

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
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%	11 971 903	22.6%	53 728 457	101.4%	9 901 259	101.2%	20.9%
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%	4 237 721	23.2%	17 031 575	93.3%	3 953 116	94.3%	7.2%
Service charges - Water	7 917 968	7 917 968	1 377 889	17.4%	1 878 113	23.7%	1 984 457	25.1%	2 491 613	31.5%	7 732 072	97.7%	1 499 748	99.8%	66.1%
Service charges - Waste Water Management	1 594 452	1 594 452	312 924	19.6%	400 669	25.1%	448 795	28.1%	607 845	38.1%	1 770 233	111.0%	305 646	94.4%	98.9%
Service charges - Waste Management	1 019 623	1 019 623	252 153	24.7%	252 160	24.7%	256 404	25.1%	249 497	24.5%	1 010 214	99.1%	236 952	113.1%	5.3%
Sale of Goods and Rendering of Services	389 657	364 727	62 865	16.1%	111 857	28.7%	66 530	18.2%	54 353	14.9%	295 605	81.0%	62 080	81.2%	(12.4%)
Agency services	28 366	28 366	5 894	20.8%	7 849	27.7%	6 964	24.6%	2 050	7.2%	22 757	80.2%	(8)	70.3%	(25 783.5%)
Interest	984	984	346	35.2%	41	4.2%	82	8.4%	1 828	185.8%	2 298	233.5%	328	127.4%	457.3%
Interest earned from Receivables	567 271	567 271	332 461	58.6%	343 722	60.6%	382 101	67.4%	382 241	67.4%	1 440 526	253.9%	299 559	266.1%	27.6%
Interest earned from Current and Non Current Assets	538 728	899 529	241 744	44.9%	213 368	39.6%	210 655	23.4%	218 427	24.3%	884 415	98.3%	211 436	152.6%	3.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	500	500	-	-	-	-	22	4.4%	557	111.3%	579	115.7%	535	136.5%	4.0%
Rental from Fixed Assets	1 050 133	1 032 941	227 123	21.6%	218 796	20.8%	230 390	22.3%	259 986	25.2%	936 295	90.6%	242 273	92.3%	7.3%
Licence and permits	10 197	10 197	1 582	15.5%	1 366	13.4%	1 331	13.1%	957	9.4%	5 237	51.4%	2 310	1 186.9%	(58.6%)
Operational Revenue	198 737	198 837	45 690	23.0%	54 154	27.2%	74 156	37.3%	91 785	46.2%	265 785	133.7%	49 572	102.7%	85.2%
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%	3 091 176	28.1%	12 562 329	114.2%	2 755 382	112.8%	12.2%
Surcharges and Taxes	372 670	372 670	1 304	0.3%	150 483	40.4%	129 416	34.7%	63 932	17.2%	345 135	92.6%	128 544	97.9%	(50.3%)
Fines, penalties and forfeits	42 734	42 718	1 717	4.0%	2 444	5.7%	2 188	5.1%	(118 764)	(278.0%)	(112 415)	(263.2%)	50 678	(124.5%)	50.6%
Licences or permits	46 710	46 710	8 495	18.2%	12 379	26.5%	13 100	28.0%	9 809	21.0%	43 784	93.7%	10 847	161.6%	(9.6%)
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%	1 893 637	33.3%	5 330 295	93.5%	85 721	87.3%	121.5%
Interest	315 000	315 000	148 188	47.0%	152 462	48.4%	148 031	47.0%	161 955	51.4%	610 636	193.9%	131 868	143.9%	22.8%
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%	-	100.0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 500	10 500	-	-	11 664	111.1%	2 595	24.7%	6 238	78.5%	22 497	214.3%	4 143	279.1%	98.9%
Other Gains	64 582	64 582	4	0.0%	844	1.3%	3 423	5.3%	1 631	2.5%	5 902	9.1%	88	1 817.7%	1 762.7%
Discontinued Operations	-	-	-	-	-	-	-	-	(34 771)	-	(34 771)	-	-	-	(100.0%)
Operating Expenditure	52 289 469	52 921 652	12 244 283	23.4%	12 810 015	24.5%	10 707 216	20.2%	11 430 567	21.6%	47 192 080	89.2%	9 969 697	90.8%	14.7%
Employee related costs	13 645 967	13 417 691	2 809 653	20.6%	3 480 710	25.5%	2 937 069	21.9%	3 012 943	22.5%	12 240 374	91.2%	2 867 366	90.6%	13.0%
Remuneration of councillors	145 266	145 404	34 272	23.6%	41 385	28.5%	35 961	24.7%	35 324	24.3%	146 843	101.0%	34 299	97.9%	3.0%
Bulk purchases - electricity	15 147 655	14 827 655	4 477 246	29.6%	3 308 687	21.8%	3 131 228	21.1%	3 821 597	25.8%	14 738 759	99.4%	3 233 413	97.1%	18.2%
Inventory consumed	4 352 846	4 417 729	683 467	15.7%	900 464	20.7%	803 293	18.2%	886 533	20.1%	3 273 556	74.1%	676 228	82.8%	31.1%
Debt impairment	2 944 533	2 547 184	748 710	25.4%	747 063	25.4%	246 540	9.7%	(107 230)	(4.2%)	1 635 084	64.2%	(69 769)	56.9%	53.7%
Depreciation and amortisation	3 066 229	3 066 229	690 093	22.5%	701 165	22.9%	675 371	22.0%	696 963	22.7%	2 763 590	90.1%	685 355	90.3%	1.7%
Interest	994 596	982 666	259 045	26.0%	258 174	26.0%	244 338	24.9%	126 821	12.9%	888 379	90.4%	195 232	97.6%	(35.0%)
Contracted services	6 480 262	7 278 790	1 250 330	19.3%	1 648 081	25.4%	1 513 507	20.8%	1 670 504	23.0%	6 082 422	83.6%	1 393 326	91.1%	19.9%
Transfers and subsidies	710 214	751 898	151 167	21.3%	161 189	22.7%	123 036	16.4%	151 650	20.2%	587 042	78.1%	105 220	68.5%	44.1%
Irrecoverable debts written off	-	-	(41)	-	-	-	14 442	3.6%	11	-	14 442	3.6%	135	3.6%	(92.0%)
Operational costs	3 103 298	3 390 526	572 623	18.5%	831 727	26.8%	653 771	19.3%	659 884	19.5%	2 718 006	80.2%	521 284	77.8%	26.6%
Losses on disposal of Assets	-	420	0	-	(9)	(2.2%)	512	122.0%	100	23.8%	603	143.6%	102	102.0%	(1.5%)
Other Losses	1 698 183	1 698 111	567 717	33.4%	731 379	43.1%	328 248	19.3%	475 666	28.0%	2 103 010	123.8%	527 476	135.2%	(9.8%)
Surplus/(Deficit)	273 447	80 016	2 163 934		712 591		3 118 516		541 337		6 536 377		(68 438)		
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%	1 674 073	38.1%	3 852 279	87.7%	734 605	59.2%	127.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 947 553	4 470 252	2 558 718		1 443 483		4 171 045		2 215 410		10 388 656		666 168		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 947 553	4 470 252	2 558 718		1 443 483		4 171 045		2 215 410		10 388 656		666 168		
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		2 215 410		10 388 656		666 168		
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%	54 344	36.3%	139 224	93.1%	23 587	105.3%	130.4%
Surplus/(Deficit) for the year	5 083 498	4 619 817	2 593 014		1 466 568		4 198 544		2 269 754		10 527 880		689 754		

Part 2: Capital Revenue and Expenditure

2023/24															2022/23				Q4 of 2022/23 to Q4 of 2023/24
Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter							
Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget						
R thousands																			
Capital Revenue and Expenditure																			
Source of Finance																			
National Government	4 130 022	3 869 239	367 397	8.9%	646 125	15.6%	896 153	23.2%	1 426 744	36.9%	3 336 419	86.2%	851 654	69.9%	67.5%				
Provincial Government	540 241	514 588	9 276	1.7%	11 883	2.2%	12 989	2.5%	32 603	6.3%	66 751	13.0%	32 867	9.1%	(8.7%)				
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Transfers and subsidies - capital (monetary alloc)/Departm Ag	3 844	3 864	-	-	-	-	190	4.9%	276	7.1%	466	12.1%	148	86.9%	86.8%				
Transfers recognised - capital																			
Borrowing	1 500 000	1 500 000	39 400	2.6%	159 694	10.6%	169 853	11.3%	1 051 564	70.1%	1 420 511	94.7%	631 737	65.9%	66.5%				
Internally generated funds	1 969 117	1 742 778	104 444	5.3%	191 163	9.7%	(31 780)	(1.8%)	676 625	38.8%	940 452	54.0%	250 514	64.9%	170.1%				
Capital Expenditure Functional																			
Municipal governance and administration	799 341	720 929	16 035	2.0%	23 626	3.0%	28 991	4.0%	426 348	59.1%	495 000	68.7%	293 657	64.2%	45.2%				
Executive and Council	350 954	261 651	(116)	-	9 450	2.7%	7 164	2.7%	29 896	11.4%	46 396	17.7%	12 989	95.6%	130.5%				
Finance and administration	448 108	458 899	16 151	3.6%	14 176	3.2%	21 877	4.8%	396 298	86.3%	448 461	97.7%	206 968	62.1%	41.2%				
Internal audit	279	378	-	-	-	-	(51)	(13.5%)	195	51.6%	144	38.1%	(0)	-	(97 626.0%)				
Community and Public Safety																			
Community and Social Services	145 044	119 507	5 164	3.6%	25 404	17.5%	19 656	16.1%	61 359	51.3%	111 583	93.4%	34 538	37.5%	77.7%				
Sport And Recreation	157 843	232 536	14 904	9.4%	64 844	41.1%	20 818	9.0%	118 642	51.0%	219 208	94.3%	24 838	38.1%	377.7%				
Public Safety	46 182	50 514	893	1.9%	5 307	11.5%	655	1.3%	36 881	73.0%	43 736	86.6%	1 540	(12.2%)	2 295.2%				
Housing	952 833	922 176	95 619	10.0%	84 052	8.8%	42 317	4.6%	152 192	16.0%	374 179	40.6%	210 198	35.8%	(27.6%)				
Health	27 000	26 825	1 759	6.5%	2 833	10.5%	3 651	13.6%	6 739	25.1%	14 982	55.9%	8 270	67.0%	(18.5%)				
Economic and Environmental Services																			
Planning and Development	415 135	447 120	70 616	17.0%	91 119	20.9%	88 733	19.8%	193 688	43.3%	444 155	93.3%	116 095	66.3%	66.8%				
Road Transport	793 103	100 815	78 157	9.8%	210 575	26.4%	181 661	11.9%	652 175	81.2%	1 145 799	75.0%	276 122	69.2%	69.2%				
Environmental Protection	10 406	15 361	8	0.1%	52 323	50.2%	-	-	2 698	17.6%	8 198	63.4%	169	28.6%	1 482.7%				
Trading Services																			
Energy sources	3768 800	3 531 804	214 703	5.7%	483 348	12.8%	654 602	18.5%	1 534 268	43.4%	2 886 920	81.7%	889 922	76.5%	72.4%				
Water Management	699 900	655 131	72 536	10.4%	103 245	14.8%	96 941	14.8%	171 153	26.1%	443 875	67.8%	333 566	107.6%	(48.7%)				
Waste Water Management	1 004 414	864 782	67 309	6.7%	129 801	12.9%	161 845	18.1%	488 410	56.5%	847 365	98.0%	225 593	69.0%	116.5%				
Waste Management	1 828 637	1 805 213	65 770	3.6%	241 851	13.2%	381 388	21.7%	785 869	43.5%	1 474 879	81.7%	198 949	54.2%	295.0%				
Waste Management	235 649	206 678	9 088	3.9%	8 450	3.6%	14 428	7.0%	88 836	43.0%	120 802	58.4%	131 815	122.7%	(32.6%)				
Other	26 519	38 091	(0)	-	12 264	46.2%	6 323	16.6%	3 783	9.9%	22 371	58.7%	11 608	40.5%	(67.4%)				

Other revenue	5 645 186	5 627 975	13 130	-2%	3 511	-1%	24 472	-4%	12 748	-2%	53 861	1.0%	(6 024)	(1.1%)	(311.6%)
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%	1 664	-	(7 140 037)	17.9%	-	-2%	(100.0%)
Suppliers and employees	(46 635 053)	(38 970 186)	-	-	-	-	(7 141 701)	18.3%	1 664	-	(7 140 037)	18.3%	-	-2%	(100.0%)
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%)	2 043 903	15.5%	1 172 815	8.9%	1 201 242	123.2%	70.1%
Cash Flow from Investing Activities															
Receipts	-	-	(31 785)	-	(43 671)	-	(32 715)	-	(79 518)	-	(187 690)	-	462 701	-	(117.2%)
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)	-	(79 518)	-	(187 690)	-	462 701	-	(117.2%)
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%	(79 518)	-1.1%	(187 690)	-2.5%	462 701	(4.9%)	(117.2%)
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%)	1 964 385	31.3%	985 125	15.7%	1 663 943	2 469.8%	18.1%
Cash/cash equivalents at the year begin:	8 991 705	8 812 400	-	-	2 395 764	26.6%	4 095 748	48.5%	(979 260)	(11.1%)	-	-	5 848 719	-	(117.3%)
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%)	985 125	6.5%	985 125	6.5%	7 312 662	112.4%	(86.5%)

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	915 227	7.1%	494 497	3.9%	480 637	3.8%	10 921 762	85.2%	12 812 123	40.0%	-	-	5 827 775	45.5%
Trade and Other Receivables from Exchange Transactions - Electricity	1 044 331	22.4%	245 369	5.3%	174 885	3.8%	3 190 131	68.5%	4 654 716	14.5%	-	-	2 347 004	50.4%
Receivables from Non-exchange Transactions - Property Rates	772 608	9.8%	319 485	4.0%	260 372	3.3%	6 559 007	82.9%	7 911 471	24.7%	-	-	4 039 656	51.1%
Receivables from Exchange Transactions - Waste Water Management	170 357	7.9%	88 250	4.1%	86 835	4.0%	1 811 466	84.0%	2 156 908	6.7%	-	-	972 642	45.1%
Receivables from Exchange Transactions - Waste Management	76 910	8.2%	38 079	4.1%	29 445	3.1%	795 736	84.6%	940 170	2.9%	-	-	451 412	48.0%
Receivables from Exchange Transactions - Property Rental Debtors	37 236	8.0%	12 083	2.8%	15 801	3.4%	399 286	86.0%	464 405	1.5%	-	-	212 127	45.7%
Interest on Arrear Debtor Accounts	44 131	6.0%	8 210	1.1%	3 667	.5%	679 116	92.4%	735 124	2.3%	-	-	399 917	54.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	96 163	4.1%	54 566	2.3%	35 603	1.5%	2 136 481	92.0%	2 322 813	7.3%	-	-	1 183 968	51.0%
Total By Income Source	3 156 963	9.9%	1 260 538	3.9%	1 087 244	3.4%	26 492 985	82.8%	31 997 730	100.0%	-	-	15 434 502	48.2%
Debtors Age Analysis By Customer Group														
Organs of State	313 444	26.3%	129 765	10.9%	48 956	4.1%	699 816	58.7%	1 191 980	3.7%	-	-	688 572	57.8%
Commercial	1 226 928	16.9%	358 143	4.9%	286 755	3.9%	5 395 930	74.2%	7 267 755	22.7%	-	-	3 541 738	48.7%
Households	1 602 181	6.8%	761 718	3.3%	743 550	3.2%	20 291 210	86.7%	23 398 660	73.1%	-	-	11 078 833	47.3%
Other	14 410	10.3%	10 912	7.8%	7 983	5.7%	106 030	76.1%	139 335	4%	-	-	125 359	90.0%
Total By Customer Group	3 156 963	9.9%	1 260 538	3.9%	1 087 244	3.4%	26 492 985	82.8%	31 997 730	100.0%	-	-	15 434 502	48.2%

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	171 775	100.0%	-	-	-	-	-	-	171 775	21.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	154 711	100.0%	-	-	-	-	-	-	154 711	19.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	436 948	95.2%	14	-	4 377	1.0%	-	-	458 997	58.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	763 434	97.2%	14	-	4 377	.6%	17 658	2.2%	785 483	100.0%

Contact Details

Municipal Manager	Mr Thompson Bongumusa Mbhele (Known As M	031 311 2132
Chief Financial Officer	Mr Sandile Mguni	031 311 1101

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	368 149	382 966	140 811	38.2%	93 250	25.3%	82 545	21.6%	56 632	14.8%	373 237	97.5%	38 907	106.5%	45.6%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	0	-	-	-	0	-	14	-	(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%	2 227	17.2%	11 151	86.0%	2 174	102.8%	2.4%
Sale of Goods and Rendering of Services	3 384	3 670	564	16.7%	619	18.3%	761	20.7%	919	25.0%	2 863	78.0%	926	104.3%	(.7%)
Agency services	2 369	2 369	721	30.4%	247	10.4%	1 001	42.2%	466	19.7%	2 435	102.8%	278	80.8%	67.8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	218	218	426	195.5%	497	227.9%	482	221.0%	471	215.9%	1 877	860.4%	395	791.1%	19.3%
Interest earned from Current and Non Current Assets	8 276	10 500	2 604	31.5%	3 235	39.1%	4 684	44.6%	4 031	38.4%	14 554	138.6%	4 390	185.9%	(8.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 988	7 147	1 820	26.0%	1 928	27.6%	1 888	26.4%	1 898	26.6%	7 533	105.4%	1 871	118.8%	1.4%
Licence and permits	-	2	1	-	-	-	0	24.3%	-	-	2	111.2%	10	-	(100.0%)
Operational Revenue	1 344	364	88	6.6%	162	12.1%	115	31.6%	168	46.2%	533	146.4%	127	174.0%	31.9%
Non-Exchange Revenue															
Property rates	128 181	128 627	52 294	40.8%	21 292	16.6%	23 388	18.2%	23 562	18.3%	120 535	93.7%	22 024	106.8%	7.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 584	1 584	355	22.4%	0	-	1	.1%	767	48.4%	1 123	70.9%	841	150.9%	(8.8%)
Licences or permits	6 915	6 165	1 109	16.0%	944	13.7%	577	9.4%	321	5.2%	2 951	47.9%	1 202	104.4%	(73.3%)
Transfer and subsidies - Operational	189 779	201 541	73 586	38.8%	58 960	31.1%	44 343	22.0%	18 638	9.2%	195 528	97.0%	2 636	100.0%	607.2%
Interest	6 153	7 817	2 864	46.6%	3 076	50.0%	3 048	39.0%	3 164	40.5%	12 152	155.5%	2 020	148.9%	56.6%
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%	94 991	20.5%	365 058	78.9%	93 318	83.2%	1.8%
Employee related costs	169 704	169 255	35 589	21.0%	41 342	24.4%	35 008	20.7%	34 265	20.2%	146 204	86.4%	33 231	85.2%	3.1%
Remuneration of councillors	16 478	16 478	3 903	23.7%	4 610	28.0%	3 975	24.1%	3 847	23.3%	16 335	99.1%	3 923	99.1%	(1.9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 509	8 839	309	4.1%	1 973	26.3%	1 136	12.8%	3 020	34.2%	6 439	72.8%	1 981	76.1%	52.4%
Debt impairment	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	42 944	43 873	10 855	25.3%	10 995	25.6%	11 910	27.1%	7 434	16.9%	41 194	93.9%	9 813	93.6%	(24.2%)
Interest	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	133 324	145 721	18 214	13.7%	24 503	18.4%	25 482	17.5%	35 142	24.1%	103 342	70.9%	33 275	83.4%	5.6%
Transfers and subsidies	4 483	3 926	218	4.9%	404	9.0%	385	9.8%	1 653	42.1%	2 660	67.8%	415	37.5%	298.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	67 586	67 659	11 043	16.3%	14 907	22.1%	13 305	19.6%	9 626	14.2%	48 881	72.0%	10 681	71.3%	(9.9%)
Losses on disposal of Assets	-	-	-	-	-	-	1	-	4	-	-	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(80 879)	(79 986)	60 679		(5 485)		(8 657)		(38 359)		8 179		(54 411)		
Transfers and subsidies - capital (monetary allocations)	39 944	40 971	13 818	34.6%	12 532	31.4%	4 336	10.6%	8 192	20.0%	38 879	94.9%	14 970	105.0%	(45.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	(12)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(40 935)	(39 015)	74 498		7 048		(4 320)		(30 167)		47 058		(39 453)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(40 935)	(39 015)	74 498		7 048		(4 320)		(30 167)		47 058		(39 453)		
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)		(30 167)		47 058		(39 453)		
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)		(30 167)		47 058		(39 453)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23				Q4 of 2022/23 to Q4 of 2023/24
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																
Capital Revenue and Expenditure																
Source of Finance		54 356	57 591	13 433	24.7%	17 766	32.7%	3 231	5.6%	15 938	27.7%	87.5%	26 296	85.9%	(39.4%)	
National Government		29 777	31 506	12 051	40.5%	12 729	42.7%	1 562	5.0%	5 171	16.4%	31 513	100.0%	12 253	100.7%	(57.8%)
Provincial Government		4 957	4 174	1 383	27.9%	-	-	277	6.6%	696	16.7%	2 355	56.4%	2 742	66.6%	(74.6%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		34 734	35 679	13 433	38.7%	12 729	36.6%	1 838	5.2%	5 866	16.4%	33 867	94.9%	14 995	96.5%	(60.9%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		19 622	21 912	-	-	5 037	25.7%	1 392	6.4%	10 072	46.0%	16 501	75.3%	11 301	69.7%	(10.9%)
Capital Expenditure Functional		54 356	57 591	13 433	24.7%	17 766	32.7%	3 231	5.6%	15 938	27.7%	87.5%	26 296	85.9%	(39.4%)	
Municipal governance and administration		10 652	9 415	-	-	-	-	1 392	14.8%	5 814	61.8%	7 206	76.5%	497	31.6%	1 070.7%
Executive and Council		-	98	-	-	-	-	-	-	85	86.3%	85	86.3%	-	-	(100.0%)
Finance and administration		10 622	9 286	-	-	-	-	1 392	15.0%	5 730	61.7%	7 122	76.7%	497	31.6%	1 053.6%
Internal audit		30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		15 669	21 310	6 715	42.9%	4 740	30.2%	3 004	14.1%	6 837	32.1%	21 295	99.9%	4 522	96.4%	51.2%
Community and Social Services		12 233	13 303	4 146	33.9%	2 857	23.4%	938	7.0%	5 362	40.3%	13 302	100.0%	1 757	88.6%	205.2%
Sport And Recreation		3 436	8 006	2 569	74.8%	1 883	54.8%	2 066	25.8%	1 475	18.4%	7 993	99.8%	2 765	99.9%	(46.7%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		28 034	26 171	6 719	24.0%	13 027	46.5%	(1 165)	(4.5%)	2 591	9.9%	21 171	80.9%	20 730	82.5%	(87.5%)
Planning and Development		1 839	3 478	1 383	75.2%	-	-	277	8.0%	-	-	1 659	47.7%	-	-	15.7%
Road Transport		26 195	22 693	5 336	20.4%	13 027	49.7%	(1 442)	(6.4%)	2 591	11.4%	19 512	86.0%	20 730	86.1%	(87.5%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		-	696	-	-	-	-	-	-	696	100.0%	696	100.0%	548	96.8%	27.0%
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	696	-	-	-	-	-	-	696	100.0%	696	100.0%	548	96.8%	27.0%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	57 810	57 009	-	-	2 997	5.2%	856	1.5%	-	-	3 853	6.8%	(2 185)	97.2%	(100.0%)
Transfers and Subsidies - Operational	190 594	201 541	-	-	134 151	70.4%	421	.2%	-	-	134 572	66.8%	(14 223)	119.9%	(100.0%)
Transfers and Subsidies - Capital	39 944	38 171	-	-	27 034	67.7%	-	-	-	-	27 034	70.8%	(7 821)	162.8%	(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%	(34 573)	9.0%	(120 848)	31.5%	(26 701)	6.9%	29.5%
Suppliers and employees	(359 512)	(379 857)	(20 919)	5.8%	(35 386)	9.8%	(29 970)	7.9%	(34 573)	9.1%	(120 848)	31.8%	(26 701)	6.9%	29.5%
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%	(34 243)	(112.6%)	177 011	582.0%	(55 258)	(1 417.3%)	(38.0%)
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	(52 501)	(66 436)	(15 448)	29.4%	(14 639)	27.9%	(3 596)	5.4%	(15 873)	23.9%	(49 556)	74.6%	-	-	(100.0%)
Capital assets	(52 501)	(66 436)	(15 448)	29.4%	(14 639)	27.9%	(3 596)	5.4%	(15 873)	23.9%	(49 556)	74.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(52 501)	(66 436)	(15 448)	29.4%	(14 639)	27.9%	(3 596)	5.4%	(15 873)	23.9%	(49 556)	74.6%	-	-	(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%	(50 116)	138.8%	127 455	(353.0%)	(55 258)	(394.9%)	(9.3%)
Cash/cash equivalents at the year begin:	254 939	161 185	-	-	125 377	49.2%	149 308	92.6%	146 491	90.9%	-	-	807 856	100.1%	(81.9%)
Cash/cash equivalents at the year end:	262 154	125 081	125 377	47.8%	149 307	57.0%	146 491	117.1%	96 375	77.1%	96 375	77.1%	752 598	759.4%	(87.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	9 949	8.4%	3 160	2.7%	2 494	2.1%	102 471	86.8%	118 074	58.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 155	9.3%	310	2.5%	284	2.3%	10 682	85.9%	12 432	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 295	7.1%	587	3.2%	586	3.2%	15 781	86.5%	18 249	9.0%	-	-	-	-
Interest on Arrear Debtor Accounts	41	.1%	74	.2%	88	.2%	45 260	99.6%	45 463	22.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 452)	(82.9%)	186	2.4%	10	.1%	14 041	180.3%	7 786	3.9%	-	-	-	-
Total By Income Source	5 988	3.0%	4 317	2.1%	3 462	1.7%	188 241	93.2%	202 009	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	563	1.2%	261	.6%	207	.4%	46 258	97.8%	47 289	23.4%	-	-	-	-
Commercial	1 195	4.6%	531	2.0%	584	2.2%	23 804	91.2%	26 114	12.9%	-	-	-	-
Households	4 196	3.4%	3 485	2.8%	2 632	2.1%	114 705	91.8%	125 018	61.9%	-	-	-	-
Other	34	1.0%	40	1.1%	40	1.1%	3 474	96.8%	3 588	1.8%	-	-	-	-
Total By Customer Group	5 988	3.0%	4 317	2.1%	3 462	1.7%	188 241	93.2%	202 009	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)	956	100.0%	-	-	-	-	-	-	956	100.0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	956	100.0%	-	-	-	-	-	-	956	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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	2 060	1 735	-	-	53	2.6%	158	9.1%	96	5.5%	307	17.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	197 603	214 484	46 343	23.5%	38 149	19.3%	53 671	25.0%	(58 062)	(27.1%)	80 101	37.3%	(84 510)	(52.0%)	(31.3%)
Transfers and Subsidies - Capital	61 469	58 417	-	-	8 144	13.2%	30 062	51.5%	-	-	38 206	65.4%	-	-	-
Interest	11 583	9 583	216	1.9%	2 735	23.6%	2 395	25.0%	1 824	19.0%	7 170	74.8%	198	4.6%	823.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(261 489)	(285 684)	(43 871)	16.8%	(76 225)	29.2%	(50 273)	17.6%	(45 602)	16.0%	(215 971)	75.6%	(71 621)	107.6%	(36.3%)
Suppliers and employees	(253 351)	(276 878)	(43 871)	17.3%	(76 225)	30.1%	(50 273)	18.2%	(45 602)	16.5%	(215 971)	78.0%	(71 621)	112.0%	(36.3%)
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%	(101 222)	(2 352.1%)	(86 557)	(2 011.3%)	(155 933)	(11 087.5%)	(35.1%)
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%)	(101 222)	105.9%	(86 557)	90.6%	(155 933)	355.7%	(35.1%)
Cash/cash equivalents at the year begin:	90 329	99 691	-	-	102 379	113.3%	77 267	77.5%	114 356	114.7%	-	-	4 409	-	2 493.9%
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%	13 134	317.8%	13 134	317.8%	(151 524)	(157.0%)	(108.7%)

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	-	-	-	-	-	-	36 232	100.0%	36 232	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	-	-	-	-	-	-	36 173	100.0%	36 173	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	20 917	100.0%	20 917	57.8%	-	-	-	-
Commercial	-	-	-	-	-	-	9 221	100.0%	9 221	25.5%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6 035	100.0%	6 035	16.7%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	36 173	100.0%	36 173	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	1 099	108.3%	(148)	(14.6%)	-	-	64	6.3%	1 015	20.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 733	92.5%	(261)	(6.5%)	105	2.6%	459	11.4%	4 035	79.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 832	95.7%	(409)	(8.1%)	105	2.1%	523	10.3%	5 050	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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	262 572	262 670	23 296	8.9%	78 475	29.9%	128 389	48.9%	23 196	8.8%	253 357	96.5%	14 472	84.7%	60.3%
Property rates	24 644	25 129	4 821	19.6%	6 333	25.7%	10 359	41.2%	6 681	26.6%	28 195	112.2%	5 089	119.0%	31.3%
Service charges	41 061	40 546	6 536	15.9%	12 376	30.1%	13 247	32.7%	12 552	31.0%	44 710	110.3%	7 193	107.9%	74.5%

Other revenue	26 731	26 675	7 890	29.5%	(88)	(3%)	(590)	(2.2%)	(442)	(1.7%)	6 770	25.4%	861	19.1%	(151.3%)
Transfers and Subsidies - Operational	122 826	122 726	2 634	2.1%	42 356	34.5%	80 027	65.2%	880	.7%	125 897	102.6%	518	88.0%	69.9%
Transfers and Subsidies - Capital	40 735	38 918	-	-	15 062	37.0%	23 856	61.3%	-	-	38 918	100.0%	-	106.0%	-
Interest	6 576	8 676	1 415	21.5%	2 436	37.0%	1 490	17.2%	3 524	40.6%	8 866	102.2%	811	77.9%	334.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230 073)	(255 381)	(45 808)	19.9%	(65 177)	28.3%	(65 327)	25.6%	(64 298)	25.2%	(240 610)	94.2%	(37 757)	91.8%	70.3%
Suppliers and employees	(230 040)	(255 347)	(45 808)	19.9%	(65 177)	28.3%	(65 327)	25.6%	(64 298)	25.2%	(240 610)	94.2%	(37 757)	91.9%	70.3%
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	86.5.1%	(41 102)	(563.9%)	12 747	174.9%	(23 285)	17.8%	76.5%
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	(47 122)	(46 808)	(3 666)	7.8%	(7 677)	16.3%	(7 709)	16.5%	(22 670)	48.4%	(41 723)	89.1%	(4 946)	74.1%	358.3%
Capital assets	(47 122)	(46 808)	(3 666)	7.8%	(7 677)	16.3%	(7 709)	16.5%	(22 670)	48.4%	(41 723)	89.1%	(4 946)	74.1%	358.3%
Net Cash from/(used) Investing Activities	(47 122)	(46 808)	(3 666)	7.8%	(7 677)	16.3%	(7 709)	16.5%	(22 670)	48.4%	(41 723)	89.1%	(4 946)	74.1%	358.3%
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	(14 624)	(39 519)	(26 178)	179.0%	5 621	(38.4%)	55 353	(140.1%)	(63 772)	161.4%	(28 976)	73.3%	(28 231)	117.9%	125.9%
Cash/cash equivalents at the year begin:	124 364	124 364	-	-	(26 180)	(21.1%)	(20 559)	(16.5%)	132 409	106.5%	-	-	114 844	100.0%	15.3%
Cash/cash equivalents at the year end:	109 741	84 845	(26 180)	(23.9%)	(20 559)	(18.7%)	132 409	156.1%	68 637	80.9%	68 637	80.9%	86 613	93.8%	(20.8%)

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	3 174	26.0%	987	8.1%	766	6.3%	7 260	59.6%	12 187	32.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 265	8.7%	772	5.3%	541	3.7%	12 029	82.3%	14 608	38.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	270	10.5%	174	6.8%	132	5.1%	1 993	77.6%	2 568	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	156	1.8%	162	1.8%	160	1.8%	8 276	94.5%	8 753	23.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 865	12.8%	2 094	5.5%	1 599	4.2%	29 558	77.5%	38 116	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	903	6.4%	572	4.0%	481	3.4%	12 210	86.2%	14 165	37.2%	-	-	-	-
Commercial	2 981	26.5%	893	7.9%	524	4.7%	6 867	61.0%	11 264	29.6%	-	-	-	-
Households	981	7.7%	630	5.0%	594	4.7%	10 482	82.6%	12 686	33.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 865	12.8%	2 094	5.5%	1 599	4.2%	29 558	77.5%	38 116	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)	108	100.0%	-	-	-	-	-	-	108	31.0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	241	100.0%	-	-	-	-	-	-	241	69.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	350	100.0%	-	-	-	-	-	-	350	100.0%

Contact Details

Municipal Manager	Mr TP Cole	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1 251 108	1 307 659	405 299	32.4%	365 863	29.2%	307 282	23.5%	177 033	13.5%	1 255 476	96.0%	115 476	94.3%	53.3%
Exchange Revenue															
Service charges - Electricity	182 436	182 436	46 873	25.7%	45 979	25.2%	44 795	24.6%	49 684	27.2%	187 331	102.7%	40 092	90.1%	23.9%
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%	5 450	8.7%	63 429	101.1%	5 084	90.3%	7.2%
Sale of Goods and Rendering of Services	9 571	45 184	1 702	17.8%	2 829	29.6%	3 812	8.4%	8 406	18.6%	16 749	37.1%	2 964	42.2%	183.6%
Agency services	5 371	6 248	1 448	27.0%	1 329	24.8%	1 571	25.1%	1 549	24.8%	5 898	94.4%	1 442	88.7%	7.4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 982	8 340	1 741	24.9%	2 076	29.7%	2 267	27.2%	2 294	27.5%	8 378	100.4%	1 699	176.2%	35.0%
Interest earned from Current and Non Current Assets	8 511	11 275	3 120	36.7%	2 461	28.9%	1 922	17.1%	4 110	36.5%	11 614	103.0%	3 153	134.5%	30.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 498	4 975	1 175	33.6%	1 269	36.3%	862	17.3%	960	19.3%	4 266	85.8%	1 322	118.6%	(27.4%)
Licence and permits	636	637	152	23.9%	138	21.7%	173	27.2%	134	21.1%	598	93.8%	141	69.9%	(4.6%)
Operational Revenue	1 106	1 230	121	10.9%	252	22.8%	295	24.0%	492	40.0%	1 159	94.3%	762	74.2%	(35.4%)
Non-Exchange Revenue															
Property rates	509 406	509 406	191 298	37.6%	137 286	27.0%	134 863	26.5%	44 562	8.7%	508 008	99.7%	36 870	97.6%	20.9%
Surcharges and taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 062	34 529	5 465	17.6%	4 919	15.8%	4 103	11.9%	6 121	17.7%	20 608	59.7%	9 039	80.8%	(32.3%)
Licences or permits	9 628	9 628	2 600	27.0%	2 539	26.4%	1 573	16.3%	2 352	24.4%	9 064	94.1%	1 739	85.4%	35.3%
Transfer and subsidies - Operational	390 026	390 741	118 912	30.5%	138 898	35.6%	85 439	21.9%	42 406	10.9%	385 654	98.7%	4 079	97.3%	939.6%
Interest	30 164	30 164	7 350	24.4%	8 041	26.7%	8 315	27.6%	8 510	28.2%	32 216	106.8%	7 089	112.3%	20.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	652	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	9 503	-	-	503	-	-	-	3	-	506	5.3%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 253 191	1 352 181	285 369	22.8%	294 351	23.5%	295 566	21.9%	342 876	25.4%	1 218 162	90.1%	270 234	89.2%	26.9%
Employee related costs	483 929	484 374	117 733	24.3%	119 122	24.6%	122 007	25.2%	120 163	24.8%	479 025	98.9%	115 345	99.4%	4.2%
Remuneration of councillors	31 164	40 283	7 189	23.1%	15 822	50.8%	8 595	21.3%	8 576	21.3%	40 181	99.7%	7 262	94.1%	18.1%
Bulk purchases - electricity	158 320	153 320	30 698	19.4%	30 896	19.5%	31 751	20.7%	34 464	22.5%	127 809	83.4%	26 899	78.4%	28.1%
Inventory consumed	10 499	13 238	3 028	28.8%	4 636	44.2%	3 214	24.3%	1 921	14.5%	12 798	96.7%	2 053	89.0%	(6.4%)
Debt impairment	-	32 571	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	104 756	110 770	43 635	41.7%	0	-	21 818	19.7%	14 545	13.1%	79 998	72.2%	7 517	74.0%	93.5%
Interest	9 958	9 960	480	4.8%	0	-	979	9.8%	6	1%	1 465	14.7%	345	10.5%	(98.3%)
Contracted services	273 776	281 783	44 069	16.1%	82 299	30.1%	55 999	19.9%	80 076	28.4%	262 443	93.1%	57 244	87.8%	39.9%
Transfers and subsidies	13 838	15 930	1 973	14.3%	4 051	29.3%	1 312	8.2%	8 328	52.3%	15 664	98.3%	7 028	82.0%	18.5%
Irrecoverable debts written off	10 513	10 013	1 004	9.6%	1 527	14.5%	1 548	15.5%	7 228	72.2%	11 307	112.9%	1 807	78.1%	300.0%
Operational costs	156 437	199 939	36 213	23.1%	35 999	23.0%	49 096	24.6%	67 453	33.7%	188 761	94.4%	44 538	87.2%	51.5%
Losses on disposal of Assets	-	-	(652)	-	-	-	(752)	-	-	-	(1 404)	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	116	-	116	-	197	-	(41.0%)
Surplus/(Deficit)	(2 083)	(44 522)	119 930		71 512		11 716		(165 843)		37 314		(154 758)		
Transfers and subsidies - capital (monetary allocations)	109 848	122 442	-	-	61 089	55.6%	11 391	9.3%	43 351	35.4%	115 831	94.6%	20 271	64.9%	113.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	107 765	77 921	119 930		132 601		23 106		(122 492)		153 145		(134 487)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	107 765	77 921	119 930		132 601		23 106		(122 492)		153 145		(134 487)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	107 765	77 921	119 930		132 601		23 106		(122 492)		153 145		(134 487)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	107 765	77 921	119 930		132 601		23 106		(122 492)		153 145		(134 487)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	150 893	175 176	33 350	22.1%	36 233	24.0%	30 224	17.3%	47 257	27.0%	147 065	84.0%	80 529	95.1%	(41.3%)
National Government	93 781	99 328	26 263	28.0%	27 741	29.6%	20 927	21.1%	24 334	24.5%	99 264	99.9%	30 151	99.1%	(19.3%)
Provincial Government	1 739	7 107	-	-	-	-	-	-	2 951	41.5%	2 951	41.5%	16 596	86.5%	(82.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 520	106 434	26 263	27.5%	27 741	29.0%	20 927	19.7%	27 284	25.6%	102 215	96.0%	46 747	96.4%	(41.6%)
Borrowing	21 452	21 452	-	-	-	-	-	-	643	3.0%	643	3.0%	4 135	76.4%	(84.5%)
Internally generated funds	33 921	47 290	7 088	20.9%	8 492	25.0%	9 297	19.7%	19 330	40.9%	44 207	93.5%	29 648	93.9%	(34.8%)
Capital Expenditure Functional	150 893	175 176	33 350	22.1%	36 233	24.0%	30 224	17.3%	47 257	27.0%	147 065	84.0%	80 529	95.1%	(41.3%)
Municipal governance and administration	4 001	4 255	312	7.8%	843	21.1%	1 575	37.0%	882	20.7%	3 612	84.9%	3 602	65.6%	(75.5%)
Executive and Council	-	27	-	-	-	-	-	-	23	86.1%	23	86.1%	213	74.5%	(89.1%)
Finance and administration	3 801	4 008	152	4.0%	846	22.3%	1 544	38.5%	854	21.3%	3 396	84.7%	3 309	64.9%	(74.2%)
Internal audit	200	220	160	79.8%	(3)	(1.4%)	32	14.3%	5	2.4%	194	88.0%	80	70.1%	(93.5%)
Community and Public Safety	4 520	1 185	1 645	36.4%	(1 201)	(26.6%)	41	3.5%	84	7.1%	569	48.0%	185	73.2%	(54.5%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	195	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 340	995	1 642	37.8%	(1 249)	(28.8%)	27	2.7%	22	2.2%	442	44.4%	(128)	62.0%	(116.8%)
Housing	180	189	3	1.5%	48	26.6%	14	7.4%	63	33.2%	127	67.3%	119	93.0%	(47.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	118 920	147 784	30 942	26.0%	36 990	30.8%	28 608	19.4%	45 600	30.9%	141 741	95.9%	67 517	97.2%	(32.5%)
Planning and Development	111 220	115 891	28 455	25.6%	28 488	25.6%	21 986	19.0%	32 077	27.7%	111 006	95.8%	31 060	87.9%	5.3%
Road Transport	7 200	31 594	2 488	34.5%	1 084	30.6%	6 519	20.6%	13 273	42.8%	36 060	98.4%	36 060	113.9%	(62.0%)
Environmental Protection	500	300	189	37.7%	103	34.5%	103	34.5%	-	-	292	97.3%	189	77.7%	(100.0%)
Trading Services	23 452	21 952	451	1.9%	0	-	-	-	690	3.1%	1 142	5.2%	8 939	90.0%	(92.3%)
Energy sources	22 952	21 452	-	-	-	-	-	-	643	3.0%	643	3.0%	5 864	86.5%	(89.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	500	451	90.2%	0	.1%	-	-	48	9.5%	499	99.8%	3 075	103.9%	(98.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	286	35.8%	(100.0%)

Other revenue	26 628	29 263	23 215	87.2%	16 514	62.0%	21 417	73.2%	40 434	138.2%	101 579	347.1%	41 158	197.7%	(1.8%)
Transfers and Subsidies - Operational	390 290	426 030	122 527	31.4%	122 955	31.5%	105 095	24.7%	13 143	3.1%	363 720	85.4%	1 079	93.3%	1 117.9%
Transfers and Subsidies - Capital	109 848	119 163	51 792	47.1%	58 542	53.3%	43 234	36.3%	-	-	153 568	128.9%	1 666	104.5%	(100.0%)
Interest	8 511	11 275	2 918	34.3%	2 088	24.5%	1 741	15.4%	3 882	34.4%	10 629	94.3%	2 959	127.6%	31.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 156 494)	(1 154 914)	(258 480)	22.4%	(288 731)	25.0%	(262 482)	22.7%	(283 638)	24.6%	(1 093 331)	94.7%	(291 997)	116.2%	(2.9%)
Suppliers and employees	(1 131 649)	(1 130 069)	(258 000)	22.8%	(288 731)	25.5%	(261 504)	23.1%	(283 638)	25.1%	(1 091 873)	96.6%	(291 673)	119.2%	(2.8%)
Finance charges	(9 958)	(9 958)	(479)	4.8%	-	-	(978)	9.8%	-	-	(1 457)	14.6%	(324)	10.2%	(100.0%)
Transfers and grants	(14 886)	(14 886)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 608	147 643	115 260	120.6%	112 811	118.0%	103 393	70.0%	(59 131)	(40.1%)	272 334	184.5%	(85 931)	49.7%	(31.2%)
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	(168 358)	(192 400)	(41 274)	24.5%	(39 424)	23.4%	(35 097)	18.2%	(52 673)	27.4%	(168 468)	87.6%	(98 431)	102.7%	(46.5%)
Capital assets	(168 358)	(192 400)	(41 274)	24.5%	(39 424)	23.4%	(35 097)	18.2%	(52 673)	27.4%	(168 468)	87.6%	(98 431)	102.7%	(46.5%)
Net Cash from/(used) Investing Activities	(168 358)	(192 400)	(41 274)	24.5%	(39 424)	23.4%	(35 097)	18.2%	(52 673)	27.4%	(168 468)	87.6%	(98 431)	102.7%	(46.5%)
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%	(9 738)	40.0%	(38 639)	158.7%	(10 896)	145.1%	(10.6%)
Repayment of borrowing	(18 414)	(24 345)	(9 423)	51.2%	(10 577)	57.4%	(8 900)	36.6%	(9 738)	40.0%	(38 639)	158.7%	(10 896)	145.1%	(10.6%)
Net Cash from/(used) Financing Activities	(18 414)	(24 345)	(9 423)	51.2%	(10 577)	57.4%	(8 900)	36.6%	(9 738)	40.0%	(38 639)	158.7%	(10 896)	201.6%	(10.6%)
Net Increase/(Decrease) in cash held	(91 164)	(69 103)	64 563	(70.8%)	62 810	(68.9%)	59 395	(86.0%)	(121 542)	175.9%	65 227	(94.4%)	(195 258)	287.6%	(37.8%)
Cash/cash equivalents at the year begin:	131 591	131 591	117 938	89.6%	178 786	135.9%	241 596	183.6%	300 991	228.7%	117 938	89.6%	137 353	104.3%	119.1%
Cash/cash equivalents at the year end:	40 427	62 488	178 786	442.2%	241 596	597.6%	300 991	481.7%	179 449	287.2%	179 449	287.2%	(57 905)	(88.3%)	(409.9%)

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	8	8%	8	.7%	9	.8%	1 068	97.7%	1 093	.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 889	39.3%	7 759	16.1%	2 364	4.9%	19 073	39.7%	48 084	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	855	.3%	1 011	.3%	13 965	4.2%	319 184	95.3%	335 015	55.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	27	-	6	-	2 387	3.8%	60 964	96.2%	63 384	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 684	2.6%	3 631	2.6%	3 548	2.5%	130 749	92.3%	141 612	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	279	2.1%	283	2.1%	229	1.7%	12 459	94.0%	13 250	2.2%	-	-	-	-
Total By Income Source	23 741	3.9%	12 698	2.1%	22 502	3.7%	543 497	90.2%	602 438	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 271	3.9%	868	1.5%	755	1.3%	55 020	93.4%	58 914	9.8%	-	-	-	-
Commercial	11 729	9.5%	6 507	5.3%	6 463	5.3%	98 149	79.9%	122 847	20.4%	-	-	-	-
Households	9 742	2.3%	5 324	1.3%	15 284	3.6%	390 328	92.8%	420 677	69.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 741	3.9%	12 698	2.1%	22 502	3.7%	543 497	90.2%	602 438	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	2 822	99.1%	21	.7%	-	-	5	.2%	2 848	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 822	99.1%	21	.7%	-	-	5	.2%	2 848	100.0%

Contact Details

Municipal Manager	Mr Khethukuthula Joseph Zulu	039 688 2021
Chief Financial Officer	Mr Vuyani Gqoboka	039 312 8301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1 287 912	1 391 956	406 014	31.5%	368 039	28.6%	306 951	22.1%	165 645	11.9%	1 246 648	89.6%	136 030	89.7%	21.8%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	361 232	382 906	91 246	25.3%	105 020	29.1%	94 829	24.8%	102 051	26.7%	393 146	102.7%	83 043	120.5%	22.9%
Service charges - Waste Water Management	112 683	123 951	28 417	25.2%	30 681	27.2%	29 580	23.9%	27 206	21.9%	115 884	93.5%	26 973	99.8%	.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	2 843	295	-	1 127	-	1 519	53.4%	1 186	41.7%	4 127	145.1%	214	1 106.4%	454.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	37 768	66 903	16 617	44.0%	16 836	44.6%	17 527	26.2%	17 842	26.7%	68 822	102.9%	17 061	151.2%	4.6%
Interest earned from Current and Non Current Assets	11 605	12 424	4 394	37.9%	1 818	15.7%	3 918	31.5%	1 603	12.9%	11 733	94.4%	4 348	93.0%	(63.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 264	1 737	854	37.7%	15	.7%	4	.2%	1 881	108.3%	2 753	158.5%	233	48.4%	707.6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 453	2 364	543	6.4%	639	7.6%	271	11.5%	499	21.1%	1 952	82.6%	728	120.2%	(31.5%)
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%	13 378	1.7%	648 231	81.1%	3 431	81.1%	290.0%
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%	372 908	45.1%	1 432 237	173.4%	397 395	113.9%	(6.2%)
Employee related costs	409 846	280 464	146 391	35.7%	132 046	32.2%	137 476	49.0%	104 401	37.2%	520 314	185.5%	110 961	115.0%	(5.9%)
Remuneration of councillors	11 409	13 693	3 120	27.3%	3 727	32.7%	3 133	22.9%	3 119	22.8%	13 098	95.7%	3 177	97.9%	(1.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	128 408	61 680	24 508	19.1%	53 398	41.6%	27 297	44.3%	46 739	75.8%	151 942	246.3%	46 527	110.9%	5%
Debt impairment	74 453	27 226	18 611	25.0%	12 408	16.7%	18 611	68.4%	18 611	68.4%	68 242	250.6%	-	-	(100.0%)
Depreciation and amortisation	220 000	220 000	53 686	24.4%	55 880	25.4%	55 929	25.4%	55 909	25.4%	221 404	100.6%	54 690	84.3%	2.2%
Interest	7 222	4 620	2 525	35.0%	5 749	79.6%	3 549	76.8%	13 739	297.4%	25 562	553.3%	3 752	79.8%	266.2%
Contracted services	138 443	123 864	27 422	19.8%	73 560	53.1%	35 913	29.0%	55 745	45.0%	192 640	155.5%	129 080	201.7%	(56.8%)
Transfers and subsidies	8 000	-	-	-	-	-	-	-	-	-	-	-	(457)	125.8%	(100.0%)
Irrecoverable debts written off	-	-	13 013	-	(11 659)	-	924	-	2 256	-	4 533	-	1 096	55.2%	105.8%
Operational costs	111 976	94 495	64 910	58.0%	47 991	42.9%	49 238	52.1%	72 394	76.6%	234 534	248.2%	48 579	167.6%	49.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(1)	-	(25)	-	-	-	(4)	-	(30)	-	-	-	(100.0%)
Surplus/(Deficit)	178 155	565 913	51 828		(5 036)		(25 118)		(207 263)		(185 589)		(261 365)		
Transfers and subsidies - capital (monetary allocations)	454 994	379 377	87 476	19.2%	129 020	28.4%	124 116	32.7%	52 749	13.9%	393 361	103.7%	254 418	138.2%	(79.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	633 150	945 290	139 304		123 984		98 998		(154 514)		207 772		(6 946)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	633 150	945 290	139 304		123 984		98 998		(154 514)		207 772		(6 946)		
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		(154 514)		207 772		(6 946)		
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		(154 514)		207 772		(6 946)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	454 992	416 471	83 040	18.3%	97 343	21.4%	80 305	19.3%	58 356	14.0%	319 044	76.6%	248 795	102.5%	(76.5%)
National Government	454 992	400 514	79 326	17.4%	86 759	19.1%	78 150	19.5%	51 016	12.7%	295 251	73.7%	220 207	100.1%	(76.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	5 476	83.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	454 992	400 514	79 326	17.4%	86 759	19.1%	78 150	19.5%	51 016	12.7%	295 251	73.7%	225 683	99.7%	(77.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	15 958	3 714	-	10 584	-	2 155	13.5%	7 340	46.0%	23 793	149.1%	23 111	135.5%	(68.2%)
Capital Expenditure Functional	454 992	416 471	83 040	18.3%	97 343	21.4%	80 305	19.3%	58 356	14.0%	319 044	76.6%	248 795	102.5%	(76.5%)
Municipal governance and administration	-	15 958	3 340	-	10 584	-	2 155	13.5%	7 340	46.0%	23 419	146.8%	25 923	127.4%	(71.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	15 958	3 340	-	10 584	-	2 155	13.5%	7 340	46.0%	23 419	146.8%	25 923	127.4%	(71.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	454 992	400 514	79 700	17.5%	86 759	19.1%	78 150	19.5%	51 016	12.7%	295 625	73.8%	222 872	100.5%	(77.1%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	335 995	265 751	45 722	13.6%	55 165	16.4%	43 376	16.3%	40 458	15.2%	184 720	69.5%	190 330	100.7%	(78.7%)
Waste Water Management	118 998	134 762	33 978	28.6%	31 595	26.6%	34 774	25.8%	10 558	7.8%	110 905	82.3%	32 542	99.7%	(67.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	122 603	112 817	-	-	1 953	1.6%	1 991	1.8%	2 098	1.9%	6 042	5.4%	-	45.8%	(100.0%)
Transfers and Subsidies - Operational	756 407	803 347	550 007	72.7%	411 260	54.4%	340 757	42.4%	10 656	1.3%	1 312 680	163.4%	252 039	253.6%	(95.8%)
Transfers and Subsidies - Capital	454 994	402 573	196 083	43.1%	360 698	79.3%	49 429	12.3%	57 411	14.3%	663 621	164.8%	27 657	50.8%	107.6%
Interest	11 605	12 424	-	-	20 483	176.5%	23 395	188.3%	21 422	172.4%	65 300	525.6%	-	8.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(768 558)	(696 282)	(306)	-	(177)	-	(257)	-	(239)	-	(978)	.1%	(111)	69.4%	114.5%
Suppliers and employees	(753 336)	(688 707)	(306)	-	(177)	-	(257)	-	(239)	-	(978)	.1%	(111)	70.7%	114.5%
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%	253 290	21.8%	3 237 222	279.2%	621 042	389.1%	(59.2%)
Cash Flow from Investing Activities															
Receipts	-	-	(979)	-	0	-	-	-	-	-	(978)	-	38	(91.6%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(979)	-	0	-	-	-	-	-	(978)	-	38	(91.6%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(521 069)	(443 825)	-	-	-	-	-	-	-	-	-	-	(41 690)	66.7%	(100.0%)
Capital assets	(521 069)	(443 825)	-	-	-	-	-	-	-	-	-	-	(41 690)	66.7%	(100.0%)
Net Cash from/(used) Investing Activities	(521 069)	(443 825)	(979)	-2%	0	-	-	-	-	-	(978)	-2%	(41 652)	66.7%	(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%	253 290	35.4%	3 236 243	452.2%	579 390	1 071.5%	(56.3%)
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%	3 284 868	25 101.3%	301 914	2 307.1%	1 733 983	100.0%	89.4%
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%	3 538 156	485.5%	3 538 156	485.5%	2 335 902	1 044.2%	51.5%

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	49 127	4.0%	33 903	2.8%	32 303	2.7%	1 098 277	90.5%	1 213 610	88.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 222	5.6%	5 246	3.2%	4 628	2.8%	145 183	88.4%	164 280	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 926	100.0%	1 926	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 933)	50.8%	(1 381)	36.3%	(821)	21.6%	327	(8.6%)	(3 808)	(.3%)	-	-	-	-
Total By Income Source	56 416	4.1%	37 769	2.7%	36 110	2.6%	1 245 713	90.5%	1 376 008	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 768	16.0%	947	4.0%	2 449	10.4%	16 421	69.6%	23 585	1.7%	-	-	-	-
Commercial	16 088	8.1%	6 774	3.4%	5 918	3.0%	170 039	85.5%	198 819	14.4%	-	-	-	-
Households	36 593	3.2%	30 077	2.6%	27 773	2.4%	1 059 142	91.8%	1 153 586	83.8%	-	-	-	-
Other	(34)	(185.8%)	(30)	(166.2%)	(30)	(164.8%)	112	616.9%	18	-	-	-	-	-
Total By Customer Group	56 416	4.1%	37 769	2.7%	36 110	2.6%	1 245 713	90.5%	1 376 008	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	50 461	15.8%	11 628	3.6%	480	2%	256 638	80.4%	319 207	46.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70 206	22.7%	12 506	4.0%	10 855	3.5%	215 592	69.7%	309 158	45.1%
Auditor-General	487	24.4%	-	-	293	14.7%	1 214	60.9%	1 995	.3%
Other	156	.3%	241	.4%	208	.4%	54 168	98.9%	54 773	8.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	121 310	17.7%	24 374	3.6%	11 836	1.7%	527 613	77.0%	685 133	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	220 539	237 695	80 654	36.6%	67 973	30.8%	63 850	26.9%	24 756	10.4%	237 233	99.8%	23 847	94.4%	3.8%
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%	524	17.3%	2 890	95.6%	653	87.6%	(19.7%)
Sale of Goods and Rendering of Services	252	391	141	56.0%	109	43.1%	170	43.4%	157	40.2%	577	147.5%	21	161.2%	661.1%
Agency services	3 203	3 303	843	26.3%	922	28.8%	1 131	34.3%	654	19.8%	3 551	107.5%	443	106.2%	47.8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	294	-	208	-	217	-	220	-	939	-	53	-	316.3%
Interest earned from Current and Non Current Assets	3 100	7 190	1 796	57.9%	2 259	72.9%	2 074	28.8%	3 408	47.4%	9 538	132.7%	358	102.9%	852.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	895	695	175	19.6%	173	19.3%	177	25.5%	176	25.3%	701	100.8%	122	66.8%	44.5%
Licence and permits	6	18	2	36.1%	6	104.4%	3	17.0%	2	12.4%	14	76.2%	2	190.4%	(10.1%)
Operational Revenue	-	-	-	-	500	-	161	-	1 000	-	1 661	-	-	-	(100.0%)
Non-Exchange Revenue															
Property rates	60 635	60 635	14 716	24.3%	14 267	23.5%	13 753	22.7%	14 970	24.7%	57 707	95.2%	12 695	94.6%	17.9%
Surcharges and Taxes	-	11 000	-	-	-	-	9 728	88.4%	1 657	15.1%	11 385	103.5%	-	-	(100.0%)
Fines, penalties and forfeits	21	10	3	14.2%	1	5.1%	7	71.4%	11	103.5%	22	213.1%	15	227.9%	(27.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 906	140 982	57 999	40.9%	46 952	33.1%	34 440	24.4%	1 601	1.1%	140 992	100.0%	8 875	97.5%	(82.0%)
Interest	7 500	9 500	2 938	39.2%	1 888	25.2%	1 108	11.7%	375	3.9%	6 309	66.4%	611	14.3%	(38.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	949	949	-	-	-	-	-	-	-	949	100.0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	243 215	342 459	102 312	42.1%	113 692	46.7%	181 063	52.9%	60 055	17.5%	457 122	133.5%	52 916	79.3%	13.5%
Employee related costs	97 677	101 580	21 974	22.5%	26 707	27.3%	22 894	22.5%	22 660	22.3%	94 236	92.8%	23 372	100.8%	(3.0%)
Remuneration of councillors	10 506	13 082	2 715	25.8%	3 613	34.4%	3 058	23.4%	3 223	24.6%	12 610	96.4%	2 672	106.0%	20.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 868	10 686	218	5.6%	1 131	29.2%	1 031	9.7%	1 942	18.2%	4 321	40.4%	166	35.7%	1 068.9%
Debt impairment	5 000	30 500	-	-	50 368	1 007.4%	131 224	430.2%	-	-	181 592	595.4%	-	-	-
Depreciation and amortisation	33 150	23 150	4 809	14.5%	4 995	15.1%	4 911	21.2%	4 783	20.7%	19 499	84.2%	3 063	42.3%	56.2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	54 244	63 010	9 585	17.7%	12 279	22.6%	9 299	14.8%	16 314	25.9%	47 477	75.3%	17 548	70.8%	(7.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	54 400	54 776	-	6 609	-	-	-	-	-	61 386	112.8%	-	-	-
Operational costs	38 770	46 051	8 233	21.2%	7 989	20.6%	8 646	18.8%	11 022	23.9%	35 890	77.9%	6 048	84.2%	82.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	-	-	111	-	47	-	137.3%
Surplus/(Deficit)	(22 676)	(104 764)	(21 658)		(45 719)		(117 213)		(35 299)		(219 889)		(29 069)		
Transfers and subsidies - capital (monetary allocations)	31 198	32 785	12 888	41.3%	14 148	45.3%	1 763	5.4%	3 976	12.1%	32 775	100.0%	27 192	156.3%	(85.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 523	(71 978)	(8 769)		(31 571)		(115 450)		(31 323)		(187 114)		(1 877)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 523	(71 978)	(8 769)		(31 571)		(115 450)		(31 323)		(187 114)		(1 877)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 523	(71 978)	(8 769)		(31 571)		(115 450)		(31 323)		(187 114)		(1 877)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 523	(71 978)	(8 769)		(31 571)		(115 450)		(31 323)		(187 114)		(1 877)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	45 670	53 829	13 202	28.9%	16 044	35.1%	6 385	11.9%	8 991	16.7%	44 623	82.9%	13 812	69.2%	(34.9%)
National Government	31 448	32 785	11 461	36.4%	12 660	40.3%	1 520	4.6%	3 703	11.3%	29 344	89.5%	4 854	78.2%	(23.7%)
Provincial Government	-	-	1 255	-	(371)	-	(177)	-	-	-	707	-	8 810	79.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 448	32 785	12 716	40.4%	12 289	39.1%	1 343	4.1%	3 703	11.3%	30 050	91.7%	13 664	78.4%	(72.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 222	21 044	487	3.4%	3 755	26.4%	5 042	24.0%	5 289	25.1%	14 573	69.2%	148	41.5%	3 473.6%
Capital Expenditure Functional	45 670	53 829	13 202	28.9%	16 044	35.1%	6 385	11.9%	8 991	16.7%	44 623	82.9%	13 812	69.2%	(34.9%)
Municipal governance and administration	10 610	12 499	487	4.6%	2 284	21.5%	2 875	23.0%	3 275	26.2%	8 920	71.4%	148	78.5%	2 113.1%
Executive and Council	800	800	-	-	-	-	-	-	75	9.4%	75	9.4%	-	-	(100.0%)
Finance and administration	9 810	11 699	487	5.0%	2 284	23.3%	2 875	24.6%	3 200	27.4%	8 845	75.6%	148	78.5%	2 062.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	275	1 255	-	(1 077)	-	(24)	(8.6%)	-	-	154	55.9%	3 676	73.9%	(100.0%)
Community and Social Services	-	275	1 255	-	(1 077)	-	(24)	(8.6%)	-	-	154	55.9%	3 676	73.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 970	38 910	11 461	33.7%	14 649	43.1%	3 260	8.4%	4 556	11.7%	33 926	87.2%	9 988	67.9%	(54.4%)
Planning and Development	16 975	19 526	2 359	14.0%	4 775	28.3%	3 260	16.7%	5 918	30.3%	16 312	83.5%	9 292	64.3%	(36.3%)
Road Transport	17 095	19 385	9 101	53.2%	9 874	57.8%	-	-	(1 362)	(7.0%)	17 614	90.9%	696	89.7%	(295.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 090	2 145	-	-	189	17.3%	275	12.8%	1 160	54.1%	1 623	75.7%	-	-	(100.0%)
Energy sources	890	1 370	-	-	-	-	-	-	1 132	82.6%	1 132	82.6%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	200	775	-	-	189	94.5%	275	35.4%	28	3.6%	492	63.4%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	1 028	12 460	-	-	1 711	166.3%	6 204	49.8%	2 002	16.1%	9 916	79.6%	-	-	(100.0%)
Transfers and Subsidies - Operational	141 906	140 982	29	-	-	-	-	-	(543)	(.4%)	(514)	(.4%)	76	.9%	(817.5%)
Transfers and Subsidies - Capital	31 198	32 785	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 100	7 190	-	-	4 368	140.9%	3 430	47.7%	5 103	71.0%	12 901	179.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(214 812)	(242 963)	(10 203)	4.7%	(10 683)	5.0%	(10 748)	4.4%	(11 327)	4.7%	(42 961)	17.7%	(6 079)	2.9%	86.3%
Suppliers and employees	(214 812)	(242 963)	(10 203)	4.7%	(10 683)	5.0%	(10 748)	4.4%	(11 327)	4.7%	(42 961)	17.7%	(6 079)	2.9%	86.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	61 956	8 154	(10 174)	(16.4%)	(4 624)	(7.5%)	(1 931)	(23.7%)	(3 611)	(44.3%)	(20 340)	(249.4%)	(6 003)	(8.8%)	(39.9%)
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	(48 566)	(57 397)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(48 566)	(57 397)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(48 566)	(57 397)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(49 243)	(10 174)	(76.0%)	(4 624)	(34.5%)	(1 931)	3.9%	(3 611)	7.3%	(20 340)	41.3%	(6 003)	(110.4%)	(39.9%)
Cash/cash equivalents at the year begin:	99 534	111 163	115 560	116.1%	105 386	105.9%	100 762	90.6%	98 631	88.9%	115 560	104.0%	112 964	-	(12.5%)
Cash/cash equivalents at the year end:	112 923	61 921	105 386	93.3%	100 762	89.2%	98 831	159.6%	95 221	153.8%	95 221	153.8%	106 950	102.9%	(11.0%)

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	12 346	12.8%	(6)	-	2 404	2.5%	81 841	84.7%	96 585	92.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	587	12.1%	(0)	-	155	3.2%	4 099	84.7%	4 840	4.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	128	8.1%	-	-	64	4.0%	1 352	87.9%	1 585	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	-	-	-	-	1 320	100.0%	1 319	1.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(36)	18.0%	(29)	14.6%	(51)	25.8%	(82)	41.6%	(197)	(.2%)	-	-	-	-
Total By Income Source	13 025	12.5%	(35)	-	2 573	2.5%	88 570	85.1%	104 132	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 828	11.0%	3	-	494	3.0%	14 366	86.1%	16 691	16.0%	-	-	-	-
Commercial	4 218	9.7%	6	-	1 040	2.4%	38 274	87.9%	43 539	41.8%	-	-	-	-
Households	6 462	14.4%	(14)	-	920	2.0%	37 517	83.6%	44 885	43.1%	-	-	-	-
Other	516	(52.6%)	(29)	2.9%	118	(12.0%)	(1 588)	161.7%	(982)	(.9%)	-	-	-	-
Total By Customer Group	13 025	12.5%	(35)	-	2 573	2.5%	88 570	85.1%	104 132	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	1 609	100.0%	-	-	-	-	-	-	1 609	14.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 784	29.8%	-	-	-	-	6 573	70.2%	9 357	85.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 393	40.1%	-	-	-	-	6 573	59.9%	10 966	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: UMNENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	571 897	577 594	147 702	25.8%	136 393	23.8%	130 262	22.6%	111 903	19.4%	526 261	91.1%	94 610	91.1%	18.3%
Exchange Revenue															
Service charges - Electricity	156 164	160 088	28 987	18.6%	25 783	16.5%	25 501	15.9%	28 994	18.1%	109 264	68.3%	23 033	71.5%	25.9%
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%	2 985	21.6%	11 923	86.3%	3 044	116.1%	(1.9%)
Sale of Goods and Rendering of Services	5 609	6 047	889	15.9%	897	16.0%	1 350	22.3%	1 703	28.2%	4 838	80.0%	958	80.4%	77.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 308	4 409	903	21.0%	956	22.2%	991	22.5%	653	14.8%	3 303	79.4%	882	97.5%	(25.9%)
Interest earned from Current and Non Current Assets	3 030	3 030	985	32.5%	589	19.4%	826	27.3%	1 955	64.5%	4 354	143.7%	1 289	108.3%	51.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 370	1 475	332	24.3%	335	24.4%	417	28.3%	717	48.6%	1 801	122.1%	687	165.5%	4.3%
Licence and permits	2 445	2 666	655	26.8%	798	32.6%	710	26.6%	598	22.4%	2 762	103.6%	474	79.3%	26.3%
Operational Revenue	1 563	2 570	31	2.0%	122	7.8%	114	4.4%	1 760	68.5%	2 027	78.9%	399	43.9%	341.3%
Non-Exchange Revenue															
Property rates	253 564	255 064	66 816	26.4%	63 162	24.9%	65 729	25.8%	65 327	25.6%	261 035	102.3%	58 022	98.9%	12.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 957	3 105	26	9%	1 711	57.9%	40	1.3%	28	9%	1 806	58.2%	19	44.4%	52.0%
Licences or permits	1 954	873	234	12.0%	123	6.3%	279	32.0%	196	22.5%	832	95.4%	176	52.7%	11.3%
Transfer and subsidies - Operational	114 187	110 080	42 019	36.8%	36 676	32.1%	27 000	24.5%	2 819	2.6%	108 514	98.6%	2 939	99.3%	(4.1%)
Interest	13 677	13 677	2 844	20.8%	3 055	22.3%	3 534	25.8%	2 785	20.4%	12 219	89.3%	2 141	78.6%	30.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	316	700	-	-	(766)	(242.6%)	766	109.5%	1 382	197.4%	1 382	197.4%	546	90.9%	153.2%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	571 990	577 430	137 554	24.1%	126 381	22.1%	107 639	18.6%	149 294	25.9%	520 868	90.2%	168 826	100.0%	(11.6%)
Employee related costs	155 966	151 450	35 466	22.7%	36 281	23.3%	37 110	24.5%	36 978	24.4%	145 834	96.3%	34 648	97.6%	6.7%
Remuneration of councillors	11 327	11 916	2 716	24.0%	3 440	30.4%	2 809	23.6%	2 788	23.4%	11 753	98.6%	2 564	96.7%	8.8%
Bulk purchases - electricity	190 198	184 398	63 275	33.3%	36 751	19.3%	26 232	14.2%	43 176	23.4%	169 435	91.9%	34 371	92.5%	25.6%
Inventory consumed	4 722	5 937	9	2%	540	11.4%	484	8.2%	933	15.7%	1 966	33.1%	404	57.7%	130.6%
Debt impairment	10 243	12 658	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 439	60 053	14 896	29.0%	15 196	29.5%	14 918	24.8%	11 242	18.7%	56 252	93.7%	16 538	120.2%	(32.0%)
Interest	47	61	13	27.3%	5	11.2%	12	19.1%	6	10.4%	36	59.7%	3	98.7%	135.2%
Contracted services	80 964	74 416	9 038	11.2%	22 045	27.2%	12 433	16.7%	19 364	26.0%	62 880	84.5%	23 858	89.0%	(18.8%)
Transfers and subsidies	1 520	2 067	282	18.6%	434	28.6%	234	11.3%	828	40.1%	1 779	86.1%	369	73.6%	124.4%
Irrecoverable debts written off	-	1 030	-	-	-	-	-	-	18 771	1 822.9%	18 771	1 822.9%	41 419	1 035 464 250.0%	(54.7%)
Operational costs	65 163	72 382	11 859	18.2%	11 689	17.9%	12 642	17.5%	14 364	19.8%	50 554	69.8%	14 653	77.2%	(2.0%)
Losses on disposal of Assets	-	1 062	-	-	-	-	766	72.1%	843	79.4%	1 610	151.5%	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	307	165	10 148		10 013		22 623		(37 391)		5 392		(74 216)		
Transfers and subsidies - capital (monetary allocations)	48 108	56 334	7 866	16.4%	6 992	14.5%	14 260	25.3%	22 085	39.2%	51 202	90.9%	23 941	100.0%	(7.8%)
Transfers and subsidies - capital (in-kind)	-	1 130	-	-	-	-	-	-	1 130	100.0%	1 130	100.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	48 415	57 629	18 014		17 005		36 883		(14 177)		57 724		(50 275)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 415	57 629	18 014		17 005		36 883		(14 177)		57 724		(50 275)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 415	57 629	18 014		17 005		36 883		(14 177)		57 724		(50 275)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 415	57 629	18 014		17 005		36 883		(14 177)		57 724		(50 275)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	83 818	103 607	959	1.1%	(962)	(1.1%)	22	-	(800)	(.8%)	(781)	(.8%)	(89)	9.0%	798.3%
National Government	46 708	54 934	98	2%	426	9%	(567)	(.1%)	(567)	(1.0%)	(43)	(.1%)	-	12.0%	(100.0%)
Provincial Government	1 400	1 400	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 108	56 334	98	2%	426	9%	-	-	(567)	(1.0%)	(43)	(.1%)	-	12.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 710	47 273	861	2.4%	(1 387)	(3.9%)	22	-	(234)	(.5%)	(738)	(1.6%)	(89)	1.6%	162.2%
Capital Expenditure Functional	83 818	104 737	11 144	13.3%	7 673	9.2%	11 145	10.6%	23 128	22.1%	53 090	50.7%	29 133	86.4%	(20.8%)
Municipal governance and administration	2 381	6 716	5 263	221.0%	2 101	88.2%	22	3%	9 432	140.4%	16 817	250.4%	9 162	820.6%	2.9%
Executive and Council	1 100	4 520	-	-	-	-	20	4%	(336)	(7.4%)	(316)	(7.0%)	(52)	2.8%	541.3%
Finance and administration	1 281	1 946	5 263	410.8%	2 101	164.0%	2	.1%	9 767	501.9%	17 134	880.4%	9 214	927.8%	6.0%
Internal audit	-	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 580	1 655	579	36.6%	1 323	83.7%	-	-	(2 035)	(123.0%)	(133)	(8.1%)	(76)	8.1%	2 577.7%
Community and Social Services	-	755	579	-	1 323	-	-	-	(2 035)	(269.5%)	(133)	(17.7%)	(76)	8.1%	2 577.7%
Sport And Recreation	900	900	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	680	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 770	65 599	4 772	8.6%	1 320	2.4%	5 471	8.3%	1 845	2.8%	13 408	20.4%	4 332	36.3%	(57.4%)
Planning and Development	3 850	5 136	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	51 920	60 463	4 772	9.2%	1 320	2.5%	5 471	9.0%	1 845	3.1%	13 408	22.2%	4 332	37.0%	(57.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 086	30 767	530	2.2%	2 930	12.2%	5 653	18.4%	13 886	45.1%	22 998	74.7%	15 716	78.9%	(11.6%)
Energy sources	22 486	28 665	-	-	3 459	15.4%	5 653	19.7%	13 886	48.4%	22 998	80.2%	15 716	86.4%	(11.6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 600	2 101	530	33.1%	(530)	(33.1%)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	77 829	83 425	1 793	2.3%	2 004	2.6%	2 251	2.7%	3 755	4.5%	9 803	11.8%	1 981	52.3%	89.6%
Transfers and Subsidies - Operational	114 187	109 456	5 802	5.1%	6 489	5.7%	816	.7%	-	-	13 107	12.0%	-	26.8%	-
Transfers and Subsidies - Capital	48 108	56 334	8 636	18.0%	14 102	29.3%	31 073	55.2%	-	-	53 811	95.5%	-	70.0%	-
Interest	3 030	3 030	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(579 115)	(566 053)	4 190	(.7%)	12 571	(2.2%)	(233 535)	41.3%	(64 857)	11.5%	(281 632)	49.8%	1 319	(.7%)	(5 018.0%)
Suppliers and employees	(577 540)	(563 905)	4 190	(.7%)	12 571	(2.2%)	(233 535)	41.4%	(64 857)	11.5%	(281 632)	49.9%	1 319	(.7%)	(5 018.0%)
Finance charges	(47)	(81)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 528)	(2 088)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 076	111 515	128 840	135.5%	138 052	145.2%	(105 068)	(94.2%)	12 683	11.4%	174 507	156.5%	67 915	465.8%	(81.3%)
Cash Flow from Investing Activities															
Receipts	316	700	-	-	-	-	-	-	381	54.4%	381	54.4%	601	100.0%	(36.6%)
Proceeds on disposal of PPE	316	700	-	-	-	-	-	-	857	122.5%	857	122.5%	601	100.0%	42.7%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	(476)	-	(476)	-	-	-	(100.0%)
Payments	(96 390)	(119 163)	(12 438)	12.9%	(22 152)	23.0%	(13 224)	11.1%	(42 744)	35.9%	(90 558)	76.0%	(29 153)	79.6%	46.6%
Capital assets	(96 390)	(119 163)	(12 438)	12.9%	(22 152)	23.0%	(13 224)	11.1%	(42 744)	35.9%	(90 558)	76.0%	(29 153)	79.6%	46.6%
Net Cash from/(used) Investing Activities	(96 074)	(118 463)	(12 438)	12.9%	(22 152)	23.1%	(13 224)	11.2%	(42 363)	35.8%	(90 177)	76.1%	(28 553)	79.4%	48.4%
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)	(7 137)	116 402	(9 798.8%)	115 899	(9 756.5%)	(118 291)	1 657.3%	(29 680)	415.8%	84 330	(1 181.5%)	39 363	3 029.4%	(175.4%)
Cash/cash equivalents at the year begin:	42 170	12 250	-	-	128 652	305.1%	244 551	1 996.3%	126 260	1 030.7%	-	-	321 471	-	(60.7%)
Cash/cash equivalents at the year end:	40 982	5 112	128 652	313.9%	244 551	596.7%	126 260	2 468.6%	96 580	1 889.1%	96 580	1 889.1%	374 456	887.0%	(74.2%)

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	10 099	43.2%	375	1.6%	373	1.6%	12 509	53.6%	23 355	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 855	16.6%	5 228	3.2%	5 651	3.5%	124 462	76.7%	162 195	69.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 579	13.7%	421	3.7%	386	3.4%	9 117	79.3%	11 503	5.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	100	11.3%	31	3.5%	68	7.7%	688	77.5%	888	4%	-	-	-	-
Interest on Arrear Debtor Accounts	130	.3%	171	.4%	240	.5%	48 069	98.9%	48 610	20.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17 061)	118.5%	210	(1.5%)	234	(1.6%)	2 221	(15.4%)	(14 396)	(6.2%)	-	-	-	-
Total By Income Source	21 703	9.3%	6 436	2.8%	6 952	3.0%	197 065	84.9%	232 156	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 020	27.6%	119	3.2%	73	2.0%	2 477	67.2%	3 688	1.6%	-	-	-	-
Commercial	1 064	34.9%	39	1.3%	37	1.2%	1 907	62.6%	3 047	1.3%	-	-	-	-
Households	19 111	9.7%	5 622	2.9%	6 339	3.2%	165 299	84.2%	196 371	84.6%	-	-	-	-
Other	508	1.7%	656	2.3%	503	1.7%	27 383	94.3%	29 050	12.5%	-	-	-	-
Total By Customer Group	21 703	9.3%	6 436	2.8%	6 952	3.0%	197 065	84.9%	232 156	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	15 828	97.9%	334	2.1%	-	-	4	-	16 165	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 828	97.9%	334	2.1%	-	-	4	-	16 165	100.0%

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Chief Financial Officer	Ms Banell Msooi	033 239 9268

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	200 217	186 418	42 885	21.4%	30 906	15.4%	29 598	15.9%	19 277	10.3%	122 665	65.8%	22 619	69.3%	(14.8%)
Exchange Revenue															
Service charges - Electricity	71 824	63 000	9 413	13.1%	8 447	11.8%	7 889	12.5%	9 179	14.6%	34 929	55.4%	10 222	64.9%	(10.2%)
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%	1 287	25.7%	5 052	101.0%	1 165	100.1%	10.4%
Sale of Goods and Rendering of Services	180	208	33	18.1%	34	19.0%	39	18.7%	63	30.4%	169	81.1%	106	18.4%	(40.5%)
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%	189	33.9%	559	100.4%	28	80.4%	581.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	249	152	40	16.0%	48	19.4%	61	40.3%	42	27.4%	191	125.7%	58	93.7%	(28.1%)
Licence and permits	4 795	5 120	1 522	31.8%	862	18.0%	1 068	20.9%	1 200	23.4%	4 653	90.9%	1 222	97.5%	(1.7%)
Operational Revenue	13 400	975	1 509	11.3%	907	6.8%	1 436	147.2%	623	63.9%	4 474	458.8%	3 279	61.7%	(81.0%)
Non-Exchange Revenue															
Property rates	15 816	15 886	4 160	26.3%	3 841	24.3%	4 231	26.6%	4 352	27.4%	16 583	104.4%	3 854	86.3%	12.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 044	7 746	2 145	26.7%	1 686	21.0%	690	8.9%	427	5.5%	4 949	63.9%	504	82.3%	(15.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 769	53 769	22 628	42.1%	13 736	25.5%	12 828	23.9%	1 915	3.6%	51 107	95.0%	2 182	99.6%	(12.2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.5%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Operating Expenditure	190 428	244 548	63 829	33.5%	51 619	27.1%	22 453	9.2%	42 492	17.4%	180 393	73.8%	35 724	93.8%	18.9%
Employee related costs	61 596	58 426	14 893	24.2%	17 928	29.1%	405	7%	368	6%	33 594	57.5%	14 095	107.6%	(97.4%)
Remuneration of councillors	3 145	3 136	753	23.9%	778	24.7%	258	8.2%	-	-	1 789	57.1%	737	83.3%	(100.0%)
Bulk purchases - electricity	67 833	62 131	26 580	39.2%	14 931	22.0%	12 820	20.6%	18 390	29.6%	72 721	117.0%	10 370	96.9%	77.3%
Inventory consumed	5 667	15 825	3 563	62.9%	908	16.0%	1 900	12.0%	810	5.1%	7 181	45.4%	908	129.2%	(10.8%)
Debt impairment	6 944	19 515	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 994	18 104	-	-	-	-	-	-	15 328	84.7%	15 328	84.7%	-	-	(100.0%)
Interest	-	29 386	10 792	-	11 657	-	3 168	10.8%	3 216	10.9%	28 832	98.1%	6 583	155.7%	(51.2%)
Contracted services	15 298	13 966	3 914	25.6%	1 655	10.8%	1 104	7.9%	1 308	9.4%	7 962	57.2%	933	84.8%	40.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	11 951	24 059	3 334	27.9%	3 761	31.5%	2 798	11.6%	3 072	12.8%	12 964	53.9%	2 099	106.8%	46.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 789	(58 130)	(20 944)		(20 713)		7 144		(23 215)		(57 727)		(13 105)		
Transfers and subsidies - capital (monetary allocations)	20 828	19 390	2 071	9.9%	9 584	46.0%	3 243	16.7%	3 338	17.2%	18 236	94.1%	6 886	103.1%	(51.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 617	(38 740)	(18 873)		(11 129)		10 387		(19 877)		(39 491)		(6 220)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 617	(38 740)	(18 873)		(11 129)		10 387		(19 877)		(39 491)		(6 220)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 617	(38 740)	(18 873)		(11 129)		10 387		(19 877)		(39 491)		(6 220)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 617	(38 740)	(18 873)		(11 129)		10 387		(19 877)		(39 491)		(6 220)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance		20 828	53 209	1 693	8.1%	6 519	31.3%	1 499	2.8%	4 826	9.1%	14 537	27.3%	5 502	85.4%	(12.3%)
National Government		20 828	53 209	1 539	7.4%	6 519	31.3%	1 239	2.3%	4 824	9.1%	14 122	26.5%	2 529	80.9%	90.8%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	3 000	100.0%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		20 828	53 209	1 539	7.4%	6 519	31.3%	1 239	2.3%	4 824	9.1%	14 122	26.5%	5 529	84.6%	(12.7%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	153	-	-	-	260	-	1	-	415	-	(27)	95.3%	(105.0%)
Capital Expenditure Functional		20 828	53 209	1 693	8.1%	6 548	31.4%	1 499	2.8%	4 524	8.5%	14 263	26.8%	3 904	85.4%	15.9%
Municipal governance and administration		-	-	-	-	29	-	260	-	25	-	314	-	65	-	(61.1%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	29	-	260	-	25	-	314	-	65	-	(61.1%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		9 350	8 000	-	-	814	8.7%	-	-	1 329	16.6%	2 143	26.8%	-	-	(100.0%)
Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		9 350	8 000	-	-	814	8.7%	-	-	1 329	16.6%	2 143	26.8%	-	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		11 478	11 390	1 693	14.7%	5 706	49.7%	1 239	10.9%	3 169	27.8%	11 807	103.7%	5 437	84.7%	(41.7%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		11 478	11 390	1 693	14.7%	5 706	49.7%	1 239	10.9%	3 169	27.8%	11 807	103.7%	5 437	84.7%	(41.7%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		-	33 819	-	-	-	-	-	-	-	-	-	-	(1 598)	88.5%	(100.0%)
Energy sources		-	33 819	-	-	-	-	-	-	-	-	-	-	(1 598)	88.5%	(100.0%)
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part 3: Cash Receipts and Payments															
	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	229 894	201 440	57 769	25.1%	57 452	25.0%	(32 770)	(16.3%)	(10 810)	(5.4%)	71 640	35.6%	20 520	87.3%	(152.7%)
Property rates	15 816	13 503	2 090	13.2%	3 229	20.4%	-	-	-	-	5 320	39.4%	2 951	86.7%	(100.0%)
Service charges	75 009	66 203	9 364	12.5%	11 579	15.4%	-	-	-	-	20 943	31.6%	10 687	67.8%	(100.0%)

Other revenue	21 439	14 199	5 508	25.7%	7 024	32.8%	(3 294)	(23.2%)	(2 356)	(16.6%)	6 881	48.5%	5 992	111.3%	(139.3%)
Transfers and Subsidies - Operational	96 461	87 588	34 333	35.6%	29 140	30.2%	(22 321)	(25.5%)	(8 454)	(9.7%)	32 698	37.3%	9 748	99.7%	(186.7%)
Transfers and Subsidies - Capital	20 828	19 390	6 451	31.0%	6 451	31.0%	(7 161)	(36.9%)	-	-	5 741	29.6%	(8 872)	101.2%	(100.0%)
Interest	341	557	23	6.7%	28	8.3%	6	1.1%	0	-	58	10.4%	15	25.6%	(99.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 915)	(141 778)	(40 143)	19.6%	(39 831)	19.4%	(6 473)	4.6%	(935)	.7%	(87 382)	61.6%	(28 141)	87.8%	(96.7%)
Suppliers and employees	(162 223)	(141 778)	(40 143)	24.7%	(39 831)	24.6%	(8 890)	6.3%	(935)	.7%	(89 799)	63.3%	(28 141)	88.1%	(96.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(42 692)	-	-	-	-	-	2 418	-	-	-	2 418	-	-	-	-
Net Cash from/(used) Operating Activities	24 978	59 662	17 626	70.6%	17 621	70.5%	(39 243)	(65.8%)	(11 745)	(19.7%)	(15 741)	(26.4%)	(7 621)	82.9%	54.1%
Cash Flow from Investing Activities															
Receipts	-	-	(16 892)	-	3 499	-	-	-	-	-	(13 393)	-	1 414	(28 660.6%)	(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)	-	1 414	(100.0%)	(100.0%)
Payments	(20 828)	(56 117)	(12 428)	59.7%	(20 139)	96.7%	-	-	-	-	(32 567)	58.0%	(4 981)	117.5%	(100.0%)
Capital assets	(20 828)	(56 117)	(12 428)	59.7%	(20 139)	96.7%	-	-	-	-	(32 567)	58.0%	(4 981)	117.5%	(100.0%)
Net Cash from/(used) Investing Activities	(20 828)	(56 117)	(29 320)	140.8%	(16 640)	79.9%	-	-	-	-	(45 960)	81.9%	(3 567)	283.1%	(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%)	(11 745)	(331.3%)	(61 701)	(1 740.6%)	(11 188)	(1 791.5%)	5.0%
Cash/cash equivalents at the year begin:	3 519	1 407	564	16.0%	(10 257)	(291.5%)	(9 474)	(673.2%)	(39 939)	(2 837.8%)	564	40.1%	(14 693)	71.2%	171.8%
Cash/cash equivalents at the year end:	4 519	4 952	(10 287)	(227.6%)	(9 371)	(207.4%)	(38 699)	(781.5%)	(60 436)	(1 220.4%)	(60 436)	(1 220.4%)	(27 881)	(534.6%)	116.8%

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	7 694	49.3%	(433)	(2.8%)	2 156	13.8%	6 191	39.7%	15 608	4.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 189	3.6%	(326)	(.3%)	1 934	1.7%	110 625	95.0%	116 422	29.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 827	3.2%	(31)	(.1%)	872	1.5%	54 831	95.4%	57 499	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	1.8%	(10)	(.9%)	7	.6%	1 111	98.5%	1 129	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	35 698	100.0%	35 698	9.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 686	2.2%	(433)	(.3%)	1 221	.7%	160 116	97.3%	164 590	42.1%	-	-	-	-
Total By Income Source	17 416	4.5%	(1 232)	(.3%)	6 190	1.6%	368 573	94.3%	390 947	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 416	4.5%	(1 232)	(.3%)	6 190	1.6%	368 573	94.3%	390 947	100.0%	-	-	-	-
Total By Customer Group	17 416	4.5%	(1 232)	(.3%)	6 190	1.6%	368 573	94.3%	390 947	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 315	3.2%	5 900	1.1%	7 794	1.4%	507 042	94.2%	538 051	99.8%
Auditor-General	-	-	-	-	-	-	803	100.0%	803	.1%
Other	(1 699)	(358.4%)	808	170.4%	2	.5%	1 363	287.6%	474	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 616	2.9%	6 708	1.2%	7 796	1.4%	509 208	94.4%	539 328	100.0%

Contact Details

Municipal Manager	Dr Elphas Dladla	033 263 1221
Chief Financial Officer	Mr Pitsi Molefe	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	64 448	66 610	24 538	38.1%	23 246	36.1%	13 258	19.9%	2 378	3.6%	63 420	95.2%	2 515	97.3%	(5.4%)
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%	25	25.4%	83	83.8%	23	90.7%	8.6%
Sale of Goods and Rendering of Services	56	54	2	3.2%	9	16.1%	84	155.7%	15	28.5%	110	204.3%	11	33.5%	39.7%
Agency services	220	185	59	26.8%	24	10.7%	208	112.6%	(110)	(59.6%)	180	97.5%	(136)	35.4%	(18.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	(908)	-	2 514	-	(1 603)	-	(3)	(0)	(939)	-	(939)	-	(99.7%)
Interest earned from Current and Non Current Assets	500	1 360	127	25.4%	55	10.9%	50	3.7%	772	56.8%	1 004	73.8%	95	93.4%	709.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	798	809	204	25.5%	203	25.5%	227	28.0%	237	29.4%	871	107.7%	4	58.5%	6 274.6%
Licence and permits	75	56	14	18.6%	11	15.2%	6	11.5%	2	3.1%	33	59.8%	11	80.0%	(83.8%)
Operational Revenue	60	86	-	-	22	37.0%	13	14.6%	6	6.6%	40	47.0%	-	-	(100.0%)
Non-Exchange Revenue															
Property rates	8 365	8 365	1 590	19.0%	1 694	20.3%	2 620	31.3%	1 930	23.1%	7 835	93.7%	1 622	102.7%	19.0%
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%	(500)	(.9%)	53 122	95.9%	1 777	102.4%	(128.1%)
Interest	300	215	48	16.1%	51	16.9%	39	18.0%	3	1.3%	141	65.4%	46	84.4%	(94.0%)
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%	14 118	17.7%	79 627	99.8%	15 553	95.4%	(9.2%)
Employee related costs	39 989	40 040	11 514	28.8%	13 293	33.2%	11 253	28.1%	7 537	18.8%	43 596	108.9%	10 030	110.2%	(24.9%)
Remuneration of councillors	4 423	4 423	948	21.4%	1 333	30.1%	1 125	25.4%	746	16.9%	4 152	93.9%	1 047	101.8%	(28.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	62	-	23	-	9	-	7	-	101	-	16	173.5%	(56.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 884	13 884	-	-	-	-	6 243	45.0%	-	-	6 243	45.0%	-	43.6%	-
Interest	-	155	2	-	115	-	66	42.5%	4	2.5%	186	120.0%	0	65.4%	1 081.7%
Contracted services	4 558	9 281	7 456	163.6%	1 706	37.4%	1 193	12.9%	1 499	16.1%	11 853	127.7%	1 136	110.6%	31.9%
Transfers and subsidies	1 500	1 500	434	28.9%	333	22.2%	489	32.6%	781	52.1%	2 037	135.8%	149	87.4%	425.0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	4 047	10 499	2 233	55.2%	3 189	78.8%	2 514	23.9%	3 522	33.5%	11 459	109.1%	3 219	124.7%	9.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	10	-	(10)	-	(22)	-	22	-	0	-	(43)	-	(151.8%)
Surplus/(Deficit)	(3 952)	(13 172)	1 879		3 265		(9 611)		(11 740)		(16 208)		(13 039)		
Transfers and subsidies - capital (monetary allocations)	13 125	58 874	4 030	30.7%	1 248	9.5%	4 699	8.0%	12 876	21.9%	22 854	38.8%	5 863	274.2%	119.6%
Transfers and subsidies - capital (in-kind)	900	900	-	-	900	100.0%	-	-	-	-	-	100.0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 073	46 602	5 910		5 413		(4 912)		1 136		7 547		(7 176)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	10 073	46 602	5 910		5 413		(4 912)		1 136		7 547		(7 176)		
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)		1 136		7 547		(7 176)		
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)		1 136		7 547		(7 176)		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	13 369	57 842	4 515	33.8%	2 491	18.6%	6 748	11.7%	7 735	13.4%	21 489	37.2%	2 125	99.0%	264.0%
National Government	12 469	56 942	4 477	35.9%	1 671	13.4%	5 913	10.4%	7 028	12.3%	19 089	33.5%	2 120	100.8%	231.4%
Provincial Government	-	-	-	-	194	-	833	-	115	-	1 141	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	404	-	404	-	-	-	(100.0%)
Transfers recognised - capital	12 469	56 942	4 477	35.9%	1 865	15.0%	6 746	11.8%	7 547	13.3%	20 634	36.2%	2 120	100.8%	255.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	900	37	4.2%	626	69.6%	3	.3%	189	21.0%	855	95.0%	4	32.2%	4 110.6%
Capital Expenditure Functional	13 369	57 842	4 515	33.8%	2 491	18.6%	6 748	11.7%	7 332	12.7%	21 085	36.5%	2 125	99.0%	245.0%
Municipal governance and administration	-	-	17	-	130	-	3	-	189	-	339	-	4	-	4 110.6%
Executive and Council	-	-	-	-	-	-	3	-	24	-	26	-	-	-	(100.0%)
Finance and administration	-	-	17	-	130	-	-	-	165	-	312	-	4	-	3 575.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	900	900	412	45.8%	777	86.3%	833	92.5%	230	25.6%	2 252	250.3%	(1 714)	95.2%	(113.4%)
Community and Social Services	900	900	-	-	583	64.8%	-	-	115	12.8%	699	77.6%	(1 714)	81.9%	(106.7%)
Sport And Recreation	-	-	412	-	194	-	833	-	115	-	1 554	-	-	98.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 469	56 942	4 085	32.8%	1 584	12.7%	5 913	10.4%	6 913	12.1%	18 494	32.5%	3 834	99.3%	80.3%
Planning and Development	-	-	425	-	96	-	-	-	515	-	1 036	-	2 750	108.8%	(81.3%)
Road Transport	12 469	56 942	3 660	29.4%	1 488	11.9%	5 913	10.4%	6 398	11.2%	17 458	30.7%	1 085	92.5%	489.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Cash Flow from Operating Activities																
Receipts		67 955	128 210	24 783	36.5%	10 961	16.1%	43 794	34.2%	(79 098)	(61.7%)	440	.3%	5 524	59.0%	(1 531.8%)
Property rates		-	-	-	-	90	-	103	-	20	-	214	-	-	-	(100.0%)
Service charges		-	-	-	-	11	-	3	-	3	-	17	-	-	-	(100.0%)

Other revenue	106	137	-	-	273	257.1%	541	394.5%	160	116.3%	974	709.9%	-	-	(100.0%)
Transfers and Subsidies - Operational	67 349	67 839	18 232	27.1%	(7 916)	(11.8%)	44 037	64.9%	(34 492)	(50.8%)	19 861	29.3%	5 524	77.0%	(724.4%)
Transfers and Subsidies - Capital	-	58 874	6 551	-	15 874	-	557	9%	(45 564)	(77.4%)	(22 581)	(38.4%)	-	61.3%	(100.0%)
Interest	500	1 360	-	-	2 628	525.5%	(1 448)	(106.4%)	776	57.0%	1 956	143.8%	-	-	(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%	(79 098)	(112.5%)	2 658	3.8%	5 524	237.6%	(1 531.8%)
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	(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%	(79 098)	(733.0%)	2 658	24.6%	5 524	559.9%	(1 531.8%)
Cash/cash equivalents at the year begin:	(3 838)	(41)	-	-	24 109	(628.1%)	37 287	(91 302.9%)	81 061	(198 539.3%)	-	-	38 560	-	110.3%
Cash/cash equivalents at the year end:	(6 889)	10 750	24 109	(350.0%)	37 287	(541.3%)	81 081	754.2%	1 984	18.5%	1 984	18.5%	44 084	283.5%	(95.5%)

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	22	24.5%	-	-	3	3.7%	64	71.8%	89	4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	987	5.2%	(4)	-	382	2.0%	17 553	92.8%	18 918	89.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	7.0%	(0)	(.2%)	9	3.4%	246	89.8%	273	1.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	119	22.9%	19	3.6%	29	5.6%	352	67.9%	519	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 223	100.0%	1 223	5.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59	25.5%	-	-	20	8.5%	152	66.0%	231	1.1%	-	-	-	-
Total By Income Source	1 205	5.7%	15	.1%	444	2.1%	19 589	92.2%	21 253	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	290	3.8%	1	-	110	1.4%	7 322	94.8%	7 724	36.3%	-	-	-	-
Commercial	86	6.5%	(0)	-	33	2.5%	1 206	91.1%	1 324	6.2%	-	-	-	-
Households	81	6.9%	(0)	-	31	2.6%	1 063	90.5%	1 175	5.5%	-	-	-	-
Other	748	6.8%	14	.1%	270	2.4%	9 998	90.6%	11 030	51.9%	-	-	-	-
Total By Customer Group	1 205	5.7%	15	.1%	444	2.1%	19 589	92.2%	21 253	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	(306)	(30 560 100.0%)	(76)	(7 635 900.0%)	382	38 196 100.0%	-	-	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(16)	-	16	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(321)	#####	(61)	(6 050 900.0%)	382	38 196 100.0%	-	-	0	100.0%

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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
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%	1 194 887	15.1%	6 287 727	79.5%	1 221 898	88.5%	(2.2%)
Exchange Revenue															
Service charges - Electricity	3 892 818	3 673 355	905 412	23.3%	521 292	13.4%	571 846	15.6%	448 588	12.2%	2 447 138	66.6%	546 021	82.4%	(17.8%)
Service charges - Water	901 572	901 572	228 444	25.3%	166 721	18.5%	208 990	23.2%	165 456	18.4%	769 612	85.4%	141 703	93.2%	16.8%
Service charges - Waste Water Management	202 500	202 500	55 546	27.4%	40 956	20.2%	58 797	29.0%	38 799	19.2%	194 099	95.9%	33 631	107.0%	15.4%
Service charges - Waste Management	138 742	138 742	33 206	23.9%	29 035	20.9%	34 593	24.9%	25 726	18.5%	122 560	88.3%	29 234	94.4%	(12.0%)
Sale of Goods and Rendering of Services	43 362	43 362	3 397	7.8%	3 631	8.4%	4 025	9.3%	3 808	8.8%	14 861	34.3%	2 996	39.9%	27.1%
Agency services	715	715	763	106.7%	355	49.6%	1 197	167.4%	1 138	159.2%	3 452	482.9%	1 062	508.1%	7.2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	198 174	198 174	47 950	24.2%	79 309	40.0%	73 965	37.3%	89 948	45.4%	291 173	146.9%	33 099	92.8%	171.7%
Interest earned from Current and Non Current Assets	18 052	18 052	8 006	44.4%	9 326	51.7%	11 862	65.7%	14 923	82.7%	44 118	244.4%	8 860	90.7%	68.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	104 824	104 824	9 050	8.6%	9 034	8.6%	7 757	7.4%	8 971	8.6%	34 812	33.2%	7 552	56.3%	18.8%
Licence and permits	2 452	2 452	522	21.3%	515	21.0%	606	24.7%	368	15.0%	2 011	82.0%	523	161.0%	(29.5%)
Operational Revenue	187 045	187 045	10 898	5.8%	24 346	13.0%	15 104	8.1%	1 097	6%	51 445	27.5%	5 043	41.1%	(78.3%)
Non-Exchange Revenue															
Property rates	1 526 985	1 526 985	374 514	24.5%	305 494	20.0%	359 189	23.5%	327 836	21.5%	1 367 033	89.5%	323 591	92.8%	1.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 660	14 660	49	3%	653	4.5%	12 947	88.3%	19 333	131.9%	32 982	225.0%	495	128.9%	3 808.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	838 135	844 916	311 227	37.1%	275 049	32.8%	207 254	24.5%	21 272	2.5%	814 802	96.4%	46 552	100.1%	(54.3%)
Interest	50 691	50 691	17 233	34.0%	25 897	51.1%	26 877	53.0%	27 624	54.5%	97 631	192.6%	16 861	137.7%	63.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	349	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	25 025	(100.0%)
Operating Expenditure	7 703 788	7 564 072	1 870 205	24.3%	1 513 806	19.7%	1 499 258	19.8%	1 884 184	24.9%	6 767 453	89.5%	1 431 324	68.9%	31.6%
Employee related costs	1 793 148	1 704 634	372 463	20.8%	434 065	24.2%	368 927	21.6%	374 129	21.9%	1 549 585	90.9%	346 845	90.5%	7.9%
Remuneration of councillors	62 700	62 700	11 947	19.1%	13 936	22.2%	23 141	36.9%	14 254	22.7%	63 279	100.9%	12 114	87.2%	17.7%
Bulk purchases - electricity	2 514 000	2 714 000	1 010 525	40.2%	453 413	18.0%	529 602	19.5%	720 856	26.6%	2 714 396	100.0%	333 690	89.7%	116.0%
Inventory consumed	970 629	878 156	196 049	20.2%	222 145	22.9%	212 671	24.2%	260 054	29.6%	890 918	101.5%	230 191	87.5%	13.0%
Debt impairment	600 000	600 000	0	-	(0)	-	10 737	1.8%	3 377	6%	14 114	2.4%	-	-	(100.0%)
Depreciation and amortisation	461 616	461 616	90 219	19.5%	91 513	19.8%	90 768	19.7%	109 619	23.7%	382 119	82.8%	100 660	85.8%	8.9%
Interest	40 401	40 401	3 351	8.3%	49 159	121.7%	4 670	11.6%	(86 741)	(24.7%)	(29 562)	(73.2%)	6 420	35.9%	(1 451.2%)
Contracted services	994 888	855 314	114 756	11.5%	196 441	19.7%	196 392	23.2%	376 215	44.4%	885 804	103.6%	313 250	100.7%	20.1%
Transfers and subsidies	51 024	44 584	22 881	44.8%	14 027	27.5%	13 216	29.6%	11 590	26.0%	61 714	138.4%	14 366	153.8%	(19.3%)
Irrecoverable debts written off	-	-	3 448	-	508	-	1 859	-	16 709	-	22 524	-	2 494	5.2%	570.0%
Operational costs	215 382	202 667	44 971	20.9%	38 679	18.0%	45 154	22.3%	86 800	42.8%	215 605	106.4%	66 727	89.2%	30.1%
Losses on disposal of Assets	-	-	-	-	5 621	-	-	-	5 621	-	5 621	-	-	-	576.2%
Other Losses	-	-	(405)	-	(79)	-	120	-	(8 300)	-	(8 664)	-	3 736	-	(322.2%)
Surplus/(Deficit)	416 938	343 971	136 013		(22 193)		95 750		(689 296)		(479 726)		(209 426)		
Transfers and subsidies - capital (monetary allocations)	448 700	536 156	87 384	19.5%	129 634	28.9%	95 441	17.8%	76 888	14.3%	389 347	72.6%	164 791	91.2%	(53.3%)
Transfers and subsidies - capital (in-kind)	-	-	(1 351)	-	-	-	-	-	199	-	(1 152)	-	2	-	12 327.1%
Surplus/(Deficit) after capital transfers and contributions	865 638	880 127	222 046		107 442		191 191		(612 210)		(91 531)		(44 634)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	865 638	880 127	222 046		107 442		191 191		(612 210)		(91 531)		(44 634)		
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		(612 210)		(91 531)		(44 634)		
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		(612 210)		(91 531)		(44 634)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	768 760	802 544	61 515	8.0%	148 446	19.3%	129 316	16.1%	(172 717)	(21.5%)	166 560	20.8%	(13 206)	53.5%	1 207.8%
National Government	312 535	296 020	61 967	19.8%	100 561	32.2%	13 786	4.7%	(213 597)	(72.6%)	(37 283)	(12.6%)	(79 558)	33.0%	168.5%
Provincial Government	136 225	240 637	(452)	(.3%)	4 285	3.1%	72 773	30.2%	(34 106)	(14.2%)	42 500	17.7%	66 352	67.0%	(151.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	448 760	536 656	61 515	13.7%	104 846	23.4%	86 560	16.1%	(247 703)	(46.2%)	5 217	1.0%	(13 206)	42.9%	1 775.7%
Borrowing	200 000	116 275	-	-	-	-	7 318	6.3%	30 093	25.9%	37 411	32.2%	-	-	(100.0%)
Internally generated funds	120 000	149 613	-	-	43 600	36.3%	35 439	23.7%	44 893	30.0%	123 932	82.8%	-	105.2%	(100.0%)
Capital Expenditure Functional	768 760	802 544	104 517	13.6%	157 212	20.5%	147 857	18.4%	152 738	19.0%	562 324	70.1%	227 811	96.6%	(33.0%)
Municipal governance and administration	55 000	69 018	11 093	20.2%	19 871	36.1%	15 328	22.2%	93 044	134.8%	139 337	201.9%	27 517	40.5%	238.1%
Executive and Council	5 000	18 700	11 093	221.9%	7 123	142.5%	8 493	45.4%	79 487	425.1%	106 196	567.9%	22 727	1 237.3%	249.8%
Finance and administration	50 000	50 318	-	-	12 748	25.5%	6 835	13.6%	13 571	27.0%	33 154	65.9%	4 794	(46.7%)	183.1%
Internal audit	-	-	-	-	-	-	-	-	(14)	-	(14)	-	(3)	-	351.1%
Community and Public Safety	169 052	194 089	29 590	17.5%	28 730	17.0%	15 491	8.0%	62 735	32.3%	136 546	70.4%	54 147	182.8%	15.9%
Community and Social Services	24 307	36 369	7 580	31.2%	13 807	56.8%	1 361	3.7%	28 781	79.1%	51 528	141.7%	27 376	163.5%	5.1%
Sport And Recreation	-	8 400	1 081	-	433	-	806	9.6%	2 338	27.8%	4 657	55.4%	(1 219)	(30.2%)	(291.8%)
Public Safety	-	4 028	443	-	-	-	141	3.5%	4 984	123.7%	5 569	138.3%	330	12.0%	1 411.4%
Housing	144 745	145 293	20 486	14.2%	14 490	10.0%	13 183	9.1%	26 632	18.3%	74 791	51.5%	27 660	293.1%	(3.7%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 006	189 591	41 908	39.9%	35 884	34.2%	95 492	50.4%	(55 867)	(29.5%)	117 417	61.9%	117 497	126.6%	(147.5%)
Planning and Development	34 606	118 091	4520	(1.3%)	4 198	13.6%	70 732	63.3%	(89 550)	(76.6%)	(11 524)	(9.8%)	87 858	81.0%	(203.0%)
Road Transport	70 400	71 500	(486)	60.2%	3 696	44.3%	24 760	29.0%	34 538	48.3%	128 636	180.2%	29 616	16.6%	240.6%
Environmental Protection	-	-	-	-	-	-	-	-	105	-	-	-	21	2.7%	399.6%
Trading Services	436 702	346 031	21 926	5.0%	71 963	16.5%	21 512	6.2%	43 214	12.5%	158 615	45.8%	34 669	66.0%	24.6%
Energy sources	179 000	134 975	439	.2%	4 304	2.4%	2 847	2.1%	-	-	7 590	5.6%	33 784	98.5%	(100.0%)
Water Management	133 925	113 880	11 724	8.8%	26 136	19.5%	12 359	10.9%	27 494	24.1%	77 703	68.2%	15 292	80.2%	79.7%
Waste Water Management	120 778	72 177	9 550	7.9%	39 333	32.6%	1 585	2.2%	24 602	24.0%	75 071	104.0%	(17 947)	24.4%	(237.1%)
Waste Management	3 000	25 000	213	7.1%	2 190	73.0%	4 721	18.9%	(8 872)	(35.5%)	(1 749)	(7.0%)	3 541	27.0%	(350.6%)
Other	3 000	3 814	-	-	764	25.5%	33	.9%	9 613	252.0%	10 410	272.9%	(6 020)	(90.8%)	(259.7%)

Other revenue	1 119 062	1 119 062	11 595	1.0%	(5 288)	(.5%)	39 197	3.5%	(82 200)	(7.3%)	(36 696)	(3.3%)	1 390	9.0%	(6 013.9%)
Transfers and Subsidies - Operational	834 106	844 916	(19 083)	(2.3%)	(17 660)	(2.1%)	78 617	9.3%	(30 674)	(3.6%)	11 199	1.3%	(109 462)	56.8%	(72.0%)
Transfers and Subsidies - Capital	452 578	536 156	95 835	21.2%	(81 664)	(18.0%)	138 328	25.8%	(100 332)	(18.7%)	52 167	9.7%	(83 482)	73.3%	20.2%
Interest	18 132	18 132	-	-	-	-	-	-	-	-	-	-	-	31.7%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 380 583)	(7 205 321)	46 456	(.6%)	15 019	(.2%)	128 197	(1.8%)	18 382	(.3%)	208 054	(2.9%)	(52 726)	54.7%	(134.9%)
Suppliers and employees	(7 289 159)	(7 126 433)	46 456	(.6%)	15 019	(.2%)	128 197	(1.8%)	18 382	(.3%)	208 054	(2.9%)	(52 726)	54.7%	(134.9%)
Finance charges	(40 401)	(40 401)	-	-	-	-	-	-	-	-	-	-	-	25.5%	-
Transfers and grants	(51 024)	(38 488)	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Net Cash from/(used) Operating Activities	946 660	1 025 377	147 047	15.5%	(79 189)	(8.4%)	240 085	23.4%	(139 694)	(13.6%)	168 249	16.4%	(114 833)	133.3%	21.6%
Cash Flow from Investing Activities															
Receipts	-	-	2 699	-	(844)	-	(2 181)	-	326	-	-	-	(1 385)	(387.9%)	(123.5%)
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	-	-	-	(1 385)	-	(123.5%)
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	-	-	-	(1 385)	2.7%	(123.5%)
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%	(139 368)	(46.9%)	168 249	56.6%	(116 219)	721.3%	19.9%
Cash/cash equivalents at the year begin:	247 730	511 402	(44 647)	(18.0%)	105 099	42.4%	25 065	4.9%	262 970	51.4%	(44 647)	(8.7%)	1 005 676	-	(73.9%)
Cash/cash equivalents at the year end:	602 889	808 764	105 099	17.4%	25 065	4.2%	262 970	32.5%	123 602	15.3%	123 602	15.3%	889 657	215.9%	(86.1%)

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	187 512	6.6%	5 818	2%	40 004	1.4%	2 624 809	91.8%	2 858 143	39.4%	-	-	19 031 849	665.9%
Trade and Other Receivables from Exchange Transactions - Electricity	379 321	50.2%	1 140	2%	15 324	2.0%	359 774	47.6%	755 559	10.4%	-	-	1 650 403	218.4%
Receivables from Non-exchange Transactions - Property Rates	168 705	13.5%	4 984	4%	23 664	1.9%	1 055 877	84.3%	1 253 231	17.3%	-	-	7 433 686	593.2%
Receivables from Exchange Transactions - Waste Water Management	36 795	8.7%	1 106	3%	6 811	1.6%	379 163	89.5%	423 875	5.8%	-	-	2 930 106	691.3%
Receivables from Exchange Transactions - Waste Management	18 265	8.1%	899	4%	3 578	1.6%	203 841	90.0%	226 564	3.1%	-	-	1 641 797	724.6%
Receivables from Exchange Transactions - Property Rental Debtors	3 833	5.9%	1 124	1.7%	891	1.4%	58 555	90.9%	64 433	9%	-	-	476 638	739.7%
Interest on Arrear Debtor Accounts	129 333	8.6%	-	-	34 680	2.3%	1 347 671	89.2%	1 511 684	20.8%	-	-	8 887 989	588.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	324 787	-
Other	353	2%	157	1%	237	1%	165 832	99.6%	166 579	2.3%	-	-	2 061 682	1 237.7%
Total By Income Source	924 117	12.7%	15 229	2%	125 190	1.7%	6 195 552	85.3%	7 260 088	100.0%	-	-	44 438 936	612.1%
Debtors Age Analysis By Customer Group														
Organs of State	89 338	40.3%	(214)	(.1%)	6 000	2.7%	126 403	57.1%	221 528	3.1%	-	-	1 223 756	552.4%
Commercial	404 319	32.1%	3 401	3%	24 440	1.9%	827 218	65.7%	1 259 378	17.3%	-	-	5 253 828	417.2%
Households	430 460	7.4%	12 042	2%	94 750	1.6%	5 241 930	90.7%	5 779 182	79.6%	-	-	37 961 351	656.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	924 117	12.7%	15 229	2%	125 190	1.7%	6 195 552	85.3%	7 260 088	100.0%	-	-	44 438 936	612.1%

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	615 035	41.7%	-	-	(20 795)	(1.4%)	881 687	59.7%	1 475 926	56.6%
Bulk Water	302 250	41.2%	(51 732)	(7.1%)	18 985	2.6%	464 282	63.3%	733 784	28.2%
PAWYE deductions	(209)	(20 917 900.0%)	8	816 300.0%	8	816 300.0%	153	19 285 400.0%	0	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	368 135	93.1%	14 017	3.5%	9 896	2.5%	3 212	.8%	395 260	15.2%
Auditor-General	739	100.0%	-	-	-	-	-	-	739	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 285 950	49.4%	(37 707)	(1.4%)	8 094	.3%	1 349 373	51.8%	2 605 710	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	126 922	243 473	46 941	37.0%	40 030	31.5%	30 842	12.7%	120 040	49.3%	237 853	97.7%	10 801	99.7%	1 011.4%
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%	158	24.2%	630	96.4%	152	96.1%	4.1%
Sale of Goods and Rendering of Services	529	535	99	18.7%	879	166.2%	179	33.6%	60	11.3%	1 217	227.6%	293	100.2%	(79.4%)
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%	3 135	101.1%	4 665	150.5%	2 558	106.5%	22.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	74	301	501	678.2%	208	282.0%	27	9.0%	28	9.2%	764	253.3%	30	106.5%	(6.6%)
Licence and permits	7 961	7 961	1 766	22.2%	1 712	21.5%	2 130	26.8%	2 089	26.2%	7 697	96.7%	1 608	93.8%	29.9%
Operational Revenue	81	521	70	86.1%	186	229.7%	13	2.6%	47	9.0%	316	60.7%	24	89.4%	96.5%
Non-Exchange Revenue															
Property rates	24 850	24 850	5 810	23.4%	6 279	25.3%	6 279	25.3%	6 279	25.3%	24 648	99.2%	5 964	101.4%	5.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	0	21.4%	0	21.4%	0	11.3%	0	16.0%	1	70.1%	0	73.7%	(5.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	89 672	205 550	37 706	42.0%	30 465	34.0%	21 501	10.5%	108 243	52.7%	197 915	96.3%	173	99.5%	62 416.9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	141 302	251 606	34 132	24.2%	40 697	28.8%	31 056	12.3%	132 623	52.7%	238 508	94.8%	27 698	89.6%	378.8%
Employee related costs	49 690	49 690	13 136	26.4%	15 064	30.3%	12 329	24.8%	13 109	26.4%	53 639	107.9%	8 703	100.4%	50.6%
Remuneration of councillors	7 329	7 329	1 533	20.9%	2 082	28.4%	1 574	21.5%	1 631	22.3%	6 820	93.0%	1 533	90.3%	6.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 321	5 227	885	16.6%	1 635	30.7%	972	18.6%	2 113	40.4%	5 604	107.2%	1 199	97.4%	76.2%
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%	1 775	14.0%	10 306	81.5%	2 806	90.9%	(36.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	29 033	137 780	10 402	35.8%	9 447	32.5%	6 720	4.9%	86 265	62.6%	112 833	81.9%	4 079	96.0%	2 015.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	20 144	-	20 144	-	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	26 286	27 937	5 407	20.6%	9 663	36.8%	6 506	23.3%	7 586	27.2%	29 163	104.4%	9 377	95.7%	(19.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 381)	(8 133)	12 809		(667)		(214)		(12 583)		(655)		(16 897)		
Transfers and subsidies - capital (monetary allocations)	18 392	17 162	4 439	24.1%	4 215	22.9%	5 442	31.7%	3 063	17.9%	17 159	100.0%	9 550	131.8%	(67.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	3 800	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	4 011	9 029	17 248		3 548		5 229		(9 520)		16 505		(3 547)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 011	9 029	17 248		3 548		5 229		(9 520)		16 505		(3 547)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 011	9 029	17 248		3 548		5 229		(9 520)		16 505		(3 547)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 011	9 029	17 248		3 548		5 229		(9 520)		16 505		(3 547)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	22 922	26 835	9 024	39.4%	6 150	26.8%	3 160	11.8%	5 462	20.4%	23 796	88.7%	12 589	127.5%	(56.6%)
National Government	18 392	17 162	4 685	25.5%	5 318	28.9%	2 547	14.8%	4 424	25.8%	16 975	98.9%	10 821	141.6%	(59.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 392	17 162	4 685	25.5%	5 318	28.9%	2 547	14.8%	4 424	25.8%	16 975	98.9%	10 821	141.6%	(59.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 530	9 673	4 339	95.8%	832	18.4%	613	6.3%	1 038	10.7%	6 822	70.5%	1 768	50.3%	(41.3%)
Capital Expenditure Functional	22 922	26 835	9 024	39.4%	6 150	26.8%	3 160	11.8%	5 462	20.4%	23 796	88.7%	12 589	127.5%	(56.6%)
Municipal governance and administration	3 130	4 230	1 665	53.2%	144	4.6%	613	14.5%	445	10.5%	2 868	67.8%	241	47.4%	84.8%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 130	4 230	1 665	53.2%	144	4.6%	613	14.5%	445	10.5%	2 868	67.8%	241	47.4%	84.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 037	80	720	6.5%	-	-	271	338.6%	592	740.1%	1 583	1 979.2%	2 305	124.7%	(74.3%)
Community and Social Services	7 612	-	-	-	-	-	-	-	592	-	592	-	222	167.2%	-
Sport And Recreation	3 425	-	720	21.0%	-	-	271	-	-	-	991	-	2 084	115.4%	(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%	4 424	19.6%	19 125	84.9%	10 241	137.7%	(56.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 755	22 525	6 419	73.3%	6 006	68.6%	2 276	10.1%	4 424	19.6%	19 125	84.9%	10 241	137.6%	(56.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	220	-	-	-	-	-	-	-	220	-	(198)	87.1%	(100.0%)

Part 3: Cash Receipts and Payments

2023/24														2022/23				Q4 of 2022/23 to Q4 of 2023/24
Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter						
Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget					
R thousands																		
Cash Flow from Operating Activities																		
Receipts	155 568	247 677	30 000	19.3%	8 222	5.3%	8 825	3.6%	(18 974)	(7.7%)	28 072	11.3%	(30 000)	-	(36.8%)			
Property rates	21 122	21 122	-	-	5 225	24.7%	5 906	28.0%	5 606	26.5%	16 737	79.2%	-	-	(100.0%)			
Service charges	601	601	-	-	159	26.4%	156	26.0%	133	22.2%	448	74.6%	-	-	(100.0%)			

Other revenue	126	142	-	-	1 921	1 526.3%	2 158	1 521.7%	2 117	1 493.2%	6 196	4 369.8%	-	-	(100.0%)
Transfers and Subsidies - Operational	112 227	205 550	30 000	26.7%	2 004	1.8%	-	-	(30 000)	(14.6%)	2 004	1.0%	(30 000)	-	-
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%	3 170	102.2%	3 953	127.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(147 763)	(246 386)	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(147 763)	(246 386)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 806	1 292	30 000	384.3%	8 222	105.3%	8 825	683.2%	(18 974)	(1 469.0%)	28 072	2 173.4%	(30 000)	-	(36.8%)
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	(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%)	(18 974)	74.2%	28 072	(109.8%)	(30 000)	-	(36.8%)
Cash/cash equivalents at the year begin:	53 241	44 063	110	2%	66 253	124.4%	87 498	198.6%	106 765	242.3%	110	2%	26 634	2%	300.9%
Cash/cash equivalents at the year end:	34 687	18 507	66 202	190.9%	87 088	251.1%	96 465	521.2%	68 025	367.6%	68 025	367.6%	(19 194)	(32.2%)	(454.4%)

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	2 378	7.9%	(25)	(.1%)	542	1.8%	27 067	90.3%	29 962	77.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	85	12.9%	(2)	(.2%)	22	3.3%	555	84.0%	661	1.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 699	100.0%	7 699	20.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 463	6.4%	(27)	(.1%)	564	1.5%	35 521	92.2%	38 522	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	107	11.6%	(1)	(.1%)	16	1.7%	806	86.8%	928	2.4%	-	-	-	-
Commercial	1 643	9.6%	(16)	(.1%)	299	1.8%	15 163	88.7%	17 089	44.4%	-	-	-	-
Households	546	9.2%	(10)	(.2%)	178	3.0%	5 204	87.9%	5 919	15.4%	-	-	-	-
Other	167	1.1%	-	-	71	.5%	14 348	98.4%	14 586	37.9%	-	-	-	-
Total By Customer Group	2 463	6.4%	(27)	(.1%)	564	1.5%	35 521	92.2%	38 522	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	121	100.0%	-	-	-	-	-	-	121	68.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	147	267.7%	(92)	(167.6%)	(0)	-	(0)	-	55	31.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	268	152.3%	(92)	(52.3%)	(0)	-	(0)	-	176	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments		2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands																
Cash Flow from Operating Activities																
Receipts		182 507	186 064	112 873	61.8%	72 865	39.9%	59 760	32.1%	59 053	31.7%	304 551	163.7%	43 846	184.6%	34.7%
Property rates		27 024	27 024	4 764	17.6%	8 764	32.4%	16 035	59.3%	16 159	59.8%	45 723	169.2%	5 947	126.4%	171.7%
Service charges		781	781	229	29.3%	192	24.6%	208	26.6%	242	31.0%	871	111.5%	214	182.8%	13.3%

Other revenue	21 096	27 622	12 001	56.9%	10 851	51.4%	8 889	32.2%	13 473	48.8%	45 214	163.7%	19 912	244.1%	(32.3%)
Transfers and Subsidies - Operational	100 757	100 757	79 227	78.6%	41 488	41.2%	23 704	23.5%	15 745	15.6%	160 164	159.0%	(3 545)	196.6%	(544.1%)
Transfers and Subsidies - Capital	30 109	26 188	16 537	54.9%	11 468	38.1%	10 690	40.8%	13 201	50.4%	51 895	198.2%	20 921	152.8%	(36.9%)
Interest	2 740	3 693	116	4.2%	101	3.7%	234	6.3%	233	6.3%	684	18.5%	398	42.9%	(41.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(139 124)	(149 962)	(18 467)	13.3%	(17 586)	12.6%	(16 302)	10.9%	(17 352)	11.6%	(69 706)	46.5%	(19 864)	56.0%	(12.6%)
Suppliers and employees	(138 722)	(149 560)	(18 467)	13.3%	(17 586)	12.7%	(16 302)	10.9%	(17 352)	11.6%	(69 706)	46.6%	(19 864)	56.1%	(12.6%)
Finance charges	(402)	(402)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	43 382	36 102	94 407	217.6%	55 279	127.4%	43 458	120.4%	41 701	115.5%	234 845	650.5%	23 982	575.3%	73.9%
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)	(27 441)	(9 243)	38.0%	(5 606)	23.0%	(2 336)	8.5%	(5 982)	21.8%	(23 167)	84.4%	(12 340)	78.0%	(51.5%)
Capital assets	(24 324)	(27 441)	(9 243)	38.0%	(5 606)	23.0%	(2 336)	8.5%	(5 982)	21.8%	(23 167)	84.4%	(12 340)	78.0%	(51.5%)
Net Cash from/(used) Investing Activities	(24 324)	(27 441)	(9 243)	38.0%	(5 606)	23.0%	(2 336)	8.5%	(5 982)	21.8%	(23 167)	84.4%	(12 340)	78.0%	(51.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	19 058	8 661	85 164	446.9%	49 673	260.6%	41 122	474.8%	35 719	412.4%	211 678	2 444.1%	11 642	5 175.0%	206.8%
Cash/cash equivalents at the year begin:	24 588	18 742	18 755	76.0%	103 918	420.9%	153 592	819.5%	194 714	1 038.9%	18 755	100.1%	217 888	100.0%	(10.6%)
Cash/cash equivalents at the year end:	43 746	27 403	103 918	237.5%	153 592	351.1%	194 714	716.6%	230 433	840.9%	230 433	840.9%	229 531	744.8%	.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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	23	100.0%	-	-	-	-	-	-	23	10.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	199	100.0%	-	-	-	-	-	-	199	89.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	221	100.0%	-	-	-	-	-	-	221	100.0%

Contact Details

Municipal Manager	Mr B E Mewane	033 212 2155
Chief Financial Officer	Mr M Ngcobo	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	1 162 637	1 268 333	613 587	52.8%	613 968	52.8%	402 002	31.7%	487 995	38.5%	2 117 552	167.0%	-	14.2%	(100.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	430 240	304 886	-	-	4 770	1.1%	4 286	1.4%	4 197	1.4%	13 253	4.3%	-	-	(100.0%)

Other revenue	353 805	354 186	-	-	109	-	10 086	2.8%	309 571	87.4%	319 766	90.3%	-	-	(100.0%)
Transfers and Subsidies - Operational	371 592	379 366	503 246	135.4%	437 809	117.8%	433 043	114.1%	141 833	37.4%	1 515 932	399.6%	-	50.9%	(100.0%)
Transfers and Subsidies - Capital	-	196 895	109 756	-	162 259	-	(54 538)	(27.7%)	10 000	5.1%	227 477	115.5%	-	-	(100.0%)
Interest	7 000	33 000	585	8.4%	9 020	128.9%	9 125	27.7%	22 394	67.9%	41 124	124.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 322 306)	(916 807)	(313 121)	23.7%	(415 726)	31.4%	(305 172)	33.3%	(318 212)	34.7%	(1 352 231)	147.5%	(290 202)	45.0%	9.7%
Suppliers and employees	(1 304 902)	(899 404)	(304 307)	23.3%	(415 726)	31.9%	(296 582)	33.0%	(336 984)	37.5%	(1 353 999)	150.5%	(290 202)	44.5%	16.1%
Finance charges	(17 404)	(17 404)	(8 813)	50.6%	-	-	(8 590)	49.4%	18 771	(107.9%)	1 368	(7.9%)	-	54.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(159 669)	351 526	300 466	(188.2%)	198 242	(124.2%)	96 830	27.5%	169 782	48.3%	765 321	217.7%	(290 202)	(120.7%)	(158.5%)
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	(162 656)	(234 063)	-	-	-	-	(40 538)	17.3%	(9 070)	3.9%	(49 608)	21.2%	-	-	(100.0%)
Capital assets	(162 656)	(234 063)	-	-	-	-	(40 538)	17.3%	(9 070)	3.9%	(49 608)	21.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(162 656)	(234 063)	-	-	-	-	(40 538)	17.3%	(9 070)	3.9%	(49 608)	21.2%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	52	-	28	-	26	-	25	-	132	-	(641)	(152.9%)	(104.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	52	-	28	-	26	-	25	-	132	-	(641)	(152.9%)	(104.0%)
Payments	(13 678)	-	(6 727)	49.2%	-	-	(6 951)	-	27 851	-	14 173	-	-	11.0%	(100.0%)
Repayment of borrowing	(13 678)	-	(6 727)	49.2%	-	-	(6 951)	-	27 851	-	14 173	-	-	11.0%	(100.0%)
Net Cash from/(used) Financing Activities	(13 678)	-	(6 675)	48.8%	28	(2%)	(6 925)	-	27 877	-	14 305	-	(641)	16.1%	(4 447.2%)
Net Increase/(Decrease) in cash held	(336 003)	117 462	293 791	(87.4%)	198 270	(59.0%)	49 368	42.0%	188 589	160.6%	730 017	621.5%	(290 843)	(2 336.6%)	(164.8%)
Cash/cash equivalents at the year begin:	235 105	328 660	10	-	622 249	264.7%	820 519	249.7%	869 893	264.7%	10	-	3 903	-	22 190.0%
Cash/cash equivalents at the year end:	(100 898)	446 122	622 240	(616.7%)	820 559	(813.3%)	869 886	195.0%	1 058 464	237.3%	1 058 464	237.3%	(286 940)	(305.4%)	(468.9%)

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	74 727	8.8%	127	-	24 289	2.9%	752 152	88.4%	851 295	68.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 359	8.2%	0	-	3 554	3.1%	100 741	88.6%	113 654	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(124)	100.0%	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(533)	100.0%	(533)	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 105	6.6%	(5)	-	8 508	3.1%	246 040	90.2%	272 648	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(66)	(1.7%)	(42)	(1.1%)	(26)	(7%)	3 999	103.5%	3 864	3%	-	-	-	-
Total By Income Source	102 125	8.2%	79	-	36 324	2.9%	1 102 275	88.8%	1 240 804	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 672	22.0%	2	-	1 791	3.4%	39 475	74.6%	52 941	4.3%	-	-	-	-
Commercial	11 089	30.5%	(0)	-	1 693	4.7%	23 595	64.9%	36 377	2.9%	-	-	-	-
Households	68 589	6.8%	72	-	28 484	2.8%	916 243	90.4%	1 013 389	81.7%	-	-	-	-
Other	10 774	7.8%	4	-	4 356	3.2%	122 962	89.0%	138 097	11.1%	-	-	-	-
Total By Customer Group	102 125	8.2%	79	-	36 324	2.9%	1 102 275	88.8%	1 240 804	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	5 214	83.9%	266	4.3%	111	1.8%	621	10.0%	6 211	65.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 359	100.5%	58	1.7%	-	-	(76)	(2.3%)	3 341	35.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 573	89.7%	324	3.4%	111	1.2%	545	5.7%	9 552	100.0%

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Chief Financial Officer	Mr Siphso B Ndadabanda	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	213 040	215 375	83 808	39.3%	65 366	30.7%	54 154	25.1%	11 517	5.3%	214 845	99.8%	12 767	100.3%	(9.8%)
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%	477	24.9%	1 758	91.6%	453	105.1%	5.2%
Sale of Goods and Rendering of Services	602	564	1 983	329.2%	160	26.6%	103	18.2%	(1 712)	(303.7%)	533	94.6%	141	97.3%	(1 318.4%)
Agency services	1 461	1 788	524	35.9%	429	29.3%	406	22.7%	420	23.5%	1 778	99.4%	296	98.7%	41.7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	430	702	200	46.5%	138	32.1%	222	31.6%	235	33.5%	795	113.3%	187	118.7%	25.8%
Interest earned from Current and Non Current Assets	3 783	4 840	1 631	43.1%	1 192	31.5%	1 451	30.0%	1 269	26.2%	5 543	114.5%	1 218	126.2%	4.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	537	908	114	21.2%	425	79.2%	469	51.7%	423	46.6%	1 432	157.7%	142	104.4%	199.0%
Licence and permits	2 554	2 026	533	20.9%	553	21.6%	369	18.2%	509	25.1%	1 965	96.9%	588	101.2%	(13.4%)
Operational Revenue	6	8	2	27.2%	2	28.7%	3	36.0%	2	20.2%	8	103.0%	19	720.4%	(91.6%)
Non-Exchange Revenue															
Property rates	28 790	28 790	7 304	25.4%	4 930	17.1%	7 279	25.3%	6 809	23.7%	26 322	91.4%	7 673	100.4%	(11.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	633	409	152	24.0%	66	10.4%	59	14.4%	47	11.6%	324	79.3%	(442)	(27.4%)	(110.7%)
Licences or permits	301	226	55	18.4%	50	16.8%	80	35.6%	99	44.0%	286	126.4%	77	112.3%	28.2%
Transfer and subsidies - Operational	166 283	166 198	68 821	41.4%	55 736	33.5%	41 200	24.8%	883	5%	166 640	100.3%	473	100.0%	86.7%
Interest	5 952	6 996	2 005	33.7%	1 368	23.0%	2 032	29.0%	2 056	29.4%	7 461	106.6%	1 944	101.1%	5.8%
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%	53 973	20.6%	247 183	94.4%	52 799	90.6%	2.2%
Employee related costs	126 698	126 698	31 537	24.9%	32 592	25.7%	33 058	26.1%	31 668	25.0%	128 866	101.7%	30 038	97.3%	5.4%
Remuneration of councillors	11 334	12 552	2 784	24.6%	3 697	32.6%	2 943	23.4%	2 909	23.2%	12 332	98.2%	2 784	101.9%	4.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 921	2 272	683	35.6%	987	51.4%	496	21.8%	379	16.7%	2 544	112.0%	539	74.3%	(29.8%)
Debt impairment	8 600	9 044	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 615	37 615	-	-	14 330	38.1%	7 205	19.2%	-	-	21 535	57.3%	0	58.0%	(100.0%)
Interest	-	1 469	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20 401	36 605	7 477	36.7%	10 479	51.4%	12 841	35.1%	11 468	31.3%	42 265	115.5%	9 293	110.6%	23.4%
Transfers and subsidies	220	220	59	26.8%	64	29.0%	59	26.8%	59	26.8%	240	109.3%	59	95.2%	-
Irrecoverable debts written off	-	-	81	-	88	-	204	101.9%	133	66.5%	506	253.0%	(359)	-	(137.0%)
Operational costs	32 236	35 221	10 736	33.3%	10 445	32.4%	10 366	29.4%	8 592	24.4%	40 138	114.0%	10 445	93.8%	(17.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	(1 234)	-	(1 234)	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 984)	(46 520)	30 449		(7 315)		(13 017)		(42 456)		(32 338)		(40 031)		
Transfers and subsidies - capital (monetary allocations)	40 275	73 974	17 446	43.3%	11 629	28.9%	8 586	11.6%	36 313	49.1%	73 974	100.0%	27 736	97.8%	30.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 291	27 454	47 896		4 314		(4 431)		(6 143)		41 636		(12 295)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 291	27 454	47 896		4 314		(4 431)		(6 143)		41 636		(12 295)		
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)		(6 143)		41 636		(12 295)		
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)		(6 143)		41 636		(12 295)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	34 234	58 406	14 902	43.5%	10 233	29.9%	4 087	7.0%	22 126	37.9%	51 348	87.9%	17 603	75.7%	25.7%
National Government	28 199	50 003	13 828	49.0%	6 081	21.6%	1 270	2.5%	28 435	56.9%	49 614	99.2%	13 332	79.6%	113.3%
Provincial Government	6 035	7 517	-	-	-	-	-	-	-	-	-	-	106	24.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	1 074	-	4 031	-	1 337	-	591	-	7 034	-	3 642	197.9%	(83.8%)
Transfers recognised - capital	34 234	57 520	14 902	43.5%	10 113	29.5%	2 607	4.5%	29 026	50.5%	56 648	98.5%	17 080	76.2%	69.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	886	-	-	121	-	1 480	167.1%	(6 900)	(778.8%)	(5 299)	(598.1%)	523	70.4%	(1 419.2%)
Capital Expenditure Functional	34 234	58 406	14 902	43.5%	10 233	29.9%	4 087	7.0%	22 126	37.9%	51 348	87.9%	17 603	75.7%	25.7%
Municipal governance and administration	-	762	-	-	(4)	-	477	62.6%	(6 900)	(905.9%)	(6 427)	(843.8%)	67	46.2%	(10 438.3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	762	-	-	(4)	-	477	62.6%	(6 900)	(905.9%)	(6 427)	(843.8%)	67	46.2%	(10 438.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	791	-	-	-	791	-	(2 090)	(12.6%)	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	(2 090)	(93.7%)	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	791	-	-	-	791	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 234	57 520	14 902	43.5%	10 113	29.5%	2 607	4.5%	29 026	50.5%	56 648	98.5%	17 080	75.4%	69.9%
Planning and Development	34 234	57 520	14 902	43.5%	10 113	29.5%	2 607	4.5%	29 026	50.5%	56 648	98.5%	16 493	74.6%	76.0%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	587	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	124	-	-	124	-	212	170.8%	-	-	337	270.8%	2 546	5 387.2%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	124	-	-	124	-	212	170.8%	-	-	337	270.8%	2 546	5 387.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	7 011	6 453	(1 412)	(20.1%)	1 902	27.1%	1 653	25.6%	8	.1%	2 151	33.3%	-	-	(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%	1 269	26.2%	2 746	56.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 001)	(212 153)	(3 749)	1.9%	(22 044)	11.1%	(31 785)	15.0%	(23 394)	11.0%	(80 973)	38.2%	(217)	1.4%	10 661.2%
Suppliers and employees	(198 781)	(210 464)	(3 749)	1.9%	(22 044)	11.1%	(31 785)	15.1%	(23 394)	11.1%	(80 973)	38.5%	(217)	1.4%	10 661.2%
Finance charges	-	(1 469)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(220)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 312	59 914	(30 365)	(59.2%)	(9 792)	(19.1%)	(20 252)	(33.8%)	(15 365)	(25.6%)	(75 774)	(126.5%)	(217)	(8.2%)	6 967.7%
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	(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%	(15 365)	146.3%	(75 774)	721.4%	(217)	8.6%	6 967.7%
Cash/cash equivalents at the year begin:	28 998	43 297	-	-	12 933	44.6%	3 099	7.2%	(17 153)	(39.6%)	-	-	(3 204)	-	435.4%
Cash/cash equivalents at the year end:	40 035	32 794	12 933	32.3%	3 141	7.8%	(17 153)	(52.3%)	(41 484)	(126.5%)	(41 484)	(126.5%)	(8 975)	(53.7%)	362.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 566	5.2%	(63)	(.1%)	1 603	1.8%	80 913	93.0%	87 019	88.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	306	6.3%	(4)	(.1%)	124	2.6%	4 438	91.3%	4 863	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	50	8.7%	-	-	0	.1%	521	91.2%	571	6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 711	100.0%	5 711	5.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	390	100.0%	390	4%	-	-	-	-
Total By Income Source	4 921	5.0%	(68)	(.1%)	1 728	1.8%	91 972	93.3%	98 554	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	819	2.4%	-	-	401	1.2%	32 947	96.4%	34 167	34.7%	-	-	-	-
Commercial	1 243	8.8%	(21)	(.1%)	291	2.1%	12 629	88.3%	14 142	14.3%	-	-	-	-
Households	1 052	5.4%	(23)	(.1%)	384	2.0%	17 928	92.7%	19 341	19.6%	-	-	-	-
Other	1 807	5.8%	(23)	(.1%)	652	2.1%	28 468	92.1%	30 904	31.4%	-	-	-	-
Total By Customer Group	4 921	5.0%	(68)	(.1%)	1 728	1.8%	91 972	93.3%	98 554	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	669	100.0%	(842)	(125.8%)	842	125.8%	-	-	669	92.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	54	100.0%	-	-	-	-	-	-	54	7.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	723	100.0%	(842)	(116.4%)	842	116.4%	-	-	723	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	718 038	724 641	245 901	34.2%	131 141	18.3%	237 265	32.7%	118 858	16.4%	733 166	101.2%	102 868	98.7%	15.5%
Exchange Revenue															
Service charges - Electricity	280 467	284 004	76 089	27.1%	87 349	31.1%	46 777	16.5%	81 520	28.7%	291 736	102.7%	67 886	101.3%	20.1%
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%	2 541	25.4%	10 043	100.5%	2 362	97.8%	7.6%
Sale of Goods and Rendering of Services	377	452	77	20.4%	133	35.3%	270	59.7%	124	27.4%	604	133.5%	272	196.8%	(54.4%)
Agency services	29	40	10	32.4%	11	36.3%	4	10.7%	6	15.0%	31	75.5%	10	54.2%	(38.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	30 535	37 126	8 282	27.1%	10 247	33.6%	9 808	26.4%	10 290	27.7%	38 627	104.0%	7 820	111.3%	31.6%
Interest earned from Current and Non Current Assets	7 895	10 225	3 394	43.0%	2 636	33.4%	2 915	28.5%	2 453	24.0%	11 398	111.5%	3 439	124.3%	(28.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	624	674	174	27.8%	163	26.1%	174	25.8%	159	23.7%	670	99.4%	195	115.6%	(18.2%)
Licence and permits	1 618	288	50	4.3%	50	3.1%	107	37.2%	57	19.7%	284	98.7%	78	26.1%	(27.9%)
Operational Revenue	2 109	1 717	405	19.2%	476	22.6%	369	21.5%	880	51.3%	2 130	124.1%	636	97.0%	38.3%
Non-Exchange Revenue															
Property rates	118 972	115 353	49 185	41.3%	20 299	17.1%	20 160	17.5%	20 767	18.0%	110 411	95.7%	12 411	93.5%	67.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 874	3 861	190	10.1%	594	31.7%	1 901	49.2%	1 513	39.2%	4 198	108.7%	132	68.1%	1 043.4%
Licences or permits	617	1 852	433	70.2%	324	52.6%	720	38.9%	542	29.3%	2 018	109.0%	667	346.3%	(18.8%)
Transfer and subsidies - Operational	246 785	245 295	102 363	41.5%	2 598	1.1%	147 125	60.0%	(7 044)	(2.9%)	245 042	99.9%	3 692	96.7%	(290.8%)
Interest	15 944	13 765	2 770	17.4%	3 739	23.5%	4 415	32.1%	4 769	34.6%	15 693	114.0%	3 267	91.7%	46.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	281	-	281	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	756 798	788 314	154 472	20.4%	154 342	20.4%	152 254	19.3%	205 170	26.0%	666 238	84.5%	173 515	80.7%	18.2%
Employee related costs	192 209	200 073	48 190	25.1%	50 166	26.1%	50 862	25.4%	49 767	24.9%	198 986	99.5%	44 919	99.9%	10.8%
Remuneration of councillors	18 270	23 133	3 514	19.2%	10 282	56.3%	4 633	20.0%	4 716	20.4%	23 146	100.1%	3 430	98.4%	37.5%
Bulk purchases - electricity	249 454	241 724	65 633	26.3%	57 683	23.1%	55 095	22.8%	87 387	36.2%	265 798	110.0%	76 019	107.5%	15.0%
Inventory consumed	17 950	20 168	4 691	26.1%	4 264	23.8%	4 610	22.9%	10 031	49.7%	23 596	117.0%	7 345	92.7%	36.6%
Debt impairment	11 970	11 970	-	-	-	-	1 849	15.5%	1 434	12.0%	3 283	27.4%	-	-	(100.0%)
Depreciation and amortisation	144 734	130 349	-	-	-	-	3 917	3.0%	3 917	3.0%	3 917	3.0%	-	-	(100.0%)
Interest	512	1 704	0	-	390	76.1%	134	7.9%	1 026	60.2%	1 550	91.0%	25	67.8%	3 972.8%
Contracted services	77 009	100 924	25 877	33.6%	21 629	28.1%	25 912	25.7%	35 437	35.1%	108 855	107.9%	30 522	107.3%	16.1%
Transfers and subsidies	100	200	-	-	-	-	200	99.9%	-	-	200	99.9%	-	58.6%	-
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%	11 002	31.7%	36 454	105.2%	11 254	102.0%	(2.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	454	-	454	-	-	-	(100.0%)
Surplus/(Deficit)	(38 761)	(63 673)	91 430		(23 200)		85 011		(86 312)		66 928		(70 648)		
Transfers and subsidies - capital (monetary allocations)	60 265	66 779	36 971	61.3%	31 811	52.8%	19 330	28.9%	11 395	17.1%	99 508	149.0%	70 521	96.5%	(83.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 504	3 105	128 401		8 611		104 341		(74 917)		166 436		(127)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	21 504	3 105	128 401		8 611		104 341		(74 917)		166 436		(127)		
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		(74 917)		166 436		(127)		
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		(74 917)		166 436		(127)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	54 004	93 524	32 590	60.3%	28 503	52.8%	17 007	18.2%	10 065	10.8%	88 165	94.3%	63 371	77.1%	(84.1%)
National Government	52 404	91 434	32 523	62.1%	28 153	53.7%	16 985	18.6%	9 814	10.7%	87 474	95.7%	62 551	82.6%	(84.3%)
Provincial Government	-	390	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 404	91 824	32 523	62.1%	28 153	53.7%	16 985	18.5%	9 814	10.7%	87 474	95.3%	62 551	76.7%	(84.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 600	1 700	67	4.2%	351	21.9%	22	1.3%	251	14.8%	691	40.7%	820	162.4%	(69.3%)
Capital Expenditure Functional	54 004	93 524	32 590	60.3%	28 503	52.8%	17 007	18.2%	10 688	11.4%	88 788	94.9%	63 371	77.1%	(83.1%)
Municipal governance and administration	1 300	1 320	67	5.1%	252	19.4%	22	1.7%	1 027	77.8%	1 368	103.6%	495	172.9%	107.6%
Executive and Council	100	120	-	-	100	99.8%	-	-	13	10.9%	113	94.1%	373	310.9%	(96.5%)
Finance and administration	1 200	1 200	67	5.6%	152	12.7%	22	1.9%	1 014	84.5%	1 255	104.6%	121	94.1%	736.5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	390	-	-	94	93.9%	-	-	(432)	(110.8%)	(338)	(86.8%)	-	.8%	(100.0%)
Community and Social Services	100	390	-	-	94	93.9%	-	-	(432)	(110.8%)	(338)	(86.8%)	-	100.0%	(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%	8 459	11.1%	72 536	95.2%	53 117	80.3%	(84.1%)
Planning and Development	100	40 925	16 706	16 705.6%	11 183	11 183.4%	5 459	13.3%	3 246	7.9%	36 595	89.4%	41 702	69.9%	(92.2%)
Road Transport	36 852	35 237	12 628	34.3%	11 872	32.2%	6 229	17.7%	5 212	14.8%	35 941	102.0%	11 414	111.4%	(54.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 652	15 652	3 190	20.4%	5 101	32.6%	5 297	33.8%	1 635	10.4%	15 222	97.3%	9 760	97.5%	(83.3%)
Energy sources	15 652	15 652	3 190	20.4%	5 101	32.6%	5 297	33.8%	1 635	10.4%	15 222	97.3%	9 760	97.5%	(83.3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	27 982	38 189	15 203	54.3%	9 240	33.0%	12 773	33.4%	4 079	10.7%	41 294	108.1%	27 180	380.2%	(85.0%)
Transfers and Subsidies - Operational	246 785	245 295	105 523	42.8%	-	-	146 223	59.6%	4 022	1.6%	255 768	104.3%	4 072	69.7%	(1.2%)
Transfers and Subsidies - Capital	60 265	66 779	29 400	48.8%	18 500	30.7%	19 613	29.4%	-	-	67 513	101.1%	76 950	78.3%	(100.0%)
Interest	7 895	10 225	3 156	40.0%	2 210	28.0%	2 611	25.5%	2 263	22.1%	10 240	100.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(583 796)	(621 614)	(127 098)	21.8%	(135 512)	23.2%	(105 388)	17.0%	(131 528)	21.2%	(499 526)	80.4%	(144 677)	82.7%	(9.1%)
Suppliers and employees	(583 184)	(619 809)	(127 098)	21.8%	(135 512)	23.2%	(105 388)	17.0%	(131 528)	21.2%	(499 526)	80.6%	(144 677)	82.9%	(9.1%)
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%	(34 074)	(36.5%)	240 192	257.4%	43 752	115.5%	(177.9%)
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	(54 004)	(93 524)	(35 564)	65.9%	(30 923)	57.3%	(22 041)	23.6%	(12 227)	13.1%	(100 755)	107.7%	(68 919)	83.8%	(82.3%)
Capital assets	(54 004)	(93 524)	(35 564)	65.9%	(30 923)	57.3%	(22 041)	23.6%	(12 227)	13.1%	(100 755)	107.7%	(68 919)	83.8%	(82.3%)
Net Cash from/(used) Investing Activities	(54 004)	(93 524)	(35 564)	65.9%	(30 923)	57.3%	(22 041)	23.6%	(12 227)	13.1%	(100 755)	107.7%	(68 919)	83.8%	(82.3%)
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%)	(46 301)	9 703.5%	139 437	(29 222.6%)	(25 167)	(560.1%)	84.0%
Cash/cash equivalents at the year begin:	93 354	125 352	79 313	85.0%	180 881	193.8%	153 922	122.8%	311 089	248.2%	79 313	63.3%	65 478	6.8%	375.1%
Cash/cash equivalents at the year end:	125 683	124 875	180 881	143.9%	153 922	122.5%	311 089	249.1%	264 789	212.0%	264 789	212.0%	40 311	43.2%	556.9%

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	27 011	17.2%	9 013	5.7%	4 398	2.8%	116 490	74.2%	156 912	28.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 880	3.7%	4 747	2.6%	4 036	2.2%	168 680	91.5%	184 344	34.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	967	2.5%	727	1.8%	673	1.7%	37 075	94.0%	39 442	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 533	3.4%	5 638	3.5%	4 991	3.1%	145 305	90.0%	161 467	29.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	4	6%	615	99.4%	619	1%	-	-	-	-
Total By Income Source	40 394	7.4%	20 124	3.7%	14 102	2.6%	468 165	86.3%	542 785	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 806	5.7%	3 076	4.6%	2 123	3.2%	57 325	86.4%	66 330	12.2%	-	-	-	-
Commercial	30 233	11.1%	11 745	4.3%	7 270	2.7%	222 162	81.9%	271 409	50.0%	-	-	-	-
Households	6 355	3.1%	5 304	2.6%	4 709	2.3%	188 678	92.0%	205 046	37.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40 394	7.4%	20 124	3.7%	14 102	2.6%	468 165	86.3%	542 785	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	34 514	100.0%	-	-	-	-	-	-	34 514	97.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	765	98.0%	16	2.0%	-	-	0	-	781	2.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	35 279	100.0%	16	-	-	-	0	-	35 295	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1 289 873	1 339 566	414 585	32.1%	364 410	28.3%	297 012	22.2%	241 587	18.0%	1 317 595	98.4%	194 101	96.2%	24.5%
Exchange Revenue															
Service charges - Electricity	520 081	521 287	135 993	26.1%	129 221	24.8%	105 237	20.2%	153 638	29.5%	524 089	100.5%	109 403	94.9%	40.4%
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%	5 576	16.4%	33 377	98.2%	5 143	100.4%	8.4%
Sale of Goods and Rendering of Services	1 621	3 141	480	29.6%	405	25.0%	1 723	54.9%	448	14.3%	3 057	97.3%	402	103.4%	11.5%
Agency services	3 532	3 749	1 009	28.6%	865	24.5%	950	25.4%	770	20.5%	3 595	95.9%	406	85.4%	89.6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 898	11 987	2 919	26.8%	3 075	28.2%	3 316	27.7%	2 754	23.0%	12 063	100.6%	1 366	89.7%	101.6%
Interest earned from Current and Non Current Assets	27 296	31 582	8 815	32.3%	6 976	25.6%	12 594	39.9%	14 162	44.8%	42 547	134.7%	9 667	114.1%	46.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 556	2 421	550	21.5%	660	25.8%	2 357	97.4%	(278)	(11.5%)	3 289	135.9%	880	118.3%	(131.6%)
Licence and permits	3 137	3 281	902	28.8%	697	22.2%	1 172	35.7%	945	28.8%	3 715	113.2%	720	105.2%	31.3%
Operational Revenue	2 919	4 163	1 039	35.6%	928	31.8%	864	20.8%	2 838	68.2%	5 669	136.2%	3 235	224.8%	(12.2%)
Non-Exchange Revenue															
Property rates	288 299	303 525	106 539	37.0%	82 490	28.6%	68 126	22.4%	43 850	14.4%	301 005	99.2%	36 462	99.2%	20.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	58 191	58 598	13 952	24.0%	14 905	25.6%	12 435	21.2%	11 572	19.7%	52 864	90.2%	12 616	95.2%	(8.3%)
Licences or permits	-	-	-	-	-	-	-	-	21	-	21	-	-	-	(100.0%)
Transfer and subsidies - Operational	328 677	349 931	130 803	39.8%	114 576	34.9%	79 107	22.6%	3 972	1.1%	328 458	93.9%	13 802	95.8%	(71.2%)
Interest	-	-	-	-	-	-	-	-	795	-	795	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 141	3 463	908	28.9%	823	26.2%	795	22.9%	523	15.1%	3 049	88.0%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	7 375	8 436	-	-	-	-	-	-	-	-	-	-	-	-	(12.6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 369 887	1 391 088	288 637	21.1%	249 885	18.2%	271 449	19.5%	372 857	26.8%	1 182 828	85.0%	187 724	72.2%	98.6%
Employee related costs	424 204	415 606	95 122	22.4%	98 833	23.3%	98 404	23.7%	92 041	22.1%	384 400	92.5%	94 429	92.6%	(2.5%)
Remuneration of councillors	32 347	32 449	8 616	26.6%	7 123	22.0%	7 092	21.9%	7 023	21.6%	29 855	92.0%	6 691	90.3%	5.0%
Bulk purchases - electricity	433 733	434 482	110 331	25.4%	92 055	21.2%	80 842	18.6%	87 820	20.2%	371 047	85.4%	68 204	83.5%	28.8%
Inventory consumed	38 259	38 169	5 244	13.7%	8 012	20.9%	7 303	19.1%	9 094	23.8%	29 653	77.7%	5 443	87.9%	67.1%
Debt impairment	98 700	100 952	-	-	-	-	-	-	(2 438)	(2.4%)	(2 438)	(2.4%)	-	-	(100.0%)
Depreciation and amortisation	121 889	96 012	18 373	15.1%	-	-	41 176	42.9%	97 777	101.8%	157 326	163.9%	(45 104)	5.4%	(316.8%)
Interest	8 772	12 648	89	1.0%	43	5%	80	6%	17	1%	229	1.8%	(121)	4.3%	(114.3%)
Contracted services	61 658	102 189	18 034	29.2%	19 014	30.7%	15 294	15.0%	38 636	37.8%	90 978	89.0%	20 431	72.5%	89.1%
Transfers and subsidies	3 602	5 764	-	-	-	-	785	13.6%	3 732	64.7%	4 517	78.4%	124	52.0%	2 898.9%
Irrecoverable debts written off	19 778	20 004	-	-	-	-	4	-	19 577	97.9%	19 581	97.9%	15 794	84.1%	24.0%
Operational costs	121 215	123 179	32 829	27.1%	24 805	20.5%	20 470	16.6%	19 578	15.9%	97 662	79.3%	21 833	79.6%	(10.3%)
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		(131 269)		134 766		6 377		
Transfers and subsidies - capital (monetary allocations)	84 711	93 312	27 264	32.2%	23 360	27.6%	6 897	7.4%	45 611	49.1%	103 332	110.7%	21 760	87.3%	110.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 698	41 790	153 212		137 885		32 460		(85 458)		238 099		28 137		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 698	41 790	153 212		137 885		32 460		(85 458)		238 099		28 137		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 698	41 790	153 212		137 885		32 460		(85 458)		238 099		28 137		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 698	41 790	153 212		137 885		32 460		(85 458)		238 099		28 137		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	131 661	161 948	20 031	15.2%	24 374	18.5%	30 389	18.8%	52 113	32.2%	126 907	78.4%	48 924	78.1%	6.5%
National Government	71 714	71 577	19 071	26.6%	19 676	27.4%	6 687	9.3%	16 220	22.7%	61 654	86.1%	23 139	82.5%	(29.9%)
Provincial Government	12 997	21 735	220	1.7%	808	6.2%	5 390	24.8%	11 709	53.9%	18 127	83.4%	(27)	44.0%	(43 968.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 711	93 312	19 291	22.8%	20 484	24.2%	12 077	12.9%	27 929	29.9%	79 780	85.5%	23 112	76.4%	20.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	46 950	68 636	740	1.6%	3 890	8.3%	18 312	26.7%	24 184	35.2%	47 127	68.7%	25 811	80.1%	(6.3%)
Capital Expenditure Functional	131 661	161 948	20 031	15.2%	24 374	18.5%	30 389	18.8%	52 113	32.2%	126 907	78.4%	48 924	78.2%	6.5%
Municipal governance and administration	26 495	30 282	75	.3%	3 258	12.3%	8 277	27.3%	13 060	43.1%	24 670	81.5%	10 432	84.1%	25.2%
Executive and Council	125	165	15	11.6%	-	-	23	13.8%	20	12.0%	57	34.5%	-	85.9%	(100.0%)
Finance and administration	26 370	30 017	60	2%	3 258	12.4%	8 254	27.5%	12 947	43.1%	24 519	81.7%	10 432	83.9%	24.1%
Internal audit	-	100	-	-	-	-	-	-	94	93.8%	94	93.8%	-	-	(100.0%)
Community and Public Safety	56 346	60 887	12 594	22.4%	9 139	16.2%	8 123	13.3%	18 884	31.0%	48 740	80.1%	1 409	81.9%	1 240.4%
Community and Social Services	43 821	46 572	12 573	28.7%	8 638	20.2%	7 026	15.1%	12 560	27.0%	40 998	88.0%	246	92.9%	5 010.6%
Sport And Recreation	10 000	10 589	-	-	-	-	-	-	5 977	56.4%	5 977	56.4%	501	61.7%	1 092.1%
Public Safety	2 225	2 225	20	.9%	301	13.5%	1 095	49.2%	194	8.7%	1 610	72.4%	532	87.8%	(63.6%)
Housing	300	1 500	-	-	-	-	2	1%	153	10.2%	155	10.3%	129	89.6%	18.3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 100	14 401	3 277	18.1%	2 354	13.0%	3 010	20.9%	2 373	16.5%	11 015	76.5%	16 152	76.0%	(85.3%)
Planning and Development	600	1 022	2 518	419.6%	(2 344)	(390.6%)	49	4.8%	336	32.9%	560	54.7%	16 152	76.0%	(97.9%)
Road Transport	17 500	13 379	760	4.3%	4 697	26.8%	2 961	22.1%	2 037	15.2%	10 455	78.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 621	56 312	4 085	13.3%	9 603	31.4%	10 955	19.5%	17 775	31.5%	42 418	75.3%	20 904	77.1%	(15.0%)
Energy sources	13 621	31 073	3 287	24.1%	3 865	28.4%	8 668	28.5%	8 048	25.6%	24 068	77.5%	20 904	77.1%	(61.5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	15 000	23 239	798	5.3%	5 738	38.3%	2 087	9.0%	9 728	41.9%	18 350	79.0%	-	-	(100.0%)
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	100	66	-	-	21	20.9%	24	36.4%	20	29.9%	65	97.9%	28	95.8%	(29.3%)

Other revenue	81 118	66 991	(115 453)	(142.3%)	14 868	18.3%	23 891	35.7%	11 129	16.6%	(65 564)	(97.9%)	40 994	368.6%	(72.9%)
Transfers and Subsidies - Operational	329 921	336 819	142 065	43.1%	129 034	38.1%	99 972	29.7%	22 924	6.8%	393 995	117.0%	20 048	124.4%	14.3%
Transfers and Subsidies - Capital	84 711	93 312	49 059	57.9%	15 992	18.9%	21 603	23.2%	-	-	86 653	92.9%	-	108.8%	-
Interest	27 296	31 582	7 570	27.7%	6 976	25.6%	12 594	39.9%	13 889	44.0%	41 028	129.9%	7 860	87.9%	76.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 200 434)	(1 217 966)	(186 027)	15.5%	(168 120)	14.0%	(147 157)	12.1%	(176 081)	14.5%	(677 385)	55.6%	(148 388)	65.8%	18.7%
Suppliers and employees	(1 196 602)	(1 211 963)	(186 027)	15.5%	(168 120)	14.0%	(147 157)	12.1%	(176 081)	14.5%	(677 385)	55.9%	(148 433)	65.8%	18.6%
Finance charges	(230)	(239)	-	-	-	-	-	-	-	-	-	-	46	-	(100.0%)
Transfers and grants	(3 602)	(5 764)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 110	41 108	158 854	299.1%	219 649	413.6%	247 306	601.6%	101 872	247.8%	727 682	1770.2%	144 077	1 149.9%	(29.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	822	-	-	-	2 928	-	3 750	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	822	-	-	-	2 928	-	3 750	-	-	-	(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)	(196 233)	(29 367)	20.1%	(25 119)	17.2%	(32 298)	16.5%	(51 244)	26.1%	(138 028)	70.3%	(41 710)	98.9%	22.9%
Capital assets	(146 083)	(196 233)	(29 367)	20.1%	(25 119)	17.2%	(32 298)	16.5%	(51 244)	26.1%	(138 028)	70.3%	(41 710)	98.9%	22.9%
Net Cash from/(used) Investing Activities	(146 083)	(196 233)	(29 367)	20.1%	(24 297)	16.6%	(32 298)	16.5%	(48 316)	24.6%	(134 278)	68.4%	(41 710)	98.2%	15.8%
Cash Flow from Financing Activities															
Receipts	976	976	21	2.2%	431	44.2%	1 287	131.9%	1 975	202.4%	3 714	380.7%	-	-	(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%	1 975	202.4%	3 714	380.7%	-	-	(100.0%)
Payments	(1 770)	(1 770)	(333)	18.8%	(299)	16.9%	(203)	11.5%	(242)	13.7%	(1 077)	60.9%	(244)	-	(6.6%)
Repayment of borrowing	(1 770)	(1 770)	(333)	18.8%	(299)	16.9%	(203)	11.5%	(242)	13.7%	(1 077)	60.9%	(244)	-	(6.6%)
Net Cash from/(used) Financing Activities	(794)	(794)	(312)	39.3%	132	(16.7%)	1 084	(136.5%)	1 733	(218.2%)	2 637	(332.1%)	(244)	-	(810.5%)
Net Increase/(Decrease) in cash held	(93 767)	(155 918)	129 176	(137.8%)	195 485	(208.5%)	216 093	(138.6%)	55 288	(35.5%)	596 041	(382.3%)	102 123	(891.4%)	(45.9%)
Cash/cash equivalents at the year begin:	426 328	528 674	526 001	123.4%	657 861	154.3%	853 213	161.4%	1 069 306	202.3%	526 001	99.5%	1 011 375	129.4%	5.7%
Cash/cash equivalents at the year end:	332 561	372 755	657 861	197.8%	853 213	256.6%	1 069 306	286.9%	1 124 594	301.7%	1 124 594	301.7%	1 113 499	351.6%	1.0%

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	45 734	44.5%	7 924	7.7%	4 775	4.6%	44 443	43.2%	102 876	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	67	-	15 653	2.9%	12 662	2.4%	506 195	94.7%	534 577	52.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 988	1.7%	2 390	2.0%	2 155	1.8%	113 668	94.6%	120 202	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 291	2.2%	5 228	2.1%	5 050	2.1%	228 672	93.6%	244 241	23.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 596	12.3%	70	3%	1 058	5.0%	17 327	82.3%	21 050	2.1%	-	-	-	-
Total By Income Source	55 675	5.4%	31 265	3.1%	25 701	2.5%	910 305	89.0%	1 022 946	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 614	3.8%	12 677	4.1%	9 375	3.0%	275 020	89.1%	308 687	30.2%	-	-	-	-
Commercial	36 127	15.1%	7 917	3.3%	6 649	2.8%	188 172	78.8%	238 865	23.4%	-	-	-	-
Households	7 934	1.7%	10 670	2.2%	9 676	2.0%	447 113	94.1%	475 394	46.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	55 675	5.4%	31 265	3.1%	25 701	2.5%	910 305	89.0%	1 022 946	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	11 998	98.8%	-	-	-	-	152	1.2%	12 150	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 998	98.8%	-	-	-	-	152	1.2%	12 150	100.0%

Contact Details

Municipal Manager	Ms Sibusiswe Sxolile Ngiba	036 637 2231
Chief Financial Officer	Mr Riaz Ahmed Jhetani (Acting CFO)	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	882 331	924 678	325 067	36.8%	272 588	30.9%	243 319	26.3%	71 304	7.7%	912 278	98.7%	68 200	90.6%	4.6%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	212 742	250 028	61 120	28.7%	62 347	29.3%	68 582	27.4%	46 659	18.7%	238 707	95.5%	26 292	80.7%	77.5%
Service charges - Waste Water Management	17 412	17 160	4 265	24.5%	4 337	24.9%	4 237	24.7%	2 896	16.9%	15 735	91.7%	17 061	89.5%	(83.0%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	6 575	596	110	1.7%	113	1.7%	314	52.6%	169	28.3%	705	118.3%	(2 115)	26.6%	(108.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	51 112	60 900	14 618	28.6%	15 281	29.9%	(17 787)	(29.2%)	12 472	20.5%	24 584	40.4%	9 671	94.3%	29.0%
Interest earned from Current and Non Current Assets	6 289	9 994	2 561	40.7%	2 082	33.1%	2 851	28.5%	1 063	10.6%	8 557	85.6%	2 477	110.7%	(57.1%)
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%	14 796	192.6%	(100.0%)
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%	45	163.4%	34 577	126 056.8%	16	174.4%	172.6%
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%	-	90.0%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	8 000	-	8 000	-	-	-	(100.0%)
Operating Expenditure	1 050 536	936 405	141 746	13.5%	217 856	20.7%	313 787	33.5%	176 422	18.8%	849 811	90.8%	235 725	80.6%	(25.2%)
Employee related costs	371 090	353 722	85 038	22.9%	104 682	28.2%	76 607	21.7%	99 431	28.1%	365 758	103.4%	83 149	96.9%	19.6%
Remuneration of councillors	6 709	6 164	1 544	23.0%	1 538	22.9%	1 535	24.9%	1 537	24.9%	6 154	99.8%	1 519	100.3%	1.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 822	48 083	3 420	7.6%	16 082	35.9%	21 251	44.2%	16 575	34.5%	57 327	119.2%	28 201	81.9%	(41.2%)
Debt impairment	156 966	156 966	-	-	-	-	101 389	64.6%	-	-	101 389	64.6%	-	-	-
Depreciation and amortisation	95 609	95 609	22 936	24.0%	21 145	22.1%	23 294	24.4%	8 552	8.9%	75 927	79.4%	(17 610)	85.6%	(148.6%)
Interest	-	500	-	-	-	-	556	111.2%	1 273	254.6%	1 829	365.8%	-	68.8%	(100.0%)
Contracted services	198 197	135 784	10 925	5.5%	33 856	17.1%	48 673	35.8%	45 456	33.5%	138 911	102.3%	65 269	102.0%	(30.4%)
Transfers and subsidies	3 285	5 485	-	-	1 000	30.4%	2 285	41.7%	-	-	3 285	59.9%	1 120	100.0%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	173 857	134 091	17 883	10.3%	39 554	22.8%	38 196	28.5%	3 598	2.7%	99 230	74.0%	74 077	95.2%	(95.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(168 205)	(11 727)	183 322		54 732		(70 468)		(105 118)		62 468		(167 525)		
Transfers and subsidies - capital (monetary allocations)	306 342	306 342	-	-	-	-	160 949	52.5%	-	-	160 949	52.5%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138 137	294 615	183 322		54 732		90 481		(105 118)		223 417		(167 525)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	138 137	294 615	183 322		54 732		90 481		(105 118)		223 417		(167 525)		
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		(105 118)		223 417		(167 525)		
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		(105 118)		223 417		(167 525)		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	308 395	306 868	25 018	8.1%	89 250	28.9%	45 240	14.7%	45 189	14.7%	204 696	66.7%	113 420	67.2%	(60.2%)
National Government	306 342	306 342	25 018	8.2%	89 250	29.1%	44 692	14.6%	44 507	14.5%	203 467	66.4%	113 249	67.7%	(60.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	306 342	306 342	25 018	8.2%	89 250	29.1%	44 692	14.6%	44 507	14.5%	203 467	66.4%	113 249	67.7%	(60.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 053	527	-	-	-	-	548	104.0%	682	129.5%	1 229	233.5%	171	8.8%	299.5%
Capital Expenditure Functional	308 395	306 868	25 018	8.1%	92 472	30.0%	42 089	13.7%	49 017	16.0%	208 595	68.0%	113 420	67.2%	(56.8%)
Municipal governance and administration	1 211	527	-	-	3	.3%	616	117.0%	-	-	619	117.6%	171	15.0%	(100.0%)
Executive and Council	-	-	-	-	3	-	68	-	-	-	71	-	-	-	-
Finance and administration	1 211	527	-	-	-	-	548	104.0%	-	-	548	104.0%	171	15.0%	(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%	49 017	16.0%	207 976	67.9%	113 249	67.5%	(56.7%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	245 763	281 733	22 857	9.3%	79 016	32.2%	43 130	15.3%	48 195	17.1%	193 198	68.6%	81 308	70.9%	(40.7%)
Waste Water Management	61 421	24 609	2 161	3.5%	13 452	21.9%	(1 656)	(6.7%)	821	3.3%	14 778	60.1%	31 941	56.7%	(97.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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Other revenue	180 203	74 654	7 360	4.1%	7 489	4.2%	1 390	1.9%	3 569	4.8%	19 808	26.5%	15 807	121.8%	(77.4%)
Transfers and Subsidies - Operational	587 779	581 931	243 883	41.5%	190 082	32.3%	145 344	25.0%	230	-	579 539	99.6%	-	90.9%	(100.0%)
Transfers and Subsidies - Capital	306 342	306 342	100 403	32.8%	100 403	32.8%	80 732	26.4%	-	-	281 538	91.9%	1	104.6%	(100.0%)
Interest	6 289	9 994	2 561	40.7%	2 082	33.1%	2 851	28.5%	1 630	16.3%	9 124	91.3%	2 477	110.7%	(34.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(802 889)	(823 452)	(30 385)	3.8%	(71 833)	8.9%	(86 727)	10.5%	(80 625)	9.8%	(269 571)	32.7%	(57 464)	23.9%	40.3%
Suppliers and employees	(799 604)	(817 967)	(30 385)	3.8%	(71 833)	9.0%	(86 727)	10.6%	(80 625)	9.9%	(269 571)	33.0%	(57 464)	24.0%	40.3%
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%	(36 288)	(13.7%)	745 192	280.8%	(10 087)	284.2%	259.8%
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	(308 395)	(306 868)	(15 921)	5.2%	(99 160)	32.2%	(62 121)	20.2%	(48 950)	16.0%	(226 152)	73.7%	(131 103)	77.2%	(62.7%)
Capital assets	(308 395)	(306 868)	(15 921)	5.2%	(99 160)	32.2%	(62 121)	20.2%	(48 950)	16.0%	(226 152)	73.7%	(131 103)	77.2%	(62.7%)
Net Cash from/(used) Investing Activities	(308 395)	(306 868)	(15 921)	5.2%	(99 160)	32.2%	(62 121)	20.2%	(48 950)	16.0%	(226 152)	73.7%	(131 103)	77.2%	(62.7%)
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	70 323	(41 441)	336 382	478.3%	157 963	224.6%	109 932	(265.3%)	(85 238)	205.7%	519 040	(1 252.5%)	(141 190)	1 690.0%	(39.6%)
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%	617 966	4 578.3%	13 689	101.4%	760 517	78.4%	(18.7%)
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%)	532 728	(1 906.5%)	532 728	(1 906.5%)	619 327	1 144.1%	(14.0%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 634	9.5%	12 063	43.4%	3 041	10.9%	10 066	36.2%	27 804	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 634	9.5%	12 063	43.4%	3 041	10.9%	10 066	36.2%	27 804	100.0%

Contact Details

Municipal Manager	Mr Mpuemelelo Mnguni	036 638 5100
Chief Financial Officer	Mr Bongumusa Benedict Sihole	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	435 205	441 490	113 754	26.1%	93 897	21.6%	87 648	19.9%	72 272	16.4%	367 572	83.3%	60 343	75.0%	19.8%
Exchange Revenue															
Service charges - Electricity	182 816	193 456	31 499	17.2%	32 964	18.0%	28 527	14.7%	32 100	16.6%	125 090	64.7%	30 500	67.0%	5.2%
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%	6 575	25.0%	26 750	101.7%	5 728	94.7%	14.8%
Sale of Goods and Rendering of Services	640	750	188	29.4%	100	15.6%	112	15.0%	143	19.1%	543	72.5%	121	-	18.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 211	2 211	124	2.4%	1 058	20.3%	1 005	45.5%	1 035	46.8%	3 222	145.7%	-	16.4%	(100.0%)
Interest earned from Current and Non Current Assets	2 000	2 000	446	22.3%	479	24.0%	505	25.3%	391	19.5%	1 821	91.1%	674	98.8%	(42.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 305	1 375	145	11.1%	185	14.1%	212	15.4%	404	29.4%	945	68.7%	53	60.1%	655.3%
Licence and permits	400	411	65	16.3%	80	15.1%	80	19.6%	114	27.7%	320	77.8%	68	69.7%	66.4%
Operational Revenue	789	881	105	13.2%	193	24.4%	53	6.0%	207	23.5%	557	63.3%	76	(15.8%)	173.2%
Non-Exchange Revenue															
Property rates	106 712	106 712	43 209	40.5%	20 814	19.5%	21 027	19.7%	19 097	17.9%	104 148	97.6%	18 146	96.8%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 601	17 051	2 632	10.3%	6 068	23.7%	4 655	27.3%	4 356	25.5%	17 712	103.9%	121	7.3%	3 486.2%
Licences or permits	4 058	4 268	423	10.4%	1 570	38.7%	873	20.4%	1 252	29.3%	4 117	96.5%	654	92.4%	91.5%
Transfer and subsidies - Operational	76 568	81 070	28 170	36.8%	23 675	30.9%	22 644	27.9%	6 268	7.7%	80 758	99.6%	3 878	77.2%	61.6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	5 000	-	-	-	-	1 258	25.2%	329	6.6%	1 587	31.7%	322	7.6%	2.1%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	452 996	440 913	64 058	14.2%	132 137	29.2%	74 671	16.9%	92 144	20.9%	363 010	82.3%	57 826	57.1%	59.3%
Employee related costs	159 389	148 254	36 944	23.2%	37 031	23.2%	35 254	23.8%	35 539	24.0%	144 768	97.6%	35 101	96.7%	1.2%
Remuneration of councillors	6 413	6 413	1 161	18.1%	1 339	20.9%	1 220	19.0%	1 138	17.7%	4 857	75.7%	1 161	74.6%	(2.0%)
Bulk purchases - electricity	175 126	175 126	7 077	4.0%	70 635	40.3%	20 171	11.5%	34 793	19.9%	132 676	75.8%	(1 037)	16.3%	(3 454.1%)
Inventory consumed	3 478	3 545	997	28.7%	356	10.3%	51	1.4%	475	13.4%	1 879	53.0%	192	99.2%	146.7%
Debt impairment	17 547	9 373	-	-	-	-	-	-	185	2.0%	185	2.0%	25	2%	630.3%
Depreciation and amortisation	16 705	13 920	-	-	-	-	-	-	-	-	-	-	43	3%	(100.0%)
Interest	-	-	1 862	-	4 748	-	395	-	2 679	-	9 684	-	653	-	310.4%
Contracted services	41 367	50 210	9 370	22.7%	11 066	26.8%	10 493	20.9%	10 603	21.1%	41 532	82.7%	12 647	60.3%	(16.2%)
Transfers and subsidies	310	610	137	44.1%	89	28.8%	367	60.2%	774	126.8%	1 367	224.1%	368	70.2%	110.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	32 293	33 463	6 511	20.2%	6 872	21.3%	6 720	20.1%	5 965	17.8%	26 068	77.9%	8 622	96.0%	(30.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	(7)	-	(7)	-	51	-	(113.0%)
Surplus/(Deficit)	(17 391)	577	49 696		(38 240)		12 978		(19 873)		4 561		2 517		
Transfers and subsidies - capital (monetary allocations)	25 669	30 647	2 010	7.8%	2 444	9.5%	6 948	22.7%	10 267	33.5%	21 670	70.7%	8 159	91.7%	25.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 278	31 223	51 706		(35 796)		19 926		(9 605)		26 231		10 675		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 278	31 223	51 706		(35 796)		19 926		(9 605)		26 231		10 675		
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		(9 605)		26 231		10 675		
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		(9 605)		26 231		10 675		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	25 669	31 544	1 787	7.0%	2 217	8.6%	9 608	30.5%	5 580	17.7%	19 191	60.8%	4 935	83.7%	13.1%
National Government	25 669	30 647	1 787	7.0%	2 217	8.6%	9 608	31.4%	4 960	16.2%	18 571	60.6%	4 935	82.3%	.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 669	30 647	1 787	7.0%	2 217	8.6%	9 608	31.4%	4 960	16.2%	18 571	60.6%	4 935	82.3%	.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	898	-	-	-	-	-	-	620	69.1%	620	69.1%	-	96.6%	(100.0%)
Capital Expenditure Functional	25 669	31 544	1 787	7.0%	2 217	8.6%	9 794	31.0%	5 580	17.7%	19 378	61.4%	4 935	83.7%	13.1%
Municipal governance and administration	-	231	-	-	81	-	-	-	141	61.1%	222	96.1%	-	38.1%	(100.0%)
Executive and Council	-	18	-	-	-	-	-	-	-	15	84.6%	15	84.6%	-	(100.0%)
Finance and administration	-	213	-	-	81	-	-	-	126	59.1%	206	97.0%	-	38.1%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 314	11 853	745	4.9%	-	-	7 303	61.6%	2 162	18.2%	10 210	86.1%	-	-	(100.0%)
Community and Social Services	11 314	8 289	492	4.4%	-	-	5 953	71.8%	1 286	15.5%	7 732	93.3%	-	-	(100.0%)
Sport And Recreation	4 000	3 564	253	6.3%	-	-	1 350	37.9%	876	24.6%	2 478	69.5%	-	-	(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%	479	3.3%	4 601	31.8%	4 935	221.9%	(90.3%)
Planning and Development	-	18	-	-	-	-	-	-	15	84.6%	15	84.6%	-	-	(100.0%)
Road Transport	5 355	14 442	1 042	19.5%	2 136	39.9%	944	6.5%	464	3.2%	4 586	31.8%	4 935	221.9%	(90.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	-	-	-	-	1 547	30.9%	2 798	56.0%	4 345	86.9%	-	59.3%	(100.0%)
Energy sources	5 000	5 000	-	-	-	-	1 547	30.9%	2 798	56.0%	4 345	86.9%	-	59.3%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	44 085	36 273	29 560	67.1%	4 940	11.2%	3 258	9.0%	3 505	9.7%	41 264	113.8%	1 887	49.7%	85.7%
Transfers and Subsidies - Operational	76 568	81 070	30 672	40.1%	23 932	31.3%	17 176	21.2%	5 299	6.5%	77 079	95.1%	3 459	28.1%	53.2%
Transfers and Subsidies - Capital	25 669	30 497	7 040	27.4%	11 125	43.3%	10 838	35.5%	62	.2%	29 066	95.3%	9 930	25.6%	(99.4%)
Interest	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(443 649)	(448 874)	(10 970)	2.5%	(44 862)	10.1%	(46 600)	10.4%	(25 777)	5.7%	(128 209)	28.6%	(12 606)	12.4%	104.5%
Suppliers and employees	(443 339)	(448 264)	(10 970)	2.5%	(44 862)	10.1%	(46 600)	10.4%	(25 777)	5.8%	(128 209)	28.6%	(12 606)	12.5%	104.5%
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%	46 824	6 589.2%	276 808	38 953.0%	60 008	1 988.0%	(22.0%)
Cash Flow from Investing Activities															
Receipts	5 000	12 000	-	-	-	-	1 258	10.5%	329	2.7%	1 587	13.2%	322	4.7%	2.1%
Proceeds on disposal of PPE	5 000	5 000	-	-	-	-	1 258	25.2%	329	6.6%	1 587	31.7%	322	4.7%	2.1%
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%	(6 534)	20.7%	(22 250)	70.5%	(5 530)	39.9%	18.2%
Capital assets	(25 669)	(31 544)	(1 969)	7.7%	(2 495)	9.7%	(11 252)	35.7%	(6 534)	20.7%	(22 250)	70.5%	(5 530)	39.9%	18.2%
Net Cash from/(used) Investing Activities	(20 669)	(19 544)	(1 969)	9.5%	(2 495)	12.1%	(9 994)	51.1%	(6 206)	31.8%	(20 664)	105.7%	(5 208)	59.5%	19.2%
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%)	40 619	(215.7%)	256 145	(1 360.0%)	54 800	(478.8%)	(25.9%)
Cash/cash equivalents at the year begin:	26 114	26 957	9 781	37.5%	141 711	542.7%	181 010	671.5%	217 098	805.4%	9 781	36.3%	(8 236)	-	(2 735.9%)
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%	257 717	3 172.8%	257 717	3 172.8%	46 564	335.3%	453.5%

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	6 866	41.7%	3 092	18.8%	1 360	8.3%	5 129	31.2%	16 447	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 531	6.5%	4 618	4.0%	3 370	2.9%	100 853	86.7%	116 372	60.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 344	5.9%	1 610	4.1%	1 248	3.2%	34 363	86.9%	39 566	20.7%	1 500	3.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	347	12.9%	319	11.9%	313	11.7%	1 705	63.5%	2 683	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	126	.8%	16	.1%	13	.1%	15 733	99.0%	15 888	8.3%	-	-	-	-
Total By Income Source	17 215	9.0%	9 655	5.1%	6 303	3.3%	157 783	82.6%	190 955	100.0%	1 500	.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 175	12.2%	1 338	7.5%	1 004	5.6%	13 349	74.7%	17 866	9.4%	382	2.1%	-	-
Commercial	8 298	20.1%	3 874	9.4%	1 815	4.4%	27 298	66.1%	41 285	21.6%	170	.4%	-	-
Households	6 741	5.1%	4 444	3.4%	3 484	2.6%	117 135	88.9%	131 804	69.0%	948	.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 215	9.0%	9 655	5.1%	6 303	3.3%	157 783	82.6%	190 955	100.0%	1 500	.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	15 116	10.3%	12 429	8.5%	9 592	6.6%	109 171	74.6%	146 308	87.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	151	.7%	219	1.0%	-	-	20 493	98.2%	20 863	12.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 267	9.1%	12 648	7.6%	9 592	5.7%	129 664	77.6%	167 172	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.

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	282 002	289 794	92 571	32.8%	85 920	30.5%	70 391	24.3%	19 111	6.6%	267 993	92.5%	14 499	65.9%	31.8%
Exchange Revenue															
Service charges - Electricity	34 732	35 801	4 657	13.4%	6 648	19.1%	6 907	19.3%	10 432	29.1%	28 644	80.0%	5 460	72.4%	91.0%
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%	424	30.1%	1 568	111.0%	356	72.5%	19.0%
Sale of Goods and Rendering of Services	246	274	103	41.6%	14	5.8%	27	9.8%	33	12.2%	177	64.7%	72	154.3%	(53.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	35	11	-	17	-	17	50.0%	18	51.8%	64	181.5%	17	-	8.4%
Interest earned from Receivables	377	555	108	28.7%	174	46.1%	179	32.3%	151	27.2%	613	110.4%	136	80.7%	11.4%
Interest earned from Current and Non Current Assets	2 379	7 619	479	20.2%	187	7.9%	555	7.3%	864	11.6%	2 105	27.6%	1 154	32.9%	(23.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	885	1 008	112	12.7%	415	46.9%	179	17.8%	195	19.4%	902	89.5%	146	114.4%	33.7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	190	200	27	14.0%	82	42.9%	32	15.9%	31	15.5%	171	85.5%	42	63.2%	(26.3%)
Non-Exchange Revenue															
Property rates	52 033	51 009	9 094	17.5%	14 442	27.8%	14 391	28.2%	4 279	8.4%	42 206	82.7%	3 421	79.3%	25.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 277	2 622	139	6.1%	658	28.9%	299	11.4%	497	19.0%	1 594	60.8%	204	46.0%	143.8%
Licences or permits	931	939	256	27.5%	210	22.5%	286	30.5%	225	24.0%	977	104.1%	224	114.3%	.6%
Transfer and subsidies - Operational	186 543	186 803	76 892	41.2%	61 931	33.2%	46 296	24.8%	1 258	.7%	186 377	99.8%	2 738	61.9%	(54.0%)
Interest	-	1 520	407	-	715	-	795	52.3%	682	44.9%	2 599	171.0%	530	-	28.8%
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%	40 700	13.0%	147 831	47.3%	58 876	47.1%	(30.9%)
Employee related costs	114 465	106 389	-	-	97	.1%	-	-	8 407	7.9%	8 504	8.0%	14 182	23.5%	(40.7%)
Remuneration of councillors	16 899	16 899	-	-	-	-	-	-	1 110	6.6%	1 110	6.6%	3 499	32.5%	(68.3%)
Bulk purchases - electricity	34 783	34 783	8 855	25.5%	9 301	26.7%	7 133	20.5%	3 344	9.8%	26 638	82.3%	8 013	86.1%	(58.3%)
Inventory consumed	12 851	15 809	2 692	21.0%	5 711	44.4%	4 122	26.1%	6 994	44.2%	19 519	123.5%	5 389	75.1%	29.8%
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%	8 638	24.3%	32 004	89.9%	20 096	76.9%	(57.0%)
Transfers and subsidies	3 719	4 476	629	16.9%	2 415	64.9%	611	13.7%	2 024	45.2%	5 679	126.9%	2 484	89.1%	(18.5%)
Irrecoverable debts written off	6 900	6 900	13	.2%	9	.1%	0	-	0	-	23	.3%	1	1.2%	(67.3%)
Operational costs	38 148	59 061	4 088	10.7%	17 866	46.8%	20 223	34.2%	10 182	17.2%	52 360	88.7%	5 211	50.5%	95.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 116)	(22 909)	71 148		40 191		30 412		(21 588)		120 162		(44 377)		
Transfers and subsidies - capital (monetary allocations)	46 675	78 412	10 689	22.9%	21 557	46.2%	10 021	12.8%	12 691	16.2%	54 958	70.1%	20 325	74.9%	(37.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 559	55 504	81 837		61 748		40 433		(8 898)		175 121		(24 052)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 559	55 504	81 837		61 748		40 433		(8 898)		175 121		(24 052)		
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		(8 898)		175 121		(24 052)		
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		(8 898)		175 121		(24 052)		

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure	60 608	103 579	13 599	22.4%	20 389	33.6%	23 048	22.3%	37 102	35.8%	94 139	90.9%	26 698	77.0%	39.0%
Source of Finance	31 891	29 630	9 295	29.1%	13 872	43.5%	9 871	33.3%	3 946	13.3%	36 984	124.8%	14 587	93.2%	(72.9%)
National Government	-	27 598	102	-	1 606	-	4 471	16.2%	17 360	62.9%	23 539	85.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 891	57 228	9 396	29.5%	15 478	48.5%	14 343	25.1%	21 306	37.2%	60 523	105.8%	14 587	93.2%	46.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 716	46 350	4 203	14.6%	4 911	17.1%	8 706	18.8%	15 796	34.1%	33 616	72.5%	12 111	67.5%	30.4%
Capital Expenditure Functional	60 608	103 579	13 599	22.4%	20 389	33.6%	23 048	22.3%	37 102	35.8%	94 139	90.9%	26 698	77.0%	39.0%
Municipal governance and administration	-	608	-	-	608	-	-	-	478	78.6%	1 065	178.6%	-	49.7%	(100.0%)
Executive and Council	-	608	-	-	608	-	-	-	-	-	608	100.0%	-	-	-
Finance and administration	-	0	-	-	-	-	-	-	478	47 753 100.0%	-	47 753 100.0%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	53 321	62 914	11 773	22.1%	14 289	26.8%	14 364	22.8%	15 358	24.4%	55 784	88.7%	8 123	65.4%	89.1%
Community and Social Services	53 321	62 914	11 773	22.1%	14 289	26.8%	14 364	22.8%	15 358	24.4%	55 784	88.7%	8 123	65.4%	89.1%
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%	3 864	18.4%	17 927	85.2%	17 978	75.2%	(78.5%)
Planning and Development	-	2 269	867	-	-	95 682 000.0%	1 368	60.3%	1 296	57.1%	13 621	158.6%	1 156	12.1%	-
Road Transport	7 287	18 764	1 826	25.1%	4 536	62.2%	5 376	28.7%	2 568	13.7%	14 306	76.2%	16 822	73.5%	(84.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	0	19 024	-	-	-	-	1 940	10.2%	17 403	91.5%	19 343	101.7%	596	-	2 819.3%
Energy sources	0	18 790	-	-	-	-	1 940	10.3%	15 488	82.4%	17 428	92.8%	(759)	-	(2 141.8%)
Water Management															

Part 3: Cash Receipts and Payments															
	2023/24										2022/23		Q4 of 2023/24 to Q4 of 2022/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Cash Flow from Operating Activities															
Receipts	316 376	369 904	1 558	.5%	1 436	.5%	1 796	.5%	2 123	.6%	6 913	1.9%	35 063	84.6%	(93.9%)
Property rates	39 839	39 839	7 864	19.7%	20 914	52.5%	86 225	216.4%	29 609	74.3%	34 603	363.0%	9 177	184.4%	222.5%
Service charges	36 691	36 691	(550 932)	(1 501.6%)	(148 607)	(1 494.1%)	(525 260)	(1 431.6%)	(34 029)	(92.7%)	(1 658 428)	(4 520.0%)	(12 343)	(458.0%)	175.7%

Other revenue	2 648	2 734	3 307	124.9%	8 314	313.9%	4 512	165.1%	5 668	207.4%	21 801	797.5%	3 958	413.5%	43.2%
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%	33 117	120.3%	(100.0%)
Transfers and Subsidies - Capital	46 376	97 568	79 200	170.8%	138 000	297.6%	119 154	122.1%	-	-	336 354	344.7%	-	197.3%	-
Interest	4 280	6 530	479	11.2%	187	4.4%	555	8.5%	884	13.5%	2 105	32.2%	1 154	33.9%	(23.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(307 810)	(312 337)	(47 064)	15.3%	(79 574)	25.9%	(74 119)	23.7%	(61 888)	19.8%	(262 644)	84.1%	(82 422)	76.7%	(24.9%)
Suppliers and employees	(307 810)	(312 337)	(47 064)	15.3%	(79 574)	25.9%	(74 119)	23.7%	(61 888)	19.8%	(262 644)	84.1%	(82 422)	76.7%	(24.9%)
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%)	(59 764)	(103.8%)	(255 731)	(444.2%)	(47 359)	35.0%	26.2%
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	(69 319)	(96 285)	-	-	(2 231)	3.2%	-	-	(453)	.5%	(2 684)	2.8%	-	.6%	(100.0%)
Capital assets	(69 319)	(96 285)	-	-	(2 231)	3.2%	-	-	(453)	.5%	(2 684)	2.8%	-	.6%	(100.0%)
Net Cash from/(used) Investing Activities	(69 319)	(96 285)	-	-	(2 231)	3.2%	-	-	(453)	.5%	(2 684)	2.8%	-	.6%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(60 753)	(38 718)	(45 506)	74.9%	(80 368)	132.3%	(72 323)	186.8%	(60 217)	155.5%	(258 415)	667.4%	(47 359)	13.4%	27.2%
Cash/cash equivalents at the year begin:	130 024	108 854	-	-	(45 506)	(35.0%)	(125 875)	(115.6%)	(198 198)	(182.1%)	(258 415)	(368.5%)	27 850	6%	(811.7%)
Cash/cash equivalents at the year end:	69 272	70 136	(45 506)	(65.7%)	(125 875)	(181.7%)	(198 198)	(282.6%)	(258 415)	(368.5%)	(258 415)	(368.5%)	(19 508)	125.7%	1 224.6%

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	6 430	77.7%	275	3.3%	140	1.7%	1 434	17.3%	8 279	35.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	298	4.4%	101	1.5%	94	1.4%	6 341	92.8%	6 833	29.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	150	7.4%	62	3.1%	55	2.7%	1 754	86.8%	2 021	8.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	282	4.7%	120	2.0%	90	1.5%	5 534	91.8%	6 027	26.0%	-	-	-	-
Total By Income Source	7 160	30.9%	558	2.4%	379	1.6%	15 063	65.0%	23 160	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 118	20.6%	72	1.3%	84	1.6%	4 159	76.5%	5 433	23.5%	-	-	-	-
Commercial	1 774	46.7%	269	7.1%	116	3.1%	1 642	43.2%	3 801	16.4%	-	-	-	-
Households	3 949	56.6%	74	1.1%	69	1.0%	2 889	41.4%	6 981	30.1%	-	-	-	-
Other	318	4.6%	143	2.1%	109	1.6%	6 373	91.8%	6 944	30.0%	-	-	-	-
Total By Customer Group	7 160	30.9%	558	2.4%	379	1.6%	15 063	65.0%	23 160	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	-	-	0	100.0%	-	-	-	-	0	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 320	56.9%	8 465	39.1%	61	.3%	802	3.7%	21 648	85.4%
Auditor-General	8	45.3%	-	-	-	-	10	54.7%	18	.1%
Other	1 680	45.7%	1 611	43.8%	173	4.7%	212	5.8%	3 675	14.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14 009	55.3%	10 076	39.8%	234	.9%	1 024	4.0%	25 342	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	281 928	295 376	103 726	36.8%	96 803	34.3%	23 495	8.0%	83 411	28.2%	307 434	104.1%	10 479	71.0%	696.0%
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%	314	52.3%	1 485	247.5%	442	239.1%	(29.0%)
Sale of Goods and Rendering of Services	539	539	38	7.1%	46	8.5%	748	138.7%	46	8.5%	878	162.8%	60	57.9%	(23.8%)
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%	4 291	35.8%	13 837	115.3%	171	5.8%	2 405.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rented from Fixed Assets	664	664	142	21.4%	294	44.3%	124	18.6%	158	23.8%	718	108.1%	106	77.5%	49.1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	3 000	18	-	(24)	-	(19)	(6%)	(17)	(6%)	(42)	(1.4%)	-	-	(100.0%)
Non-Exchange Revenue															
Property rates	22 000	27 435	4 072	18.5%	3 901	17.7%	6 342	23.1%	6 864	25.0%	21 179	77.2%	8 780	164.7%	(21.8%)
Surcharges and Taxes	-	-	2 729	-	3 205	-	3 907	-	14 663	-	24 504	-	919	-	1 495.1%
Fines, penalties and forfeits	400	400	5	1.2%	30	7.4%	123	30.8%	57	14.2%	214	53.6%	-	-	(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%	57 035	22.8%	244 660	97.9%	-	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%	65 661	16.8%	243 577	62.2%	155 930	99.9%	(57.9%)
Employee related costs	93 854	93 615	12 534	13.4%	22 775	24.3%	19 226	20.5%	18 592	19.9%	73 127	78.1%	6 426	9.1%	189.3%
Remuneration of councillors	16 000	16 000	1 804	11.3%	3 485	21.8%	2 903	18.1%	2 885	18.0%	11 077	69.2%	1 169	9.7%	146.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 586	7 626	238	1.6%	936	6.4%	2 925	38.4%	5 395	70.7%	9 494	124.5%	6 498	63.7%	(17.0%)
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%	23 088	23.5%	82 787	84.2%	34 568	226.6%	(33.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	42 000	1 465	29.3%	19 270	385.4%	-	-	9	-	20 744	49.4%	-	-	(100.0%)
Operational costs	66 074	65 221	6 733	10.2%	9 224	14.0%	14 695	22.5%	15 694	24.1%	46 347	71.1%	107 269	205.3%	(85.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 268)	(96 005)	74 943		8 688		(37 523)		17 749		63 857		(145 451)		
Transfers and subsidies - capital (monetary allocations)	43 990	60 211	-	-	15 884	36.1%	3 018	5.0%	27 161	45.1%	46 063	76.5%	2 951	37.8%	964.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 722	(35 794)	74 943		24 572		(34 505)		44 911		109 920		(142 900)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 722	(35 794)	74 943		24 572		(34 505)		44 911		109 920		(142 900)		
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)		44 911		109 920		(142 900)		
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)		44 911		109 920		(142 900)		

Part 2: Capital Revenue and Expenditure

		2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance		57 968	80 442	9 735	16.8%	16 779	28.9%	5 659	7.0%	9 962	12.4%	52.4%	22 580	99.0%	(55.9%)	
National Government		4 373	57 211	7 122	162.9%	14 446	330.3%	4 116	7.2%	3 540	6.2%	29 224	51.1%	20 128	107.4%	(82.4%)
Provincial Government		-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		4 373	60 211	7 122	162.9%	14 446	330.3%	4 116	6.8%	3 540	5.9%	29 224	48.5%	20 128	104.8%	(82.4%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		53 595	20 231	2 614	4.9%	2 333	4.4%	1 543	7.6%	6 421	31.7%	12 910	63.8%	2 452	87.4%	161.9%
Capital Expenditure Functional		57 968	80 442	9 735	16.8%	16 779	28.9%	5 659	7.0%	19 561	24.3%	51 734	64.3%	22 580	99.0%	(13.4%)
Municipal governance and administration		2 473	7 082	487	19.7%	170	6.9%	142	2.0%	11 380	160.7%	12 178	172.0%	424	41.4%	2 586.9%
Executive and Council		100	100	11	10.8%	-	-	-	-	107	107.5%	118	118.3%	28	134.8%	286.6%
Finance and administration		2 373	6 982	476	20.1%	170	7.2%	142	2.0%	11 273	161.5%	12 060	172.7%	396	40.5%	2 748.5%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		11 072	10 409	1 208	10.9%	1 571	14.2%	785	7.5%	17 847	171.5%	21 411	205.7%	5 045	83.8%	253.8%
Community and Social Services		1 950	1 200	-	-	204	10.5%	536	44.7%	2 282	190.1%	3 021	251.8%	-	-	(100.0%)
Sport And Recreation		4 702	4 399	1 208	25.7%	1 112	23.6%	-	-	15 228	346.1%	17 547	398.9%	3 857	116.9%	294.8%
Public Safety		4 420	4 810	-	-	172	3.9%	249	5.2%	170	3.5%	591	12.3%	1 188	36.8%	(85.7%)
Housing		-	-	-	-	84	-	-	-	168	-	252	-	-	-	(100.0%)
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		42 923	61 451	-	-	1 350	3.1%	616	1.0%	3 296	5.4%	5 261	8.6%	17 112	126.9%	(80.7%)
Planning and Development		4 000	7 360	-	-	1 350	33.7%	616	8.4%	3 296	44.8%	5 261	71.5%	841	72.5%	291.9%
Road Transport		38 923	54 091	-	-	-	-	-	-	-	-	-	-	16 271	136.7%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		1 500	1 500	8 041	536.1%	13 688	912.5%	4 116	274.4%	(12 962)	(864.1%)	12 883	858.9%	-	1.2%	(100.0%)
Energy sources		-	-	8 041	-	13 688	-	4 116	-	(12 962)	-	12 883	-	-	-	(100.0%)
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	1.2%	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	16 398	27 398	3 343	20.4%	16 883	103.0%	7 465	27.2%	14 949	54.6%	42 639	155.6%	919	935.5%	1 526.1%
Transfers and Subsidies - Operational	230 224	249 837	164 029	71.2%	167 180	72.6%	83 722	33.5%	90 626	36.3%	505 558	202.4%	6 453	71.8%	1 304.3%
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%	-
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%)	(43 409)	(68.9%)	(116 860)	(185.5%)	57 962	27.3%	(174.9%)
Suppliers and employees	5 090	62 999	(9 546)	(187.5%)	(34 055)	(669.1%)	(29 850)	(47.4%)	(43 409)	(68.9%)	(116 860)	(185.5%)	57 962	27.3%	(174.9%)
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%	62 166	14.4%	467 581	108.7%	65 334	61.8%	(4.9%)
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%	(16 454)	30.8%	(130 725)	244.8%	(1 393)	85.2%	1 081.3%
Capital assets	(52 788)	(53 397)	(90 729)	171.9%	(14 570)	27.6%	(8 972)	16.8%	(16 454)	30.8%	(130 725)	244.8%	(1 393)	85.2%	1 081.3%
Net Cash from/(used) Investing Activities	(52 788)	(52 497)	(90 729)	171.9%	(14 570)	27.6%	(8 972)	17.1%	(16 454)	31.3%	(130 725)	249.0%	(1 393)	85.2%	1 081.3%
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	285 814	377 848	80 097	28.0%	141 638	49.6%	69 409	18.4%	45 711	12.1%	336 856	89.2%	63 942	58.1%	(28.5%)
Cash/cash equivalents at the year begin:	42 157	52 203	-	-	80 097	190.0%	221 735	424.8%	291 144	557.7%	-	-	160 628	-	81.3%
Cash/cash equivalents at the year end:	327 970	430 051	80 097	24.4%	221 735	67.6%	291 144	67.7%	336 856	78.3%	336 856	78.3%	224 569	58.1%	50.0%

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	(7 111)	(19.1%)	1 453	3.9%	1 717	4.6%	41 196	110.6%	37 254	71.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(145)	(1.0%)	603	4.1%	497	3.4%	13 688	93.5%	14 642	28.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	(2.3%)	0	(2.3%)	0	(2.3%)	(8)	106.8%	(7)	-	-	-	-	-
Total By Income Source	(7 256)	(14.0%)	2 056	4.0%	2 213	4.3%	54 875	105.8%	51 889	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(145)	(1.0%)	603	4.1%	497	3.4%	13 688	93.5%	14 642	28.2%	-	-	-	-
Commercial	(7 111)	(19.1%)	1 453	3.9%	1 717	4.6%	41 196	110.6%	37 254	71.8%	-	-	-	-
Households	0	(2.3%)	0	(2.3%)	0	(2.3%)	(8)	106.8%	(7)	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(7 256)	(14.0%)	2 056	4.0%	2 213	4.3%	54 875	105.8%	51 889	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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	421 404	442 242	293 783	69.7%	192 948	45.8%	225 432	51.0%	128 357	29.0%	840 519	190.1%	87 478	199.0%	46.7%
Property rates	51 462	51 462	-	-	2 368	4.6%	7 603	14.8%	3 485	6.8%	13 457	26.1%	-	-	(100.0%)
Service charges	123 335	123 402	-	-	4 226	3.4%	4 989	4.0%	3 873	3.1%	13 088	10.6%	-	-	(100.0%)

Other revenue	9 033	35 307	10 469	115.9%	35 826	396.6%	41 351	117.1%	18 830	53.3%	106 476	301.6%	-	636.4%	(100.0%)
Transfers and Subsidies - Operational	184 413	183 631	271 414	147.2%	149 055	80.8%	170 093	92.6%	100 557	54.8%	691 119	376.4%	87 478	382.5%	15.0%
Transfers and Subsidies - Capital	49 724	45 002	11 900	23.9%	-	-	-	-	-	-	11 900	26.4%	-	140.3%	-
Interest	3 437	3 437	-	-	1 473	42.9%	1 396	40.6%	1 611	46.9%	4 480	130.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(380 696)	(412 843)	(90 434)	23.8%	(63 353)	16.6%	(49 202)	11.9%	(61 126)	14.8%	(264 115)	64.0%	(49 774)	43.0%	22.8%
Suppliers and employees	(380 696)	(409 013)	(90 434)	23.8%	(63 353)	16.6%	(49 202)	12.0%	(61 126)	14.9%	(264 115)	64.6%	(49 774)	43.0%	22.8%
Finance charges	-	(3 829)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 708	29 399	203 349	499.5%	129 595	318.4%	176 230	599.4%	67 230	228.7%	576 404	1 960.6%	37 704	(347.0%)	78.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 652)	(41 594)	(2 072)	4.5%	-	-	-	-	-	-	(2 072)	5.0%	(3 101)	67.4%	(100.0%)
Capital assets	(45 652)	(41 594)	(2 072)	4.5%	-	-	-	-	-	-	(2 072)	5.0%	(3 101)	67.4%	(100.0%)
Net Cash from/(used) Investing Activities	(45 652)	(41 594)	(2 072)	4.5%	-	-	-	-	-	-	(2 072)	5.0%	(3 101)	67.4%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 944)	(12 196)	201 277	(4 071.0%)	129 595	(2 621.2%)	176 230	(1 445.0%)	67 230	(551.3%)	574 332	(4 709.4%)	34 603	(278.4%)	94.3%
Cash/cash equivalents at the year begin:	44 118	44 118	-	-	201 277	456.2%	330 872	750.0%	543 500	1 231.9%	-	-	457 580	18.8%	-
Cash/cash equivalents at the year end:	39 174	31 923	201 277	513.8%	330 872	844.6%	543 500	1 702.6%	610 730	1 913.2%	610 730	1 913.2%	492 183	(371.0%)	24.1%

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	8 178	50.2%	5	-	588	3.6%	7 533	46.2%	16 304	28.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 967	15.8%	-	-	883	2.8%	25 551	81.4%	31 401	54.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 305	16.8%	-	-	373	4.8%	6 075	78.4%	7 753	13.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	36.9%	-	-	3	4.8%	42	58.4%	72	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 602)	(143.0%)	167	9.2%	(36)	(2.0%)	4 290	235.7%	1 820	3.2%	-	-	-	-
Total By Income Source	11 875	20.7%	172	.3%	1 811	3.2%	43 492	75.8%	57 350	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 736	19.7%	(0)	-	(11)	(.1%)	7 099	80.5%	8 824	15.4%	-	-	-	-
Commercial	5 919	44.8%	0	-	571	4.3%	6 711	50.8%	13 201	23.0%	-	-	-	-
Households	3 383	14.8%	17	.1%	1 010	4.4%	18 411	80.7%	22 821	39.8%	-	-	-	-
Other	837	6.7%	156	1.2%	241	1.9%	11 270	90.1%	12 504	21.8%	-	-	-	-
Total By Customer Group	11 875	20.7%	172	.3%	1 811	3.2%	43 492	75.8%	57 350	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	14 239	100.0%	-	-	-	-	-	-	14 239	84.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 063	89.7%	6	2%	-	-	232	10.1%	2 301	13.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	234	100.0%	-	-	-	-	0	-	234	1.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 536	98.6%	6	-	-	-	232	1.4%	16 773	100.0%

Contact Details

Municipal Manager	Ms Nxolo 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	665 972	701 610	237 695	35.7%	194 774	29.2%	17 156	2.4%	157 872	22.5%	607 497	86.6%	37 448	99.3%	321.6%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	142 300	129 593	16 155	11.4%	12 839	9.0%	4 155	3.2%	16 544	12.8%	49 693	38.3%	17 507	107.6%	(5.5%)
Service charges - Waste Water Management	29 122	29 122	3 475	11.9%	3 470	11.9%	2 071	7.1%	3 079	10.6%	12 095	41.5%	2 983	113.1%	3.2%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	108	108	212	196.2%	0	2%	1	9%	0	2%	213	197.5%	66	556.2%	(99.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 223	33 223	10 221	30.8%	10 245	30.8%	5 393	16.2%	11 351	34.2%	37 211	112.0%	7 556	101.5%	50.2%
Interest earned from Current and Non Current Assets	8 680	9 497	2 366	27.3%	1 282	14.8%	2 013	21.2%	2 055	21.6%	7 716	81.2%	4 590	211.9%	(55.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	599	481	108	18.1%	123	20.5%	95	19.8%	117	24.3%	443	92.1%	118	77.3%	(6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	131	131	24	18.0%	-	-	1 125	857.0%	-	-	1 148	875.0%	-	124.8%	-
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%	124 725	25.0%	498 978	99.9%	4 628	96.8%	2 594.9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	595 164	665 029	116 427	19.6%	148 630	25.0%	181 494	27.3%	173 057	26.0%	619 609	93.2%	182 661	104.2%	(5.3%)
Employee related costs	249 820	248 428	55 442	22.2%	49 251	19.7%	59 148	23.8%	40 545	16.3%	204 386	82.3%	49 663	94.9%	(18.4%)
Remuneration of councillors	5 907	6 294	1 514	25.6%	1 042	17.6%	1 967	31.2%	1 275	20.3%	5 798	92.1%	1 566	102.5%	(18.1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	37 790	56 502	11 284	29.9%	12 507	33.1%	14 617	25.9%	34 663	61.3%	73 071	129.3%	51 176	234.4%	(32.3%)
Debt impairment	-	26 625	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	111 496	79 507	13 500	12.1%	20 250	18.2%	20 250	25.5%	19 762	24.9%	73 762	92.8%	7 330	69.8%	169.6%
Interest	5 000	-	28	6%	124	2.5%	648	-	36	-	836	-	(4 977)	2 101.5%	(100.7%)
Contracted services	73 560	151 407	19 116	26.0%	38 831	52.8%	57 106	37.7%	51 864	34.3%	166 917	110.2%	54 735	138.5%	(5.2%)
Transfers and subsidies	15 000	15 000	-	-	2 000	13.3%	497	3.3%	1 500	10.0%	3 997	26.6%	-	15.0%	(100.0%)
Irrecoverable debts written off	26 625	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	69 966	81 265	15 543	22.2%	24 624	35.2%	27 260	33.5%	23 376	28.8%	90 804	111.7%	23 177	101.6%	9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	37	-	37	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	70 808	36 581	121 268		46 144		(164 338)		(15 186)		(12 112)		(145 213)		
Transfers and subsidies - capital (monetary allocations)	276 845	256 722	53 494	19.3%	70 034	25.3%	51 096	19.9%	88 181	34.3%	262 805	102.4%	112 877	87.8%	(21.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	347 653	293 303	174 762		116 178		(113 242)		72 995		250 693		(32 336)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	347 653	293 303	174 762		116 178		(113 242)		72 995		250 693		(32 336)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	347 653	293 303	174 762		116 178		(113 242)		72 995		250 693		(32 336)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	347 653	293 303	174 762		116 178		(113 242)		72 995		250 693		(32 336)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	371 253	224 718	43 202	11.6%	69 419	18.7%	33 446	14.9%	57 810	25.7%	203 876	90.7%	63 485	72.9%	(8.9%)
National Government	235 962	212 415	43 022	18.2%	66 613	28.2%	32 460	15.3%	58 346	27.5%	200 440	94.4%	55 487	70.9%	5.2%
Provincial Government	-	2 217	-	-	-	-	1 109	50.0%	246	11.1%	1 355	61.1%	1 739	60.9%	(85.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	235 962	214 633	43 022	18.2%	66 613	28.2%	33 568	15.6%	58 593	27.3%	201 796	94.0%	57 227	70.5%	2.4%
Borrowing	133 913	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 378	10 085	180	13.1%	2 806	203.6%	(122)	(1.2%)	(783)	(7.8%)	2 081	20.6%	6 258	205.6%	(112.5%)
Capital Expenditure Functional	371 253	224 718	43 202	11.6%	69 419	18.7%	33 446	14.9%	57 810	25.7%	203 876	90.7%	63 485	72.9%	(8.9%)
Municipal governance and administration	626	1 122	173	27.7%	430	68.6%	157	14.0%	473	42.2%	1 234	109.9%	4 545	115.6%	(89.6%)
Executive and Council	87	125	47	54.0%	70	80.5%	-	-	-	-	117	93.4%	4 206	134.5%	(100.0%)
Finance and administration	539	997	126	23.5%	360	66.7%	157	15.8%	473	47.5%	1 117	112.0%	339	66.9%	39.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	435	217	-	-	-	-	3	1.2%	-	-	3	1.2%	-	96.7%	-
Community and Social Services	435	217	-	-	-	-	3	1.2%	-	-	3	1.2%	-	96.7%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	328	80	62	19.0%	-	-	-	-	-	-	62	78.2%	27	24.6%	(100.0%)
Planning and Development	328	80	62	19.0%	-	-	-	-	-	-	62	78.2%	27	24.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	369 863	223 298	42 966	11.6%	68 989	18.7%	33 286	14.9%	57 337	25.7%	202 577	90.7%	58 913	71.7%	(2.7%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	352 679	203 309	36 955	10.5%	66 138	18.8%	30 764	15.1%	54 180	26.6%	188 037	92.5%	58 913	83.0%	(8.0%)
Waste Water Management	17 184	19 989	6 011	35.0%	2 851	16.6%	2 522	12.6%	3 156	15.8%	14 540	72.7%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	963	828	-	-	123	12.8%	1 221	147.4%	117	14.2%	1 461	176.4%	-	488.2%	(100.0%)
Transfers and Subsidies - Operational	451 809	499 454	304 387	67.4%	305 077	67.5%	401 309	80.3%	412 511	82.6%	1 423 284	285.0%	248 249	302.2%	66.2%
Transfers and Subsidies - Capital	276 845	254 172	37 566	13.6%	174 638	63.1%	(104 531)	(41.1%)	133 737	52.6%	241 410	95.0%	-	.6%	(100.0%)
Interest	8 680	9 497	-	-	11 592	133.5%	7 422	78.1%	13 424	141.3%	32 438	341.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(475 736)	(545 052)	(60 209)	12.7%	(22 897)	4.8%	(12 789)	2.3%	87 003	(16.0%)	(8 893)	1.6%	38 780	(41.1%)	124.4%
Suppliers and employees	(455 736)	(530 062)	(60 209)	13.2%	(22 897)	5.0%	(12 789)	2.4%	87 003	(16.4%)	(8 893)	1.7%	38 780	(41.9%)	124.4%
Finance charges	(5 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	313 816	259 417	284 136	90.5%	471 134	150.1%	293 102	113.0%	646 236	249.1%	1 694 608	653.2%	293 579	547.5%	120.1%
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	(486 925)	(258 423)	-	-	-	-	1	(1)	-	-	-	-	-	-	(100.0%)
Capital assets	(486 925)	(258 423)	-	-	-	-	1	(1)	-	-	-	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(486 925)	(258 423)	-	-	-	-	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	994	284 136	481.4%	471 134	798.2%	293 103	29 493.0%	646 235	65 026.5%	1 694 608	170 517.5%	293 579	43 769.1%	120.1%
Cash/cash equivalents at the year begin:	61 446	54 099	-	-	284 136	462.4%	755 270	1 396.1%	1 048 373	1 937.9%	-	1 388 660	-	-	(24.5%)
Cash/cash equivalents at the year end:	120 471	55 092	284 136	235.9%	755 270	626.9%	1 048 373	1 902.9%	1 694 608	3 075.9%	1 694 608	3 075.9%	1 682 239	30 469.3%	.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	6 476	1.8%	5 988	1.6%	8 097	2.2%	346 396	94.4%	366 957	57.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 403	1.7%	1 216	1.5%	1 631	2.2%	78 971	94.7%	83 421	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	2.8%	28	2.8%	28	2.8%	944	91.7%	1 029	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	7 889	5.1%	-	-	3 660	2.4%	143 864	92.6%	155 413	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(901)	(2.8%)	(337)	(1.0%)	(359)	(1.1%)	33 823	105.0%	32 226	5.0%	-	-	-	-
Total By Income Source	14 895	2.3%	6 895	1.1%	13 258	2.1%	603 998	94.5%	639 045	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 129	4.0%	1 847	3.5%	1 674	3.2%	47 381	89.3%	53 031	8.3%	-	-	-	-
Commercial	1 753	3.0%	487	.8%	1 447	2.5%	55 071	93.7%	58 757	9.2%	-	-	-	-
Households	10 654	2.0%	4 373	.8%	9 852	1.9%	496 704	95.2%	521 581	81.6%	-	-	-	-
Other	359	6.3%	188	3.3%	286	5.0%	4 843	85.3%	5 676	.9%	-	-	-	-
Total By Customer Group	14 895	2.3%	6 895	1.1%	13 258	2.1%	603 998	94.5%	639 045	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	10 670	57.9%	391	2.1%	1 397	7.6%	5 966	32.4%	18 423	6.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	67 108	24.2%	21 313	7.7%	18 314	6.6%	171 049	61.6%	277 784	93.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	77 778	26.3%	21 704	7.3%	19 711	6.7%	177 014	59.8%	296 207	100.0%

Contact Details

Municipal Manager	Mr Edward Bonga	034 219 1577
Chief Financial Officer	Mrs Ntombeni Mkhwanazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	2 355 468	2 397 032	690 716	29.3%	617 593	26.2%	549 211	22.9%	462 110	19.3%	2 319 630	96.8%	415 403	95.7%	11.2%
Exchange Revenue															
Service charges - Electricity	882 022	863 907	228 591	25.9%	197 392	22.4%	190 100	22.0%	194 029	22.5%	810 112	93.8%	164 812	92.0%	17.7%
Service charges - Water	219 986	220 070	56 178	25.5%	55 323	25.1%	53 518	24.3%	58 545	26.6%	223 564	101.6%	51 691	100.5%	13.3%
Service charges - Waste Water Management	133 580	154 290	33 857	25.3%	33 728	25.2%	33 390	21.6%	33 820	21.9%	134 795	87.4%	31 796	99.8%	6.4%
Service charges - Waste Management	110 148	109 788	27 323	24.8%	27 099	24.6%	26 984	24.6%	25 238	23.0%	106 644	97.1%	25 718	99.5%	(1.9%)
Sale of Goods and Rendering of Services	7 199	13 505	936	13.0%	1 925	26.7%	2 130	15.8%	2 165	16.0%	7 156	53.0%	2 419	132.6%	(10.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 877	947	1 020	17.4%	918	15.6%	1 029	108.6%	961	101.5%	3 928	414.8%	1 825	111.1%	(47.3%)
Interest earned from Current and Non Current Assets	5 330	5 330	562	10.5%	72	1.4%	901	16.9%	1 413	26.5%	2 948	55.3%	1 335	101.4%	5.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 804	11 099	2 712	30.8%	2 838	32.2%	2 513	22.6%	1 375	12.4%	9 438	85.0%	2 015	100.2%	(31.8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 292	1 292	502	38.9%	120	9.3%	68	5.3%	107	8.2%	797	61.7%	400	127.0%	(73.3%)
Non-Exchange Revenue															
Property rates	396 741	396 614	106 939	27.0%	97 030	24.5%	97 924	24.7%	98 176	24.8%	400 069	100.9%	91 662	100.0%	7.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 831	7 246	1 372	28.4%	2 504	51.8%	1 393	19.2%	6 172	85.2%	11 441	157.9%	2 011	119.1%	207.0%
Licences or permits	34	34	13	39.3%	5	13.9%	15	42.6%	7	21.1%	40	117.0%	23	92.7%	(68.3%)
Transfer and subsidies - Operational	577 623	604 152	228 750	39.6%	192 868	33.4%	139 656	23.1%	37 733	6.2%	599 008	99.1%	39 329	93.8%	(4.1%)
Interest	-	3 000	1 057	-	1 118	-	1 165	38.8%	1 218	40.6%	4 558	151.9%	-	-	(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%)	1 151	20.0%	5 132	89.1%	368	70.4%	212.8%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 724 589	2 771 049	552 983	20.3%	546 425	20.1%	559 906	20.2%	643 439	23.2%	2 302 753	83.1%	531 006	89.6%	21.2%
Employee related costs	724 536	708 366	157 375	21.7%	164 354	22.7%	166 854	23.6%	175 494	24.8%	664 067	93.7%	165 878	102.8%	5.8%
Remuneration of councillors	28 443	26 987	6 347	22.3%	6 418	22.6%	11 857	43.9%	7 165	26.6%	31 786	117.8%	6 334	99.3%	13.1%
Bulk purchases - electricity	660 933	654 133	150 397	22.8%	136 198	20.6%	129 414	19.8%	142 981	21.9%	558 989	85.5%	73 070	82.1%	95.7%
Inventory consumed	159 854	168 244	45 176	28.3%	30 118	18.8%	42 063	25.0%	48 985	29.1%	166 341	98.9%	42 706	100.2%	14.7%
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%	92 841	24.5%	371 931	98.1%	83 950	93.7%	10.6%
Interest	32 205	32 545	8 200	25.5%	8 517	26.4%	8 258	25.4%	4 490	13.8%	29 465	90.5%	20 099	131.3%	(77.7%)
Contracted services	207 716	267 155	52 134	25.1%	56 678	27.3%	65 885	24.7%	105 440	39.5%	280 137	104.9%	77 815	119.5%	35.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	89 312	93 659	19 544	21.9%	21 152	23.7%	8 653	9.2%	31 173	33.3%	80 522	86.0%	24 917	29.0%	25.1%
Operational costs	134 307	155 614	24 699	18.4%	25 882	19.3%	34 048	21.9%	34 706	22.3%	119 336	76.7%	36 181	101.3%	(4.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	172	-	172	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	4	-	2	-	6	-	55	-	(96.4%)
Surplus/(Deficit)	(369 121)	(374 017)	137 733		71 168		(10 695)		(181 329)		16 877		(115 602)		
Transfers and subsidies - capital (monetary allocations)	240 770	232 035	16 461	6.8%	76 964	32.0%	20 729	8.9%	89 604	38.6%	203 757	87.8%	45 277	90.5%	97.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(128 351)	(141 982)	154 193		148 133		10 033		(91 725)		220 635		(70 326)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(128 351)	(141 982)	154 193		148 133		10 033		(91 725)		220 635		(70 326)		
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		(91 725)		220 635		(70 326)		
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		(91 725)		220 635		(70 326)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	255 338	250 902	26 731	10.5%	82 689	32.4%	31 115	12.4%	70 588	28.1%	211 123	84.1%	48 693	67.6%	45.0%
National Government	228 012	212 481	27 071	11.9%	59 799	26.2%	34 239	16.1%	72 834	34.3%	193 943	91.3%	29 693	66.7%	145.3%
Provincial Government	12 758	19 554	886	6.9%	-	-	1 634	8.4%	800	4.1%	3 321	17.0%	3 177	30.8%	(74.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	240 770	232 035	27 957	11.6%	59 799	24.8%	35 873	15.5%	73 634	31.7%	197 264	85.0%	32 870	63.3%	124.0%
Borrowing	-	-	-	-	-	-	-	-	34	-	-	-	-	-	(100.0%)
Internally generated funds	14 568	18 867	(1 226)	(8.4%)	22 889	157.1%	(4 759)	(25.2%)	(3 080)	(16.3%)	13 825	73.3%	15 823	101.1%	(119.5%)
Capital Expenditure Functional	255 338	250 902	26 731	10.5%	82 890	32.5%	32 699	13.0%	70 588	28.1%	212 909	84.9%	49 370	67.9%	43.0%
Municipal governance and administration	4 700	7 330	(1 448)	(30.8%)	20 100	427.7%	(6 314)	(86.1%)	(8 196)	(111.8%)	4 142	56.5%	15 378	426.5%	(153.3%)
Executive and Council	-	1 757	-	-	19 226	-	(8 473)	(482.3%)	(8 996)	(512.0%)	1 757	100.0%	-	-	(100.0%)
Finance and administration	4 700	5 573	(1 448)	(30.8%)	874	18.6%	2 159	38.7%	800	14.4%	2 385	42.8%	15 378	426.5%	(94.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 376	41 277	5 752	16.3%	11 950	33.8%	3 702	9.0%	7 297	17.7%	28 701	69.5%	3 013	27.8%	142.2%
Community and Social Services	938	1 308	-	-	358	38.2%	41	3.2%	309	23.6%	709	54.2%	1 063	201.0%	(70.9%)
Sport And Recreation	33 938	39 049	5 752	16.9%	11 591	34.2%	3 381	8.7%	6 815	17.5%	27 539	70.5%	1 638	18.1%	315.9%
Public Safety	-	120	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	500	800	-	-	-	-	280	35.0%	173	21.7%	453	56.7%	312	38.6%	(44.4%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 258	63 670	6 188	10.3%	19 329	32.1%	11 891	18.7%	25 763	40.5%	63 171	99.2%	10 357	48.4%	148.7%
Planning and Development	191	6 278	-	-	207	108.5%	-	-	1 804	28.7%	2 011	32.0%	4 502	61.4%	(59.9%)
Road Transport	60 067	57 392	6 188	10.3%	19 122	31.8%	11 891	20.7%	23 959	41.7%	61 160	106.6%	5 855	40.3%	309.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	154 204	138 625	16 239	10.5%	31 511	20.4%	23 420	16.9%	45 724	33.0%	116 894	84.3%	20 622	72.5%	121.7%
Energy sources	21 550	27 836	804	3.7%	5 364	24.9%	869	3.1%	15 277	54.9%	22 313	80.2%	-	-	(100.0%)
Water Management	116 407	100 054	14 900	12.8%	25 366	21.8%	22 134	22.1%	24 948	24.9%	87 348	87.3%	15 402	64.8%	62.0%
Waste Water Management	15 797	9 901	536	3.4%	781	4.9%	418	4.2%	5 180	52.3%	6 914	69.8%	5 220	98.4%	(.8%)
Waste Management	450	834	-	-	-	-	-	-	319	38.3%	319	38.3%	-	-	(100.0%)
Other	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	18 295	33 136	413 047	2 257.7%	461 603	2 523.1%	502 102	1 515.3%	358 330	1 081.4%	1 735 083	5 236.2%	392 227	14 717.5%	(8.6%)
Transfers and Subsidies - Operational	577 623	604 152	374 322	64.8%	213 730	37.0%	31 161	5.2%	9 200	1.5%	628 413	104.0%	52 116	115.8%	(82.3%)
Transfers and Subsidies - Capital	240 770	232 035	67 206	27.9%	81 476	33.8%	29 343	12.6%	29 519	12.7%	207 543	89.4%	-	113.0%	(100.0%)
Interest	5 330	5 330	220	4.1%	18	3%	398	7.5%	213	4.0%	849	15.9%	136	21.0%	56.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 935 634)	(1 992 300)	(534 487)	27.6%	(533 476)	27.6%	(489 425)	24.6%	(441 752)	22.2%	(1 999 140)	100.3%	(244 022)	74.6%	81.0%
Suppliers and employees	(1 903 429)	(1 959 755)	(517 385)	27.2%	(517 400)	27.2%	(488 258)	24.9%	(442 658)	22.6%	(1 965 701)	100.3%	(244 022)	75.0%	81.4%
Finance charges	(32 205)	(32 545)	(17 101)	53.1%	(16 076)	49.9%	(1 167)	3.6%	906	(2.8%)	(33 439)	102.7%	-	52.1%	(100.0%)
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%	526 818	161.9%	2 352 782	723.1%	510 433	922.2%	3.2%
Cash Flow from Investing Activities															
Receipts	-	20 000	1 409	-	5 693	-	611	3.1%	328	1.6%	8 042	40.2%	366	-	(10.3%)
Proceeds on disposal of PPE	-	20 000	1 409	-	5 693	-	611	3.1%	328	1.6%	8 042	40.2%	366	-	(10.3%)
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%	(41 006)	16.3%	(212 442)	84.7%	(25 026)	73.0%	63.9%
Capital assets	(255 338)	(250 902)	(39 063)	15.3%	(89 073)	34.9%	(43 300)	17.3%	(41 006)	16.3%	(212 442)	84.7%	(25 026)	73.0%	63.9%
Net Cash from/(used) Investing Activities	(255 338)	(230 902)	(37 654)	14.7%	(83 380)	32.7%	(42 689)	18.5%	(40 677)	17.6%	(204 400)	88.5%	(24 660)	70.0%	65.0%
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%	(906)	2.7%	(20 730)	60.8%	-	40.9%	(100.0%)
Repayment of borrowing	(34 082)	(34 082)	(2 257)	6.6%	(15 148)	44.4%	(2 418)	7.1%	(906)	2.7%	(20 730)	60.8%	-	40.9%	(100.0%)
Net Cash from/(used) Financing Activities	(34 082)	(34 082)	(2 257)	6.6%	(15 148)	44.4%	(2 418)	7.1%	(906)	2.7%	(20 730)	60.8%	-	40.9%	(100.0%)
Net Increase/(Decrease) in cash held	41 348	60 379	658 087	1 591.6%	493 439	1 193.4%	490 892	813.0%	485 235	803.6%	2 127 653	3 523.8%	485 773	2 704.5%	(.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%	1 654 636	13 370.6%	12 270	99.1%	2 715 247	93.2%	(39.1%)
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%	2 139 871	2 941.2%	2 139 871	2 941.2%	3 232 140	1 944.6%	(33.8%)

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	20 343	3.3%	13 583	2.2%	11 353	1.8%	575 432	92.7%	620 711	32.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 291	60.3%	1 878	2.9%	1 339	2.1%	22 672	34.8%	65 180	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 117	10.0%	7 735	2.9%	9 247	3.4%	226 449	83.7%	270 549	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 031	2.1%	8 426	1.5%	9 265	1.6%	547 237	94.8%	576 960	30.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 355	3.2%	5 986	2.0%	6 545	2.2%	274 244	92.6%	296 130	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	444	8.9%	202	4.0%	232	4.6%	4 122	82.4%	5 001	3%	-	-	-	-
Interest on Arrear Debtor Accounts	747	3.0%	714	2.9%	907	3.6%	22 489	90.5%	24 857	1.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14 973)	(29.6%)	493	1.0%	14 320	28.3%	50 681	100.3%	50 522	2.6%	-	-	-	-
Total By Income Source	94 354	4.9%	39 019	2.0%	53 209	2.8%	1 723 326	90.2%	1 909 909	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 741	13.4%	1 111	3.1%	15 329	43.3%	14 252	40.2%	35 433	1.9%	-	-	-	-
Commercial	33 167	25.2%	5 380	4.1%	4 629	3.5%	88 421	67.2%	131 597	6.9%	-	-	-	-
Households	56 446	3.2%	32 525	1.9%	33 248	1.9%	1 620 566	93.0%	1 742 784	91.2%	-	-	-	-
Other	0	4%	4	3.9%	4	4.1%	87	91.6%	95	-	-	-	-	-
Total By Customer Group	94 354	4.9%	39 019	2.0%	53 209	2.8%	1 723 326	90.2%	1 909 909	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	104 729	65.3%	734	5%	15 878	9.9%	39 051	24.3%	160 391	33.4%
Bulk Water	19 653	8.0%	15 672	6.4%	-	-	210 708	85.6%	246 034	51.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37 597	96.0%	1 570	4.0%	2	-	1	-	39 171	8.2%
Auditor-General	141	100.0%	-	-	-	-	-	-	141	-
Other	32 654	94.9%	455	1.3%	780	2.3%	503	1.5%	34 392	7.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	194 775	40.6%	18 431	3.8%	16 660	3.5%	250 262	52.1%	480 128	100.0%

Contact Details

Municipal Manager	Mr Zamokwakhe Wesley Moineka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlangwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments		2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands																
Cash Flow from Operating Activities																
Receipts		160 174	183 565	4 396	2.7%	(7 739)	(4.8%)	13 065	7.1%	(34 406)	(18.7%)	(24 683)	(13.4%)	(12 428)	(6.0%)	176.9%
Property rates		34 009	38 543	-	-	(8 162)	(24.0%)	(11 365)	(29.5%)	(2 196)	(5.7%)	(21 713)	(56.3%)	-	-	(100.0%)
Service charges		18 789	18 789	(1 701)	1.0%	(2 193)	(11.7%)	(1 630)	(8.7%)	(1 701)	(9.1%)	(5 331)	(28.4%)	(10 006)	(90.7%)	(83.0%)

Other revenue	16 678	17 821	0	-	(1 356)	(8.1%)	(2 248)	(12.6%)	(1 743)	(9.8%)	(5 347)	(30.0%)	0	-	(1 629 373.8%)
Transfers and Subsidies - Operational	47 469	47 469	4 204	8.9%	6 826	14.4%	30 592	64.4%	(26 888)	(56.6%)	14 734	31.0%	(2 420)	9.7%	1 011.2%
Transfers and Subsidies - Capital	42 737	60 039	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	493	905	-	-	(2 854)	(578.8%)	(2 284)	(252.6%)	(1 887)	(208.7%)	(7 026)	(776.8%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(109 872)	(113 927)	(36)	-	(54)	-	(59)	.1%	(77)	.1%	(226)	.2%	(56)	.2%	36.7%
Suppliers and employees	(109 572)	(113 763)	(36)	-	(54)	-	(59)	.1%	(77)	.1%	(226)	.2%	(56)	.2%	36.7%
Finance charges	(300)	(164)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 303	69 638	4 360	8.7%	(7 793)	(15.5%)	13 007	18.7%	(34 483)	(49.5%)	(24 908)	(35.8%)	(12 482)	(29.4%)	176.3%
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	(44 908)	(69 643)	-	-	-	-	-	-	-	-	-	-	2 440	7.2%	(100.0%)
Capital assets	(44 908)	(69 643)	-	-	-	-	-	-	-	-	-	-	2 440	7.2%	(100.0%)
Net Cash from/(used) Investing Activities	(44 908)	(69 643)	-	-	-	-	-	-	-	-	-	-	2 440	7.2%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 394	(6)	4 360	80.8%	(7 793)	(144.5%)	13 007	(232 842.3%)	(34 483)	617 306.1%	(24 908)	445 908.2%	(10 042)	463.7%	243.4%
Cash/cash equivalents at the year begin:	3 408	2 925	22	.7%	7 084	207.9%	(1 096)	(37.5%)	11 413	390.1%	22	8%	820	(1.0%)	1 292.6%
Cash/cash equivalents at the year end:	8 802	2 920	7 086	80.5%	(975)	(11.1%)	11 647	398.9%	(23 438)	(802.8%)	(23 438)	(802.8%)	(9 048)	(997.6%)	159.0%

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	1 822	17.7%	-	-	84	.8%	8 392	81.5%	10 298	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	976	2.9%	(42)	(.1%)	31	.1%	33 086	97.2%	34 051	46.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	296	6.7%	(3)	(.1%)	(31)	(.7%)	4 170	94.1%	4 433	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	143	164.7%	(5)	(5.6%)	(248)	(286.1%)	197	227.0%	87	1%	-	-	-	-
Interest on Arrear Debtor Accounts	828	3.4%	-	-	803	3.3%	22 555	93.3%	24 186	32.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	.9%	-	-	-	-	621	99.1%	627	.9%	-	-	-	-
Total By Income Source	4 070	5.5%	(50)	(.1%)	639	.9%	69 022	93.7%	73 682	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	731	3.1%	-	-	790	3.4%	21 956	93.5%	23 477	31.9%	-	-	-	-
Commercial	746	22.0%	-	-	(54)	(1.6%)	2 701	79.6%	3 393	4.6%	-	-	-	-
Households	1 392	7.8%	(12)	(.1%)	(480)	(2.7%)	16 955	95.0%	17 855	24.2%	-	-	-	-
Other	1 202	4.1%	(38)	(.1%)	382	1.3%	27 411	94.7%	28 957	39.3%	-	-	-	-
Total By Customer Group	4 070	5.5%	(50)	(.1%)	639	.9%	69 022	93.7%	73 682	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	2 338	100.0%	-	-	-	-	-	-	2 338	40.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 966	90.5%	59	1.8%	29	.9%	225	6.9%	3 278	57.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	110	100.0%	-	-	-	-	-	-	110	1.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 414	94.5%	59	1.0%	29	.5%	225	3.9%	5 726	100.0%

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Chief Financial Officer	Mrs Philiwe 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	199 869	212 157	60 954	30.5%	51 081	25.6%	43 002	20.3%	14 559	6.9%	169 596	79.9%	11 890	87.8%	22.4%
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%	351	17.8%	1 349	68.6%	403	72.1%	(13.0%)
Sale of Goods and Rendering of Services	3 510	3 510	103	2.9%	45	1.3%	21	.6%	43	1.2%	212	6.0%	83	4.0%	(48.2%)
Agency services	-	-	395	-	260	-	318	-	223	-	1 195	-	202	69 866 500.0%	10.3%
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%	852	46.1%	2 080	112.5%	322	95.8%	164.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	12	9	79.2%	1 582	13 626.9%	(1 553)	(13 378.2%)	10	82.6%	48	410.4%	3	87.9%	247.4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	1 093	-	1 093	-	-	35.8%	(100.0%)
Non-Exchange Revenue															
Property rates	42 228	44 516	11 335	26.8%	10 806	25.6%	11 576	26.0%	10 874	24.4%	44 591	100.2%	9 699	104.7%	12.1%
Surcharges and Taxes	20 643	30 643	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	425	425	3	.7%	1	.2%	2	.6%	3	.7%	9	2.1%	7	8.5%	(60.5%)
Licences or permits	2 402	2 402	127	5.3%	92	3.8%	125	5.2%	103	4.3%	448	18.6%	53	18.4%	94.8%
Transfer and subsidies - Operational	126 835	126 835	48 273	38.1%	37 508	29.6%	31 784	25.1%	1 008	.8%	118 572	93.5%	1 118	117.5%	(9.9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	179 073	191 571	38 136	21.3%	36 197	20.2%	42 915	22.4%	35 131	18.3%	152 379	79.5%	38 536	101.4%	(8.8%)
Employee related costs	49 638	53 739	14 264	28.7%	11 031	22.2%	8 172	15.2%	6 764	12.6%	40 231	74.9%	6 951	80.4%	(2.7%)
Remuneration of councillors	11 360	13 289	3 839	33.8%	2 943	25.9%	4 120	31.0%	1 862	14.0%	12 764	96.1%	1 773	100.7%	5.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	500	200	-	-	17	3.4%	41	20.4%	51	25.7%	109	54.6%	102	77.1%	(49.8%)
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%	4 751	12.6%	21 918	58.0%	14 405	79.8%	(67.0%)
Interest	3 500	3 500	623	17.8%	401	11.5%	394	11.3%	935	26.7%	2 353	67.2%	657	76.1%	42.2%
Contracted services	44 342	45 509	8 629	19.5%	9 793	22.1%	18 074	39.7%	13 561	29.8%	50 057	110.0%	9 046	146.4%	49.9%
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%	7 206	21.1%	24 947	73.2%	5 601	91.5%	28.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	20 796	20 587	22 818		14 883		87		(20 572)		17 217		(26 646)		
Transfers and subsidies - capital (monetary allocations)	27 617	30 081	8 000	29.0%	1 588	5.7%	7 098	23.6%	11 475	38.1%	28 161	93.6%	7 723	76.1%	48.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 413	50 668	30 818		16 471		7 185		(9 097)		45 378		(18 923)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 413	50 668	30 818		16 471		7 185		(9 097)		45 378		(18 923)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 413	50 668	30 818		16 471		7 185		(9 097)		45 378		(18 923)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 413	50 668	30 818		16 471		7 185		(9 097)		45 378		(18 923)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	52 996	44 762	5 326	10.1%	9 890	18.7%	2 373	5.3%	9 394	21.0%	26 984	60.3%	11 484	71.1%	(18.2%)
National Government	30 846	23 810	2 009	6.5%	9 844	31.9%	2 373	10.0%	6 516	27.4%	20 742	87.1%	12 542	67.0%	(48.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 846	23 810	2 009	6.5%	9 844	31.9%	2 373	10.0%	6 516	27.4%	20 742	87.1%	12 542	67.0%	(48.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 150	20 952	3 317	15.0%	46	.2%	-	-	2 878	13.7%	6 241	29.8%	(1 057)	76.3%	(372.2%)
Capital Expenditure Functional	74 656	59 551	5 567	7.5%	10 290	13.8%	3 590	6.0%	11 690	19.6%	31 136	52.3%	9 671	68.9%	20.9%
Municipal governance and administration	10 596	4 619	270	2.5%	45	.4%	1 158	25.1%	2 000	43.3%	3 473	75.2%	2 263	59.2%	(11.6%)
Executive and Council	-	0	-	-	0	-	-	-	(0)	(91.8%)	-	-	(16)	2.7%	(97.8%)
Finance and administration	10 596	4 619	270	2.5%	45	.4%	1 158	25.1%	2 001	43.3%	3 473	75.2%	2 279	60.8%	(12.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 200	50 572	5 297	8.9%	9 972	16.8%	2 419	4.8%	9 504	18.8%	27 192	53.8%	7 408	70.0%	28.3%
Planning and Development	59 200	50 572	5 297	8.9%	9 972	16.8%	2 419	4.8%	9 504	18.8%	27 192	53.8%	7 408	70.0%	28.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 860	4 360	-	-	272	5.6%	13	.3%	186	4.3%	472	10.8%	-	19.8%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 860	4 360	-	-	272	5.6%	13	.3%	186	4.3%	472	10.8%	-	19.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Other revenue	26 951	43 454	(189)	(.7%)	316	1.2%	3 739	8.6%	(3 947)	(9.1%)	(82)	(.2%)	(2 028)	10.8%	94.7%
Transfers and Subsidies - Operational	119 137	125 637	2 188	1.8%	191	.2%	-	-	241	.2%	2 620	2.1%	173	133.4%	39.4%
Transfers and Subsidies - Capital	33 317	29 281	-	-	12	-	-	-	-	-	12	-	-	63.4%	-
Interest	1 848	1 848	199	10.7%	389	21.0%	254	13.8%	686	37.1%	1 528	82.7%	(353)	-	(294.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(141 016)	(239 442)	(9 073)	6.4%	(3 165)	2.2%	(6 481)	2.7%	(6 730)	2.8%	(25 449)	10.6%	(2 648)	14.2%	154.2%
Suppliers and employees	(137 516)	(235 942)	(7 827)	5.7%	(3 165)	2.3%	(5 832)	2.5%	(3 918)	1.7%	(20 743)	8.8%	(1 990)	10.1%	96.9%
Finance charges	(3 500)	(3 500)	(1 246)	35.6%	-	-	(649)	18.5%	(2 812)	80.3%	(4 706)	134.5%	(657)	-	327.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	126 659	7 260	(6 275)	(5.0%)	(310)	(.2%)	13 281	182.9%	(4 043)	(55.7%)	2 653	36.5%	295	137.6%	(1 472.4%)
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	(52 996)	(44 762)	(6 487)	12.2%	(11 655)	22.0%	(2 759)	6.2%	(8 455)	18.9%	(29 356)	65.6%	(7 135)	-	18.5%
Capital assets	(52 996)	(44 762)	(6 487)	12.2%	(11 655)	22.0%	(2 759)	6.2%	(8 455)	18.9%	(29 356)	65.6%	(7 135)	-	18.5%
Net Cash from/(used) Investing Activities	(52 996)	(44 762)	(6 487)	12.2%	(11 655)	22.0%	(2 759)	6.2%	(8 455)	18.9%	(29 356)	65.6%	(7 135)	-	18.5%
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)	-	(5 196)	-	-	-	(100.0%)
Repayment of borrowing	-	-	(1 299)	-	-	-	(1 299)	-	(2 598)	-	(5 196)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(1 299)	-	-	-	(1 299)	-	(2 598)	-	(5 196)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	73 663	(37 502)	(14 060)	(19.1%)	(11 965)	(16.2%)	9 223	(24.6%)	(15 096)	40.3%	(31 898)	85.1%	(6 841)	106.8%	120.7%
Cash/cash equivalents at the year begin:	36 586	7 788	7 857	21.5%	(6 272)	(17.1%)	(18 237)	(234.2%)	(9 014)	(115.7%)	7 857	100.9%	172 611	68.4%	(105.2%)
Cash/cash equivalents at the year end:	110 249	(29 714)	(6 272)	(5.7%)	(18 237)	(16.5%)	(9 014)	30.3%	(24 110)	81.1%	(24 110)	81.1%	165 770	106.2%	(114.5%)

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	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 904	3.8%	1 547	3.1%	1 468	2.9%	45 591	90.3%	50 509	65.0%	1	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	130	1.8%	119	1.6%	116	1.6%	7 018	95.1%	7 363	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	593	3.0%	542	2.8%	519	2.7%	17 914	91.6%	19 567	25.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	295	100.0%	295	4%	-	-	-	-
Total By Income Source	2 627	3.4%	2 208	2.8%	2 102	2.7%	70 818	91.1%	77 755	100.0%	1	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	862	3.6%	687	2.9%	652	2.7%	21 621	90.8%	23 822	30.6%	-	-	-	-
Commercial	873	4.8%	694	3.8%	654	3.6%	15 894	87.7%	18 115	23.3%	0	-	-	-
Households	892	2.5%	827	2.3%	796	2.2%	33 303	93.0%	35 819	46.1%	0	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 627	3.4%	2 208	2.8%	2 102	2.7%	70 818	91.1%	77 755	100.0%	1	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 899	91.3%	25	.2%	1 017	8.5%	2	-	11 943	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 899	91.3%	25	.2%	1 017	8.5%	2	-	11 943	100.0%

Contact Details

Municipal Manager	Mr Mandenkosi S Sithole	034 621 2666
Chief Financial Officer	Mrs Danisile M Mchapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	378 634	436 081	59 150	15.6%	68 311	18.0%	8 545	2.0%	75 868	17.4%	211 874	48.6%	51 522	43.4%	47.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	26 809	39 476	-	-	1 979	7.4%	221	6%	181	.5%	2 381	6.0%	-	-	(100.0%)

Other revenue	1 127	10 712	-	-	7 474	663.4%	88	8%	1 601	14.9%	9 163	85.5%	-	-	(100.0%)
Transfers and Subsidies - Operational	249 113	278 964	59 150	23.7%	48 500	19.5%	-	-	66 000	23.7%	173 650	62.2%	51 522	74.6%	28.1%
Transfers and Subsidies - Capital	96 247	99 776	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 338	7 152	-	-	10 358	194.1%	8 236	115.2%	8 086	113.1%	26 680	373.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(232 676)	(267 014)	(26 245)	11.3%	(36 518)	15.7%	(37 088)	13.9%	(37 226)	13.9%	(137 076)	51.3%	(32 268)	53.5%	15.4%
Suppliers and employees	(232 458)	(266 796)	(26 245)	11.3%	(36 518)	15.7%	(37 088)	13.9%	(37 226)	14.0%	(137 076)	51.4%	(32 268)	53.5%	15.4%
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%)	38 643	22.9%	74 798	44.2%	19 254	23.4%	100.7%
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	(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%)	38 643	58.3%	74 798	112.8%	19 254	(376.6%)	100.7%
Cash/cash equivalents at the year begin:	71 223	76 944	-	-	32 905	46.2%	64 698	84.1%	36 156	47.0%	-	9 441	-	283 0%	283.0%
Cash/cash equivalents at the year end:	119 406	143 281	32 905	27.6%	64 698	54.2%	36 156	25.2%	74 798	52.2%	74 798	52.2%	28 707	45.1%	160.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 842	3.8%	(19)	-	2 595	2.0%	119 470	94.2%	126 888	51.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 856	3.7%	29	.1%	1 053	2.1%	46 938	94.1%	49 876	20.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 696	5.2%	-	-	1 678	2.7%	65 198	92.1%	70 772	28.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(35)	27.7%	(20)	16.0%	(26)	20.6%	(46)	35.6%	(128)	(.1%)	-	-	-	-
Total By Income Source	10 359	4.2%	(11)	-	5 500	2.2%	231 561	93.6%	247 409	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	625	4.9%	-	-	280	2.2%	11 626	92.9%	12 732	5.1%	-	-	-	-
Commercial	171	1.3%	(3)	-	300	2.3%	12 346	96.3%	12 815	5.2%	-	-	-	-
Households	8 308	3.8%	12	-	4 764	2.2%	202 960	93.9%	216 043	87.3%	-	-	-	-
Other	1 255	21.6%	(19)	(.3%)	156	2.7%	4 428	76.1%	5 819	2.4%	-	-	-	-
Total By Customer Group	10 359	4.2%	(11)	-	5 500	2.2%	231 561	93.6%	247 409	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	1 825	3.4%	5 175	9.6%	47 096	87.1%	54 096	46.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 402	36.5%	3 357	19.1%	185	1.1%	7 595	43.3%	17 539	14.9%
Auditor-General	-	-	-	-	8	100.0%	-	-	8	-
Other	17 471	38.1%	4 926	10.7%	(2 788)	(6.1%)	26 287	57.3%	45 896	39.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	23 873	20.3%	10 108	8.6%	2 580	2.2%	80 978	68.9%	117 539	100.0%

Contact Details

Municipal Manager	Mr Phindithemba Mpumelelo Masele	034 329 7287
Chief Financial Officer	Ms Zafika Maduna	034 329 7200

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure															
Operating Revenue	210 761	303 647	94 614	44.9%	74 560	35.4%	64 464	21.2%	39 206	12.9%	272 844	89.9%	22 982	88.8%	70.6%
Exchange Revenue															
Service charges - Electricity	53 445	53 453	8 880	16.6%	8 651	16.2%	9 271	17.3%	7 260	13.6%	34 062	63.7%	6 914	64.8%	5.0%
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%	743	30.1%	2 715	110.0%	412	56.2%	80.3%
Sale of Goods and Rendering of Services	272	272	25	9.2%	13	5.0%	29	10.6%	101	37.3%	169	62.0%	100	53.4%	1.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 235	6 235	1 367	21.9%	1 379	22.1%	1 386	22.2%	1 402	22.5%	5 534	88.8%	1 355	93.3%	3.5%
Interest earned from Current and Non Current Assets	1 249	2 955	584	46.7%	331	26.5%	159	5.4%	151	15.2%	1 524	51.6%	331	81.8%	36.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 522	1 522	296	19.5%	416	27.3%	424	27.9%	423	27.8%	1 559	102.4%	405	75.1%	4.3%
Licence and permits	734	734	83	11.3%	41	5.6%	89	12.2%	40	5.5%	254	34.6%	102	53.6%	(60.4%)
Operational Revenue	980	9 284	108	11.0%	204	20.8%	47	5%	54	.6%	414	4.5%	751	18.2%	(92.8%)
Non-Exchange Revenue															
Property rates	32 541	32 839	18 141	55.7%	4 418	13.6%	4 425	13.5%	4 425	13.5%	31 410	95.6%	7 789	98.5%	(43.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 244	3 244	399	12.3%	423	13.0%	603	18.6%	536	16.5%	1 961	60.5%	1 063	68.8%	(48.6%)
Licences or permits	1 248	1 248	183	14.7%	152	12.2%	252	20.2%	145	11.6%	732	58.6%	139	66.7%	4.4%
Transfer and subsidies - Operational	107 057	185 634	61 691	57.6%	56 666	52.9%	46 026	24.8%	22 651	12.6%	187 033	100.8%	2 750	100.5%	723.6%
Interest	767	3 779	886	115.5%	1 004	130.9%	986	26.1%	1 022	27.1%	3 897	103.1%	870	95.2%	17.5%
Fuel Levy	-	-	1 539	-	-	-	-	-	-	-	1 539	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	139	-	(46)	-	(47)	-	41	-	-	-	(100.0%)
Discontinued Operations	-	-	(4)	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	209 180	228 724	44 908	21.5%	46 243	22.1%	41 717	18.2%	49 490	21.6%	182 358	79.7%	44 843	95.2%	10.4%
Employee related costs	78 210	84 858	20 212	25.8%	21 255	27.2%	20 133	23.7%	23 373	27.5%	84 972	100.1%	22 434	110.5%	4.2%
Remuneration of councillors	8 533	9 928	1 959	23.0%	2 536	29.7%	1 997	20.1%	2 152	21.7%	8 644	87.1%	2 034	99.7%	5.8%
Bulk purchases - electricity	48 090	48 090	14 230	29.6%	8 663	18.0%	8 153	17.0%	11 656	24.0%	42 702	88.6%	9 301	102.3%	25.3%
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	7 099	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 642	17 642	-	-	-	-	-	-	(923)	(5.2%)	(923)	(5.2%)	-	85.8%	(100.0%)
Interest	1 282	1 282	0	-	1	.1%	1	.1%	52	4.1%	54	4.2%	59	302.4%	(11.2%)
Contracted services	34 224	35 497	5 396	15.8%	7 840	22.9%	5 912	16.7%	6 596	18.6%	25 743	72.5%	6 093	80.3%	8.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 099	4 082	-	-	606	8.5%	1 006	24.6%	460	11.3%	2 072	50.8%	10	8.9%	4 664.4%
Operational costs	19 101	20 247	3 111	16.3%	5 343	28.0%	4 515	22.3%	6 124	30.2%	19 093	94.3%	4 913	91.2%	24.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 581	74 922	49 706		28 317		22 747		(10 284)		90 486		(21 861)		
Transfers and subsidies - capital (monetary allocations)	42 079	37 390	5 861	13.9%	15 036	35.7%	13 255	35.5%	3 237	8.7%	37 390	100.0%	14 670	122.5%	(77.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 660	112 312	55 568		43 353		36 002		(7 048)		127 876		(7 191)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	43 660	112 312	55 568		43 353		36 002		(7 048)		127 876		(7 191)		
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		(7 048)		127 876		(7 191)		
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		(7 048)		127 876		(7 191)		

[illegible][illegible]

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%	(51 204)	24.0%	(260 800)	122.2%	(36 675)	79.1%	39.6%
Suppliers and employees	(201 376)	(213 336)	(70 140)	34.8%	(76 650)	38.1%	(62 806)	29.4%	(51 204)	24.0%	(260 800)	122.2%	(36 675)	79.1%	39.6%
Finance charges	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	38 617	119 168	(70 140)	(180.7%)	(76 650)	(197.5%)	(62 806)	(52.7%)	(51 204)	(43.0%)	(260 800)	(218.9%)	(36 675)	(377.3%)	39.6%
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)	8 861	(70 140)	1 915.7%	(76 650)	2 093.5%	(62 806)	(707.2%)	(51 204)	(576.6%)	(260 800)	(2 936.7%)	(36 675)	833.7%	39.6%
Cash/cash equivalents at the year begin:	24 700	24 700	14	.1%	(70 118)	(283.9%)	(146 770)	(594.2%)	(209 577)	(848.5%)	14	.1%	(136 280)	2.0%	53.8%
Cash/cash equivalents at the year end:	21 039	33 581	(70 118)	(333.3%)	(146 768)	(697.6%)	(209 577)	(624.1%)	(260 781)	(776.6%)	(260 781)	(776.6%)	(172 932)	2 276.5%	50.8%

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	1 579	14.8%	(41)	(.4%)	561	5.2%	8 588	80.4%	10 687	4.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 340	3.2%	0	-	1 034	1.4%	68 808	95.3%	72 182	33.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	482	.6%	(3)	-	223	.3%	85 534	99.2%	86 235	39.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	143	88.5%	162	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 586	3.3%	-	-	796	1.7%	45 028	95.0%	47 411	21.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	12	100.0%	12	-	-	-	-	-
Total By Income Source	5 997	2.8%	(44)	-	2 623	1.2%	208 113	96.0%	216 689	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 611	4.6%	-	-	610	1.8%	32 586	93.6%	34 807	16.1%	-	-	-	-
Commercial	2 893	7.9%	(41)	(.1%)	806	2.2%	32 998	90.0%	36 656	16.9%	-	-	-	-
Households	1 860	1.4%	(2)	-	942	.7%	129 857	97.9%	132 658	61.2%	-	-	-	-
Other	(367)	(2.9%)	(1)	-	264	2.1%	12 671	100.8%	12 567	5.8%	-	-	-	-
Total By Customer Group	5 997	2.8%	(44)	-	2 623	1.2%	208 113	96.0%	216 689	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	383	9.7%	2 645	67.0%	921	23.3%	(0)	-	3 948	22.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 296	87.7%	-	-	1 719	12.3%	-	-	14 014	78.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 679	70.6%	2 645	14.7%	2 639	14.7%	(0)	-	17 963	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	314 936	339 427	104 494	33.2%	97 934	31.1%	83 159	24.5%	36 606	10.8%	322 193	94.9%	37 872	96.6%	(3.3%)
Exchange Revenue															
Service charges - Electricity	55 839	56 018	11 944	21.4%	14 050	25.2%	13 884	24.8%	11 987	21.4%	51 865	92.6%	10 426	93.9%	15.0%
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%	2 848	21.7%	11 398	86.9%	(177)	86.6%	(1 708.1%)
Sale of Goods and Rendering of Services	303	480	85	21.6%	61	15.4%	76	15.8%	87	18.2%	308	64.3%	103	98.7%	(15.2%)
Agency services	1 422	1 422	311	21.8%	296	20.9%	316	22.2%	212	14.9%	1 135	79.8%	162	70.3%	30.9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 160	1 160	(7)	(.6%)	(8)	(.7%)	(18)	(1.5%)	1	.1%	(33)	(2.8%)	(44)	(20.0%)	(102.0%)
Interest earned from Current and Non Current Assets	1 707	4 354	1 279	75.0%	913	53.5%	1 306	30.0%	1 045	24.0%	4 543	104.4%	1 155	135.7%	(9.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	695	123	17.7%	122	17.5%	140	20.2%	132	19.0%	517	74.4%	127	76.0%	4.4%
Licence and permits	2 124	2 124	436	20.5%	365	17.2%	468	22.0%	387	18.2%	1 655	77.9%	385	85.0%	(2.2%)
Operational Revenue	1 346	3 591	1 474	109.5%	1 109	82.4%	1 283	35.7%	1 040	29.0%	4 907	136.7%	315	40.3%	230.0%
Non-Exchange Revenue															
Property rates	45 254	45 254	4 808	10.6%	14 424	31.9%	14 449	31.9%	14 455	31.9%	48 135	106.4%	13 634	99.9%	6.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 151	3 151	416	13.2%	399	12.7%	402	12.8%	333	10.6%	1 550	49.2%	231	34.8%	44.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	191 718	206 866	80 547	42.0%	63 097	32.9%	47 753	23.1%	3 835	1.9%	195 233	94.4%	11 335	99.2%	(66.2%)
Interest	1 200	1 200	229	19.1%	255	21.3%	250	20.9%	244	20.3%	979	81.5%	211	64.1%	15.7%
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%	85 485	26.4%	310 867	96.0%	91 570	102.6%	(6.6%)
Employee related costs	127 585	128 115	32 111	25.2%	31 236	24.5%	31 555	24.6%	32 660	25.5%	127 562	99.6%	30 112	96.6%	8.5%
Remuneration of councillors	11 236	11 615	2 747	24.4%	3 305	29.4%	2 627	22.6%	2 615	22.5%	11 294	97.2%	2 747	103.0%	(4.8%)
Bulk purchases - electricity	41 764	41 764	4 106	9.8%	15 121	36.2%	10 913	26.1%	11 059	26.5%	41 199	98.6%	7 853	94.2%	40.8%
Inventory consumed	15 903	18 579	1 924	12.1%	5 116	32.2%	8 533	45.9%	6 245	33.6%	21 817	117.4%	1 807	90.4%	245.6%
Debt impairment	4 452	5 586	1 113	25.0%	1 113	25.0%	1 113	19.9%	1 113	19.9%	4 452	79.7%	-	-	(100.0%)
Depreciation and amortisation	24 791	24 791	4 950	20.0%	4 964	20.0%	5 019	20.2%	6 596	26.6%	21 529	86.8%	4 279	83.3%	54.1%
Interest	1 555	1 555	1	.1%	4	2%	0	-	0	-	5	.4%	26	6.6%	(98.4%)
Contracted services	31 473	49 029	10 514	33.4%	8 300	26.4%	6 730	13.7%	10 628	21.7%	36 172	73.8%	15 424	109.5%	(31.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	226	-	136	-	3 972	-	4 334	-	14 193	221.2%	(72.0%)
Operational costs	37 486	42 739	9 178	24.5%	9 633	26.2%	12 893	30.2%	10 597	24.8%	42 502	99.4%	15 129	111.3%	(30.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 691	15 654	37 850		18 716		3 640		(48 879)		11 326		(53 698)		
Transfers and subsidies - capital (monetary allocations)	47 114	40 387	7 844	16.6%	3 998	8.5%	16 372	40.5%	8 725	21.6%	36 938	91.5%	20 164	82.1%	(56.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 805	56 042	45 694		22 714		20 012		(40 154)		48 265		(33 534)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	65 805	56 042	45 694		22 714		20 012		(40 154)		48 265		(33 534)		
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		(40 154)		48 265		(33 534)		
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		(40 154)		48 265		(33 534)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance		43 124	39 515	6 214	14.4%	4 117	9.5%	11 988	30.3%	13 235	33.5%	35 553	90.0%	18 423	85.0%	(28.2%)
National Government		40 969	25 474	4 093	10.0%	3 368	8.2%	6 603	25.9%	10 452	41.0%	24 515	96.2%	16 731	96.1%	(37.5%)
Provincial Government		-	9 645	-	-	-	-	4 641	48.1%	1 824	18.9%	6 465	67.0%	867	31.1%	110.4%
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		40 969	35 119	4 093	10.0%	3 368	8.2%	11 243	32.0%	12 276	35.0%	30 980	88.2%	17 598	75.1%	(30.2%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 155	4 396	2 121	98.4%	750	34.8%	744	16.9%	959	21.8%	4 574	104.0%	825	-	16.2%
Capital Expenditure Functional		43 124	39 515	6 214	14.4%	4 117	9.5%	11 988	30.3%	13 235	33.5%	35 553	90.0%	18 423	85.0%	(28.2%)
Municipal governance and administration		527	2 456	1 865	353.9%	-	-	292	11.9%	867	35.3%	3 024	123.1%	248	-	249.4%
Executive and Council		-	1 929	1 865	-	-	-	-	-	-	-	1 865	96.7%	-	-	-
Finance and administration		527	527	-	-	-	-	292	55.5%	867	164.4%	1 159	219.9%	248	-	249.4%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		16 719	18 368	1 417	8.5%	911	5.4%	8 652	47.1%	5 783	31.5%	16 763	91.3%	2 563	42.9%	125.6%
Community and Social Services		6 635	2 653	849	12.8%	528	8.0%	73	2.7%	364	13.7%	1 813	68.1%	2 189	102.5%	(83.4%)
Sport And Recreation		8 884	14 707	351	6.3%	383	4.3%	8 080	54.9%	5 364	36.5%	14 387	97.8%	374	21.8%	1 333.3%
Public Safety		1 200	998	8	.6%	-	-	499	50.0%	55	5.6%	562	56.3%	-	-	(100.0%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		12 313	18 691	2 931	23.8%	3 207	26.0%	3 043	16.3%	6 585	35.2%	15 767	84.4%	9 860	117.0%	(33.2%)
Planning and Development		12 313	18 617	2 683	21.8%	2 647	21.5%	3 043	16.9%	6 548	36.3%	14 922	82.8%	8 261	133.6%	(20.7%)
Road Transport		-	674	248	-	559	-	-	-	37	5.9%	845	125.3%	1 598	107.2%	(97.7%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		13 565	-	-	-	-	-	-	-	-	-	-	-	5 752	125.8%	(100.0%)
Energy sources		13 565	-	-	-	-	-	-	-	-	-	-	-	4 885	131.3%	(100.0%)
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	867	102.0%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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%	(53 876)	18.4%	(191 926)	65.5%	(69 152)	74.3%	(22.1%)
Suppliers and employees	(283 141)	(292 940)	(36 600)	12.9%	(45 009)	15.9%	(56 441)	19.3%	(53 876)	18.4%	(191 926)	65.5%	(69 152)	72.4%	(22.1%)
Finance charges	(242)	(242)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 371	57 798	(36 600)	(71.2%)	79 125	154.0%	(56 441)	(97.7%)	(53 876)	(93.2%)	(67 792)	(117.3%)	(69 152)	(652.7%)	(22.1%)
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)													
Repayment of borrowing	(965)	(965)	-	-	-	-	-	-	-	-	-	-	-	-	-
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%)	(53 876)	(471.3%)	(67 792)	(593.0%)	(69 152)	862.5%	(22.1%)
Cash/cash equivalents at the year begin:	2 800	5 850	-	-	(30 736)	(1 097.8%)	48 390	827.2%	(8 052)	(137.6%)	-	-	(119 922)	-	(93.3%)
Cash/cash equivalents at the year end:	3 613	17 281	(30 736)	(850.6%)	48 390	1 339.2%	(8 052)	(46.6%)	(61 928)	(358.4%)	(61 928)	(358.4%)	(189 074)	1 489.0%	(67.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	4 809	61.9%	-	-	325	4.2%	2 637	33.9%	7 771	2.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 908	4.5%	-	-	1 680	1.5%	103 404	94.0%	109 992	36.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	200	2%	-	-	746	8%	87 226	98.9%	88 172	29.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1 152)	(320.4%)	-	-	30	8.3%	1 481	412.1%	359	1%	-	-	-	-
Interest on Arrear Debtor Accounts	172	2%	-	-	76	.1%	88 722	99.7%	88 970	29.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 380	17.6%	(89)	(1.1%)	(150)	(1.9%)	6 695	85.4%	7 835	2.6%	-	-	-	-
Total By Income Source	10 317	3.4%	(89)	-	2 706	.9%	290 165	95.7%	303 099	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	67	2.6%	-	-	24	.9%	2 474	96.5%	2 565	.8%	-	-	-	-
Commercial	6 918	9.1%	(77)	(.1%)	1 268	1.7%	68 059	89.4%	76 167	25.1%	-	-	-	-
Households	2 606	1.2%	(12)	-	1 566	.7%	218 944	98.1%	223 104	73.6%	-	-	-	-
Other	726	57.5%	(0)	-	(151)	(11.9%)	688	54.5%	1 262	.4%	-	-	-	-
Total By Customer Group	10 317	3.4%	(89)	-	2 706	.9%	290 165	95.7%	303 099	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	2%	-	-	-	-	1 029	99.8%	1 031	88.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	135	100.0%	-	-	-	-	-	-	135	11.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	137	11.8%	-	-	-	-	1 029	88.2%	1 167	100.0%

Contact Details

Municipal Manager	Mr Mtorkani 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	786 412	828 688	220 400	28.0%	214 689	27.3%	178 548	21.5%	140 185	16.9%	753 823	91.0%	110 287	91.4%	27.1%
Exchange Revenue															
Service charges - Electricity	266 529	266 529	54 190	20.3%	57 746	21.7%	60 103	22.6%	83 575	31.4%	255 615	95.9%	65 404	103.9%	27.8%
Service charges - Water	62 253	62 253	16 539	26.6%	15 136	24.3%	15 713	25.2%	6 786	10.9%	54 174	87.0%	11 275	73.3%	(39.8%)
Service charges - Waste Water Management	36 734	36 734	9 656	26.3%	9 715	26.4%	8 279	22.5%	7 605	20.7%	35 254	96.0%	9 046	103.9%	(15.9%)
Service charges - Waste Management	28 588	28 588	7 822	27.4%	6 781	23.7%	7 828	27.4%	8 330	29.1%	30 761	107.6%	5 114	81.5%	62.9%
Sale of Goods and Rendering of Services	513	2 513	334	65.2%	547	106.7%	476	19.0%	217	8.6%	1 575	62.7%	496	295.2%	(56.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	1 290	-	1 290	-	-	-	(100.0%)
Interest earned from Receivables	35 088	35 088	3 650	10.4%	3 753	10.7%	3 755	10.7%	(10 815)	(30.8%)	342	1.0%	9 630	30.0%	(212.3%)
Interest earned from Current and Non Current Assets	1 706	4 706	837	49.1%	690	40.5%	294	6.3%	966	20.5%	2 788	59.2%	698	121.9%	38.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	1 667	229	13.8%	240	14.4%	335	20.1%	235	14.1%	1 040	62.4%	166	12.9%	41.6%
Licence and permits	2 643	2 643	669	25.3%	2 049	77.5%	687	26.0%	2 294	86.4%	5 690	215.3%	2 844	81.5%	(19.7%)
Operational Revenue	-	40 000	377	-	5 423	-	385	1.0%	3 668	9.2%	9 855	24.6%	4 271	596.3%	(14.1%)
Non-Exchange Revenue															
Property rates	120 645	120 645	30 074	24.9%	29 897	24.8%	22 002	18.2%	27 502	22.8%	109 475	90.7%	24 767	101.6%	11.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 531	5 531	9 229	166.8%	7 829	141.5%	6 072	109.8%	4 992	90.2%	28 121	508.4%	(14 401)	12.0%	(134.7%)
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%	1 868	9%	212 292	97.9%	(9 022)	100.4%	(120.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	3 871	-	1 682	-	5 553	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	720 495	699 271	159 919	22.2%	246 154	34.2%	213 036	30.5%	236 032	33.8%	855 140	122.3%	252 417	104.3%	(6.5%)
Employee related costs	188 376	208 923	47 078	25.0%	58 124	30.9%	39 906	19.1%	59 249	28.4%	204 358	97.8%	45 263	96.1%	30.9%
Remuneration of councillors	19 305	17 960	4 266	22.1%	4 231	21.9%	5 032	28.0%	4 300	23.9%	17 828	99.3%	4 158	87.2%	3.4%
Bulk purchases - electricity	263 142	225 326	33 862	12.9%	89 018	33.8%	55 196	24.5%	59 453	26.4%	237 530	105.4%	44 026	80.9%	35.0%
Inventory consumed	40 210	47 467	11 436	28.4%	16 297	40.5%	16 697	35.2%	21 340	45.0%	65 770	138.6%	2 494	90.8%	755.6%
Debt impairment	7 363	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	42 503	42 503	27 484	64.7%	27 480	64.7%	46 208	108.7%	37 473	88.2%	138 645	326.2%	108 706	334.0%	(65.5%)
Interest	-	5 474	329	-	3 054	-	3 015	55.1%	1 956	35.7%	8 354	152.6%	247	126.8%	690.3%
Contracted services	95 641	95 506	23 089	24.1%	27 939	29.2%	28 080	29.4%	26 306	29.6%	107 416	112.5%	34 261	102.3%	(17.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	(20)	-	(39)	-	(153)	-	-	-	(228)	-	(124)	-	(86.5%)
Operational costs	63 954	56 112	12 394	19.4%	20 049	31.3%	10 575	18.8%	21 970	39.2%	64 988	115.8%	13 387	115.9%	64.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	8 479	-	2 000	-	10 479	-	-	-	(100.0%)
Surplus/(Deficit)	65 917	129 418	60 482		(31 465)		(34 487)		(95 846)		(101 317)		(142 131)		
Transfers and subsidies - capital (monetary allocations)	76 440	73 885	2 706	3.5%	6 989	9.1%	15 591	21.1%	29 516	39.9%	54 802	74.2%	12 551	90.2%	135.2%
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)		(66 330)		(46 515)		(129 580)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	142 357	203 303	63 188		(24 477)		(18 897)		(66 330)		(46 515)		(129 580)		
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)		(66 330)		(46 515)		(129 580)		
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)		(66 330)		(46 515)		(129 580)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	83 440	80 885	5 510	6.6%	11 085	13.3%	20 767	25.7%	21 046	26.0%	58 407	72.2%	18 957	92.4%	11.0%
National Government	65 940	63 385	2 353	3.6%	10 908	16.5%	17 178	27.1%	18 206	28.7%	48 645	76.7%	15 080	102.0%	20.7%
Provincial Government	10 500	10 500	-	-	-	-	371	3.5%	2 792	26.6%	3 163	30.1%	333	21.9%	739.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 440	73 885	2 353	3.1%	10 908	14.3%	17 549	23.8%	20 998	28.4%	51 808	70.1%	15 413	99.1%	36.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	7 000	3 156	45.1%	177	2.5%	3 218	46.0%	48	7%	6 599	94.3%	3 544	65.6%	(98.6%)
Capital Expenditure Functional	83 440	80 885	5 510	6.6%	11 085	13.3%	20 767	25.7%	33 193	41.0%	70 555	87.2%	18 576	92.3%	78.7%
Municipal governance and administration	1 000	1 250	675	67.5%	159	15.9%	48	3.8%	12 223	97.8%	13 105	1 048.4%	(225)	90.4%	(5 536.6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	407.5%	-
Finance and administration	1 000	1 250	675	67.5%	159	15.9%	48	3.8%	12 146	97.1%	13 029	1 042.3%	(225)	15.7%	(5 502.6%)
Internal audit	-	-	-	-	-	-	-	-	77	-	77	-	-	-	(100.0%)
Community and Public Safety	32 417	32 417	564	1.7%	1 652	5.1%	9 001	27.8%	7 714	23.8%	18 931	58.4%	451	117.2%	1 610.6%
Community and Social Services	15 917	15 917	564	3.5%	1 652	10.4%	5 008	31.5%	7 714	48.5%	14 938	93.8%	451	117.2%	1 610.6%
Sport And Recreation	16 500	16 500	-	-	-	-	3 993	24.2%	-	-	3 993	24.2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 343	31 468	4 270	13.2%	5 307	16.4%	10 203	32.4%	6 499	20.7%	26 280	83.5%	14 240	81.8%	(54.4%)
Planning and Development	2 000	2 000	-	-	-	-	371	18.6%	2 792	139.6%	3 163	158.2%	333	21.9%	739.5%
Road Transport	30 343	29 468	4 270	14.1%	5 307	17.5%	9 832	33.4%	3 707	12.6%	23 117	78.4%	13 907	83.9%	(73.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 680	15 750	-	-	3 966	22.4%	1 515	9.6%	6 757	42.9%	12 238	77.7%	4 110	254.1%	64.4%
Energy sources	17 680	15 000	-	-	3 966	22.4%	1 410	9.4%	6 862	45.7%	12 238	81.6%	4 104	253.9%	67.2%
Water Management	-	750	-	-	-	-	105	14.0%	(105)	(14.0%)	-	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	8 670	10 670	13 826	159.5%	4 567	52.7%	1 260	11.8%	8 014	75.1%	27 667	259.3%	7 263	67.2%	10.3%
Transfers and Subsidies - Operational	219 671	216 947	87 775	40.0%	80 475	36.6%	51 597	23.8%	24	-	219 671	101.3%	1 540	102.6%	(98.5%)
Transfers and Subsidies - Capital	76 440	73 885	14 000	18.3%	6 000	7.8%	37 385	50.6%	-	-	57 385	77.7%	6 215	102.1%	(100.0%)
Interest	1 706	4 706	505	29.6%	460	26.9%	123	2.6%	726	15.4%	1 813	38.5%	645	98.4%	12.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(672 629)	(657 429)	(145 438)	21.6%	(131 164)	19.5%	(130 292)	19.8%	(90 707)	13.8%	(497 602)	75.7%	(78 397)	75.5%	15.7%
Suppliers and employees	(672 629)	(657 429)	(145 438)	21.6%	(131 164)	19.5%	(130 292)	19.8%	(90 707)	13.8%	(497 602)	75.7%	(78 397)	75.5%	15.7%
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%	47 558	36.8%	254 643	197.2%	39 065	173.9%	21.7%
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%	(21 584)	26.7%	(66 282)	81.9%	(16 161)	71.1%	33.6%
Capital assets	(83 440)	(80 885)	(7 728)	9.3%	(14 137)	16.9%	(22 834)	28.2%	(21 584)	26.7%	(66 282)	81.9%	(16 161)	71.1%	33.6%
Net Cash from/(used) Investing Activities	(83 440)	(40 885)	(7 728)	9.3%	(14 137)	16.9%	(22 834)	55.8%	(21 584)	52.8%	(66 282)	162.1%	(16 161)	72.1%	33.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	12 246	-	12 246	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	12 246	-	12 246	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	12 246	-	12 246	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	30 765	88 241	56 700	184.3%	57 433	186.7%	48 254	54.7%	38 220	43.3%	200 607	227.3%	22 904	336.4%	66.9%
Cash/cash equivalents at the year begin:	29 031	20 113	21 365	73.6%	76 810	264.6%	135 076	671.6%	183 330	911.5%	21 365	106.2%	152 513	103.8%	20.2%
Cash/cash equivalents at the year end:	59 796	108 354	78 065	128.5%	134 243	224.5%	183 330	169.2%	221 546	204.5%	221 546	204.5%	175 632	242.1%	28.1%

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	5 699	8.5%	5 210	7.8%	3 984	5.9%	52 327	77.8%	67 221	16.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 559	24.7%	4 430	8.1%	3 772	6.9%	33 062	60.3%	54 823	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 654	6.1%	2 697	2.5%	2 378	2.2%	97 896	89.3%	109 626	26.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 134	5.3%	2 103	3.6%	1 816	3.1%	51 744	88.0%	58 797	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 291	6.9%	1 990	4.1%	1 765	3.7%	40 953	85.3%	47 998	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 092	3.2%	2 007	3.1%	2 162	3.4%	58 231	90.3%	64 491	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 601	9.5%	147	9%	1 318	7.8%	13 794	81.8%	16 860	4.0%	169	1.0%	-	-
Total By Income Source	36 029	8.6%	18 584	4.4%	17 195	4.1%	348 007	82.9%	419 815	100.0%	169	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 163	5.9%	3 513	4.0%	2 734	3.1%	75 451	86.9%	86 861	20.7%	-	-	-	-
Commercial	14 418	22.2%	5 166	7.9%	3 749	5.8%	41 671	64.1%	65 004	15.5%	-	-	-	-
Households	16 448	6.1%	9 905	3.7%	10 712	4.0%	230 885	86.2%	267 951	63.8%	169	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	36 029	8.6%	18 584	4.4%	17 195	4.1%	348 007	82.9%	419 815	100.0%	169	-	-	-

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	24 266	19.0%	22 367	17.5%	19 726	15.5%	61 215	48.0%	127 574	85.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 281	84.2%	1 991	9.2%	115	.5%	1 328	6.1%	21 714	14.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	42 547	28.5%	24 357	16.3%	19 841	13.3%	62 543	41.9%	149 288	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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

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%	-	-	-
Transfers and Subsidies - Capital	46 490	43 983	13 000	28.0%	19 000	40.9%	11 983	27.2%	-	-	43 983	100.0%	-	-	-
Interest	455	1 237	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 259)	(230 682)	(80)	-	(62)	-	-	-	-	-	(142)	.1%	-	.1%	-
Suppliers and employees	(212 389)	(225 912)	(80)	-	(62)	-	-	-	-	-	(142)	.1%	-	.1%	-
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%	-	(.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	(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%	-	3.3%	-
Cash/cash equivalents at the year begin:	5 142	422	(29)	(.6%)	15 449	300.4%	35 355	8 374.0%	47 849	11 333.4%	(29)	(6.9%)	(13 045)	(466.8%)	-
Cash/cash equivalents at the year end:	51 028	4 188	15 457	30.3%	35 387	69.3%	47 846	1 142.5%	47 868	1 143.0%	47 868	1 143.0%	(13 004)	169.9%	(468.1%)

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	1 400	4.7%	1	-	327	1.1%	27 921	94.2%	29 649	45.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	(17)	(.1%)	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	335	1.9%	(17)	(.1%)	143	.8%	17 404	97.4%	17 866	27.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	25	14.2%	-	-	12	6.7%	141	79.2%	178	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	696	4.1%	-	-	231	1.4%	16 041	94.5%	16 969	26.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 457	3.8%	(16)	-	712	1.1%	61 508	95.1%	64 662	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	344	1.7%	6	-	70	.4%	19 277	97.9%	19 697	30.5%	-	-	-	-
Commercial	1 546	5.6%	(21)	(.1%)	428	1.6%	25 600	92.9%	27 554	42.6%	-	-	-	-
Households	568	3.3%	(1)	-	214	1.2%	16 625	95.5%	17 406	26.9%	-	-	-	-
Other	-	-	-	-	-	-	5	100.0%	5	-	-	-	-	-
Total By Customer Group	2 457	3.8%	(16)	-	712	1.1%	61 508	95.1%	64 662	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	1 778	29.7%	(168)	(2.8%)	(2 956)	(49.3%)	7 342	122.4%	5 996	26.3%
Auditor-General	-	-	-	-	-	-	464	100.0%	464	2.0%
Other	3 195	19.6%	(91)	(.6%)	(1 382)	(8.5%)	14 576	89.4%	16 298	71.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 973	21.9%	(258)	(1.1%)	(4 339)	(19.1%)	22 382	98.4%	22 758	100.0%

Contact Details

Municipal Manager	Mr Mhahendi Zungu	035 831 7519
Chief Financial Officer	Mr Njabulo Dlodla	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	466 129	471 622	178 705	38.3%	117 247	25.2%	84 154	17.8%	45 678	9.7%	425 784	90.3%	35 388	101.4%	29.1%
Exchange Revenue															
Service charges - Electricity	93 467	93 467	16 708	17.9%	20 870	22.3%	17 799	19.0%	20 385	21.8%	75 762	81.1%	16 611	82.2%	22.7%
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%	2 514	25.0%	10 089	100.4%	2 390	103.9%	5.2%
Sale of Goods and Rendering of Services	694	694	177	25.5%	124	17.8%	123	17.7%	117	16.9%	541	79.7%	153	79.7%	(23.1%)
Agency services	1 895	1 895	473	25.0%	402	21.2%	364	19.2%	315	16.6%	1 554	82.0%	596	106.1%	(47.1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 991	-	5	2%	7	2%	8	-	8	-	27	-	7	117.2%	10.7%
Interest earned from Current and Non Current Assets	1 258	1 758	894	71.1%	510	40.6%	417	23.7%	489	27.8%	2 311	131.5%	756	162.0%	(35.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 134	1 134	231	20.4%	359	31.7%	248	21.9%	290	25.6%	1 129	99.5%	305	100.1%	(5.0%)
Licence and permits	-	-	19	-	39	-	67	-	152	-	152	-	(92)	-	(129.1%)
Operational Revenue	18 120	23 116	28	2%	1 030	5.7%	35	2%	85	4%	1 178	5.1%	174	233.1%	(51.4%)
Non-Exchange Revenue															
Property rates	115 343	115 343	68 698	59.6%	15 163	13.1%	10 192	8.8%	15 328	13.3%	109 381	94.8%	12 104	103.9%	26.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	308	71	67.4%	84	79.5%	42	13.8%	38	12.4%	235	76.2%	222	740.9%	(82.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	221 071	220 865	88 453	40.0%	75 540	34.2%	51 678	23.4%	5 394	2.4%	221 065	100.1%	(280)	106.6%	(2 027.1%)
Interest	-	2 991	388	-	617	-	648	21.7%	686	22.9%	2 339	78.2%	674	116.4%	1.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	2	-	1	-	17	-	0	-	21	-	1 769	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	427 832	540 106	112 623	26.3%	132 391	30.9%	139 541	25.8%	78 386	14.5%	462 940	85.7%	102 645	104.2%	(23.6%)
Employee related costs	171 262	171 263	41 566	24.3%	41 766	24.4%	40 823	23.8%	13 235	7.7%	137 391	80.2%	38 650	94.7%	(65.8%)
Remuneration of councillors	17 615	17 916	4 263	24.2%	4 695	26.7%	4 377	24.4%	1 458	8.1%	14 793	82.6%	4 260	96.8%	(65.8%)
Bulk purchases - electricity	136 275	136 275	34 270	25.1%	31 041	22.8%	21 723	15.9%	28 777	21.1%	115 811	85.0%	25 921	105.9%	11.0%
Inventory consumed	(9 757)	11 798	1 310	(13.4)%	2 556	(26.2)%	1 537	13.0%	1 327	11.2%	6 730	57.0%	865	171.6%	53.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 425	57 878	5 548	25.9%	4 144	19.3%	34 020	58.8%	11 058	19.1%	54 770	94.6%	4 431	64.8%	149.6%
Interest	1 000	1 000	0	-	574	57.4%	(3 505)	(350.5)%	1 194	119.4%	(1 736)	(173.6)%	2 609	-	(54.2)%
Contracted services	40 965	69 177	11 844	28.9%	27 075	66.1%	32 549	47.1%	16 417	23.7%	87 884	127.0%	15 855	108.4%	3.5%
Transfers and subsidies	-	-	-	-	-	-	286	-	-	-	286	-	4	38.9%	(100.0%)
Irrecoverable debts written off	-	12 102	1 689	-	-	-	3	-	-	-	1 691	14.0%	60	10.4%	(100.0%)
Operational costs	49 047	62 698	12 134	24.7%	20 539	41.9%	7 727	12.3%	4 919	7.8%	45 519	72.3%	8 223	99.8%	(40.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	1 769	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 296	(68 484)	66 082		(15 144)		(55 387)		(32 708)		(37 157)		(67 257)		
Transfers and subsidies - capital (monetary allocations)	36 314	46 885	13 231	36.4%	11 150	30.7%	2 341	5.0%	20 163	43.0%	46 885	100.0%	27 119	166.8%	(25.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 610	(21 599)	79 313		(3 993)		(53 046)		(12 545)		9 728		(40 138)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 610	(21 599)	79 313		(3 993)		(53 046)		(12 545)		9 728		(40 138)		
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)		(12 545)		9 728		(40 138)		
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)		(12 545)		9 728		(40 138)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	40 776	53 302	13 841	33.9%	8 335	20.4%	4 587	8.6%	16 459	30.9%	43 222	81.1%	29 659	104.6%	(44.5)%
National Government	29 999	39 767	12 841	42.8%	7 448	24.8%	2 140	5.4%	15 997	40.2%	38 426	96.6%	28 782	104.9%	(44.4)%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 999	39 767	12 841	42.8%	7 448	24.8%	2 140	5.4%	15 997	40.2%	38 426	96.6%	28 782	104.9%	(44.4)%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 777	13 535	1 000	9.3%	887	8.2%	2 447	18.1%	461	3.4%	4 796	35.4%	877	95.4%	(47.4)%
Capital Expenditure Functional	40 776	53 302	13 841	33.9%	8 335	20.4%	4 587	8.6%	16 459	30.9%	43 222	81.1%	29 659	104.6%	(44.5)%
Municipal governance and administration	1 840	1 890	238	13.0%	737	40.1%	331	17.5%	310	16.4%	1 617	85.6%	242	48.2%	28.0%
Executive and Council	500	500	179	35.9%	55	11.1%	353	70.7%	-	-	588	117.7%	140	52.2%	(100.0)%
Finance and administration	1 250	1 300	59	4.7%	682	54.5%	(23)	(1.7)%	310	23.9%	1 028	79.1%	102	89.5%	203.2%
Internal audit	90	90	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	27 830	34 168	12 652	45.5%	7 492	26.9%	2 130	6.2%	10 521	30.8%	32 794	96.0%	10 156	99.4%	3.6%
Community and Social Services	12 647	20 138	9 900	78.3%	2 275	18.0%	575	2.9%	5 936	29.5%	18 686	92.8%	10 156	99.4%	(41.6)%
Sport And Recreation	14 576	13 114	2 585	17.7%	5 067	34.8%	1 565	11.9%	4 585	35.0%	13 801	105.2%	-	-	(100.0)%
Public Safety	607	915	167	27.5%	150	24.7%	(10)	(1.1)%	-	-	307	33.5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 776	6 298	355	12.8%	107	3.8%	-	-	4 724	75.0%	5 186	82.3%	18 626	117.8%	(74.6)%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 776	6 298	355	12.8%	107	3.8%	-	-	4 724	75.0%	5 186	82.3%	18 626	117.8%	(74.6)%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 331	10 947	595	7.1%	-	-	2 126	19.4%	904	8.3%	3 625	33.1%	634	-	42.5%
Energy sources	8 331	10 947	595	7.1%	-	-	2 126	19.4%	904	8.3%	3 625	33.1%	634	-	42.5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	25 224	30 027	-	-	2 106	8.4%	943	3.1%	1 070	3.6%	4 119	13.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	221 071	221 861	91 582	41.4%	115 318	52.2%	55 729	25.1%	(3)	-	262 625	118.4%	7 844	137.1%	(100.0%)
Transfers and Subsidies - Capital	36 314	46 885	16 000	44.1%	16 000	44.1%	14 885	31.7%	691	1.5%	47 576	101.5%	147	213.8%	370.3%
Interest	1 258	1 758	-	-	1 190	94.6%	1 111	63.2%	1 216	69.2%	3 517	200.1%	-	-	(100.0%)
Dividends	(1 434)	(1 434)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(439 789)	(459 323)	(36 758)	8.4%	(58 151)	13.2%	(44 027)	9.6%	(11 229)	2.4%	(150 165)	32.7%	(32 175)	29.8%	(65.1%)
Suppliers and employees	(438 789)	(458 323)	(36 758)	8.4%	(58 151)	13.3%	(44 027)	9.6%	(11 229)	2.4%	(150 165)	32.8%	(32 175)	29.8%	(65.1%)
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%	21 944	46.8%	293 573	626.5%	(24 184)	801.3%	(190.7%)
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	(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%)	21 944	(312.4%)	293 573	(4 179.3%)	(24 184)	(1 865.2%)	(190.7%)
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%	280 211	3 274.8%	8 582	100.3%	244 975	-	14.4%
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%	302 155	19 721.9%	302 155	19 721.9%	220 791	(3 779.8%)	36.9%

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	5 722	33.5%	(364)	(2.1%)	149	9%	11 570	67.7%	17 078	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 246	5.5%	(92)	(.1%)	1 525	1.1%	124 150	93.5%	132 630	72.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 489	12.5%	(27)	(.2%)	373	3.1%	10 125	84.7%	11 961	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	74	14.6%	(1)	(.2%)	28	5.5%	406	80.2%	506	3%	-	-	-	-
Interest on Arrear Debtor Accounts	452	2.2%	3	-	243	1.2%	19 583	96.6%	20 281	11.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	14 983	8.2%	(481)	(.3%)	2 319	1.3%	165 834	90.8%	182 656	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 553	10.5%	(363)	(.5%)	602	8%	63 992	89.1%	71 784	39.3%	-	-	-	-
Commercial	3 667	16.4%	(10)	-	287	1.3%	18 482	82.4%	22 427	12.3%	-	-	-	-
Households	2 388	8.0%	(91)	(.3%)	837	2.8%	26 890	89.6%	30 024	16.4%	-	-	-	-
Other	1 376	2.4%	(17)	-	593	1.0%	56 470	96.7%	58 421	32.0%	-	-	-	-
Total By Customer Group	14 983	8.2%	(481)	(.3%)	2 319	1.3%	165 834	90.8%	182 656	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16 113	8.1%	22 697	11.4%	-	-	159 743	80.5%	198 553	100.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(212)	100.0%	-	-	-	-	-	-	(212)	(.1%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(506)	106.1%	-	-	-	-	29	(6.1%)	(477)	(.2%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 395	7.8%	22 697	11.5%	-	-	159 772	80.7%	197 864	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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual		Total
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure		Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
	Receipts														
	Property rates														
	Service charges														
	1 665 772	1 760 458	1 229 628	73.8%	1 220 274	73.3%	890 245	50.6%	264 241	15.0%	3 604 389	204.7%	390 534	188.1%	(32.3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	51 642	52 998	6 607	12.8%	7 366	14.3%	7 998	15.1%	10 494	19.8%	32 465	61.3%	5 733	62.9%	83.0%

Other revenue	162 144	185 243	563 944	347.8%	679 982	419.4%	556 994	300.7%	250 193	135.1%	2 051 113	1 107.3%	362 954	1 107.8%	(31.1%)
Transfers and Subsidies - Operational	643 859	746 330	317 403	49.3%	243 867	37.9%	182 202	24.4%	2 859	4%	746 330	100.0%	20 558	102.5%	(86.1%)
Transfers and Subsidies - Capital	805 127	768 386	340 800	42.3%	285 777	35.5%	141 809	18.5%	-	-	768 386	100.0%	759	100.0%	(100.0%)
Interest	3 000	7 500	875	29.2%	3 283	109.4%	1 242	16.6%	696	9.3%	6 095	81.3%	529	28.1%	31.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(672 640)	(772 510)	(503 397)	74.8%	(373 530)	55.5%	(306 846)	39.7%	(71 473)	9.3%	(1 255 247)	162.5%	(177 529)	206.9%	(59.7%)
Suppliers and employees	(672 640)	(772 510)	(503 397)	74.8%	(373 530)	55.5%	(306 846)	39.7%	(71 473)	9.3%	(1 255 247)	162.5%	(177 529)	206.9%	(59.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	993 132	987 947	726 231	73.1%	846 744	85.3%	583 399	59.1%	192 768	19.5%	2 349 142	237.8%	213 004	172.3%	(9.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	680	-	680	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	680	-	680	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(789 967)	(760 051)	(107 188)	13.6%	(305 378)	38.7%	(119 600)	15.7%	(180 047)	23.7%	(712 213)	93.7%	(341 225)	98.8%	(47.2%)
Capital assets	(789 967)	(760 051)	(107 188)	13.6%	(305 378)	38.7%	(119 600)	15.7%	(180 047)	23.7%	(712 213)	93.7%	(341 225)	98.8%	(47.2%)
Net Cash from/(used) Investing Activities	(789 967)	(760 051)	(107 188)	13.6%	(305 378)	38.7%	(119 600)	15.7%	(179 367)	23.6%	(711 533)	93.6%	(341 225)	98.8%	(47.4%)
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%	(8 609)	86.1%	(9 726)	97.3%	(299)	129.0%	2 775.6%
Repayment of borrowing	(10 000)	(10 000)	-	-	(173)	1.7%	(944)	9.4%	(8 609)	86.1%	(9 726)	97.3%	(299)	129.0%	2 775.6%
Net Cash from/(used) Financing Activities	90 000	90 000	-	-	99 827	110.9%	(944)	(1.0%)	(8 609)	(9.6%)	90 274	100.3%	(299)	129.0%	2 775.6%
Net Increase/(Decrease) in cash held	293 165	317 896	619 043	211.2%	641 193	218.7%	462 855	145.6%	4 791	1.5%	1 727 883	543.5%	(128 520)	341.8%	(103.7%)
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%	1 750 518	6 382.6%	27 427	100.0%	952 262	100.0%	83.8%
Cash/cash equivalents at the year end:	466 282	345 323	646 470	138.6%	1 287 663	276.2%	1 750 518	506.9%	1 755 310	508.3%	1 755 310	508.3%	823 742	322.4%	113.1%

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	7 557	4.1%	4 815	2.6%	4 243	2.3%	168 120	91.0%	184 736	77.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 547	3.3%	1 014	2.1%	874	1.8%	43 954	92.7%	47 390	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	14.4%	18	5.4%	18	5.4%	244	74.8%	326	1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	61	5.2%	58	5.0%	1 047	89.8%	1 166	5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	1%	331	7.1%	2	-	4 339	92.8%	4 678	2.0%	-	-	-	-
Total By Income Source	9 158	3.8%	6 238	2.6%	5 195	2.2%	217 705	91.4%	238 296	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 038	13.0%	1 450	4.7%	1 060	3.4%	24 532	78.9%	31 079	13.0%	-	-	-	-
Commercial	1 177	6.7%	792	4.5%	542	3.1%	15 029	85.7%	17 536	7.4%	-	-	-	-
Households	3 943	2.1%	3 997	2.1%	3 593	1.9%	178 144	93.9%	189 677	79.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 158	3.8%	6 238	2.6%	5 195	2.2%	217 705	91.4%	238 296	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	804	92.7%	-	-	63	7.3%	-	-	867	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	804	92.7%	-	-	63	7.3%	-	-	867	100.0%

Contact Details

Municipal Manager	Mr Ronald Ntokozi Hlongwa	035 874 5506
Chief Financial Officer	Ms Shembele Mabi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	324 033	345 185	138 848	42.9%	120 206	37.1%	64 378	18.7%	37 024	10.7%	360 457	104.4%	6 185	110.3%	498.6%
Property rates	20 117	18 556	493	2.5%	(759)	(3.8%)	3 130	16.9%	748	4.0%	3 612	19.5%	979	67.7%	(23.6%)
Service charges	470	327	49	10.5%	6	1.2%	80	24.6%	133	40.7%	268	82.0%	429	171.2%	(69.0%)

Other revenue	5 120	3 812	117 034	2 285.9%	96 843	1 891.5%	82 886	2 174.3%	34 122	895.1%	330 885	8 679.9%	3 016	5 085.4%	1 031.2%
Transfers and Subsidies - Operational	238 168	255 808	2 359	1.0%	917	4%	(7 147)	(2.8%)	-	-	(3 871)	(1.5%)	-	3.4%	-
Transfers and Subsidies - Capital	52 375	56 358	17 900	34.2%	23 200	44.3%	(15 844)	(28.1%)	-	-	25 256	44.8%	-	106.6%	-
Interest	7 784	10 324	1 013	13.0%	(0)	-	1 273	12.3%	2 021	19.6%	4 307	41.7%	1 761	-	14.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(215 131)	(239 626)	(42 404)	19.7%	(46 539)	21.6%	55 661	(23.2%)	(76 269)	31.8%	(109 551)	45.7%	(42 148)	21.4%	81.0%
Suppliers and employees	(214 125)	(239 604)	(42 404)	19.8%	(46 539)	21.7%	55 661	(23.2%)	(76 269)	31.8%	(109 551)	45.7%	(42 113)	22.3%	81.1%
Finance charges	(6)	(22)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-	-	-	(36)	(25.6%)	(100.0%)
Net Cash from/(used) Operating Activities	108 902	105 559	96 444	88.6%	73 668	67.6%	120 039	113.7%	(39 245)	(37.2%)	250 906	237.7%	(35 963)	155.1%	9.1%
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%	(16 494)	23.7%	(38 829)	55.7%	-	-	(100.0%)
Capital assets	(67 653)	(69 727)	-	-	(12 792)	18.9%	(9 543)	13.7%	(16 494)	23.7%	(38 829)	55.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(66 970)	(69 044)	-	-	(12 792)	19.1%	(9 543)	13.8%	(16 494)	23.9%	(38 829)	56.2%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	41 932	36 515	96 444	230.0%	60 875	145.2%	110 496	302.6%	(55 739)	(152.6%)	212 076	580.8%	(35 963)	231.1%	55.0%
Cash/cash equivalents at the year begin:	119 906	108 383	(11)	-	96 459	80.4%	160 039	147.7%	270 547	249.6%	(11)	-	347 050	-	(22.0%)
Cash/cash equivalents at the year end:	161 838	144 898	96 459	59.6%	157 445	97.3%	270 535	186.7%	214 808	148.2%	214 808	148.2%	311 076	130.2%	(30.9%)

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	1 675	2.7%	(0)	-	687	1.1%	60 007	96.2%	62 369	87.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	83	15.8%	-	-	33	6.2%	410	78.0%	526	7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	63	8.4%	(0)	-	26	3.5%	662	88.2%	750	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 276	100.0%	7 276	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	1 821	2.6%	(0)	-	746	1.1%	68 355	96.4%	70 921	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	566	1.6%	-	-	282	8%	33 880	97.6%	34 728	49.0%	-	-	-	-
Commercial	1 168	3.3%	(0)	-	422	1.2%	33 568	95.5%	35 159	49.6%	-	-	-	-
Households	8	6.1%	-	-	4	3.1%	118	90.8%	130	2%	-	-	-	-
Other	79	8.7%	-	-	37	4.1%	788	87.1%	905	1.3%	-	-	-	-
Total By Customer Group	1 821	2.6%	(0)	-	746	1.1%	68 355	96.4%	70 921	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	(0)	100.0%	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	(118)	100.0%	-	-	-	-	-	-	(118)	1.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 963	555.7%	609	172.4%	(4 238)	(1 199.8%)	2 019	571.6%	353	(3.3%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 984)	36.0%	(1 938)	17.5%	(1 699)	15.3%	(3 451)	31.2%	(11 072)	102.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(2 139)	19.7%	(1 329)	12.3%	(5 938)	54.8%	(1 431)	13.2%	(10 837)	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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Cash Flow from Operating Activities																	
	Receipts	377 449	394 853	33 041	8.8%	286 730	76.0%	191 380	48.5%	5 106	1.3%	516 257	130.7%	3 307	52.1%	54.4%	
		Property rates	29 050	29 050	(10 127)	(34.8%)	33 518	115.3%	20 694	71.2%	3 804	13.1%	47 889	164.8%	-	-	(100.0%)
		Service charges	2 000	2 000	(330)	(16.5%)	1 466	73.3%	-	941	47.0%	22.8%	2 532	126.6%	-	-	(100.0%)

Other revenue	20 734	14 295	(1 371)	(6.6%)	8 696	41.9%	8 426	58.9%	2 119	14.8%	17 870	125.0%	-	-	(100.0%)
Transfers and Subsidies - Operational	260 069	274 791	45 814	17.6%	193 094	74.2%	119 303	43.4%	(1 313)	(.5%)	356 898	129.9%	3 270	73.4%	(140.1%)
Transfers and Subsidies - Capital	61 894	71 014	-	-	48 749	78.8%	42 014	59.2%	-	-	90 763	127.8%	-	-	-
Interest	3 693	3 693	(945)	(25.6%)	1 207	32.7%	2	-	41	1.1%	304	8.2%	36	3.4%	12.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(274 277)	(314 831)	(78 208)	28.5%	(4 512)	1.6%	(60 096)	19.1%	(43 020)	13.7%	(185 836)	59.0%	(63 861)	121.5%	(32.6%)
Suppliers and employees	(273 027)	(312 889)	(78 208)	28.6%	(4 512)	1.7%	(60 096)	19.2%	(43 020)	13.7%	(185 836)	59.4%	(63 861)	121.5%	(32.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 250)	(1 942)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	103 171	80 621	(45 166)	(43.8%)	282 218	273.5%	131 284	164.1%	(37 914)	(47.4%)	330 421	412.9%	(60 555)	(49.8%)	(37.4%)
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	(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%	(37 914)	(1 191.8%)	330 421	10 386.2%	(60 555)	(91.4%)	(37.4%)
Cash/cash equivalents at the year begin:	48 025	5 512	-	-	(37 308)	(77.7%)	244 910	4 443.4%	376 194	6 825.4%	-	-	32 102	-	1 071.9%
Cash/cash equivalents at the year end:	99 602	8 693	(37 308)	(37.5%)	244 910	245.9%	376 194	4 327.5%	338 280	3 891.4%	338 280	3 891.4%	(28 453)	(23.6%)	(1 288.9%)

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	3 000	4.4%	142	2%	867	1.3%	63 892	94.1%	67 901	50.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	636	3.4%	(9)	-	295	1.6%	17 855	95.1%	18 778	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	21.8%	-	-	16	4.4%	269	73.8%	364	3%	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	(.1%)	(0)	-	-	-	700	100.2%	698	5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 041	2.2%	-	-	695	1.4%	46 446	96.4%	48 183	35.4%	-	-	-	-
Total By Income Source	4 756	3.5%	134	.1%	1 873	1.4%	129 162	95.0%	135 924	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 058	2.2%	(5)	-	387	8%	46 072	97.0%	47 512	35.0%	-	-	-	-
Commercial	2 143	8.0%	140	.5%	654	2.4%	23 809	89.0%	26 745	19.7%	-	-	-	-
Households	1 078	1.9%	(1)	-	607	1.1%	54 047	97.0%	55 731	41.0%	-	-	-	-
Other	477	8.0%	(0)	-	225	3.8%	5 235	88.2%	5 937	4.4%	-	-	-	-
Total By Customer Group	4 756	3.5%	134	.1%	1 873	1.4%	129 162	95.0%	135 924	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	5 999	99.1%	-	-	36	.6%	18	.3%	6 053	30.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 734	94.3%	773	5.7%	(199)	(1.5%)	202	1.5%	13 510	69.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 733	95.8%	773	4.0%	(163)	(.8%)	220	1.1%	19 564	100.0%

Contact Details

Municipal Manager	Mr Joonia 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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	21 205	30 677	48	.2%	62	.3%	(92)	(.3%)	(13)	-	5	-	-	-	(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)	-	-	-	-	-	-	-	-	-	-	(1 241)	3.2%	(100.0%)
Suppliers and employees	(255 182)	(264 996)	-	-	-	-	-	-	-	-	-	-	(1 046)	3.1%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(80)	(80)	-	-	-	-	-	-	-	-	-	-	(196)	-	(100.0%)
Net Cash from/(used) Operating Activities	113 747	120 099	48	-	62	.1%	(92)	(.1%)	(13)	-	5	-	(1 241)	(8.2%)	(98.9%)
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	(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%)	(13)	-	5	-	(1 241)	(17.4%)	(98.9%)
Cash/cash equivalents at the year begin:	6 642	715	(314)	(4.7%)	(1 395)	(21.0%)	(2 540)	(355.2%)	(3 720)	(520.3%)	(314)	(43.9%)	(5 740)	69.7%	(35.2%)
Cash/cash equivalents at the year end:	65 699	67 590	(1 033)	(1.6%)	(2 082)	(3.2%)	(3 319)	(4.9%)	(4 564)	(6.8%)	(4 564)	(6.8%)	(7 599)	(13.5%)	(39.9%)

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	6 298	4.8%	(396)	(.3%)	2 445	1.9%	122 279	93.6%	130 626	49.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	935	4.0%	(0)	-	401	1.7%	22 143	94.3%	23 479	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	-	(1)	-	(1)	-	2 697	100.1%	2 694	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	4 667	4.2%	-	-	2 186	2.0%	104 355	93.8%	111 208	42.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	.1%	(1)	-	(1)	-	(3 178)	99.9%	(3 183)	(1.2%)	-	-	-	-
Total By Income Source	11 896	4.5%	(399)	(.2%)	5 030	1.9%	248 296	93.8%	264 824	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 196	3.1%	(97)	(.2%)	555	1.4%	37 282	95.8%	38 936	14.7%	-	-	-	-
Commercial	3 044	8.0%	(79)	(.2%)	901	2.4%	34 031	88.8%	37 897	14.3%	-	-	-	-
Households	5 463	3.6%	(101)	(.1%)	2 522	1.7%	144 446	94.8%	152 331	57.5%	-	-	-	-
Other	2 193	6.1%	(121)	(.3%)	1 052	3.0%	32 537	91.2%	35 661	13.5%	-	-	-	-
Total By Customer Group	11 896	4.5%	(399)	(.2%)	5 030	1.9%	248 296	93.8%	264 824	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	(3 006)	(119.8%)	(197)	(7.8%)	(1 179)	(47.0%)	6 889	274.7%	2 508	(387.7%)
Auditor-General	-	-	-	-	-	-	419	100.0%	419	(64.8%)
Other	(5 379)	150.5%	(9 754)	272.9%	(1 247)	34.9%	12 805	(358.3%)	(3 574)	552.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(8 384)	1 296.1%	(9 951)	1 538.2%	(2 426)	375.0%	20 114	(3 109.3%)	(647)	100.0%

Contact Details

Municipal Manager	Mr Thamsanga 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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	220 476	221 368	41 368	18.8%	115 405	52.3%	40 064	18.1%	41	-	196 879	88.9%	3 462	58.5%	(98.8%)
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	-	4	-	115 250	72.3%	3 418	2.4%	(99.9%)
Transfers and Subsidies - Capital	31 137	30 584	41 500	133.3%	(20 800)	(66.8%)	40 000	130.8%	-	-	60 700	198.5%	-	276.9%	-
Interest	2 100	7 000	(951)	(45.3%)	5 741	273.4%	59	8%	37	5%	4 886	69.8%	43	2.4%	(13.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(195 451)	(201 129)	(21 588)	11.0%	(54 170)	27.7%	(45 398)	22.6%	(54 879)	27.3%	(176 036)	87.5%	(24 192)	20.0%	126.9%
Suppliers and employees	(189 505)	(197 767)	(21 588)	11.4%	(54 170)	28.6%	(45 398)	23.0%	(54 879)	27.7%	(176 036)	89.0%	(22 963)	19.1%	139.0%
Finance charges	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 747)	(3 162)	-	-	-	-	-	-	-	-	-	-	(1 229)	38.5%	(100.0%)
Net Cash from/(used) Operating Activities	25 024	20 239	19 780	79.0%	61 235	244.7%	(5 334)	(26.4%)	(54 838)	(271.8%)	20 843	103.0%	(20 730)	1 548.6%	164.5%
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%	(54 838)	350.2%	20 843	(133.1%)	(20 730)	(446.4%)	164.5%
Cash/cash equivalents at the year begin:	69 141	80 969	-	-	116 899	169.1%	178 133	220.0%	172 800	213.4%	-	-	100 103	-	72.6%
Cash/cash equivalents at the year end:	56 697	65 309	116 899	206.2%	178 133	314.2%	172 800	264.6%	117 962	180.6%	117 962	180.6%	79 373	163.0%	48.6%

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	2 037	5.1%	(160)	(.4%)	594	1.5%	37 730	93.9%	40 202	64.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	384	2.3%	(6)	-	171	1.0%	16 413	96.8%	16 962	27.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	10.8%	-	-	32	54.1%	21	35.1%	59	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 397	100.0%	5 397	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	3.8%	-	-	-	-	1	96.2%	1	-	-	-	-	-
Total By Income Source	2 428	3.9%	(166)	(.3%)	797	1.3%	59 562	95.1%	62 621	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 034	6.4%	(5)	-	302	1.9%	14 898	91.8%	16 229	25.9%	-	-	-	-
Commercial	693	4.6%	(152)	(1.0%)	195	1.3%	14 419	95.1%	15 154	24.2%	-	-	-	-
Households	633	2.2%	(8)	-	266	.9%	28 209	96.9%	29 100	46.5%	-	-	-	-
Other	68	3.2%	-	-	34	1.6%	2 035	95.2%	2 137	3.4%	-	-	-	-
Total By Customer Group	2 428	3.9%	(166)	(.3%)	797	1.3%	59 562	95.1%	62 621	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	(4 425)	(585.8%)	5 529	731.9%	(138)	(18.3%)	(210)	(27.8%)	756	126.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(2 655)	1 665.1%	1 893	(1 187.4%)	(1 040)	652.1%	1 642	(1 029.7%)	(159)	(26.8%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(7 081)	(1 187.9%)	7 423	1 245.3%	(1 178)	(197.6%)	1 432	240.2%	596	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	671 896	699 549	273 393	40.7%	182 819	27.2%	214 927	30.7%	24 377	3.5%	695 518	99.4%	19 893	97.7%	22.5%
Exchange Revenue															
Service charges - Electricity	6 409	4 456	1 064	16.6%	1 076	16.8%	1 155	25.9%	1 530	34.3%	4 826	108.3%	534	56.8%	186.6%
Service charges - Water	34 886	44 211	10 452	30.0%	10 038	28.8%	12 012	27.2%	8 898	20.1%	41 399	93.6%	5 791	94.4%	53.7%
Service charges - Waste Water Management	455	475	120	26.3%	95	20.8%	33	7.0%	100	21.0%	347	73.1%	69	84.3%	44.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	189	189	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 760	18 338	4 503	28.6%	4 455	28.3%	4 584	25.0%	4 577	25.0%	18 119	98.8%	2 949	70.2%	55.2%
Interest earned from Current and Non Current Assets	7 363	24 498	6 796	92.3%	5 411	73.5%	5 089	20.8%	5 515	22.5%	22 810	93.1%	4 314	171.0%	27.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rented from Fixed Assets	264	264	44	16.9%	53	19.9%	50	18.8%	75	28.5%	222	84.1%	34	73.3%	123.8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	133	-	-	-	(392)	-	-	100	74.9%	(292)	(219.3%)	160	-	(37.6%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	606 570	604 586	248 014	40.9%	162 085	26.7%	192 005	31.8%	3 582	.6%	605 686	100.2%	6 043	97.8%	(40.7%)
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	696 356	130 645	19.4%	149 424	22.1%	266 765	38.3%	231 728	33.3%	778 563	111.8%	110 582	82.9%	109.6%
Employee related costs	219 697	240 853	59 470	27.1%	54 134	24.6%	59 984	24.9%	63 437	26.3%	237 025	98.4%	35 125	87.1%	80.6%
Remuneration of councillors	9 944	13 189	2 785	28.0%	3 280	33.0%	3 197	24.2%	3 988	30.2%	13 250	100.5%	1 666	100.0%	139.4%
Bulk purchases - electricity	30 055	16 756	8 703	29.0%	3 750	12.5%	2 906	17.3%	(4 968)	(29.7%)	10 392	62.0%	5 393	59.4%	(192.1%)
Inventory consumed	106 173	106 173	11 023	10.4%	806	8%	59 643	56.2%	43 892	41.3%	115 364	108.7%	38 446	123.6%	14.2%
Debt impairment	30 859	10 489	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 922	53 922	-	-	-	-	91 985	170.6%	20 069	37.2%	112 054	207.8%	13 187	87.4%	52.2%
Interest	1 743	1 743	-	-	88	5.1%	0	-	(72)	(4.2%)	16	9%	21	58.0%	(449.7%)
Contracted services	100 007	110 826	15 694	15.7%	51 061	51.1%	(3 876)	(3.5%)	46 023	41.5%	108 902	98.3%	5 345	43.1%	761.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	122 736	142 405	32 970	26.9%	36 304	29.6%	52 927	37.2%	59 360	41.7%	181 561	127.5%	11 400	95.3%	420.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 240)	3 193	142 748		33 395		(51 838)		(207 351)		(83 045)		(90 689)		
Transfers and subsidies - capital (monetary allocations)	247 722	245 458	42 891	17.3%	116 654	47.1%	62 366	25.4%	19 715	8.0%	241 626	98.4%	58 274	140.4%	(66.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	244 482	248 651	185 639		150 049		10 529		(187 636)		158 581		(32 414)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	244 482	248 651	185 639		150 049		10 529		(187 636)		158 581		(32 414)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	244 482	248 651	185 639		150 049		10 529		(187 636)		158 581		(32 414)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	3 240	3 240	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 722	251 891	185 639		150 049		10 529		(187 636)		158 581		(32 414)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	233 671	215 529	40 602	17.4%	67 310	28.8%	66 042	30.6%	39 908	18.5%	213 862	99.2%	43 849	44.0%	(9.0%)
National Government	232 802	212 572	40 602	17.4%	67 310	28.9%	66 042	31.1%	39 908	18.8%	213 862	100.6%	43 849	47.8%	(9.0%)
Provincial Government	870	870	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	233 671	213 442	40 602	17.4%	67 310	28.8%	66 042	30.9%	39 908	18.7%	213 862	100.2%	43 849	44.0%	(9.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 087	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	233 671	215 529	40 602	17.4%	67 310	28.8%	66 042	30.6%	39 908	18.5%	213 862	99.2%	43 849	44.0%	(9.0%)
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	212 572	40 602	17.4%	67 310	28.9%	66 042	31.1%	39 908	18.8%	213 862	100.6%	43 849	47.8%	(9.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	173 300	192 863	37 425	21.6%	59 307	34.2%	60 740	31.5%	33 314	17.3%	190 785	98.9%	27 698	52.4%	20.3%
Waste Water Management	59 502	19 709	3 177	5.3%	8 003	13.4%	5 302	26.9%	6 594	33.5%	23 076	117.1%	16 151	40.3%	(59.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands																
Cash Flow from Operating Activities																
Receipts		963 463	1 022 480	43 755	4.5%	593 814	61.6%	245 888	24.0%	20 199	2.0%	903 656	88.4%	8 152	92.5%	147.8%
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges		19 487	52 717	6 462	33.2%	7 661	39.3%	6 517	12.4%	4 874	9.2%	25 515	48.4%	2 920	88.3%	67.0%

Other revenue	82 321	95 221	31 469	38.2%	24 462	29.7%	21 221	22.3%	15 149	15.9%	92 301	96.9%	4 977	1 752.4%	204.4%
Transfers and Subsidies - Operational	606 570	604 586	5 518	.9%	441 502	72.8%	217 537	36.0%	-	-	664 557	109.9%	3	90.8%	(100.0%)
Transfers and Subsidies - Capital	247 722	245 458	-	-	120 000	48.4%	-	-	-	-	120 000	48.9%	-	73.8%	-
Interest	7 363	24 498	306	4.2%	189	2.6%	612	2.5%	176	.7%	1 283	5.2%	252	23.5%	(30.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(639 339)	(679 257)	(140 947)	22.0%	(227 023)	35.5%	(131 577)	19.4%	(204 629)	30.1%	(704 175)	103.7%	(93 916)	71.7%	117.9%
Suppliers and employees	(639 339)	(679 257)	(140 947)	22.0%	(227 023)	35.5%	(131 577)	19.4%	(204 629)	30.1%	(704 175)	103.7%	(93 916)	71.9%	117.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	324 124	343 223	(97 192)	(30.0%)	366 792	113.2%	114 311	33.3%	(184 430)	(53.7%)	199 480	58.1%	(85 764)	178.4%	115.0%
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)	(247 858)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(268 722)	(247 858)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(268 722)	(245 458)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	55 403	97 765	(97 192)	(175.4%)	366 792	662.0%	114 311	116.9%	(184 430)	(188.6%)	199 480	204.0%	(85 764)	(369.4%)	115.0%
Cash/cash equivalents at the year begin:	174 618	140 695	-	-	43 549	24.9%	410 341	291.7%	524 652	372.9%	-	-	378 867	-	38.5%
Cash/cash equivalents at the year end:	230 020	238 460	43 549	18.9%	410 341	178.4%	524 652	220.0%	340 222	142.7%	340 222	142.7%	293 103	367.4%	16.1%

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	6 548	4.0%	(11)	-	3 936	2.4%	154 956	93.7%	165 429	60.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	852	6.3%	(17)	(.1%)	90	.7%	12 692	93.2%	13 617	5.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8	-	(1)	-	22	.1%	29 203	99.9%	29 233	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 379	6.9%	-	-	1 619	2.4%	57 964	90.8%	63 862	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(237)	100.0%	(237)	(.1%)	-	-	-	-
Total By Income Source	11 787	4.3%	(28)	-	5 568	2.0%	254 578	93.6%	271 904	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 313	10.7%	(20)	(.1%)	1 018	3.3%	26 559	86.0%	30 871	11.4%	-	-	-	-
Commercial	3 601	4.4%	(5)	-	2 100	2.5%	76 993	93.1%	82 688	30.4%	-	-	-	-
Households	4 579	3.0%	(4)	-	2 351	1.5%	145 958	95.5%	152 684	56.2%	-	-	-	-
Other	294	5.4%	-	-	99	1.8%	5 067	92.8%	5 460	2.0%	-	-	-	-
Total By Customer Group	11 787	4.3%	(28)	-	5 568	2.0%	254 578	93.6%	271 904	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	10.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	(621)	100.0%	-	-	-	-	-	-	(621)	(.4%)
Trade Creditors	6 817	5.2%	146	.1%	(588)	(.4%)	124 581	95.1%	130 956	77.6%
Auditor-General	(901)	-	43	-	9	-	850	-	-	-
Other	3 820	18.3%	2 875	13.8%	(3 520)	(16.9%)	17 686	84.8%	20 862	12.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 115	5.4%	3 063	1.8%	(4 099)	(2.4%)	160 642	95.2%	168 722	100.0%

Contact Details

Municipal Manager	Mr Wilfred Musakwukhethi Nsumalo	035 573 8615
Chief Financial Officer	Mr Siphso Ntabandaba	035 573 8696

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	223 196	225 155	83 924	37.6%	67 169	30.1%	71 881	31.9%	9 924	4.4%	232 899	103.4%	22 125	99.1%	(55.1%)
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%	193	27.3%	698	98.7%	171	100.4%	13.1%
Sale of Goods and Rendering of Services	83	71	13	15.0%	25	30.6%	3	3.8%	22	30.5%	62	87.5%	4	196.3%	414.5%
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%	1 126	27.6%	3 372	82.7%	636	139.4%	76.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	711	980	48	6.7%	98	13.7%	610	62.3%	250	25.5%	1 005	102.5%	87	68.2%	186.0%
Licence and permits	-	2	0	-	1	-	7	399.6%	2	123.6%	10	607.1%	6	-	(66.5%)
Operational Revenue	146	146	-	-	-	-	28	19.3%	373	255.3%	401	274.6%	198	362.6%	88.7%
Non-Exchange Revenue															
Property rates	30 098	30 098	4 455	14.8%	5 527	18.4%	24 104	80.1%	5 458	18.1%	39 544	131.4%	17 473	96.4%	(68.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	480	410	21	4.5%	15	3.0%	439	107.0%	185	45.2%	660	160.9%	3	7.7%	6 106.4%
Licences or permits	451	395	59	13.2%	38	8.4%	61	15.5%	254	64.2%	412	104.3%	67	70.5%	281.1%
Transfer and subsidies - Operational	186 846	186 922	77 281	41.4%	60 467	32.4%	45 986	24.6%	1 649	9%	185 383	99.2%	3 154	99.4%	(47.7%)
Interest	1 348	1 348	284	21.1%	320	23.8%	332	24.7%	415	30.7%	1 352	100.2%	326	-	27.1%
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%	56 493	24.8%	240 998	106.0%	60 609	101.8%	(6.8%)
Employee related costs	90 855	93 269	19 789	21.8%	22 255	24.5%	20 534	22.0%	21 243	22.8%	83 821	89.9%	17 942	96.8%	18.4%
Remuneration of councillors	13 457	13 457	3 272	24.3%	4 311	32.0%	3 490	25.9%	3 504	26.0%	14 576	108.3%	3 272	100.3%	7.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 099	1 151	445	40.5%	723	65.8%	866	75.3%	174	15.1%	2 208	191.9%	499	150.4%	(65.1%)
Debt impairment	-	1 077	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 603	23 603	-	-	-	-	20 636	87.4%	4 454	18.9%	25 090	106.3%	9 613	96.8%	(53.7%)
Interest	357	357	-	-	2	4%	1	4%	309	86.7%	312	87.5%	0	4%	62 020.1%
Contracted services	47 430	46 780	13 251	27.9%	12 847	27.1%	15 343	32.8%	14 108	30.2%	55 548	118.7%	14 177	106.2%	(5%)
Transfers and subsidies	2 420	2 744	806	33.3%	1 673	69.1%	1 157	42.1%	1 630	59.4%	5 266	191.9%	1 436	165.1%	13.5%
Irrecoverable debts written off	1 577	-	-	-	-	-	-	-	-	-	-	-	437	25.5%	(100.0%)
Operational costs	41 446	44 903	13 551	32.7%	15 166	36.6%	14 389	32.0%	11 073	24.7%	54 178	120.7%	13 233	107.6%	(16.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	950	(2 186)	32 811		10 194		(4 534)		(46 569)		(8 099)		(38 484)		
Transfers and subsidies - capital (monetary allocations)	32 127	33 571	6 997	21.8%	19 060	59.3%	1 224	3.6%	5 052	15.0%	32 333	96.3%	16 369	105.3%	(69.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 077	31 385	39 808		29 254		(3 310)		(41 517)		24 234		(22 114)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 077	31 385	39 808		29 254		(3 310)		(41 517)		24 234		(22 114)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 077	31 385	39 808		29 254		(3 310)		(41 517)		24 234		(22 114)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 077	31 385	39 808		29 254		(3 310)		(41 517)		24 234		(22 114)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance																
	40 311	41 443	10 495	26.0%	24 629	61.1%	3 091	7.5%	3 610	8.7%	41 825	100.9%	13 816	91.1%	(73.9%)	
National Government	25 328	26 583	9 519	37.6%	15 357	60.6%	1 510	5.7%	2 084	7.8%	28 471	107.1%	11 303	86.7%	(81.6%)	
Provincial Government	2 609	2 609	-	-	-	-	-	-	1 025	39.3%	1 025	39.3%	-	-	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	27 937	29 192	9 519	34.1%	15 357	55.0%	1 510	5.2%	3 110	10.7%	29 496	101.0%	11 303	86.7%	(72.5%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	12 374	12 251	975	7.9%	9 272	74.9%	1 580	12.9%	501	4.1%	12 329	100.6%	2 512	139.3%	(80.1%)	
Capital Expenditure Functional	40 311	41 443	10 495	26.0%	24 629	61.1%	3 091	7.5%	3 610	8.7%	41 825	100.9%	13 816	91.1%	(73.9%)	
Municipal governance and administration	9 035	11 474	821	9.1%	8 860	98.1%	1 775	15.5%	446	3.9%	11 903	103.7%	432	97.7%	3.3%	
Executive and Council	160	160	44	27.5%	-	-	-	-	-	-	44	27.5%	-	45.1%	-	
Finance and administration	8 875	11 314	777	8.8%	8 860	99.8%	1 775	15.7%	446	3.9%	11 859	104.8%	432	99.0%	3.3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	13 807	13 275	1 700	12.3%	5 595	40.5%	1 055	7.9%	2 612	19.7%	10 962	82.6%	2 528	89.3%	3.3%	
Community and Social Services	12 969	10 505	1 427	11.0%	3 948	29.6%	1 124	10.7%	2 586	24.6%	8 985	85.5%	479	84.7%	440.0%	
Sport And Recreation	435	2 632	273	62.8%	1 667	383.3%	12	4%	-	-	1 951	74.1%	2 050	117.8%	(100.0%)	
Public Safety	383	138	-	-	81	21.2%	(81)	(58.7%)	26	18.7%	26	18.7%	-	-	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	16 978	16 327	7 915	46.6%	9 866	58.1%	385	2.4%	561	3.4%	18 727	114.7%	10 873	91.6%	(94.8%)	
Planning and Development	2 087	1 369	643	30.8%	856	41.0%	(117)	(8.5%)	-	-	1 382	101.0%	-	100.0%	-	
Road Transport	14 891	14 957	7 272	48.8%	9 010	60.5%	502	3.4%	561	3.8%	17 345	116.0%	10 873	91.6%	(94.8%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	491	367	59	12.0%	308	62.7%	(125)	(34.0%)	(9)	(2.3%)	233	63.5%	(17)	43.4%	(49.4%)	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	491	367	59	12.0%	308	62.7%	(125)	(34.0%)	(9)	(2.3%)	233	63.5%	(17)	43.4%	(49.4%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

Part 3: Cash Receipts and Payments															
	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	263 255	264 999	(17 288)	(6.6%)	187 474	71.2%	69 291	26.1%	35 105	13.2%	274 581	103.6%	7 990	25.5%	339.3%
Property rates	24 621	24 621	(2 711)	(11.0%)	7 550	30.7%	9 518	38.7%	4 311	17.5%	18 669	75.8%	-	-	(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%	25 870	253.1%	54 813	536.2%	7 990	772.4%	223.8%
Transfers and Subsidies - Operational	196 346	192 022	(2 312)	(1.2%)	136 180	69.4%	41 839	21.8%	3 186	1.7%	178 893	93.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	32 127	33 571	(11 000)	(34.2%)	26 000	80.9%	6 180	18.4%	1 000	3.0%	22 180	66.1%	-	-	(100.0%)
Interest	-	4 076	(1 139)	-	454	-	-	-	738	18.1%	53	1.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 069)	(219 001)	1 681	(.8%)	(1 683)	.8%	18	-	(1 053)	.5%	(1 037)	.5%	134	-	(888.5%)
Suppliers and employees	(205 149)	(210 799)	1 681	(.8%)	(1 683)	.8%	18	-	(1 053)	.5%	(1 037)	.5%	134	-	(888.5%)
Finance charges	-	(357)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 920)	(7 844)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 186	45 998	(15 607)	(33.8%)	185 791	402.3%	69 308	150.7%	34 052	74.0%	273 544	594.7%	8 124	(10.2%)	319.2%
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	(43 445)	(47 655)	-	-	-	-	3	-	(3)	-	-	-	-	-	(100.0%)
Capital assets	(43 445)	(47 655)	-	-	-	-	3	-	(3)	-	-	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(43 445)	(47 655)	-	-	-	-	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%	262	(30.2%)	(962)	110.9%	-	-	(100.0%)
Repayment of borrowing	(1 224)	(867)	(612)	50.0%	-	-	(612)	70.6%	262	(30.2%)	(962)	110.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 224)	(867)	(612)	50.0%	-	-	(612)	70.6%	262	(30.2%)	(962)	110.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	1 517	(2 524)	(16 219)	(1 068.9%)	185 791	12 244.4%	68 700	(2 721.6%)	34 311	(1 359.3%)	272 583	(10 798.8%)	8 124	(8.5%)	322.3%
Cash/cash equivalents at the year begin:	21 761	32 863	-	(16 219)	(74.5%)	169 572	516.0%	238 272	725.0%	-	-	-	27 393	-	769.8%
Cash/cash equivalents at the year end:	23 278	30 339	(16 219)	(69.7%)	169 572	728.5%	238 272	785.4%	272 583	898.5%	272 583	898.5%	35 517	(25.2%)	667.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 786	11.6%	(83)	(.3%)	1 369	4.2%	27 601	84.5%	32 673	83.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	126	11.6%	-	-	42	3.9%	920	84.5%	1 088	2.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100.0%	144	4%	-	-	-	-
Interest on Arrear Debtor Accounts	277	5.2%	-	-	131	2.5%	4 929	92.4%	5 337	13.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	20.8%	(1)	3.4%	-	-	(30)	75.9%	(40)	(.1%)	-	-	-	-
Total By Income Source	4 181	10.7%	(84)	(.2%)	1 542	3.9%	33 564	85.6%	39 202	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 248	7.1%	(56)	(.3%)	475	2.7%	15 871	90.5%	17 538	44.7%	-	-	-	-
Commercial	2 072	15.4%	(19)	(.1%)	731	5.4%	10 648	79.3%	13 432	34.3%	-	-	-	-
Households	239	5.7%	(7)	(.2%)	84	2.0%	3 882	92.5%	4 198	10.7%	-	-	-	-
Other	622	15.4%	(2)	(.1%)	252	6.2%	3 162	78.4%	4 034	10.3%	-	-	-	-
Total By Customer Group	4 181	10.7%	(84)	(.2%)	1 542	3.9%	33 564	85.6%	39 202	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	1 172	96.1%	91	7.4%	(70)	(5.7%)	27	2.2%	1 220	42.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 533	153.4%	(1 417)	(85.8%)	(28)	(1.7%)	564	34.1%	1 651	57.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 705	129.1%	(1 327)	(46.2%)	(98)	(3.4%)	590	20.6%	2 871	100.0%

Contact Details

Municipal Manager	Mr Khulumokwakhe Elliot Gamede	035 580 1421
Chief Financial Officer	Mr Monde Thulasizwe Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
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%	1 103 802	21.5%	5 008 324	97.8%	1 192 858	99.4%	(7.5%)
Exchange Revenue															
Service charges - Electricity	2 150 331	2 290 831	599 679	27.9%	421 489	19.6%	517 186	22.6%	488 375	21.3%	2 026 729	88.5%	412 729	93.6%	18.3%
Service charges - Water	588 970	585 000	156 932	26.6%	130 579	22.2%	136 692	23.4%	138 192	23.6%	562 395	96.1%	129 100	99.0%	7.0%
Service charges - Waste Water Management	119 676	120 256	30 376	25.4%	30 252	25.3%	29 925	24.9%	30 944	25.7%	121 497	101.0%	27 017	103.5%	14.5%
Service charges - Waste Management	114 792	114 669	29 298	25.5%	29 380	25.6%	29 317	25.6%	29 344	25.6%	117 338	102.3%	26 955	101.8%	8.9%
Sale of Goods and Rendering of Services	12 366	94 781	31 989	258.7%	30 064	243.1%	45 963	48.5%	15 129	16.0%	123 146	129.9%	2 807	85.8%	439.0%
Agency services	6 365	8 365	1 620	25.5%	2 650	41.6%	1 671	20.0%	3 007	35.9%	8 948	107.0%	1 317	105.8%	128.3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	29	-	-	-	-	-	-	1	5.0%	1	5.0%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	64 500	40 000	2 709	4.2%	14 962	23.2%	4 613	11.5%	12 047	30.1%	34 331	85.8%	12 363	52.0%	(2.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	850	1 950	492	57.9%	490	57.6%	440	22.6%	503	25.8%	1 925	98.7%	56 136	6 979.2%	(99.1%)
Rental from Fixed Assets	16 074	15 019	2 750	17.1%	2 339	14.6%	3 750	25.0%	6 701	44.6%	15 541	103.5%	630	114.0%	963.0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 625	11 131	1 766	20.5%	1 848	21.4%	5 643	50.7%	7 613	68.4%	16 871	151.6%	8 914	262.7%	(14.6%)
Non-Exchange Revenue															
Property rates	736 829	713 967	230 722	31.3%	131 887	17.9%	156 749	22.0%	156 560	21.9%	675 918	94.7%	140 556	91.1%	11.4%
Surcharges and Taxes	6 332	6 332	745	11.8%	1 978	31.2%	5 053	79.8%	2 265	35.8%	10 042	158.6%	5 866	41.0%	(61.4%)
Fines, penalties and forfeits	15 754	12 284	504	3.2%	931	5.9%	759	6.2%	3 703	30.1%	5 898	48.0%	763	6.4%	385.2%
Licences or permits	3 632	3 632	557	15.3%	1 066	29.3%	856	23.6%	1 072	29.5%	3 552	97.8%	1 126	93.4%	(4.8%)
Transfer and subsidies - Operational	551 827	568 973	230 360	41.7%	189 259	34.3%	133 541	23.5%	10 486	1.8%	563 646	99.1%	10 749	95.2%	(2.5%)
Interest	-	870	562	-	237	-	159	18.2%	378	43.4%	1 335	153.5%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	90 000	-	8 645	-	98 645	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	128 944	24.1%	188 837	35.3%	620 566	116.1%	355 829	140.5%	(46.9%)
Other Gains	534 500	534 540	158 412	29.6%	144 373	27.0%	-	-	-	-	-	-	-	-	-
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%	1 502 421	28.4%	5 310 768	100.5%	1 680 665	107.4%	(10.6%)
Employee related costs	1 212 559	1 186 692	284 541	23.5%	291 623	24.1%	285 751	24.1%	276 103	23.3%	1 138 017	95.9%	265 284	92.3%	4.1%
Remuneration of councillors	35 510	35 510	7 292	20.5%	8 118	22.9%	7 582	21.4%	7 605	21.4%	30 597	86.2%	7 353	84.9%	3.4%
Bulk purchases - electricity	1 492 128	1 627 634	408 692	27.4%	323 246	21.7%	411 009	25.3%	385 582	23.7%	1 528 529	93.9%	322 603	101.2%	19.7%
Inventory consumed	460 979	494 717	154 989	33.6%	126 190	27.4%	101 355	20.5%	135 017	27.3%	517 551	104.6%	195 068	94.6%	(30.8%)
Debt impairment	173 883	238 597	41 401	23.8%	41 420	23.8%	41 420	17.4%	97 143	40.7%	221 384	92.8%	229 183	207.9%	(57.6%)
Depreciation and amortisation	320 160	320 160	77 893	24.3%	78 144	24.4%	76 628	23.9%	71 801	22.4%	304 467	95.1%	82 854	97.4%	(13.3%)
Interest	130 491	158 678	34 340	26.3%	43 565	33.4%	33 697	21.2%	47 237	29.8%	158 839	100.1%	31 257	99.1%	51.1%
Contracted services	409 217	493 057	127 255	31.1%	136 665	33.4%	107 252	21.8%	203 510	41.3%	574 683	116.6%	191 049	95.8%	6.5%
Transfers and subsidies	14 759	9 959	1 782	12.1%	1 457	9.9%	1 715	17.2%	3 973	39.9%	8 927	89.6%	1 413	91.6%	181.2%
Irrecoverable debts written off	-	-	9 499	-	2 121	-	2 234	-	54 476	-	68 320	-	1 951	437 940	2 691.5%
Operational costs	343 730	377 359	82 277	23.9%	88 591	25.8%	70 303	18.6%	81 271	21.5%	322 441	85.4%	86 233	93.3%	(5.8%)
Losses on disposal of Assets	-	-	-	-	-	-	7 520	-	-	-	7 520	-	4 008	-	(100.0%)
Other Losses	343 610	343 664	83 962	24.4%	108 651	31.6%	98 178	28.6%	138 703	40.4%	429 493	125.0%	262 959	245.4%	(47.3%)
Surplus/(Deficit)	(5 573)	(163 401)	165 561		(116 004)		46 618		(398 619)		(302 444)		(487 806)		
Transfers and subsidies - capital (monetary allocations)	218 836	218 530	71 801	32.8%	23 549	10.8%	100 422	46.0%	60 915	27.9%	256 687	117.5%	38 759	31.2%	57.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	213 263	55 130	237 362		(92 455)		147 039		(337 704)		(45 757)		(449 048)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	213 263	55 130	237 362		(92 455)		147 039		(337 704)		(45 757)		(449 048)		
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		(337 704)		(45 757)		(449 048)		
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		(337 704)		(45 757)		(449 048)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	802 941	817 407	193 901	24.1%	266 757	33.2%	183 314	22.4%	149 547	18.3%	793 520	97.1%	254 153	87.1%	(41.2%)
National Government	218 836	216 337	60 911	27.8%	62 630	28.6%	51 255	23.7%	68 356	31.6%	243 152	112.4%	100 504	114.3%	(32.0%)
Provincial Government	-	-	-	-	-	-	-	-	67	-	67	-	527	11.0%	(87.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	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%	68 424	31.3%	245 413	112.3%	101 031	109.0%	(32.3%)
Borrowing	406 569	418 775	89 425	22.0%	150 627	37.0%	96 953	23.2%	48 206	11.5%	385 211	92.0%	102 496	84.3%	(53.0%)
Internally generated funds	177 536	180 101	41 372	23.3%	53 501	30.1%	35 107	19.5%	32 917	18.3%	162 896	90.4%	50 626	74.6%	(35.0%)
Capital Expenditure Functional	802 941	817 407	193 901	24.1%	266 757	33.2%	183 314	22.4%	149 547	18.3%	793 520	97.1%	254 153	87.1%	(41.2%)
Municipal governance and administration	68 791	64 557	14 850	21.6%	801	1.2%	1 140	1.8%	6 930	10.7%	23 721	36.7%	(12 081)	60.6%	(157.4%)
Executive and Council	118	123	-	-	34	28.6%	23	18.8%	25	20.6%	82	66.9%	2	34.6%	1 127.2%
Finance and administration	68 673	64 434	14 850	21.6%	768	1.1%	1 117	1.7%	6 904	10.7%	23 639	36.7%	(12 083)	60.6%	(157.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	107 478	136 699	18 850	17.5%	63 927	59.5%	14 757	10.8%	21 784	15.9%	119 318	87.3%	97 663	75.9%	(77.7%)
Community and Social Services	71 074	57 555	2 301	3.2%	23 083	32.5%	5 009	8.7%	12 965	22.5%	43 358	75.3%	23 761	74.4%	(45.4%)
Sport And Recreation	34 620	77 578	16 538	47.8%	40 633	117.4%	9 196	11.9%	8 956	11.1%	74 962	96.6%	73 675	76.4%	(88.3%)
Public Safety	1 785	1 565	11	6%	211	11.8%	551	35.2%	225	14.4%	998	63.8%	226	51.9%	(.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	155 315	152 737	14 373	9.3%	32 785	21.1%	35 465	23.2%	42 531	27.8%	125 155	81.9%	25 575	36.4%	66.3%
Planning and Development	22 127	14 777	1 506	6.8%	1 251	5.7%	4 384	29.7%	1 626	12.4%	9 897	60.7%	1 633	7.1%	11.8%
Road Transport	133 940	133 362	9 646	6.9%	31 523	23.9%	31 080	23.3%	38 412	27.3%	111 753	83.8%	23 708	59.4%	11.8%
Environmental Protection	1 248	4 579	138	11.1%	12	1.0%	1 294	10.2%	4 444	93.8%	4 444	97.1%	233	13.8%	1 741.4%
Trading Services	465 913	440 989	145 386	31.2%	165 814	35.6%	131 237	29.2%	70 871	15.7%	513 308	114.1%	139 271	116.1%	(49.1%)
Energy sources	125 935	106 705	1	-	45 898	36.4%	12 962	12.1%	35 999	33.7%	94 860	88.9%	23 847	124.7%	51.0%
Water Management	202 482	260 751	118 165	58.4%	84 629	41.8%	104 757	40.2%	28 663	11.0%	336 215	128.9%	81 906	114.9%	(65.0%)
Waste Water Management	125 266	75 003	25 284	20.2%	35 287	28.2%	13 518	18.0%	6 208	8.0%	80 297	107.1%	31 949	125.7%	(80.6%)
Waste Management	12 230	7 530	1 936	15.8%	-	-	-	-	-	-	1 936	25.7%	1 570	16.9%	(100.0%)
Other	5 444	13 424	442	8.1%	3 429	63.0%	716	5.3%	7 431	55.4%	12 019	89.5%	3 725	44.8%	99.5%

Other revenue	91 561	65 210	188 408	205.8%	148 167	161.8%	293 697	450.4%	137 143	210.3%	767 414	1 176.8%	(160 602)	77.5%	(185.4%)
Transfers and Subsidies - Operational	551 827	568 973	224 154	40.6%	175 259	31.8%	130 924	23.0%	-	-	530 337	93.2%	56	94.7%	(100.0%)
Transfers and Subsidies - Capital	218 836	218 530	88 000	40.2%	32 000	14.6%	39 841	18.2%	82 579	37.8%	242 420	110.9%	500	128.8%	16 415.8%
Interest	64 500	40 000	6 172	9.6%	7 776	12.1%	4 909	12.3%	6 431	16.1%	25 288	63.2%	18	-	35 777.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 111 053)	(4 425 641)	(1 174 551)	28.6%	(1 056 602)	25.7%	(1 046 507)	23.6%	(1 206 345)	27.3%	(4 484 005)	101.3%	(988 871)	100.9%	22.0%
Suppliers and employees	(3 965 804)	(4 257 003)	(1 174 551)	29.6%	(976 221)	24.6%	(1 046 507)	24.6%	(1 122 343)	26.4%	(4 319 622)	101.5%	(946 933)	101.0%	18.5%
Finance charges	(130 491)	(158 678)	-	-	(80 381)	61.6%	-	-	(84 002)	52.9%	(164 383)	103.6%	(41 937)	94.2%	100.3%
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%	(191 888)	(38.7%)	348 741	70.3%	(393 612)	80.4%	(51.2%)
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%	(117 509)	12.5%	(914 511)	97.3%	(252 031)	98.7%	(53.4%)
Capital assets	(923 382)	(940 017)	(301 165)	32.6%	(250 470)	27.1%	(245 366)	26.1%	(117 509)	12.5%	(914 511)	97.3%	(252 031)	98.7%	(53.4%)
Net Cash from/(used) Investing Activities	(923 382)	(940 017)	(245 455)	26.6%	(250 470)	27.1%	(245 366)	26.1%	(117 509)	12.5%	(858 801)	91.4%	(252 031)	98.7%	(53.4%)
Cash Flow from Financing Activities															
Receipts	406 569	410 000	-	-	-	-	210 000	51.2%	200 000	48.8%	410 000	100.0%	600 000	100.0%	(66.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	406 569	410 000	-	-	-	-	210 000	51.2%	200 000	48.8%	410 000	100.0%	600 000	100.0%	(66.7%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(148 933)	(150 857)	-	-	-	-	(66 557)	44.1%	(86 127)	57.1%	(152 683)	101.2%	(56 619)	83.1%	52.1%
Repayment of borrowing	(148 933)	(150 857)	-	-	-	-	(66 557)	44.1%	(86 127)	57.1%	(152 683)	101.2%	(56 619)	83.1%	52.1%
Net Cash from/(used) Financing Activities	257 637	259 143	-	-	-	-	143 443	55.4%	113 873	43.9%	257 317	99.3%	543 381	104.8%	(79.0%)
Net Increase/(Decrease) in cash held	120 827	(184 988)	(114 483)	(94.7%)	(109 741)	(90.8%)	167 006	(90.3%)	(195 524)	105.7%	(252 742)	136.6%	(102 262)	136.7%	91.2%
Cash/cash equivalents at the year begin:	536 117	495 109	486 441	90.7%	380 626	71.0%	270 885	54.7%	437 890	88.4%	486 441	98.2%	582 467	-	(24.8%)
Cash/cash equivalents at the year end:	656 944	310 121	380 626	57.9%	270 885	41.2%	437 890	141.2%	242 367	78.2%	242 367	78.2%	480 205	89.7%	(49.5%)

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	109 522	36.1%	9 988	3.3%	6 397	2.1%	177 785	58.5%	303 692	37.6%	44 418	14.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	209 404	92.1%	3 094	1.4%	3 407	1.5%	11 475	5.0%	227 380	28.2%	1 266	.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	54 569	36.7%	6 112	4.1%	4 614	3.1%	83 420	56.1%	148 714	18.4%	1 744	1.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	10 792	37.8%	913	3.2%	1 365	4.8%	15 445	54.2%	28 515	3.5%	884	3.1%	-	-
Receivables from Exchange Transactions - Waste Management	10 140	44.3%	649	2.8%	1 422	6.2%	10 670	46.6%	22 861	2.8%	624	2.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4 121	10.6%	795	2.0%	3 412	8.8%	30 450	78.5%	38 778	4.8%	178	.5%	-	-
Interest on Arrear Debtor Accounts	147	6.6%	23	1.0%	25	1.1%	2 040	91.3%	2 235	.3%	10	.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 234	9.3%	460	1.3%	1 374	3.9%	29 821	85.5%	34 888	4.3%	176	.5%	-	-
Total By Income Source	401 929	49.8%	22 034	2.7%	22 016	2.7%	361 106	44.7%	807 085	100.0%	49 300	6.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	167 473	63.9%	8 063	3.1%	3 798	1.4%	82 616	31.5%	261 950	32.5%	-	-	-	-
Commercial	179 261	59.5%	8 490	2.8%	9 293	3.1%	104 081	34.6%	301 125	37.3%	-	-	-	-
Households	53 883	23.3%	5 311	2.3%	8 117	3.5%	164 386	70.9%	231 698	28.7%	48 873	21.1%	-	-
Other	1 312	10.7%	170	1.4%	808	6.6%	10 023	81.4%	12 313	1.5%	427	3.5%	-	-
Total By Customer Group	401 929	49.8%	22 034	2.7%	22 016	2.7%	361 106	44.7%	807 085	100.0%	49 300	6.1%	-	-

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	175 301	100.0%	-	-	-	-	-	-	175 301	67.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	84 636	100.0%	-	-	-	-	-	-	84 636	32.6%
Auditor-General	23	100.0%	-	-	-	-	-	-	23	-
Other	18	100.0%	-	-	-	-	-	-	18	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	259 977	100.0%	-	-	-	-	-	-	259 977	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	472 479	478 040	183 126	38.8%	132 764	28.1%	102 495	21.4%	49 866	10.4%	468 252	98.0%	20 934	153.5%	138.2%
Exchange Revenue															
Service charges - Electricity	92 780	92 676	20 687	22.3%	25 263	27.2%	22 796	24.6%	23 634	25.5%	92 380	99.7%	20 138	96.8%	17.4%
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%	3 928	25.3%	15 748	101.4%	3 768	103.5%	4.3%
Sale of Goods and Rendering of Services	1 656	1 360	458	27.7%	237	14.3%	1 377	101.2%	(823)	(60.5%)	1 248	91.8%	405	98.8%	(303.2%)
Agency services	2 764	2 764	660	23.9%	478	17.3%	911	33.0%	553	20.0%	2 602	94.1%	366	78.1%	50.9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	2 390	678	-	650	-	671	28.1%	1 177	49.2%	3 176	132.9%	601	-	95.9%
Interest earned from Current and Non Current Assets	7 817	8 047	3 123	39.9%	1 981	25.3%	2 394	29.8%	2 668	33.1%	10 165	126.3%	2 245	109.7%	18.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 627	1 627	837	51.4%	59	3.6%	70	4.3%	459	28.2%	1 425	87.5%	282	73.6%	62.6%
Licence and permits	2 535	2 535	605	23.9%	592	23.3%	505	19.9%	582	23.0%	2 284	90.1%	153	81.1%	280.0%
Operational Revenue	263	263	43	16.4%	-	-	(208)	(79.4%)	2 290	871.9%	2 125	809.0%	78	100.4%	2 823.5%
Non-Exchange Revenue															
Property rates	74 461	75 202	47 946	64.4%	6 796	9.1%	8 595	11.4%	8 543	11.4%	71 881	95.6%	7 913	96.6%	8.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 388	4 228	0	-	940	12.7%	410	9.7%	59	1.4%	1 409	33.3%	700	22.0%	(91.6%)
Licences or permits	15	15	1	7.2%	0	2.6%	16	102.2%	1	5.7%	18	117.7%	33	235.8%	(97.4%)
Transfer and subsidies - Operational	255 964	255 178	102 266	40.0%	89 775	35.1%	62 012	24.3%	975	4%	255 028	99.9%	(18 374)	210.4%	(105.3%)
Interest	-	6 300	1 774	-	1 498	-	1 334	21.2%	748	11.9%	5 355	85.0%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 539	124	-	367	-	354	23.0%	626	40.6%	1 471	95.5%	-	-	(100.0%)
Gains on disposal of Assets	3 000	3 383	-	-	190	6.3%	(2 698)	(79.8%)	3 303	97.6%	795	23.5%	2 625	28.5%	25.8%
Other Gains	7 000	5 000	-	-	-	-	-	-	1 145	22.9%	1 145	22.9%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	521 063	531 430	125 544	24.1%	130 738	25.1%	108 790	20.5%	107 103	20.2%	472 175	88.8%	112 109	89.9%	(4.5%)
Employee related costs	186 228	187 748	42 727	22.9%	49 519	26.6%	41 011	21.8%	33 289	17.7%	166 546	88.7%	39 342	92.4%	(15.4%)
Remuneration of councillors	23 930	25 200	5 743	24.0%	7 377	30.8%	6 002	23.8%	6 036	24.0%	25 158	99.8%	5 742	100.0%	5.1%
Bulk purchases - electricity	87 414	87 414	22 547	25.8%	18 767	21.5%	18 040	20.6%	19 590	22.4%	78 943	90.3%	15 890	84.8%	23.3%
Inventory consumed	20 758	19 186	3 013	14.5%	3 958	19.1%	4 232	22.1%	3 672	19.1%	14 876	77.5%	4 095	89.5%	(10.3%)
Debt impairment	8 100	5 580	2 025	25.0%	2 025	25.0%	135	2.4%	1 395	25.0%	5 580	100.0%	1 861	100.0%	(25.0%)
Depreciation and amortisation	53 630	56 150	13 697	25.5%	13 772	25.7%	9 926	17.7%	11 045	19.7%	48 441	86.3%	2 290	85.7%	382.4%
Interest	3 756	3 080	64	1.7%	1 258	33.5%	118	3.8%	1 636	53.1%	3 075	99.9%	-	-	(100.0%)
Contracted services	74 186	85 148	17 786	24.0%	20 196	27.2%	18 822	22.1%	16 991	20.0%	73 795	86.7%	25 683	85.6%	(33.8%)
Transfers and subsidies	7 673	7 496	1 970	25.7%	2 669	34.8%	537	7.2%	2 511	33.5%	7 686	102.5%	1 253	89.6%	100.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	1 135	-	(100.0%)
Operational costs	55 389	54 428	15 971	28.8%	11 197	20.2%	9 967	18.3%	10 315	19.0%	47 451	87.2%	14 819	92.9%	(30.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	623	-	623	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 584)	(53 390)	57 582		2 026		(6 295)		(57 237)		(3 923)		(91 175)		
Transfers and subsidies - capital (monetary allocations)	66 136	69 187	6 079	9.2%	30 828	46.6%	12 175	17.6%	12 857	18.6%	61 939	89.5%	13 228	95.1%	(2.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 553	15 797	63 661		32 854		5 881		(44 380)		58 016		(77 947)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	17 553	15 797	63 661		32 854		5 881		(44 380)		58 016		(77 947)		
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		(44 380)		58 016		(77 947)		
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		(44 380)		58 016		(77 947)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	110 155	114 171	6 467	5.9%	48 897	44.4%	17 896	15.7%	51 402	45.0%	124 662	109.2%	20 884	73.2%	146.1%
National Government	63 116	68 187	5 244	8.3%	27 600	43.7%	10 266	15.1%	18 536	27.2%	61 647	90.4%	13 383	87.3%	38.5%
Provincial Government	3 000	1 000	-	-	-	-	-	-	868	86.8%	868	86.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 116	69 187	5 244	7.9%	27 600	41.7%	10 266	14.8%	19 404	28.0%	62 515	90.4%	13 383	87.3%	45.0%
Borrowing	30 000	30 000	-	-	19 743	65.8%	3 925	13.1%	(265)	(.9%)	23 403	78.0%	-	-	(100.0%)
Internally generated funds	14 038	14 984	1 222	8.7%	1 554	11.1%	3 705	24.7%	32 263	215.3%	38 744	258.6%	7 501	47.6%	330.1%
Capital Expenditure Functional	110 155	114 171	6 467	5.9%	48 897	44.4%	17 896	15.7%	51 402	45.0%	124 662	109.2%	20 884	73.2%	146.1%
Municipal governance and administration	800	1 201	59	7.4%	(1)	(.1%)	196	16.3%	487	40.5%	741	61.7%	398	42.0%	22.2%
Executive and Council	400	400	9	2.2%	(0)	(.1%)	196	49.0%	221	55.3%	425	106.4%	166	57.4%	33.2%
Finance and administration	400	801	51	12.7%	(1)	(.2%)	-	-	266	33.2%	316	39.4%	232	40.4%	14.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	38 535	33 539	3 864	10.0%	8 392	21.8%	5 022	15.0%	7 591	22.6%	24 869	74.1%	11 017	101.3%	(31.1%)
Community and Social Services	13 983	20 656	2 384	17.0%	2 571	18.4%	3 327	16.1%	5 084	24.6%	13 365	64.7%	5 196	86.5%	(2.2%)
Sport And Recreation	24 453	12 178	1 480	6.1%	5 821	23.8%	1 618	13.3%	2 416	19.8%	11 335	93.1%	4 796	113.1%	(49.8%)
Public Safety	100	705	-	-	-	-	76	10.8%	92	13.1%	168	23.9%	1 026	62.7%	(91.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 669	75 041	1 792	2.7%	39 545	59.3%	12 023	16.0%	43 324	57.7%	96 884	128.8%	5 702	61.5%	659.8%
Planning and Development	4 388	2 688	-	-	-	-	405	15.1%	463	17.2%	888	32.3%	332	33.1%	39.7%
Road Transport	62 281	72 353	1 792	2.9%	39 545	63.5%	11 619	16.1%	42 861	59.2%	95 816	132.4%	5 370	62.4%	698.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 150	4 390	751	18.1%	962	23.2%	655	14.9%	-	-	2 368	53.9%	3 766	68.8%	(100.0%)
Energy sources	3 500	3 500	751	21.5%	962	27.5%	(144)	(4.1%)	-	-	1 569	44.8%	3 248	85.0%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	650	800	-	-	-	-	799	99.9%	-	-	799	99.9%	10	71.6%	(100.0%)
Waste Management	-	90	-	-	-	-	-	-	-	-	-	-	508	24.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	12 848	8 397	9 747	75.9%	2 895	22.5%	15 350	182.8%	7 556	90.0%	35 549	423.4%	5 867	74.4%	28.8%
Transfers and Subsidies - Operational	255 964	255 178	103 078	40.3%	88 432	34.5%	69 632	27.3%	5	-	261 147	102.3%	0	147.8%	11 146.7%
Transfers and Subsidies - Capital	66 136	69 187	26 750	40.4%	34 200	51.7%	6 126	8.9%	-	-	67 076	96.9%	-	100.0%	-
Interest	7 440	7 440	-	-	-	-	-	-	2 615	35.1%	2 615	35.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(459 333)	(466 085)	(137 026)	29.8%	(143 874)	31.3%	(130 711)	28.0%	(128 479)	27.6%	(540 089)	115.9%	(131 898)	119.5%	(2.6%)
Suppliers and employees	(447 905)	(455 509)	(137 026)	30.6%	(143 874)	32.1%	(130 711)	28.7%	(128 479)	28.2%	(540 089)	118.6%	(131 898)	119.7%	(2.6%)
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%	(77 194)	(152.8%)	(6 126)	(12.1%)	(25 997)	35.5%	196.9%
Cash Flow from Investing Activities															
Receipts	4 000	4 383	-	-	-	-	176	4.0%	-	-	176	4.0%	-	-	-
Proceeds on disposal of PPE	4 000	4 383	-	-	-	-	176	4.0%	-	-	176	4.0%	-	-	-
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%	(19 616)	16.3%	(17 325)	15.2%	(101 630)	89.0%	(21 359)	72.5%	(18.9%)
Capital assets	(110 155)	(114 171)	(7 405)	6.7%	(58 285)	52.9%	(19 616)	16.3%	(17 325)	15.2%	(101 630)	89.0%	(21 359)	72.5%	(18.9%)
Net Cash from/(used) Investing Activities	(106 155)	(109 787)	(7 405)	7.0%	(58 285)	54.9%	(18 440)	16.8%	(17 325)	15.8%	(101 454)	92.4%	(21 359)	72.5%	(18.9%)
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	-	-	-	-	-	-	-	-	(2 552)	-	(2 552)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	(2 552)	-	(2 552)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	30 000	30 000	26 087	87.0%	-	-	-	-	(2 552)	(8.5%)	23 535	78.5%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(19 311)	(29 274)	59 979	(310.6%)	(29 651)	153.5%	(17 301)	59.1%	(97 071)	331.6%	(84 045)	287.1%	(47 355)	179.7%	105.0%
Cash/cash equivalents at the year begin:	83 780	73 654	73 565	87.8%	133 633	159.5%	103 975	141.2%	86 680	117.7%	73 565	99.9%	13 420	-	545.9%
Cash/cash equivalents at the year end:	64 469	44 380	133 633	207.3%	103 977	161.3%	86 680	195.3%	(10 391)	(23.4%)	(10 391)	(23.4%)	(33 883)	(42.0%)	(69.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 900	24.2%	2 092	8.6%	1 452	6.0%	14 897	61.2%	24 341	19.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 571	4.4%	1 618	2.8%	1 192	2.1%	52 538	90.7%	57 919	46.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 101	7.9%	729	5.2%	531	3.8%	11 667	83.2%	14 028	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	1.5%	48	1.2%	156	4.1%	3 573	93.2%	3 833	3.1%	-	-	-	-
Interest on Arrear Debtor Accounts	2 577	10.5%	699	2.8%	675	2.7%	20 695	84.0%	24 647	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 219)	457.6%	117	(16.6%)	21	(3.0%)	2 378	(338.0%)	(704)	(6%)	-	-	-	-
Total By Income Source	8 987	7.2%	5 302	4.3%	4 026	3.2%	105 749	85.2%	124 064	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 658	8.7%	950	3.1%	678	2.2%	26 131	85.9%	30 417	24.5%	-	-	-	-
Commercial	4 758	18.7%	1 729	6.8%	1 442	5.7%	17 531	68.9%	25 460	20.5%	-	-	-	-
Households	465	.9%	1 889	3.6%	1 391	2.6%	49 040	92.9%	52 786	42.5%	-	-	-	-
Other	1 106	7.2%	733	4.8%	516	3.3%	13 046	84.7%	15 401	12.4%	-	-	-	-
Total By Customer Group	8 987	7.2%	5 302	4.3%	4 026	3.2%	105 749	85.2%	124 064	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	2 511	100.0%	-	-	-	-	-	-	2 511	90.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	250	100.0%	-	-	-	-	-	-	250	9.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 761	100.0%	-	-	-	-	-	-	2 761	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part 3: Cash Receipts and Payments															
	2023/24											2022/23		Q4 of 2023/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	219 023	216 297	735	3%	129 617	59.2%	(383)	(2%)	(11 761)	(5.4%)	118 208	54.7%	1 464	3%	(903.4%)
Property rates	32 283	32 283	-	-	15 502	48.0%	-	-	-	-	15 502	48.0%	-	-	-
Severance/pensions	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%)	(7)	(.1%)	2 232	17.5%	32	(.4%)	(121.2%)
Transfers and Subsidies - Operational	104 727	104 603	(1)	-	79 455	75.9%	-	-	(12 144)	(11.6%)	67 310	64.3%	-	-	(100.0%)
Transfers and Subsidies - Capital	34 458	29 370	719	2.1%	22 237	64.5%	(215)	(.7%)	246	.8%	22 988	78.3%	1 432	3.0%	(82.8%)
Interest	1 458	1 458	2	.1%	103	7.1%	(81)	(5.6%)	143	9.8%	167	11.5%	1	-	25 764.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(163 697)	(172 600)	(0)	-	(117 918)	72.0%	(98)	.1%	(61)	-	(118 078)	68.4%	-	-	(100.0%)
Suppliers and employees	(163 597)	(171 000)	(0)	-	(117 918)	72.1%	(98)	.1%	(61)	-	(118 078)	69.1%	-	-	(100.0%)
Finance charges	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 326	43 697	735	1.3%	11 699	21.1%	(481)	(1.1%)	(11 822)	(27.1%)	130	.3%	1 464	2.1%	(907.5%)
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	-	2	-	108	(.3%)	4	-	(64.1%)
Capital assets	(41 323)	(31 922)	89	(.2%)	16	-	2	-	2	-	108	(.3%)	4	-	(64.1%)
Net Cash from/(used) Investing Activities	(39 823)	(30 422)	89	(.2%)	16	-	2	-	2	-	108	(.4%)	4	-	(64.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 503	13 275	824	5.3%	11 715	75.6%	(479)	(3.6%)	(11 821)	(89.0%)	238	1.8%	1 468	(6.3%)	(905.0%)
Cash/cash equivalents at the year begin:	9 332	3 294	-	-	824	8.8%	12 538	380.6%	12 059	366.1%	-	-	581	-	1 975.3%
Cash/cash equivalents at the year end:	24 835	16 569	824	3.3%	12 538	50.5%	12 059	72.8%	233	1.4%	233	1.4%	2 049	(30.6%)	(88.6%)

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	1 940	33.9%	151	2.6%	266	4.7%	3 361	58.8%	5 717	15.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 242	6.1%	18	.1%	436	2.2%	18 585	91.6%	20 282	54.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	194	4.6%	11	.3%	95	2.3%	3 889	92.8%	4 189	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	7.5%	-	-	8	2.6%	267	89.9%	297	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	246	3.7%	-	-	123	1.9%	6 230	94.4%	6 598	17.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	3 644	9.8%	180	.5%	928	2.5%	32 333	87.2%	37 085	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	309	2.9%	20	.2%	240	2.2%	10 139	94.7%	10 707	28.9%	-	-	-	-
Commercial	1 952	21.5%	23	.3%	292	3.2%	6 802	75.0%	9 068	24.5%	-	-	-	-
Households	1 261	7.8%	(20)	(.1%)	375	2.3%	14 550	90.0%	16 165	43.6%	-	-	-	-
Other	123	10.7%	158	13.8%	23	2.0%	842	73.5%	1 145	3.1%	-	-	-	-
Total By Customer Group	3 644	9.8%	180	.5%	928	2.5%	32 333	87.2%	37 085	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	7 165	26.2%	104	.4%	4 225	15.4%	15 881	58.0%	27 376	55.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 310	44.5%	(267)	(1.9%)	2 717	19.2%	5 428	38.3%	14 189	28.9%
Auditor-General	695	39.0%	-	-	383	21.5%	703	39.5%	1 781	3.6%
Other	4 420	77.6%	-	-	1 312	23.0%	(37)	(.6%)	5 696	11.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 591	37.9%	(163)	(.3%)	8 638	17.6%	21 975	44.8%	49 041	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	237 575	236 020	72 631	30.6%	65 383	27.5%	57 083	24.2%	26 030	11.0%	221 128	93.7%	28 120	84.3%	(7.4%)
Exchange Revenue															
Service charges - Electricity	15 613	15 613	2 091	13.4%	2 262	14.5%	2 798	17.9%	2 846	18.2%	9 997	64.0%	2 216	77.7%	28.4%
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%	450	24.3%	1 831	98.8%	307	96.9%	46.7%
Sale of Goods and Rendering of Services	361	361	42	11.5%	9	2.5%	45	12.5%	55	15.2%	151	41.7%	68	15.2%	(18.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	976	976	215	22.1%	211	21.6%	207	21.2%	210	21.5%	843	86.4%	422	138.8%	(50.2%)
Interest earned from Current and Non Current Assets	3 001	3 001	306	10.2%	647	21.6%	595	19.8%	610	20.3%	2 157	71.9%	171	41.5%	256.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 336	1 336	260	19.5%	303	22.7%	293	21.9%	490	36.7%	1 346	100.8%	286	114.8%	71.3%
Licence and permits	221	221	57	25.8%	46	20.8%	66	29.6%	89	40.3%	257	116.4%	58	122.2%	54.7%
Operational Revenue	70	212	20	28.4%	97	138.1%	18	8.6%	162	76.2%	297	140.0%	-	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%	15 683	25.0%	62 731	100.0%	14 609	106.3%	7.4%
Surcharges and Taxes	14 050	14 050	2 086	14.8%	2 943	20.9%	3 720	26.5%	3 154	22.4%	11 902	84.7%	2 619	958.6%	20.4%
Fines, penalties and forfeits	73	73	1	1.2%	2	2.2%	12	17.1%	17	23.3%	32	43.8%	3	39.8%	529.6%
Licences or permits	92	106	28	30.0%	23	24.9%	35	32.8%	34	31.9%	119	112.5%	29	128.5%	17.1%
Transfer and subsidies - Operational	137 692	135 488	51 301	37.3%	42 769	31.1%	33 163	24.5%	2 232	1.6%	129 465	95.6%	7 333	64.3%	(69.6%)
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%	55 795	27.7%	198 765	98.5%	52 509	77.8%	6.3%
Employee related costs	75 951	71 001	17 423	22.9%	17 533	23.1%	17 337	24.4%	17 603	24.8%	69 896	98.4%	16 265	38.1%	8.2%
Remuneration of councillors	10 470	11 420	2 595	24.8%	3 325	31.8%	2 739	24.0%	2 605	22.8%	11 264	98.6%	3 015	124.3%	(13.6%)
Bulk purchases - electricity	18 042	22 042	5 399	29.9%	6 396	35.5%	2 720	12.3%	4 139	18.8%	18 654	84.6%	10 486	122.0%	(60.5%)
Inventory consumed	11 100	8 064	1 622	14.6%	696	6.3%	1 466	18.2%	926	11.5%	4 709	58.4%	1 815	81.0%	(49.0%)
Debt impairment	3 907	3 907	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 812	17 812	-	-	9 362	52.6%	4 700	26.4%	4 713	26.5%	18 775	105.4%	19 658	109.2%	(76.0%)
Interest	60	60	26	43.4%	49	81.4%	32	54.1%	1	2.2%	109	181.1%	56	52.6%	(97.6%)
Contracted services	53 379	30 421	5 430	10.2%	10 543	19.8%	10 061	33.1%	7 832	25.7%	33 867	111.3%	7 717	93.7%	1.5%
Transfers and subsidies	1 320	1 320	187	14.2%	389	29.5%	326	24.7%	419	31.7%	1 322	100.1%	(3 142)	96.0%	(113.3%)
Irrecoverable debts written off	446	446	8	1.7%	-	-	-	-	10 197	2 284.5%	10 205	2 286.2%	363	2 705.8%	-
Operational costs	44 794	35 234	10 540	23.5%	6 183	13.8%	5 881	16.7%	7 360	20.9%	29 966	85.0%	(3 724)	99.7%	(297.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	295	34 293	29 401		10 907		11 819		(29 765)		22 363		(24 389)		
Transfers and subsidies - capital (monetary allocations)	42 234	38 457	10 395	24.6%	11 234	26.6%	10 089	26.2%	7 869	20.5%	39 587	102.9%	21 360	77.1%	(63.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 529	72 750	39 796		22 141		21 908		(21 896)		61 950		(3 029)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 529	72 750	39 796		22 141		21 908		(21 896)		61 950		(3 029)		
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		(21 896)		61 950		(3 029)		
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		(21 896)		61 950		(3 029)		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance															
	43 469	43 043	8 846	20.3%	10 009	23.0%	8 667	20.1%	5 985	13.9%	33 507	77.8%	11 554	66.9%	(48.2%)
National Government	35 570	35 341	8 846	24.9%	9 479	26.6%	8 536	24.2%	5 551	15.7%	32 412	91.7%	10 338	68.4%	(46.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 570	35 341	8 846	24.9%	9 479	26.6%	8 536	24.2%	5 551	15.7%	32 412	91.7%	10 338	68.4%	(46.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 899	7 702	0	-	530	6.7%	131	1.7%	434	5.6%	1 095	14.2%	1 217	49.2%	(64.4%)
Capital Expenditure Functional	43 469	43 043	8 846	20.3%	10 009	23.0%	8 667	20.1%	5 985	13.9%	33 507	77.8%	11 554	66.9%	(48.2%)
Municipal governance and administration	4 449	4 252	0	-	421	9.5%	131	3.1%	434	10.2%	985	23.2%	940	41.3%	(53.9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 449	4 252	0	-	421	9.5%	131	3.1%	434	10.2%	985	23.2%	940	41.3%	(53.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 993	4 537	802	20.1%	646	16.2%	1 181	26.0%	914	20.1%	3 542	78.1%	2 190	90.3%	(58.3%)
Community and Social Services	3 993	4 383	647	16.2%	646	16.2%	1 181	26.9%	914	20.9%	3 387	77.3%	780	76.3%	17.1%
Sport And Recreation	-	155	155	-	-	-	-	-	-	-	155	100.0%	1 410	102.7%	(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%	2 389	11.3%	16 108	75.9%	3 405	83.4%	(29.9%)
Planning and Development	14 027	14 027	3 527	25.1%	2 039	14.5%	2 949	21.0%	1 177	8.4%	9 691	69.1%	632	86.4%	-
Road Transport	6 217	7 183	2 931	47.1%	1 536	24.7%	738	10.3%	1 211	16.9%	6 417	89.3%	2 773	77.5%	(56.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 783	13 043	1 586	10.7%	5 368	36.3%	3 669	28.1%	2 248	17.2%	12 871	98.7%	5 019	40.3%	(55.2%)
Energy sources	14 783	13 043	1 586	10.7%	5 368	36.3%	3 669	28.1%	2 248	17.2%	12 871	98.7%	5 019	40.3%	(55.2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	19 293	19 449	2 372	12.3%	3 052	15.8%	3 969	19.9%	3 582	18.4%	12 875	66.2%	4 266	33.0%	(16.0%)
Transfers and Subsidies - Operational	137 692	135 488	53 721	38.0%	41 708	30.3%	32 201	23.8%	1 153	9%	128 783	95.1%	13 918	19.7%	(91.7%)
Transfers and Subsidies - Capital	42 234	38 457	20 500	48.5%	9 062	21.5%	10 723	27.9%	-	-	40 285	104.8%	-	-	-
Interest	3 001	3 001	302	10.1%	646	21.5%	593	19.8%	607	20.2%	2 148	71.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230 780)	(198 147)	(70 280)	30.5%	(49 749)	21.6%	(46 174)	23.3%	(44 170)	22.3%	(210 373)	106.2%	(36 143)	28.0%	22.2%
Suppliers and employees	(229 400)	(196 767)	(70 280)	30.6%	(49 749)	21.7%	(46 174)	23.5%	(44 170)	22.4%	(210 373)	106.9%	(36 143)	28.1%	22.2%
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%	(29 917)	(43.4%)	41 098	59.6%	(12 875)	(65.4%)	132.4%
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	(49 990)	(49 500)	(10 173)	20.3%	(11 361)	22.7%	(9 816)	19.8%	(5 460)	11.0%	(36 810)	74.4%	(3 947)	32.7%	38.3%
Capital assets	(49 990)	(49 500)	(10 173)	20.3%	(11 361)	22.7%	(9 816)	19.8%	(5 460)	11.0%	(36 810)	74.4%	(3 947)	32.7%	38.3%
Net Cash from/(used) Investing Activities	(49 990)	(49 500)	(10 173)	20.3%	(11 361)	22.7%	(9 816)	19.8%	(5 460)	11.0%	(36 810)	74.4%	(3 947)	32.7%	38.3%
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	(8 304)	19 413	16 845	(202.9%)	23 985	(288.8%)	(1 167)	(6.0%)	(35 376)	(182.2%)	4 288	22.1%	(16 823)	422.7%	110.3%
Cash/cash equivalents at the year begin:	9 563	951	-	-	17 796	186.1%	41 781	4 394.0%	25 702	2 703.0%	-	-	(16 314)	14.2%	(240.3%)
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%	(9 674)	(47.5%)	(9 674)	(47.5%)	(35 142)	(386.9%)	(72.5%)

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	267	4.9%	4	.1%	106	2.0%	5 029	93.0%	5 406	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(822)	(2.0%)	(1)	-	1 319	3.1%	41 503	98.8%	42 000	54.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(1 168)	(17.0%)	(0)	-	138	2.0%	7 893	115.0%	8 862	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	208	8.2%	(5)	(.2%)	82	3.2%	2 256	88.8%	2 542	3.3%	-	-	-	-
Interest on Arrear Debtor Accounts	349	1.7%	-	-	165	.8%	19 467	97.4%	19 980	26.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1	1.4%	76	98.6%	77	.1%	-	-	-	-
Total By Income Source	(1 166)	(1.5%)	(2)	-	1 811	2.4%	76 224	99.2%	76 867	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	729	2.3%	-	-	881	2.8%	29 701	94.9%	31 311	40.7%	-	-	-	-
Commercial	126	1.8%	-	-	73	1.1%	6 697	97.1%	6 896	9.0%	-	-	-	-
Households	(130)	(.6%)	(1)	-	329	1.6%	20 785	99.1%	20 984	27.3%	-	-	-	-
Other	(1 891)	(10.7%)	(1)	-	528	3.0%	19 040	107.7%	17 676	23.0%	-	-	-	-
Total By Customer Group	(1 166)	(1.5%)	(2)	-	1 811	2.4%	76 224	99.2%	76 867	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	227	100.0%	-	-	-	-	-	-	227	14.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 263	92.8%	58	4.2%	0	-	41	3.0%	1 362	85.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 490	93.8%	58	3.6%	0	-	41	2.5%	1 589	100.0%

Contact Details

Municipal Manager	Ms Nonfundo 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	875 157	900 216	338 565	38.7%	280 933	32.1%	224 290	24.9%	40 427	4.5%	884 216	98.2%	59 479	96.9%	(32.0%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	74 388	72 893	14 790	19.9%	17 099	23.0%	14 424	19.8%	16 717	22.9%	63 030	86.5%	16 426	96.5%	1.8%
Service charges - Waste Water Management	10 007	10 007	2 393	23.9%	2 417	24.2%	2 507	25.1%	2 460	24.6%	9 778	97.7%	2 365	98.0%	4.0%
Service charges - Waste Management	41 675	41 675	8 107	19.5%	7 532	18.1%	8 365	20.1%	8 966	21.5%	32 970	79.1%	9 103	97.1%	(1.5%)
Sale of Goods and Rendering of Services	784	405	118	15.0%	130	16.6%	94	23.2%	120	29.5%	461	113.9%	117	76.0%	2.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 603	1 603	1 110	69.2%	1 009	63.0%	1 000	62.4%	931	58.1%	4 050	252.6%	1 179	155.4%	(21.0%)
Interest earned from Current and Non Current Assets	20 679	28 423	9 059	43.8%	6 102	29.5%	7 763	27.3%	6 346	22.3%	29 269	103.0%	7 975	119.8%	(20.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	229	229	283	123.6%	57	24.9%	21	9.0%	-	-	361	157.5%	70	156.0%	(100.0%)
Licence and permits	-	109	-	-	-	-	-	-	151	138.3%	151	138.3%	-	-	(100.0%)
Operational Revenue	715	5 184	4 299	601.5%	513	71.7%	(22)	(4%)	330	6.4%	5 119	98.7%	486	11.2%	(32.2%)
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%	445	3.8%	11 523	99.1%	819	53.1%	(45.7%)
Licences or permits	50	-	64	128.4%	35	70.1%	15	-	(115)	-	(0)	-	(772)	164.6%	(85.2%)
Transfer and subsidies - Operational	725 015	728 061	297 507	41.0%	245 532	33.9%	180 388	24.8%	4 074	0.6%	727 501	99.9%	21 710	98.1%	(81.2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	0	-	(0)	-	1	-	1	-	0	-	2 948.6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 031 642	1 148 195	253 892	24.6%	246 646	23.9%	238 678	20.8%	283 846	24.7%	1 023 062	89.1%	312 655	90.0%	(9.2%)
Employee related costs	360 604	348 956	78 489	21.8%	81 557	22.6%	81 186	23.3%	88 564	25.4%	329 796	94.5%	84 719	96.4%	4.5%
Remuneration of councillors	17 097	17 097	3 486	20.4%	6 090	35.6%	1 909	11.2%	3 430	20.1%	14 915	87.2%	3 786	90.8%	(9.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	218 845	247 382	59 531	27.2%	64 281	29.4%	68 301	27.6%	29 048	11.7%	221 161	89.4%	67 942	103.4%	(57.2%)
Debt impairment	9 310	4 624	38	4%	-	-	-	-	4 606	99.6%	4 643	100.4%	-	-	(100.0%)
Depreciation and amortisation	145 688	145 688	33 769	23.2%	16 837	11.6%	25 363	17.4%	25 855	17.7%	101 825	69.9%	24 221	69.8%	6.7%
Interest	2 214	8 536	-	-	397	17.9%	102	1.2%	8 037	94.2%	8 536	100.0%	12 961	100.0%	(38.0%)
Contracted services	148 847	175 221	46 772	31.4%	43 119	29.0%	38 399	21.9%	41 896	23.9%	170 185	97.1%	83 179	82.0%	(49.6%)
Transfers and subsidies	5 000	5 700	250	5.0%	3 150	63.0%	-	-	300	5.3%	3 700	64.9%	-	100.0%	(100.0%)
Irrecoverable debts written off	-	4 686	-	-	-	-	-	-	4 155	88.7%	4 155	88.7%	8 649	100.0%	(52.0%)
Operational costs	124 036	125 077	31 557	25.4%	31 213	25.2%	23 419	18.7%	31 596	25.3%	117 786	94.2%	27 199	88.7%	16.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	65 227	-	-	-	-	-	-	46 360	71.1%	46 360	71.1%	-	-	(100.0%)
Surplus/(Deficit)	(156 485)	(247 979)	84 674		34 288		(14 388)		(243 419)		(138 846)		(253 176)		
Transfers and subsidies - capital (monetary allocations)	481 637	449 367	92 442	19.2%	173 091	35.9%	86 507	19.3%	95 612	21.3%	447 652	99.6%	182 105	102.2%	(47.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	3 092	-	3 092	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	325 152	201 388	177 116		207 379		72 119		(144 715)		311 898		(71 071)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	325 152	201 388	177 116		207 379		72 119		(144 715)		311 898		(71 071)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	325 152	201 388	177 116		207 379		72 119		(144 715)		311 898		(71 071)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	325 152	201 388	177 116		207 379		72 119		(144 715)		311 898		(71 071)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23			Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	452 538	436 432	91 784	20.3%	152 308	33.7%	86 621	19.8%	99 124	22.7%	429 837	98.5%	164 248	88.4%	(39.6%)
National Government	418 815	390 688	80 384	19.2%	150 517	35.9%	75 220	19.3%	83 116	21.3%	389 238	99.6%	158 199	88.8%	(47.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	76	-	-	-	-	-	-	25	32.4%	25	32.4%	-	-	(100.0%)
Transfers recognised - capital	418 815	390 764	80 384	19.2%	150 517	35.9%	75 220	19.2%	83 141	21.3%	389 263	99.6%	158 199	88.8%	(47.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 723	45 668	11 399	33.8%	1 790	5.3%	11 401	25.0%	15 983	35.0%	40 574	88.8%	6 049	84.4%	164.2%
Capital Expenditure Functional	452 538	436 432	91 784	20.3%	152 308	33.7%	86 621	19.8%	99 124	22.7%	429 837	98.5%	164 248	88.4%	(39.6%)
Municipal governance and administration	5 750	4 380	514	8.9%	293	5.1%	775	17.7%	2 352	53.7%	3 934	89.8%	2 908	70.9%	(19.1%)
Executive and Council	1 050	1 930	16	1.5%	41	3.9%	63	3.3%	1 795	93.0%	1 915	99.2%	1 631	99.8%	10.1%
Finance and administration	4 700	2 450	498	10.6%	252	5.4%	712	29.1%	558	22.8%	2 019	82.4%	1 278	59.6%	(56.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	505	-	-	-	-	505	100.0%	-	-	505	100.0%	83	18.4%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	83	64.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	505	-	-	-	-	505	100.0%	-	-	505	100.0%	-	-	4.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 673	583	-	-	27	1.0%	14	2.5%	18	3.1%	59	10.2%	893	66.7%	(97.9%)
Planning and Development	2 623	512	-	-	8	3%	-	8%	-	-	12	2.4%	893	68.7%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	50	71	-	-	19	37.0%	10	14.6%	18	25.8%	47	66.5%	-	-	(100.0%)
Trading Services	444 115	430 964	91 270	20.6%	151 988	34.2%	85 327	19.8%	96 753	22.5%	425 338	98.7%	160 364	89.0%	(39.7%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	403 245	399 891	81 095	20.1%	142 415	35.3%	81 330	20.3%	88 303	22.1%	393 143	98.3%	138 138	88.8%	(36.1%)
Waste Water Management	23 476	11 632	1 758	7.5%	2 793	11.9%	1 320	11.3%	6 882	59.6%	12 754	109.6%	10 143	75.9%	(32.1%)
Waste Management	17 391	19 441	8 416	48.4%	6 781	39.0%	2 676	13.8%	1 568	8.1%	19 441	100.0%	12 083	109.6%	(87.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	111 336	137 757	354 614	318.5%	421 620	378.7%	361 479	262.4%	978 854	710.6%	2 116 567	1 536.4%	311 783	2 758.1%	214.0%
Transfers and Subsidies - Operational	698 145	697 949	290 618	41.6%	233 027	33.4%	174 201	25.0%	-	-	697 846	100.0%	-	61.4%	-
Transfers and Subsidies - Capital	508 507	477 429	180 000	35.4%	205 900	40.5%	91 529	19.2%	-	-	477 429	100.0%	4 500	100.0%	(100.0%)
Interest	22 282	28 423	7 002	31.4%	7 069	31.7%	7 934	27.9%	6 346	22.3%	28 350	99.7%	7 975	119.5%	(20.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(922 163)	(1 026 948)	(476 344)	51.7%	(436 713)	47.4%	(400 472)	39.0%	(490 724)	47.8%	(1 804 253)	175.7%	(467 982)	187.2%	4.9%
Suppliers and employees	(919 948)	(1 020 646)	(476 344)	51.8%	(436 713)	47.5%	(400 075)	39.2%	(490 520)	48.1%	(1 803 652)	176.7%	(467 982)	190.2%	4.8%
Finance charges	(2 214)	(602)	-	-	-	-	(397)	66.0%	(205)	34.0%	(602)	100.0%	-	-	(100.0%)
Transfers and grants	-	(5 700)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	531 570	438 623	407 756	76.7%	463 233	87.1%	263 189	60.1%	529 709	120.9%	1 663 887	379.9%	(107 685)	51.4%	(591.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	65	-	(65)	-	-	-	41	816.5%	(260.4%)
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	-	-	-	-	-	-	65	-	(65)	-	-	-	41	816.5%	(260.4%)
Payments	(452 538)	(436 432)	(91 784)	20.3%	(152 308)	33.7%	(86 621)	19.8%	(99 124)	22.7%	(429 837)	98.5%	(164 248)	88.4%	(39.6%)
Capital assets	(452 538)	(436 432)	(91 784)	20.3%	(152 308)	33.7%	(86 621)	19.8%	(99 124)	22.7%	(429 837)	98.5%	(164 248)	88.4%	(39.6%)
Net Cash from/(used) Investing Activities	(452 538)	(436 432)	(91 784)	20.3%	(152 308)	33.7%	(86 556)	19.8%	(99 189)	22.7%	(429 837)	98.5%	(164 208)	88.4%	(39.6%)
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%	(3 239)	51.5%	(6 286)	100.0%	6 286	-	(151.5%)
Repayment of borrowing	(6 286)	(6 286)	-	-	-	-	(3 047)	48.5%	(3 239)	51.5%	(6 286)	100.0%	6 286	-	(151.5%)
Net Cash from/(used) Financing Activities	(6 286)	(6 286)	-	-	-	-	(3 047)	48.5%	(3 239)	51.5%	(6 286)	100.0%	6 286	-	(151.5%)
Net Increase/(Decrease) in cash held	72 747	(4 695)	315 972	434.3%	310 925	427.4%	173 586	(3 697.5%)	427 281	(9 101.5%)	1 227 764	(26 152.6%)	(265 607)	328.1%	(260.9%)
Cash/cash equivalents at the year begin:	374 115	153 376	134 828	36.0%	450 998	120.6%	761 273	496.3%	935 002	609.6%	134 828	87.9%	445 309	105.6%	110.0%
Cash/cash equivalents at the year end:	446 861	148 682	450 998	100.9%	761 273	170.4%	934 859	628.8%	1 362 283	916.2%	1 362 283	916.2%	179 703	61.2%	658.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 240	10.2%	3 341	4.7%	2 068	2.9%	58 170	82.1%	70 818	58.0%	3 617	5.1%	97	.1%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	841	4.4%	482	2.5%	409	2.2%	17 190	90.8%	18 922	15.5%	539	2.8%	(12)	(.1%)
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	360	1.9%	356	1.9%	352	1.9%	17 941	94.4%	19 010	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 991	22.3%	338	2.5%	291	2.2%	9 774	73.0%	13 394	11.0%	-	-	(86)	(.6%)
Total By Income Source	11 431	9.4%	4 517	3.7%	3 120	2.6%	103 075	84.4%	122 143	100.0%	4 155	3.4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 839	22.3%	1 692	9.8%	1 012	5.9%	10 660	62.0%	17 204	14.1%	-	-	-	-
Commercial	4 364	24.0%	739	4.1%	521	2.9%	12 552	69.1%	18 176	14.9%	3 617	19.9%	(78)	(.4%)
Households	3 179	3.7%	2 084	2.4%	1 583	1.8%	79 279	92.1%	86 125	70.5%	539	.6%	78	.1%
Other	49	7.7%	3	.4%	3	.5%	583	91.4%	638	.5%	-	-	-	-
Total By Customer Group	11 431	9.4%	4 517	3.7%	3 120	2.6%	103 075	84.4%	122 143	100.0%	4 155	3.4%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	19 230	100.0%	-	-	-	-	-	-	19 230	77.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 980	89.6%	-	-	-	-	577	10.4%	5 557	22.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24 210	97.7%	-	-	-	-	577	2.3%	24 787	100.0%

Contact Details

Municipal Manager	Mr Sandile Sibisi	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	382 369	418 587	142 573	37.3%	117 457	30.7%	106 580	25.5%	50 824	12.1%	417 434	99.7%	30 025	105.4%	69.3%
Exchange Revenue															
Service charges - Electricity	52 613	61 743	22 309	42.4%	13 171	25.0%	15 354	24.9%	16 282	26.4%	67 117	108.7%	12 789	140.3%	27.3%
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%	3 075	27.8%	12 386	112.1%	2 898	134.5%	6.1%
Sale of Goods and Rendering of Services	618	12 862	205	33.1%	149	24.1%	522	4.1%	12 524	97.4%	13 400	104.2%	261	199.9%	4 702.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	918	918	324	35.3%	446	48.6%	118	12.8%	360	39.2%	1 247	135.9%	319	112.3%	12.7%
Interest earned from Current and Non Current Assets	10 500	23 500	7 181	68.4%	6 889	65.6%	6 964	29.6%	5 861	24.9%	26 895	114.4%	6 951	104.2%	(15.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	19	-	(23)	-	7	-	-	-	3	-	40	-	(100.0%)
Rental from Fixed Assets	192	242	52	27.0%	59	30.9%	108	44.7%	68	28.1%	288	118.7%	69	140.6%	(3.9%)
Licence and permits	-	-	4	-	(4)	-	16	-	(8)	-	7	-	3	212.0%	(353.6%)
Operational Revenue	396	2 012	828	209.2%	537	135.8%	208	10.3%	393	19.5%	1 965	97.7%	562	171.8%	(30.1%)
Non-Exchange Revenue															
Property rates	59 329	59 329	8 659	14.6%	12 951	21.8%	19 304	32.5%	6 413	10.8%	47 325	79.8%	1 567	99.3%	309.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 210	1 210	42	3.4%	30	2.5%	13	1.0%	1 339	110.6%	1 423	117.6%	909	67.8%	47.2%
Licences or permits	737	737	189	25.7%	296	40.2%	225	30.6%	267	36.2%	978	132.6%	164	77.0%	62.8%
Transfer and subsidies - Operational	241 975	242 152	99 552	41.1%	78 837	32.6%	60 053	24.8%	3 466	1.4%	241 909	99.9%	2 842	99.9%	21.9%
Interest	2 837	2 837	252	8.9%	914	32.2%	541	19.1%	784	27.6%	2 491	87.8%	652	78.2%	20.3%
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%	114 305	26.1%	395 779	90.3%	84 675	89.1%	35.0%
Employee related costs	141 420	141 420	29 609	20.9%	31 205	22.1%	31 948	22.6%	33 790	23.9%	126 653	89.5%	30 774	93.0%	9.8%
Remuneration of councillors	15 460	15 460	4 200	27.2%	3 641	23.6%	3 641	23.6%	3 641	23.6%	15 123	97.8%	3 452	93.8%	5.5%
Bulk purchases - electricity	43 603	51 864	11 631	26.7%	13 100	30.0%	13 972	26.9%	13 271	25.6%	51 973	100.2%	14 060	115.7%	(5.6%)
Inventory consumed	7 411	3 458	346	4.7%	1 117	15.1%	242	7.0%	4 689	135.6%	6 394	184.9%	2 861	78.8%	63.9%
Debt impairment	37 303	37 303	-	-	18 652	50.0%	-	-	-	-	18 652	50.0%	-	-	-
Depreciation and amortisation	35 534	35 534	8 198	23.1%	8 284	23.3%	8 494	23.9%	5 695	16.0%	30 671	86.3%	5 858	90.4%	(2.8%)
Interest	100	3 300	-	-	31	31.3%	2	1%	103	3.1%	137	4.1%	-	63.5%	(100.0%)
Contracted services	64 092	84 884	12 592	19.6%	18 126	28.3%	16 801	19.8%	36 281	42.7%	83 801	98.7%	18 081	89.3%	100.7%
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%	17 747	31.6%	59 570	106.1%	9 561	94.0%	85.6%
Losses on disposal of Assets	1 500	1 500	-	-	-	-	-	-	(1 043)	(69.5%)	(1 043)	(69.5%)	-	(31.4%)	(100.0%)
Other Losses	-	-	60	-	-	-	8	-	130	19.9%	199	-	29	-	349.3%
Surplus/(Deficit)	(19 752)	(19 792)	65 237		3 703		16 197		(63 481)		21 656		(54 650)		
Transfers and subsidies - capital (monetary allocations)	48 381	60 292	4 026	8.3%	12 442	25.7%	20 503	34.0%	13 227	21.9%	50 198	83.3%	12 117	68.4%	9.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 629	40 501	69 262		16 145		36 700		(50 254)		71 854		(42 533)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	28 629	40 501	69 262		16 145		36 700		(50 254)		71 854		(42 533)		
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		(50 254)		71 854		(42 533)		
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		(50 254)		71 854		(42 533)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance		143 945	139 784	15 263	10.6%	25 999	18.1%	31 308	22.4%	56 700	40.6%	129 270	92.5%	31 191	84.4%	81.8%
National Government		55 119	51 837	3 802	6.9%	15 667	28.4%	17 394	33.6%	13 259	25.6%	50 122	96.7%	9 403	100.1%	41.0%
Provincial Government		478	591	-	-	91	19.0%	69	11.6%	488	82.5%	647	109.5%	479	186.8%	1.8%
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		55 598	52 428	3 802	6.8%	15 758	28.3%	17 463	33.3%	13 747	26.2%	50 769	96.8%	9 882	100.8%	39.1%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		88 347	87 356	11 461	13.0%	10 241	11.6%	13 845	15.8%	42 954	49.2%	78 500	89.9%	21 309	73.7%	101.6%
Capital Expenditure Functional		143 945	139 784	15 263	10.6%	25 999	18.1%	31 308	22.4%	56 700	40.6%	129 270	92.5%	31 191	84.4%	81.8%
Municipal governance and administration		23 069	19 208	2 450	10.6%	3 640	15.8%	2 210	11.5%	8 973	46.7%	17 272	89.9%	757	111.5%	1 084.9%
Executive and Council		1 843	1 878	-	-	93	5.0%	116	6.2%	1 723	91.7%	1 932	102.8%	25	84.1%	6 792.5%
Finance and administration		21 225	17 330	2 450	11.5%	3 547	16.7%	2 094	12.1%	7 249	41.8%	15 341	88.5%	732	114.6%	890.0%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		17 509	15 850	1 457	8.3%	412	2.4%	2 837	17.9%	2 205	13.9%	6 911	43.6%	5 948	76.0%	(62.9%)
Community and Social Services		2 304	1 765	372	16.1%	134	5.8%	193	11.0%	843	47.8%	1 542	87.4%	2 314	82.1%	(63.6%)
Sport And Recreation		15 205	14 084	1 086	7.1%	278	1.8%	2 643	18.8%	1 362	9.7%	5 369	38.1%	3 631	72.8%	(62.5%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		95 809	97 111	10 556	11.0%	17 290	18.0%	25 020	25.8%	44 580	45.9%	97 445	100.3%	20 308	81.0%	119.5%
Planning and Development		16 435	18 565	1 836	11.2%	4 682	28.5%	2 622	15.2%	6 008	32.4%	15 347	82.7%	4 228	58.1%	42.1%
Road Transport		79 374	78 546	8 721	11.0%	12 608	15.9%	22 198	28.3%	38 571	49.1%	82 098	104.5%	16 080	92.8%	139.9%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		7 558	7 615	799	10.6%	4 657	61.6%	1 242	16.3%	943	12.4%	7 641	100.3%	4 178	97.4%	(77.4%)
Energy sources		2 957	3 710	79	2.7%	513	17.4%	1 152	31.0%	163	4.4%	1 907	51.4%	3 816	78.5%	(95.7%)
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		4 602	3 906	720	15.6%	4 144	90.1%	90	2.3%	780	20.0%	5 734	146.8%	361	130.8%	115.8%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	18 972	20 931	33	2%	1 117	5.9%	1 131	5.4%	14 612	69.8%	16 894	80.7%	38	92.7%	37 982.6%
Transfers and Subsidies - Operational	249 359	249 536	147 209	59.0%	177 142	71.0%	195 462	78.3%	212 731	85.3%	732 544	293.6%	66 181	137.8%	221.4%
Transfers and Subsidies - Capital	48 381	60 292	31 000	64.1%	-	-	33 327	55.3%	15 000	24.9%	79 327	131.6%	16 999	101.7%	(11.8%)
Interest	10 500	23 500	1 952	18.6%	9 789	93.2%	9 437	40.2%	8 364	35.6%	29 542	125.7%	2 510	28.7%	233.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(342 029)	(385 767)	(94 917)	27.8%	(29 084)	8.5%	(106 495)	27.6%	(139 412)	36.1%	(369 908)	95.9%	(96 330)	80.7%	44.7%
Suppliers and employees	(341 929)	(382 467)	(94 917)	27.8%	(29 084)	8.5%	(106 495)	27.8%	(139 412)	36.5%	(369 908)	96.7%	(96 330)	80.8%	44.7%
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%	140 415	210.1%	615 473	921.1%	(8 069)	159.3%	(1 840.2%)
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	(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	-	36	-	144	-	50	3 528.6%	(29.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	38	-	42	-	28	-	36	-	144	-	50	3 528.6%	(29.1%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	38	-	42	-	28	-	36	-	144	-	50	(80.2%)	(29.1%)
Net Increase/(Decrease) in cash held	(91 190)	(93 844)	135 401	(148.5%)	183 264	(201.0%)	156 501	(166.8%)	140 451	(149.7%)	615 617	(656.0%)	(8 019)	1 977.3%	(1 851.6%)
Cash/cash equivalents at the year begin:	207 919	254 525	253 744	122.0%	643 757	309.5%	827 021	324.9%	983 522	386.4%	253 744	99.7%	209 295	9.6%	369.9%
Cash/cash equivalents at the year end:	116 789	160 681	643 757	551.2%	827 021	708.1%	983 522	612.1%	1 123 973	699.5%	1 123 973	699.5%	201 276	92.8%	458.4%

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	6 336	65.3%	(0)	-	152	1.6%	3 214	33.1%	9 701	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	152	.1%	(9)	-	1 587	1.5%	103 925	98.4%	105 655	46.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 465	2.2%	(18)	-	940	1.4%	65 656	96.5%	68 043	30.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	3.5%	-	-	4	1.2%	317	95.2%	333	1%	-	-	-	-
Interest on Arrear Debtor Accounts	502	1.4%	-	-	377	1.0%	35 235	97.6%	36 114	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	.3%	-	-	-	-	5 746	99.7%	5 762	2.6%	-	-	-	-
Total By Income Source	8 481	3.8%	(28)	-	3 061	1.4%	214 093	94.9%	225 607	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(814)	(3.2%)	(0)	-	230	.9%	25 686	102.3%	25 102	11.1%	-	-	-	-
Commercial	5 949	15.6%	(5)	-	696	1.8%	31 518	82.6%	38 159	16.9%	-	-	-	-
Households	3 089	2.0%	(22)	-	2 013	1.3%	151 302	96.8%	156 381	69.3%	-	-	-	-
Other	257	4.3%	(0)	-	121	2.0%	5 587	93.7%	5 965	2.6%	-	-	-	-
Total By Customer Group	8 481	3.8%	(28)	-	3 061	1.4%	214 093	94.9%	225 607	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	98	100.0%	-	-	-	-	-	-	98	.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 018	100.0%	-	-	-	-	-	-	12 018	70.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 976	100.0%	-	-	-	-	-	-	4 976	29.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 092	100.0%	-	-	-	-	-	-	17 092	100.0%

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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	2 573 014	2 618 348	562 643	21.9%	661 469	25.7%	634 875	24.2%	626 999	23.9%	2 485 987	94.9%	562 873	95.5%	11.4%
Exchange Revenue															
Service charges - Electricity	1 234 386	1 256 786	234 254	19.0%	293 181	23.8%	303 164	24.1%	307 895	24.5%	1 138 493	90.6%	289 067	93.5%	6.5%
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%	25 469	26.2%	97 659	100.5%	22 310	105.9%	14.2%
Sale of Goods and Rendering of Services	89 360	44 360	5 100	5.7%	12 025	13.5%	4 891	11.0%	5 652	12.7%	27 667	62.4%	11 352	95.2%	(50.2%)
Agency services	14 124	14 124	3 006	21.3%	3 452	24.4%	2 691	19.0%	3 485	24.7%	12 633	89.4%	2 632	77.3%	32.4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 120	13 120	2 237	22.1%	2 678	26.5%	2 223	16.9%	2 435	18.6%	9 572	73.0%	1 291	66.6%	88.6%
Interest earned from Current and Non Current Assets	79 539	129 017	25 332	31.8%	37 903	47.7%	33 422	25.9%	35 977	27.9%	132 634	102.8%	38 802	113.2%	(7.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 333	3 336	610	18.3%	837	25.1%	602	18.0%	293	8.8%	2 342	70.2%	354	81.4%	(17.3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	32 572	23 188	10 348	31.8%	2 539	7.8%	(4 986)	(21.5%)	32 781	141.4%	40 682	175.4%	8 256	93.6%	297.1%
Non-Exchange Revenue															
Property rates	688 866	696 866	135 723	19.7%	183 207	26.6%	184 626	26.5%	186 678	26.8%	690 235	99.0%	167 989	96.3%	11.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 465	41 065	7 321	21.9%	8 846	26.4%	14 746	35.9%	1 867	4.5%	32 779	79.8%	7 857	71.8%	(78.2%)
Licences or permits	834	934	448	53.8%	84	10.1%	120	12.9%	233	25.0%	886	94.9%	98	67.2%	137.9%
Transfer and subsidies - Operational	281 754	293 392	112 479	39.9%	89 123	31.6%	74 565	25.4%	17 405	5.9%	293 572	100.1%	3 460	96.5%	403.0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	5 000	-	-	-	-	-	-	6 831	136.6%	6 831	136.6%	9 404	306.8%	(27.4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 572 794	2 618 279	550 173	21.4%	597 558	23.2%	560 958	21.4%	601 166	23.0%	2 309 854	88.2%	505 709	88.0%	18.9%
Employee related costs	585 513	564 981	129 284	22.1%	137 066	23.4%	139 704	24.7%	137 013	24.3%	543 067	96.1%	125 559	95.4%	9.1%
Remuneration of councillors	35 392	35 389	7 068	20.0%	7 178	20.3%	8 993	25.4%	7 430	21.0%	30 667	86.7%	7 227	114.3%	3.8%
Bulk purchases - electricity	1 116 231	1 197 031	286 964	25.7%	267 726	24.0%	272 121	22.7%	274 867	23.0%	1 101 677	92.0%	223 604	91.9%	22.9%
Inventory consumed	26 528	21 597	5 331	20.1%	5 906	22.3%	(62)	(3%)	5 753	26.6%	16 928	78.4%	2 800	78.2%	105.5%
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%	29 755	18.4%	116 418	72.1%	25 921	80.9%	14.8%
Interest	22 047	17 701	339	1.5%	8 240	37.4%	297	1.7%	7 966	45.0%	16 843	95.2%	8 503	71.7%	(6.3%)
Contracted services	357 546	384 939	69 695	19.5%	101 295	28.3%	64 570	16.8%	101 539	26.4%	337 099	87.6%	76 988	84.2%	31.9%
Transfers and subsidies	71 506	27 564	2 165	3.0%	6 374	8.9%	3 184	11.6%	4 148	15.0%	15 871	57.6%	4 810	97.8%	(13.8%)
Irrecoverable debts written off	9 340	2 840	57	0.6%	190	2.0%	379	13.4%	4 388	154.5%	5 013	176.5%	2 348	38.0%	86.9%
Operational costs	152 480	153 173	21 485	14.1%	35 132	23.0%	41 344	27.0%	28 250	18.4%	126 212	82.4%	27 789	76.7%	1.7%
Losses on disposal of Assets	10 250	10 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 553	13 553	-	-	-	-	-	-	59	4%	59	4%	150	1.0%	(60.8%)
Surplus/(Deficit)	220	69	12 470		63 911		73 917		25 834		176 133		57 164		
Transfers and subsidies - capital (monetary allocations)	803 478	1 015 597	25 096	3.1%	196 397	24.4%	139 457	13.7%	156 479	15.4%	517 428	50.9%	289 952	46.4%	(46.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	803 698	1 015 665	37 566		260 307		213 374		182 313		693 561		347 116		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	803 698	1 015 665	37 566		260 307		213 374		182 313		693 561		347 116		
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		182 313		693 561		347 116		
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		182 313		693 561		347 116		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance															
	950 898	1 122 175	61 770	6.5%	248 110	26.1%	173 086	15.4%	184 123	16.4%	667 089	59.4%	379 813	58.0%	(51.5%)
National Government	700 233	880 747	30 502	4.4%	183 274	26.2%	132 666	15.1%	140 223	15.9%	486 665	55.3%	299 265	55.8%	(53.1%)
Provincial Government	200	3 212	-	-	7	3.7%	-	-	-	-	7	2%	27	21.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	500	-	-	-	-	-	-	224	44.8%	224	44.8%	-	-	(100.0%)
Transfers recognised - capital	700 433	884 460	30 502	4.4%	183 281	26.2%	132 666	15.0%	140 447	15.9%	486 896	55.1%	299 292	53.6%	(53.1%)
Borrowing	30 000	10 000	-	-	-	-	-	-	1 305	13.1%	1 305	13.1%	-	-	(100.0%)
Internally generated funds	220 465	227 716	31 268	14.2%	64 829	29.4%	40 420	17.8%	42 371	18.6%	178 888	78.6%	80 521	68.7%	(47.4%)
Capital Expenditure Functional															
	950 898	1 122 175	61 770	6.5%	248 110	26.1%	173 086	15.4%	184 123	16.4%	667 089	59.4%	379 813	58.0%	(51.5%)
Municipal governance and administration	27 313	22 439	2 656	9.7%	6 505	23.8%	4 141	18.5%	4 083	18.2%	17 385	77.5%	19 395	69.5%	(78.9%)
Executive and Council	10 400	8 440	-	-	402	3.9%	3 392	40.2%	1 381	16.4%	5 175	61.3%	-	-	(100.0%)
Finance and administration	16 913	13 999	2 656	15.7%	6 103	36.1%	749	5.3%	2 702	18.2%	12 210	87.2%	19 395	69.5%	(86.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	60 624	49 639	3 084	5.1%	12 863	21.2%	10 746	21.6%	8 998	18.1%	35 692	71.9%	24 182	66.0%	(62.8%)
Community and Social Services	11 649	9 813	997	8.6%	3 083	26.5%	663	6.8%	2 112	21.5%	6 855	69.9%	8 920	79.2%	(76.3%)
Sport And Recreation	23 931	23 230	1 860	7.8%	9 108	38.1%	2 524	10.9%	4 686	20.2%	18 718	78.2%	8 598	73.5%	(44.2%)
Public Safety	20 343	11 838	226	1.1%	666	3.3%	7 560	63.9%	2 200	18.6%	10 652	90.0%	4 832	36.2%	(54.5%)
Housing	4 700	4 757	0	-	7	2%	(0)	-	-	-	7	2%	2 032	78.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	706 777	879 021	32 277	4.6%	179 763	25.4%	132 507	15.1%	134 563	15.3%	479 110	54.5%	291 314	57.0%	(53.8%)
Planning and Development	4 186	2 999	35	0.8%	203	4.9%	1 928	64.3%	2 167	72.2%	2 167	72.2%	4	87.6%	52 006.3%
Road Transport	702 591	876 022	32 242	4.6%	179 559	25.6%	132 507	15.1%	132 635	15.1%	476 943	54.4%	291 310	56.8%	(54.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	156 184	171 076	23 752	15.2%	48 979	31.4%	25 693	15.0%	36 479	21.3%	134 902	78.9%	44 922	55.7%	(18.8%)
Energy sources	149 643	165 421	21 540	14.4%	46 037	30.8%	25 693	15.5%	36 235	21.9%	129 524	78.3%	44 149	55.1%	(17.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 541	5 655	2 212	33.8%	2 943	45.0%	-	-	224	4.0%	5 379	95.1%	773	73.1%	(71.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	287 986	290 487	86 340	30.0%	60 088	20.9%	45 130	15.5%	74 463	25.6%	266 021	91.6%	32 921	67.9%	126.2%
Transfers and Subsidies - Operational	342 569	298 506	113 719	33.2%	118 319	34.5%	67 618	22.7%	459	2%	300 115	100.5%	5 465	104.1%	(91.6%)
Transfers and Subsidies - Capital	872 655	781 064	33 836	3.9%	26 931	3.1%	32 267	4.1%	-	-	93 033	11.9%	-	97.3%	-
Interest	79 539	129 017	33 418	42.0%	34 884	43.9%	31 021	24.0%	33 493	26.0%	132 816	102.9%	37 425	107.0%	(10.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 308 458)	(2 389 915)	(25 996)	1.1%	(2 910 623)	126.1%	1 378 654	(57.7%)	(59 382)	2.5%	(1 617 346)	67.7%	(51 858)	68.2%	14.5%
Suppliers and employees	(2 268 575)	(2 356 499)	(25 686)	1.1%	(2 902 383)	127.9%	1 378 952	(58.5%)	(51 416)	2.2%	(1 600 504)	67.9%	(43 355)	68.7%	18.6%
Finance charges	(22 047)	(17 701)	(339)	1.5%	(8 240)	37.4%	(297)	1.7%	(7 966)	45.0%	(16 843)	95.2%	(8 503)	71.7%	(6.3%)
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%	653 077	53.3%	1 379 609	112.7%	526 023	147.3%	24.2%
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	(950 898)	(1 021 922)	(80 527)	8.5%	(266 916)	28.1%	(182 578)	17.9%	(194 401)	19.0%	(724 422)	70.9%	(413 228)	64.2%	(53.0%)
Capital assets	(950 898)	(1 021 922)	(80 527)	8.5%	(266 916)	28.1%	(182 578)	17.9%	(194 401)	19.0%	(724 422)	70.9%	(413 228)	64.2%	(53.0%)
Net Cash from/(used) Investing Activities	(950 898)	(1 021 922)	(80 527)	8.5%	(266 916)	28.1%	(182 578)	17.9%	(194 401)	19.0%	(724 422)	70.9%	(413 228)	64.2%	(53.0%)
Cash Flow from Financing Activities															
Receipts	30 314	10 314	17	.1%	11	-	9	.1%	(12)	(.1%)	24	.2%	-	-	(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%	(12)	(3.8%)	24	7.8%	-	-	(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%)	(12)	.6%	24	(1.3%)	-	.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%	458 664	228.7%	655 211	326.7%	112 795	292.6%	306.6%
Cash/cash equivalents at the year begin:	821 167	1 883 847	1 883 847	229.4%	2 496 451	304.0%	150 460	18.3%	2 064 906	251.5%	1 883 847	229.4%	2 556 204	98.2%	(19.2%)
Cash/cash equivalents at the year end:	1 265 299	1 621 703	2 496 451	197.3%	150 460	11.9%	2 064 906	202.1%	2 523 570	247.0%	2 523 570	247.0%	2 668 999	172.9%	(5.4%)

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	49 980	39.0%	11 685	9.1%	4 781	3.7%	61 682	48.1%	128 128	28.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 302	14.2%	14 384	6.7%	11 907	5.6%	157 441	73.6%	214 034	47.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 552	15.9%	1 674	5.9%	1 382	4.8%	20 955	73.4%	28 953	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	2.1%	24	.9%	24	.9%	2 631	96.2%	2 735	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	918	3.4%	769	2.9%	663	2.5%	24 334	91.2%	26 684	6.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 068	2.3%	605	1.3%	269	.6%	44 828	95.8%	46 769	10.5%	-	-	-	-
Total By Income Source	86 876	19.4%	29 142	6.5%	19 025	4.3%	311 871	69.8%	446 914	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 622	17.2%	1 220	5.8%	195	.9%	15 975	76.0%	21 011	4.7%	-	-	-	-
Commercial	24 879	21.8%	5 162	4.5%	4 787	4.2%	79 257	69.5%	114 084	25.5%	-	-	-	-
Households	58 376	18.7%	22 760	7.3%	14 043	4.5%	216 639	69.5%	311 818	69.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	86 876	19.4%	29 142	6.5%	19 025	4.3%	311 871	69.8%	446 914	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)	-	-	-	-	-	-	39	100.0%	39	2%
Pensions / Retirement deductions	784	94.9%	2	.2%	35	4.2%	6	.8%	827	3.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 435	85.5%	1 134	4.5%	2 071	8.3%	423	1.7%	25 063	96.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22 219	85.7%	1 136	4.4%	2 105	8.1%	469	1.8%	25 929	100.0%

Contact Details

Municipal Manager	Mr Nhlania Mdakane	032 437 5015
Chief Financial Officer	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments		2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																
Cash Flow from Operating Activities																
Receipts		292 943	322 694	86 285	29.5%	107 022	36.5%	129 164	40.0%	82 328	25.5%	404 799	125.4%	77 604	148.5%	6.1%
Property rates		12 656	11 731	-	-	9 409	74.3%	4 276	36.4%	539	4.6%	14 223	121.2%	-	-	(100.0%)
Service charges		512	476	-	-	153	29.8%	153	32.2%	201	42.3%	507	106.6%	-	-	(100.0%)

Other revenue	25 382	38 617	-	-	1 274	5.0%	2 874	7.4%	13 831	35.8%	17 979	46.6%	-	-	(100.0%)
Transfers and Subsidies - Operational	200 980	200 980	86 285	42.9%	93 926	46.7%	119 208	59.3%	65 997	32.8%	365 416	181.8%	77 604	252.2%	(15.0%)
Transfers and Subsidies - Capital	44 995	60 604	-	-	(33)	(.1%)	-	-	-	-	(33)	(.1%)	-	-	-
Interest	8 418	10 286	-	-	2 293	27.2%	2 654	25.8%	1 761	17.1%	6 707	65.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(219 287)	(220 145)	(8)	-	(11)	-	(7)	-	(11)	-	(36)	-	(9)	-	13.5%
Suppliers and employees	(215 087)	(220 145)	(8)	-	(11)	-	(7)	-	(11)	-	(36)	-	(9)	-	13.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 656	102 549	86 278	117.1%	107 011	145.3%	129 157	125.9%	82 317	80.3%	404 763	394.7%	77 595	734.1%	6.1%
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	(86 233)	(119 266)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(86 233)	(119 266)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(86 233)	(119 266)	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	(16 717)	86 278	(686.0%)	107 011	(850.9%)	129 157	(772.6%)	82 317	(492.4%)	404 763	(2 421.2%)	77 595	(1 814.2%)	6.1%
Cash/cash equivalents at the year begin:	77 258	80 357	-	-	166 635	215.7%	273 647	340.5%	402 803	501.3%	-	-	505 173	-	(20.3%)
Cash/cash equivalents at the year end:	64 682	63 640	166 635	257.6%	273 647	423.1%	402 803	632.9%	485 121	762.3%	485 121	762.3%	582 768	754.3%	(16.8%)

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	529	2.0%	(3)	-	245	9%	25 293	97.0%	26 063	75.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	41	16.5%	-	-	11	4.4%	197	79.1%	249	.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	78	17.8%	-	-	3	.8%	354	81.4%	435	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	196	3.6%	-	-	98	1.8%	5 142	94.6%	5 435	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	95	4.1%	-	-	(10)	(.4%)	2 244	96.3%	2 330	6.8%	-	-	-	-
Total By Income Source	938	2.7%	(3)	-	347	1.0%	33 230	96.3%	34 512	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18	2%	-	-	7	.1%	8 452	99.7%	8 478	24.6%	-	-	-	-
Commercial	440	3.4%	(3)	-	202	1.5%	12 469	95.1%	13 108	38.0%	-	-	-	-
Households	27	1.1%	-	-	14	.5%	2 533	98.4%	2 575	7.5%	-	-	-	-
Other	452	4.4%	(0)	-	123	1.2%	9 775	94.4%	10 351	30.0%	-	-	-	-
Total By Customer Group	938	2.7%	(3)	-	347	1.0%	33 230	96.3%	34 512	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	1 582	100.4%	-	-	-	-	(6)	(.4%)	1 576	46.5%
Auditor-General	0	100.0%	-	-	-	-	-	-	0	-
Other	1 811	100.0%	-	-	-	-	-	-	1 811	53.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 393	100.2%	-	-	-	-	(6)	(.2%)	3 387	100.0%

Contact Details

Municipal Manager	Mr Disco Sethenja 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	145 398	173 442	59 975	41.2%	41 344	28.4%	51 173	29.5%	2 479	1.4%	154 971	89.4%	5 096	100.7%	(51.4%)
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%	68	26.7%	258	102.0%	60	113.6%	12.2%
Sale of Goods and Rendering of Services	282	23 506	111	39.2%	12	4.4%	20 073	85.4%	-	-	20 196	85.9%	24	44.9%	(100.0%)
Agency services	118	223	53	44.9%	62	52.1%	46	20.4%	32	14.4%	192	86.1%	38	132.8%	(16.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9	9	2	22.0%	-	-	1	9.0%	11	133.4%	14	164.4%	4	-	206.8%
Interest earned from Current and Non Current Assets	596	3 241	829	139.1%	813	136.4%	834	25.7%	586	18.1%	3 062	94.5%	742	250.8%	(21.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	932	1 010	209	22.4%	221	23.7%	222	21.9%	225	22.2%	875	86.7%	406	115.8%	(44.7%)
Licence and permits	-	-	-	-	3	3	-	-	-	-	3	-	-	-	-
Operational Revenue	69	109	5	7.1%	3	4.7%	7	6.7%	43	39.7%	59	53.8%	469	281.0%	(90.8%)
Non-Exchange Revenue															
Property rates	22 775	24 713	8 637	37.9%	770	3.4%	771	3.1%	771	3.1%	10 950	44.3%	258	100.3%	199.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	9	9	1	8.2%	1	12.9%	18	210.1%	2	25.7%	23	257.0%	47	-	(95.2%)
Transfer and subsidies - Operational	120 139	120 074	50 065	41.7%	39 396	32.8%	29 059	24.2%	764	6%	119 285	99.3%	3 047	100.1%	(74.9%)
Interest	184	295	-	-	-	-	77	26.2%	(23)	(7.7%)	55	18.5%	2	5.5%	(1 200.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	(116.7%)	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	145 289	172 234	35 028	24.1%	31 861	21.9%	55 096	32.0%	30 719	17.8%	152 703	88.7%	33 754	92.9%	(9.0%)
Employee related costs	56 708	56 333	14 662	25.9%	12 700	22.4%	15 793	28.0%	13 204	23.4%	56 360	100.0%	11 066	89.6%	20.0%
Remuneration of councillors	9 696	9 359	2 316	23.9%	2 702	27.9%	2 363	25.3%	2 363	25.3%	9 745	104.1%	2 254	98.4%	4.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 310	1 007	368	28.1%	459	35.0%	174	17.3%	319	31.6%	1 319	131.0%	719	102.8%	(55.7%)
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%	2 617	12.4%	9 320	44.2%	-	51.3%	(100.0%)
Interest	10	10	0	4.6%	9	89.2%	0	2%	-	-	9	94.0%	2	54.6%	(100.0%)
Contracted services	33 330	56 968	8 932	26.8%	7 975	23.9%	27 098	47.6%	7 567	13.3%	51 572	90.5%	11 824	113.9%	(36.0%)
Transfers and subsidies	3 921	3 220	556	14.2%	600	15.3%	1 328	41.2%	250	7.8%	2 733	84.9%	3 622	137.3%	(93.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	21 897	22 345	6 686	30.5%	5 427	24.8%	5 133	23.0%	4 399	19.7%	21 644	96.9%	4 327	100.7%	1.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	109	1 208	24 947		9 483		(3 923)		(28 239)		2 268		(28 657)		
Transfers and subsidies - capital (monetary allocations)	25 940	31 527	2 180	8.4%	7 795	30.1%	8 801	27.9%	5 464	17.3%	24 240	76.9%	2 316	78.1%	135.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 049	32 735	27 127		17 279		4 878		(22 775)		26 508		(26 341)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	26 049	32 735	27 127		17 279		4 878		(22 775)		26 508		(26 341)		
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		(22 775)		26 508		(26 341)		
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		(22 775)		26 508		(26 341)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	26 315	30 873	4 554	17.3%	6 995	26.6%	7 850	25.4%	12 855	41.6%	32 254	104.5%	3 829	83.1%	235.7%
National Government	22 895	26 980	1 925	8.4%	6 818	29.8%	7 740	28.7%	12 596	46.7%	29 079	107.8%	2 109	77.6%	497.1%
Provincial Government	-	-	199	-	(397)	-	-	-	-	-	(198)	-	435	97.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 895	26 980	2 124	9.3%	6 422	28.0%	7 740	28.7%	12 596	46.7%	28 881	107.0%	2 545	78.0%	395.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 420	3 893	2 431	71.1%	573	16.8%	110	2.8%	260	6.7%	3 373	86.6%	1 284	120.4%	(79.8%)
Capital Expenditure Functional	26 315	30 873	4 554	17.3%	6 995	26.6%	7 850	25.4%	12 855	41.6%	32 254	104.5%	3 829	83.1%	235.7%
Municipal governance and administration	2 680	2 991	2 629	98.1%	78	2.9%	64	2.1%	42	1.4%	2 813	94.0%	368	101.3%	(88.6%)
Executive and Council	20	-	-	-	-	-	19	-	-	-	19	-	-	-	-
Finance and administration	2 660	2 991	2 629	98.8%	78	2.9%	45	1.5%	42	1.4%	2 794	93.4%	368	102.3%	(88.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 624	2 961	1 308	36.1%	1 202	33.2%	534	18.0%	412	13.9%	3 456	116.7%	1 173	77.2%	(64.9%)
Community and Social Services	530	23	-	-	-	-	46	198.8%	-	-	46	198.8%	618	29.7%	(100.0%)
Sport And Recreation	3 094	2 938	1 308	42.3%	1 202	38.9%	488	16.6%	412	14.0%	3 410	116.1%	555	152.7%	(25.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 011	24 721	617	3.1%	5 715	28.6%	7 252	29.3%	12 228	49.5%	25 812	104.4%	2 289	82.5%	434.3%
Planning and Development	180	659	-	-	99	54.9%	-	-	44	6.7%	143	21.7%	-	-	(100.0%)
Road Transport	19 831	24 062	617	3.1%	5 616	28.3%	7 252	30.1%	12 184	50.6%	25 669	106.7%	2 289	84.7%	432.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	200	-	-	-	-	-	-	174	86.8%	174	86.8%	-	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	200	-	-	-	-	-	-	174	86.8%	174	86.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	1 612	1 596	3 909	242.5%	6 870	426.1%	22 492	1 409.4%	3 686	231.0%	36 967	2 315.9%	4 260	57.3%	(13.5%)
Transfers and Subsidies - Operational	120 074	120 169	85 927	71.6%	76 918	64.1%	96 990	80.7%	38 130	31.7%	297 964	248.0%	60 701	247.4%	(37.2%)
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%	-
Interest	596	3 148	-	-	813	136.4%	912	29.0%	575	18.3%	2 300	73.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(158 191)	(152 116)	(35 638)	22.5%	(51 120)	32.3%	(63 909)	42.0%	(30 801)	20.2%	(181 468)	119.3%	(41 937)	100.7%	(26.6%)
Suppliers and employees	(158 181)	(152 106)	(35 638)	22.5%	(51 120)	32.3%	(63 909)	42.0%	(30 801)	20.2%	(181 468)	119.3%	(41 937)	103.3%	(26.6%)
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%	23 152	78.9%	220 841	752.6%	23 814	583.7%	(2.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	2 629	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	2 629	-	(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%	(13 074)	36.8%	(27 381)	77.1%	(5 541)	81.6%	136.0%
Capital assets	(30 262)	(35 504)	(1 954)	6.5%	(4 292)	14.2%	(8 061)	22.7%	(13 074)	36.8%	(27 381)	77.1%	(5 541)	81.6%	136.0%
Net Cash from/(used) Investing Activities	(30 262)	(35 504)	(1 954)	6.5%	(4 292)	14.2%	(8 061)	22.7%	(13 074)	36.8%	(27 381)	77.1%	(2 912)	67.8%	349.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(16 205)	(6 162)	62 468	(385.5%)	38 861	(239.8%)	82 054	(1 331.7%)	10 078	(163.6%)	193 460	(3 139.7%)	20 903	2 420.0%	(51.8%)
Cash/cash equivalents at the year begin:	15 886	17 081	-	-	79 549	500.7%	118 410	693.2%	200 463	1 173.6%	-	-	211 149	-	(5.1%)
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%	210 542	1 928.1%	210 542	1 928.1%	232 052	1 460.7%	(9.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	395	7.6%	-	-	194	3.7%	4 634	88.7%	5 223	87.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	86.7%	-	-	1	6.7%	1	6.7%	22	.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	117	28.1%	-	-	52	12.6%	247	59.3%	417	7.0%	-	-	-	-
Interest on Arrear Debtor Accounts	42	10.1%	-	-	29	7.1%	341	82.8%	412	6.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(22)	20.1%	46	(41.9%)	41	(37.8%)	(175)	159.6%	(110)	(1.8%)	-	-	-	-
Total By Income Source	551	9.2%	46	.8%	318	5.3%	5 049	84.6%	5 965	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14	.6%	-	-	14	.6%	2 477	98.9%	2 505	42.0%	-	-	-	-
Commercial	382	20.6%	62	3.4%	249	13.4%	1 161	62.6%	1 855	31.1%	-	-	-	-
Households	23	2.6%	-	-	13	1.5%	843	95.9%	879	14.7%	-	-	-	-
Other	133	18.2%	(16)	(2.3%)	41	5.7%	569	78.3%	726	12.2%	-	-	-	-
Total By Customer Group	551	9.2%	46	.8%	318	5.3%	5 049	84.6%	5 965	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	364	162.8%	7	3.1%	-	-	(148)	(66.0%)	224	59.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	124	81.5%	9	5.6%	23	14.8%	(3)	(1.9%)	153	40.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	489	129.9%	16	4.1%	23	6.0%	(150)	(40.0%)	376	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1 518 509	1 565 874	447 620	29.5%	216 545	14.3%	637 442	40.7%	154 458	9.9%	1 456 064	93.0%	175 550	86.7%	(12.0%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	299 943	283 733	68 868	23.0%	71 792	23.9%	74 147	26.1%	70 667	24.9%	285 474	100.6%	53 783	91.9%	31.4%
Service charges - Waste Water Management	76 772	80 417	20 602	26.8%	19 472	25.4%	25 597	31.8%	14 302	17.8%	79 974	99.4%	16 787	90.4%	(14.8%)
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%)	755	1.3%	39 975	71.0%	4 963	16.7%	(84.8%)
Agency services	2 238	2 238	-	-	-	-	1 686	75.3%	-	-	1 686	75.3%	223	65.6%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 466	90 896	22 157	37.3%	23 410	39.4%	24 940	27.4%	26 976	29.7%	97 483	107.2%	16 256	103.1%	65.9%
Interest earned from Current and Non Current Assets	15 910	34 878	11 474	72.1%	9 053	56.9%	10 896	31.2%	11 048	31.7%	42 472	121.8%	8 125	144.4%	36.0%
Dividends	-	35 000	-	-	-	-	35 000	100.0%	-	-	35 000	100.0%	40 277	-	(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%	772	12.8%	2 638	43.7%	2 696	104.9%	(71.4%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	821	(10)	(1.2%)	11	1.4%	141	17.2%	11	1.3%	153	18.6%	209	74.3%	(94.8%)
Licences or permits	44	44	18	40.0%	6	13.7%	5	10.3%	5	10.3%	33	74.2%	3	20.6%	64.2%
Transfer and subsidies - Operational	832 052	897 852	320 911	38.6%	40 020	4.8%	469 147	52.3%	40 921	4.6%	870 999	97.0%	32 229	96.6%	27.0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	77 505	77 674	-	-	11 178	14.4%	-	-	(11 000)	(14.2%)	178	2%	-	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%	152 941	9.8%	999 412	64.3%	288 102	79.2%	(46.9%)
Employee related costs	312 628	306 478	72 186	23.1%	69 230	22.1%	64 415	21.0%	75 104	24.5%	280 936	91.7%	58 631	89.1%	28.1%
Remuneration of councillors	11 842	12 867	2 560	21.6%	2 954	24.9%	2 543	19.8%	2 687	20.9%	10 744	83.5%	2 555	91.8%	5.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	264 146	189 366	4 477	1.7%	125 866	47.7%	3 794	2.0%	(117 503)	(62.1%)	16 633	8.8%	38 921	91.5%	(401.9%)
Debt impairment	60 197	(131 703)	-	-	30 014	49.9%	-	-	(30 014)	22.8%	-	-	-	57.3%	(100.0%)
Depreciation and amortisation	154 080	152 380	31 185	20.2%	31 197	20.2%	32 448	21.3%	34 821	22.9%	129 651	85.1%	33 101	112.0%	5.2%
Interest	10 942	1 997	472	4.3%	504	4.6%	353	17.7%	392	19.6%	1 722	86.2%	1 082	89.0%	(63.8%)
Contracted services	201 669	382 068	39 816	19.7%	75 375	37.4%	68 395	17.9%	164 691	43.1%	348 277	91.2%	103 644	91.9%	58.9%
Transfers and subsidies	41 432	41 443	10 080	24.3%	10 328	24.9%	10 080	24.3%	10 383	25.1%	40 871	98.6%	9 572	100.0%	8.5%
Irrecoverable debts written off	8	224 924	-	-	2 517	30 108.7%	2 468	1.1%	852	4%	5 837	2.6%	-	-	(100.0%)
Operational costs	329 967	253 349	46 968	14.2%	61 590	18.7%	41 743	16.5%	9 209	3.6%	159 511	63.0%	40 595	58.7%	(77.3%)
Losses on disposal of Assets	5 277	4 337	-	-	31	6%	-	-	26	6%	57	1.3%	-	1.8%	(100.0%)
Other Losses	100 882	116 861	-	-	2 880	2.9%	-	-	2 293	2.0%	5 173	4.4%	-	7%	(100.0%)
Surplus/(Deficit)	25 440	11 507	239 876		(195 942)		411 202		1 516		456 652		(112 553)		
Transfers and subsidies - capital (monetary allocations)	337 294	297 017	21 866	6.5%	45 542	13.5%	60 517	20.4%	85 832	28.9%	213 756	72.0%	82 444	90.4%	4.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	362 734	308 525	261 742		(150 399)		471 718		87 348		670 409		(30 109)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	362 734	308 525	261 742		(150 399)		471 718		87 348		670 409		(30 109)		
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		87 348		670 409		(30 109)		
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		87 348		670 409		(30 109)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	452 465	420 342	21 831	4.8%	47 900	10.6%	85 152	20.3%	118 858	28.3%	273 742	65.1%	82 294	81.1%	44.4%
National Government	293 299	244 020	14 654	5.0%	39 602	13.5%	49 756	20.4%	76 225	31.2%	180 237	73.9%	67 096	93.7%	13.6%
Provincial Government	-	14 256	4 360	-	-	-	3 556	24.9%	240	1.7%	8 156	57.2%	4 864	64.9%	(95.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	293 299	258 276	19 014	6.5%	39 602	13.5%	53 312	20.6%	76 465	29.6%	188 393	72.9%	71 960	90.7%	6.3%
Borrowing	58 000	1 327	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 166	160 739	2 818	2.8%	8 298	8.2%	31 840	19.8%	42 393	26.4%	85 349	53.1%	10 334	36.2%	310.2%
Capital Expenditure Functional	452 465	420 342	21 831	4.8%	47 900	10.6%	85 246	20.3%	118 765	28.3%	273 742	65.1%	82 294	81.1%	44.3%
Municipal governance and administration	114 959	119 775	1 335	1.2%	3 195	2.8%	30 097	25.1%	14 699	12.3%	49 325	41.2%	1 846	25.8%	696.2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	114 959	119 775	1 335	1.2%	3 195	2.8%	30 097	25.1%	14 699	12.3%	49 325	41.2%	1 846	25.8%	696.2%
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%	956	57.6%	1 696	102.2%	3 141	57.7%	(69.6%)
Planning and Development	350	1 659	582	166.2%	64	18.3%	93	5.6%	956	57.6%	1 696	102.2%	3 141	57.7%	(69.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	337 156	298 908	19 915	5.9%	44 641	13.2%	55 056	18.4%	103 110	34.5%	222 721	74.5%	77 307	83.7%	33.4%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	224 024	214 811	12 798	5.7%	26 828	12.0%	38 330	17.8%	66 715	31.1%	144 671	67.3%	47 624	79.9%	40.1%
Waste Water Management	113 132	84 097	7 117	6.3%	17 813	15.7%	16 725	19.9%	36 395	43.3%	78 050	92.8%	29 683	93.3%	22.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	135 488	43 996	24 566	18.1%	60 119	44.4%	73 819	167.8%	51 935	118.0%	210 439	478.3%	32 406	47.8%	60.3%
Transfers and Subsidies - Operational	832 052	872 921	321 763	38.7%	20 098	2.4%	500 374	57.3%	15 970	1.8%	858 206	98.3%	36 076	100.8%	(55.7%)
Transfers and Subsidies - Capital	337 294	272 030	129 000	38.2%	-	-	111 496	41.0%	-	-	240 496	88.4%	19 811	103.1%	(100.0%)
Interest	15 910	34 878	11 417	71.8%	8 831	55.5%	10 771	30.9%	11 048	31.7%	42 067	120.6%	7 856	142.6%	40.6%
Dividends	-	35 000	-	-	-	-	-	-	35 000	100.0%	35 000	100.0%	40 277	187.3%	(13.1%)
Payments	(1 097 144)	(1 162 471)	(319 360)	29.1%	(342 170)	31.2%	(295 856)	25.5%	(335 882)	28.9%	(1 293 269)	111.3%	(277 584)	108.4%	21.0%
Suppliers and employees	(1 085 201)	(1 159 410)	(318 219)	29.3%	(341 476)	31.5%	(295 856)	25.5%	(335 882)	29.0%	(1 291 433)	111.4%	(277 584)	112.7%	21.0%
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%	(159 063)	(47.3%)	366 262	109.0%	(70 204)	70.7%	126.6%
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	(479 680)	(480 396)	(28 286)	5.9%	(54 360)	11.3%	(86 707)	18.0%	(91 710)	19.1%	(261 063)	54.3%	(88 709)	81.5%	3.4%
Capital assets	(479 680)	(480 396)	(28 286)	5.9%	(54 360)	11.3%	(86 707)	18.0%	(91 710)	19.1%	(261 063)	54.3%	(88 709)	81.5%	3.4%
Net Cash from/(used) Investing Activities	(479 680)	(480 396)	(28 286)	5.9%	(54 360)	11.3%	(86 707)	18.0%	(91 710)	19.1%	(261 063)	54.3%	(88 709)	81.5%	3.4%
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%	99	(1.1%)	(13 448)	153.7%	(4 638)	117.5%	(102.1%)
Repayment of borrowing	(22 695)	(8 752)	(4 831)	21.3%	(7 406)	32.6%	(1 310)	15.0%	99	(1.1%)	(13 448)	153.7%	(4 638)	117.5%	(102.1%)
Net Cash from/(used) Financing Activities	(22 695)	(8 752)	(4 831)	21.3%	(7 406)	32.6%	(1 310)	15.0%	99	(1.1%)	(13 448)	153.7%	(4 638)	117.5%	(102.1%)
Net Increase/(Decrease) in cash held	(29 916)	(153 098)	198 540	(663.7%)	(237 052)	792.4%	380 937	(248.8%)	(250 674)	163.7%	91 750	(59.9%)	(163 551)	23.6%	53.3%
Cash/cash equivalents at the year begin:	333 095	278 185	266 913	80.1%	476 917	143.2%	239 673	86.2%	620 611	223.1%	266 913	95.9%	400 433	107.0%	55.0%
Cash/cash equivalents at the year end:	303 179	125 087	476 917	157.3%	239 673	79.1%	620 611	496.1%	369 936	295.7%	369 936	295.7%	236 882	71.1%	56.2%

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	26 500	3.7%	23 243	3.2%	20 437	2.8%	654 572	90.3%	724 751	64.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	998	100.0%	998	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 565	6.0%	4 572	4.2%	3 265	3.0%	94 756	86.8%	109 159	9.8%	84	.1%	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 300	3.4%	9 075	3.4%	8 845	3.3%	243 522	89.9%	270 742	24.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 503	27.1%	1	-	2	-	9 435	72.9%	12 941	1.2%	-	-	-	-
Total By Income Source	45 869	4.1%	36 891	3.3%	32 549	2.9%	1 003 284	89.7%	1 118 592	100.0%	84	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 019	15.7%	3 936	7.7%	3 285	6.4%	35 845	70.2%	51 085	4.6%	-	-	-	-
Commercial	5 363	10.6%	3 049	6.0%	1 924	3.8%	40 339	79.6%	50 675	4.5%	-	-	-	-
Households	32 487	3.2%	29 907	2.9%	27 340	2.7%	927 099	91.2%	1 016 832	90.9%	84	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	45 869	4.1%	36 891	3.3%	32 549	2.9%	1 003 284	89.7%	1 118 592	100.0%	84	-	-	-

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	28 694	100.0%	-	-	-	-	-	-	28 694	32.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52 274	88.5%	430	.7%	1 606	2.7%	4 732	8.0%	59 042	67.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	80 969	92.3%	430	.5%	1 606	1.8%	4 732	5.4%	87 736	100.0%

Contact Details

Municipal Manager	Mr Sazi Mbhele	032 551 9501
Chief Financial Officer	Mr Dumisani Dlamini	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	471 842	484 722	172 539	36.6%	116 723	24.7%	112 355	23.2%	99 889	20.6%	501 507	103.5%	90 381	93.1%	10.5%
Exchange Revenue															
Service charges - Electricity	185 555	186 175	56 923	30.7%	43 780	23.6%	40 179	21.6%	51 327	27.6%	192 209	103.2%	47 599	90.6%	7.8%
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%	5 557	27.4%	25 933	128.0%	4 723	93.4%	17.6%
Sale of Goods and Rendering of Services	11 966	21 954	821	6.9%	1 063	8.9%	8 123	37.0%	734	3.3%	10 741	48.9%	1 370	29.4%	(46.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	1 473	-	1 609	-	(2 180)	-	1 482	-	2 385	-	983	89.4%	50.8%
Interest earned from Current and Non Current Assets	4 778	6 278	2 175	45.5%	1 569	32.8%	2 055	32.7%	5 173	82.4%	10 973	174.8%	3 573	156.9%	44.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 376	3 295	605	25.4%	741	31.2%	657	19.9%	923	28.0%	2 926	88.8%	1 079	14.8%	(14.4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 330	4 330	-	-	0	-	0	-	15	4%	15	4%	184	4.7%	(91.7%)
Non-Exchange Revenue															
Property rates	141 738	141 738	64 715	45.7%	30 251	21.3%	27 757	19.6%	27 967	19.7%	150 690	106.3%	27 088	99.3%	3.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	227	227	85	37.5%	12	5.3%	(14)	(6.1%)	44	19.1%	127	55.8%	112	123.6%	(61.1%)
Licences or permits	5 182	5 182	1 268	24.5%	1 481	28.6%	1 405	27.1%	899	17.3%	5 052	97.5%	897	93.1%	2%
Transfer and subsidies - Operational	89 623	89 475	36 093	40.3%	30 074	33.6%	25 438	28.4%	5 768	6.4%	97 372	108.8%	2 773	100.5%	108.0%
Interest	5 814	5 814	-	-	-	-	3 082	53.0%	-	-	3 082	53.0%	-	-	-
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%	117 464	25.7%	483 937	105.7%	135 719	98.0%	(13.5%)
Employee related costs	158 875	155 993	37 657	23.7%	39 067	24.6%	39 047	25.0%	38 608	24.7%	154 380	99.0%	34 375	96.8%	12.3%
Remuneration of councillors	8 842	8 736	2 363	26.7%	2 057	23.3%	1 887	21.6%	1 997	22.9%	8 303	95.1%	1 978	96.6%	1.0%
Bulk purchases - electricity	142 993	142 993	56 242	39.3%	31 541	22.1%	29 395	20.6%	33 986	23.8%	151 164	105.7%	24 715	98.2%	37.5%
Inventory consumed	11 514	14 032	1 645	14.3%	3 914	34.0%	4 273	30.5%	4 371	31.1%	14 204	101.2%	2 507	84.1%	74.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 236	27 995	11 644	38.5%	11 625	38.4%	11 484	41.0%	11 412	40.8%	46 165	164.9%	50 603	147.3%	(77.4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	44 698	54 278	12 801	28.6%	15 576	34.8%	11 173	20.6%	15 567	28.7%	55 117	101.5%	14 290	92.3%	8.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	8 500	9 064	7 049	82.9%	2 016	23.7%	1 131	12.5%	1 400	15.4%	11 595	127.9%	73	53.4%	1 805.7%
Operational costs	36 570	44 803	10 399	28.4%	14 988	41.0%	7 498	16.7%	10 108	22.6%	42 993	96.0%	7 178	92.3%	40.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	16	-	16	-	-	-	(100.0%)
Surplus/(Deficit)	29 614	26 828	32 738		(4 060)		6 466		(17 575)		17 569		(45 338)		
Transfers and subsidies - capital (monetary allocations)	82 290	108 959	24 581	29.9%	37 353	45.4%	3 897	3.6%	15 172	13.9%	81 003	74.3%	21 740	60.0%	(30.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	38 863	-	38 863	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	111 904	135 787	57 319		33 294		10 363		36 459		137 435		(23 598)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	111 904	135 787	57 319		33 294		10 363		36 459		137 435		(23 598)		
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		36 459		137 435		(23 598)		
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		36 459		137 435		(23 598)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	111 109	135 619	26 791	24.1%	39 730	35.8%	10 156	7.5%	20 641	15.2%	97 318	71.8%	30 584	60.8%	(32.5%)
National Government	51 453	48 122	12 199	23.7%	17 871	34.7%	3 441	7.2%	8 075	16.8%	41 586	86.4%	20 299	93.4%	(60.2%)
Provincial Government	21 317	52 274	10 667	50.0%	15 337	71.9%	289	.6%	5 782	11.1%	32 075	61.4%	1 441	42.0%	301.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 770	100 396	22 866	31.4%	33 208	45.6%	3 730	3.7%	13 857	13.8%	73 661	73.4%	21 740	67.5%	(36.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 339	35 223	3 924	10.2%	6 522	17.0%	6 426	18.2%	6 784	19.3%	23 657	67.2%	8 843	44.4%	(23.3%)
Capital Expenditure Functional	111 109	135 619	26 791	24.1%	39 730	35.8%	10 156	7.5%	59 504	43.9%	136 181	100.4%	30 584	60.7%	94.6%
Municipal governance and administration	2 100	2 015	15	.7%	1 044	49.7%	-	-	610	30.3%	1 669	82.9%	322	77.9%	89.7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	2 015	15	.7%	1 044	49.7%	-	-	610	30.3%	1 669	82.9%	322	61.5%	89.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 688	41 830	10 667	91.3%	4 908	42.0%	3 313	7.9%	42 945	102.7%	61 834	147.8%	2 634	45.0%	1 530.2%
Community and Social Services	788	780	-	-	-	-	-	-	38 962	4 995.1%	38 962	4 995.1%	-	86.7%	(100.0%)
Sport And Recreation	-	150	-	-	-	-	-	-	127	85.0%	127	85.0%	-	-	(100.0%)
Public Safety	900	900	-	-	-	-	648	71.9%	-	-	648	71.9%	1 193	75.6%	(100.0%)
Housing	10 000	40 000	10 667	106.7%	4 908	49.1%	2 666	6.7%	3 856	9.6%	22 096	55.2%	1 441	43.8%	167.6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 011	49 981	8 870	17.7%	18 778	37.5%	4 435	8.9%	11 904	23.8%	43 987	88.0%	10 187	49.4%	16.9%
Planning and Development	17 767	18 407	1 398	7.9%	10 489	59.0%	975	5.3%	2 314	12.6%	15 777	82.5%	572	34.8%	304.4%
Road Transport	32 244	31 574	7 472	23.2%	8 289	25.7%	3 460	11.0%	9 590	30.4%	28 811	91.2%	9 614	50.9%	(.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	47 310	41 794	7 239	15.3%	15 000	31.7%	2 408	5.8%	4 045	9.7%	28 691	68.6%	17 441	81.6%	(76.8%)
Energy sources	46 910	41 394	7 058	15.0%	15 000	32.0%	2 589	6.3%	4 037	9.8%	28 683	69.3%	15 992	80.8%	(74.8%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	400	400	181	45.2%	-	-	(181)	(45.2%)	8	2.0%	8	2.0%	1 450	99.5%	(99.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	44 012	50 478	6 060	13.8%	2 273	5.2%	2 679	5.3%	2 612	5.2%	13 624	27.0%	4 900	56.0%	(46.7%)
Transfers and Subsidies - Operational	89 623	88 766	34 466	38.5%	31 692	35.4%	21 047	23.7%	647	.7%	87 851	99.0%	15 459	118.1%	(95.8%)
Transfers and Subsidies - Capital	82 290	108 959	36 267	44.1%	9 468	11.5%	11 387	10.5%	2 889	2.7%	60 012	55.1%	12 109	80.2%	(76.1%)
Interest	4 778	6 278	725	15.2%	386	8.1%	(78)	(1.2%)	3 620	57.7%	4 653	74.1%	2 722	109.7%	33.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(433 410)	(450 752)	(106 627)	24.6%	(75 625)	17.4%	(64 895)	14.4%	(66 191)	14.7%	(313 338)	69.5%	(51 100)	68.0%	29.5%
Suppliers and employees	(433 410)	(450 752)	(106 627)	24.6%	(75 625)	17.4%	(64 895)	14.4%	(66 191)	14.7%	(313 338)	69.5%	(51 010)	67.9%	29.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(90)	-	(100.0%)
Net Cash from/(used) Operating Activities	224 892	249 169	74 080	32.9%	84 914	37.8%	59 018	23.7%	27 697	11.1%	245 708	98.6%	60 221	156.9%	(54.0%)
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	(127 775)	(152 286)	(35 852)	28.1%	(44 869)	35.1%	(14 357)	9.4%	(19 352)	12.7%	(114 429)	75.1%	(25 383)	60.7%	(23.8%)
Capital assets	(127 775)	(152 286)	(35 852)	28.1%	(44 869)	35.1%	(14 357)	9.4%	(19 352)	12.7%	(114 429)	75.1%	(25 383)	60.7%	(23.8%)
Net Cash from/(used) Investing Activities	(127 775)	(152 286)	(35 852)	28.1%	(44 869)	35.1%	(14 357)	9.4%	(19 352)	12.7%	(114 429)	75.1%	(25 383)	60.7%	(23.8%)
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	97 117	96 884	38 228	39.4%	40 045	41.2%	44 661	46.1%	8 345	8.6%	131 279	135.5%	34 839	406.0%	(76.0%)
Cash/cash equivalents at the year begin:	25 588	25 588	131 310	513.2%	170 436	666.1%	210 481	822.6%	255 142	997.1%	131 310	513.2%	246 996	278.4%	3.3%
Cash/cash equivalents at the year end:	122 705	122 472	170 436	138.9%	210 481	171.5%	255 142	208.3%	263 487	215.1%	263 487	215.1%	281 840	363.6%	(6.5%)

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	15 678	69.2%	5 533	24.4%	151	.7%	1 280	5.7%	22 643	25.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 448	19.3%	2 611	7.8%	1 518	4.5%	22 876	68.4%	33 453	37.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 868	11.8%	1 231	7.8%	871	5.5%	11 886	75.0%	15 856	18.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	548	3.6%	515	3.4%	500	3.3%	13 704	89.8%	15 266	17.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88	9.0%	63	6.4%	47	4.8%	779	79.8%	976	1.1%	-	-	-	-
Total By Income Source	24 630	27.9%	9 953	11.3%	3 087	3.5%	50 525	57.3%	88 194	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 113	17.3%	1 960	8.3%	503	2.1%	17 146	72.3%	23 722	26.9%	-	-	-	-
Commercial	15 821	53.3%	5 091	17.2%	497	1.7%	8 251	27.8%	29 660	33.6%	-	-	-	-
Households	4 696	13.5%	2 901	8.3%	2 088	6.0%	25 127	72.2%	34 812	39.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 630	27.9%	9 953	11.3%	3 087	3.5%	50 525	57.3%	88 194	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	3 417	99.8%	-	-	-	-	7	.2%	3 424	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 417	99.8%	-	-	-	-	7	.2%	3 424	100.0%

Contact Details

Municipal Manager	Mr Siphso 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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	279 871	292 660	96 316	34.4%	119 864	42.8%	92 051	31.5%	48 524	16.6%	356 755	121.9%	24 358	77.2%	99.2%
Property rates	42 213	48 459	6 293	14.9%	14 379	34.1%	18 577	38.3%	17 828	36.8%	57 077	117.8%	5 252	84.9%	236.5%
Service charges	3 226	4 377	45	1.4%	87	2.7%	53	1.2%	86	2.0%	271	6.2%	58	78.1%	49.0%

Other revenue	8 237	9 924	5 130	62.3%	13 764	167.1%	5 778	58.2%	12 159	122.5%	36 831	371.1%	2 764	65.7%	339.9%
Transfers and Subsidies - Operational	172 196	171 543	69 486	40.4%	65 470	38.0%	43 852	25.6%	4 556	2.7%	183 365	106.9%	13 734	77.4%	(66.8%)
Transfers and Subsidies - Capital	41 499	38 857	13 000	31.3%	13 000	31.3%	12 857	33.1%	-	-	38 857	100.0%	-	85.9%	-
Interest	12 500	19 500	2 362	18.9%	13 164	105.3%	10 934	56.1%	13 895	71.3%	40 354	206.9%	2 550	54.1%	444.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(202 293)	(206 109)	(55 720)	27.5%	(83 734)	41.4%	(56 961)	27.6%	(65 421)	31.7%	(261 835)	127.0%	(58 927)	81.3%	11.0%
Suppliers and employees	(192 462)	(202 942)	(55 720)	29.0%	(83 734)	43.5%	(56 961)	28.1%	(65 421)	32.2%	(261 835)	129.0%	(58 927)	82.8%	11.0%
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%	(16 897)	(19.5%)	94 919	109.7%	(34 569)	55.5%	(51.1%)
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	(67 200)	(71 131)	(12 954)	19.3%	(19 476)	29.0%	(8 074)	11.4%	(13 435)	18.9%	(53 938)	75.8%	(12 990)	62.2%	3.4%
Capital assets	(67 200)	(71 131)	(12 954)	19.3%	(19 476)	29.0%	(8 074)	11.4%	(13 435)	18.9%	(53 938)	75.8%	(12 990)	62.2%	3.4%
Net Cash from/(used) Investing Activities	(67 200)	(71 131)	(12 954)	19.3%	(19 476)	29.0%	(8 074)	11.4%	(13 435)	18.9%	(53 938)	75.8%	(12 990)	62.2%	3.4%
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	10 378	15 420	27 642	266.3%	16 654	160.5%	27 017	175.2%	(30 332)	(196.7%)	40 981	265.8%	(47 559)	(571.3%)	(36.2%)
Cash/cash equivalents at the year begin:	228 631	181 056	-	-	209 932	91.8%	226 586	125.1%	253 603	140.1%	-	273 400	17.6%	-	(7.2%)
Cash/cash equivalents at the year end:	239 009	196 476	209 932	87.8%	249 355	104.3%	253 603	129.1%	244 213	124.3%	244 213	124.3%	295 407	178.3%	(17.3%)

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	3 849	5.0%	3 224	4.2%	3 019	3.9%	66 965	86.9%	77 057	69.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	581	6.5%	(0)	-	225	2.5%	8 084	90.9%	8 869	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	219	41.0%	14	2.6%	6	1.1%	296	55.4%	535	5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 839	20.4%	-	-	846	9.4%	6 340	70.3%	9 024	8.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	72	5%	(31)	(2%)	(21)	(1%)	15 684	99.9%	15 703	14.1%	-	-	-	-
Total By Income Source	6 559	5.9%	3 206	2.9%	4 074	3.7%	97 370	87.6%	111 209	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 593	6.6%	882	3.7%	1 162	4.8%	20 440	84.9%	24 076	21.6%	-	-	-	-
Commercial	1 020	5.8%	329	1.9%	392	2.2%	15 900	90.1%	17 641	15.9%	-	-	-	-
Households	1 803	4.2%	772	1.8%	1 251	2.9%	39 106	91.1%	42 931	38.6%	-	-	-	-
Other	2 144	8.1%	1 224	4.6%	1 269	4.8%	21 924	82.5%	26 561	23.9%	-	-	-	-
Total By Customer Group	6 559	5.9%	3 206	2.9%	4 074	3.7%	97 370	87.6%	111 209	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	(420)	(4 427.5%)	437	4 606.7%	3	26.7%	(10)	(105.9%)	9	84.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	96.7%	1	32.1%	(0)	(26.1%)	(0)	(2.7%)	2	15.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(418)	(3 733.4%)	438	3 904.9%	2	18.6%	(10)	(90.1%)	11	100.0%

Contact Details

Municipal Manager	Mr Mungisi 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	278 225	290 137	116 323	41.8%	92 386	33.2%	74 240	25.6%	7 213	2.5%	290 161	100.0%	46 832	99.9%	(84.6%)
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%	778	23.3%	3 241	97.0%	737	98.7%	5.5%
Sale of Goods and Rendering of Services	260	5 026	67	25.7%	28	10.7%	2 690	63.5%	52	1.0%	2 837	56.5%	65	97.0%	(20.0%)
Agency services	1 300	1 300	355	27.3%	387	29.8%	384	29.6%	330	25.4%	1 457	112.1%	264	86.9%	25.1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	498	367	96	19.3%	74	14.9%	106	28.8%	122	33.1%	398	108.4%	110	86.5%	10.2%
Interest earned from Current and Non Current Assets	8 382	14 272	4 071	48.6%	3 643	43.5%	5 463	38.3%	3 904	27.4%	17 080	119.7%	3 486	105.8%	12.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	362	341	92	25.5%	83	22.9%	83	24.5%	95	27.9%	353	103.7%	82	99.9%	15.3%
Rental from Fixed Assets	1 234	1 234	322	26.1%	374	30.3%	377	30.5%	390	31.6%	1 462	118.5%	368	109.0%	6.0%
Licence and permits	50	50	9	18.8%	3	5.0%	7	62.2%	18	36.0%	71	142.0%	7	154.9%	140.8%
Operational Revenue	46	46	19	42.4%	243	528.1%	(172)	(374.6%)	78	169.7%	168	365.6%	(10)	33.8%	(884.6%)
Non-Exchange Revenue															
Property rates	9 634	9 634	6 127	63.6%	1 165	12.1%	1 159	12.0%	1 146	11.9%	9 597	99.6%	1 113	98.3%	3.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	450	539	149	33.0%	101	22.5%	145	26.9%	159	29.5%	554	102.8%	152	88.7%	4.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	252 676	253 987	104 168	41.2%	85 470	33.8%	63 162	24.9%	126	-	252 926	99.6%	40 439	99.8%	(99.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	-	1	-	-	-	16	1 561.5%	16	1 611.5%	17	1 237.7%	(10.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	100.4%	-
Operating Expenditure	347 107	357 318	80 298	23.1%	74 654	21.5%	78 963	22.1%	84 478	23.6%	318 393	89.1%	76 295	84.4%	10.7%
Employee related costs	134 263	136 211	31 772	23.7%	33 086	24.6%	32 407	23.8%	33 372	24.5%	130 638	95.9%	30 358	96.0%	9.9%
Remuneration of councillors	18 980	18 980	4 387	23.1%	5 211	27.5%	4 471	23.6%	4 471	23.6%	18 540	97.7%	4 320	94.6%	3.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 856	6 884	460	5.9%	1 136	14.5%	965	14.0%	2 288	33.2%	4 849	70.4%	932	55.2%	145.4%
Debt impairment	1 350	1 350	-	-	(2 946)	(218.2%)	189	14.0%	705	52.2%	(2 051)	(152.0%)	534	111.2%	32.0%
Depreciation and amortisation	50 511	47 413	11 730	23.2%	11 736	23.2%	11 727	24.7%	11 815	24.9%	47 009	99.1%	9 866	87.8%	19.7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	71 617	72 230	12 583	17.6%	12 478	17.4%	12 999	18.0%	14 432	20.0%	52 492	72.7%	15 584	63.2%	(7.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 000	5 737	4 574	457.4%	273	27.3%	286	5.0%	532	9.3%	5 665	98.7%	1 088	174.1%	(51.1%)
Operational costs	61 530	68 512	14 791	24.0%	13 680	22.2%	15 919	23.2%	16 864	24.6%	61 254	89.4%	13 613	83.8%	23.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(68 882)	(67 182)	36 025		17 732		(4 724)		(77 265)		(28 232)		(29 463)		
Transfers and subsidies - capital (monetary allocations)	61 492	47 958	10 981	17.9%	12 231	19.9%	5 120	10.7%	9 120	19.0%	37 452	78.1%	21 476	71.1%	(57.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	2 886	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(7 390)	(19 224)	47 006		29 963		397		(68 146)		9 220		(5 001)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 390)	(19 224)	47 006		29 963		397		(68 146)		9 220		(5 001)		
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		(68 146)		9 220		(5 001)		
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		(68 146)		9 220		(5 001)		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	108 906	92 795	18 403	16.9%	26 302	24.2%	14 842	16.0%	21 091	22.7%	80 637	86.9%	32 570	69.9%	(35.2%)
National Government	44 691	41 703	9 819	22.0%	10 840	24.3%	4 452	10.7%	9 497	22.8%	34 608	83.0%	18 226	90.1%	(47.9%)
Provincial Government	8 780	-	4 539	51.7%	7 509	85.5%	(12 048)	-	-	-	-	-	(15 384)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 471	41 703	14 358	26.9%	18 349	34.3%	(7 596)	(18.2%)	9 497	22.8%	34 608	83.0%	2 842	64.1%	234.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 435	51 092	4 044	7.3%	7 953	14.3%	22 437	43.9%	11 595	22.7%	46 029	90.1%	29 728	75.7%	(61.0%)
Capital Expenditure Functional	108 906	92 795	18 879	17.3%	25 825	23.7%	14 842	16.0%	21 586	23.3%	81 132	87.4%	35 577	72.1%	(39.3%)
Municipal governance and administration	8 628	6 701	-	-	4 537	52.6%	402	6.0%	2 050	30.6%	6 989	104.3%	243	11.0%	743.4%
Executive and Council	425	315	-	-	-	-	-	-	310	98.5%	310	98.5%	6	21.7%	5 079.1%
Finance and administration	8 203	6 386	-	-	4 537	55.3%	402	6.3%	1 740	27.2%	6 679	104.6%	237	10.6%	633.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 693	21 354	5 016	46.9%	7 696	72.0%	6 168	28.9%	4 583	21.5%	23 463	109.9%	6 827	53.9%	(32.9%)
Community and Social Services	1 913	747	477	24.9%	(477)	(24.9%)	-	-	400	53.6%	400	53.6%	311	26.0%	28.6%
Sport And Recreation	8 780	20 607	4 539	51.7%	8 173	93.1%	6 168	29.9%	4 163	20.3%	23 063	111.9%	6 516	54.7%	(35.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 624	43 537	10 115	17.0%	7 451	12.5%	5 525	12.7%	10 462	24.0%	33 553	77.1%	23 338	86.5%	(55.2%)
Planning and Development	1 828	1 489	-	-	-	-	291	19.6%	291	19.6%	291	19.6%	1 015	54.6%	(71.3%)
Road Transport	57 797	42 049	10 115	17.5%	7 451	12.9%	5 525	13.1%	10 171	24.2%	33 262	79.1%	22 324	87.9%	(54.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 962	21 202	3 748	12.5%	6 141	20.5%	2 747	13.0%	4 490	21.2%	17 126	80.8%	5 169	83.4%	(13.1%)
Energy services	15 725	7 007	62	4%	-	-	1 905	27.2%	3 432	49.0%	5 400	77.1%	-	24.2%	(100.0%)
Water Management	4 038	2 898	829	20.5%	1 855	45.9%	150	5.2%	310	10.7%	3 143	108.5%	1 442	93.4%	(78.5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	10 200	11 297	2 858	28.0%	4 287	42.0%	691	6.1%	748	6.6%	8 583	76.0%	3 726	87.8%	(79.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	22 433	22 721	5 444	24.3%	2 177	9.7%	5 916	26.0%	8 065	35.5%	21 603	95.1%	5 334	421.2%	51.2%
Transfers and Subsidies - Operational	253 277	251 579	106 051	41.9%	85 288	33.7%	62 208	24.7%	1	-	253 549	100.8%	77 927	115.0%	(100.0%)
Transfers and Subsidies - Capital	61 492	47 958	32 379	52.7%	16 920	27.5%	4 120	8.6%	-	-	53 419	111.4%	5 781	109.1%	(100.0%)
Interest	8 382	14 272	3 991	47.6%	3 584	42.8%	4 569	32.0%	1 164	8.2%	13 308	93.2%	3 131	75.4%	(62.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(294 846)	(302 541)	(23 938)	8.1%	(24 492)	8.3%	(25 900)	8.6%	(31 311)	10.3%	(105 641)	34.9%	(36 825)	37.0%	(15.0%)
Suppliers and employees	(294 846)	(302 541)	(23 938)	8.1%	(24 492)	8.3%	(25 900)	8.6%	(31 311)	10.3%	(105 641)	34.9%	(36 825)	37.0%	(15.0%)
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%	(20 471)	(47.5%)	246 889	573.3%	57 537	650.6%	(135.6%)
Cash Flow from Investing Activities															
Receipts	-	1	-	-	(50 000)	-	50 000	5 000 000.0%	(53 077)	(5 307 683.2%)	(53 076)	(5 307 633.2%)	77 182	4 844 337.3%	(168.8%)
Proceeds on disposal of PPE	-	1	-	-	1	-	-	-	7	667.9%	7	717.9%	17	1 237.7%	(61.5%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(50 000)	-	50 000	-	(53 084)	-	(53 084)	-	77 164	-	(168.8%)
Payments	(108 906)	(92 795)	(18 545)	17.0%	(27 418)	25.2%	(16 262)	17.5%	(21 914)	23.6%	(84 139)	90.7%	(34 393)	71.9%	(36.3%)
Capital assets	(108 906)	(92 795)	(18 545)	17.0%	(27 418)	25.2%	(16 262)	17.5%	(21 914)	23.6%	(84 139)	90.7%	(34 393)	71.9%	(36.3%)
Net Cash from/(used) Investing Activities	(108 906)	(92 794)	(18 545)	17.0%	(77 418)	71.1%	33 738	(36.4%)	(74 991)	80.8%	(137 216)	147.9%	42 788	21.3%	(275.3%)
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	(49 090)	(49 726)	107 625	(219.2%)	9 003	(18.3%)	88 507	(178.0%)	(95 462)	192.0%	109 673	(220.6%)	100 325	(265.2%)	(195.2%)
Cash/cash equivalents at the year begin:	300 334	300 334	183 976	61.3%	291 601	97.1%	300 604	100.1%	389 111	129.6%	183 976	61.3%	348 718	100.1%	11.6%
Cash/cash equivalents at the year end:	251 243	250 608	291 601	116.1%	300 604	119.6%	389 111	155.3%	293 650	117.2%	293 650	117.2%	449 043	545.4%	(34.6%)

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	777	15.4%	163	3.2%	129	2.6%	3 986	78.9%	5 055	43.8%	(288)	(5.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	487	9.5%	175	3.4%	157	3.1%	4 330	84.1%	5 149	44.6%	(210)	(4.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	300 334	-	183 976	-	291 601	-	300 604	-	389 111	-	183 976	-	348 718	-
Interest on Arrear Debtor Accounts	80	6.0%	38	2.8%	37	2.7%	1 179	88.4%	1 333	11.6%	2	2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(49)	-	-	-
Total By Income Source	1 344	11.6%	376	3.3%	323	2.8%	9 495	82.3%	11 537	100.0%	(545)	(4.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	20	2.3%	10	1.1%	10	1.2%	812	95.3%	852	7.4%	(98)	(11.6%)	-	-
Commercial	727	38.4%	109	5.7%	66	3.5%	992	52.4%	1 894	16.4%	(63)	(3.3%)	-	-
Households	597	6.8%	258	2.9%	247	2.8%	7 691	87.5%	8 792	76.2%	(384)	(4.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 344	11.6%	376	3.3%	323	2.8%	9 495	82.3%	11 537	100.0%	(545)	(4.7%)	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Christopher Andile Ngoyiya	039 259 5300
Chief Financial Officer	Mrs Thembakazi Ngemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments		2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands																
Cash Flow from Operating Activities																
Receipts		295 196	301 122	83 469	28.3%	-	-	122 902	40.8%	12 652	4.2%	219 024	72.7%	(2 811)	50.2%	(550.1%)
Property rates		40 365	40 365	5 233	13.0%	-	-	11 085	27.5%	11 692	29.0%	28 010	69.4%	5 644	71.5%	107.1%
Service charges		3 915	3 915	430	11.0%	-	-	598	15.3%	643	16.4%	1 671	42.7%	599	49.0%	7.4%

Other revenue	29 518	32 567	197	7%	-	-	1 009	3.1%	317	1.0%	1 523	4.7%	(9 156)	6.3%	(103.5%)
Transfers and Subsidies - Operational	178 129	177 143	72 109	40.5%	-	-	110 211	62.2%	-	-	182 320	102.9%	101	59.4%	(100.0%)
Transfers and Subsidies - Capital	31 779	31 854	5 500	17.3%	-	-	-	-	-	-	5 500	17.3%	-	38.5%	-
Interest	11 491	15 278	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(216 633)	(268 338)	(6 151)	2.8%	(19 877)	9.2%	(17 211)	6.4%	(27 401)	10.2%	(70 641)	26.3%	(20 363)	24.8%	34.6%
Suppliers and employees	(214 315)	(266 020)	(6 151)	2.9%	(19 877)	9.3%	(17 211)	6.5%	(27 401)	10.3%	(70 641)	26.6%	(20 363)	25.2%	34.6%
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%	(14 749)	(45.0%)	148 383	452.6%	(23 174)	156.4%	(36.4%)
Cash Flow from Investing Activities															
Receipts	2 488	2 488	-	-	-	-	-	-	-	-	-	-	3 110	345.1%	(100.0%)
Proceeds on disposal of PPE	2 488	2 488	-	-	-	-	-	-	-	-	-	-	3 110	345.1%	(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%	(19 900)	20.4%	(58 431)	60.0%	(40 028)	88.7%	(50.3%)
Capital assets	(105 563)	(97 360)	(6 004)	5.7%	(25 176)	23.8%	(7 351)	7.6%	(19 900)	20.4%	(58 431)	60.0%	(40 028)	88.7%	(50.3%)
Net Cash from/(used) Investing Activities	(103 075)	(94 872)	(6 004)	5.8%	(25 176)	24.4%	(7 351)	7.7%	(19 900)	21.0%	(58 431)	61.6%	(36 918)	85.3%	(46.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(24 512)	(62 089)	71 314	(290.9%)	(45 053)	183.8%	98 340	(158.4%)	(34 649)	55.8%	89 952	(144.9%)	(60 091)	(20.4%)	(42.3%)
Cash/cash equivalents at the year begin:	113 640	159 256	-	-	71 314	62.8%	185 517	116.5%	283 857	178.2%	-	-	248 357	120.0%	14.3%
Cash/cash equivalents at the year end:	89 128	97 167	71 314	80.0%	185 517	208.1%	283 857	292.1%	249 208	256.5%	249 208	256.5%	187 772	165.2%	32.7%

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	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	1 342	92.1%	86	5.9%	-	-	30	2.0%	1 458	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 342	92.1%	86	5.9%	-	-	30	2.0%	1 458	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	935 993	952 199	1 026 830	109.7%	869 282	92.9%	480 366	50.4%	316 424	33.2%	2 692 903	282.8%	253 878	260.0%	24.6%
Property rates	-	-	2	-	2	-	2	-	1	-	6	-	-	-	(100.0%)
Service charges	61 100	61 100	15 542	25.4%	15 081	24.7%	14 336	23.5%	17 366	28.4%	62 324	102.0%	13 138	79.1%	32.2%

Other revenue	53 987	53 987	646 095	1 196.8%	571 717	1 059.0%	306 064	566.9%	281 750	521.9%	1 805 626	3 344.6%	236 481	1 959.7%	19.1%
Transfers and Subsidies - Operational	493 840	493 840	197 596	40.0%	157 320	31.9%	117 412	23.8%	717	.1%	473 045	95.8%	-	186.7%	(100.0%)
Transfers and Subsidies - Capital	321 352	321 352	162 000	50.4%	120 000	37.3%	33 630	10.5%	10 500	3.3%	326 130	101.5%	-	98.7%	(100.0%)
Interest	5 713	21 920	5 596	97.9%	5 163	90.4%	8 922	40.7%	6 091	27.8%	25 772	117.6%	4 259	148.3%	43.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(611 217)	(627 704)	(237 295)	38.8%	(264 126)	43.2%	(205 547)	32.7%	(183 779)	29.3%	(890 748)	141.9%	(223 163)	133.1%	(17.6%)
Suppliers and employees	(611 117)	(627 704)	(237 295)	38.8%	(264 126)	43.2%	(205 547)	32.7%	(183 779)	29.3%	(890 748)	141.9%	(223 163)	133.1%	(17.6%)
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%	132 845	40.9%	1 802 155	555.4%	30 715	537.1%	331.9%
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	(306 141)	(316 868)	(78 335)	25.6%	(103 571)	33.8%	(71 775)	22.7%	(50 532)	15.9%	(304 213)	96.0%	(93 153)	89.6%	(45.8%)
Capital assets	(306 141)	(316 868)	(78 335)	25.6%	(103 571)	33.8%	(71 775)	22.7%	(50 532)	15.9%	(304 213)	96.0%	(93 153)	89.6%	(45.8%)
Net Cash from/(used) Investing Activities	(306 141)	(316 868)	(78 335)	25.6%	(103 571)	33.8%	(71 775)	22.7%	(50 532)	15.9%	(304 213)	96.0%	(93 153)	89.6%	(45.8%)
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%	82 113	1 571.1%	1 497 942	28 660.5%	(62 437)	952 638.2%	(231.5%)
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%	1 540 469	1 108.2%	124 641	89.7%	1 374 604	77.8%	12.1%
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%	1 622 582	1 125.0%	1 622 582	1 125.0%	1 362 393	2 104.9%	19.1%

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	5 728	3.8%	4 699	3.1%	3 712	2.5%	136 180	90.6%	150 318	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 238	3.8%	1 836	3.1%	1 450	2.5%	53 200	90.6%	58 724	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	957	3.8%	785	3.1%	620	2.5%	22 764	90.6%	25 127	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	8 923	3.8%	7 320	3.1%	5 782	2.5%	212 144	90.6%	234 169	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 643	16.2%	4 394	12.6%	2 899	8.3%	21 943	62.9%	34 878	14.9%	-	-	-	-
Commercial	702	4.4%	504	3.1%	429	2.7%	14 384	88.8%	16 019	6.8%	-	-	-	-
Households	2 578	1.4%	2 421	1.3%	2 455	1.3%	175 817	95.9%	183 271	78.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 923	3.8%	7 320	3.1%	5 782	2.5%	212 144	90.6%	234 169	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 429	52.1%	68	2.5%	438	16.0%	808	29.5%	2 744	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 429	52.1%	68	2.5%	438	16.0%	808	29.5%	2 744	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	93 008 826	94 632 692	27 005 068	29.0%	23 575 036	25.3%	23 590 423	24.9%	18 083 424	19.1%	92 253 952	97.5%	15 472 211	98.1%	16.9%
Exchange Revenue															
Service charges - Electricity	28 879 593	28 824 365	7 193 098	24.9%	6 105 241	21.1%	6 125 946	21.3%	6 299 499	21.9%	25 723 783	89.2%	5 873 592	92.3%	7.3%
Service charges - Water	11 511 278	11 435 677	2 243 548	19.5%	2 667 054	23.2%	2 807 193	24.5%	3 267 377	28.6%	10 985 172	96.1%	2 159 638	97.4%	51.3%
Service charges - Waste Water Management	2 448 781	2 462 630	525 456	21.5%	596 896	24.4%	667 634	27.1%	792 368	32.2%	2 582 353	104.9%	495 281	95.1%	60.0%
Service charges - Waste Management	1 837 694	1 846 710	472 371	25.7%	454 834	24.8%	457 247	24.8%	429 387	23.3%	1 813 639	98.2%	408 342	105.9%	5.2%
Sale of Goods and Rendering of Services	758 758	845 661	117 751	15.6%	217 570	28.8%	176 596	20.9%	164 656	19.5%	676 573	80.0%	95 022	64.5%	73.3%
Agency services	78 614	84 783	19 079	24.3%	21 007	26.7%	23 269	27.4%	15 898	18.8%	79 254	93.5%	10 118	88.2%	57.1%
Interest	1 131	1 156	391	34.6%	92	8.2%	135	11.7%	3 172	274.5%	3 790	328.0%	448	132.8%	607.5%
Interest earned from Receivables	1 184 187	1 331 615	505 010	42.6%	560 965	47.4%	549 575	41.3%	594 944	44.7%	2 210 493	166.0%	468 025	160.4%	27.1%
Interest earned from Current and Non Current Assets	991 934	1 563 031	406 574	41.0%	384 322	38.7%	398 065	25.5%	426 531	27.3%	1 615 462	103.4%	396 482	128.3%	7.6%
Dividends	-	35 000	-	-	-	-	35 000	100.0%	-	-	35 000	100.0%	40 277	-	(100.0%)
Rent on Land	1 712	2 791	605	35.4%	552	32.2%	554	19.9%	1 157	41.4%	2 868	102.8%	56 797	3 080.2%	(98.0%)
Rental from Fixed Assets	1 233 506	1 221 641	255 413	20.7%	248 000	20.1%	257 903	21.1%	292 149	23.9%	1 063 465	86.2%	265 129	90.4%	10.2%
Licence and permits	63 109	59 719	13 226	21.0%	13 313	21.1%	13 064	21.9%	15 420	25.8%	55 024	92.1%	15 096	106.1%	2.1%
Operational Revenue	505 907	568 481	85 478	16.9%	111 525	22.0%	103 993	18.3%	164 138	28.9%	465 133	81.8%	107 967	91.0%	52.0%
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%	4 353 852	25.3%	18 489 236	107.4%	3 917 896	107.0%	11.1%
Surcharges and Taxes	413 695	434 695	6 864	1.7%	158 609	38.3%	151 824	34.9%	85 671	19.7%	402 968	92.7%	137 949	90.0%	(37.9%)
Fines, penalties and forfeits	293 535	299 638	50 035	17.0%	59 618	20.3%	111 997	37.4%	(50 236)	(16.8%)	171 414	57.2%	(40 619)	31.3%	23.7%
Licences or permits	98 355	98 663	18 566	18.9%	23 662	24.1%	22 909	23.2%	18 794	19.0%	83 932	85.1%	19 319	115.6%	(2.7%)
Transfer and subsidies - Operational	20 365 992	21 116 326	8 175 241	40.1%	6 000 641	29.5%	5 652 755	26.8%	4 355 561	21.1%	20 264 198	96.0%	464 972	96.7%	(6.3%)
Interest	486 201	520 102	200 680	41.3%	218 807	45.0%	223 003	42.9%	231 700	44.5%	874 191	168.1%	176 735	130.2%	31.1%
Fuel Levy	3 911 280	3 911 280	1 187 364	30.4%	1 185 825	30.3%	1 185 825	30.3%	353 805	9.0%	3 912 819	100.0%	-	91.0%	(100.0%)
Operational Revenue	3 141	5 003	1 033	32.9%	1 190	37.9%	1 149	23.0%	1 148	23.0%	4 519	90.3%	-	-	(100.0%)
Gains on disposal of Assets	35 963	44 990	4 255	12.0%	15 742	44.3%	90 363	200.9%	23 843	53.0%	134 203	298.3%	13 227	53.8%	80.3%
Other Gains	695 962	704 735	158 412	22.8%	157 038	22.6%	136 191	19.3%	189 363	26.9%	641 004	91.0%	390 520	122.2%	(51.5%)
Discontinued Operations	-	-	0	-	-	-	-	-	(26 771)	-	(26 771)	-	-	-	(100.0%)
Operating Expenditure	92 893 527	95 176 412	21 438 657	23.1%	22 457 314	24.2%	20 206 478	21.2%	21 643 842	22.7%	85 746 291	90.1%	19 552 400	89.7%	10.7%
Employee related costs	25 878 569	25 354 063	5 612 751	21.7%	6 460 202	25.0%	5 777 572	22.8%	5 808 417	22.9%	23 668 941	93.3%	5 296 603	92.2%	9.7%
Remuneration of councillors	951 698	983 836	212 767	22.4%	260 219	27.3%	238 883	24.3%	219 382	22.3%	931 251	94.7%	210 791	94.2%	4.1%
Bulk purchases - electricity	23 234 574	23 258 693	6 883 250	29.6%	5 063 839	21.8%	4 902 241	21.1%	5 885 423	25.3%	22 734 753	97.7%	4 603 228	94.7%	27.9%
Inventory consumed	7 475 619	7 342 415	1 295 505	17.3%	1 704 101	22.8%	1 498 115	20.4%	1 514 661	20.6%	6 012 382	81.9%	1 592 527	86.3%	(4.9%)
Debt impairment	4 885 321	4 411 068	813 296	16.6%	907 242	18.6%	555 213	12.6%	(8 460)	(2.3%)	2 267 291	51.4%	174 904	13.6%	(104.8%)
Depreciation and amortisation	6 835 602	6 853 572	1 431 144	20.9%	1 401 806	20.5%	1 708 697	24.9%	1 573 729	23.0%	6 115 377	89.2%	1 454 828	85.8%	8.2%
Interest	1 303 399	1 355 230	333 140	25.6%	402 760	30.9%	302 902	22.4%	411 146	10.4%	1 179 948	87.1%	290 203	95.0%	(51.4%)
Contracted services	11 916 439	13 807 986	2 409 492	20.2%	3 258 684	27.3%	2 930 794	21.2%	3 761 160	29.2%	12 360 130	89.5%	3 276 064	95.7%	14.8%
Transfers and subsidies	1 042 201	1 043 240	213 845	20.5%	246 445	23.6%	173 912	16.7%	254 739	24.4%	888 942	85.2%	171 079	78.2%	48.9%
Irrecoverable debts written off	248 122	971 977	121 850	49.1%	55 587	22.5%	40 878	4.2%	163 749	18.9%	402 334	41.4%	134 347	38.8%	36.8%
Operational costs	6 941 775	7 453 230	1 444 798	20.8%	1 827 185	26.3%	1 612 549	21.6%	1 624 043	21.8%	6 508 975	87.3%	1 550 567	88.2%	4.7%
Losses on disposal of Assets	21 347	25 556	(652)	(3.1%)	(360)	(1.7%)	8 989	35.2%	5 410	21.2%	13 387	52.4%	7 071	67.0%	(23.5%)
Other Losses	2 158 859	2 315 546	667 472	30.9%	869 333	40.3%	455 732	19.7%	680 443	29.4%	2 672 981	115.4%	790 189	139.8%	(13.9%)
Surplus/(Deficit)	115 299	(543 720)	5 566 411		1 117 722		3 383 946		(3 560 418)		6 507 661		(4 080 190)		
Transfers and subsidies - capital (monetary allocations)	11 662 153	11 737 379	1 512 960	13.0%	2 648 816	22.7%	2 631 668	22.4%	3 103 337	26.4%	9 896 781	84.3%	3 235 802	75.7%	(4.1%)
Transfers and subsidies - capital (in-kind)	900	5 369	(1 351)	(150.1%)	1 424	158.2%	22	4.0%	46 261	861.7%	46 356	863.4%	7 144	80.5%	547.5%
Surplus/(Deficit) after capital transfers and contributions	11 778 352	11 199 028	7 078 020		3 767 961		6 015 636		(410 819)		16 450 798		(837 244)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 778 352	11 199 028	7 078 020		3 767 961		6 015 636		(410 819)		16 450 798		(837 244)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 778 352	11 199 028	7 078 020		3 767 961		6 015 636		(410 819)		16 450 798		(837 244)		
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%	54 344	32.0%	139 224	82.0%	23 587	102.9%	130.4%
Surplus/(Deficit) for the year	11 934 537	11 368 834	7 112 315		3 791 047		6 043 135		(356 476)		16 590 021		(813 657)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	16 898 700	16 781 214	1 848 622	10.9%	3 391 911	20.1%	2 619 557	15.6%	4 685 445	27.9%	12 545 535	74.8%	4 568 873	68.3%	2.6%
National Government	10 225 532	10 136 100	1 392 847	13.6%	2 470 738	24.2%	1 958 330	19.3%	2 313 125	22.8%	8 135 041	80.3%	2 975 793	72.7%	(22.3%)
Provincial Government	774 280	1 038 270	42 416	5.5%	61 214	7.9%	115 769	11.2%	75 227	7.2%	294 625	28.4%	166 296	27.3%	(54.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	3 844	6 634	3 267	85.0%	4 348	113.1%	1 527	23.0%	1 203	18.1%	10 345	156.0%	3 789	25.0%	(68.2%)
Transfers recognised - capital	11 003 656	11 181 004	1 438 530	13.1%	2 536 300	23.0%	2 075 626	18.6%	2 389 556	21.4%	8 440 012	75.5%	3 145 879	67.2%	(24.0%)
Borrowing	2 471 064	2 188 959	128 625	5.2%	330 064	13.4%	278 048	12.7%	1 175 827	53.7%	1 912 764	87.4%	738 368	71.0%	(59.2%)
Internally generated funds	3 423 979	3 411 251	281 267	8.2%	525 547	15.3%	265 682	7.8%	1 120 063	32.8%	2 192 759	64.3%	684 626	70.8%	63.6%
Capital Expenditure Functional	16 920 947	16 800 594	1 902 526	11.2%	3 415 113	20.2%	2 649 012	15.8%	5 103 756	30.4%	13 070 407	77.8%	4 839 855	70.2%	5.5%
Municipal governance and administration	1 307 608	1 286 659	78 181	6.0%	137 792	10.5%	120 454	9.4%	631 520	49.1%	967 947	75.2%	433 572	69.7%	45.7%
Executive and Council	380 783	316 658	13 366	3.5%	40 852	10.7%	14 997	4.8%	106 885	34.0%	176 099	56.0%	40 982	136.0%	160.8%
Finance and administration	926 226	971 083	64 655	7.0%	96 943	10.5%	105 477	13.9%	524 278	54.0%	791 353	81.5%	392 513	65.5%	33.6%
Internal audit	599	1 068	160	26.6%	(3)	(.5%)	(19)	(1.8%)	357	33.4%	494	46.3%	77	73.9%	364.1%
Community and Public Safety	2 206 302	2 309 520	275 633	12.5%	405 609	18.4%	233 316	10.1%	669 231	29.0%	1 583 789	68.6%	585 483	50.1%	14.3%
Community and Social Services	517 862	482 719	79 755	15.4%	121 159	23.4%	81 417	16.9%	214 682	44.5%	497 014	103.0%	183 531	70.8%	17.0%
Sport And Recreation	444 458	584 075	62 932	14.2%	170 646	38.4%	73 386	12.6%	211 966	36.3%	518 931	88.8%	138 395	62.3%	53.2%
Public Safety	103 419	100 881	4 412	4.3%	7 381	7.1%	16 211	16.1%	52 608	52.1%	80 613	79.9%	13 397	27.4%	292.7%
Housing	1 113 258	1 114 716	126 775	11.4%	103 589	9.3%	58 461	5.2%	183 237	16.4%	472 061	42.3%	241 891	38.4%	(24.2%)
Health	27 304	27 129	1 759	6.4%	2 833	10.4%	3 840	14.2%	6 739	24.8%	15 171	55.9%	8 270	67.5%	(18.5%)
Economic and Environmental Services	4 620 446	4 994 896	565 105	12.2%	985 640	21.3%	786 637	15.7%	1 416 214	28.4%	3 753 597	75.1%	1 524 577	71.7%	6.9%
Planning and Development	987 717	1 205 028	212 242	21.5%	235 217	25.1%	254 495	21.1%	270 288	24.2%	995 251	82.6%	485 986	71.6%	(39.3%)
Road Transport	3 620 435	3 789 868	352 713	9.7%	721 713	19.3%	532 028	14.7%	1 138 693	29.8%	2 718 313	72.8%	878 463	70.6%	29.6%
Environmental Protection	12 294	20 311	1 477	1.2%	5 711	46.5%	114	6.7%	7 288	35.9%	13 260	65.3%	926	22.9%	63.9%
Trading Services	784 696	8 146 103	982 775	11.2%	1 869 194	21.4%	1 501 483	18.4%	2 363 119	29.0%	6 716 571	82.5%	2 485 880	76.4%	(4.9%)
Energy sources	1 434 027	1 401 676	137 375	9.6%	269 595	18.8%	187 394	13.4%	316 163	22.6%	901 528	65.0%	536 642	74.9%	(41.1%)
Water Management	4 405 476	4 085 780	647 788	14.7%	1 148 896	26.1%	811 756	19.9%	1 048 551	25.7%	3 656 991	89.5%	1 421 118	75.3%	(26.2%)
Waste Water Management	2 596 890	2 361 491	170 855	6.6%	421 010	16.2%	479 246	20.3%	911 853	38.6%	1 927 965	84.0%	364 116	63.1%	150.4%
Waste Management	310 303	297 156	26 756	8.6%	29 692	9.6%	23 087	7.8%	86 551	29.1%	166 086	55.9%	164 003	105.1%	(47.2%)
Other	39 896	63 416	832	2.1%	16 878	42.3%	7 122	11.2%	23 672	37.3%	48 504	76.5%	10 344	41.3%	128.9%

Other revenue	9 182 043	9 095 490	2 445 015	26.6%	2 805 441	30.6%	2 540 126	27.9%	2 644 631	29.1%	10 435 213	114.7%	1 401 525	99.5%	88.7%
Transfers and Subsidies - Operational	20 420 966	21 048 126	6 045 679	29.6%	5 655 444	27.7%	4 983 025	23.7%	1 037 732	4.9%	17 721 880	84.2%	935 367	76.5%	10.9%
Transfers and Subsidies - Capital	11 601 964	11 622 087	2 070 466	17.8%	2 175 901	18.8%	1 145 852	9.9%	210 940	1.8%	5 603 160	48.2%	105 194	52.3%	100.5%
Interest	1 024 798	1 592 786	90 895	8.9%	185 940	18.1%	173 374	10.9%	206 199	12.9%	656 409	41.2%	87 370	26.5%	136.0%
Dividends	(1 434)	33 566	-	-	-	-	-	-	35 000	104.3%	35 000	104.3%	40 277	187.3%	(13.1%)
Payments	(83 312 825)	(76 425 039)	(5 673 724)	6.8%	(8 759 392)	10.5%	(10 974 606)	14.4%	(5 291 305)	6.9%	(30 699 027)	40.2%	(4 603 823)	31.7%	14.9%
Suppliers and employees	(81 794 894)	(74 948 290)	(5 644 604)	6.9%	(8 654 001)	10.6%	(10 964 945)	14.6%	(5 215 999)	7.0%	(30 479 548)	40.7%	(4 550 899)	32.0%	14.6%
Finance charges	(1 284 797)	(1 317 307)	(29 121)	2.3%	(105 391)	8.2%	(12 079)	.9%	(75 306)	5.7%	(221 897)	16.8%	(51 376)	12.9%	46.6%
Transfers and grants	(233 136)	(159 442)	-	-	-	-	2 418	(1.5%)	-	-	2 418	(1.5%)	(1 548)	30.2%	(100.0%)
Net Cash from/(used) Operating Activities	15 682 734	23 743 624	10 287 671	65.6%	6 856 442	43.7%	2 765 863	11.6%	4 280 124	18.0%	24 190 099	101.9%	2 282 045	181.6%	87.6%
Cash Flow from Investing Activities															
Receipts	17 421	96 550	10 162	58.3%	(84 501)	(485.0%)	17 215	17.8%	(127 688)	(132.3%)	(184 812)	(191.4%)	547 018	1 392.2%	(123.3%)
Proceeds on disposal of PPE	17 421	89 550	57 119	327.9%	6 516	37.4%	2 045	2.3%	5 129	5.7%	70 809	79.1%	7 045	69.1%	(27.2%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	7 000	(30 065)	-	(44 516)	-	(34 830)	(497.6%)	(79 734)	(1 139.1%)	(189 145)	(2 702.1%)	461 394	876 107.0%	(117.3%)
Decrease (Increase) in non-current investments	-	-	(16 892)	-	(46 501)	-	50 000	-	(53 094)	-	(66 477)	-	78 578	-	(167.6%)
Payments	(17 421 027)	(17 185 967)	(1 103 478)	6.3%	(1 735 657)	10.0%	(1 192 798)	6.9%	(1 216 199)	7.1%	(5 248 133)	30.5%	(1 985 409)	34.4%	(38.7%)
Capital assets	(17 421 027)	(17 185 967)	(1 103 478)	6.3%	(1 735 657)	10.0%	(1 192 798)	6.9%	(1 216 199)	7.1%	(5 248 133)	30.5%	(1 985 409)	34.4%	(38.7%)
Net Cash from/(used) Investing Activities	(17 403 606)	(17 089 417)	(1 093 316)	6.3%	(1 820 158)	10.5%	(1 175 584)	6.9%	(1 343 887)	7.9%	(5 432 945)	31.8%	(1 438 391)	32.0%	(6.6%)
Cash Flow from Financing Activities															
Receipts	2 615 919	2 167 425	26 215	1.0%	100 512	3.8%	211 349	9.8%	202 024	9.3%	540 101	24.9%	599 409	28.4%	(66.3%)
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%	200 000	9.2%	536 087	24.7%	600 000	28.5%	(66.7%)
Increase (decrease) in consumer deposits	1 150	1 150	128	11.2%	512	44.6%	1 349	117.3%	2 024	176.0%	4 014	349.0%	(591)	(15.6%)	(442.6%)
Payments	(1 385 851)	(1 157 331)	(25 482)	1.8%	(33 604)	2.4%	(92 240)	8.0%	(73 553)	6.4%	(224 879)	19.4%	(66 410)	20.0%	10.8%
Repayment of borrowing	(1 385 851)	(1 157 331)	(25 482)	1.8%	(33 604)	2.4%	(92 240)	8.0%	(73 553)	6.4%	(224 879)	19.4%	(66 410)	20.0%	10.8%
Net Cash from/(used) Financing Activities	1 230 069	1 010 094	733	.1%	66 909	5.4%	119 109	11.8%	128 471	12.7%	315 222	31.2%	532 999	38.1%	(75.9%)
Net Increase/(Decrease) in cash held	(490 803)	7 664 301	9 195 088	(1 873.5%)	5 103 192	(1 039.8%)	1 709 388	22.3%	3 064 708	40.0%	19 072 376	248.8%	1 376 653	1 900.9%	122.6%
Cash/cash equivalents at the year begin:	15 325 367	14 906 193	4 755 436	31.0%	15 443 217	100.8%	20 545 343	137.8%	22 391 591	150.2%	4 755 436	31.9%	26 276 594	26.6%	(14.8%)
Cash/cash equivalents at the year end:	14 834 564	22 570 495	15 443 353	104.1%	20 565 073	138.6%	22 397 912	99.2%	25 438 550	112.7%	25 438 550	112.7%	27 816 324	209.6%	(8.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 427 057	7.0%	605 189	2.9%	644 064	3.1%	17 841 475	87.0%	20 517 786	37.8%	48 035	.2%	24 859 721	121.2%
Trade and Other Receivables from Exchange Transactions - Electricity	1 914 888	29.9%	303 951	4.7%	223 764	3.5%	3 970 583	61.9%	6 413 186	11.8%	1 266	-	3 997 408	62.3%
Receivables from Non-exchange Transactions - Property Rates	1 191 539	9.2%	401 967	3.1%	387 597	3.0%	11 040 859	84.8%	13 021 961	24.0%	1 456	-	11 473 342	88.1%
Receivables from Exchange Transactions - Waste Water Management	266 149	6.8%	115 194	2.9%	123 178	3.1%	3 415 199	87.1%	3 919 720	7.2%	1 507	-	3 902 736	99.6%
Receivables from Exchange Transactions - Waste Management	145 433	6.2%	57 994	2.5%	59 245	2.5%	2 094 468	88.9%	2 357 140	4.3%	1 914	.1%	2 093 209	88.8%
Receivables from Exchange Transactions - Property Rental Debtors	47 614	7.7%	15 012	2.4%	21 434	3.5%	530 843	86.3%	614 903	1.1%	178	-	688 764	112.0%
Interest on Arrear Debtor Accounts	252 883	5.7%	39 031	.9%	89 789	2.0%	4 057 186	91.4%	4 438 869	8.2%	12	-	9 287 506	209.2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	324 787	-
Other	66 999	2.2%	56 060	1.9%	55 647	1.9%	2 816 748	94.0%	2 995 454	5.5%	296	-	3 245 564	108.3%
Total By Income Source	5 312 563	9.8%	1 594 399	2.9%	1 604 718	3.0%	45 767 361	84.3%	54 279 041	100.0%	54 663	.1%	59 873 437	110.3%
Debtors Age Analysis By Customer Group														
Organs of State	680 535	20.8%	181 892	5.6%	117 168	3.6%	2 294 673	70.1%	3 274 267	6.0%	284	-	1 912 329	58.4%
Commercial	2 083 837	19.0%	439 336	4.0%	386 375	3.5%	8 040 169	73.4%	10 949 716	20.2%	3 723	-	8 795 489	80.3%
Households	2 488 514	6.4%	960 051	2.5%	1 073 792	2.8%	34 480 522	88.4%	39 002 879	71.9%	50 229	.1%	49 040 261	125.7%
Other	59 678	5.7%	13 120	1.2%	27 383	2.6%	951 997	90.5%	1 052 178	1.9%	427	-	125 359	11.9%
Total By Customer Group	5 312 563	9.8%	1 594 399	2.9%	1 604 718	3.0%	45 767 361	84.3%	54 279 041	100.0%	54 663	.1%	59 873 437	110.3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 009 141	42.7%	58 331	2.5%	28 627	1.2%	1 266 747	53.6%	2 362 845	34.2%
Bulk Water	420 288	29.6%	(22 807)	(1.6%)	24 639	1.7%	996 250	70.2%	1 418 570	20.5%
PAYE deductions	171 566	99.9%	8	-	8	-	153	.1%	171 775	2.5%
VAT (output less input)	1 064	96.4%	-	-	-	-	39	3.6%	1 103	-
Pensions / Retirement deductions	155 400	100.0%	2	-	35	-	6	-	155 442	2.2%
Loan repayments	(621)	100.0%	-	-	-	-	-	-	(621)	-
Trade Creditors	1 223 292	53.7%	70 339	3.1%	38 726	1.7%	926 944	40.7%	2 276 959	33.0%
Auditor-General	1 192	18.6%	43	.7%	693	10.8%	4 463	69.8%	6 390	.1%
Other	179 539	34.7%	21 844	4.2%	10 796	2.1%	304 586	58.9%	516 765	7.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 160 860	45.7%	127 960	1.9%	103 523	1.5%	3 516 886	50.9%	6 909 230	100.0%

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