	**-**	**(2 575)**	**(14,9%)**	**(96,4%)**
Cash/cash equivalents at the year begin:	6 642	715	(314)	(4,7%)	(1 395)	(21,0%)	(2 540)	(355,2%)	(314)	(43,9%)	(2 174)	69,7%	16,8%
Cash/cash equivalents at the year end:	**65 699**	**67 590**	**(1 033)**	**(1,6%)**	**(2 082)**	**(3,2%)**	**(3 319)**	**(4,9%)**	**(3 319)**	**(4,9%)**	**(5 418)**	**(9,6%)**	**(38,7%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 206	2,5%	4 980	3,9%	(178)	(,1%)	120 804	93,8%	128 812	50,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	474	2,2%	825	3,8%	(0)	-	20 394	94,0%	21 692	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	18,8%	(2)	37,9%	-	-	(2)	43,3%	(6)	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 056	3,9%	4 356	4,2%	-	-	96 378	92,0%	104 790	40,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(,1%)	(4)	(,3%)	(0)	-	1 603	100,3%	1 598	,6%	-	-	-	-
Total By Income Source	**7 734**	**3,0%**	**10 155**	**4,0%**	**(179)**	**(,1%)**	**239 177**	**93,1%**	**256 887**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	997	2,6%	1 083	2,8%	(0)	-	36 556	94,6%	38 636	15,0%	-	-	-	-
Commercial	2 012	5,3%	2 247	5,9%	(21)	(,1%)	33 896	88,9%	38 134	14,8%	-	-	-	-
Households	3 554	2,4%	4 873	3,3%	(22)	-	138 766	94,3%	147 170	57,3%	-	-	-	-
Other	1 171	3,6%	1 952	5,9%	(135)	(,4%)	29 959	90,9%	32 947	12,8%	-	-	-	-
Total By Customer Group	**7 734**	**3,0%**	**10 155**	**4,0%**	**(179)**	**(,1%)**	**239 177**	**93,1%**	**256 887**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 528)	(120,8%)	(1 996)	(68,4%)	115	3,9%	8 329	285,3%	2 920	90,3%
Auditor-General	143	34,2%	-	-	61	14,4%	215	51,4%	419	13,0%
Other	(11 428)	10 842,0%	(3 400)	3 225,9%	472	(447,7%)	14 251	(13 520,2%)	(105)	(3,3%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(14 813)**	**(458,1%)**	**(5 397)**	**(166,9%)**	**647**	**20,0%**	**22 796**	**705,0%**	**3 233**	**100,0%**

Contact Details

Municipal Manager	Mr Thamsanqa V. Xulu	035 550 0069
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**196 504**	**200 626**	**81 240**	**41,3%**	**59 840**	**30,5%**	**47 138**	**23,5%**	**188 218**	**93,8%**	**45 934**	**93,3%**	**2,6%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	2	-	1	-	1	-	4	-	-	-	(100,0%)
Service charges - Waste Management	1 890	1 890	532	28,2%	543	28,7%	554	29,3%	1 630	86,3%	493	85,8%	12,5%
Sale of Goods and Rendering of Services	753	2 964	71	9,4%	49	6,4%	84	2,8%	204	6,9%	51	17,0%	64,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 100	7 000	2 497	118,9%	2 263	107,8%	2 438	34,8%	7 198	102,8%	1 554	119,2%	56,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	592	592	73	12,4%	91	15,4%	48	8,2%	213	36,0%	52	34,8%	(7,8%)
Licence and permits	2 750	1 400	391	14,2%	357	13,0%	398	28,4%	1 147	81,9%	416	47,6%	(4,4%)
Operational Revenue	-	-	18	-	30	-	501	-	550	-	18	103,5%	2 659,5%
Non-Exchange Revenue													
Property rates	29 438	29 438	14 014	47,6%	4 511	15,3%	4 443	15,1%	22 968	78,0%	3 185	76,1%	39,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	400	400	22	5,4%	22	5,4%	392	97,9%	435	108,7%	21	15,6%	1 780,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	158 381	156 742	63 620	40,2%	51 972	32,8%	38 278	24,4%	153 870	98,2%	40 144	97,6%	(4,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	200	200	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**211 946**	**219 808**	**41 423**	**19,5%**	**55 762**	**26,3%**	**40 753**	**18,5%**	**137 938**	**62,8%**	**35 406**	**61,7%**	**15,1%**
Employee related costs	92 653	92 653	20 517	22,1%	25 093	27,1%	21 042	22,7%	66 652	71,9%	19 710	73,7%	6,8%
Remuneration of councillors	11 164	11 164	2 171	19,4%	2 746	24,6%	2 256	20,2%	7 173	64,3%	2 171	61,5%	3,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	8 127	8 127	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 600	20 600	-	-	8 732	42,4%	-	-	8 732	42,4%	-	16,7%	-
Interest	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 705	41 502	6 418	17,5%	7 603	20,7%	12 940	31,2%	26 961	65,0%	6 172	62,9%	109,7%
Transfers and subsidies	3 147	3 162	298	9,5%	530	16,8%	247	7,8%	1 075	34,0%	363	27,4%	(31,8%)
Irrecoverable debts written off	-	500	6	-	188	-	436	87,2%	630	126,1%	344	3,0%	26,7%
Operational costs	38 550	41 099	12 012	31,2%	10 871	28,2%	3 831	9,3%	26 714	65,0%	6 645	84,9%	(42,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 442)**	**(19 183)**	**39 817**		**4 079**		**6 385**		**50 280**		**10 528**		
Transfers and subsidies - capital (monetary allocations)	31 137	30 584	4 222	13,6%	10 212	32,8%	5 987	19,6%	20 420	66,8%	4 713	67,2%	27,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15 695**	**11 401**	**44 039**		**14 290**		**12 371**		**70 701**		**15 241**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**15 695**	**11 401**	**44 039**		**14 290**		**12 371**		**70 701**		**15 241**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15 695**	**11 401**	**44 039**		**14 290**		**12 371**		**70 701**		**15 241**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15 695**	**11 401**	**44 039**		**14 290**		**12 371**		**70 701**		**15 241**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**35 190**	**33 825**	**4 555**	**12,9%**	**10 553**	**30,0%**	**9 575**	**28,3%**	**24 684**	**73,0%**	**6 650**	**44,7%**	**44,0%**
National Government	26 668	25 303	4 154	15,6%	7 652	28,7%	6 438	25,4%	18 244	72,1%	6 071	37,7%	6,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 668**	**25 303**	**4 154**	**15,6%**	**7 652**	**28,7%**	**6 438**	**25,4%**	**18 244**	**72,1%**	**6 071**	**39,8%**	**6,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 522	8 522	401	4,7%	2 901	34,0%	3 137	36,8%	6 440	75,6%	579	56,9%	442,0%
Capital Expenditure Functional	**35 190**	**33 825**	**4 555**	**12,9%**	**10 553**	**30,0%**	**9 575**	**28,3%**	**24 684**	**73,0%**	**6 650**	**47,9%**	**44,0%**
Municipal governance and administration	**7 304**	**7 304**	**-**	**-**	**2 901**	**39,7%**	**3 137**	**42,9%**	**6 038**	**82,7%**	**587**	**78,4%**	**434,5%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 304	7 304	-	-	2 901	39,7%	3 137	42,9%	6 038	82,7%	587	78,4%	434,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**22 884**	**21 519**	**3 366**	**14,7%**	**5 038**	**22,0%**	**7 313**	**34,0%**	**15 718**	**73,0%**	**2 969**	**56,9%**	**146,4%**
Community and Social Services	11 279	11 279	2 838	25,2%	4 339	38,5%	1 466	13,0%	8 644	76,6%	2 082	78,1%	(29,6%)
Sport And Recreation	9 144	7 334	120	1,3%	623	6,8%	4 272	58,3%	5 015	68,4%	768	51,3%	456,5%
Public Safety	2 461	2 907	408	16,6%	76	3,1%	1 575	54,2%	2 059	70,8%	119	5,7%	1 226,8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 828**	**4 828**	**1 106**	**22,9%**	**2 613**	**54,1%**	**(875)**	**(18,1%)**	**2 844**	**58,9%**	**3 094**	**32,7%**	**(128,3%)**
Planning and Development	1 739	1 739	862	49,6%	2 768	159,1%	(875)	(50,3%)	2 755	158,4%	1 393	29,0%	(162,8%)
Road Transport	3 089	3 089	244	7,9%	(155)	(5,0%)	-	-	89	2,9%	1 702	39,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**174**	**174**	**83**	**47,7%**	**-**	**-**	**-**	**-**	**83**	**47,7%**	**-**	**6,3%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	174	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		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**220 476**	**221 368**	**41 368**	**18,8%**	**115 405**	**52,3%**	**40 064**	**18,1%**	**196 837**	**88,9%**	**30 042**	**56,8%**	**33,4%**
Property rates	20 607	20 607	(925)	(4,5%)	14 175	68,8%	-	-	13 250	64,3%	-	-	-
Service charges	1 323	1 323	(41)	(3,1%)	609	46,0%	-	-	568	42,9%	-	-	-
Other revenue	4 329	2 512	(53 159)	(1 228,1%)	55 384	1 279,5%	-	-	2 225	88,6%	-	1 244,1%	-
Transfers and Subsidies - Operational	160 981	159 342	54 945	34,1%	60 296	37,5%	6	-	115 246	72,3%	4	,2%	56,0%
Transfers and Subsidies - Capital	31 137	30 584	41 500	133,3%	(20 800)	(66,8%)	40 000	130,8%	60 700	198,5%	30 000	276,9%	33,3%
Interest	2 100	7 000	(951)	(45,3%)	5 741	273,4%	59	,8%	4 849	69,3%	38	1,1%	52,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(195 451)**	**(201 129)**	**(21 588)**	**11,0%**	**(54 170)**	**27,7%**	**(45 398)**	**22,6%**	**(121 156)**	**60,2%**	**(16 991)**	**7,8%**	**167,2%**
Suppliers and employees	(189 505)	(197 767)	(21 588)	11,4%	(54 170)	28,6%	(45 398)	23,0%	(121 156)	61,3%	(16 991)	7,0%	167,2%
Finance charges	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 747)	(3 162)	-	-	-	-	-	-	-	-	-	25,1%	-
Net Cash from/(used) Operating Activities	**25 024**	**20 239**	**19 780**	**79,0%**	**61 235**	**244,7%**	**(5 334)**	**(26,4%)**	**75 681**	**373,9%**	**13 051**	**1 953,0%**	**(140,9%)**
Cash Flow from Investing Activities													
Receipts	**3 000**	**3 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 469)**	**(38 899)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(40 469)	(38 899)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(37 469)**	**(35 899)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(12 444)**	**(15 660)**	**19 780**	**(159,0%)**	**61 235**	**(492,1%)**	**(5 334)**	**34,1%**	**75 681**	**(483,3%)**	**13 051**	**(563,0%)**	**(140,9%)**
Cash/cash equivalents at the year begin:	69 141	80 969	-	-	116 899	169,1%	178 133	220,0%	-	-	87 052	-	104,6%
Cash/cash equivalents at the year end:	**56 697**	**65 309**	**116 899**	**206,2%**	**178 133**	**314,2%**	**172 800**	**264,6%**	**172 800**	**264,6%**	**100 103**	**205,6%**	**72,6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 186	3,0%	1 323	3,3%	(13)	-	37 102	93,7%	39 598	64,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	228	1,4%	352	2,1%	-	-	16 142	96,5%	16 721	27,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100,0%	39	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 458	100,0%	5 458	8,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	23,4%	-	-	-	-	0	76,6%	1	-	-	-	-	-
Total By Income Source	**1 414**	**2,3%**	**1 675**	**2,7%**	**(13)**	**-**	**58 741**	**95,0%**	**61 817**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	615	3,8%	670	4,2%	(5)	-	14 855	92,1%	16 135	26,1%	-	-	-	-
Commercial	481	3,2%	294	1,9%	(7)	-	14 316	94,9%	15 084	24,4%	-	-	-	-
Households	283	1,0%	644	2,3%	(1)	-	27 635	96,8%	28 561	46,2%	-	-	-	-
Other	35	1,7%	67	3,3%	-	-	1 935	95,0%	2 036	3,3%	-	-	-	-
Total By Customer Group	**1 414**	**2,3%**	**1 675**	**2,7%**	**(13)**	**-**	**58 741**	**95,0%**	**61 817**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 457)	(723,2%)	1 450	720,1%	125	62,0%	83	41,1%	201	7,9%
Auditor-General	689	99,4%	4	,6%	-	-	-	-	694	27,3%
Other	662	40,3%	1 150	70,0%	-	-	(170)	(10,3%)	1 642	64,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(106)**	**(4,2%)**	**2 605**	**102,7%**	**125**	**4,9%**	**(87)**	**(3,4%)**	**2 537**	**100,0%**

Contact Details

Municipal Manager	Dr Vusumuzi Joseph Mthembu	035 838 8500
Chief Financial Officer	Mr Jabulani Million Nkosi	035 838 8510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**671 896**	**698 181**	**273 393**	**40,7%**	**182 819**	**27,2%**	**214 927**	**30,8%**	**671 140**	**96,1%**	**130 992**	**94,5%**	**64,1%**
Exchange Revenue													
Service charges - Electricity	6 409	4 380	1 064	16,6%	1 076	16,8%	1 155	26,4%	3 296	75,2%	433	44,2%	166,6%
Service charges - Water	34 886	43 137	10 452	30,0%	10 038	28,8%	12 012	27,8%	32 501	75,3%	9 263	75,8%	29,7%
Service charges - Waste Water Management	455	466	120	26,3%	95	20,8%	33	7,1%	248	53,1%	107	68,4%	(69,1%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	189	189	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 760	18 027	4 503	28,6%	4 455	28,3%	4 584	25,4%	13 542	75,1%	3 804	48,6%	20,5%
Interest earned from Current and Non Current Assets	7 363	24 009	6 796	92,3%	5 411	73,5%	5 089	21,2%	17 295	72,0%	4 565	116,4%	11,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	264	264	44	16,9%	53	19,9%	50	18,8%	147	55,6%	111	61,4%	(55,5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	133	-	-	(392)	-	-	-	(392)	(294,2%)	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	606 570	605 176	248 014	40,9%	162 085	26,7%	192 005	31,7%	602 104	99,5%	112 708	96,7%	70,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 400	2 400	-	-	-	-	-	2 400	100,0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**675 136**	**694 915**	**130 645**	**19,4%**	**149 424**	**22,1%**	**266 765**	**38,4%**	**546 834**	**78,7%**	**135 132**	**65,1%**	**97,4%**
Employee related costs	219 697	228 511	59 470	27,1%	54 134	24,6%	59 984	26,2%	173 588	76,0%	53 863	70,8%	11,4%
Remuneration of councillors	9 944	11 549	2 785	28,0%	3 280	33,0%	3 197	27,7%	9 262	80,2%	3 233	82,4%	(1,1%)
Bulk purchases - electricity	30 055	24 819	8 703	29,0%	3 750	12,5%	2 906	11,7%	15 360	61,9%	6 370	40,5%	(54,4%)
Inventory consumed	106 173	106 173	11 023	10,4%	806	,8%	59 643	56,2%	71 472	67,3%	25 427	84,3%	134,6%
Debt impairment	30 859	10 489	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 922	53 922	-	-	-	-	91 985	170,6%	91 985	170,6%	8 796	63,7%	945,7%
Interest	1 743	1 743	-	-	88	5,1%	0	-	88	5,1%	97	57,0%	(100,0%)
Contracted services	100 007	101 354	15 694	15,7%	51 061	51,1%	(3 876)	(3,8%)	62 879	62,0%	12 327	37,0%	(131,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	122 736	156 355	32 970	26,9%	36 304	29,6%	52 927	33,9%	122 201	78,2%	25 020	83,7%	111,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 240)**	**3 266**	**142 748**		**33 395**		**(51 838)**		**124 306**		**(4 141)**		
Transfers and subsidies - capital (monetary allocations)	247 722	242 868	42 891	17,3%	116 654	47,1%	62 366	25,7%	221 911	91,4%	218 952	116,6%	(71,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**244 482**	**246 134**	**185 639**		**150 049**		**10 529**		**346 217**		**214 811**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**244 482**	**246 134**	**185 639**		**150 049**		**10 529**		**346 217**		**214 811**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**244 482**	**246 134**	**185 639**		**150 049**		**10 529**		**346 217**		**214 811**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	3 240	3 240	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**247 722**	**249 374**	**185 639**		**150 049**		**10 529**		**346 217**		**214 811**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**233 671**	**213 276**	**40 602**	**17,4%**	**67 310**	**28,8%**	**66 042**	**31,0%**	**173 954**	**81,6%**	**20 035**	**24,2%**	**229,6%**
National Government	232 802	210 320	40 602	17,4%	67 310	28,9%	66 042	31,4%	173 954	82,7%	20 035	26,3%	229,6%
Provincial Government	870	870	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**233 671**	**211 189**	**40 602**	**17,4%**	**67 310**	**28,8%**	**66 042**	**31,3%**	**173 954**	**82,4%**	**20 035**	**24,2%**	**229,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 087	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**233 671**	**213 276**	**40 602**	**17,4%**	**67 310**	**28,8%**	**66 042**	**31,0%**	**173 954**	**81,6%**	**20 035**	**24,2%**	**229,6%**
Municipal governance and administration	**-**	**2 087**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	2 087	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**870**	**870**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	870	870	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**232 802**	**210 320**	**40 602**	**17,4%**	**67 310**	**28,9%**	**66 042**	**31,4%**	**173 954**	**82,7%**	**20 035**	**26,3%**	**229,6%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	173 300	189 527	37 425	21,6%	59 307	34,2%	60 740	32,0%	157 472	83,1%	18 722	30,4%	224,4%
Waste Water Management	59 502	20 793	3 177	5,3%	8 003	13,4%	5 302	25,5%	16 482	79,3%	1 313	19,8%	303,8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**963 463**	**1 030 472**	**43 755**	**4,5%**	**593 814**	**61,6%**	**245 888**	**23,9%**	**883 457**	**85,7%**	**328 633**	**91,5%**	**(25,2%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	19 487	76 103	6 462	33,2%	7 661	39,3%	6 517	8,6%	20 640	27,1%	5 399	77,1%	20,7%
Other revenue	82 321	82 316	31 469	38,2%	24 462	29,7%	21 221	25,8%	77 153	93,7%	36 518	1 618,5%	(41,9%)
Transfers and Subsidies - Operational	606 570	605 176	5 518	,9%	441 502	72,8%	217 537	35,9%	664 557	109,8%	107 012	90,8%	103,3%
Transfers and Subsidies - Capital	247 722	242 868	-	-	120 000	48,4%	-	-	120 000	49,4%	179 221	73,8%	(100,0%)
Interest	7 363	24 009	306	4,2%	189	2,6%	612	2,5%	1 107	4,6%	483	20,3%	26,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(639 339)**	**(681 250)**	**(140 947)**	**22,0%**	**(227 023)**	**35,5%**	**(131 577)**	**19,3%**	**(499 547)**	**73,3%**	**(118 935)**	**57,9%**	**10,6%**
Suppliers and employees	(639 339)	(681 250)	(140 947)	22,0%	(227 023)	35,5%	(131 577)	19,3%	(499 547)	73,3%	(118 935)	58,1%	10,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**324 124**	**349 222**	**(97 192)**	**(30,0%)**	**366 792**	**113,2%**	**114 311**	**32,7%**	**383 911**	**109,9%**	**209 698**	**230,7%**	**(45,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**2 400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	2 400	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(268 722)**	**(245 268)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(268 722)	(245 268)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(268 722)**	**(242 868)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**106 354**	**(97 192)**	**(175,4%)**	**366 792**	**662,0%**	**114 311**	**107,5%**	**383 911**	**361,0%**	**209 698**	**(477,5%)**	**(45,5%)**
Cash/cash equivalents at the year begin:	174 618	160 329	-	-	43 549	24,9%	410 341	255,9%	-	-	169 168	-	142,6%
Cash/cash equivalents at the year end:	**230 020**	**266 683**	**43 549**	**18,9%**	**410 341**	**178,4%**	**524 652**	**196,7%**	**524 652**	**196,7%**	**378 867**	**474,9%**	**38,5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 958	2,4%	8 246	5,1%	(2)	-	149 672	92,5%	161 875	61,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	301	2,3%	349	2,6%	(4)	-	12 556	95,1%	13 203	5,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(80)	(,3%)	26	,1%	(0)	-	29 146	100,2%	29 092	11,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 598	2,7%	3 007	5,2%	-	-	53 534	92,1%	58 139	22,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(239)	100,0%	(239)	(,1%)	-	-	-	-
Total By Income Source	**5 777**	**2,2%**	**11 629**	**4,4%**	**(6)**	**-**	**244 669**	**93,4%**	**262 069**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 481	5,1%	2 387	8,3%	-	-	25 023	86,6%	28 891	11,0%	-	-	-	-
Commercial	2 045	2,5%	4 217	5,1%	(3)	-	75 708	92,4%	81 966	31,3%	-	-	-	-
Households	2 155	1,5%	4 834	3,3%	(3)	-	139 129	95,2%	146 115	55,8%	-	-	-	-
Other	96	1,9%	191	3,7%	-	-	4 809	94,4%	5 096	1,9%	-	-	-	-
Total By Customer Group	**5 777**	**2,2%**	**11 629**	**4,4%**	**(6)**	**-**	**244 669**	**93,4%**	**262 069**	**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	10,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	1 483	100,0%	-	-	-	-	-	-	1 483	,9%
Trade Creditors	1 783	1,5%	3 591	2,9%	15 835	13,0%	100 883	82,6%	122 093	74,0%
Auditor-General	-	-	901	100,0%	-	-	-	-	901	,5%
Other	13 351	58,1%	1 132	4,9%	10 258	44,7%	(1 772)	(7,7%)	22 969	13,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**16 617**	**10,1%**	**5 625**	**3,4%**	**26 093**	**15,8%**	**116 636**	**70,7%**	**164 971**	**100,0%**

Contact Details

Municipal Manager	Mr Wilfred Musakawukhethi Nxumalo	035 573 8615
Chief Financial Officer	Mr Sipho 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**223 196**	**224 977**	**83 924**	**37,6%**	**67 169**	**30,1%**	**71 881**	**32,0%**	**222 975**	**99,1%**	**52 398**	**88,6%**	**37,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	707	707	165	23,4%	117	16,6%	223	31,5%	505	71,4%	168	74,8%	32,7%
Sale of Goods and Rendering of Services	83	71	13	15,0%	25	30,6%	3	3,8%	41	57,0%	115	190,9%	(97,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 327	4 076	1 597	68,6%	562	24,2%	87	2,1%	2 246	55,1%	1 124	110,5%	(92,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	711	980	48	6,7%	98	13,7%	610	62,3%	756	77,1%	206	55,2%	195,7%
Licence and permits	-	2	0	-	1	-	7	399,6%	8	483,5%	2	-	252,9%
Operational Revenue	146	146	-	-	-	-	28	19,3%	28	19,3%	292	219,2%	(90,3%)
Non-Exchange Revenue													
Property rates	30 098	30 098	4 455	14,8%	5 527	18,4%	24 104	80,1%	34 086	113,3%	3 300	34,9%	630,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	480	410	21	4,5%	15	3,0%	439	107,0%	475	115,8%	14	7,0%	3 125,4%
Licences or permits	451	395	59	13,2%	38	8,4%	61	15,5%	158	40,1%	25	54,8%	143,4%
Transfer and subsidies - Operational	186 846	186 743	77 281	41,4%	60 467	32,4%	45 986	24,6%	183 735	98,4%	46 814	97,6%	(1,8%)
Interest	1 348	1 348	284	21,1%	320	23,8%	332	24,7%	937	69,5%	339	-	(1,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**222 246**	**227 342**	**51 113**	**23,0%**	**56 976**	**25,6%**	**76 415**	**33,6%**	**184 504**	**81,2%**	**45 296**	**72,6%**	**68,7%**
Employee related costs	90 855	93 269	19 789	21,8%	22 255	24,5%	20 534	22,0%	62 578	67,1%	18 071	74,3%	13,6%
Remuneration of councillors	13 457	13 457	3 272	24,3%	4 311	32,0%	3 490	25,9%	11 072	82,3%	3 277	75,5%	6,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 099	1 151	445	40,5%	723	65,8%	866	75,3%	2 034	176,8%	1 007	112,8%	(14,0%)
Debt impairment	-	1 077	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 603	23 603	-	-	-	-	20 636	87,4%	20 636	87,4%	-	44,4%	(100,0%)
Interest	357	357	-	-	2	,4%	1	,4%	3	,8%	1	,3%	97,7%
Contracted services	47 430	46 780	13 251	27,9%	12 847	27,1%	15 343	32,8%	41 440	88,6%	11 374	77,1%	34,9%
Transfers and subsidies	2 420	2 744	806	33,3%	1 673	69,1%	1 157	42,1%	3 636	132,5%	1 217	109,0%	(5,0%)
Irrecoverable debts written off	1 577	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	41 446	44 903	13 551	32,7%	15 166	36,6%	14 389	32,0%	43 105	96,0%	10 350	75,8%	39,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**950**	**(2 365)**	**32 811**		**10 194**		**(4 534)**		**38 470**		**7 102**		
Transfers and subsidies - capital (monetary allocations)	32 127	30 179	6 997	21,8%	19 060	59,3%	1 224	4,1%	27 281	90,4%	3 093	66,5%	(60,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 077**	**27 814**	**39 808**		**29 254**		**(3 310)**		**65 751**		**10 195**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**33 077**	**27 814**	**39 808**		**29 254**		**(3 310)**		**65 751**		**10 195**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 077**	**27 814**	**39 808**		**29 254**		**(3 310)**		**65 751**		**10 195**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 077**	**27 814**	**39 808**		**29 254**		**(3 310)**		**65 751**		**10 195**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**40 311**	**38 494**	**10 495**	**26,0%**	**24 629**	**61,1%**	**3 091**	**8,0%**	**38 215**	**99,3%**	**1 877**	**57,7%**	**64,6%**
National Government	25 328	23 634	9 519	37,6%	15 357	60,6%	1 510	6,4%	26 386	111,6%	1 147	56,8%	31,6%
Provincial Government	2 609	2 609	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 937**	**26 242**	**9 519**	**34,1%**	**15 357**	**55,0%**	**1 510**	**5,8%**	**26 386**	**100,5%**	**1 147**	**56,8%**	**31,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 374	12 251	975	7,9%	9 272	74,9%	1 580	12,9%	11 828	96,5%	730	67,8%	116,5%
Capital Expenditure Functional	**40 311**	**38 494**	**10 495**	**26,0%**	**24 629**	**61,1%**	**3 091**	**8,0%**	**38 215**	**99,3%**	**1 877**	**57,7%**	**64,6%**
Municipal governance and administration	**9 035**	**11 474**	**821**	**9,1%**	**8 860**	**98,1%**	**1 775**	**15,5%**	**11 457**	**99,8%**	**577**	**81,7%**	**207,6%**
Executive and Council	160	160	44	27,5%	-	-	-	-	44	27,5%	13	45,1%	(100,0%)
Finance and administration	8 875	11 314	777	8,8%	8 860	99,8%	1 775	15,7%	11 413	100,9%	564	82,6%	214,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**13 807**	**10 325**	**1 700**	**12,3%**	**5 595**	**40,5%**	**1 055**	**10,2%**	**8 350**	**80,9%**	**293**	**55,7%**	**259,8%**
Community and Social Services	12 989	7 555	1 427	11,0%	3 848	29,6%	1 124	14,9%	6 399	84,7%	293	76,0%	283,4%
Sport And Recreation	435	2 632	273	62,8%	1 667	383,3%	12	,4%	1 951	74,1%	-	-	(100,0%)
Public Safety	383	138	-	-	81	21,2%	(81)	(58,7%)	-	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 978**	**16 327**	**7 915**	**46,6%**	**9 866**	**58,1%**	**385**	**2,4%**	**18 166**	**111,3%**	**856**	**56,2%**	**(55,0%)**
Planning and Development	2 087	1 369	643	30,8%	856	41,0%	(117)	(8,5%)	1 382	101,0%	-	100,0%	(100,0%)
Road Transport	14 891	14 957	7 272	48,8%	9 010	60,5%	502	3,4%	16 784	112,2%	856	56,2%	(41,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**491**	**367**	**59**	**12,0%**	**308**	**62,7%**	**(125)**	**(34,0%)**	**242**	**65,8%**	**151**	**47,7%**	**(182,6%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	491	367	59	12,0%	308	62,7%	(125)	(34,0%)	242	65,8%	151	47,7%	(182,6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**263 255**	**261 428**	**(17 288)**	**(6,6%)**	**187 474**	**71,2%**	**69 291**	**26,5%**	**239 477**	**91,6%**	**3 281**	**11,9%**	**2 011,8%**
Property rates	24 621	24 621	(2 711)	(11,0%)	7 550	30,7%	9 518	38,7%	14 358	58,3%	-	-	(100,0%)
Service charges	488	488	(54)	(11,1%)	28	5,7%	-	-	(26)	(5,4%)	-	-	-
Other revenue	9 674	10 222	(72)	(,7%)	17 263	178,4%	11 753	115,0%	28 943	283,2%	3 281	360,8%	258,2%
Transfers and Subsidies - Operational	196 346	191 843	(2 312)	(1,2%)	136 180	69,4%	41 839	21,8%	175 707	91,6%	-	-	(100,0%)
Transfers and Subsidies - Capital	32 127	30 179	(11 000)	(34,2%)	26 000	80,9%	6 180	20,5%	21 180	70,2%	-	-	(100,0%)
Interest	-	4 076	(1 139)	-	454	-	-	-	(685)	(16,8%)	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(217 069)**	**(219 001)**	**1 681**	**(,8%)**	**(1 683)**	**,8%**	**18**	**-**	**16**	**-**	**(37)**	**-**	**(147,9%)**
Suppliers and employees	(205 149)	(210 799)	1 681	(,8%)	(1 683)	,8%	18	-	16	-	(37)	-	(147,9%)
Finance charges	-	(357)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 920)	(7 844)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**46 186**	**42 427**	**(15 607)**	**(33,8%)**	**185 791**	**402,3%**	**69 308**	**163,4%**	**239 492**	**564,5%**	**3 244**	**(4,7%)**	**2 036,3%**
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	**(43 445)**	**(41 350)**	**-**	**-**	**-**	**-**	**3**	**-**	**3**	**-**	**-**	**-**	**(100,0%)**
Capital assets	(43 445)	(41 350)	-	-	-	-	3	-	3	-	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(43 445)**	**(41 350)**	**-**	**-**	**-**	**-**	**3**	**-**	**3**	**-**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 224)**	**(867)**	**(612)**	**50,0%**	**-**	**-**	**(612)**	**70,6%**	**(1 224)**	**141,1%**	**(612)**	**-**	**-**
Repayment of borrowing	(1 224)	(867)	(612)	50,0%	-	-	(612)	70,6%	(1 224)	141,1%	(612)	-	-
Net Cash from/(used) Financing Activities	**(1 224)**	**(867)**	**(612)**	**50,0%**	**-**	**-**	**(612)**	**70,6%**	**(1 224)**	**141,1%**	**(612)**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 517**	**210**	**(16 219)**	**(1 068,9%)**	**185 791**	**12 244,4%**	**68 700**	**32 722,7%**	**238 272**	**113 492,7%**	**2 632**	**(3,5%)**	**2 509,7%**
Cash/cash equivalents at the year begin:	21 761	32 863	-	-	(16 219)	(74,5%)	169 572	516,0%	-	-	24 761	-	584,8%
Cash/cash equivalents at the year end:	**23 278**	**33 073**	**(16 219)**	**(69,7%)**	**169 572**	**728,5%**	**238 272**	**720,4%**	**238 272**	**720,4%**	**27 393**	**(19,4%)**	**769,8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 753	5,3%	16 073	48,3%	(12)	-	15 432	46,4%	33 245	84,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	63	6,2%	97	9,5%	-	-	856	84,3%	1 015	2,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100,0%	144	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	118	2,4%	214	4,3%	-	-	4 649	93,3%	4 981	12,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	10,1%	-	-	-	-	(30)	89,9%	(34)	(,1%)	-	-	-	-
Total By Income Source	**1 930**	**4,9%**	**16 384**	**41,6%**	**(12)**	**-**	**21 050**	**53,5%**	**39 351**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	605	3,0%	13 945	68,0%	-	-	5 957	29,0%	20 507	52,1%	-	-	-	-
Commercial	873	7,7%	1 619	14,2%	-	-	8 906	78,1%	11 398	29,0%	-	-	-	-
Households	146	3,6%	203	5,1%	(5)	(,1%)	3 659	91,4%	4 002	10,2%	-	-	-	-
Other	307	8,9%	617	17,9%	(8)	(,2%)	2 528	73,4%	3 444	8,8%	-	-	-	-
Total By Customer Group	**1 930**	**4,9%**	**16 384**	**41,6%**	**(12)**	**-**	**21 050**	**53,5%**	**39 351**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(228)	(461,0%)	241	488,0%	7	13,2%	30	59,8%	49	2,1%
Auditor-General	1 589	100,0%	(0)	-	-	-	-	-	1 589	66,5%
Other	245	32,6%	(105)	(13,9%)	448	59,6%	163	21,7%	752	31,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 606**	**67,2%**	**137**	**5,7%**	**455**	**19,0%**	**193**	**8,1%**	**2 390**	**100,0%**

Contact Details

Municipal Manager	Mr Langelihle Siphiwokuhle	035 580 1421
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**4 931 451**	**5 122 627**	**1 479 474**	**30,0%**	**1 133 786**	**23,0%**	**1 291 262**	**25,2%**	**3 904 522**	**76,2%**	**971 457**	**72,7%**	**32,9%**
Exchange Revenue													
Service charges - Electricity	2 150 331	2 290 831	599 679	27,9%	421 489	19,6%	517 186	22,6%	1 538 354	67,2%	388 888	71,5%	33,0%
Service charges - Water	588 970	585 000	156 932	26,6%	130 579	22,2%	136 692	23,4%	424 203	72,5%	113 463	73,8%	20,5%
Service charges - Waste Water Management	119 676	120 256	30 376	25,4%	30 252	25,3%	29 925	24,9%	90 553	75,3%	20 763	77,6%	44,1%
Service charges - Waste Management	114 792	114 669	29 298	25,5%	29 380	25,6%	29 317	25,6%	87 994	76,7%	26 989	76,2%	8,6%
Sale of Goods and Rendering of Services	12 366	94 781	31 989	258,7%	30 064	243,1%	45 963	48,5%	108 016	114,0%	3 433	63,3%	1 238,7%
Agency services	6 365	8 365	1 620	25,5%	2 650	41,6%	1 671	20,0%	5 941	71,0%	3 178	84,5%	(47,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	29	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	64 500	40 000	2 709	4,2%	14 962	23,2%	4 613	11,5%	22 284	55,7%	5 317	33,4%	(13,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	850	1 950	492	57,9%	490	57,6%	440	22,6%	1 422	72,9%	512	175,7%	(13,9%)
Rental from Fixed Assets	16 074	15 019	2 750	17,1%	2 339	14,6%	3 750	25,0%	8 840	58,9%	2 364	105,0%	58,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 625	11 131	1 766	20,5%	1 848	21,4%	5 643	50,7%	9 258	83,2%	3 109	152,5%	81,5%
Non-Exchange Revenue													
Property rates	736 829	713 967	230 722	31,3%	131 887	17,9%	156 749	22,0%	519 358	72,7%	139 595	70,3%	12,3%
Surcharges and Taxes	6 332	6 332	745	11,8%	1 978	31,2%	5 053	79,8%	7 776	122,8%	1 801	9,6%	180,5%
Fines, penalties and forfeits	15 754	12 284	504	3,2%	931	5,9%	759	6,2%	2 195	17,9%	862	5,1%	(11,9%)
Licences or permits	3 632	3 632	557	15,3%	1 066	29,3%	856	23,6%	2 479	68,3%	790	61,4%	8,4%
Transfer and subsidies - Operational	551 827	568 973	230 360	41,7%	189 259	34,3%	133 541	23,5%	553 160	97,2%	141 034	93,1%	(5,3%)
Interest	-	870	562	-	237	-	159	18,2%	958	110,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	90 000	-	90 000	-	-	-	(100,0%)
Other Gains	534 500	534 540	158 412	29,6%	144 373	27,0%	128 944	24,1%	431 729	80,8%	119 358	70,4%	8,0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 937 024**	**5 286 027**	**1 313 913**	**26,6%**	**1 249 790**	**25,3%**	**1 244 644**	**23,5%**	**3 808 347**	**72,0%**	**1 050 268**	**71,1%**	**18,5%**
Employee related costs	1 212 559	1 186 692	284 541	23,5%	291 623	24,1%	285 751	24,1%	861 915	72,6%	267 940	69,1%	6,6%
Remuneration of councillors	35 510	35 510	7 292	20,5%	8 118	22,9%	7 582	21,4%	22 992	64,7%	7 821	65,1%	(3,0%)
Bulk purchases - electricity	1 492 128	1 627 634	408 692	27,4%	323 246	21,7%	411 009	25,3%	1 142 947	70,2%	284 721	75,1%	44,4%
Inventory consumed	460 979	494 717	154 989	33,6%	126 190	27,4%	101 355	20,5%	382 534	77,3%	100 264	60,6%	1,1%
Debt impairment	173 883	238 597	41 401	23,8%	41 420	23,8%	41 420	17,4%	124 241	52,1%	43 128	75,0%	(4,0%)
Depreciation and amortisation	320 160	320 160	77 893	24,3%	78 144	24,4%	76 628	23,9%	232 666	72,7%	81 928	73,0%	(6,5%)
Interest	130 491	158 678	34 340	26,3%	43 565	33,4%	33 697	21,2%	111 602	70,3%	18 868	63,6%	78,6%
Contracted services	409 217	493 057	127 255	31,1%	136 665	33,4%	107 252	21,8%	371 172	75,3%	80 682	54,6%	32,9%
Transfers and subsidies	14 759	9 959	1 782	12,1%	1 457	9,9%	1 715	17,2%	4 954	49,7%	1 642	76,8%	4,4%
Irrecoverable debts written off	-	-	9 489	-	2 121	-	2 234	-	13 844	-	1 670	242 793 300,0%	33,8%
Operational costs	343 730	377 359	82 277	23,9%	88 591	25,8%	70 303	18,6%	241 170	63,9%	69 355	68,7%	1,4%
Losses on disposal of Assets	-	-	-	-	-	-	7 520	-	7 520	-	-	-	(100,0%)
Other Losses	343 610	343 664	83 962	24,4%	108 651	31,6%	98 178	28,6%	290 790	84,6%	92 250	123,0%	6,4%
Surplus/(Deficit)	**(5 573)**	**(163 401)**	**165 561**		**(116 004)**		**46 618**		**96 175**		**(78 811)**		
Transfers and subsidies - capital (monetary allocations)	218 836	218 530	71 801	32,8%	23 549	10,8%	100 422	46,0%	195 772	89,6%	-	13,8%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**213 263**	**55 130**	**237 362**		**(92 455)**		**147 039**		**291 947**		**(78 811)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**213 263**	**55 130**	**237 362**		**(92 455)**		**147 039**		**291 947**		**(78 811)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**213 263**	**55 130**	**237 362**		**(92 455)**		**147 039**		**291 947**		**(78 811)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**213 263**	**55 130**	**237 362**		**(92 455)**		**147 039**		**291 947**		**(78 811)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**802 941**	**817 407**	**193 901**	**24,1%**	**266 757**	**33,2%**	**183 314**	**22,4%**	**643 973**	**78,8%**	**196 127**	**63,6%**	**(6,5%)**
National Government	218 836	216 337	60 911	27,8%	62 630	28,6%	51 255	23,7%	174 796	80,8%	41 002	66,9%	25,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	66	6,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	2 194	2 194	-	-	-	-	-	2 194	100,0%	-	-	-
Transfers recognised - capital	**218 836**	**218 530**	**63 105**	**28,8%**	**62 630**	**28,6%**	**51 255**	**23,5%**	**176 990**	**81,0%**	**41 068**	**63,9%**	**24,8%**
Borrowing	406 569	418 775	89 425	22,0%	150 627	37,0%	96 953	23,2%	337 004	80,5%	124 263	67,2%	(22,0%)
Internally generated funds	177 536	180 101	41 372	23,3%	53 501	30,1%	35 107	19,5%	129 979	72,2%	30 796	55,1%	14,0%
Capital Expenditure Functional	**802 941**	**817 407**	**193 901**	**24,1%**	**266 757**	**33,2%**	**183 314**	**22,4%**	**643 973**	**78,8%**	**196 127**	**63,6%**	**(6,5%)**
Municipal governance and administration	**68 791**	**64 557**	**14 850**	**21,6%**	**801**	**1,2%**	**1 140**	**1,8%**	**16 791**	**26,0%**	**27 436**	**71,2%**	**(95,8%)**
Executive and Council	118	123	-	-	34	28,6%	23	18,8%	57	46,3%	6	32,7%	295,9%
Finance and administration	68 673	64 434	14 850	21,6%	768	1,1%	1 117	1,7%	16 734	26,0%	27 430	71,2%	(95,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**107 478**	**136 699**	**18 850**	**17,5%**	**63 927**	**59,5%**	**14 757**	**10,8%**	**97 534**	**71,3%**	**28 779**	**38,9%**	**(48,7%)**
Community and Social Services	71 074	57 555	2 301	3,2%	23 083	32,5%	5 009	8,7%	30 394	52,8%	1 454	17,7%	244,6%
Sport And Recreation	34 620	77 578	16 538	47,8%	40 633	117,4%	9 196	11,9%	66 367	85,5%	26 666	42,9%	(65,5%)
Public Safety	1 785	1 565	11	,6%	211	11,8%	551	35,2%	773	49,4%	659	42,4%	(16,4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**155 315**	**152 737**	**14 373**	**9,3%**	**32 785**	**21,1%**	**35 465**	**23,2%**	**82 623**	**54,1%**	**13 524**	**21,1%**	**162,2%**
Planning and Development	22 127	14 777	1 506	6,8%	1 251	5,7%	4 384	29,7%	7 141	48,3%	1 660	3,8%	164,1%
Road Transport	131 940	133 382	12 729	9,6%	31 523	23,9%	31 080	23,3%	75 332	56,5%	11 824	29,4%	162,9%
Environmental Protection	1 248	4 579	138	11,1%	12	1,0%	-	-	150	3,3%	41	8,9%	(100,0%)
Trading Services	**465 913**	**449 989**	**145 386**	**31,2%**	**165 814**	**35,6%**	**131 237**	**29,2%**	**442 437**	**98,3%**	**126 147**	**89,4%**	**4,0%**
Energy sources	125 935	106 705	1	-	45 898	36,4%	12 962	12,1%	58 861	55,2%	7 410	82,3%	74,9%
Water Management	202 482	260 751	118 165	58,4%	84 629	41,8%	104 757	40,2%	307 551	117,9%	72 483	91,6%	44,5%
Waste Water Management	125 266	75 003	25 284	20,2%	35 287	28,2%	13 518	18,0%	74 089	98,8%	46 224	94,8%	(70,8%)
Waste Management	12 230	7 530	1 936	15,8%	-	-	-	-	1 936	25,7%	31	2,4%	(100,0%)
Other	**5 444**	**13 424**	**442**	**8,1%**	**3 429**	**63,0%**	**716**	**5,3%**	**4 587**	**34,2%**	**240**	**19,6%**	**198,4%**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**4 897 626**	**4 921 527**	**1 305 523**	**26,7%**	**1 197 331**	**24,4%**	**1 315 435**	**26,7%**	**3 818 290**	**77,6%**	**1 616 342**	**85,3%**	**(18,6%)**
Property rates	705 882	691 129	149 404	21,2%	143 810	20,4%	141 403	20,5%	434 617	62,9%	147 390	70,4%	(4,1%)
Service charges	3 265 019	3 337 685	649 385	19,9%	690 320	21,1%	704 661	21,1%	2 044 367	61,3%	638 207	80,8%	10,4%
Other revenue	91 561	65 210	188 408	205,8%	148 167	161,8%	293 697	450,4%	630 271	966,5%	500 409	108,8%	(41,3%)
Transfers and Subsidies - Operational	551 827	568 973	224 154	40,6%	175 259	31,8%	130 924	23,0%	530 337	93,2%	148 475	94,7%	(11,8%)
Transfers and Subsidies - Capital	218 836	218 530	88 000	40,2%	32 000	14,6%	39 841	18,2%	159 841	73,1%	187 465	128,5%	(78,7%)
Interest	64 500	40 000	6 172	9,6%	7 776	12,1%	4 909	12,3%	18 857	47,1%	(5 604)	-	(187,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 111 053)**	**(4 425 641)**	**(1 174 551)**	**28,6%**	**(1 056 602)**	**25,7%**	**(1 046 507)**	**23,6%**	**(3 277 660)**	**74,1%**	**(940 400)**	**76,0%**	**11,3%**
Suppliers and employees	(3 965 804)	(4 257 003)	(1 174 551)	29,6%	(976 221)	24,6%	(1 046 507)	24,6%	(3 197 280)	75,1%	(940 460)	76,7%	11,3%
Finance charges	(130 491)	(158 678)	-	-	(80 381)	61,6%	-	-	(80 381)	50,7%	60	46,7%	(100,0%)
Transfers and grants	(14 759)	(9 959)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**786 573**	**495 886**	**130 972**	**16,7%**	**140 729**	**17,9%**	**268 928**	**54,2%**	**540 629**	**109,0%**	**675 942**	**165,2%**	**(60,2%)**
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)**	**(940 017)**	**(301 165)**	**32,6%**	**(250 470)**	**27,1%**	**(245 366)**	**26,1%**	**(797 002)**	**84,8%**	**(214 168)**	**75,4%**	**14,6%**
Capital assets	(923 382)	(940 017)	(301 165)	32,6%	(250 470)	27,1%	(245 366)	26,1%	(797 002)	84,8%	(214 168)	75,4%	14,6%
Net Cash from/(used) Investing Activities	**(923 382)**	**(940 017)**	**(245 455)**	**26,6%**	**(250 470)**	**27,1%**	**(245 366)**	**26,1%**	**(741 292)**	**78,9%**	**(214 168)**	**75,4%**	**14,6%**
Cash Flow from Financing Activities													
Receipts	**406 569**	**410 000**	**-**	**-**	**-**	**-**	**210 000**	**51,2%**	**210 000**	**51,2%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	406 569	410 000	-	-	-	-	210 000	51,2%	210 000	51,2%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(148 933)**	**(150 857)**	**-**	**-**	**-**	**-**	**(66 557)**	**44,1%**	**(66 557)**	**44,1%**	**-**	**40,3%**	**(100,0%)**
Repayment of borrowing	(148 933)	(150 857)	-	-	-	-	(66 557)	44,1%	(66 557)	44,1%	-	40,3%	(100,0%)
Net Cash from/(used) Financing Activities	**257 637**	**259 143**	**-**	**-**	**-**	**-**	**143 443**	**55,4%**	**143 443**	**55,4%**	**-**	**(11,4%)**	**(100,0%)**
Net Increase/(Decrease) in cash held	**120 827**	**(184 988)**	**(114 483)**	**(94,7%)**	**(109 741)**	**(90,8%)**	**167 006**	**(90,3%)**	**(57 219)**	**30,9%**	**461 774**	**68,3%**	**(63,8%)**
Cash/cash equivalents at the year begin:	536 117	495 109	486 441	90,7%	380 626	71,0%	270 885	54,7%	486 441	98,2%	120 693	-	124,4%
Cash/cash equivalents at the year end:	**656 944**	**310 121**	**380 626**	**57,9%**	**270 885**	**41,2%**	**437 890**	**141,2%**	**437 890**	**141,2%**	**582 467**	**108,9%**	**(24,8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	94 964	28,4%	16 026	4,8%	9 655	2,9%	213 648	63,9%	334 293	35,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	207 348	92,7%	6 586	2,9%	1 911	,9%	7 879	3,5%	223 723	23,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	56 855	38,3%	6 602	4,4%	3 719	2,5%	81 308	54,8%	148 483	15,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 878	37,7%	1 747	5,5%	869	2,8%	16 979	53,9%	31 473	3,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 010	42,3%	1 494	6,3%	550	2,3%	11 636	49,1%	23 689	2,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 898	5,5%	1 034	3,0%	984	2,9%	30 490	88,6%	34 406	3,7%	-	-	-	-
Interest on Arrear Debtor Accounts	101	4,5%	32	1,4%	8	,4%	2 087	93,6%	2 229	,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106 514	77,8%	1 322	1,0%	189	,1%	28 964	21,1%	136 990	14,6%	-	-	-	-
Total By Income Source	**489 568**	**52,3%**	**34 843**	**3,7%**	**17 885**	**1,9%**	**392 990**	**42,0%**	**935 286**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	150 754	59,2%	10 729	4,2%	8 058	3,2%	85 151	33,4%	254 693	27,2%	-	-	-	-
Commercial	273 244	71,7%	11 079	2,9%	3 902	1,0%	92 989	24,4%	381 215	40,8%	-	-	-	-
Households	64 485	22,4%	12 393	4,3%	5 494	1,9%	205 349	71,4%	287 721	30,8%	-	-	-	-
Other	1 085	9,3%	640	5,5%	431	3,7%	9 501	81,5%	11 658	1,2%	-	-	-	-
Total By Customer Group	**489 568**	**52,3%**	**34 843**	**3,7%**	**17 885**	**1,9%**	**392 990**	**42,0%**	**935 286**	**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	141 941	100,0%	-	-	-	-	-	-	141 941	87,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 676	100,0%	4	-	-	-	-	-	19 680	12,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	100,0%	-	-	-	-	-	-	5	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**161 622**	**100,0%**	**4**	**-**	**-**	**-**	**-**	**-**	**161 626**	**100,0%**

Contact Details

Municipal Manager	Mr Nkosenye Godfrey Zulu	035 907 5100
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**472 479**	**478 040**	**183 126**	**38,8%**	**132 764**	**28,1%**	**102 495**	**21,4%**	**418 386**	**87,5%**	**329 124**	**149,0%**	**(68,9%)**
Exchange Revenue													
Service charges - Electricity	92 780	92 676	20 687	22,3%	25 263	27,2%	22 796	24,6%	68 746	74,2%	14 146	72,3%	61,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 210	15 532	3 923	25,8%	3 940	25,9%	3 957	25,5%	11 820	76,1%	2 943	77,3%	34,4%
Sale of Goods and Rendering of Services	1 656	1 360	458	27,7%	237	14,3%	1 377	101,2%	2 072	152,3%	398	72,8%	246,2%
Agency services	2 764	2 764	660	23,9%	478	17,3%	911	33,0%	2 049	74,1%	576	64,2%	58,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	2 390	678	-	650	-	671	28,1%	1 999	83,6%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	7 817	8 047	3 123	39,9%	1 981	25,3%	2 394	29,8%	7 497	93,2%	2 318	79,4%	3,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 627	1 627	837	51,4%	59	3,6%	70	4,3%	965	59,3%	367	56,3%	(81,0%)
Licence and permits	2 535	2 535	605	23,9%	592	23,3%	505	19,9%	1 702	67,1%	680	74,8%	(25,8%)
Operational Revenue	263	263	43	16,4%	-	-	(208)	(79,4%)	(165)	(62,9%)	66	73,3%	(414,6%)
Non-Exchange Revenue													
Property rates	74 461	75 202	47 946	64,4%	6 796	9,1%	8 595	11,4%	63 337	84,2%	(32 036)	85,4%	(126,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 388	4 228	0	-	940	12,7%	410	9,7%	1 350	31,9%	508	16,6%	(19,2%)
Licences or permits	15	15	1	7,2%	0	2,6%	16	102,2%	17	112,0%	3	21,3%	480,6%
Transfer and subsidies - Operational	255 964	255 178	102 266	40,0%	89 775	35,1%	62 012	24,3%	254 053	99,6%	339 155	217,8%	(81,7%)
Interest	-	6 300	1 774	-	1 498	-	1 334	21,2%	4 607	73,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 539	124	-	367	-	354	23,0%	845	54,9%	-	-	(100,0%)
Gains on disposal of Assets	3 000	3 383	-	-	190	6,3%	(2 698)	(79,8%)	(2 509)	(74,1%)	-	-	(100,0%)
Other Gains	7 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**521 063**	**531 430**	**125 544**	**24,1%**	**130 738**	**25,1%**	**108 790**	**20,5%**	**365 071**	**68,7%**	**69 954**	**67,9%**	**55,5%**
Employee related costs	186 228	187 748	42 727	22,9%	49 519	26,6%	41 011	21,8%	133 258	71,0%	38 665	70,0%	6,1%
Remuneration of councillors	23 930	25 200	5 743	24,0%	7 377	30,8%	6 002	23,8%	19 122	75,9%	5 743	75,3%	4,5%
Bulk purchases - electricity	87 414	87 414	22 547	25,8%	18 767	21,5%	18 040	20,6%	59 353	67,9%	14 367	63,9%	25,6%
Inventory consumed	20 758	19 193	3 013	14,5%	3 958	19,1%	4 232	22,0%	11 204	58,4%	4 468	66,1%	(5,3%)
Debt impairment	8 100	5 580	2 025	25,0%	2 025	25,0%	135	2,4%	4 185	75,0%	(2 015)	75,0%	(106,7%)
Depreciation and amortisation	53 630	56 150	13 697	25,5%	13 772	25,7%	9 926	17,7%	37 395	66,6%	16 659	81,4%	(40,4%)
Interest	3 756	3 080	64	1,7%	1 258	33,5%	118	3,8%	1 439	46,7%	138	73,4%	(14,8%)
Contracted services	74 186	84 940	17 786	24,0%	20 196	27,2%	18 822	22,2%	56 804	66,9%	21 446	58,7%	(12,2%)
Transfers and subsidies	7 673	7 496	1 970	25,7%	2 669	34,8%	537	7,2%	5 175	69,0%	1 537	66,2%	(65,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	(40 267)	-	(100,0%)
Operational costs	55 389	54 629	15 971	28,8%	11 197	20,2%	9 967	18,2%	37 136	68,0%	9 213	66,3%	8,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48 584)**	**(53 390)**	**57 582**		**2 026**		**(6 295)**		**53 314**		**259 170**		
Transfers and subsidies - capital (monetary allocations)	66 136	69 187	6 079	9,2%	30 828	46,6%	12 175	17,6%	49 082	70,9%	6 207	67,4%	96,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 553**	**15 797**	**63 661**		**32 854**		**5 881**		**102 396**		**265 377**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**17 553**	**15 797**	**63 661**		**32 854**		**5 881**		**102 396**		**265 377**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 553**	**15 797**	**63 661**		**32 854**		**5 881**		**102 396**		**265 377**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 553**	**15 797**	**63 661**		**32 854**		**5 881**		**102 396**		**265 377**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**110 155**	**114 171**	**6 467**	**5,9%**	**48 897**	**44,4%**	**17 896**	**15,7%**	**73 260**	**64,2%**	**6 657**	**45,0%**	**168,8%**
National Government	63 116	68 187	5 244	8,3%	27 600	43,7%	10 266	15,1%	43 111	63,2%	4 691	59,2%	118,9%
Provincial Government	3 000	1 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**66 116**	**69 187**	**5 244**	**7,9%**	**27 600**	**41,7%**	**10 266**	**14,8%**	**43 111**	**62,3%**	**4 691**	**59,2%**	**118,9%**
Borrowing	30 000	30 000	-	-	19 743	65,8%	3 925	13,1%	23 668	78,9%	-	-	(100,0%)
Internally generated funds	14 038	14 984	1 222	8,7%	1 554	11,1%	3 705	24,7%	6 481	43,3%	1 966	18,9%	88,4%
Capital Expenditure Functional	**110 155**	**114 171**	**6 467**	**5,9%**	**48 897**	**44,4%**	**17 896**	**15,7%**	**73 260**	**64,2%**	**6 657**	**45,0%**	**168,8%**
Municipal governance and administration	**800**	**1 201**	**59**	**7,4%**	**(1)**	**(,1%)**	**196**	**16,3%**	**254**	**21,2%**	**699**	**29,6%**	**(72,0%)**
Executive and Council	400	400	9	2,2%	(0)	(,1%)	196	49,0%	204	51,1%	-	2,0%	(100,0%)
Finance and administration	400	801	51	12,7%	(1)	(,2%)	-	-	50	6,2%	699	32,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**38 535**	**33 839**	**3 864**	**10,0%**	**8 392**	**21,8%**	**5 022**	**14,8%**	**17 277**	**51,1%**	**2 190**	**50,7%**	**129,3%**
Community and Social Services	13 983	20 956	2 384	17,0%	2 571	18,4%	3 327	15,9%	8 282	39,5%	717	16,0%	364,1%
Sport And Recreation	24 453	12 178	1 480	6,1%	5 821	23,8%	1 618	13,3%	8 920	73,2%	1 473	76,3%	9,9%
Public Safety	100	705	-	-	-	-	76	10,8%	76	10,8%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 669**	**74 741**	**1 792**	**2,7%**	**39 545**	**59,3%**	**12 023**	**16,1%**	**53 360**	**71,4%**	**2 319**	**47,3%**	**418,4%**
Planning and Development	4 388	2 388	-	-	-	-	405	16,9%	405	16,9%	7	5,8%	6 127,9%
Road Transport	62 281	72 353	1 792	2,9%	39 545	63,5%	11 619	16,1%	52 955	73,2%	2 313	48,6%	402,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 150**	**4 390**	**751**	**18,1%**	**962**	**23,2%**	**655**	**14,9%**	**2 368**	**53,9%**	**1 449**	**24,7%**	**(54,8%)**
Energy sources	3 500	3 500	751	21,5%	962	27,5%	(144)	(4,1%)	1 569	44,8%	1 449	26,2%	(109,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	650	800	-	-	-	-	799	99,9%	799	99,9%	-	70,5%	(100,0%)
Waste Management	-	90	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**516 177**	**516 598**	**178 322**	**34,5%**	**172 508**	**33,4%**	**131 849**	**25,5%**	**482 679**	**93,4%**	**439 717**	**89,0%**	**(70,0%)**
Property rates	69 759	70 602	16 310	23,4%	19 036	27,3%	13 315	18,9%	48 661	68,9%	4 650	8,4%	186,4%
Service charges	104 031	105 795	22 437	21,6%	27 944	26,9%	27 426	25,9%	77 807	73,5%	13 652	16,7%	100,9%
Other revenue	12 848	8 397	9 747	75,9%	2 895	22,5%	15 350	182,8%	27 992	333,4%	4 577	34,1%	235,4%
Transfers and Subsidies - Operational	255 964	255 178	103 078	40,3%	88 432	34,5%	69 632	27,3%	261 142	102,3%	369 127	147,8%	(81,1%)
Transfers and Subsidies - Capital	66 136	69 187	26 750	40,4%	34 200	51,7%	6 126	8,9%	67 076	96,9%	47 711	100,0%	(87,2%)
Interest	7 440	7 440	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(459 333)**	**(466 085)**	**(137 026)**	**29,8%**	**(143 874)**	**31,3%**	**(130 711)**	**28,0%**	**(411 611)**	**88,3%**	**(119 841)**	**89,8%**	**9,1%**
Suppliers and employees	(447 905)	(455 509)	(137 026)	30,6%	(143 874)	32,1%	(130 711)	28,7%	(411 611)	90,4%	(119 841)	90,0%	9,1%
Finance charges	(3 756)	(3 080)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 673)	(7 496)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 844**	**50 513**	**41 296**	**72,6%**	**28 634**	**50,4%**	**1 138**	**2,3%**	**71 068**	**140,7%**	**319 876**	**82,5%**	**(99,6%)**
Cash Flow from Investing Activities													
Receipts	**4 000**	**4 383**	**-**	**-**	**-**	**-**	**176**	**4,0%**	**176**	**4,0%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	4 000	4 383	-	-	-	-	176	4,0%	176	4,0%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(110 155)**	**(114 171)**	**(7 405)**	**6,7%**	**(58 285)**	**52,9%**	**(18 616)**	**16,3%**	**(84 305)**	**73,8%**	**(8 592)**	**43,6%**	**116,7%**
Capital assets	(110 155)	(114 171)	(7 405)	6,7%	(58 285)	52,9%	(18 616)	16,3%	(84 305)	73,8%	(8 592)	43,6%	116,7%
Net Cash from/(used) Investing Activities	**(106 155)**	**(109 787)**	**(7 405)**	**7,0%**	**(58 285)**	**54,9%**	**(18 440)**	**16,8%**	**(84 129)**	**76,6%**	**(8 592)**	**43,6%**	**114,6%**
Cash Flow from Financing Activities													
Receipts	**30 000**	**30 000**	**26 087**	**87,0%**	**-**	**-**	**-**	**-**	**26 087**	**87,0%**	**-**	**-**	**-**
Short term loans	30 000	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	30 000	26 087	-	-	-	-	-	26 087	87,0%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**30 000**	**30 000**	**26 087**	**87,0%**	**-**	**-**	**-**	**-**	**26 087**	**87,0%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(19 311)**	**(29 274)**	**59 979**	**(310,6%)**	**(29 651)**	**153,5%**	**(17 301)**	**59,1%**	**13 026**	**(44,5%)**	**311 283**	**(71,3%)**	**(105,6%)**
Cash/cash equivalents at the year begin:	83 780	73 654	73 565	87,8%	133 633	159,5%	103 975	141,2%	73 565	99,9%	(297 836)	-	(134,9%)
Cash/cash equivalents at the year end:	**64 469**	**44 380**	**133 633**	**207,3%**	**103 977**	**161,3%**	**86 680**	**195,3%**	**86 680**	**195,3%**	**13 420**	**16,6%**	**545,9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 068	35,0%	2 016	7,8%	1 273	4,9%	13 539	52,3%	25 897	20,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 506	2,5%	1 711	2,9%	1 168	1,9%	55 536	92,7%	59 922	48,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 205	8,6%	750	5,4%	566	4,1%	11 419	81,9%	13 940	11,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	,3%	9	,2%	9	,2%	3 930	99,3%	3 958	3,2%	-	-	-	-
Interest on Arrear Debtor Accounts	655	3,1%	711	3,3%	683	3,2%	19 324	90,4%	21 373	17,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 924)	431,5%	29	(4,3%)	57	(8,4%)	2 160	(318,8%)	(678)	(,5%)	-	-	-	-
Total By Income Source	**9 521**	**7,7%**	**5 226**	**4,2%**	**3 757**	**3,0%**	**105 909**	**85,1%**	**124 412**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 418	4,7%	767	2,5%	557	1,8%	27 690	91,0%	30 433	24,5%	-	-	-	-
Commercial	7 670	27,2%	1 817	6,4%	1 298	4,6%	17 403	61,7%	28 188	22,7%	-	-	-	-
Households	(556)	(1,1%)	1 832	3,6%	1 352	2,7%	47 897	94,8%	50 524	40,6%	-	-	-	-
Other	988	6,5%	810	5,3%	550	3,6%	12 918	84,6%	15 266	12,3%	-	-	-	-
Total By Customer Group	**9 521**	**7,7%**	**5 226**	**4,2%**	**3 757**	**3,0%**	**105 909**	**85,1%**	**124 412**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	244	99,6%	-	-	-	-	1	,4%	245	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**244**	**99,6%**	**-**	**-**	**-**	**-**	**1**	**,4%**	**245**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**191 860**	**192 735**	**65 101**	**33,9%**	**52 833**	**27,5%**	**37 874**	**19,7%**	**155 808**	**80,8%**	**40 287**	**75,5%**	**(6,0%)**
Exchange Revenue													
Service charges - Electricity	33 733	33 733	6 966	20,7%	7 257	21,5%	7 878	23,4%	22 101	65,5%	5 939	53,0%	32,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 061	2 061	499	24,2%	503	24,4%	484	23,5%	1 487	72,1%	478	63,5%	1,2%
Sale of Goods and Rendering of Services	339	339	102	30,2%	10	3,0%	20	5,8%	132	39,0%	12	26,3%	58,8%
Agency services	-	1 926	399	-	278	-	774	40,2%	1 451	75,3%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 991	1 991	199	10,0%	195	9,8%	157	7,9%	551	27,7%	199	-	(21,0%)
Interest earned from Current and Non Current Assets	1 458	1 458	483	33,1%	384	26,3%	(169)	(11,6%)	697	47,8%	163	63,4%	(203,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2	-	2	-	2	-	6	-	3	-	(50,0%)
Rental from Fixed Assets	410	410	11	2,7%	15	3,5%	13	3,2%	39	9,4%	46	13,9%	(71,8%)
Licence and permits	2 304	378	215	9,3%	245	10,7%	(196)	(51,8%)	265	70,1%	455	58,2%	(143,0%)
Operational Revenue	2 063	5 063	13	,7%	4 876	236,4%	2	-	4 892	96,6%	1 149	70,9%	(99,8%)
Non-Exchange Revenue													
Property rates	34 171	34 171	11 937	34,9%	3 517	10,3%	3 206	9,4%	18 660	54,6%	2 965	50,2%	8,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 604	5 604	191	2,5%	585	7,7%	133	2,4%	910	16,2%	0	5,4%	40 254,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 727	104 603	44 082	42,1%	34 963	33,4%	25 567	24,4%	104 612	100,0%	28 874	99,7%	(11,5%)
Interest	-	-	2	-	2	-	2	-	7	-	3	,4%	(10,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**176 682**	**183 865**	**54 081**	**30,6%**	**54 218**	**30,7%**	**41 387**	**22,5%**	**149 686**	**81,4%**	**35 198**	**72,9%**	**17,6%**
Employee related costs	66 795	63 582	16 841	25,2%	19 908	29,8%	17 137	27,0%	53 885	84,7%	9 884	63,4%	73,4%
Remuneration of councillors	9 681	9 681	2 384	24,6%	2 930	30,3%	2 470	25,5%	7 785	80,4%	1 561	65,8%	58,2%
Bulk purchases - electricity	24 749	21 749	3 484	14,1%	6 713	27,1%	2 004	9,2%	12 201	56,1%	3 976	60,7%	(49,6%)
Inventory consumed	4 566	2 251	860	18,8%	158	3,5%	(101)	(4,5%)	917	40,7%	1 468	63,1%	(106,9%)
Debt impairment	2 600	2 600	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 830	21 830	6 141	36,5%	6 134	36,4%	6 123	28,1%	18 398	84,3%	6 120	120,4%	,1%
Interest	-	1 500	167	-	672	-	588	39,2%	1 427	95,1%	1 250	526,3%	(53,0%)
Contracted services	25 410	32 128	14 748	58,0%	7 942	31,3%	5 998	18,7%	28 689	89,3%	5 697	78,5%	5,3%
Transfers and subsidies	100	100	-	-	2 283	2 283,2%	30	30,0%	2 313	2 313,2%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	25 951	28 435	9 456	36,4%	7 478	28,8%	7 138	25,1%	24 071	84,7%	5 240	77,4%	36,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	10	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**15 178**	**8 871**	**11 020**		**(1 385)**		**(3 514)**		**6 121**		**5 089**		
Transfers and subsidies - capital (monetary allocations)	34 458	29 370	9 920	28,8%	7 348	21,3%	3 007	10,2%	20 275	69,0%	7 803	58,0%	(61,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 636**	**38 241**	**20 940**		**5 963**		**(507)**		**26 397**		**12 892**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 636**	**38 241**	**20 940**		**5 963**		**(507)**		**26 397**		**12 892**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 636**	**38 241**	**20 940**		**5 963**		**(507)**		**26 397**		**12 892**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 636**	**38 241**	**20 940**		**5 963**		**(507)**		**26 397**		**12 892**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**35 933**	**27 758**	**9 969**	**27,7%**	**6 567**	**18,3%**	**1 580**	**5,7%**	**18 116**	**65,3%**	**8 696**	**54,6%**	**(81,8%)**
National Government	29 924	25 429	9 597	32,1%	5 869	19,6%	1 580	6,2%	17 046	67,0%	8 401	56,3%	(81,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 924**	**25 429**	**9 597**	**32,1%**	**5 869**	**19,6%**	**1 580**	**6,2%**	**17 046**	**67,0%**	**8 401**	**56,3%**	**(81,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 009	2 329	372	6,2%	698	11,6%	-	-	1 070	45,9%	296	35,8%	(100,0%)
Capital Expenditure Functional	**35 933**	**27 758**	**9 969**	**27,7%**	**6 567**	**18,3%**	**1 580**	**5,7%**	**18 116**	**65,3%**	**8 696**	**54,6%**	**(81,8%)**
Municipal governance and administration	**817**	**278**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**302**	**21,4%**	**(100,0%)**
Executive and Council	87	35	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	730	243	-	-	-	-	-	-	-	-	302	31,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**583**	**52**	**14**	**2,3%**	**351**	**60,2%**	**-**	**-**	**364**	**698,4%**	**167**	**282,9%**	**(100,0%)**
Community and Social Services	513	26	14	2,7%	351	68,4%	-	-	364	1 396,9%	167	377,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	70	26	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 485**	**17 384**	**6 505**	**31,8%**	**6 217**	**30,3%**	**1 458**	**8,4%**	**14 179**	**81,6%**	**5 256**	**40,7%**	**(72,3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 485	17 384	6 505	31,8%	6 217	30,3%	1 458	8,4%	14 179	81,6%	5 256	40,7%	(72,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**14 048**	**10 043**	**3 450**	**24,6%**	**-**	**-**	**122**	**1,2%**	**3 572**	**35,6%**	**2 971**	**127,6%**	**(95,9%)**
Energy sources	12 743	8 930	3 450	27,1%	-	-	122	1,4%	3 572	40,0%	2 971	130,9%	(95,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 304	1 113	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**219 023**	**216 297**	**735**	**,3%**	**129 617**	**59,2%**	**(383)**	**(,2%)**	**129 969**	**60,1%**	**(299)**	**(,4%)**	**28,2%**
Property rates	32 283	32 283	-	-	15 502	48,0%	-	-	15 502	48,0%	-	-	-
Service charges	35 861	35 861	-	-	10 009	27,9%	-	-	10 009	27,9%	-	-	-
Other revenue	10 236	12 722	14	,1%	2 310	22,6%	(86)	(,7%)	2 238	17,6%	10	(,7%)	(985,0%)
Transfers and Subsidies - Operational	104 727	104 603	(1)	-	79 455	75,9%	-	-	79 455	76,0%	-	-	-
Transfers and Subsidies - Capital	34 458	29 370	719	2,1%	22 237	64,5%	(215)	(,7%)	22 741	77,4%	(308)	(3,3%)	(30,2%)
Interest	1 458	1 458	2	,1%	103	7,1%	(81)	(5,6%)	24	1,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(163 697)**	**(172 600)**	**(0)**	**-**	**(117 918)**	**72,0%**	**(98)**	**,1%**	**(118 017)**	**68,4%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(163 597)	(171 000)	(0)	-	(117 918)	72,1%	(98)	,1%	(118 017)	69,0%	-	-	(100,0%)
Finance charges	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**55 326**	**43 697**	**735**	**1,3%**	**11 699**	**21,1%**	**(481)**	**(1,1%)**	**11 953**	**27,4%**	**(299)**	**(2,7%)**	**61,1%**
Cash Flow from Investing Activities													
Receipts	**1 500**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 500	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)**	**(31 922)**	**89**	**(,2%)**	**16**	**-**	**2**	**-**	**107**	**(,3%)**	**0**	**-**	**246,9%**
Capital assets	(41 323)	(31 922)	89	(,2%)	16	-	2	-	107	(,3%)	0	-	246,9%
Net Cash from/(used) Investing Activities	**(39 823)**	**(30 422)**	**89**	**(,2%)**	**16**	**-**	**2**	**-**	**107**	**(,4%)**	**0**	**-**	**246,9%**
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	**15 503**	**13 275**	**824**	**5,3%**	**11 715**	**75,6%**	**(479)**	**(3,6%)**	**12 059**	**90,8%**	**(298)**	**8,0%**	**60,8%**
Cash/cash equivalents at the year begin:	9 332	3 294	-	-	824	8,8%	12 538	380,6%	-	-	879	-	1 326,2%
Cash/cash equivalents at the year end:	**24 835**	**16 569**	**824**	**3,3%**	**12 538**	**50,5%**	**12 059**	**72,8%**	**12 059**	**72,8%**	**581**	**(8,7%)**	**1 975,3%**

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	1 904	30,4%	1 032	16,5%	16	,3%	3 312	52,9%	6 264	15,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	996	4,4%	979	4,3%	(48)	(,2%)	20 738	91,5%	22 664	56,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	181	4,3%	275	6,5%	(0)	-	3 758	89,2%	4 214	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	4,9%	23	8,0%	-	-	247	87,1%	283	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	127	2,0%	244	3,8%	-	-	6 052	94,2%	6 423	16,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	-	-	-	-	-
Total By Income Source	**3 222**	**8,1%**	**2 552**	**6,4%**	**(32)**	**(,1%)**	**34 107**	**85,6%**	**39 849**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	608	4,3%	572	4,1%	(6)	-	12 859	91,6%	14 032	35,2%	-	-	-	-
Commercial	1 880	20,1%	1 006	10,8%	-	-	6 444	69,1%	9 329	23,4%	-	-	-	-
Households	711	4,5%	945	6,0%	(43)	(,3%)	14 032	89,7%	15 646	39,3%	-	-	-	-
Other	23	2,8%	30	3,6%	17	2,0%	772	91,6%	843	2,1%	-	-	-	-
Total By Customer Group	**3 222**	**8,1%**	**2 552**	**6,4%**	**(32)**	**(,1%)**	**34 107**	**85,6%**	**39 849**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(2 022)	(12,7%)	(896)	(5,6%)	2 160	13,6%	16 638	104,8%	15 881	73,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 357)	(47,8%)	1 010	20,5%	1 585	32,2%	4 690	95,2%	4 928	22,8%
Auditor-General	-	-	-	-	-	-	703	100,0%	703	3,2%
Other	(678)	(473,2%)	27	18,8%	504	352,0%	290	202,3%	143	,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(5 056)**	**(23,4%)**	**141**	**,7%**	**4 249**	**19,6%**	**22 321**	**103,1%**	**21 655**	**100,0%**

Contact Details

Municipal Manager	Mr Z S Mthethwa	035 450 2082
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**237 575**	**236 020**	**72 631**	**30,6%**	**65 383**	**27,5%**	**57 083**	**24,2%**	**195 097**	**82,7%**	**56 818**	**71,0%**	**,5%**
Exchange Revenue													
Service charges - Electricity	15 613	15 613	2 091	13,4%	2 262	14,5%	2 798	17,9%	7 151	45,8%	3 592	61,3%	(22,1%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 418	1 853	542	38,2%	389	27,4%	449	24,2%	1 380	74,5%	439	74,1%	2,2%
Sale of Goods and Rendering of Services	361	361	42	11,5%	9	2,5%	45	12,5%	96	26,5%	123	12,3%	(63,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	976	976	215	22,1%	211	21,6%	207	21,2%	633	64,9%	703	109,6%	(70,5%)
Interest earned from Current and Non Current Assets	3 001	3 001	306	10,2%	647	21,6%	595	19,8%	1 548	51,6%	490	35,5%	21,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 336	1 336	260	19,5%	303	22,7%	293	21,9%	856	64,1%	373	89,9%	(21,4%)
Licence and permits	221	221	57	25,8%	46	20,8%	65	29,6%	168	76,1%	52	89,1%	24,4%
Operational Revenue	70	212	20	28,4%	97	138,1%	18	8,6%	135	63,8%	-	70,0%	(100,0%)
Non-Exchange Revenue													
Property rates	62 672	62 730	15 682	25,0%	15 683	25,0%	15 683	25,0%	47 048	75,0%	19 479	81,8%	(19,5%)
Surcharges and Taxes	14 050	14 050	2 086	14,8%	2 943	20,9%	3 720	26,5%	8 749	62,3%	3 510	801,9%	6,0%
Fines, penalties and forfeits	73	73	1	1,2%	2	2,2%	12	17,1%	15	20,5%	1	37,6%	971,4%
Licences or permits	92	106	28	30,0%	23	24,9%	35	32,8%	85	80,6%	25	89,7%	41,1%
Transfer and subsidies - Operational	137 692	135 488	51 301	37,3%	42 769	31,1%	33 163	24,5%	127 233	93,9%	28 032	58,5%	18,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**237 281**	**201 727**	**43 230**	**18,2%**	**54 476**	**23,0%**	**45 264**	**22,4%**	**142 970**	**70,9%**	**36 058**	**52,9%**	**25,5%**
Employee related costs	75 951	71 001	17 423	22,9%	17 533	23,1%	17 337	24,4%	52 293	73,7%	16 994	15,8%	2,0%
Remuneration of councillors	10 470	11 420	2 595	24,8%	3 325	31,8%	2 739	24,0%	8 659	75,8%	2 803	90,2%	(2,3%)
Bulk purchases - electricity	18 042	22 042	5 399	29,9%	6 396	35,5%	2 720	12,3%	14 514	65,8%	-	56,4%	(100,0%)
Inventory consumed	11 100	8 064	1 622	14,6%	696	6,3%	1 466	18,2%	3 784	46,9%	1 019	59,8%	43,8%
Debt impairment	3 907	3 907	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 812	17 812	-	-	9 362	52,6%	4 700	26,4%	14 062	78,9%	-	-	(100,0%)
Interest	60	60	26	43,4%	49	81,4%	32	54,1%	107	178,9%	2	21,3%	1 254,8%
Contracted services	53 379	30 421	5 430	10,2%	10 543	19,8%	10 061	33,1%	26 034	85,6%	1 617	68,6%	522,4%
Transfers and subsidies	1 320	1 320	187	14,2%	389	29,5%	326	24,7%	903	68,4%	3 459	579,4%	(90,6%)
Irrecoverable debts written off	446	446	8	1,7%	-	-	-	-	8	1,7%	-	-	-
Operational costs	44 794	35 234	10 540	23,5%	6 183	13,8%	5 881	16,7%	22 605	64,2%	10 164	107,2%	(42,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**295**	**34 293**	**29 401**		**10 907**		**11 819**		**52 128**		**20 761**		
Transfers and subsidies - capital (monetary allocations)	42 234	38 457	10 395	24,6%	11 234	26,6%	10 089	26,2%	31 718	82,5%	5 479	24,1%	84,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 529**	**72 750**	**39 796**		**22 141**		**21 908**		**83 846**		**26 240**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 529**	**72 750**	**39 796**		**22 141**		**21 908**		**83 846**		**26 240**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 529**	**72 750**	**39 796**		**22 141**		**21 908**		**83 846**		**26 240**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 529**	**72 750**	**39 796**		**22 141**		**21 908**		**83 846**		**26 240**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**43 469**	**43 043**	**8 846**	**20,3%**	**10 009**	**23,0%**	**8 667**	**20,1%**	**27 522**	**63,9%**	**4 717**	**36,5%**	**83,7%**
National Government	35 570	35 341	8 846	24,9%	9 479	26,6%	8 536	24,2%	26 861	76,0%	5 337	38,9%	60,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 570**	**35 341**	**8 846**	**24,9%**	**9 479**	**26,6%**	**8 536**	**24,2%**	**26 861**	**76,0%**	**5 337**	**38,9%**	**60,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 899	7 702	0	-	530	6,7%	131	1,7%	661	8,6%	(620)	8,7%	(121,1%)
Capital Expenditure Functional	**43 469**	**43 043**	**8 846**	**20,3%**	**10 009**	**23,0%**	**8 667**	**20,1%**	**27 522**	**63,9%**	**4 717**	**36,5%**	**83,7%**
Municipal governance and administration	**4 449**	**4 252**	**0**	**-**	**421**	**9,5%**	**131**	**3,1%**	**552**	**13,0%**	**(209)**	**10,1%**	**(162,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 449	4 252	0	-	421	9,5%	131	3,1%	552	13,0%	(209)	10,1%	(162,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 993**	**4 537**	**802**	**20,1%**	**646**	**16,2%**	**1 181**	**26,0%**	**2 628**	**57,9%**	**1 474**	**59,6%**	**(19,9%)**
Community and Social Services	3 993	4 383	647	16,2%	646	16,2%	1 181	26,9%	2 473	56,4%	612	53,0%	93,0%
Sport And Recreation	-	155	155	-	-	-	-	-	155	100,0%	862	65,5%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 244**	**21 210**	**6 458**	**31,9%**	**3 575**	**17,7%**	**3 686**	**17,4%**	**13 720**	**64,7%**	**3 305**	**60,9%**	**11,6%**
Planning and Development	14 027	14 027	3 527	25,1%	2 039	14,5%	2 949	21,0%	8 514	60,7%	53	-	5 442,9%
Road Transport	6 217	7 183	2 931	47,1%	1 536	24,7%	738	10,3%	5 206	72,5%	3 252	59,1%	(77,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**14 783**	**13 043**	**1 586**	**10,7%**	**5 368**	**36,3%**	**3 669**	**28,1%**	**10 623**	**81,4%**	**147**	**1,1%**	**2 396,6%**
Energy sources	14 783	13 043	1 586	10,7%	5 368	36,3%	3 669	28,1%	10 623	81,4%	147	1,1%	2 396,6%
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		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**272 466**	**267 060**	**97 298**	**35,7%**	**85 095**	**31,2%**	**54 824**	**20,5%**	**237 217**	**88,8%**	**10 151**	**4,3%**	**440,1%**
Property rates	53 271	53 321	17 292	32,5%	26 145	49,1%	4 264	8,0%	47 701	89,5%	-	-	(100,0%)
Service charges	16 974	17 344	3 112	18,3%	4 482	26,4%	3 173	18,3%	10 767	62,1%	-	-	(100,0%)
Other revenue	19 293	19 449	2 372	12,3%	3 052	15,8%	3 869	19,9%	9 293	47,8%	-	-	(100,0%)
Transfers and Subsidies - Operational	137 692	135 488	53 721	39,0%	41 708	30,3%	32 201	23,8%	127 630	94,2%	10 151	8,3%	217,2%
Transfers and Subsidies - Capital	42 234	38 457	20 500	48,5%	9 062	21,5%	10 723	27,9%	40 285	104,8%	-	-	(100,0%)
Interest	3 001	3 001	302	10,1%	646	21,5%	593	19,8%	1 540	51,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(230 780)**	**(198 147)**	**(70 280)**	**30,5%**	**(49 749)**	**21,6%**	**(46 174)**	**23,3%**	**(166 203)**	**83,9%**	**(24 663)**	**10,2%**	**87,2%**
Suppliers and employees	(229 400)	(196 767)	(70 280)	30,6%	(49 749)	21,7%	(46 174)	23,5%	(166 203)	84,5%	(24 663)	10,2%	87,2%
Finance charges	(60)	(60)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 320)	(1 320)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**41 686**	**68 913**	**27 018**	**64,8%**	**35 346**	**84,8%**	**8 650**	**12,6%**	**71 014**	**103,0%**	**(14 512)**	**(29,1%)**	**(159,6%)**
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	**(49 990)**	**(49 500)**	**(10 173)**	**20,3%**	**(11 361)**	**22,7%**	**(9 816)**	**19,8%**	**(31 350)**	**63,3%**	**(5 990)**	**23,8%**	**63,9%**
Capital assets	(49 990)	(49 500)	(10 173)	20,3%	(11 361)	22,7%	(9 816)	19,8%	(31 350)	63,3%	(5 990)	23,8%	63,9%
Net Cash from/(used) Investing Activities	**(49 990)**	**(49 500)**	**(10 173)**	**20,3%**	**(11 361)**	**22,7%**	**(9 816)**	**19,8%**	**(31 350)**	**63,3%**	**(5 990)**	**23,8%**	**63,9%**
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	**(8 304)**	**19 413**	**16 845**	**(202,9%)**	**23 985**	**(288,8%)**	**(1 167)**	**(6,0%)**	**39 664**	**204,3%**	**(20 502)**	**234,1%**	**(94,3%)**
Cash/cash equivalents at the year begin:	9 563	951	-	-	17 796	186,1%	41 781	4 394,0%	-	-	2 186	14,2%	1 811,6%
Cash/cash equivalents at the year end:	**1 259**	**20 364**	**17 796**	**1 413,1%**	**41 781**	**3 317,6%**	**40 615**	**199,4%**	**40 615**	**199,4%**	**(18 314)**	**(201,6%)**	**(321,8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	609	8,2%	745	10,1%	(103)	(1,4%)	6 156	83,1%	7 408	10,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 644	4,7%	2 855	8,2%	(650)	(1,9%)	30 766	88,9%	34 614	47,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	166	1,9%	261	3,0%	(9)	(,1%)	8 272	95,2%	8 690	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	107	4,2%	128	5,1%	-	-	2 292	90,7%	2 526	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	174	,9%	337	1,7%	-	-	19 081	97,4%	19 592	26,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	,2%	2	2,4%	-	-	76	97,3%	78	,1%	-	-	-	-
Total By Income Source	**2 701**	**3,7%**	**4 328**	**5,9%**	**(762)**	**(1,0%)**	**66 642**	**91,4%**	**72 908**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 119	4,9%	2 152	9,4%	(748)	(3,3%)	20 381	89,0%	22 904	31,4%	-	-	-	-
Commercial	612	8,1%	393	5,2%	(12)	(,2%)	6 587	86,9%	7 580	10,4%	-	-	-	-
Households	349	1,6%	659	3,1%	(2)	-	20 401	95,3%	21 407	29,4%	-	-	-	-
Other	621	3,0%	1 124	5,3%	-	-	19 273	91,7%	21 017	28,8%	-	-	-	-
Total By Customer Group	**2 701**	**3,7%**	**4 328**	**5,9%**	**(762)**	**(1,0%)**	**66 642**	**91,4%**	**72 908**	**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	105	100,0%	-	-	-	-	-	-	105	7,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 295	92,7%	108	7,7%	-	-	(5)	(,4%)	1 397	93,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 400**	**93,2%**	**108**	**7,2%**	**-**	**-**	**(5)**	**(,4%)**	**1 502**	**100,0%**

Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**875 157**	**899 786**	**338 565**	**38,7%**	**280 933**	**32,1%**	**224 290**	**24,9%**	**843 789**	**93,8%**	**230 092**	**90,2%**	**(2,5%)**
Exchange Revenue													
Service charges - Electricity	-	-	-		-		-		-		-		-
Service charges - Water	74 388	72 893	14 790	19,9%	17 099	23,0%	14 424	19,8%	46 313	63,5%	15 058	72,4%	(4,2%)
Service charges - Waste Water Management	10 007	10 007	2 393	23,9%	2 417	24,2%	2 507	25,1%	7 317	73,1%	2 188	72,7%	14,6%
Service charges - Waste Management	41 675	41 675	8 107	19,5%	7 532	18,1%	8 365	20,1%	24 004	57,6%	8 157	72,9%	2,5%
Sale of Goods and Rendering of Services	784	405	118	15,0%	130	16,6%	94	23,2%	342	84,4%	2 526	72,9%	(96,3%)
Agency services	-	-	-		-		-		-		-		-
Interest	-	-	-		-		-		-		-		-
Interest earned from Receivables	1 603	1 603	1 110	69,2%	1 009	63,0%	1 000	62,4%	3 119	194,5%	1 043	108,5%	(4,2%)
Interest earned from Current and Non Current Assets	20 679	28 423	9 059	43,8%	6 102	29,5%	7 763	27,3%	22 924	80,7%	6 743	82,7%	15,1%
Dividends	-	-	-		-		-		-		-		-
Rent on Land	-	-	-		-		-		-		-		-
Rental from Fixed Assets	229	229	283	123,6%	57	24,9%	21	9,0%	361	157,5%	16	125,7%	31,7%
Licence and permits	-	109	-		-		-		-		-		-
Operational Revenue	715	5 184	4 299	601,5%	513	71,7%	(22)	(,4%)	4 790	92,4%	760	8,2%	(102,9%)
Non-Exchange Revenue													
Property rates	-	-	-		-		-		-		-		-
Surcharges and Taxes	-	-	-		-		-		-		-		-
Fines, penalties and forfeits	12	11 627	835	7 031,7%	508	4 276,7%	9 735	83,7%	11 078	95,3%	(398)	(47,9%)	(2 544,6%)
Licences or permits	50	-	64	128,4%	35	70,1%	15	-	115	-	427	1 203,3%	(96,4%)
Transfer and subsidies - Operational	725 015	727 631	297 507	41,0%	245 532	33,9%	180 388	24,8%	723 427	99,4%	193 573	95,1%	(6,8%)
Interest	-	-	-		-		-		-		-		-
Fuel Levy	-	-	-		-		-		-		-		-
Operational Revenue	-	-	-		-		-		-		-		-
Gains on disposal of Assets	-	-	-		-		-		-		-		-
Other Gains	-	-	-		0	-	(0)	-	0	-	-	-	(100,0%)
Discontinued Operations	-	-	-		-		-		-		-		-
Operating Expenditure	**1 031 642**	**1 147 462**	**253 892**	**24,6%**	**246 646**	**23,9%**	**238 678**	**20,8%**	**739 216**	**64,4%**	**200 863**	**62,3%**	**18,8%**
Employee related costs	360 604	349 081	78 489	21,8%	81 557	22,6%	81 186	23,3%	241 232	69,1%	67 450	70,0%	20,4%
Remuneration of councillors	17 097	17 097	3 486	20,4%	6 090	35,6%	1 909	11,2%	11 485	67,2%	3 770	67,3%	(49,4%)
Bulk purchases - electricity	-	-	-		-		-		-		-		-
Inventory consumed	218 845	243 056	59 531	27,2%	64 281	29,4%	68 301	28,1%	192 114	79,0%	43 563	72,8%	56,8%
Debt impairment	9 310	9 310	38	,4%	-	-	-	-	38	,4%	-	-	-
Depreciation and amortisation	145 688	145 688	33 769	23,2%	16 837	11,6%	25 363	17,4%	75 970	52,1%	24 027	52,1%	5,6%
Interest	2 214	8 536	-	-	397	17,9%	102	1,2%	499	5,8%	-	7,1%	(100,0%)
Contracted services	148 847	177 727	46 772	31,4%	43 119	29,0%	38 399	21,6%	128 289	72,2%	40 785	53,4%	(5,9%)
Transfers and subsidies	5 000	5 700	250	5,0%	3 150	63,0%	-	-	3 400	59,6%	2 000	100,0%	(100,0%)
Irrecoverable debts written off	-	-	-		-		-		-		65	1,5%	(100,0%)
Operational costs	124 036	126 039	31 557	25,4%	31 213	25,2%	23 419	18,6%	86 189	68,4%	19 204	65,4%	21,9%
Losses on disposal of Assets	-	-	-		-		-		-		-		-
Other Losses	-	65 227	-	-	-		-		-		-		-
Surplus/(Deficit)	**(156 485)**	**(247 676)**	**84 674**		**34 288**		**(14 388)**		**104 573**		**29 229**		
Transfers and subsidies - capital (monetary allocations)	481 637	449 367	92 442	19,2%	173 091	35,9%	86 507	19,3%	352 040	78,3%	79 804	58,0%	8,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**325 152**	**201 691**	**177 116**		**207 379**		**72 119**		**456 613**		**109 033**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**325 152**	**201 691**	**177 116**		**207 379**		**72 119**		**456 613**		**109 033**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**325 152**	**201 691**	**177 116**		**207 379**		**72 119**		**456 613**		**109 033**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**325 152**	**201 691**	**177 116**		**207 379**		**72 119**		**456 613**		**109 033**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**452 538**	**436 735**	**91 784**	**20,3%**	**152 308**	**33,7%**	**86 621**	**19,8%**	**330 713**	**75,7%**	**79 782**	**52,4%**	**8,6%**
National Government	418 815	390 688	80 384	19,2%	150 517	35,9%	75 220	19,3%	306 122	78,4%	64 393	50,5%	16,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	76	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**418 815**	**390 764**	**80 384**	**19,2%**	**150 517**	**35,9%**	**75 220**	**19,2%**	**306 122**	**78,3%**	**64 393**	**50,5%**	**16,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 723	45 971	11 399	33,8%	1 790	5,3%	11 401	24,8%	24 591	53,5%	15 388	70,4%	(25,9%)
Capital Expenditure Functional	**452 538**	**436 735**	**91 784**	**20,3%**	**152 308**	**33,7%**	**86 621**	**19,8%**	**330 713**	**75,7%**	**79 782**	**52,4%**	**8,6%**
Municipal governance and administration	**5 750**	**4 613**	**514**	**8,9%**	**293**	**5,1%**	**775**	**16,8%**	**1 582**	**34,3%**	**793**	**22,0%**	**(2,2%)**
Executive and Council	1 050	2 141	16	1,5%	41	3,9%	63	3,0%	120	5,6%	27	2,3%	132,4%
Finance and administration	4 700	2 473	498	10,6%	252	5,4%	712	28,8%	1 462	59,1%	765	29,7%	(7,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Community and Public Safety	**-**	**505**	**-**	**-**	**-**	**-**	**505**	**100,0%**	**505**	**100,0%**	**119**	**13,1%**	**325,9%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	87	41,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	505	-	-	-	-	505	100,0%	505	100,0%	32	4,6%	1 491,7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 673**	**662**	**-**	**-**	**27**	**1,0%**	**14**	**2,2%**	**41**	**6,2%**	**-**	**3,2%**	**(100,0%)**
Planning and Development	2 623	512	-	-	8	,3%	4	,8%	12	2,4%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	50	150	-	-	19	37,0%	10	6,9%	29	19,3%	-	42,5%	(100,0%)
Trading Services	**444 115**	**430 955**	**91 270**	**20,6%**	**151 988**	**34,2%**	**85 327**	**19,8%**	**328 585**	**76,2%**	**78 871**	**53,0%**	**8,2%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	403 245	394 657	81 095	20,1%	142 415	35,3%	81 330	20,6%	304 840	77,2%	71 368	53,0%	14,0%
Waste Water Management	23 478	12 907	1 758	7,5%	2 793	11,9%	1 320	10,2%	5 871	45,5%	4 023	46,2%	(67,2%)
Waste Management	17 391	23 391	8 416	48,4%	6 781	39,0%	2 676	11,4%	17 874	76,4%	3 480	62,3%	(23,1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 453 732**	**1 453 095**	**884 100**	**60,8%**	**899 946**	**61,9%**	**663 661**	**45,7%**	**2 447 707**	**168,4%**	**621 854**	**117,9%**	**6,7%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	113 463	115 078	51 867	45,7%	32 330	28,5%	28 518	24,8%	112 715	97,9%	33 574	94,8%	(15,1%)
Other revenue	111 336	134 646	354 614	318,5%	421 620	378,7%	361 479	268,5%	1 137 713	845,0%	172 338	1 733,9%	109,7%
Transfers and Subsidies - Operational	698 145	697 949	290 618	41,6%	233 027	33,4%	174 201	25,0%	697 846	100,0%	180 480	61,4%	(3,5%)
Transfers and Subsidies - Capital	508 507	476 999	180 000	35,4%	205 900	40,5%	91 529	19,2%	477 429	100,1%	228 719	99,1%	(60,0%)
Interest	22 282	28 423	7 002	31,4%	7 069	31,7%	7 934	27,9%	22 004	77,4%	6 743	82,4%	17,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(922 163)**	**(1 014 712)**	**(476 344)**	**51,7%**	**(436 713)**	**47,4%**	**(400 472)**	**39,5%**	**(1 313 529)**	**129,4%**	**(328 412)**	**135,2%**	**21,9%**
Suppliers and employees	(919 948)	(1 014 110)	(476 344)	51,8%	(436 713)	47,5%	(400 075)	39,5%	(1 313 132)	129,5%	(328 412)	137,3%	21,8%
Finance charges	(2 214)	(602)	-	-	-	-	(397)	66,0%	(397)	66,0%	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**531 570**	**438 384**	**407 756**	**76,7%**	**463 233**	**87,1%**	**263 189**	**60,0%**	**1 134 178**	**258,7%**	**293 443**	**78,6%**	**(10,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**65**	**-**	**-**	**-**	**-**	**65**	**100,1%**	**65**	**100,1%**	**11**	**210,0%**	**494,3%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	65	-	-	-	-	65	100,1%	65	100,1%	11	210,0%	494,3%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(452 538)**	**(436 735)**	**(91 784)**	**20,3%**	**(152 308)**	**33,7%**	**(86 621)**	**19,8%**	**(330 713)**	**75,7%**	**(79 782)**	**52,4%**	**8,6%**
Capital assets	(452 538)	(436 735)	(91 784)	20,3%	(152 308)	33,7%	(86 621)	19,8%	(330 713)	75,7%	(79 782)	52,4%	8,6%
Net Cash from/(used) Investing Activities	**(452 538)**	**(436 670)**	**(91 784)**	**20,3%**	**(152 308)**	**33,7%**	**(86 556)**	**19,8%**	**(330 648)**	**75,7%**	**(79 771)**	**52,3%**	**8,5%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 286)**	**(6 286)**	**-**	**-**	**-**	**-**	**(3 047)**	**48,5%**	**(3 047)**	**48,5%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(6 286)	(6 286)	-	-	-	-	(3 047)	48,5%	(3 047)	48,5%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(6 286)**	**(6 286)**	**-**	**-**	**-**	**-**	**(3 047)**	**48,5%**	**(3 047)**	**48,5%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**72 747**	**(4 572)**	**315 972**	**434,3%**	**310 925**	**427,4%**	**173 586**	**(3 796,4%)**	**800 483**	**(17 506,7%)**	**213 672**	**(125,1%)**	**(18,8%)**
Cash/cash equivalents at the year begin:	374 115	153 376	134 828	36,0%	450 998	120,6%	761 273	496,3%	134 828	87,9%	231 638	105,6%	228,6%
Cash/cash equivalents at the year end:	**446 861**	**148 804**	**450 998**	**100,9%**	**761 273**	**170,4%**	**934 859**	**628,2%**	**934 859**	**628,2%**	**445 309**	**151,6%**	**109,9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 623	9,3%	3 537	5,0%	2 030	2,9%	59 033	82,9%	71 223	57,4%	-	-	(12 925)	(18,1%)
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	(42 132)	-
Receivables from Exchange Transactions - Waste Water Management	876	4,6%	628	3,3%	442	2,3%	17 046	89,8%	18 993	15,3%	-	-	19 476	102,5%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	(19)	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	354	1,9%	350	1,9%	343	1,8%	17 588	94,4%	18 636	15,0%	-	-	(2 766)	(14,8%)
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 489	22,9%	1 605	10,5%	214	1,4%	9 945	65,2%	15 253	12,3%	-	-	88 415	579,7%
Total By Income Source	**11 343**	**9,1%**	**6 120**	**4,9%**	**3 029**	**2,4%**	**103 612**	**83,5%**	**124 104**	**100,0%**	**-**	**-**	**50 049**	**40,3%**
Debtors Age Analysis By Customer Group														
Organs of State	3 570	21,4%	2 028	12,2%	867	5,2%	10 191	61,2%	16 656	13,4%	-	-	(3 718)	(22,3%)
Commercial	4 780	24,6%	2 261	11,6%	476	2,5%	11 896	61,3%	19 413	15,6%	-	-	82 883	427,0%
Households	2 990	3,4%	1 825	2,1%	1 684	1,9%	80 949	92,6%	87 448	70,5%	-	-	(29 117)	(33,3%)
Other	4	,7%	6	1,0%	3	,4%	575	97,9%	587	,5%	-	-	-	-
Total By Customer Group	**11 343**	**9,1%**	**6 120**	**4,9%**	**3 029**	**2,4%**	**103 612**	**83,5%**	**124 104**	**100,0%**	**-**	**-**	**50 049**	**40,3%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	28 129	95,2%	1 414	4,8%	-	-	-	-	29 543	85,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 878	77,7%	330	6,6%	-	-	780	15,6%	4 988	14,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**32 007**	**92,7%**	**1 743**	**5,0%**	**-**	**-**	**780**	**2,3%**	**34 531**	**100,0%**

Contact Details

Municipal Manager	Mr Philemon Philani Sibiya	035 799 2501
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**382 369**	**418 587**	**142 573**	**37,3%**	**117 457**	**30,7%**	**106 580**	**25,5%**	**366 611**	**87,6%**	**86 773**	**96,7%**	**22,8%**
Exchange Revenue													
Service charges - Electricity	52 613	61 743	22 309	42,4%	13 171	25,0%	15 354	24,9%	50 835	82,3%	10 378	104,6%	48,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 044	11 044	2 957	26,8%	3 204	29,0%	3 149	28,5%	9 311	84,3%	2 780	100,4%	13,3%
Sale of Goods and Rendering of Services	618	12 862	205	33,1%	149	24,1%	522	4,1%	875	6,8%	390	147,8%	33,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	918	918	324	35,3%	446	48,6%	118	12,8%	888	96,7%	208	77,5%	(43,5%)
Interest earned from Current and Non Current Assets	10 500	23 500	7 181	68,4%	6 889	65,6%	6 964	29,6%	21 034	89,5%	2 279	68,0%	205,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	19	-	(23)	-	7	-	3	-	41	-	(82,4%)
Rental from Fixed Assets	192	242	52	27,0%	59	30,9%	108	44,7%	220	90,6%	67	102,0%	61,8%
Licence and permits	-	-	4	-	(4)	-	16	-	16	-	12	180,2%	33,5%
Operational Revenue	396	2 012	828	209,2%	537	135,8%	208	10,3%	1 572	78,2%	923	142,8%	(77,5%)
Non-Exchange Revenue													
Property rates	59 329	59 329	8 659	14,6%	12 951	21,8%	19 304	32,5%	40 913	69,0%	8 039	96,1%	140,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 210	1 210	42	3,4%	30	2,5%	13	1,0%	84	6,9%	29	6,3%	(56,2%)
Licences or permits	737	737	189	25,7%	296	40,2%	225	30,6%	711	96,4%	95	52,9%	136,1%
Transfer and subsidies - Operational	241 975	242 152	99 552	41,1%	78 837	32,6%	60 053	24,8%	238 443	98,5%	61 100	98,6%	(1,7%)
Interest	2 837	2 837	252	8,9%	914	32,2%	541	19,1%	1 707	60,2%	433	55,2%	24,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**402 121**	**438 379**	**77 337**	**19,2%**	**113 754**	**28,3%**	**90 384**	**20,6%**	**281 474**	**64,2%**	**67 991**	**66,3%**	**32,9%**
Employee related costs	141 420	141 420	29 609	20,9%	31 205	22,1%	31 948	22,6%	92 762	65,6%	27 401	68,3%	16,6%
Remuneration of councillors	15 460	15 460	4 200	27,2%	3 641	23,6%	3 641	23,6%	11 482	74,3%	3 474	70,3%	4,8%
Bulk purchases - electricity	43 603	51 864	11 631	26,7%	13 100	30,0%	13 972	26,9%	38 702	74,6%	6 491	79,7%	115,2%
Inventory consumed	7 411	3 458	346	4,7%	1 117	15,1%	242	7,0%	1 706	49,3%	275	22,6%	(11,9%)
Debt impairment	37 303	37 303	-	-	18 652	50,0%	-	-	18 652	50,0%	4	-	(100,0%)
Depreciation and amortisation	35 534	35 534	8 198	23,1%	8 284	23,3%	8 494	23,9%	24 977	70,3%	8 268	73,0%	2,7%
Interest	100	3 300	-	-	31	31,3%	2	,1%	33	1,0%	-	63,5%	(100,0%)
Contracted services	64 092	84 884	12 592	19,6%	18 126	28,3%	16 801	19,8%	47 520	56,0%	11 680	61,3%	43,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 500	7 500	-	-	3 750	50,0%	-	-	3 750	50,0%	-	311,1%	-
Operational costs	48 198	56 155	10 701	22,2%	15 847	32,9%	15 275	27,2%	41 823	74,5%	10 695	73,1%	42,8%
Losses on disposal of Assets	1 500	1 500	-	-	-	-	-	-	-	-	(314)	(31,4%)	(100,0%)
Other Losses	-	-	60	-	-	-	8	-	69	-	17	-	(51,0%)
Surplus/(Deficit)	**(19 752)**	**(19 792)**	**65 237**		**3 703**		**16 197**		**85 136**		**18 782**		
Transfers and subsidies - capital (monetary allocations)	48 381	60 292	4 026	8,3%	12 442	25,7%	20 503	34,0%	36 971	61,3%	3 875	46,5%	429,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 629**	**40 501**	**69 262**		**16 145**		**36 700**		**122 107**		**22 657**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**28 629**	**40 501**	**69 262**		**16 145**		**36 700**		**122 107**		**22 657**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 629**	**40 501**	**69 262**		**16 145**		**36 700**		**122 107**		**22 657**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 629**	**40 501**	**69 262**		**16 145**		**36 700**		**122 107**		**22 657**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**143 945**	**139 784**	**15 263**	**10,6%**	**25 999**	**18,1%**	**31 308**	**22,4%**	**72 570**	**51,9%**	**9 547**	**48,4%**	**227,9%**
National Government	55 119	51 837	3 802	6,9%	15 667	28,4%	17 394	33,6%	36 863	71,1%	3 998	72,2%	335,0%
Provincial Government	478	591	-	-	91	19,0%	69	11,6%	160	27,0%	26	14,4%	165,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 598**	**52 428**	**3 802**	**6,8%**	**15 758**	**28,3%**	**17 463**	**33,3%**	**37 023**	**70,6%**	**4 024**	**71,8%**	**333,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	88 347	87 356	11 461	13,0%	10 241	11,6%	13 845	15,8%	35 547	40,7%	5 523	33,3%	150,7%
Capital Expenditure Functional	**143 945**	**139 784**	**15 263**	**10,6%**	**25 999**	**18,1%**	**31 308**	**22,4%**	**72 570**	**51,9%**	**9 547**	**48,4%**	**227,9%**
Municipal governance and administration	**23 069**	**19 208**	**2 450**	**10,6%**	**3 640**	**15,8%**	**2 210**	**11,5%**	**8 300**	**43,2%**	**193**	**96,9%**	**1 045,5%**
Executive and Council	1 843	1 878	-	-	93	5,0%	116	6,2%	209	11,1%	-	79,4%	(100,0%)
Finance and administration	21 225	17 330	2 450	11,5%	3 547	16,7%	2 094	12,1%	8 091	46,7%	193	98,9%	985,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 509**	**15 850**	**1 457**	**8,3%**	**412**	**2,4%**	**2 837**	**17,9%**	**4 706**	**29,7%**	**1 236**	**42,6%**	**129,5%**
Community and Social Services	2 304	1 765	372	16,1%	134	5,8%	193	11,0%	699	39,6%	17	43,6%	1 026,7%
Sport And Recreation	15 205	14 084	1 086	7,1%	278	1,8%	2 643	18,8%	4 007	28,4%	1 219	42,1%	116,9%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 809**	**97 111**	**10 556**	**11,0%**	**17 290**	**18,0%**	**25 020**	**25,8%**	**52 866**	**54,4%**	**5 666**	**40,4%**	**341,6%**
Planning and Development	16 435	18 565	1 835	11,2%	4 682	28,5%	2 822	15,2%	9 339	50,3%	3 355	33,2%	(15,9%)
Road Transport	79 374	78 546	8 721	11,0%	12 608	15,9%	22 198	28,3%	43 526	55,4%	2 311	44,1%	860,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 558**	**7 615**	**799**	**10,6%**	**4 657**	**61,6%**	**1 242**	**16,3%**	**6 698**	**88,0%**	**2 453**	**66,7%**	**(49,4%)**
Energy sources	2 957	3 710	79	2,7%	513	17,4%	1 152	31,0%	1 744	47,0%	2 453	34,6%	(53,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 602	3 906	720	15,6%	4 144	90,1%	90	2,3%	4 954	126,8%	-	123,5%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**416 376**	**452 590**	**230 280**	**55,3%**	**212 306**	**51,0%**	**262 968**	**58,1%**	**705 554**	**155,9%**	**116 585**	**80,6%**	**125,6%**
Property rates	26 698	26 698	85	,3%	9 287	34,8%	9 215	34,5%	18 587	69,6%	11	,5%	86 743,1%
Service charges	62 465	71 633	50 000	80,0%	14 972	24,0%	14 396	20,1%	79 368	110,8%	-	-	(100,0%)
Other revenue	18 972	20 931	33	,2%	1 117	5,9%	1 131	5,4%	2 282	10,9%	17 060	92,5%	(93,4%)
Transfers and Subsidies - Operational	249 359	249 536	147 209	59,0%	177 142	71,0%	195 462	78,3%	519 813	208,3%	89 698	109,7%	117,9%
Transfers and Subsidies - Capital	48 381	60 292	31 000	64,1%	-	-	33 327	55,3%	64 327	106,7%	8 568	71,5%	289,0%
Interest	10 500	23 500	1 952	18,6%	9 789	93,2%	9 437	40,2%	21 178	90,1%	1 249	15,6%	655,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(342 029)**	**(385 767)**	**(94 917)**	**27,8%**	**(29 084)**	**8,5%**	**(106 495)**	**27,6%**	**(230 496)**	**59,8%**	**(59 795)**	**46,8%**	**78,1%**
Suppliers and employees	(341 929)	(382 467)	(94 917)	27,8%	(29 084)	8,5%	(106 495)	27,8%	(230 496)	60,3%	(59 795)	46,9%	78,1%
Finance charges	(100)	(3 300)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**74 346**	**66 823**	**135 363**	**182,1%**	**183 222**	**246,4%**	**156 473**	**234,2%**	**475 058**	**710,9%**	**56 791**	**166,5%**	**175,5%**
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	**(165 536)**	**(160 666)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(165 536)	(160 666)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(165 536)**	**(160 666)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**38**	**-**	**42**	**-**	**28**	**-**	**108**	**-**	**62**	**2 518,9%**	**(55,2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	38	-	42	-	28	-	108	-	62	2 518,9%	(55,2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**38**	**-**	**42**	**-**	**28**	**-**	**108**	**-**	**62**	**(57,2%)**	**(55,2%)**
Net Increase/(Decrease) in cash held	**(91 190)**	**(93 844)**	**135 401**	**(148,5%)**	**183 264**	**(201,0%)**	**156 501**	**(166,8%)**	**475 166**	**(506,3%)**	**56 852**	**2 066,2%**	**175,3%**
Cash/cash equivalents at the year begin:	207 979	254 525	253 744	122,0%	643 757	309,5%	827 021	324,9%	253 744	99,7%	152 443	9,6%	442,5%
Cash/cash equivalents at the year end:	**116 789**	**160 681**	**643 757**	**551,2%**	**827 021**	**708,1%**	**983 522**	**612,1%**	**983 522**	**612,1%**	**209 295**	**96,5%**	**369,9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 188	52,6%	402	5,1%	(1)	-	3 367	42,3%	7 957	3,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 508	4,1%	8 729	8,0%	(1 123)	(1,0%)	97 264	88,9%	109 378	48,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 116	1,7%	1 917	2,9%	(7)	-	63 217	95,4%	66 243	29,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	2,3%	8	2,5%	-	-	317	95,2%	332	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	373	1,1%	504	1,4%	(0)	-	34 454	97,5%	35 330	15,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	,3%	-	-	-	-	5 754	99,7%	5 769	2,6%	-	-	-	-
Total By Income Source	**10 208**	**4,5%**	**11 561**	**5,1%**	**(1 132)**	**(,5%)**	**204 373**	**90,8%**	**225 010**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	562	2,2%	2 079	8,0%	(1 212)	(4,7%)	24 578	94,5%	26 007	11,6%	-	-	-	-
Commercial	5 386	13,8%	2 216	5,7%	(1)	-	31 342	80,5%	38 942	17,3%	-	-	-	-
Households	4 120	2,7%	5 552	3,6%	82	,1%	144 706	93,7%	154 461	68,6%	-	-	-	-
Other	139	2,5%	1 714	30,6%	(1)	-	3 747	66,9%	5 599	2,5%	-	-	-	-
Total By Customer Group	**10 208**	**4,5%**	**11 561**	**5,1%**	**(1 132)**	**(,5%)**	**204 373**	**90,8%**	**225 010**	**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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Sizwe Khuzwayo	032 456 8201
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**2 573 014**	**2 618 348**	**562 643**	**21,9%**	**661 469**	**25,7%**	**634 875**	**24,2%**	**1 858 987**	**71,0%**	**550 303**	**70,4%**	**15,4%**
Exchange Revenue													
Service charges - Electricity	1 234 386	1 256 786	234 254	19,0%	293 181	23,8%	303 164	24,1%	830 598	66,1%	256 536	66,5%	18,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	99 660	97 160	25 785	25,9%	27 594	27,7%	18 811	19,4%	72 191	74,3%	24 344	80,0%	(22,7%)
Sale of Goods and Rendering of Services	89 360	44 360	5 100	5,7%	12 025	13,5%	4 891	11,0%	22 016	49,6%	4 958	56,7%	(1,4%)
Agency services	14 124	14 124	3 006	21,3%	3 452	24,4%	2 691	19,0%	9 148	64,8%	2 009	57,4%	33,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 120	13 120	2 237	22,1%	2 678	26,5%	2 223	16,9%	7 137	54,4%	1 686	52,7%	31,8%
Interest earned from Current and Non Current Assets	79 539	129 017	25 332	31,8%	37 903	47,7%	33 422	25,9%	96 657	74,9%	16 235	54,6%	105,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 333	3 336	610	18,3%	837	25,1%	602	18,0%	2 049	61,4%	879	69,6%	(31,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	32 572	23 188	10 348	31,8%	2 539	7,8%	(4 986)	(21,5%)	7 901	34,1%	3 342	67,7%	(249,2%)
Non-Exchange Revenue													
Property rates	688 866	696 866	135 723	19,7%	183 207	26,6%	184 626	26,5%	503 556	72,3%	165 803	70,2%	11,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 465	41 065	7 321	21,9%	8 846	26,4%	14 746	35,9%	30 913	75,3%	5 288	47,0%	178,9%
Licences or permits	834	934	448	53,8%	84	10,1%	120	12,9%	653	70,0%	120	55,4%	,1%
Transfer and subsidies - Operational	281 754	293 392	112 479	39,9%	89 123	31,6%	74 565	25,4%	276 167	94,1%	69 103	95,2%	7,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 572 794**	**2 618 279**	**550 173**	**21,4%**	**597 558**	**23,2%**	**560 958**	**21,4%**	**1 708 689**	**65,3%**	**501 980**	**65,4%**	**11,7%**
Employee related costs	585 513	564 981	129 284	22,1%	137 066	23,4%	139 704	24,7%	406 054	71,9%	127 164	71,2%	9,9%
Remuneration of councillors	35 392	35 389	7 066	20,0%	7 178	20,3%	8 993	25,4%	23 238	65,7%	7 109	89,2%	26,5%
Bulk purchases - electricity	1 116 231	1 197 031	286 964	25,7%	267 726	24,0%	272 121	22,7%	826 811	69,1%	228 089	69,2%	19,3%
Inventory consumed	26 528	21 597	5 331	20,1%	5 906	22,3%	(62)	(,3%)	11 175	51,7%	4 033	66,8%	(101,5%)
Debt impairment	7 000	27 848	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	164 407	161 412	27 787	16,9%	28 450	17,3%	30 426	18,8%	86 662	53,7%	23 577	58,8%	29,0%
Interest	22 047	17 701	339	1,5%	8 240	37,4%	297	1,7%	8 877	50,2%	364	37,8%	(18,5%)
Contracted services	357 546	384 939	69 695	19,5%	101 295	28,3%	64 570	16,8%	235 561	61,2%	77 324	61,7%	(16,5%)
Transfers and subsidies	71 506	27 564	2 165	3,0%	6 374	8,9%	3 184	11,6%	11 724	42,5%	5 822	66,3%	(45,3%)
Irrecoverable debts written off	9 340	2 840	57	,6%	190	2,0%	379	13,4%	625	22,0%	516	9,4%	(26,5%)
Operational costs	152 480	153 173	21 485	14,1%	35 132	23,0%	41 344	27,0%	97 962	64,0%	27 981	56,0%	47,8%
Losses on disposal of Assets	10 250	10 250	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 553	13 553	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**220**	**69**	**12 470**		**63 911**		**73 917**		**150 299**		**48 323**		
Transfers and subsidies - capital (monetary allocations)	803 478	1 015 597	25 096	3,1%	196 397	24,4%	139 457	13,7%	360 949	35,5%	20 418	9,9%	583,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	856	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**803 698**	**1 015 665**	**37 566**		**260 307**		**213 374**		**511 248**		**69 597**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**803 698**	**1 015 665**	**37 566**		**260 307**		**213 374**		**511 248**		**69 597**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**803 698**	**1 015 665**	**37 566**		**260 307**		**213 374**		**511 248**		**69 597**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**803 698**	**1 015 665**	**37 566**		**260 307**		**213 374**		**511 248**		**69 597**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**950 898**	**1 122 175**	**61 770**	**6,5%**	**248 110**	**26,1%**	**173 086**	**15,4%**	**482 966**	**43,0%**	**68 125**	**20,9%**	**154,1%**
National Government	700 233	880 747	30 502	4,4%	183 274	26,2%	132 666	15,1%	346 441	39,3%	21 665	12,6%	512,4%
Provincial Government	200	3 212	-	-	7	3,7%	-	-	7	,2%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	500	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**700 433**	**884 460**	**30 502**	**4,4%**	**183 281**	**26,2%**	**132 666**	**15,0%**	**346 449**	**39,2%**	**21 665**	**12,1%**	**512,4%**
Borrowing	30 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	220 465	227 716	31 268	14,2%	64 829	29,4%	40 420	17,8%	136 517	60,0%	46 460	41,9%	(13,0%)
Capital Expenditure Functional	**950 898**	**1 122 175**	**61 770**	**6,5%**	**248 110**	**26,1%**	**173 086**	**15,4%**	**482 966**	**43,0%**	**68 125**	**20,9%**	**154,1%**
Municipal governance and administration	**27 313**	**22 439**	**2 656**	**9,7%**	**6 505**	**23,8%**	**4 141**	**18,5%**	**13 302**	**59,3%**	**7 830**	**25,3%**	**(47,1%)**
Executive and Council	10 400	8 440	-	-	402	3,9%	3 392	40,2%	3 794	45,0%	-	-	(100,0%)
Finance and administration	16 913	13 999	2 656	15,7%	6 103	36,1%	749	5,3%	9 508	67,9%	7 830	25,3%	(90,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**60 624**	**49 639**	**3 084**	**5,1%**	**12 863**	**21,2%**	**10 746**	**21,6%**	**26 694**	**53,8%**	**12 106**	**36,7%**	**(11,2%)**
Community and Social Services	11 649	9 813	997	8,6%	3 083	26,5%	663	6,8%	4 743	48,3%	4 288	47,4%	(84,5%)
Sport And Recreation	23 931	23 230	1 860	7,8%	9 108	38,1%	2 524	10,9%	13 491	58,1%	6 825	42,7%	(63,0%)
Public Safety	20 343	11 838	226	1,1%	666	3,3%	7 560	63,9%	8 452	71,4%	279	13,7%	2 607,3%
Housing	4 700	4 757	0	-	7	,2%	(0)	-	7	,2%	714	42,6%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**706 777**	**879 021**	**32 277**	**4,6%**	**179 763**	**25,4%**	**132 507**	**15,1%**	**344 547**	**39,2%**	**26 025**	**15,3%**	**409,2%**
Planning and Development	4 186	2 999	35	,8%	203	4,9%	-	-	239	8,0%	2 983	87,5%	(100,0%)
Road Transport	702 591	876 022	32 242	4,6%	179 559	25,6%	132 507	15,1%	344 308	39,3%	23 042	14,9%	475,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**156 184**	**171 076**	**23 752**	**15,2%**	**48 979**	**31,4%**	**25 693**	**15,0%**	**98 424**	**57,5%**	**22 165**	**33,0%**	**15,9%**
Energy sources	149 643	165 421	21 540	14,4%	46 037	30,8%	25 693	15,5%	93 269	56,4%	17 532	31,8%	46,6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 541	5 655	2 212	33,8%	2 943	45,0%	-	-	5 155	91,2%	4 633	62,6%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**3 673 175**	**3 614 279**	**734 598**	**20,0%**	**831 538**	**22,6%**	**718 361**	**19,9%**	**2 284 497**	**63,2%**	**1 839 810**	**87,1%**	**(61,0%)**
Property rates	648 295	655 395	121 194	18,7%	190 336	29,4%	174 451	26,6%	485 981	74,2%	157 658	72,0%	10,7%
Service charges	1 442 130	1 459 810	346 091	24,0%	400 979	27,8%	367 874	25,2%	1 114 944	76,4%	287 715	87,1%	27,9%
Other revenue	287 986	290 487	86 340	30,0%	60 088	20,9%	45 130	15,5%	191 558	65,9%	28 407	51,7%	58,9%
Transfers and Subsidies - Operational	342 569	298 506	113 719	33,2%	118 319	34,5%	67 618	22,7%	299 656	100,4%	71 032	102,0%	(4,8%)
Transfers and Subsidies - Capital	872 655	781 064	33 836	3,9%	26 931	3,1%	32 267	4,1%	93 033	11,9%	1 280 387	97,3%	(97,5%)
Interest	79 539	129 017	33 418	42,0%	34 884	43,9%	31 021	24,0%	99 324	77,0%	14 611	50,4%	112,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 308 458)**	**(2 389 915)**	**(25 996)**	**1,1%**	**(2 910 623)**	**126,1%**	**1 378 654**	**(57,7%)**	**(1 557 965)**	**65,2%**	**(418 586)**	**65,8%**	**(429,4%)**
Suppliers and employees	(2 268 575)	(2 356 499)	(25 656)	1,1%	(2 902 383)	127,9%	1 378 952	(58,5%)	(1 549 088)	65,7%	(418 221)	66,6%	(429,7%)
Finance charges	(22 047)	(17 701)	(339)	1,5%	(8 240)	37,4%	(297)	1,7%	(8 877)	50,2%	(364)	37,8%	(18,5%)
Transfers and grants	(17 837)	(15 715)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 364 716**	**1 224 363**	**708 602**	**51,9%**	**(2 079 085)**	**(152,3%)**	**2 097 015**	**171,3%**	**726 532**	**59,3%**	**1 421 224**	**114,8%**	**47,5%**
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	**(950 898)**	**(1 021 922)**	**(80 527)**	**8,5%**	**(266 916)**	**28,1%**	**(182 578)**	**17,9%**	**(530 021)**	**51,9%**	**(70 023)**	**23,4%**	**160,7%**
Capital assets	(950 898)	(1 021 922)	(80 527)	8,5%	(266 916)	28,1%	(182 578)	17,9%	(530 021)	51,9%	(70 023)	23,4%	160,7%
Net Cash from/(used) Investing Activities	**(950 898)**	**(1 021 922)**	**(80 527)**	**8,5%**	**(266 916)**	**28,1%**	**(182 578)**	**17,9%**	**(530 021)**	**51,9%**	**(70 023)**	**23,4%**	**160,7%**
Cash Flow from Financing Activities													
Receipts	**30 314**	**10 314**	**17**	**,1%**	**11**	**-**	**9**	**,1%**	**36**	**,4%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	314	17	5,4%	11	3,4%	9	2,9%	36	11,6%	-	-	(100,0%)
Payments	**-**	**(12 219)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**,4%**	**-**
Repayment of borrowing	-	(12 219)	-	-	-	-	-	-	-	-	-	,4%	-
Net Cash from/(used) Financing Activities	**30 314**	**(1 906)**	**17**	**,1%**	**11**	**-**	**9**	**(,5%)**	**36**	**(1,9%)**	**-**	**,4%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**444 132**	**200 536**	**628 092**	**141,4%**	**(2 345 991)**	**(528,2%)**	**1 914 446**	**954,7%**	**196 547**	**98,0%**	**1 351 201**	**273,6%**	**41,7%**
Cash/cash equivalents at the year begin:	821 167	821 167	1 883 847	229,4%	2 496 451	304,0%	150 460	18,3%	1 883 847	229,4%	1 205 003	98,2%	(87,5%)
Cash/cash equivalents at the year end:	**1 265 299**	**1 021 703**	**2 496 451**	**197,3%**	**150 460**	**11,9%**	**2 064 906**	**202,1%**	**2 064 906**	**202,1%**	**2 556 204**	**165,6%**	**(19,2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	67 877	47,1%	13 716	9,5%	3 814	2,6%	58 786	40,8%	144 193	30,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39 089	17,4%	14 955	6,7%	10 543	4,7%	159 686	71,2%	224 274	47,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 545	18,1%	2 568	8,4%	1 397	4,6%	21 153	69,0%	30 664	6,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	2,1%	24	,9%	24	,9%	2 576	96,1%	2 680	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	889	3,4%	730	2,8%	509	2,0%	23 736	91,8%	25 863	5,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	945	2,0%	188	,4%	143	,3%	45 894	97,3%	47 169	9,9%	-	-	-	-
Total By Income Source	**114 401**	**24,1%**	**32 182**	**6,8%**	**16 429**	**3,5%**	**311 832**	**65,7%**	**474 844**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 151	16,1%	762	3,9%	330	1,7%	15 355	78,3%	19 598	4,1%	-	-	-	-
Commercial	42 185	32,9%	5 184	4,0%	2 844	2,2%	77 983	60,8%	128 195	27,0%	-	-	-	-
Households	69 065	21,1%	26 236	8,0%	13 255	4,1%	218 494	66,8%	327 051	68,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**114 401**	**24,1%**	**32 182**	**6,8%**	**16 429**	**3,5%**	**311 832**	**65,7%**	**474 844**	**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)	-	-	-	-	-	-	53	100,0%	53	,9%
Pensions / Retirement deductions	184	90,5%	11	5,2%	-	-	9	4,3%	203	3,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 404	75,5%	541	9,3%	27	,5%	858	14,7%	5 830	95,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 587**	**75,4%**	**552**	**9,1%**	**27**	**,4%**	**920**	**15,1%**	**6 086**	**100,0%**

Contact Details

Municipal Manager	Mr Nhlanhla Mdakane	032 437 5015
Chief Financial Officer	Mr Sibusiso Chonguene	032 437 5057

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**232 076**	**248 284**	**105 538**	**45,5%**	**70 575**	**30,4%**	**55 877**	**22,5%**	**231 989**	**93,4%**	**56 777**	**97,7%**	**(1,6%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	595	149	21,7%	149	21,7%	149	25,0%	446	75,0%	149	74,2%	(,5%)
Sale of Goods and Rendering of Services	173	10 385	222	128,2%	42	24,2%	55	,5%	318	3,1%	42	77,4%	31,2%
Agency services	160	180	34	21,1%	54	33,5%	61	34,0%	149	82,6%	52	85,1%	17,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	307	-	176	-	74	-	557	-	222	-	(66,5%)
Interest earned from Current and Non Current Assets	8 418	10 286	2 060	24,5%	2 293	27,2%	2 654	25,8%	7 006	68,1%	1 604	67,6%	65,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	707	638	157	22,2%	162	22,9%	152	23,8%	470	73,7%	155	37,6%	(2,1%)
Licence and permits	2	10	4	176,9%	2	76,5%	8	81,2%	13	131,9%	4	198,3%	88,7%
Operational Revenue	450	6 132	1 727	383,8%	892	198,3%	2 420	39,5%	5 039	82,2%	61	49,0%	3 899,3%
Non-Exchange Revenue													
Property rates	19 471	18 047	16 348	84,0%	(83)	(,4%)	907	5,0%	17 171	95,1%	908	94,6%	(,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 980	200 980	84 453	42,0%	66 918	33,3%	49 194	24,5%	200 565	99,8%	53 537	100,1%	(8,1%)
Interest	1 030	1 030	78	7,6%	(29)	(2,8%)	204	19,8%	253	24,6%	44	15,7%	359,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**232 008**	**248 216**	**62 350**	**26,9%**	**69 386**	**29,9%**	**58 277**	**23,5%**	**190 014**	**76,6%**	**49 111**	**73,3%**	**18,7%**
Employee related costs	82 581	78 538	18 529	22,4%	21 244	25,7%	18 860	24,0%	58 633	74,7%	16 422	70,8%	14,8%
Remuneration of councillors	16 367	15 982	3 804	23,2%	4 509	27,5%	3 812	23,9%	12 125	75,9%	3 916	74,7%	(2,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 745	2 026	249	14,3%	765	43,8%	483	23,8%	1 496	73,8%	754	50,3%	(36,0%)
Debt impairment	1 000	100	25	2,5%	6	,6%	1	1,3%	32	32,3%	28	36,8%	(95,4%)
Depreciation and amortisation	25 269	29 009	7 830	31,0%	8 286	32,8%	9 696	33,4%	25 812	89,0%	5 938	71,8%	63,3%
Interest	-	-	0	-	3	-	2	-	5	-	2	-	44,3%
Contracted services	57 795	74 187	19 074	33,0%	19 764	34,2%	13 233	17,8%	52 071	70,2%	12 217	79,0%	8,3%
Transfers and subsidies	4 200	4 650	737	17,5%	1 189	28,3%	1 686	36,3%	3 612	77,7%	998	57,8%	69,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	43 051	43 724	12 103	28,1%	13 621	31,6%	10 504	24,0%	36 228	82,9%	8 814	73,4%	19,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	1	-	1	-	23	-	(96,5%)
Surplus/(Deficit)	**68**	**68**	**43 187**		**1 188**		**(2 400)**		**41 975**		**7 667**		
Transfers and subsidies - capital (monetary allocations)	34 995	35 654	13 849	39,6%	13 539	38,7%	4 223	11,8%	31 611	88,7%	6 617	73,3%	(36,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 063**	**35 722**	**57 037**		**14 727**		**1 823**		**73 586**		**14 283**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**35 063**	**35 722**	**57 037**		**14 727**		**1 823**		**73 586**		**14 283**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 063**	**35 722**	**57 037**		**14 727**		**1 823**		**73 586**		**14 283**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 063**	**35 722**	**57 037**		**14 727**		**1 823**		**73 586**		**14 283**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**74 985**	**94 623**	**27 828**	**37,1%**	**23 253**	**31,0%**	**11 457**	**12,1%**	**62 539**	**66,1%**	**17 598**	**70,3%**	**(34,9%)**
National Government	30 430	28 395	12 144	39,9%	11 929	39,2%	3 672	12,9%	27 745	97,7%	7 717	79,8%	(52,4%)
Provincial Government	-	2 609	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 430**	**31 003**	**12 144**	**39,9%**	**11 929**	**39,2%**	**3 672**	**11,8%**	**27 745**	**89,5%**	**7 717**	**79,8%**	**(52,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44 554	63 619	15 684	35,2%	11 324	25,4%	7 785	12,2%	34 794	54,7%	9 881	62,8%	(21,2%)
Capital Expenditure Functional	**74 985**	**94 623**	**27 828**	**37,1%**	**23 253**	**31,0%**	**11 457**	**12,1%**	**62 539**	**66,1%**	**17 598**	**70,3%**	**(34,9%)**
Municipal governance and administration	**13 396**	**12 010**	**5 674**	**42,4%**	**2 621**	**19,6%**	**936**	**7,8%**	**9 232**	**76,9%**	**655**	**72,1%**	**43,0%**
Executive and Council	3 685	3 614	120	3,3%	2 611	70,9%	438	12,1%	3 169	87,7%	71	16,6%	518,9%
Finance and administration	9 712	8 396	5 554	57,2%	10	,1%	499	5,9%	6 063	72,2%	584	86,0%	(14,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 391**	**4 130**	**-**	**-**	**-**	**-**	**127**	**3,1%**	**127**	**3,1%**	**4 731**	**70,4%**	**(97,3%)**
Community and Social Services	2 391	4 130	-	-	-	-	127	3,1%	127	3,1%	4 731	70,4%	(97,3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**59 197**	**78 482**	**22 154**	**37,4%**	**20 632**	**34,9%**	**10 394**	**13,2%**	**53 179**	**67,8%**	**12 212**	**70,2%**	**(14,9%)**
Planning and Development	54 562	47 786	22 154	40,6%	13 425	24,6%	5 293	11,1%	40 871	85,5%	10 872	71,5%	(51,3%)
Road Transport	4 635	30 696	-	-	7 207	155,5%	5 101	16,6%	12 308	40,1%	1 340	51,0%	280,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**292 943**	**276 472**	**86 285**	**29,5%**	**107 022**	**36,5%**	**129 164**	**46,7%**	**322 471**	**116,6%**	**116 865**	**124,4%**	**10,5%**
Property rates	12 656	11 731	-	-	9 409	74,3%	4 276	36,4%	13 685	116,7%	-	-	(100,0%)
Service charges	512	476	-	-	153	29,8%	153	32,2%	306	64,3%	-	-	(100,0%)
Other revenue	25 382	7 345	-	-	1 274	5,0%	2 874	39,1%	4 148	56,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	200 980	200 980	86 285	42,9%	93 926	46,7%	119 208	59,3%	299 419	149,0%	116 865	211,3%	2,0%
Transfers and Subsidies - Capital	44 995	45 654	-	-	(33)	(,1%)	-	-	(33)	(,1%)	-	-	-
Interest	8 418	10 286	-	-	2 293	27,2%	2 654	25,8%	4 946	48,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(219 287)**	**(219 034)**	**(8)**	**-**	**(11)**	**-**	**(7)**	**-**	**(25)**	**-**	**(7)**	**-**	**3,5%**
Suppliers and employees	(215 087)	(219 034)	(8)	-	(11)	-	(7)	-	(25)	-	(7)	-	3,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 200)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**73 656**	**57 438**	**86 278**	**117,1%**	**107 011**	**145,3%**	**129 157**	**224,9%**	**322 446**	**561,4%**	**116 858**	**615,2%**	**10,5%**
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)**	**(108 816)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(86 233)	(108 816)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(86 233)**	**(108 816)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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)**	**(51 378)**	**86 278**	**(686,0%)**	**107 011**	**(850,9%)**	**129 157**	**(251,4%)**	**322 446**	**(627,6%)**	**116 858**	**(1 520,4%)**	**10,5%**
Cash/cash equivalents at the year begin:	77 258	80 357	-	-	166 635	215,7%	273 647	340,5%	-	-	388 315	-	(29,5%)
Cash/cash equivalents at the year end:	**64 682**	**28 979**	**166 635**	**257,6%**	**273 647**	**423,1%**	**402 803**	**1 390,0%**	**402 803**	**1 390,0%**	**505 173**	**653,9%**	**(20,3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	298	1,2%	518	2,0%	(131)	(,5%)	24 792	97,3%	25 477	75,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100,0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	57	20,4%	39	14,0%	-	-	183	65,7%	279	,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	7,0%	68	11,0%	-	-	507	82,0%	618	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	95	1,8%	184	3,6%	-	-	4 874	94,6%	5 153	15,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15)	(,6%)	2 171	89,2%	-	-	279	11,5%	2 435	7,2%	-	-	-	-
Total By Income Source	**478**	**1,4%**	**2 979**	**8,8%**	**(131)**	**(,4%)**	**30 634**	**90,2%**	**33 960**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	17	,2%	29	,3%	(48)	(,6%)	8 467	100,0%	8 465	24,9%	-	-	-	-
Commercial	247	2,0%	418	3,4%	(83)	(,7%)	11 896	95,3%	12 479	36,7%	-	-	-	-
Households	13	,5%	27	1,1%	-	-	2 498	98,4%	2 538	7,5%	-	-	-	-
Other	201	1,9%	2 505	23,9%	(0)	-	7 773	74,2%	10 478	30,9%	-	-	-	-
Total By Customer Group	**478**	**1,4%**	**2 979**	**8,8%**	**(131)**	**(,4%)**	**30 634**	**90,2%**	**33 960**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	465	100,2%	(528)	(114,0%)	537	115,8%	(9)	(2,0%)	464	89,4%
Auditor-General	0	100,0%	-	-	-	-	-	-	0	-
Other	74	134,3%	(77)	(139,4%)	77	139,4%	(19)	(34,3%)	55	10,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**538**	**103,8%**	**(605)**	**(116,7%)**	**614**	**118,3%**	**(28)**	**(5,4%)**	**519**	**100,0%**

Contact Details

Municipal Manager	Mr Disco Sethenjwa Goodman Khuzwayo	032 532 5000
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**145 398**	**173 442**	**59 975**	**41,2%**	**41 344**	**28,4%**	**51 173**	**29,5%**	**152 492**	**87,9%**	**32 538**	**97,1%**	**57,3%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	284	253	63	22,2%	63	22,0%	64	25,5%	190	75,2%	61	83,7%	6,3%
Sale of Goods and Rendering of Services	282	23 506	111	39,2%	12	4,4%	20 073	85,4%	20 196	85,9%	31	37,2%	64 382,2%
Agency services	118	223	53	44,9%	62	52,1%	46	20,4%	160	71,7%	46	100,1%	(,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9	9	2	22,0%	-	-	1	9,0%	3	31,0%	5	-	(84,1%)
Interest earned from Current and Non Current Assets	596	3 241	829	139,1%	813	136,4%	834	25,7%	2 476	76,4%	455	138,8%	83,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	932	1 010	209	22,4%	221	23,7%	222	21,9%	651	64,4%	220	73,2%	,6%
Licence and permits	-	-	-	-	3	-	-	-	3	-	-	-	-
Operational Revenue	69	109	5	7,1%	3	4,7%	7	6,7%	15	14,1%	208	104,6%	(96,5%)
Non-Exchange Revenue													
Property rates	22 775	24 713	8 637	37,9%	770	3,4%	771	3,1%	10 179	41,2%	258	99,2%	198,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	9	9	1	8,2%	1	12,9%	18	210,1%	20	231,3%	8	154,6%	122,4%
Transfer and subsidies - Operational	120 139	120 074	50 065	41,7%	39 396	32,8%	29 059	24,2%	118 521	98,7%	31 591	97,5%	(8,0%)
Interest	184	295	-	-	-	-	77	26,2%	77	26,2%	5	3,9%	1 404,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	(350)	(116,7%)	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**145 289**	**172 234**	**35 028**	**24,1%**	**31 861**	**21,9%**	**55 096**	**32,0%**	**121 985**	**70,8%**	**30 505**	**69,0%**	**80,6%**
Employee related costs	56 708	56 333	14 662	25,9%	12 700	22,4%	15 793	28,0%	43 156	76,6%	11 900	69,3%	32,7%
Remuneration of councillors	9 696	9 359	2 316	23,9%	2 702	27,9%	2 363	25,3%	7 381	78,9%	2 255	74,6%	4,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 310	1 007	368	28,1%	459	35,0%	174	17,3%	1 000	99,3%	228	56,7%	(23,5%)
Debt impairment	1 881	1 881	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 536	21 110	1 508	9,1%	1 989	12,0%	3 207	15,2%	6 704	31,8%	3 319	51,3%	(3,4%)
Interest	10	10	0	4,6%	9	89,2%	0	,2%	9	94,0%	1	40,3%	(98,4%)
Contracted services	33 330	56 968	8 932	26,8%	7 975	23,9%	27 098	47,6%	44 005	77,2%	6 059	76,3%	347,3%
Transfers and subsidies	3 921	3 220	556	14,2%	600	15,3%	1 328	41,2%	2 484	77,1%	239	48,9%	455,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	21 897	22 345	6 686	30,5%	5 427	24,8%	5 133	23,0%	17 245	77,2%	6 505	80,6%	(21,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**109**	**1 208**	**24 947**		**9 483**		**(3 923)**		**30 507**		**2 034**		
Transfers and subsidies - capital (monetary allocations)	25 940	31 527	2 180	8,4%	7 795	30,1%	8 801	27,9%	18 776	59,6%	5 098	70,9%	72,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 049**	**32 735**	**27 127**		**17 279**		**4 878**		**49 283**		**7 132**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**26 049**	**32 735**	**27 127**		**17 279**		**4 878**		**49 283**		**7 132**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 049**	**32 735**	**27 127**		**17 279**		**4 878**		**49 283**		**7 132**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 049**	**32 735**	**27 127**		**17 279**		**4 878**		**49 283**		**7 132**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**26 315**	**30 873**	**4 554**	**17,3%**	**6 995**	**26,6%**	**7 850**	**25,4%**	**19 399**	**62,8%**	**6 868**	**71,7%**	**14,3%**
National Government	22 895	26 980	1 925	8,4%	6 818	29,8%	7 740	28,7%	16 484	61,1%	4 542	70,3%	70,4%
Provincial Government	-	-	199	-	(397)	-	-	-	(198)	-	131	28,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 895**	**26 980**	**2 124**	**9,3%**	**6 422**	**28,0%**	**7 740**	**28,7%**	**16 286**	**60,4%**	**4 673**	**69,4%**	**65,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 420	3 893	2 431	71,1%	573	16,8%	110	2,8%	3 113	80,0%	2 195	88,3%	(95,0%)
Capital Expenditure Functional	**26 315**	**30 873**	**4 554**	**17,3%**	**6 995**	**26,6%**	**7 850**	**25,4%**	**19 399**	**62,8%**	**6 868**	**71,7%**	**14,3%**
Municipal governance and administration	**2 680**	**2 991**	**2 629**	**98,1%**	**78**	**2,9%**	**64**	**2,1%**	**2 771**	**92,6%**	**2 195**	**89,6%**	**(97,1%)**
Executive and Council	20	-	-	-	-	-	19	-	19	-	-	-	(100,0%)
Finance and administration	2 660	2 991	2 629	98,8%	78	2,9%	45	1,5%	2 752	92,0%	2 195	90,4%	(98,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 624**	**2 961**	**1 308**	**36,1%**	**1 202**	**33,2%**	**534**	**18,0%**	**3 044**	**102,8%**	**2 943**	**60,4%**	**(81,9%)**
Community and Social Services	530	23	-	-	-	-	46	198,8%	46	198,8%	-	15,4%	(100,0%)
Sport And Recreation	3 094	2 938	1 308	42,3%	1 202	38,9%	488	16,6%	2 998	102,1%	2 943	132,2%	(83,4%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 011**	**24 721**	**617**	**3,1%**	**5 715**	**28,6%**	**7 252**	**29,3%**	**13 584**	**54,9%**	**1 730**	**72,6%**	**319,2%**
Planning and Development	180	659	-	-	99	54,9%	-	-	99	15,0%	-	-	-
Road Transport	19 831	24 062	617	3,1%	5 616	28,3%	7 252	30,1%	13 485	56,0%	1 730	74,6%	319,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	200	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**172 248**	**181 458**	**100 059**	**58,1%**	**94 273**	**54,7%**	**154 025**	**84,9%**	**348 357**	**192,0%**	**102 713**	**170,3%**	**50,0%**
Property rates	23 699	25 316	207	,9%	576	2,4%	12 531	49,5%	13 315	52,6%	6 450	139,3%	94,3%
Service charges	261	202	16	6,2%	96	36,7%	73	35,9%	185	91,3%	69	89,3%	5,6%
Other revenue	1 612	1 596	3 909	242,5%	6 870	426,1%	22 492	1 409,4%	33 271	2 084,9%	730	15,0%	2 979,1%
Transfers and Subsidies - Operational	120 074	120 169	85 927	71,6%	76 918	64,1%	96 990	80,7%	259 834	216,2%	95 464	206,0%	1,6%
Transfers and Subsidies - Capital	26 005	31 027	10 000	38,5%	9 000	34,6%	21 027	67,8%	40 027	129,0%	-	78,1%	(100,0%)
Interest	596	3 148	-	-	813	136,4%	912	29,0%	1 725	54,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(158 191)**	**(152 116)**	**(35 638)**	**22,5%**	**(51 120)**	**32,3%**	**(63 909)**	**42,0%**	**(150 667)**	**99,0%**	**(28 240)**	**75,3%**	**126,3%**
Suppliers and employees	(158 181)	(152 106)	(35 638)	22,5%	(51 120)	32,3%	(63 909)	42,0%	(150 667)	99,1%	(28 240)	77,2%	126,3%
Finance charges	(10)	(10)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**14 057**	**29 342**	**64 421**	**458,3%**	**43 153**	**307,0%**	**90 115**	**307,1%**	**197 689**	**673,7%**	**74 473**	**529,3%**	**21,0%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 100**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	2 100	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(30 262)**	**(35 504)**	**(1 954)**	**6,5%**	**(4 292)**	**14,2%**	**(8 061)**	**22,7%**	**(14 307)**	**40,3%**	**(4 609)**	**65,4%**	**74,9%**
Capital assets	(30 262)	(35 504)	(1 954)	6,5%	(4 292)	14,2%	(8 061)	22,7%	(14 307)	40,3%	(4 609)	65,4%	74,9%
Net Cash from/(used) Investing Activities	**(30 262)**	**(35 504)**	**(1 954)**	**6,5%**	**(4 292)**	**14,2%**	**(8 061)**	**22,7%**	**(14 307)**	**40,3%**	**(2 509)**	**59,2%**	**221,3%**
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	**(16 205)**	**(6 162)**	**62 468**	**(385,5%)**	**38 861**	**(239,8%)**	**82 054**	**(1 331,7%)**	**183 382**	**(2 976,2%)**	**71 964**	**2 202,0%**	**14,0%**
Cash/cash equivalents at the year begin:	15 886	17 081	-	-	79 549	500,7%	118 410	693,2%	-	-	139 185	-	(14,9%)
Cash/cash equivalents at the year end:	**(319)**	**10 920**	**79 549**	**(24 975,2%)**	**118 410**	**(37 175,9%)**	**200 463**	**1 835,8%**	**200 463**	**1 835,8%**	**211 149**	**1 329,1%**	**(5,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	193	1,6%	386	3,2%	-	-	11 435	95,2%	12 013	94,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18	96,0%	1	4,0%	-	-	-	-	18	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	21,9%	42	16,2%	-	-	161	61,9%	260	2,0%	-	-	-	-
Interest on Arrear Debtor Accounts	78	12,3%	165	26,0%	-	-	393	61,7%	636	5,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37	(16,4%)	(18)	7,9%	(16)	7,3%	(228)	101,3%	(225)	(1,8%)	-	-	-	-
Total By Income Source	**382**	**3,0%**	**576**	**4,5%**	**(16)**	**(,1%)**	**11 760**	**92,6%**	**12 702**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	66	,7%	141	1,4%	-	-	9 572	97,9%	9 779	77,0%	-	-	-	-
Commercial	243	16,5%	366	25,0%	(2)	(,1%)	861	58,6%	1 468	11,6%	-	-	-	-
Households	13	1,6%	27	3,2%	-	-	803	95,3%	843	6,6%	-	-	-	-
Other	60	9,9%	42	6,8%	(15)	(2,4%)	525	85,7%	612	4,8%	-	-	-	-
Total By Customer Group	**382**	**3,0%**	**576**	**4,5%**	**(16)**	**(,1%)**	**11 760**	**92,6%**	**12 702**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	174	652,8%	-	-	-	-	(148)	(552,8%)	27	13,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	170	102,5%	0	,3%	0	,3%	(5)	(3,1%)	165	86,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**344**	**179,0%**	**0**	**,2%**	**0**	**,2%**	**(153)**	**(79,5%)**	**192**	**100,0%**

Contact Details

Municipal Manager	Mr Thulani Khuluse	032 481 4500
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**1 518 509**	**1 565 874**	**447 620**	**29,5%**	**216 545**	**14,3%**	**637 442**	**40,7%**	**1 301 607**	**83,1%**	**322 880**	**74,5%**	**97,4%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	299 943	283 733	68 868	23,0%	71 792	23,9%	74 147	26,1%	214 807	75,7%	61 545	72,1%	20,5%
Service charges - Waste Water Management	76 772	80 417	20 602	26,8%	19 472	25,4%	25 597	31,8%	65 671	81,7%	14 338	66,5%	78,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	147 424	56 282	2 454	1,7%	41 513	28,2%	(4 747)	(8,4%)	39 220	69,7%	5 219	9,9%	(191,0%)
Agency services	2 238	2 238	-	-	-	-	1 686	75,3%	1 686	75,3%	(79)	54,7%	(2 242,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 466	90 896	22 157	37,3%	23 410	39,4%	24 940	27,4%	70 507	77,6%	16 286	76,2%	53,1%
Interest earned from Current and Non Current Assets	15 910	34 878	11 474	72,1%	9 053	56,9%	10 896	31,2%	31 423	90,1%	7 184	97,1%	51,7%
Dividends	-	35 000	-	-	-	-	35 000	100,0%	35 000	100,0%	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 360	6 040	1 146	18,0%	89	1,4%	631	10,5%	1 866	30,9%	560	49,5%	12,7%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	821	(10)	(1,2%)	11	1,4%	141	17,2%	142	17,3%	65	45,6%	119,0%
Licences or permits	44	44	18	40,0%	6	13,7%	5	10,3%	28	64,0%	1	13,7%	228,4%
Transfer and subsidies - Operational	832 052	897 852	320 911	38,6%	40 020	4,8%	469 147	52,3%	830 079	92,5%	217 685	92,7%	115,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	77 505	77 674	-	-	11 178	14,4%	-	-	11 178	14,4%	75	,2%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 493 069**	**1 554 366**	**207 744**	**13,9%**	**412 487**	**27,6%**	**226 240**	**14,6%**	**846 471**	**54,5%**	**286 520**	**58,5%**	**(21,0%)**
Employee related costs	312 628	306 478	72 186	23,1%	69 230	22,1%	64 415	21,0%	205 831	67,2%	66 267	69,1%	(2,8%)
Remuneration of councillors	11 842	12 867	2 560	21,6%	2 954	24,9%	2 543	19,8%	8 057	62,6%	2 504	69,1%	1,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	264 146	189 366	4 477	1,7%	125 866	47,7%	3 794	2,0%	134 137	70,8%	72 738	75,8%	(94,8%)
Debt impairment	60 197	(131 703)	-	-	30 014	49,9%	-	-	30 014	(22,8%)	13 409	57,3%	(100,0%)
Depreciation and amortisation	154 080	152 380	31 185	20,2%	31 197	20,2%	32 448	21,3%	94 830	62,2%	31 221	84,0%	3,9%
Interest	10 942	1 997	472	4,3%	504	4,6%	353	17,7%	1 330	66,6%	722	63,0%	(51,1%)
Contracted services	201 669	382 068	39 816	19,7%	75 375	37,4%	68 395	17,9%	183 585	48,1%	53 168	55,7%	28,6%
Transfers and subsidies	41 432	41 443	10 080	24,3%	10 328	24,9%	10 080	24,3%	30 488	73,6%	9 572	75,0%	5,3%
Irrecoverable debts written off	8	224 924	-	-	2 517	30 108,7%	2 468	1,1%	4 985	2,2%	-	-	(100,0%)
Operational costs	329 967	253 348	46 968	14,2%	61 590	18,7%	41 743	16,5%	150 302	59,3%	36 653	43,2%	13,9%
Losses on disposal of Assets	5 277	4 337	-	-	31	,6%	-	-	31	,7%	96	1,8%	(100,0%)
Other Losses	100 882	116 861	-	-	2 880	2,9%	-	-	2 880	2,5%	169	,7%	(100,0%)
Surplus/(Deficit)	**25 440**	**11 507**	**239 876**		**(195 942)**		**411 202**		**455 136**		**36 359**		
Transfers and subsidies - capital (monetary allocations)	337 294	297 017	21 866	6,5%	45 542	13,5%	60 517	20,4%	127 925	43,1%	29 946	64,4%	102,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**362 734**	**308 525**	**261 742**		**(150 399)**		**471 718**		**583 061**		**66 305**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**362 734**	**308 525**	**261 742**		**(150 399)**		**471 718**		**583 061**		**66 305**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**362 734**	**308 525**	**261 742**		**(150 399)**		**471 718**		**583 061**		**66 305**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**362 734**	**308 525**	**261 742**		**(150 399)**		**471 718**		**583 061**		**66 305**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**452 465**	**420 342**	**21 831**	**4,8%**	**47 900**	**10,6%**	**85 152**	**20,3%**	**154 883**	**36,8%**	**30 248**	**56,6%**	**181,5%**
National Government	293 299	244 020	14 654	5,0%	39 602	13,5%	49 756	20,4%	104 012	42,6%	26 043	66,7%	91,1%
Provincial Government	-	14 256	4 360	-	-	-	3 556	24,9%	7 915	55,5%	5	47,5%	72 630,1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**293 299**	**258 276**	**19 014**	**6,5%**	**39 602**	**13,5%**	**53 312**	**20,6%**	**111 928**	**43,3%**	**26 048**	**64,7%**	**104,7%**
Borrowing	58 000	1 327	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 166	160 739	2 818	2,8%	8 298	8,2%	31 840	19,8%	42 956	26,7%	4 199	18,8%	658,2%
Capital Expenditure Functional	**452 465**	**420 342**	**21 831**	**4,8%**	**47 900**	**10,6%**	**85 246**	**20,3%**	**154 977**	**36,9%**	**30 248**	**56,6%**	**181,8%**
Municipal governance and administration	**114 959**	**119 775**	**1 335**	**1,2%**	**3 195**	**2,8%**	**30 097**	**25,1%**	**34 626**	**28,9%**	**103**	**10,0%**	**29 068,5%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	114 959	119 775	1 335	1,2%	3 195	2,8%	30 097	25,1%	34 626	28,9%	103	10,0%	29 068,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**350**	**1 659**	**582**	**166,2%**	**64**	**18,3%**	**93**	**5,6%**	**739**	**44,6%**	**540**	**19,0%**	**(82,7%)**
Planning and Development	350	1 659	582	166,2%	64	18,3%	93	5,6%	739	44,6%	540	19,0%	(82,7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**337 156**	**298 908**	**19 915**	**5,9%**	**44 641**	**13,2%**	**55 056**	**18,4%**	**119 612**	**40,0%**	**29 605**	**59,3%**	**86,0%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	224 024	214 811	12 798	5,7%	26 828	12,0%	38 330	17,8%	77 956	36,3%	23 583	58,8%	62,5%
Waste Water Management	113 132	84 097	7 117	6,3%	17 813	15,7%	16 725	19,9%	41 655	49,5%	6 022	60,4%	177,7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 569 603**	**1 498 521**	**551 017**	**35,1%**	**166 884**	**10,6%**	**764 811**	**51,0%**	**1 482 712**	**98,9%**	**387 042**	**82,9%**	**97,6%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	248 860	239 697	64 270	25,8%	77 836	31,3%	68 351	28,5%	210 457	87,8%	65 922	77,2%	3,7%
Other revenue	135 488	43 996	24 566	18,1%	60 119	44,4%	73 819	167,8%	158 505	360,3%	43 630	34,5%	69,2%
Transfers and Subsidies - Operational	832 052	872 921	321 763	38,7%	20 098	2,4%	500 374	57,3%	842 235	96,5%	222 820	96,3%	124,6%
Transfers and Subsidies - Capital	337 294	272 030	129 000	38,2%	-	-	111 496	41,0%	240 496	88,4%	47 549	96,3%	134,5%
Interest	15 910	34 878	11 417	71,8%	8 831	55,5%	10 771	30,9%	31 019	88,9%	7 121	96,9%	51,3%
Dividends	-	35 000	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 097 144)**	**(1 162 471)**	**(319 360)**	**29,1%**	**(342 170)**	**31,2%**	**(295 856)**	**25,5%**	**(957 387)**	**82,4%**	**(307 202)**	**82,4%**	**(3,7%)**
Suppliers and employees	(1 085 201)	(1 159 410)	(318 219)	29,3%	(341 476)	31,5%	(295 856)	25,5%	(955 551)	82,4%	(307 202)	85,6%	(3,7%)
Finance charges	(10 830)	(1 937)	(1 141)	10,5%	(694)	6,4%	-	-	(1 835)	94,8%	-	58,2%	-
Transfers and grants	(1 113)	(1 124)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**472 459**	**336 050**	**231 657**	**49,0%**	**(175 286)**	**(37,1%)**	**468 955**	**139,5%**	**525 325**	**156,3%**	**79 840**	**83,9%**	**487,4%**
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	**(479 680)**	**(480 396)**	**(28 286)**	**5,9%**	**(54 360)**	**11,3%**	**(86 707)**	**18,0%**	**(169 353)**	**35,3%**	**(29 222)**	**57,1%**	**196,7%**
Capital assets	(479 680)	(480 396)	(28 286)	5,9%	(54 360)	11,3%	(86 707)	18,0%	(169 353)	35,3%	(29 222)	57,1%	196,7%
Net Cash from/(used) Investing Activities	**(479 680)**	**(480 396)**	**(28 286)**	**5,9%**	**(54 360)**	**11,3%**	**(86 707)**	**18,0%**	**(169 353)**	**35,3%**	**(29 222)**	**57,1%**	**196,7%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(22 695)**	**(8 752)**	**(4 831)**	**21,3%**	**(7 406)**	**32,6%**	**(1 310)**	**15,0%**	**(13 547)**	**154,8%**	**(17 244)**	**106,6%**	**(92,4%)**
Repayment of borrowing	(22 695)	(8 752)	(4 831)	21,3%	(7 406)	32,6%	(1 310)	15,0%	(13 547)	154,8%	(17 244)	106,6%	(92,4%)
Net Cash from/(used) Financing Activities	**(22 695)**	**(8 752)**	**(4 831)**	**21,3%**	**(7 406)**	**32,6%**	**(1 310)**	**15,0%**	**(13 547)**	**154,8%**	**(17 244)**	**106,6%**	**(92,4%)**
Net Increase/(Decrease) in cash held	**(29 916)**	**(153 098)**	**198 540**	**(663,7%)**	**(237 052)**	**792,4%**	**380 937**	**(248,8%)**	**342 425**	**(223,7%)**	**33 374**	**153,6%**	**1 041,4%**
Cash/cash equivalents at the year begin:	333 095	278 185	266 913	80,1%	476 917	143,2%	239 673	86,2%	266 913	95,9%	367 059	107,0%	(34,7%)
Cash/cash equivalents at the year end:	**303 179**	**125 087**	**476 917**	**157,3%**	**239 673**	**79,1%**	**620 611**	**496,1%**	**620 611**	**496,1%**	**400 433**	**120,2%**	**55,0%**

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	26 600	3,9%	29 862	4,4%	19 922	2,9%	602 912	88,8%	679 296	64,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	999	100,0%	999	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 090	11,7%	4 395	3,9%	2 967	2,7%	91 234	81,7%	111 687	10,6%	8	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 635	3,5%	8 446	3,4%	8 400	3,4%	220 180	89,6%	245 660	23,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 878	41,6%	460	2,8%	4	-	9 186	55,6%	16 528	1,6%	-	-	-	-
Total By Income Source	**55 202**	**5,2%**	**43 164**	**4,1%**	**31 293**	**3,0%**	**924 511**	**87,7%**	**1 054 170**	**100,0%**	**8**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	13 338	25,5%	3 863	7,4%	2 329	4,4%	32 862	62,7%	52 392	5,0%	-	-	-	-
Commercial	7 952	15,7%	2 813	5,5%	2 247	4,4%	37 687	74,3%	50 700	4,8%	-	-	-	-
Households	33 912	3,6%	36 488	3,8%	26 717	2,8%	853 961	89,8%	951 078	90,2%	8	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**55 202**	**5,2%**	**43 164**	**4,1%**	**31 293**	**3,0%**	**924 511**	**87,7%**	**1 054 170**	**100,0%**	**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	-	-	-	-	-	-	-	-	-	-
Bulk Water	22 055	100,0%	-	-	-	-	-	-	22 055	64,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 379	86,0%	27	,2%	5	-	1 657	13,7%	12 068	35,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**32 434**	**95,1%**	**27**	**,1%**	**5**	**-**	**1 657**	**4,9%**	**34 123**	**100,0%**

Contact Details

Municipal Manager	Mr Sazi Mbhele	032 551 9501
Chief Financial Officer	Dr Emmanuel Ngcobo	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**471 842**	**484 722**	**172 539**	**36,6%**	**116 723**	**24,7%**	**112 355**	**23,2%**	**401 618**	**82,9%**	**95 033**	**73,7%**	**18,2%**
Exchange Revenue													
Service charges - Electricity	185 555	186 175	56 923	30,7%	43 780	23,6%	40 179	21,6%	140 883	75,7%	38 882	65,9%	3,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	20 252	20 252	8 381	41,4%	6 143	30,3%	5 853	28,9%	20 376	100,6%	4 857	70,1%	20,5%
Sale of Goods and Rendering of Services	11 966	21 954	821	6,9%	1 063	8,9%	8 123	37,0%	10 007	45,6%	724	17,4%	1 021,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	1 473	-	1 609	-	(2 180)	-	903	-	1 183	71,5%	(284,2%)
Interest earned from Current and Non Current Assets	4 778	6 278	2 175	45,5%	1 569	32,8%	2 055	32,7%	5 800	92,4%	1 676	77,8%	22,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 376	3 295	605	25,4%	741	31,2%	657	19,9%	2 003	60,8%	(1 874)	(33,0%)	(135,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 330	4 330	-	-	0	-	0	-	0	-	0	,2%	(82,2%)
Non-Exchange Revenue													
Property rates	141 738	141 738	64 715	45,7%	30 251	21,3%	27 757	19,6%	122 724	86,6%	24 654	79,0%	12,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	227	227	85	37,5%	12	5,3%	(14)	(6,1%)	83	36,7%	44	71,7%	(131,8%)
Licences or permits	5 182	5 182	1 268	24,5%	1 481	28,6%	1 405	27,1%	4 154	80,2%	1 226	74,9%	14,6%
Transfer and subsidies - Operational	89 623	89 475	36 093	40,3%	30 074	33,6%	25 438	28,4%	91 604	102,4%	23 660	97,3%	7,5%
Interest	5 814	5 814	-	-	-	-	3 082	53,0%	3 082	53,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**442 228**	**457 894**	**139 801**	**31,6%**	**120 783**	**27,3%**	**105 889**	**23,1%**	**366 473**	**80,0%**	**79 912**	**67,8%**	**32,5%**
Employee related costs	158 875	155 993	37 657	23,7%	39 067	24,6%	39 047	25,0%	115 772	74,2%	34 114	72,4%	14,5%
Remuneration of councillors	8 842	8 736	2 363	26,7%	2 057	23,3%	1 887	21,6%	6 307	72,2%	1 978	73,0%	(4,6%)
Bulk purchases - electricity	142 993	142 993	56 242	39,3%	31 541	22,1%	29 395	20,6%	117 178	81,9%	23 618	80,4%	24,5%
Inventory consumed	11 514	14 032	1 645	14,3%	3 914	34,0%	4 273	30,5%	9 833	70,1%	2 223	61,1%	92,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 236	27 995	11 644	38,5%	11 625	38,4%	11 484	41,0%	34 753	124,1%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	44 698	54 278	12 801	28,6%	15 576	34,8%	11 173	20,6%	39 550	72,9%	10 739	67,0%	4,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	8 500	9 064	7 049	82,9%	2 016	23,7%	1 131	12,5%	10 196	112,5%	716	52,9%	58,0%
Operational costs	36 570	44 803	10 399	28,4%	14 988	41,0%	7 498	16,7%	32 885	73,4%	6 524	73,4%	14,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**29 614**	**26 828**	**32 738**		**(4 060)**		**6 466**		**35 145**		**15 121**		
Transfers and subsidies - capital (monetary allocations)	82 290	108 959	24 581	29,9%	37 353	45,4%	3 897	3,6%	65 831	60,4%	4 338	39,7%	(10,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**111 904**	**135 787**	**57 319**		**33 294**		**10 363**		**100 976**		**19 459**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**111 904**	**135 787**	**57 319**		**33 294**		**10 363**		**100 976**		**19 459**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**111 904**	**135 787**	**57 319**		**33 294**		**10 363**		**100 976**		**19 459**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**111 904**	**135 787**	**57 319**		**33 294**		**10 363**		**100 976**		**19 459**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**111 109**	**135 619**	**26 791**	**24,1%**	**39 730**	**35,8%**	**10 156**	**7,5%**	**76 677**	**56,5%**	**5 016**	**38,0%**	**102,5%**
National Government	51 453	48 122	12 199	23,7%	17 871	34,7%	3 441	7,2%	33 511	69,6%	2 503	50,5%	37,5%
Provincial Government	21 317	52 274	10 667	50,0%	15 337	71,9%	289	,6%	26 293	50,3%	1 835	39,0%	(84,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 770**	**100 396**	**22 866**	**31,4%**	**33 208**	**45,6%**	**3 730**	**3,7%**	**59 804**	**59,6%**	**4 338**	**44,7%**	**(14,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 339	35 223	3 924	10,2%	6 522	17,0%	6 426	18,2%	16 873	47,9%	678	21,9%	847,8%
Capital Expenditure Functional	**111 109**	**135 619**	**26 791**	**24,1%**	**39 730**	**35,8%**	**10 156**	**7,5%**	**76 677**	**56,5%**	**5 016**	**38,0%**	**102,5%**
Municipal governance and administration	**2 100**	**2 015**	**15**	**,7%**	**1 044**	**49,7%**	**-**	**-**	**1 059**	**52,6%**	**264**	**70,7%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Finance and administration	2 100	2 015	15	,7%	1 044	49,7%	-	-	1 059	52,6%	264	49,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 688**	**41 830**	**10 667**	**91,3%**	**4 908**	**42,0%**	**3 313**	**7,9%**	**18 888**	**45,2%**	**1 829**	**39,5%**	**81,2%**
Community and Social Services	788	780	-	-	-	-	-	-	-	-	(6)	86,7%	(100,0%)
Sport And Recreation	-	150	-	-	-	-	-	-	-	-	-	-	-
Public Safety	900	900	-	-	-	-	648	71,9%	648	71,9%	-	(2,2%)	(100,0%)
Housing	10 000	40 000	10 667	106,7%	4 908	49,1%	2 666	6,7%	18 241	45,6%	1 835	40,7%	45,3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 011**	**49 981**	**8 870**	**17,7%**	**18 778**	**37,5%**	**4 435**	**8,9%**	**32 084**	**64,2%**	**430**	**17,9%**	**930,8%**
Planning and Development	17 767	18 407	1 398	7,9%	10 489	59,0%	975	5,3%	12 863	69,9%	-	15,6%	(100,0%)
Road Transport	32 244	31 574	7 472	23,2%	8 289	25,7%	3 460	11,0%	19 221	60,9%	430	18,2%	704,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**47 310**	**41 794**	**7 239**	**15,3%**	**15 000**	**31,7%**	**2 408**	**5,8%**	**24 646**	**59,0%**	**2 493**	**46,6%**	**(3,4%)**
Energy sources	46 910	41 394	7 058	15,0%	15 000	32,0%	2 589	6,3%	24 646	59,5%	2 493	47,5%	3,9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	400	400	181	45,2%	-	-	(181)	(45,2%)	-	-	-	26,9%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**658 302**	**699 922**	**180 707**	**27,5%**	**160 539**	**24,4%**	**123 912**	**17,7%**	**465 159**	**66,5%**	**124 656**	**77,4%**	**(,6%)**
Property rates	177 147	184 989	32 618	18,4%	51 833	29,3%	36 869	19,9%	121 321	65,6%	43 353	133,1%	(15,0%)
Service charges	260 451	260 451	70 570	27,1%	64 887	24,9%	52 008	20,0%	187 465	72,0%	32 645	44,6%	59,3%
Other revenue	44 012	50 478	6 060	13,8%	2 273	5,2%	2 679	5,3%	11 012	21,8%	4 956	41,7%	(45,9%)
Transfers and Subsidies - Operational	89 623	88 766	34 466	38,5%	31 692	35,4%	21 047	23,7%	87 204	98,2%	23 222	100,2%	(9,4%)
Transfers and Subsidies - Capital	82 290	108 959	36 267	44,1%	9 468	11,5%	11 387	10,5%	57 123	52,4%	19 324	68,9%	(41,1%)
Interest	4 778	6 278	725	15,2%	386	8,1%	(78)	(1,2%)	1 033	16,5%	1 155	49,5%	(106,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(433 410)**	**(450 752)**	**(106 627)**	**24,6%**	**(75 625)**	**17,4%**	**(64 895)**	**14,4%**	**(247 147)**	**54,8%**	**(47 770)**	**55,0%**	**35,8%**
Suppliers and employees	(433 410)	(450 752)	(106 627)	24,6%	(75 625)	17,4%	(64 895)	14,4%	(247 147)	54,8%	(47 665)	54,9%	36,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(105)	-	(100,0%)
Net Cash from/(used) Operating Activities	**224 892**	**249 169**	**74 080**	**32,9%**	**84 914**	**37,8%**	**59 018**	**23,7%**	**218 012**	**87,5%**	**76 886**	**124,6%**	**(23,2%)**
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	**(127 775)**	**(152 286)**	**(35 852)**	**28,1%**	**(44 869)**	**35,1%**	**(14 357)**	**9,4%**	**(95 077)**	**62,4%**	**(7 866)**	**41,9%**	**82,5%**
Capital assets	(127 775)	(152 286)	(35 852)	28,1%	(44 869)	35,1%	(14 357)	9,4%	(95 077)	62,4%	(7 866)	41,9%	82,5%
Net Cash from/(used) Investing Activities	**(127 775)**	**(152 286)**	**(35 852)**	**28,1%**	**(44 869)**	**35,1%**	**(14 357)**	**9,4%**	**(95 077)**	**62,4%**	**(7 866)**	**41,9%**	**82,5%**
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	**97 117**	**96 884**	**38 228**	**39,4%**	**40 045**	**41,2%**	**44 661**	**46,1%**	**122 934**	**126,9%**	**69 020**	**338,9%**	**(35,3%)**
Cash/cash equivalents at the year begin:	25 588	25 588	131 310	513,2%	170 436	666,1%	210 481	822,6%	131 310	513,2%	177 976	278,4%	18,3%
Cash/cash equivalents at the year end:	**122 705**	**122 472**	**170 436**	**138,9%**	**210 481**	**171,5%**	**255 142**	**208,3%**	**255 142**	**208,3%**	**246 996**	**318,6%**	**3,3%**

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	9 794	73,6%	1 815	13,6%	262	2,0%	1 438	10,8%	13 309	16,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 534	19,0%	2 600	7,6%	1 331	3,9%	23 903	69,6%	34 368	43,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 998	12,4%	1 368	8,5%	998	6,2%	11 807	73,0%	16 171	20,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	598	4,0%	533	3,6%	512	3,5%	13 144	88,9%	14 788	18,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	93	9,5%	69	7,0%	53	5,3%	772	78,3%	987	1,2%	-	-	-	-
Total By Income Source	**19 017**	**23,9%**	**6 385**	**8,0%**	**3 155**	**4,0%**	**51 065**	**64,1%**	**79 622**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 015	13,2%	810	3,5%	444	1,9%	18 624	81,4%	22 892	28,8%	-	-	-	-
Commercial	11 290	50,5%	2 568	11,5%	612	2,7%	7 886	35,3%	22 356	28,1%	-	-	-	-
Households	4 713	13,7%	3 006	8,7%	2 100	6,1%	24 554	71,4%	34 374	43,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 017**	**23,9%**	**6 385**	**8,0%**	**3 155**	**4,0%**	**51 065**	**64,1%**	**79 622**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	707	70,9%	65	6,5%	-	-	225	22,5%	997	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**707**	**70,9%**	**65**	**6,5%**	**-**	**-**	**225**	**22,5%**	**997**	**100,0%**

Contact Details

Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**227 089**	**266 439**	**90 879**	**40,0%**	**81 626**	**35,9%**	**64 045**	**24,0%**	**236 549**	**88,8%**	**50 864**	**91,9%**	**25,9%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 507	3 986	822	23,4%	909	25,9%	918	23,0%	2 648	66,4%	811	66,2%	13,1%
Sale of Goods and Rendering of Services	168	21 881	22	13,0%	5 211	3 102,0%	11 379	52,0%	16 612	75,9%	32	35,7%	35 738,8%
Agency services	1 300	1 300	298	22,9%	377	29,0%	353	27,1%	1 027	79,0%	(162)	38,5%	(317,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	912	188	-	200	-	209	22,9%	597	65,4%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	12 500	19 500	5 128	41,0%	4 639	37,1%	4 827	24,8%	14 595	74,8%	4 782	90,0%	,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	2 438	837	45,0%	723	38,9%	711	29,1%	2 271	93,1%	269	74,4%	164,2%
Licence and permits	371	132	9	2,6%	7	1,9%	67	50,8%	84	63,3%	55	74,9%	23,0%
Operational Revenue	1 225	1 725	219	17,8%	944	77,0%	152	8,8%	1 315	76,2%	474	91,2%	(67,8%)
Non-Exchange Revenue													
Property rates	52 764	52 486	13 140	24,9%	12 988	24,6%	13 622	26,0%	39 750	75,7%	6 170	75,1%	120,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	871	871	204	23,5%	108	12,4%	217	24,9%	529	60,8%	177	71,4%	22,2%
Licences or permits	2 081	3 260	873	41,9%	781	37,5%	797	24,5%	2 451	75,2%	666	55,9%	19,7%
Transfer and subsidies - Operational	150 333	149 860	67 315	44,8%	52 676	35,0%	28 740	19,2%	148 730	99,2%	37 591	97,7%	(23,5%)
Interest	110	8 088	1 824	1 658,2%	2 064	1 876,0%	2 054	25,4%	5 941	73,5%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**213 580**	**246 626**	**54 696**	**25,6%**	**56 853**	**26,6%**	**53 559**	**21,7%**	**165 109**	**66,9%**	**42 387**	**65,3%**	**26,4%**
Employee related costs	94 410	94 528	20 994	22,2%	27 211	28,8%	21 160	22,4%	69 366	73,4%	20 333	73,5%	4,1%
Remuneration of councillors	10 960	11 416	2 740	25,0%	3 369	30,7%	2 849	25,0%	8 958	78,5%	2 724	77,3%	4,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 535	1 534	53	3,5%	289	18,8%	256	16,7%	599	39,0%	263	39,0%	(2,8%)
Debt impairment	1 700	10 655	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 000	36 000	7 161	19,9%	7 218	20,0%	7 280	20,2%	21 659	60,2%	7 365	62,8%	(1,2%)
Interest	5	2	0	5,4%	0	,2%	1	44,0%	1	58,1%	-	-	(100,0%)
Contracted services	25 447	45 675	15 979	62,8%	9 808	38,5%	9 131	20,0%	34 918	76,4%	3 784	48,1%	141,3%
Transfers and subsidies	9 826	3 165	2 195	22,3%	1 696	17,3%	(2 016)	(63,7%)	1 876	59,3%	1 646	67,2%	(222,5%)
Irrecoverable debts written off	2 378	2 378	104	4,4%	(104)	(4,4%)	479	20,1%	479	20,1%	-	-	(100,0%)
Operational costs	31 319	41 274	5 468	17,5%	7 367	23,5%	14 418	34,9%	27 253	66,0%	6 273	61,0%	129,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 509**	**19 812**	**36 183**		**24 772**		**10 486**		**71 441**		**8 477**		
Transfers and subsidies - capital (monetary allocations)	41 499	43 508	9 723	23,4%	19 243	46,4%	7 404	17,0%	36 370	83,6%	4 605	50,5%	60,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**55 008**	**63 321**	**45 906**		**44 015**		**17 890**		**107 811**		**13 082**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**55 008**	**63 321**	**45 906**		**44 015**		**17 890**		**107 811**		**13 082**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**55 008**	**63 321**	**45 906**		**44 015**		**17 890**		**107 811**		**13 082**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**55 008**	**63 321**	**45 906**		**44 015**		**17 890**		**107 811**		**13 082**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**59 605**	**61 823**	**10 301**	**17,3%**	**19 206**	**32,2%**	**10 974**	**17,8%**	**40 482**	**65,5%**	**6 305**	**41,5%**	**74,0%**
National Government	39 499	36 857	8 503	21,5%	15 626	39,6%	4 629	12,6%	28 758	78,0%	4 062	51,9%	13,9%
Provincial Government	2 000	6 651	164	8,2%	943	47,1%	2 751	41,4%	3 858	58,0%	-	,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 499**	**43 508**	**8 667**	**20,9%**	**16 569**	**39,9%**	**7 380**	**17,0%**	**32 616**	**75,0%**	**4 062**	**44,7%**	**81,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 106	18 315	1 634	9,0%	2 637	14,6%	3 594	19,6%	7 865	42,9%	2 243	33,7%	60,2%
Capital Expenditure Functional	**59 605**	**61 823**	**10 301**	**17,3%**	**19 206**	**32,2%**	**10 974**	**17,8%**	**40 482**	**65,5%**	**6 305**	**41,5%**	**74,0%**
Municipal governance and administration	**6 784**	**7 096**	**211**	**3,1%**	**1 534**	**22,6%**	**1 212**	**17,1%**	**2 957**	**41,7%**	**1 636**	**36,6%**	**(25,9%)**
Executive and Council	750	819	-	-	818	109,1%	-	-	818	100,0%	-	-	-
Finance and administration	6 034	6 278	211	3,5%	716	11,9%	1 212	19,3%	2 139	34,1%	1 636	36,6%	(25,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**25 067**	**26 544**	**4 020**	**16,0%**	**9 789**	**39,1%**	**5 202**	**19,6%**	**19 011**	**71,6%**	**4 617**	**48,4%**	**12,7%**
Community and Social Services	8 977	9 752	2 187	24,4%	4 944	55,1%	530	5,4%	7 660	78,6%	1 686	36,0%	(68,6%)
Sport And Recreation	14 680	15 502	1 833	12,5%	4 845	33,0%	3 681	23,7%	10 359	66,8%	2 930	58,3%	25,6%
Public Safety	1 410	1 290	-	-	-	-	992	76,9%	992	76,9%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 852**	**24 464**	**4 461**	**19,5%**	**7 644**	**33,4%**	**4 450**	**18,2%**	**16 555**	**67,7%**	**(612)**	**33,3%**	**(826,8%)**
Planning and Development	5 630	10 523	164	2,9%	1 293	23,0%	3 493	33,2%	4 950	47,0%	-	23,1%	(100,0%)
Road Transport	17 222	13 941	4 297	24,9%	6 351	36,9%	957	6,9%	11 605	83,2%	(612)	39,0%	(256,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 852**	**3 239**	**1 610**	**33,2%**	**240**	**4,9%**	**109**	**3,4%**	**1 958**	**60,4%**	**665**	**58,1%**	**(83,6%)**
Energy sources	4 740	3 112	1 599	33,7%	240	5,1%	22	,7%	1 861	59,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	112	128	11	9,4%	-	-	87	67,9%	97	76,1%	665	69,1%	(87,0%)
Other	**50**	**479**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**279 871**	**292 660**	**96 316**	**34,4%**	**119 864**	**42,8%**	**92 051**	**31,5%**	**308 231**	**105,3%**	**62 480**	**69,5%**	**47,3%**
Property rates	42 213	48 459	6 293	14,9%	14 379	34,1%	18 577	38,3%	39 249	81,0%	2 546	56,8%	629,7%
Service charges	3 226	4 377	45	1,4%	87	2,7%	53	1,2%	185	4,2%	1 436	75,2%	(96,3%)
Other revenue	8 237	9 924	5 130	62,3%	13 764	167,1%	5 778	58,2%	24 672	248,6%	4 637	51,1%	24,6%
Transfers and Subsidies - Operational	172 196	171 543	69 486	40,4%	65 470	38,0%	43 852	25,6%	178 808	104,2%	41 107	71,4%	6,7%
Transfers and Subsidies - Capital	41 499	38 857	13 000	31,3%	13 000	31,3%	12 857	33,1%	38 857	100,0%	11 291	85,9%	13,9%
Interest	12 500	19 500	2 362	18,9%	13 164	105,3%	10 934	56,1%	26 459	135,7%	1 462	31,9%	647,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(202 293)**	**(206 109)**	**(55 720)**	**27,5%**	**(83 734)**	**41,4%**	**(56 961)**	**27,6%**	**(196 415)**	**95,3%**	**(44 644)**	**59,1%**	**27,6%**
Suppliers and employees	(192 462)	(202 942)	(55 720)	29,0%	(83 734)	43,5%	(56 961)	28,1%	(196 415)	96,8%	(44 644)	60,2%	27,6%
Finance charges	(5)	(2)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 826)	(3 165)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**77 578**	**86 551**	**40 595**	**52,3%**	**36 130**	**46,6%**	**35 090**	**40,5%**	**111 816**	**129,2%**	**17 835**	**124,1%**	**96,7%**
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	**(67 200)**	**(71 131)**	**(12 954)**	**19,3%**	**(19 476)**	**29,0%**	**(8 074)**	**11,4%**	**(40 503)**	**56,9%**	**(4 046)**	**36,1%**	**99,6%**
Capital assets	(67 200)	(71 131)	(12 954)	19,3%	(19 476)	29,0%	(8 074)	11,4%	(40 503)	56,9%	(4 046)	36,1%	99,6%
Net Cash from/(used) Investing Activities	**(67 200)**	**(71 131)**	**(12 954)**	**19,3%**	**(19 476)**	**29,0%**	**(8 074)**	**11,4%**	**(40 503)**	**56,9%**	**(4 046)**	**36,1%**	**99,6%**
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**	**15 420**	**27 642**	**266,3%**	**16 654**	**160,5%**	**27 017**	**175,2%**	**71 313**	**462,5%**	**13 790**	**8 289,9%**	**95,9%**
Cash/cash equivalents at the year begin:	228 631	181 056	-	-	209 932	91,8%	226 586	125,1%	-	-	223 306	17,6%	1,5%
Cash/cash equivalents at the year end:	**239 009**	**196 476**	**209 932**	**87,8%**	**249 355**	**104,3%**	**253 603**	**129,1%**	**253 603**	**129,1%**	**248 440**	**149,9%**	**2,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 776	3,8%	3 697	5,1%	3 113	4,3%	62 715	86,7%	72 302	69,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	338	3,9%	497	5,8%	-	-	7 804	90,3%	8 639	8,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	4,8%	16	5,3%	-	-	272	89,9%	303	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	847	13,0%	1 581	24,2%	-	-	4 104	62,8%	6 532	6,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21)	(,1%)	(16)	(,1%)	(26)	(,2%)	16 099	100,4%	16 037	15,4%	-	-	-	-
Total By Income Source	**3 955**	**3,8%**	**5 776**	**5,6%**	**3 087**	**3,0%**	**90 995**	**87,7%**	**103 813**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	91	,4%	1 459	6,9%	831	3,9%	18 752	88,7%	21 132	20,4%	-	-	-	-
Commercial	676	4,0%	875	5,2%	319	1,9%	14 998	88,9%	16 868	16,2%	-	-	-	-
Households	1 373	3,3%	1 766	4,2%	758	1,8%	37 769	90,6%	41 666	40,1%	-	-	-	-
Other	1 814	7,5%	1 676	6,9%	1 179	4,9%	19 476	80,7%	24 146	23,3%	-	-	-	-
Total By Customer Group	**3 955**	**3,8%**	**5 776**	**5,6%**	**3 087**	**3,0%**	**90 995**	**87,7%**	**103 813**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	813	68,7%	377	31,9%	0	-	(8)	(,6%)	1 183	12,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	436	5,4%	(193)	(2,4%)	-	-	7 788	97,0%	8 031	87,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 250**	**13,6%**	**184**	**2,0%**	**0**	**-**	**7 780**	**84,4%**	**9 214**	**100,0%**

Contact Details

Municipal Manager	Mr Mlungisi Eleutherius Mkhize	039 834 7700
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**278 225**	**290 137**	**116 323**	**41,8%**	**92 386**	**33,2%**	**74 240**	**25,6%**	**282 948**	**97,5%**	**72 082**	**82,6%**	**3,0%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 333	3 340	848	25,4%	814	24,4%	801	24,0%	2 463	73,8%	756	75,4%	5,9%
Sale of Goods and Rendering of Services	260	5 026	67	25,7%	28	10,7%	2 690	53,5%	2 785	55,4%	67	74,0%	3 937,3%
Agency services	1 300	1 300	355	27,3%	387	29,8%	384	29,6%	1 127	86,7%	194	66,6%	97,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	498	367	96	19,3%	74	14,9%	106	28,8%	276	75,3%	109	64,3%	(3,2%)
Interest earned from Current and Non Current Assets	8 382	14 272	4 071	48,6%	3 643	43,5%	5 463	38,3%	13 177	92,3%	3 332	78,2%	63,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	362	341	92	25,5%	83	22,9%	83	24,5%	258	75,8%	82	79,7%	1,2%
Rental from Fixed Assets	1 234	1 234	322	26,1%	374	30,3%	377	30,5%	1 073	87,0%	296	75,0%	27,3%
Licence and permits	50	50	9	18,8%	3	5,0%	41	82,2%	53	106,0%	47	133,6%	(12,0%)
Operational Revenue	46	46	19	42,4%	243	528,1%	(172)	(374,6%)	90	195,9%	5	37,1%	(3 321,0%)
Non-Exchange Revenue													
Property rates	9 634	9 634	6 127	63,6%	1 165	12,1%	1 159	12,0%	8 451	87,7%	1 117	86,7%	3,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	450	539	149	33,0%	101	22,5%	145	26,9%	395	73,3%	82	61,1%	77,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	252 676	253 987	104 168	41,2%	85 470	33,8%	63 162	24,9%	252 800	99,5%	64 850	82,9%	(2,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	-	1	-	-	-	1	50,0%	1	100,1%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	1 143	100,4%	(100,0%)
Operating Expenditure	**347 107**	**357 318**	**80 298**	**23,1%**	**74 654**	**21,5%**	**78 963**	**22,1%**	**233 915**	**65,5%**	**71 979**	**62,9%**	**9,7%**
Employee related costs	134 263	136 211	31 772	23,7%	33 086	24,6%	32 407	23,8%	97 265	71,4%	29 786	72,2%	8,8%
Remuneration of councillors	18 980	18 980	4 387	23,1%	5 211	27,5%	4 471	23,6%	14 069	74,1%	4 347	71,8%	2,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 856	6 884	460	5,9%	1 136	14,5%	965	14,0%	2 561	37,2%	1 871	40,6%	(48,4%)
Debt impairment	1 350	1 350	-	-	(2 946)	(218,2%)	189	14,0%	(2 757)	(204,2%)	25	67,4%	661,6%
Depreciation and amortisation	50 511	47 413	11 730	23,2%	11 736	23,2%	11 727	24,7%	35 194	74,2%	10 981	67,7%	6,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	71 617	72 230	12 583	17,6%	12 478	17,4%	12 999	18,0%	38 060	52,7%	10 751	44,2%	20,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 000	5 737	4 574	457,4%	273	27,3%	286	5,0%	5 133	89,5%	329	79,9%	(13,1%)
Operational costs	61 530	68 512	14 791	24,0%	13 680	22,2%	15 919	23,2%	44 390	64,8%	13 889	63,7%	14,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(68 882)**	**(67 182)**	**36 025**		**17 732**		**(4 724)**		**49 033**		**103**		
Transfers and subsidies - capital (monetary allocations)	61 492	47 958	10 981	17,9%	12 231	19,9%	5 120	10,7%	28 332	59,1%	5 997	40,1%	(14,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7 390)**	**(19 224)**	**47 006**		**29 963**		**397**		**77 366**		**6 100**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(7 390)**	**(19 224)**	**47 006**		**29 963**		**397**		**77 366**		**6 100**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7 390)**	**(19 224)**	**47 006**		**29 963**		**397**		**77 366**		**6 100**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7 390)**	**(19 224)**	**47 006**		**29 963**		**397**		**77 366**		**6 100**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 Budget Adjusted Budget	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Second Quarter Actual Expenditure	2023/24 Second Quarter 2nd Q as % of Main appropriation	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter 3rd Q as % of adjusted budget	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of adjusted budget	2022/23 Third Quarter Actual Expenditure	2022/23 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**108 906**	**92 795**	**18 403**	**16,9%**	**26 302**	**24,2%**	**14 842**	**16,0%**	**59 546**	**64,2%**	**13 668**	**46,3%**	**8,6%**
National Government	44 691	41 703	9 819	22,0%	10 840	24,3%	4 452	10,7%	25 112	60,2%	6 796	53,1%	(34,5%)
Provincial Government	8 780	-	4 539	51,7%	7 509	85,5%	(12 048)	-	-	-	3 194	76,9%	(477,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 471**	**41 703**	**14 358**	**26,9%**	**18 349**	**34,3%**	**(7 596)**	**(18,2%)**	**25 112**	**60,2%**	**9 990**	**60,0%**	**(176,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 435	51 092	4 044	7,3%	7 953	14,3%	22 437	43,9%	34 434	67,4%	3 678	32,4%	510,1%
Capital Expenditure Functional	**108 906**	**92 795**	**18 879**	**17,3%**	**25 825**	**23,7%**	**14 842**	**16,0%**	**59 546**	**64,2%**	**13 668**	**46,3%**	**8,6%**
Municipal governance and administration	**8 628**	**6 701**	**-**	**-**	**4 537**	**52,6%**	**402**	**6,0%**	**4 939**	**73,7%**	**(64)**	**7,9%**	**(732,9%)**
Executive and Council	425	315	-	-	-	-	-	-	-	-	-	19,4%	-
Finance and administration	8 203	6 386	-	-	4 537	55,3%	402	6,3%	4 939	77,3%	(64)	7,5%	(732,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 693**	**21 354**	**5 016**	**46,9%**	**7 696**	**72,0%**	**6 168**	**28,9%**	**18 880**	**88,4%**	**3 194**	**37,3%**	**93,1%**
Community and Social Services	1 913	747	477	24,9%	(477)	(24,9%)	-	-	-	-	-	-	-
Sport And Recreation	8 780	20 607	4 539	51,7%	8 173	93,1%	6 168	29,9%	18 880	91,6%	3 194	38,4%	93,1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**59 624**	**43 537**	**10 115**	**17,0%**	**7 451**	**12,5%**	**5 525**	**12,7%**	**23 091**	**53,0%**	**11 071**	**53,9%**	**(50,1%)**
Planning and Development	1 828	1 489	-	-	-	-	-	-	-	-	(114)	22,0%	(100,0%)
Road Transport	57 797	42 049	10 115	17,5%	7 451	12,9%	5 525	13,1%	23 091	54,9%	11 185	55,4%	(50,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 962**	**21 202**	**3 748**	**12,5%**	**6 141**	**20,5%**	**2 747**	**13,0%**	**12 636**	**59,6%**	**(533)**	**53,4%**	**(615,0%)**
Energy sources	15 725	7 007	62	,4%	-	-	1 905	27,2%	1 967	28,1%	351	24,2%	442,3%
Water Management	4 038	2 898	829	20,5%	1 855	45,9%	150	5,2%	2 833	97,8%	311	45,3%	(51,7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	10 200	11 297	2 858	28,0%	4 287	42,0%	691	6,1%	7 836	69,4%	(1 195)	58,6%	(157,8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**354 662**	**345 608**	**150 108**	**42,3%**	**110 913**	**31,3%**	**80 669**	**23,3%**	**341 690**	**98,9%**	**108 289**	**90,5%**	**(25,5%)**
Property rates	6 744	6 744	1 731	25,7%	2 424	35,9%	3 177	47,1%	7 332	108,7%	1 346	97,5%	136,1%
Service charges	2 333	2 333	512	21,9%	521	22,3%	679	29,1%	1 711	73,3%	521	65,5%	30,2%
Other revenue	22 433	22 721	5 444	24,3%	2 177	9,7%	5 916	26,0%	13 538	59,6%	8 448	332,6%	(30,0%)
Transfers and Subsidies - Operational	253 277	251 579	106 051	41,9%	85 288	33,7%	62 208	24,7%	253 547	100,8%	73 695	83,9%	(15,6%)
Transfers and Subsidies - Capital	61 492	47 958	32 379	52,7%	16 920	27,5%	4 120	8,6%	53 419	111,4%	22 108	100,8%	(81,4%)
Interest	8 382	14 272	3 991	47,6%	3 584	42,8%	4 569	32,0%	12 144	85,1%	2 173	50,6%	110,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(294 846)**	**(302 541)**	**(23 938)**	**8,1%**	**(24 492)**	**8,3%**	**(25 900)**	**8,6%**	**(74 331)**	**24,6%**	**(23 249)**	**24,8%**	**11,4%**
Suppliers and employees	(294 846)	(302 541)	(23 938)	8,1%	(24 492)	8,3%	(25 900)	8,6%	(74 331)	24,6%	(23 249)	24,8%	11,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**59 816**	**43 067**	**126 170**	**210,9%**	**86 421**	**144,5%**	**54 769**	**127,2%**	**267 360**	**620,8%**	**85 040**	**524,7%**	**(35,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**1**	**-**	**-**	**(50 000)**	**-**	**50 000**	**5 000 000,0%**	**1**	**50,0%**	**(1 096)**	**(216 750,8%)**	**(4 662,7%)**
Proceeds on disposal of PPE	-	1	-	-	1	-	-	-	1	50,0%	1	100,1%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(50 000)	-	50 000	-	-	-	(1 096)	-	(4 660,5%)
Payments	**(108 906)**	**(92 795)**	**(18 545)**	**17,0%**	**(27 418)**	**25,2%**	**(16 262)**	**17,5%**	**(62 225)**	**67,1%**	**(16 554)**	**48,3%**	**(1,8%)**
Capital assets	(108 906)	(92 795)	(18 545)	17,0%	(27 418)	25,2%	(16 262)	17,5%	(62 225)	67,1%	(16 554)	48,3%	(1,8%)
Net Cash from/(used) Investing Activities	**(108 906)**	**(92 794)**	**(18 545)**	**17,0%**	**(77 418)**	**71,1%**	**33 738**	**(36,4%)**	**(62 225)**	**67,1%**	**(17 650)**	**50,6%**	**(291,2%)**
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	**(49 090)**	**(49 726)**	**107 625**	**(219,2%)**	**9 003**	**(18,3%)**	**88 507**	**(178,0%)**	**205 135**	**(412,5%)**	**67 391**	**(165,3%)**	**31,3%**
Cash/cash equivalents at the year begin:	300 334	300 334	183 976	61,3%	291 601	97,1%	300 604	100,1%	183 976	61,3%	281 209	100,1%	6,9%
Cash/cash equivalents at the year end:	**251 243**	**250 608**	**291 601**	**116,1%**	**300 604**	**119,6%**	**389 111**	**155,3%**	**389 111**	**155,3%**	**348 718**	**423,6%**	**11,6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	451	8,8%	283	5,6%	152	3,0%	4 215	82,6%	5 101	44,4%	(211)	(4,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	245	4,8%	199	3,9%	180	3,6%	4 434	87,7%	5 058	44,1%	(84)	(1,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	40	3,1%	39	2,9%	25	1,9%	1 215	92,1%	1 319	11,5%	2	,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(26)	-	-	-
Total By Income Source	**737**	**6,4%**	**521**	**4,5%**	**357**	**3,1%**	**9 864**	**85,9%**	**11 479**	**100,0%**	**(319)**	**(2,8%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11	1,1%	9	,9%	9	,9%	968	97,2%	996	8,7%	(98)	(9,9%)	-	-
Commercial	415	24,5%	225	13,3%	86	5,1%	969	57,2%	1 695	14,8%	(23)	(1,4%)	-	-
Households	311	3,5%	288	3,3%	262	3,0%	7 927	90,2%	8 788	76,6%	(197)	(2,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**737**	**6,4%**	**521**	**4,5%**	**357**	**3,1%**	**9 864**	**85,9%**	**11 479**	**100,0%**	**(319)**	**(2,8%)**	**-**	**-**

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5	34,0%	9	66,0%	-	-	-	-	14	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5**	**34,0%**	**9**	**66,0%**	**-**	**-**	**-**	**-**	**14**	**100,0%**

Contact Details

Municipal Manager	Mr Christopher Andile Ngqoyiya	039 259 5300
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**244 799**	**252 708**	**77 135**	**31,5%**	**-**	**-**	**72 358**	**28,6%**	**149 493**	**59,2%**	**59 367**	**90,2%**	**21,9%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 421	4 421	736	16,7%	-	-	1 471	33,3%	2 208	49,9%	1 050	75,0%	40,2%
Sale of Goods and Rendering of Services	603	7 178	121	20,0%	-	-	144	2,0%	265	3,7%	126	62,4%	14,3%
Agency services	688	688	47	6,9%	-	-	48	7,0%	96	13,9%	91	76,8%	(46,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 491	15 278	899	7,8%	-	-	5 624	36,8%	6 524	42,7%	3 052	76,7%	84,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 509	1 509	121	8,0%	-	-	647	42,9%	768	50,9%	314	71,3%	105,8%
Licence and permits	406	408	66	16,1%	-	-	153	37,5%	219	53,6%	106	76,5%	44,9%
Operational Revenue	164	755	23	13,8%	-	-	554	73,3%	576	76,3%	35	66,8%	1 474,7%
Non-Exchange Revenue													
Property rates	45 404	42 329	6 996	15,4%	-	-	17 791	42,0%	24 787	58,6%	10 397	75,1%	71,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	876	876	116	13,2%	-	-	140	16,0%	256	29,2%	236	63,5%	(40,7%)
Licences or permits	18	18	-	-	-	-	50	272,6%	50	272,6%	0	14,9%	11 464,4%
Transfer and subsidies - Operational	170 568	171 099	67 613	39,6%	-	-	43 351	25,3%	110 964	64,9%	43 942	98,6%	(1,3%)
Interest	6 160	5 660	397	6,4%	-	-	2 383	42,1%	2 780	49,1%	1 644	81,2%	45,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 488	2 488	-	-	-	-	-	-	-	-	(1 627)	(65,4%)	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**264 793**	**279 182**	**31 410**	**11,9%**	**16 285**	**6,2%**	**81 481**	**29,2%**	**129 177**	**46,3%**	**54 584**	**59,6%**	**49,3%**
Employee related costs	92 616	92 491	13 048	14,1%	-	-	31 692	34,3%	44 740	48,4%	17 946	67,5%	76,6%
Remuneration of councillors	12 484	12 484	1 948	15,6%	-	-	3 974	31,8%	5 922	47,4%	2 922	74,6%	36,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 817	6 635	246	5,1%	653	13,5%	1 167	17,6%	2 065	31,1%	281	41,6%	315,6%
Debt impairment	5 040	2 040	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 349	44 248	6 614	11,5%	-	-	14 993	33,9%	21 607	48,8%	12 868	60,2%	16,5%
Interest	1 618	1 618	95	5,9%	-	-	263	16,3%	358	22,1%	320	40,3%	(17,7%)
Contracted services	49 514	69 827	4 090	8,3%	10 094	20,4%	11 460	16,4%	25 644	36,7%	10 400	51,6%	10,2%
Transfers and subsidies	700	1 750	114	16,2%	203	29,1%	840	48,0%	1 157	66,1%	107	18,7%	685,4%
Irrecoverable debts written off	3 400	2 400	65	1,9%	-	-	-	-	65	2,7%	-	1,2%	-
Operational costs	37 255	45 690	5 191	13,9%	5 336	14,3%	17 092	37,4%	27 619	60,4%	9 741	63,8%	75,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 994)**	**(26 474)**	**45 724**		**(16 285)**		**(9 123)**		**20 316**		**4 783**		
Transfers and subsidies - capital (monetary allocations)	31 779	31 854	149	,5%	-	-	5 977	18,8%	6 127	19,2%	11 002	44,2%	(45,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 785**	**5 380**	**45 874**		**(16 285)**		**(3 145)**		**26 443**		**15 785**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**11 785**	**5 380**	**45 874**		**(16 285)**		**(3 145)**		**26 443**		**15 785**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 785**	**5 380**	**45 874**		**(16 285)**		**(3 145)**		**26 443**		**15 785**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 785**	**5 380**	**45 874**		**(16 285)**		**(3 145)**		**26 443**		**15 785**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**91 794**	**84 661**	**7 447**	**8,1%**	**19 946**	**21,7%**	**10 580**	**12,5%**	**37 973**	**44,9%**	**16 892**	**40,5%**	**(37,4%)**
National Government	31 779	29 654	2 990	9,4%	13 369	42,1%	7 035	23,7%	23 393	78,9%	9 222	43,8%	(23,7%)
Provincial Government	-	2 200	-	-	-	-	-	-	-	-	(4 131)	7,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 779**	**31 854**	**2 990**	**9,4%**	**13 369**	**42,1%**	**7 035**	**22,1%**	**23 393**	**73,4%**	**5 091**	**38,6%**	**38,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 015	52 807	4 457	7,4%	6 577	11,0%	3 545	6,7%	14 579	27,6%	11 802	41,7%	(70,0%)
Capital Expenditure Functional	**91 794**	**84 661**	**7 447**	**8,1%**	**19 946**	**21,7%**	**10 580**	**12,5%**	**37 973**	**44,9%**	**16 892**	**40,5%**	**(37,4%)**
Municipal governance and administration	**6 450**	**5 952**	**62**	**1,0%**	**681**	**10,6%**	**581**	**9,8%**	**1 324**	**22,2%**	**(214)**	**37,9%**	**(371,0%)**
Executive and Council	1 070	1 061	-	-	20	1,8%	30	2,8%	49	4,6%	-	93,8%	(100,0%)
Finance and administration	5 380	4 891	62	1,2%	661	12,3%	552	11,3%	1 275	26,1%	(214)	22,0%	(357,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 850**	**13 879**	**33**	**,2%**	**861**	**5,8%**	**289**	**2,1%**	**1 182**	**8,5%**	**2 838**	**76,0%**	**(89,8%)**
Community and Social Services	5 500	3 929	33	,6%	302	5,5%	58	1,5%	392	10,0%	1 009	86,9%	(94,3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	9 350	9 950	-	-	559	6,0%	231	2,3%	790	7,9%	1 830	74,4%	(87,4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 344**	**63 895**	**7 352**	**10,6%**	**18 404**	**26,5%**	**9 710**	**15,2%**	**35 466**	**55,5%**	**14 077**	**34,2%**	**(31,0%)**
Planning and Development	57 144	54 782	5 886	10,3%	18 003	31,5%	8 980	16,4%	32 869	60,0%	12 786	31,1%	(29,8%)
Road Transport	12 200	9 112	1 465	12,0%	402	3,3%	730	8,0%	2 597	28,5%	1 291	57,7%	(43,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 150**	**935**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**191**	**134,4%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	500	500	-	-	-	-	-	-	-	-	-	-	-
Waste Management	650	435	-	-	-	-	-	-	-	-	191	161,3%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**295 196**	**301 122**	**83 469**	**28,3%**	**-**	**-**	**122 902**	**40,8%**	**206 372**	**68,5%**	**58 299**	**51,2%**	**110,8%**
Property rates	40 365	40 365	5 233	13,0%	-	-	11 085	27,5%	16 318	40,4%	5 286	54,8%	109,7%
Service charges	3 915	3 915	430	11,0%	-	-	598	15,3%	1 027	26,2%	553	32,6%	8,1%
Other revenue	29 518	32 567	197	,7%	-	-	1 009	3,1%	1 206	3,7%	598	37,0%	68,6%
Transfers and Subsidies - Operational	178 129	177 143	72 109	40,5%	-	-	110 211	62,2%	182 320	102,9%	47 279	59,3%	133,1%
Transfers and Subsidies - Capital	31 779	31 854	5 500	17,3%	-	-	-	-	5 500	17,3%	4 582	38,5%	(100,0%)
Interest	11 491	15 278	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(216 633)**	**(268 338)**	**(6 151)**	**2,8%**	**(19 877)**	**9,2%**	**(17 211)**	**6,4%**	**(43 240)**	**16,1%**	**(14 281)**	**16,0%**	**20,5%**
Suppliers and employees	(214 315)	(266 020)	(6 151)	2,9%	(19 877)	9,3%	(17 211)	6,5%	(43 240)	16,3%	(14 281)	16,2%	20,5%
Finance charges	(1 618)	(1 618)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**78 563**	**32 784**	**77 318**	**98,4%**	**(19 877)**	**(25,3%)**	**105 691**	**322,4%**	**163 132**	**497,6%**	**44 018**	**198,6%**	**140,1%**
Cash Flow from Investing Activities													
Receipts	**2 488**	**2 488**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 182**	**95,1%**	**(100,0%)**
Proceeds on disposal of PPE	2 488	2 488	-	-	-	-	-	-	-	-	1 182	95,1%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(105 563)**	**(97 360)**	**(6 004)**	**5,7%**	**(25 176)**	**23,8%**	**(7 351)**	**7,6%**	**(38 531)**	**39,6%**	**(17 772)**	**45,8%**	**(58,6%)**
Capital assets	(105 563)	(97 360)	(6 004)	5,7%	(25 176)	23,8%	(7 351)	7,6%	(38 531)	39,6%	(17 772)	45,8%	(58,6%)
Net Cash from/(used) Investing Activities	**(103 075)**	**(94 872)**	**(6 004)**	**5,8%**	**(25 176)**	**24,4%**	**(7 351)**	**7,7%**	**(38 531)**	**40,6%**	**(16 589)**	**45,1%**	**(55,7%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(24 512)**	**(62 089)**	**71 314**	**(290,9%)**	**(45 053)**	**183,8%**	**98 340**	**(158,4%)**	**124 601**	**(200,7%)**	**27 428**	**(182,8%)**	**258,5%**
Cash/cash equivalents at the year begin:	113 640	159 256	-	-	71 314	62,8%	185 517	116,5%	-	-	220 929	120,0%	(16,0%)
Cash/cash equivalents at the year end:	**89 128**	**97 167**	**71 314**	**80,0%**	**185 517**	**208,1%**	**283 857**	**292,1%**	**283 857**	**292,1%**	**248 357**	**218,5%**	**14,3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 149	8,8%	1 812	3,1%	1 563	2,7%	50 145	85,5%	58 670	66,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	622	7,5%	230	2,8%	217	2,6%	7 238	87,1%	8 306	9,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	19	,1%	17	,1%	22 321	99,8%	22 357	25,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 331)	656,9%	49	(7,4%)	49	(7,4%)	3 574	(542,0%)	(659)	(,7%)	-	-	-	-
Total By Income Source	**1 440**	**1,6%**	**2 110**	**2,4%**	**1 846**	**2,1%**	**83 277**	**93,9%**	**88 673**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	696	2,1%	610	1,8%	604	1,8%	31 660	94,3%	33 570	37,9%	-	-	-	-
Commercial	222	2,8%	292	3,6%	240	3,0%	7 310	90,6%	8 064	9,1%	-	-	-	-
Households	316	,9%	961	2,8%	785	2,3%	32 562	94,0%	34 625	39,0%	-	-	-	-
Other	206	1,7%	246	2,0%	217	1,7%	11 745	94,6%	12 414	14,0%	-	-	-	-
Total By Customer Group	**1 440**	**1,6%**	**2 110**	**2,4%**	**1 846**	**2,1%**	**83 277**	**93,9%**	**88 673**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	345	11,3%	436	14,2%	373	12,2%	1 907	62,3%	3 062	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**345**	**11,3%**	**436**	**14,2%**	**373**	**12,2%**	**1 907**	**62,3%**	**3 062**	**100,0%**

Contact Details

Municipal Manager	Mr Nkosiyezwe Cyprian Vezi	039 833 1038
Chief Financial Officer	Mr Phillip Mtungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**588 970**	**582 513**	**223 084**	**37,9%**	**183 764**	**31,2%**	**147 636**	**25,3%**	**554 483**	**95,2%**	**154 555**	**95,0%**	**(4,5%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	61 123	53 721	13 008	21,3%	11 922	19,5%	12 821	23,9%	37 752	70,3%	18 234	86,0%	(29,7%)
Service charges - Waste Water Management	15 069	13 445	3 430	22,8%	3 319	22,0%	3 317	24,7%	10 066	74,9%	3 302	67,8%	,4%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	876	585	73	8,3%	77	8,8%	20	3,5%	170	29,1%	55	67,9%	(62,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 960	15 713	4 257	35,6%	4 247	35,5%	4 221	26,9%	12 726	81,0%	3 743	88,5%	12,8%
Interest earned from Current and Non Current Assets	5 713	19 570	5 596	97,9%	5 163	90,4%	8 922	45,6%	19 681	100,6%	2 847	90,1%	213,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	388	388	75	19,2%	204	52,5%	75	19,3%	354	91,1%	43	116,4%	75,5%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	493 840	479 090	196 645	39,8%	158 831	32,2%	118 259	24,7%	473 735	98,9%	126 331	97,2%	(6,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**684 154**	**706 578**	**121 643**	**17,8%**	**134 255**	**19,6%**	**191 971**	**27,2%**	**447 868**	**63,4%**	**150 028**	**68,2%**	**28,0%**
Employee related costs	256 783	256 783	61 149	23,8%	62 483	24,3%	63 293	24,6%	186 924	72,8%	59 046	73,3%	7,2%
Remuneration of councillors	8 119	8 119	1 597	19,7%	2 582	31,8%	1 081	13,3%	5 260	64,8%	1 558	68,3%	(30,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 431	35 246	6 494	22,8%	8 395	29,5%	8 574	24,3%	23 463	66,6%	9 006	71,5%	(4,8%)
Debt impairment	28 300	28 300	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	97 007	97 007	-	-	-	-	71 092	73,3%	71 092	73,3%	20 425	66,6%	248,1%
Interest	100	104	2	2,2%	-	-	-	-	2	2,1%	5	1,0%	(100,0%)
Contracted services	140 220	150 085	26 379	18,8%	35 003	25,0%	26 642	17,8%	88 025	58,6%	31 340	72,6%	(15,0%)
Transfers and subsidies	2 500	2 500	-	-	-	-	-	-	-	-	9 200	70,4%	(100,0%)
Irrecoverable debts written off	30 418	30 418	-	-	-	-	-	-	-	-	-	-	-
Operational costs	92 277	98 016	26 022	28,2%	25 792	28,0%	21 288	21,7%	73 102	74,6%	16 572	65,9%	28,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	2 875	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(95 185)**	**(124 066)**	**101 441**		**49 509**		**(44 335)**		**106 615**		**4 527**		
Transfers and subsidies - capital (monetary allocations)	321 352	351 938	79 878	24,9%	118 808	37,0%	78 749	22,4%	277 435	78,8%	115 895	58,7%	(32,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**226 167**	**227 872**	**181 319**		**168 317**		**34 414**		**384 050**		**120 422**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**226 167**	**227 872**	**181 319**		**168 317**		**34 414**		**384 050**		**120 422**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**226 167**	**227 872**	**181 319**		**168 317**		**34 414**		**384 050**		**120 422**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	17 000	17 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**243 167**	**244 872**	**181 319**		**168 317**		**34 414**		**384 050**		**120 422**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget: Main appropriation	2023/24 Budget: Adjusted Budget	2023/24 First Quarter: Actual Expenditure	2023/24 First Quarter: 1st Q as % of Main appropriation	2023/24 Second Quarter: Actual Expenditure	2023/24 Second Quarter: 2nd Q as % of Main appropriation	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: 3rd Q as % of adjusted budget	2023/24 Year to Date: Actual Expenditure	2023/24 Year to Date: Total Expenditure as % of adjusted budget	2022/23 Third Quarter: Actual Expenditure	2022/23 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**306 141**	**316 868**	**78 335**	**25,6%**	**103 571**	**33,8%**	**71 775**	**22,7%**	**253 681**	**80,1%**	**38 181**	**56,2%**	**88,0%**
National Government	277 584	287 510	77 786	28,0%	101 073	36,4%	69 044	24,0%	247 903	86,2%	37 919	59,0%	82,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**277 584**	**287 510**	**77 786**	**28,0%**	**101 073**	**36,4%**	**69 044**	**24,0%**	**247 903**	**86,2%**	**37 919**	**58,9%**	**82,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 557	29 358	549	1,9%	2 499	8,7%	2 730	9,3%	5 778	19,7%	261	12,6%	945,2%
Capital Expenditure Functional	**306 141**	**316 868**	**78 335**	**25,6%**	**103 571**	**33,8%**	**71 775**	**22,7%**	**253 681**	**80,1%**	**38 181**	**56,1%**	**88,0%**
Municipal governance and administration	**10 308**	**14 372**	**549**	**5,3%**	**1 630**	**15,8%**	**853**	**5,9%**	**3 032**	**21,1%**	**472**	**8,8%**	**80,9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 308	14 372	549	5,3%	1 630	15,8%	853	5,9%	3 032	21,1%	472	8,8%	80,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 600**	**1 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**270**	**23,9%**	**(100,0%)**
Community and Social Services	1 600	1 600	-	-	-	-	-	-	-	-	270	23,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 618**	**60 240**	**22 946**	**83,1%**	**19 886**	**72,0%**	**10 685**	**17,7%**	**53 517**	**88,8%**	**955**	**20,6%**	**1 019,4%**
Planning and Development	27 618	60 240	22 946	83,1%	19 886	72,0%	10 685	17,7%	53 517	88,8%	955	20,6%	1 019,4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**266 615**	**240 656**	**54 840**	**20,6%**	**82 056**	**30,8%**	**60 236**	**25,0%**	**197 132**	**81,9%**	**36 484**	**62,2%**	**65,1%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	198 174	186 078	41 750	21,1%	63 529	32,1%	41 532	22,3%	146 810	78,9%	42 823	68,3%	(3,0%)
Waste Water Management	68 441	54 578	13 090	19,1%	18 527	27,1%	18 704	34,3%	50 321	92,2%	(6 339)	38,1%	(395,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**935 993**	**952 199**	**1 026 830**	**109,7%**	**869 282**	**92,9%**	**480 366**	**50,4%**	**2 376 478**	**249,6%**	**811 009**	**231,7%**	**(40,8%)**
Property rates	-	-	2	-	2	-	2	-	5	-	-	-	(100,0%)
Service charges	61 100	61 100	15 542	25,4%	15 081	24,7%	14 336	23,5%	44 958	73,6%	14 002	58,7%	2,4%
Other revenue	53 987	53 987	646 095	1 196,8%	571 717	1 059,0%	306 064	566,9%	1 523 876	2 822,7%	517 170	1 545,1%	(40,8%)
Transfers and Subsidies - Operational	493 840	493 840	197 596	40,0%	157 320	31,9%	117 412	23,8%	472 328	95,6%	146 979	186,7%	(20,1%)
Transfers and Subsidies - Capital	321 352	321 352	162 000	50,4%	120 000	37,3%	33 630	10,5%	315 630	98,2%	130 011	98,7%	(74,1%)
Interest	5 713	21 920	5 596	97,9%	5 163	90,4%	8 922	40,7%	19 681	89,8%	2 847	90,1%	213,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(611 217)**	**(627 704)**	**(237 295)**	**38,8%**	**(264 126)**	**43,2%**	**(205 547)**	**32,7%**	**(706 969)**	**112,6%**	**(160 540)**	**96,8%**	**28,0%**
Suppliers and employees	(611 117)	(627 704)	(237 295)	38,8%	(264 126)	43,2%	(205 547)	32,7%	(706 969)	112,6%	(160 540)	96,8%	28,0%
Finance charges	(100)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**324 776**	**324 495**	**789 535**	**243,1%**	**605 156**	**186,3%**	**274 819**	**84,7%**	**1 669 510**	**514,5%**	**650 469**	**526,2%**	**(57,8%)**
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)**	**(316 868)**	**(78 335)**	**25,6%**	**(103 571)**	**33,8%**	**(71 775)**	**22,7%**	**(253 681)**	**80,1%**	**(38 181)**	**56,2%**	**88,0%**
Capital assets	(306 141)	(316 868)	(78 335)	25,6%	(103 571)	33,8%	(71 775)	22,7%	(253 681)	80,1%	(38 181)	56,2%	88,0%
Net Cash from/(used) Investing Activities	**(306 141)**	**(316 868)**	**(78 335)**	**25,6%**	**(103 571)**	**33,8%**	**(71 775)**	**22,7%**	**(253 681)**	**80,1%**	**(38 181)**	**56,2%**	**88,0%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 400)**	**(2 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2 400)	(2 400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 400)**	**(2 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**16 235**	**5 227**	**711 200**	**4 380,7%**	**501 585**	**3 089,6%**	**203 044**	**3 884,9%**	**1 415 829**	**27 089,4%**	**612 288**	**999 772,1%**	**(66,8%)**
Cash/cash equivalents at the year begin:	67 907	139 006	124 641	183,5%	835 840	1 230,9%	1 337 425	962,1%	124 641	89,7%	762 316	77,8%	75,4%
Cash/cash equivalents at the year end:	**84 141**	**144 233**	**835 840**	**993,4%**	**1 337 425**	**1 589,5%**	**1 540 469**	**1 068,0%**	**1 540 469**	**1 068,0%**	**1 374 604**	**2 123,8%**	**12,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 104	3,2%	24 039	8,5%	6 384	2,3%	243 935	86,1%	283 462	64,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 557	3,2%	9 391	8,5%	2 494	2,3%	95 296	86,1%	110 737	25,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 522	3,2%	4 018	8,5%	1 067	2,3%	40 775	86,1%	47 383	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**14 183**	**3,2%**	**37 448**	**8,5%**	**9 945**	**2,3%**	**380 006**	**86,1%**	**441 582**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 414	4,8%	34 280	15,7%	6 408	2,9%	166 733	76,5%	217 834	49,3%	-	-	-	-
Commercial	739	4,5%	499	3,1%	517	3,2%	14 543	89,2%	16 298	3,7%	-	-	-	-
Households	3 031	1,5%	2 669	1,3%	3 020	1,5%	198 730	95,8%	207 450	47,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**14 183**	**3,2%**	**37 448**	**8,5%**	**9 945**	**2,3%**	**380 006**	**86,1%**	**441 582**	**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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 174	58,4%	401	5,6%	2 353	32,9%	222	3,1%	7 150	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 174**	**58,4%**	**401**	**5,6%**	**2 353**	**32,9%**	**222**	**3,1%**	**7 150**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Operating Revenue and Expenditure													
Operating Revenue	**93 008 826**	**94 587 510**	**27 005 068**	**29,0%**	**23 575 036**	**25,3%**	**23 590 423**	**24,9%**	**74 170 528**	**78,4%**	**21 358 709**	**79,8%**	**10,4%**
Exchange Revenue													
Service charges - Electricity	28 879 593	28 822 799	7 193 098	24,9%	6 105 241	21,1%	6 125 946	21,3%	19 424 284	67,4%	5 628 268	69,3%	8,8%
Service charges - Water	11 511 278	11 434 603	2 243 548	19,5%	2 667 054	23,2%	2 807 193	24,5%	7 717 795	67,5%	2 158 912	73,8%	30,0%
Service charges - Waste Water Management	2 448 781	2 462 621	525 456	21,5%	596 896	24,4%	667 634	27,1%	1 789 985	72,7%	564 228	73,0%	18,3%
Service charges - Waste Management	1 837 694	1 846 710	472 371	25,7%	454 834	24,8%	457 247	24,8%	1 384 452	75,0%	434 590	80,8%	5,2%
Sale of Goods and Rendering of Services	756 758	810 793	117 751	15,6%	217 570	28,8%	176 596	21,8%	511 917	63,1%	84 298	49,6%	109,5%
Agency services	78 614	84 783	19 079	24,3%	21 007	26,7%	23 269	27,4%	63 356	74,7%	19 007	72,4%	22,4%
Interest	1 131	1 156	391	34,6%	92	8,2%	135	11,7%	618	53,5%	254	79,4%	(46,8%)
Interest earned from Receivables	1 184 187	1 331 304	505 010	42,6%	560 965	47,4%	549 575	41,3%	1 615 549	121,4%	414 921	112,5%	32,5%
Interest earned from Current and Non Current Assets	991 934	1 558 542	406 574	41,0%	384 322	38,7%	398 065	25,5%	1 188 961	76,3%	292 555	80,1%	36,1%
Dividends	-	35 000	-	-	-	-	35 000	100,0%	35 000	100,0%	-	-	(100,0%)
Rent on Land	1 712	2 791	605	35,4%	552	32,2%	554	19,9%	1 711	61,3%	679	99,1%	(18,4%)
Rental from Fixed Assets	1 233 506	1 221 541	255 413	20,7%	248 000	20,1%	257 903	21,1%	761 316	62,3%	212 571	64,8%	21,3%
Licence and permits	63 109	59 333	13 226	21,0%	13 313	21,1%	13 064	22,0%	39 604	66,7%	15 469	77,8%	(15,5%)
Operational Revenue	505 907	572 403	85 478	16,9%	111 525	22,0%	103 993	18,2%	300 995	52,6%	111 645	68,5%	(6,9%)
Non-Exchange Revenue													
Property rates	17 210 897	17 214 001	5 364 618	31,2%	4 372 532	25,4%	4 398 235	25,6%	14 135 384	82,1%	4 113 760	83,1%	6,9%
Surcharges and Taxes	413 695	434 695	6 864	1,7%	158 609	38,3%	151 824	34,9%	317 297	73,0%	170 326	55,6%	(10,9%)
Fines, penalties and forfeits	293 535	299 638	50 035	17,0%	59 618	20,3%	111 997	37,4%	221 650	74,0%	51 573	43,6%	117,2%
Licences or permits	98 355	98 963	18 566	18,9%	23 662	24,1%	22 909	23,1%	65 138	65,8%	23 224	90,9%	(1,4%)
Transfer and subsidies - Operational	20 365 992	21 110 109	8 175 241	40,1%	6 000 641	29,5%	5 652 755	26,8%	19 828 638	93,9%	5 628 003	94,3%	,4%
Interest	486 201	520 102	200 680	41,3%	218 807	45,0%	223 003	42,9%	642 491	123,5%	164 742	92,4%	35,4%
Fuel Levy	3 911 280	3 911 280	1 187 364	30,4%	1 185 825	30,3%	1 185 825	30,3%	3 559 014	91,0%	1 126 599	91,0%	5,3%
Operational Revenue	3 141	5 003	1 033	32,9%	1 190	37,9%	1 149	23,0%	3 371	67,4%	-	-	(100,0%)
Gains on disposal of Assets	35 563	44 606	4 255	12,0%	15 742	44,3%	90 363	202,6%	110 360	247,4%	5 383	22,0%	1 578,7%
Other Gains	695 962	704 735	158 412	22,8%	157 038	22,6%	136 191	19,3%	451 640	64,1%	136 559	62,3%	(,3%)
Discontinued Operations	-	-	0	-	-	-	-	-	0	-	1 143	100,4%	(100,0%)
Operating Expenditure	**92 893 527**	**94 964 281**	**21 438 657**	**23,1%**	**22 457 314**	**24,2%**	**20 206 478**	**21,3%**	**64 102 449**	**67,5%**	**16 753 611**	**66,5%**	**20,6%**
Employee related costs	25 878 569	25 339 201	5 612 751	21,7%	6 460 202	25,0%	5 777 572	22,8%	17 850 525	70,4%	5 441 235	70,2%	6,2%
Remuneration of councillors	951 698	982 009	212 767	22,4%	260 219	27,3%	238 883	24,3%	711 868	72,5%	210 603	71,0%	13,4%
Bulk purchases - electricity	23 234 574	23 273 755	6 883 250	29,6%	5 063 839	21,8%	4 902 241	21,1%	16 849 330	72,4%	3 972 571	71,8%	23,4%
Inventory consumed	7 475 619	7 336 948	1 295 505	17,3%	1 704 101	22,8%	1 498 115	20,4%	4 497 721	61,3%	1 437 840	63,2%	4,2%
Debt impairment	4 885 321	4 360 089	813 296	16,6%	907 242	18,6%	555 213	12,7%	2 275 751	52,2%	(726 628)	6,9%	(176,4%)
Depreciation and amortisation	6 835 602	6 856 439	1 431 144	20,9%	1 401 806	20,5%	1 708 697	24,9%	4 541 648	66,2%	1 451 286	64,0%	17,7%
Interest	1 303 399	1 355 230	333 140	25,6%	402 760	30,9%	302 902	22,4%	1 038 802	76,7%	285 991	70,9%	5,9%
Contracted services	11 916 439	13 736 666	2 409 492	20,2%	3 258 684	27,3%	2 930 794	21,3%	8 598 970	62,6%	2 564 366	67,1%	14,3%
Transfers and subsidies	1 042 201	1 041 335	213 845	20,5%	246 445	23,6%	173 912	16,7%	634 202	60,9%	198 782	60,3%	(12,5%)
Irrecoverable debts written off	248 122	967 791	121 850	49,1%	55 857	22,5%	40 878	4,2%	218 585	22,6%	(4 387)	26,7%	(1 031,7%)
Operational costs	6 941 775	7 373 804	1 444 798	20,8%	1 827 185	26,3%	1 612 549	21,9%	4 884 532	66,2%	1 314 031	64,4%	22,7%
Losses on disposal of Assets	21 347	25 542	(652)	(3,1%)	(360)	(1,7%)	8 989	35,2%	7 977	31,2%	5 904	31,8%	52,2%
Other Losses	2 158 859	2 315 474	667 472	30,9%	869 333	40,3%	455 732	19,7%	1 992 538	86,1%	602 016	94,4%	(24,3%)
Surplus/(Deficit)	**115 299**	**(376 771)**	**5 566 411**		**1 117 722**		**3 383 946**		**10 068 078**		**4 605 098**		
Transfers and subsidies - capital (monetary allocations)	11 662 153	11 700 765	1 512 960	13,0%	2 648 816	22,7%	2 631 668	22,5%	6 793 444	58,1%	1 973 026	45,8%	33,4%
Transfers and subsidies - capital (in-kind)	900	1 423	(1 351)	(150,1%)	1 424	158,2%	22	1,5%	95	6,6%	4 605	31,8%	(99,5%)
Surplus/(Deficit) after capital transfers and contributions	**11 778 352**	**11 325 417**	**7 078 020**		**3 767 961**		**6 015 636**		**16 861 617**		**6 582 729**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**11 778 352**	**11 325 417**	**7 078 020**		**3 767 961**		**6 015 636**		**16 861 617**		**6 582 729**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 778 352**	**11 325 417**	**7 078 020**		**3 767 961**		**6 015 636**		**16 861 617**		**6 582 729**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	156 185	169 805	34 296	22,0%	23 085	14,8%	27 499	16,2%	84 880	50,0%	56 296	86,2%	(51,2%)
Surplus/(Deficit) for the year	**11 934 537**	**11 495 222**	**7 112 315**		**3 791 047**		**6 043 135**		**16 946 497**		**6 639 025**		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2022/23 to Q3 of 2023/24
Capital Revenue and Expenditure													
Source of Finance	**16 898 700**	**16 722 674**	**1 848 622**	**10,9%**	**3 391 911**	**20,1%**	**2 619 557**	**15,7%**	**7 860 090**	**47,0%**	**1 422 796**	**37,4%**	**84,1%**
National Government	10 225 532	10 110 114	1 392 847	13,6%	2 470 738	24,2%	1 958 330	19,4%	5 821 916	57,6%	1 125 750	40,1%	74,0%
Provincial Government	774 280	1 033 513	42 416	5,5%	61 214	7,9%	115 769	11,2%	219 398	21,2%	51 504	13,6%	124,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	3 844	6 634	3 267	85,0%	4 348	113,1%	1 527	23,0%	9 142	137,8%	2 874	16,3%	(46,9%)
Transfers recognised - capital	**11 003 656**	**11 150 261**	**1 438 530**	**13,1%**	**2 536 300**	**23,0%**	**2 075 626**	**18,6%**	**6 050 456**	**54,3%**	**1 180 128**	**36,9%**	**75,9%**
Borrowing	2 471 064	2 188 959	128 825	5,2%	330 064	13,4%	278 048	12,7%	736 937	33,7%	82 574	36,0%	236,7%
Internally generated funds	3 423 979	3 383 454	281 267	8,2%	525 547	15,3%	265 882	7,9%	1 072 696	31,7%	160 095	40,7%	66,1%
Capital Expenditure Functional	**16 920 947**	**16 740 587**	**1 902 526**	**11,2%**	**3 415 113**	**20,2%**	**2 649 012**	**15,8%**	**7 966 651**	**47,6%**	**1 415 900**	**37,5%**	**87,1%**
Municipal governance and administration	**1 307 608**	**1 283 070**	**78 181**	**6,0%**	**137 792**	**10,5%**	**120 454**	**9,4%**	**336 427**	**26,2%**	**(68 476)**	**19,3%**	**(275,9%)**
Executive and Council	380 783	311 606	13 366	3,5%	40 852	10,7%	14 997	4,8%	69 215	22,2%	(9 754)	56,8%	(253,8%)
Finance and administration	926 226	970 396	64 655	7,0%	96 943	10,5%	105 477	10,9%	267 075	27,5%	(59 195)	16,8%	(278,2%)
Internal audit	599	1 068	160	26,6%	(3)	(,5%)	(19)	(1,8%)	137	12,9%	473	64,1%	(104,1%)
Community and Public Safety	**2 206 302**	**2 306 782**	**275 633**	**12,5%**	**405 609**	**18,4%**	**233 316**	**10,1%**	**914 558**	**39,6%**	**238 372**	**27,8%**	**(2,1%)**
Community and Social Services	517 862	480 048	79 755	15,4%	121 159	23,4%	81 417	17,0%	282 332	58,8%	59 071	36,3%	37,8%
Sport And Recreation	444 458	584 075	62 932	14,2%	170 646	38,4%	73 386	12,6%	306 964	52,6%	84 625	40,3%	(13,3%)
Public Safety	103 419	100 814	4 412	4,3%	7 381	7,1%	16 211	16,1%	28 005	27,8%	(3 933)	13,1%	(512,2%)
Housing	1 113 258	1 114 716	126 775	11,4%	103 589	9,3%	58 461	5,2%	288 825	25,9%	95 458	19,1%	(38,8%)
Health	27 304	27 129	1 759	6,4%	2 833	10,4%	3 840	14,2%	8 432	31,1%	3 151	21,9%	21,9%
Economic and Environmental Services	**4 620 446**	**4 975 721**	**565 105**	**12,2%**	**985 640**	**21,3%**	**786 637**	**15,8%**	**2 337 382**	**47,0%**	**542 750**	**43,0%**	**44,9%**
Planning and Development	987 717	1 193 723	212 242	21,5%	258 217	26,1%	254 495	21,3%	724 954	60,7%	164 863	38,0%	54,4%
Road Transport	3 620 435	3 761 607	352 717	9,7%	721 713	19,9%	532 028	14,1%	1 606 458	42,7%	377 588	45,1%	40,9%
Environmental Protection	12 294	20 390	147	1,2%	5 711	46,5%	114	,6%	5 971	29,3%	299	11,1%	(62,0%)
Trading Services	**8 746 696**	**8 110 903**	**982 775**	**11,2%**	**1 869 194**	**21,4%**	**1 501 483**	**18,5%**	**4 353 452**	**53,7%**	**694 885**	**39,7%**	**116,1%**
Energy sources	1 434 027	1 387 299	137 375	9,6%	269 595	18,8%	187 394	13,5%	594 364	42,8%	175 638	46,3%	6,7%
Water Management	4 405 476	4 061 405	647 788	14,7%	1 148 896	26,1%	811 756	20,0%	2 608 440	64,2%	303 787	38,0%	167,2%
Waste Water Management	2 596 890	2 359 368	170 855	6,6%	421 010	16,2%	479 246	20,3%	1 071 112	45,4%	180 191	38,9%	166,0%
Waste Management	310 303	302 831	26 756	8,6%	29 692	9,6%	23 087	7,6%	79 535	26,3%	35 269	42,3%	(34,5%)
Other	**39 896**	**64 111**	**832**	**2,1%**	**16 878**	**42,3%**	**7 122**	**11,1%**	**24 832**	**38,7%**	**8 370**	**26,8%**	**(14,9%)**

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**98 995 558**	**100 113 858**	**15 961 395**	**16,1%**	**15 615 834**	**15,8%**	**13 740 468**	**13,7%**	**45 317 697**	**45,3%**	**17 587 335**	**48,9%**	**(21,9%)**
Property rates	15 700 358	15 782 445	3 256 309	20,7%	3 218 542	20,5%	3 066 092	19,4%	9 540 943	60,5%	2 514 609	61,5%	21,9%
Service charges	41 066 863	41 088 675	2 053 031	5,0%	1 574 565	3,8%	1 831 999	4,5%	5 459 595	13,3%	2 847 009	24,1%	(35,7%)
Other revenue	9 182 043	9 029 552	2 445 015	26,6%	2 805 441	30,6%	2 540 126	28,1%	7 790 582	86,3%	3 226 287	81,2%	(21,3%)
Transfers and Subsidies - Operational	20 420 966	21 006 520	6 045 679	29,6%	5 655 444	27,7%	4 983 025	23,7%	16 684 148	79,4%	5 653 313	71,7%	(11,9%)
Transfers and Subsidies - Capital	11 601 964	11 584 803	2 070 466	17,8%	2 175 901	18,8%	1 145 852	9,9%	5 392 220	46,5%	3 296 247	51,4%	(65,2%)
Interest	1 024 798	1 588 297	90 895	8,9%	185 940	18,1%	173 374	10,9%	450 209	28,3%	49 872	16,1%	247,6%
Dividends	(1 434)	33 566	-	-	-	-	-	-	-	-	-	-	-
Payments	**(83 312 825)**	**(76 555 236)**	**(5 673 724)**	**6,8%**	**(8 759 392)**	**10,5%**	**(10 974 606)**	**14,3%**	**(25 407 722)**	**33,2%**	**(5 720 665)**	**25,5%**	**91,8%**
Suppliers and employees	(81 794 894)	(75 061 743)	(5 644 604)	6,9%	(8 654 001)	10,6%	(10 964 945)	14,6%	(25 263 549)	33,7%	(5 685 411)	25,8%	92,9%
Finance charges	(1 284 797)	(1 317 307)	(29 121)	2,3%	(105 391)	8,2%	(12 079)	,9%	(146 591)	11,1%	(23 718)	8,6%	(49,1%)
Transfers and grants	(233 134)	(176 185)	-	-	-	-	2 418	(1,4%)	2 418	(1,4%)	(11 536)	29,2%	(121,0%)
Net Cash from/(used) Operating Activities	**15 682 734**	**23 558 622**	**10 287 671**	**65,6%**	**6 856 442**	**43,7%**	**2 765 863**	**11,7%**	**19 909 975**	**84,5%**	**11 866 670**	**166,3%**	**(76,7%)**
Cash Flow from Investing Activities													
Receipts	**17 421**	**96 231**	**10 162**	**58,3%**	**(84 501)**	**(485,0%)**	**17 215**	**17,9%**	**(57 124)**	**(59,4%)**	**(42 059)**	**(793,2%)**	**(140,9%)**
Proceeds on disposal of PPE	17 421	89 166	57 119	327,9%	6 516	37,4%	2 045	2,3%	65 680	73,7%	10 212	40,9%	(80,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	7 065	(30 065)	-	(44 516)	-	(34 830)	(493,0%)	(109 411)	(1 548,6%)	(49 414)	(552 931,9%)	(29,5%)
Decrease (increase) in non-current investments	-	-	(16 892)	-	(46 501)	-	50 000	-	(13 393)	-	(2 856)	-	(1 850,6%)
Payments	**(17 421 027)**	**(17 015 532)**	**(1 103 478)**	**6,3%**	**(1 735 657)**	**10,0%**	**(1 192 798)**	**7,0%**	**(4 031 934)**	**23,7%**	**(839 870)**	**20,9%**	**42,0%**
Capital assets	(17 421 027)	(17 015 532)	(1 103 478)	6,3%	(1 735 657)	10,0%	(1 192 798)	7,0%	(4 031 934)	23,7%	(839 870)	20,9%	42,0%
Net Cash from/(used) Investing Activities	**(17 403 606)**	**(16 919 301)**	**(1 093 316)**	**6,3%**	**(1 820 158)**	**10,5%**	**(1 175 584)**	**6,9%**	**(4 089 058)**	**24,2%**	**(881 929)**	**22,2%**	**33,3%**
Cash Flow from Financing Activities													
Receipts	**2 615 919**	**2 167 425**	**26 215**	**1,0%**	**100 512**	**3,8%**	**211 349**	**9,8%**	**338 077**	**15,6%**	**77**	**-**	**273 126,9%**
Short term loans	30 000	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 584 769	2 166 275	26 087	1,0%	100 000	3,9%	210 000	9,7%	336 087	15,5%	-	-	(100,0%)
Increase (decrease) in consumer deposits	1 150	1 150	128	11,2%	512	44,6%	1 349	117,3%	1 990	173,0%	77	7,3%	1 644,2%
Payments	**(1 385 851)**	**(1 171 009)**	**(25 482)**	**1,8%**	**(33 604)**	**2,4%**	**(92 240)**	**7,9%**	**(151 326)**	**12,9%**	**(45 648)**	**14,1%**	**102,1%**
Repayment of borrowing	(1 385 851)	(1 171 009)	(25 482)	1,8%	(33 604)	2,4%	(92 240)	7,9%	(151 326)	12,9%	(45 648)	14,1%	102,1%
Net Cash from/(used) Financing Activities	**1 230 069**	**996 416**	**733**	**,1%**	**66 909**	**5,4%**	**119 109**	**12,0%**	**186 751**	**18,7%**	**(45 571)**	**(16,3%)**	**(361,4%)**
Net Increase/(Decrease) in cash held	**(490 803)**	**7 635 738**	**9 195 088**	**(1 873,5%)**	**5 103 192**	**(1 039,8%)**	**1 709 388**	**22,4%**	**16 007 668**	**209,6%**	**10 939 171**	**1 785,8%**	**(84,4%)**
Cash/cash equivalents at the year begin:	15 325 367	14 914 197	4 755 436	31,0%	15 443 217	100,8%	20 545 343	137,8%	4 755 436	31,9%	15 566 758	26,6%	32,0%
Cash/cash equivalents at the year end:	**14 834 564**	**22 549 935**	**15 443 353**	**104,1%**	**20 565 073**	**138,6%**	**22 397 912**	**99,3%**	**22 397 912**	**99,3%**	**26 262 000**	**197,9%**	**(14,7%)**

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	1 330 698	6,5%	1 165 553	5,7%	861 104	4,2%	16 962 121	83,5%	20 319 476	38,2%	-	-	19 023 436	93,6%
Trade and Other Receivables from Exchange Transactions - Electricity	1 606 431	26,5%	429 278	7,1%	177 417	2,9%	3 848 532	63,5%	6 061 658	11,4%	-	-	3 308 366	54,6%
Receivables from Non-exchange Transactions - Property Rates	1 185 702	9,4%	540 558	4,3%	320 266	2,5%	10 625 509	83,9%	12 672 035	23,9%	(211)	-	9 015 311	71,1%
Receivables from Exchange Transactions - Waste Water Management	279 776	7,3%	218 095	5,7%	163 439	4,3%	3 152 883	82,7%	3 814 193	7,2%	8	-	3 019 768	79,2%
Receivables from Exchange Transactions - Waste Management	150 539	6,7%	80 973	3,6%	50 545	2,2%	1 968 410	87,5%	2 250 466	4,2%	(84)	-	1 607 694	71,4%
Receivables from Exchange Transactions - Property Rental Debtors	22 182	4,9%	17 261	3,9%	9 787	2,2%	398 898	89,0%	448 127	,8%	-	-	534 948	119,4%
Interest on Arrear Debtor Accounts	183 583	4,1%	128 802	2,9%	73 468	1,6%	4 088 361	91,4%	4 474 215	8,4%	2	-	6 851 055	153,1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	324 787	-
Other	172 813	5,6%	70 745	2,3%	51 165	1,7%	2 788 867	90,4%	3 083 590	5,8%	70	-	2 697 934	87,5%
Total By Income Source	**4 931 724**	**9,3%**	**2 651 265**	**5,0%**	**1 707 192**	**3,2%**	**43 833 580**	**82,5%**	**53 123 761**	**100,0%**	**(214)**	**-**	**46 383 298**	**87,3%**
Debtors Age Analysis By Customer Group														
Organs of State	496 385	14,5%	278 552	8,1%	94 760	2,8%	2 558 687	74,6%	3 428 384	6,5%	(98)	-	1 613 387	47,1%
Commercial	1 988 264	19,2%	554 295	5,3%	266 641	2,6%	7 562 698	72,9%	10 371 899	19,5%	(23)	-	7 029 821	67,8%
Households	2 409 441	6,3%	1 768 013	4,6%	1 332 006	3,5%	33 012 485	85,7%	38 521 945	72,5%	(93)	-	37 620 760	97,7%
Other	37 633	4,7%	50 405	6,3%	13 785	1,7%	699 710	87,3%	801 533	1,5%	-	-	119 330	14,9%
Total By Customer Group	**4 931 724**	**9,3%**	**2 651 265**	**5,0%**	**1 707 192**	**3,2%**	**43 833 580**	**82,5%**	**53 123 761**	**100,0%**	**(214)**	**-**	**46 383 298**	**87,3%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	644 893	32,5%	90 326	4,5%	2 332	,1%	1 248 744	62,9%	1 986 295	31,3%
Bulk Water	200 482	16,1%	56 550	4,6%	15 529	1,3%	969 415	78,1%	1 241 976	19,6%
PAYE deductions	153 394	100,0%	-	-	-	-	(0)	-	153 394	2,4%
VAT (output less input)	1 647	96,9%	-	-	-	-	53	3,1%	1 700	-
Pensions / Retirement deductions	152 664	100,0%	11	-	-	-	9	-	152 683	2,4%
Loan repayments	1 483	100,0%	-	-	-	-	-	-	1 483	-
Trade Creditors	1 470 794	60,3%	41 299	1,7%	49 422	2,0%	859 919	35,3%	2 437 548	38,4%
Auditor-General	3 138	39,6%	781	9,9%	2 176	27,5%	1 822	23,0%	7 917	,1%
Other	21 460	5,9%	14 351	3,9%	24 350	6,7%	305 603	83,6%	365 763	5,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 649 955**	**41,7%**	**203 318**	**3,2%**	**93 808**	**1,5%**	**3 401 679**	**53,6%**	**6 348 760**	**100,0%**