

**KWAZULU-NATAL: ETHEKWINI (ETH)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>56 060 883</b>	<b>15 776 742</b>	<b>28.1%</b>	<b>14 875 072</b>	<b>26.5%</b>	<b>30 651 814</b>	<b>54.7%</b>	<b>13 522 605</b>	<b>53.1%</b>	<b>10.0%</b>	
Exchange Revenue											
Service charges - Electricity	19 640 028	5 145 974	26.2%	4 808 663	24.5%	9 954 637	50.7%	4 102 989	47.9%	17.2%	
Service charges - Water	7 803 002	1 488 226	19.1%	1 929 975	24.7%	3 418 201	43.8%	1 878 113	41.1%	2.8%	
Service charges - Waste Water Management	1 756 874	296 969	16.9%	336 516	19.2%	633 486	36.1%	400 669	44.8%	(16.0%)	
Service charges - Waste Management	1 062 829	256 360	24.1%	271 308	25.5%	527 688	49.6%	252 160	49.5%	7.5%	
Sale of Goods and Rendering of Services	370 154	59 480	16.1%	89 797	24.3%	149 277	40.3%	111 857	44.8%	(19.7%)	
Agency services	33 681	5 952	17.7%	9 327	27.7%	15 279	45.4%	7 849	48.4%	18.8%	
Interest	1 080	1	1%	975	90.3%	976	90.4%	41	39.4%	2 271.8%	
Interest earned from Receivables	765 552	387 079	50.6%	400 592	52.3%	787 672	102.9%	343 722	119.2%	16.5%	
Interest earned from Current and Non Current Assets	823 283	185 992	22.6%	187 081	22.7%	373 073	45.5%	213 388	84.5%	(12.3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	600	139	23.1%	20	3.3%	159	26.4%	-	-	(100.0%)	
Rental from Fixed Assets	1 107 521	237 733	21.5%	252 378	22.8%	490 111	44.3%	219 796	42.5%	15.3%	
Licence and permits	8 133	875	10.8%	887	10.9%	1 762	21.7%	1 366	28.8%	(35.1%)	
Operational Revenue	234 308	68 561	29.3%	128 368	54.8%	196 929	84.0%	54 154	50.2%	137.0%	
<b>Non-Exchange Revenue</b>											
Property rates	11 820 097	4 022 015	34.0%	3 257 076	27.6%	7 279 091	61.6%	3 028 746	59.3%	7.5%	
Surcharges and Taxes	451 583	80 941	17.9%	73 747	16.3%	154 688	34.3%	150 483	40.7%	(51.0%)	
Fines, penalties and forfeits	11 920	3 715	31.2%	11 276	94.6%	14 991	125.8%	2 444	9.7%	361.3%	
Licences or permits	47 600	12 940	27.2%	13 138	27.6%	26 078	54.8%	12 379	44.7%	6.1%	
Transfer and subsidies - Operational	5 835 342	2 087 675	35.8%	1 661 216	28.5%	3 748 981	64.2%	1 392 652	61.8%	19.3%	
Interest	465 000	167 047	35.9%	183 257	39.4%	350 304	75.3%	152 462	95.4%	20.2%	
Fuel Levy	3 742 866	1 247 622	33.3%	1 247 622	33.3%	2 495 244	66.7%	1 185 825	66.7%	5.2%	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	11 000	21 116	192.0%	11 726	106.6%	32 841	298.8%	11 664	111.1%	5%	
Other Gains	68 428	240	.4%	126	.2%	366	.5%	844	1.3%	(85.1%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>55 640 744</b>	<b>14 490 559</b>	<b>26.0%</b>	<b>13 340 550</b>	<b>24.0%</b>	<b>27 831 109</b>	<b>50.0%</b>	<b>12 810 015</b>	<b>47.9%</b>	<b>4.1%</b>	
Employee related costs	14 274 799	2 960 644	20.7%	3 785 427	26.5%	6 746 071	47.3%	3 480 710	46.1%	8.8%	
Remuneration of councillors	152 543	35 020	23.0%	40 361	26.5%	75 382	49.4%	41 385	52.1%	(2.5%)	
Bulk purchases - electricity	16 883 698	5 177 855	31.2%	3 638 249	21.9%	8 816 105	53.2%	3 308 687	51.4%	10.0%	
Inventory consumed	4 881 452	902 079	18.5%	849 064	17.4%	1 751 143	35.9%	900 464	36.4%	(5.7%)	
Debt impairment	3 008 982	1 695 125	56.3%	430 397	14.3%	2 125 521	70.6%	747 063	50.8%	(42.4%)	
Depreciation and amortisation	3 112 950	731 940	23.5%	732 714	23.5%	1 464 654	47.1%	701 165	45.4%	4.5%	
Interest	1 138 363	263 074	23.1%	263 529	23.1%	526 604	46.3%	256 174	52.0%	2.1%	
Contracted services	6 963 782	1 270 222	18.2%	1 843 276	26.5%	3 113 498	44.7%	1 646 081	44.7%	11.8%	
Transfers and subsidies	775 687	123 998	16.0%	165 203	21.3%	289 201	37.3%	161 189	44.0%	2.5%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	3 054 693	638 888	20.9%	811 567	26.6%	1 450 455	47.5%	831 727	45.5%	(2.4%)	
Losses on disposal of Assets	441	46	10.3%	(42)	(9.4%)	4	9%	(9)	(2.2%)	349.9%	
Other Losses	1 693 353	691 668	40.8%	780 803	46.1%	1 472 471	87.0%	731 379	76.5%	6.8%	
<b>Surplus/(Deficit)</b>	<b>420 139</b>	<b>1 286 183</b>		<b>1 534 522</b>		<b>2 820 705</b>		<b>712 591</b>			
Transfers and subsidies - capital (monetary allocations)	3 458 901	334 421	9.7%	539 045	15.6%	873 466	25.3%	730 892	24.1%	(26.2%)	
Transfers and subsidies - capital (in-kind)	-	71	-	385	-	458	-	-	-	(100.0%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>3 879 040</b>	<b>1 620 675</b>		<b>2 073 953</b>		<b>3 694 628</b>		<b>1 443 483</b>			
Income Tax	(5 428)	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>3 885 468</b>	<b>1 620 675</b>		<b>2 073 953</b>		<b>3 694 628</b>		<b>1 443 483</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>3 885 468</b>	<b>1 620 675</b>		<b>2 073 953</b>		<b>3 694 628</b>		<b>1 443 483</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	245 890	36 536	14.9%	35 599	14.5%	72 136	29.3%	23 085	42.2%	54.2%	
<b>Surplus/(Deficit) for the year</b>	<b>4 131 358</b>	<b>1 657 212</b>		<b>2 109 552</b>		<b>3 766 764</b>		<b>1 466 568</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>7 680 538</b>	<b>600 527</b>	<b>7.8%</b>	<b>1 145 070</b>	<b>14.9%</b>	<b>1 745 597</b>	<b>22.7%</b>	<b>1 008 865</b>	<b>18.8%</b>	<b>13.5%</b>	
National Government	2 924 122	419 010	14.3%	587 871	20.1%	1 006 880	34.4%	646 125	24.5%	(9.0%)	
Provincial Government	527 237	3 255	.6%	31 729	6.0%	34 985	6.6%	11 863	3.9%	167.0%	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)	7 542	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>3 458 901</b>	<b>422 265</b>	<b>12.2%</b>	<b>619 600</b>	<b>17.9%</b>	<b>1 041 865</b>	<b>30.1%</b>	<b>658 007</b>	<b>22.1%</b>	<b>(5.8%)</b>	
Borrowing	1 500 000	55 989	3.7%	240 197	16.0%	296 187	19.7%	159 694	13.3%	50.4%	
Internally generated funds	2 721 637	122 273	4.5%	285 273	10.5%	407 546	15.0%	191 163	15.0%	49.2%	
<b>Capital Expenditure Functional</b>	<b>7 680 538</b>	<b>600 527</b>	<b>7.8%</b>	<b>1 145 070</b>	<b>14.9%</b>	<b>1 745 597</b>	<b>22.7%</b>	<b>1 008 865</b>	<b>18.8%</b>	<b>13.5%</b>	
Municipal governance and administration	806 413	18 975	2.4%	42 783	5.3%	61 758	7.7%	23 626	5.0%	81.1%	
Executive and Council	360 749	1 381	.4%	4 837	1.3%	6 217	1.7%	9 450	2.7%	(48.8%)	
Finance and administration	445 285	17 594	4.0%	37 721	8.5%	55 315	12.4%	14 176	6.6%	166.1%	
Internal audit	379	-	-	226	59.6%	226	59.6%	-	-	(100.0%)	
<b>Community and Public Safety</b>	<b>1 555 470</b>	<b>105 084</b>	<b>6.8%</b>	<b>265 909</b>	<b>17.1%</b>	<b>370 992</b>	<b>23.9%</b>	<b>182 441</b>	<b>22.6%</b>	<b>45.8%</b>	
Community and Social Services	215 857	9 614	4.5%	28 036	13.0%	37 650	17.4%	25 404	21.1%	10.4%	
Sport And Recreation	333 765	21 556	6.5%	35 585	10.7%	57 141	17.1%	64 844	50.5%	(45.1%)	
Public Safety	146 150	732	.5%	6 088	4.2%	6 819	4.7%	5 307	13.4%	14.7%	
Housing	825 562	73 155	8.9%	192 716	23.3%	265 871	32.2%	84 052	18.9%	129.3%	
Health	34 136	27	1%	3 484	10.2%	3 511	10.3%	2 833	17.0%	23.0%	
<b>Economic and Environmental Services</b>	<b>1 915 653</b>	<b>188 893</b>	<b>9.9%</b>	<b>209 972</b>	<b>11.0%</b>	<b>398 865</b>	<b>20.8%</b>	<b>307 186</b>	<b>21.6%</b>	<b>(31.6%)</b>	
Planning and Development	381 747	77 865	16.2%	72 426	15.0%	150 291	31.2%	91 119	38.9%	(20.5%)	
Road Transport	1 413 966	108 944	7.7%	131 166	9.3%	240 110	17.0%	210 575	17.4%	(37.7%)	
Environmental Protection	19 940	2 085	10.5%	6 380	32.0%	8 465	42.5%	5 492	52.4%	16.2%	
<b>Trading Services</b>	<b>3 329 801</b>	<b>286 062</b>	<b>8.6%</b>	<b>625 051</b>	<b>18.8%</b>	<b>911 113</b>	<b>27.4%</b>	<b>483 348</b>	<b>18.5%</b>	<b>29.3%</b>	
Energy sources	604 185	89 200	14.8%	138 294	22.9%	227 494	37.7%	103 245	25.1%	33.3%	
Water Management	1 473 926	64 136	4								

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	55 430 453	3 255 547	5.9%	3 118 155	5.6%	6 373 702	11.5%	1 743 655	7.9%	78.8%
Property rates	10 392 690	3 230 790	29.9%	2 987 706	27.2%	6 278 496	57.1%	2 036 986	44.4%	46.5%
Service charges	28 144 342	(37 107)	(.1%)	99 076	.4%	61 969	.2%	(296 560)	(1.3%)	(133.2%)
Other revenue	5 856 925	1 864	-	31 372	.5%	33 237	.6%	3 511	.3%	793.5%
Transfers and Subsidies - Operational	5 635 342	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 458 901	-	-	-	-	-	-	-	-	-
Interest	1 142 252	-	-	-	-	-	-	(282)	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(47 570 823)	3 416	-	(5 685)	-	(2 269)	-	-	-	(100.0%)
Suppliers and employees	(45 656 773)	3 416	-	(5 685)	-	(2 269)	-	-	-	(100.0%)
Finance charges	(1 138 363)	-	-	-	-	-	-	-	-	-
Transfers and grants	(775 687)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>7 859 630</b>	<b>3 258 962</b>	<b>41.5%</b>	<b>3 112 470</b>	<b>39.6%</b>	<b>6 371 432</b>	<b>81.1%</b>	<b>1 743 655</b>	<b>78.2%</b>	<b>78.5%</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	25 126	(71 832)	(285.9%)	(117 436)	(467.4%)	(189 268)	(753.3%)	(43 671)	-	168.9%
Proceeds on disposal of PPE	22 441	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	2 685	(71 832)	(2 675.3%)	(117 436)	(4 373.8%)	(189 268)	(7 049.1%)	(43 671)	-	168.9%
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(7 680 538)	-	-	-	-	-	-	-	-	-
Capital assets	(7 680 538)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(7 655 412)</b>	<b>(71 832)</b>	<b>.9%</b>	<b>(117 436)</b>	<b>1.5%</b>	<b>(189 268)</b>	<b>2.5%</b>	<b>(43 671)</b>	<b>.9%</b>	<b>168.9%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	1 614 091	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	114 091	-	-	-	-	-	-	-	-	-
Payments	(1 197 850)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 197 850)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>416 241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>620 458</b>	<b>3 187 130</b>	<b>513.7%</b>	<b>2 995 034</b>	<b>482.7%</b>	<b>6 182 164</b>	<b>996.4%</b>	<b>1 699 984</b>	<b>(182.9%)</b>	<b>76.2%</b>
Cash/cash equivalents at the year begin:	9 353 781	-	-	3 187 130	34.1%	-	-	2 395 764	-	33.0%
Cash/cash equivalents at the year end:	9 974 239	3 187 130	32.0%	6 182 164	62.0%	6 182 164	62.0%	4 095 748	60.7%	50.9%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	837 281	5.9%	512 241	3.6%	422 454	3.0%	12 491 976	87.6%	14 263 952	40.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 077 162	21.0%	343 492	6.7%	248 371	4.8%	3 471 853	67.5%	5 140 877	14.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	800 689	9.0%	349 947	3.9%	264 174	3.0%	7 478 630	84.1%	8 893 440	25.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	161 207	6.6%	97 379	4.0%	78 841	3.2%	2 105 318	66.2%	2 442 745	6.5%	-	-
Receivables from Exchange Transactions - Waste Management	78 923	7.8%	36 415	3.6%	31 816	3.1%	865 443	85.5%	1 012 597	2.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24 742	5.0%	13 476	2.7%	11 778	2.4%	444 762	89.9%	494 758	1.4%	-	-
Interest on Arrear Debtor Accounts	56 583	7.6%	14 065	1.9%	7 479	1.0%	662 408	89.4%	740 535	2.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	103 767	4.0%	89 854	3.4%	65 695	2.5%	2 366 227	90.1%	2 625 543	7.4%	-	-
<b>Total By Income Source</b>	<b>3 140 354</b>	<b>8.8%</b>	<b>1 456 869</b>	<b>4.1%</b>	<b>1 130 608</b>	<b>3.2%</b>	<b>29 886 617</b>	<b>83.9%</b>	<b>35 614 447</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>											<b>19 909 673</b>	<b>55.9%</b>
Organs of State	272 355	16.0%	144 918	8.5%	149 542	8.8%	1 137 567	66.7%	1 704 382	4.8%	-	-
Commercial	1 309 629	16.8%	407 890	5.2%	248 760	3.2%	5 819 085	74.7%	7 785 364	21.9%	-	-
Households	1 530 305	5.9%	892 820	3.4%	726 811	2.8%	22 831 878	87.9%	25 981 814	73.0%	-	-
Other	28 064	19.6%	11 241	7.9%	5 495	3.8%	98 088	68.6%	142 887	4%	-	-
<b>Total By Customer Group</b>	<b>3 140 354</b>	<b>8.8%</b>	<b>1 456 869</b>	<b>4.1%</b>	<b>1 130 608</b>	<b>3.2%</b>	<b>29 886 617</b>	<b>83.9%</b>	<b>35 614 447</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	170 025	100.0%	-	-	-	-	-	-	170 025	25.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	166 716	100.0%	-	-	-	-	-	-	166 716	25.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	204 473	92.1%	1 042	.5%	2 825	1.3%	-	-	222 064	33.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	105 860	100.0%	-	-	-	-	-	-	105 860	15.9%
<b>Total</b>	<b>647 074</b>	<b>97.4%</b>	<b>1 042</b>	<b>.2%</b>	<b>2 825</b>	<b>.4%</b>	<b>13 725</b>	<b>2.1%</b>	<b>664 666</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Thompson Bon gumusa Mbhele (Known As M	031 311 2132
Chief Financial Officer	Mr Sandile Mnguni	031 311 1101

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMDONI (KZN212)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>403 171</b>	<b>129 412</b>	<b>32.1%</b>	<b>109 411</b>	<b>27.1%</b>	<b>238 823</b>	<b>59.2%</b>	<b>93 250</b>	<b>63.6%</b>	<b>17.3%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	0	-	0	-	1	-	-	-	(100.0%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	13 833	4 744	34.3%	2 596	18.8%	7 340	53.1%	2 289	51.4%	13.4%	
Sale of Goods and Rendering of Services	13 098	495	3.8%	10 073	76.9%	10 568	80.7%	619	35.0%	1 527.2%	
Agency services	2 487	318	12.8%	467	18.8%	786	31.6%	247	40.3%	89.2%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	229	394	172.1%	591	257.9%	985	430.0%	497	423.5%	18.8%	
Interest earned from Current and Non Current Assets	12 500	3 445	27.6%	2 317	18.5%	5 762	46.1%	3 235	70.6%	(28.4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	7 504	1 816	24.2%	2 124	28.3%	3 941	52.5%	1 928	53.6%	10.2%	
Licence and permits	2	7	452.7%	-	-	7	452.7%	-	-	-	
Operational Revenue	382	110	28.6%	127	33.1%	236	61.7%	162	18.6%	(21.9%)	
<b>Non-Exchange Revenue</b>											
Property rates	130 005	43 404	33.4%	24 781	19.1%	68 185	52.4%	21 292	57.4%	16.4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 663	0	-	0	-	1	-	0	22.4%	2 817.5%	
Licences or permits	6 473	358	5.5%	1 012	15.6%	1 371	21.2%	944	29.7%	7.2%	
Transfer and subsidies - Operational	203 785	80 787	39.6%	61 666	30.3%	142 453	69.9%	58 960	69.8%	4.6%	
Interest	11 210	(6 466)	(57.7%)	3 655	32.6%	(2 811)	(25.1%)	3 076	96.6%	18.8%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>452 715</b>	<b>77 354</b>	<b>17.1%</b>	<b>114 332</b>	<b>25.3%</b>	<b>191 687</b>	<b>42.3%</b>	<b>98 734</b>	<b>39.8%</b>	<b>15.8%</b>	
Employee related costs	180 736	37 208	20.6%	41 528	23.0%	78 736	43.6%	41 342	45.3%	.4%	
Remuneration of councillors	17 631	1 284	7.3%	7 242	41.1%	8 526	48.4%	4 610	51.7%	57.1%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	12 076	-	-	1 755	14.5%	1 755	14.5%	1 973	30.4%	(11.1%)	
Debt impairment	7 000	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	40 873	10 505	25.7%	10 505	25.7%	21 010	51.4%	10 995	50.9%	(4.5%)	
Interest	2	-	-	-	-	-	-	-	-	-	
Contracted services	124 356	18 755	15.1%	36 350	29.2%	55 105	44.3%	24 503	32.0%	48.3%	
Transfers and subsidies	3 505	6	.2%	604	17.2%	610	17.4%	404	13.9%	49.3%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	66 535	9 596	14.4%	16 348	24.6%	25 945	39.0%	14 907	38.4%	9.7%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(49 544)</b>	<b>52 058</b>		<b>(4 921)</b>		<b>47 137</b>		<b>(5 485)</b>			
Transfers and subsidies - capital (monetary allocations)	40 603	5 566	13.7%	10 359	25.5%	15 925	39.2%	12 532	66.0%	(17.3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(8 941)</b>	<b>57 624</b>		<b>5 438</b>		<b>63 062</b>		<b>7 048</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>(8 941)</b>	<b>57 624</b>		<b>5 438</b>		<b>63 062</b>		<b>7 048</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(8 941)</b>	<b>57 624</b>		<b>5 438</b>		<b>63 062</b>		<b>7 048</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(8 941)</b>	<b>57 624</b>		<b>5 438</b>		<b>63 062</b>		<b>7 048</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>50 041</b>	<b>4 840</b>	<b>9.7%</b>	<b>21 605</b>	<b>43.2%</b>	<b>26 446</b>	<b>52.8%</b>	<b>17 766</b>	<b>57.4%</b>	<b>21.6%</b>	
National Government	34 654	4 840	14.0%	9 817	28.3%	14 658	42.3%	12 729	83.2%	(22.9%)	
Provincial Government	652	-	-	-	-	-	-	-	27.9%	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>35 307</b>	<b>4 840</b>	<b>13.7%</b>	<b>9 817</b>	<b>27.8%</b>	<b>14 658</b>	<b>41.5%</b>	<b>12 729</b>	<b>75.3%</b>	<b>(22.9%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	14 734	-	-	11 788	80.0%	11 788	80.0%	5 037	25.7%	134.0%	
<b>Capital Expenditure Functional</b>	<b>50 041</b>	<b>4 840</b>	<b>9.7%</b>	<b>21 605</b>	<b>43.2%</b>	<b>26 446</b>	<b>52.8%</b>	<b>17 766</b>	<b>57.4%</b>	<b>21.6%</b>	
Municipal governance and administration	4 840	-	-	4 390	90.7%	4 390	90.7%	-	-	(100.0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	4 840	-	-	4 390	90.7%	4 390	90.7%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>20 291</b>	<b>3 861</b>	<b>19.0%</b>	<b>2 939</b>	<b>14.5%</b>	<b>6 800</b>	<b>33.5%</b>	<b>4 740</b>	<b>73.1%</b>	<b>(38.0%)</b>	
Community and Social Services	17 682	1 858	10.5%	2 334	13.2%	4 192	23.7%	2 857	57.3%	(18.3%)	
Sport And Recreation	2 609	2 003	76.8%	605	23.2%	2 608	100.0%	1 883	129.6%	(67.5%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>22 302</b>	<b>980</b>	<b>4.4%</b>	<b>14 276</b>	<b>64.0%</b>	<b>15 255</b>	<b>68.4%</b>	<b>13 027</b>	<b>70.4%</b>	<b>9.6%</b>	
Planning and Development	704	-	-	-	-	-	-	-	75.2%	-	
Road Transport	21 597	980	4.5%	14 276	66.1%	15 255	70.6%	13 027	70.1%	9.6%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>2 609</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Energy sources	2 609	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	441 279	506	.1%	593	.1%	1 099	.2%	266 221	63.0%	(98.8%)
Property rates	119 240	506	.4%	593	.5%	1 099	.9%	102 039	69.9%	(99.4%)
Service charges	11 758	-	-	-	-	-	-	-	-	-
Other revenue	58 233	-	-	-	-	-	-	2 997	5.2%	(100.0%)
Transfers and Subsidies - Operational	198 751	-	-	-	-	-	-	134 151	70.4%	(100.0%)
Transfers and Subsidies - Capital	40 603	-	-	-	-	-	-	27 034	67.7%	(100.0%)
Interest	12 695	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(390 052)	(1 290)	.3%	(61 936)	15.9%	(63 226)	16.2%	(35 386)	15.5%	75.0%
Suppliers and employees	(386 545)	(1 290)	.3%	(61 936)	16.0%	(63 226)	16.4%	(35 386)	15.7%	75.0%
Finance charges	-	(2)	-	-	-	-	-	-	-	-
Transfers and grants	-	(3 505)	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>51 227</b>	<b>(784)</b>	<b>(1.5%)</b>	<b>(61 343)</b>	<b>(119.7%)</b>	<b>(62 126)</b>	<b>(121.3%)</b>	<b>230 835</b>	<b>352.8%</b>	<b>(126.6%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(54 067)	(5 566)	10.3%	(23 882)	44.2%	(29 448)	54.5%	(14 639)	57.3%	63.1%
Capital assets	(54 067)	(5 566)	10.3%	(23 882)	44.2%	(29 448)	54.5%	(14 639)	57.3%	63.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(54 067)</b>	<b>(5 566)</b>	<b>10.3%</b>	<b>(23 882)</b>	<b>44.2%</b>	<b>(29 448)</b>	<b>54.5%</b>	<b>(14 639)</b>	<b>57.3%</b>	<b>63.1%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	50	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(2 790)</b>	<b>(6 350)</b>	<b>227.6%</b>	<b>(85 224)</b>	<b>3 054.2%</b>	<b>(91 574)</b>	<b>3 281.8%</b>	<b>216 196</b>	<b>2 500.1%</b>	<b>(139.4%)</b>
Cash/cash equivalents at the year begin:	131 394	146 329	111.4%	140 048	106.6%	146 329	111.4%	125 377	-	11.7%
Cash/cash equivalents at the year end:	128 604	140 048	108.9%	54 824	42.6%	54 824	42.6%	149 307	57.0%	(63.3%)

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 853	8.6%	19 890	15.7%	2 445	1.9%	93 350	73.8%	126 538	59.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100.0%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	1 299	9.5%	1 161	8.5%	315	2.3%	10 920	79.7%	13 696	6.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 396	6.3%	643	2.9%	640	2.9%	19 565	88.0%	22 244	10.5%	-	-
Interest on Arrear Debtor Accounts	52	.1%	233	.6%	100	.2%	39 857	99.0%	40 242	19.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 646)	(79.4%)	179	2.1%	-	-	14 836	177.3%	8 369	4.0%	-	-
<b>Total By Income Source</b>	<b>6 955</b>	<b>3.3%</b>	<b>22 106</b>	<b>10.5%</b>	<b>3 500</b>	<b>1.7%</b>	<b>178 534</b>	<b>84.6%</b>	<b>211 095</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	226	.6%	11 807	33.6%	218	.6%	22 878	65.1%	35 129	16.6%	-	-
Commercial	1 645	6.1%	2 356	8.8%	511	1.9%	22 269	83.2%	26 781	12.7%	-	-
Households	5 063	3.5%	7 811	5.4%	2 743	1.9%	129 730	89.3%	145 346	68.9%	-	-
Other	22	.6%	131	3.4%	28	.7%	3 657	95.3%	3 839	1.8%	-	-
<b>Total By Customer Group</b>	<b>6 955</b>	<b>3.3%</b>	<b>22 106</b>	<b>10.5%</b>	<b>3 500</b>	<b>1.7%</b>	<b>178 534</b>	<b>84.6%</b>	<b>211 095</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	200	100.0%	-	-	-	-	-	-	200	100.0%	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>200</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Nhlanipho Kumalo	039 976 1202
Chief Financial Officer	Mr Thando Mketu	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

Part II: Operating Revenue and Expenditure	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter				
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands												
<strong>Operating Revenue and Expenditure</strong>												
<strong>Operating Revenue</strong>	<strong>205 972</strong>	<strong>76 837</strong>	<strong>37.3%</strong>	<strong>58 484</strong>	<strong>28.4%</strong>	<strong>135 322</strong>	<strong>65.7%</strong>	<strong>69 610</strong>	<strong>73.7%</strong>	<strong>(16.0%)</strong>		
Exchange Revenue												
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-		
Sale of Goods and Rendering of Services	230	1	.6%	1	.4%	2	.9%	19	53.7%	(95.4%)		
Agency services	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-		
Interest earned from Current and Non Current Assets	10 000	1 739	17.4%	800	8.0%	2 539	25.4%	2 549	41.3%	(68.6%)		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	435	30	6.9%	31	7.2%	62	14.2%	20	21.9%	58.5%		
Licence and permits	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	600	689	114.8%	63	10.5%	751	125.2%	13	4.2%	366.9%		
<strong>Non-Exchange Revenue</strong>												
Property rates	12 451	-	-	-	-	-	-	-	100.0%	-		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-		
Licences or permits	1 979	14	.7%	5	.3%	20	1.0%	1	.3%	355.1%		
Transfer and subsidies - Operational	179 886	74 364	41.3%	57 584	32.0%	131 948	73.4%	67 008	75.3%	(14.1%)		
Interest	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	391	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
<strong>Operating Expenditure</strong>	<strong>206 492</strong>	<strong>54 243</strong>	<strong>26.3%</strong>	<strong>58 505</strong>	<strong>28.3%</strong>	<strong>112 747</strong>	<strong>54.6%</strong>	<strong>82 517</strong>	<strong>47.9%</strong>	<strong>(29.1%)</strong>		
Employee related costs	89 254	20 470	22.9%	23 358	26.2%	43 828	49.1%	21 614	36.6%	8.1%		
Remuneration of councillors	17 598	6 926	39.4%	5 601	31.8%	12 527	71.2%	5 760	51.8%	(2.8%)		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	2 989	1 053	35.2%	234	7.8%	1 286	43.0%	579	21.0%	(59.6%)		
Debt impairment	2 500	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	30 810	-	-	-	-	-	-	5 164	33.0%	(100.0%)		
Interest	-	29	-	-	-	-	29	-	-	-		
Contracted services	32 180	16 764	52.1%	17 345	53.9%	34 109	106.0%	33 242	68.2%	(47.8%)		
Transfers and subsidies	4 662	2 199	47.2%	734	15.7%	2 933	62.9%	6 345	92.4%	(86.4%)		
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-		
Operational costs	26 499	6 800	25.7%	11 234	42.4%	18 034	68.1%	9 813	41.7%	14.5%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-		
<strong>Surplus/(Deficit)</strong>	<strong>(520)</strong>	<strong>22 595</strong>		<strong>(20)</strong>		<strong>22 575</strong>			<strong>(12 907)</strong>			
Transfers and subsidies - capital (monetary allocations)	37 565	16 929	45.1%	14 042	37.4%	30 971	82.4%	8 479	24.7%	65.6%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-		
<strong>Surplus/(Deficit) after capital transfers and contributions</strong>	<strong>37 045</strong>	<strong>39 524</strong>		<strong>14 022</strong>		<strong>53 545</strong>			<strong>(4 427)</strong>			
Income Tax	-	-	-	-	-	-	-	-	-	-		
<strong>Surplus/(Deficit) after income tax</strong>	<strong>37 045</strong>	<strong>39 524</strong>		<strong>14 022</strong>		<strong>53 545</strong>			<strong>(4 427)</strong>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-		
<strong>Surplus/(Deficit) attributable to municipality</strong>	<strong>37 045</strong>	<strong>39 524</strong>		<strong>14 022</strong>		<strong>53 545</strong>			<strong>(4 427)</strong>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-		
<strong>Surplus/(Deficit) for the year</strong>	<strong>37 045</strong>	<strong>39 524</strong>		<strong>14 022</strong>		<strong>53 545</strong>			<strong>(4 427)</strong>			

## **Part 2: Capital Revenue and Expenditure**

### Part 3: Cash Receipts and Payments

		2024/25	2023/24	
Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	251 383	94 859	37.7%	(161 338)	(64.2%)	(66 479)	(26.4%)	51 113	35.1%	(415.7%)
Property rates	7 470	42	.6%	-	-	42	.6%	2 032	37.8%	(100.0%)
Service charges	-	(0)	-	0	-	(0)	-	-	-	(100.0%)
Other revenue	3 731	735	19.7%	100	2.7%	835	22.4%	53	2.6%	88.4%
Transfers and Subsidies - Operational	187 718	75 655	40.3%	(26 277)	(14.0%)	49 377	26.3%	38 149	42.6%	(168.9%)
Transfers and Subsidies - Capital	42 465	16 466	38.8%	(136 181)	(320.7%)	(119 715)	(281.9%)	8 144	13.2%	(1 772.2%)
Interest	10 000	1 962	19.6%	1 019	10.2%	2 981	29.8%	2 735	25.5%	(62.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(178 359)	(68 068)	38.2%	(55 940)	31.4%	(124 008)	69.5%	(76 225)	45.9%	(26.6%)
Suppliers and employees	(176 131)	(68 068)	38.6%	(55 940)	31.8%	(124 008)	70.4%	(76 225)	47.4%	(26.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 227)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>73 024</b>	<b>26 791</b>	<b>36.7%</b>	<b>(217 278)</b>	<b>(297.5%)</b>	<b>(190 487)</b>	<b>(260.9%)</b>	<b>(25 112)</b>	<b>(135.1%)</b>	<b>765.2%</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	391	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	391	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(75 441)	-	-	-	-	-	-	-	-	-
Capital assets	(75 441)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(75 050)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(2 025)</b>	<b>26 791</b>	<b>(1 322.9%)</b>	<b>(217 278)</b>	<b>10 728.5%</b>	<b>(190 487)</b>	<b>9 405.6%</b>	<b>(25 112)</b>	<b>25.5%</b>	<b>765.2%</b>
Cash/cash equivalents at the year begin:	27 153	-	-	38 199	140.7%	-	-	102 379	-	(62.7%)
Cash/cash equivalents at the year end:	25 128	26 791	106.6%	(144 199)	(573.9%)	(144 199)	(573.9%)	77 267	3 389.5%	(286.6%)

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	48 599	100.0%	48 599	100.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(33)	100.0%	(33)	(1.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48 566</b>	<b>100.0%</b>	<b>48 566</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	-	-	-	-	-	-	28 526	100.0%	28 526	58.7%	-	-
Commercial	-	-	-	-	-	-	11 254	100.0%	11 254	23.2%	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 786	100.0%	8 786	18.1%	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48 566</b>	<b>100.0%</b>	<b>48 566</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9	(11.1%)	(260)	307.6%	(25)	29.5%	191	(226.1%)	(84)	(14.0%)	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	383	55.8%	(85)	(12.4%)	1	2%	387	56.4%	686	114.0%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>392</b>	<b>65.2%</b>	<b>(345)</b>	<b>(57.4%)</b>	<b>(24)</b>	<b>(3.9%)</b>	<b>578</b>	<b>96.1%</b>	<b>601</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Shaka Cele	039 972 0005
Chief Financial Officer	Mr Ntando Duma	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>228 672</b>	<b>73 793</b>	<b>32.3%</b>	<b>62 111</b>	<b>27.2%</b>	<b>135 904</b>	<b>59.4%</b>	<b>61 554</b>	<b>61.7%</b>	<b>.9%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	44 751	11 378	25.4%	11 887	26.6%	23 264	52.0%	8 878	39.8%	33.9%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	2 225	660	29.7%	555	24.9%	1 215	54.6%	797	89.9%	(30.4%)	
Sale of Goods and Rendering of Services	373	21	5.7%	37	10.0%	58	15.7%	146	76.5%	(74.6%)	
Agency services	682	127	18.6%	133	19.5%	260	38.1%	172	28.9%	(22.6%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 205	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	10 101	673	6.7%	2 088	20.7%	2 762	27.3%	2 436	58.6%	(14.3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	501	25	5.0%	30	6.0%	55	11.0%	158	42.7%	(80.8%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	6 243	689	11.0%	486	7.8%	1 176	18.8%	280	51.8%	73.9%	
<b>Non-Exchange Revenue</b>											
Property rates	27 904	7 119	25.5%	4 968	17.8%	12 087	43.3%	6 620	37.3%	(25.0%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 315	8	.4%	-	-	8	.4%	527	540.6%	(100.0%)	
Licences or permits	1 260	185	14.7%	173	13.7%	358	28.4%	222	26.1%	(22.1%)	
Transfer and subsidies - Operational	130 110	52 610	40.4%	41 766	32.1%	94 377	72.5%	41 319	74.8%	1.1%	
Interest	-	296	-	(13)	-	284	-	-	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>270 512</b>	<b>66 099</b>	<b>24.4%</b>	<b>63 356</b>	<b>23.4%</b>	<b>129 455</b>	<b>47.9%</b>	<b>72 021</b>	<b>45.2%</b>	<b>(12.0%)</b>	
Employee related costs	102 751	19 972	19.4%	25 667	25.0%	45 640	44.4%	21 867	43.7%	17.4%	
Remuneration of councillors	12 390	2 455	19.8%	3 072	24.8%	5 527	44.6%	2 760	45.9%	11.3%	
Bulk purchases - electricity	55 544	20 986	37.8%	12 239	22.0%	33 225	59.8%	15 129	55.9%	(19.1%)	
Inventory consumed	1 464	217	14.8%	370	25.3%	587	40.1%	307	40.6%	20.6%	
Debt impairment	5 300	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	26 000	-	-	-	-	-	-	6 936	26.9%	(100.0%)	
Interest	35	-	-	1	3.5%	1	3.5%	-	-	(100.0%)	
Contracted services	24 604	9 738	39.6%	8 792	35.7%	18 530	75.3%	11 607	39.8%	(24.3%)	
Transfers and subsidies	1 000	1 140	114.0%	860	86.0%	2 000	200.0%	-	(43.3%)	(100.0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	41 423	11 592	28.0%	12 353	29.8%	23 944	57.8%	13 415	56.0%	(7.9%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(41 840)</b>	<b>7 694</b>		<b>(1 245)</b>		<b>6 450</b>		<b>(10 466)</b>			
Transfers and subsidies - capital (monetary allocations)	25 344	5 342	21.1%	9 176	36.2%	14 518	57.3%	4 998	19.6%	83.6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(16 496)</b>	<b>13 036</b>		<b>7 931</b>		<b>20 967</b>		<b>(5 468)</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>(16 496)</b>	<b>13 036</b>		<b>7 931</b>		<b>20 967</b>		<b>(5 468)</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(16 496)</b>	<b>13 036</b>		<b>7 931</b>		<b>20 967</b>		<b>(5 468)</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(16 496)</b>	<b>13 036</b>		<b>7 931</b>		<b>20 967</b>		<b>(5 468)</b>			

## **Part 2: Capital Revenue and Expenditure**

### Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	285 508	91 873	32.2%	77 203	27.0%	169 075	59.2%	78 475	38.8%	(1.6%)
Property rates	30 485	4 232	13.9%	9 689	31.8%	13 921	45.7%	6 333	45.3%	53.0%
Service charges	53 458	9 126	17.1%	18 247	34.1%	27 374	51.2%	12 376	46.1%	47.4%
Other revenue	35 490	11 454	32.3%	437	1.2%	11 892	33.5%	(88)	29.2%	(596.3%)
Transfers and Subsidies - Operational	129 887	53 268	41.0%	40 989	31.6%	94 257	72.6%	42 356	36.6%	(3.2%)
Transfers and Subsidies - Capital	25 567	13 119	51.3%	5 486	21.5%	18 605	72.8%	15 062	37.0%	(63.6%)
Interest	10 620	673	6.3%	2 354	22.2%	3 027	28.5%	2 436	58.6%	(3.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(259 580)	(69 918)	26.9%	(64 855)	25.0%	(134 773)	51.9%	(65 177)	48.2%	(.5%)
Suppliers and employees	(259 540)	(69 916)	26.9%	(64 855)	25.0%	(134 773)	51.9%	(65 177)	48.2%	(.5%)
Finance charges	(40)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>25 927</b>	<b>21 955</b>	<b>84.7%</b>	<b>12 347</b>	<b>47.6%</b>	<b>34 302</b>	<b>132.3%</b>	<b>13 298</b>	<b>(28.3%)</b>	<b>(7.2%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(32 839)	(5 750)	17.5%	(9 837)	30.0%	(15 588)	47.5%	(7 677)	24.1%	28.1%
Capital assets	(32 839)	(5 750)	17.5%	(9 837)	30.0%	(15 588)	47.5%	(7 677)	24.1%	28.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(32 839)</b>	<b>(5 750)</b>	<b>17.5%</b>	<b>(9 837)</b>	<b>30.0%</b>	<b>(15 588)</b>	<b>47.5%</b>	<b>(7 677)</b>	<b>24.1%</b>	<b>28.1%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(6 911)</b>	<b>16 204</b>	<b>(234.5%)</b>	<b>2 510</b>	<b>(36.3%)</b>	<b>18 715</b>	<b>(270.8%)</b>	<b>5 621</b>	<b>140.6%</b>	<b>(55.3%)</b>
Cash/cash equivalents at the year begin:	37 331	55 474	148.6%	71 683	192.0%	55 474	148.5%	(26 180)	-	(373.8%)
Cash/cash equivalents at the year end:	30 420	71 683	235.6%	74 193	243.9%	74 193	243.9%	(20 559)	(18.7%)	(460.9%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 850	45.5%	543	5.1%	294	2.8%	4 974	46.7%	10 661	34.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 011	18.4%	356	3.3%	194	1.8%	8 360	76.5%	10 923	35.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	467	28.4%	94	5.7%	57	3.4%	1 026	62.4%	1 644	5.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	343	100.0%	-	-	-	-	343	1.1%	-	-
Interest on Arrear Debtor Accounts	231	3.2%	114	1.6%	114	1.6%	6 827	93.7%	7 286	23.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>7 559</b>	<b>24.5%</b>	<b>1 452</b>	<b>4.7%</b>	<b>658</b>	<b>2.1%</b>	<b>21 187</b>	<b>68.7%</b>	<b>30 856</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	1 629	12.1%	792	5.9%	305	2.3%	10 687	79.7%	13 412	43.5%	-	-
Commercial	4 229	44.5%	309	3.3%	142	1.5%	4 827	50.8%	9 507	30.8%	-	-
Households	1 701	21.4%	350	4.4%	212	2.7%	5 673	71.5%	7 936	25.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>7 559</b>	<b>24.5%</b>	<b>1 452</b>	<b>4.7%</b>	<b>658</b>	<b>2.1%</b>	<b>21 187</b>	<b>68.7%</b>	<b>30 856</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	39	5.6%	660	94.4%	-	-	-	-	698	98.9%	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	100.0%	-	-	-	-	-	-	8	1.1%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>47</b>	<b>6.6%</b>	<b>660</b>	<b>93.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>706</b>	<b>100.0%</b>	<b>-</b>

#### Contact Details

Municipal Manager	Mr TP Cele	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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1 270 142</b>	<b>426 749</b>	<b>33.6%</b>	<b>342 361</b>	<b>27.0%</b>	<b>769 111</b>	<b>60.6%</b>	<b>365 863</b>	<b>61.6%</b>	<b>(6.4%)</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	207 222	50 076	24.2%	47 122	22.7%	97 198	46.9%	45 979	50.9%	2.5%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	71 335	25 926	36.3%	19 193	26.9%	45 119	63.2%	17 345	64.9%	10.7%	
Sale of Goods and Rendering of Services	22 615	4 568	20.2%	3 565	15.8%	8 132	36.0%	2 829	47.3%	26.0%	
Agency services	6 892	1 558	22.6%	1 162	16.9%	2 720	39.5%	1 329	51.7%	(12.6%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	8 202	2 316	28.2%	2 576	31.4%	4 891	59.6%	2 076	54.7%	24.1%	
Interest earned from Current and Non Current Assets	11 916	3 512	29.5%	3 072	25.8%	6 584	55.3%	2 461	65.6%	24.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	5 203	795	15.3%	1 699	32.7%	2 494	47.9%	1 269	69.9%	33.9%	
Licence and permits	737	151	20.5%	124	16.9%	275	37.4%	138	45.6%	(9.8%)	
Operational Revenue	1 091	85	7.8%	388	35.6%	474	43.4%	252	33.7%	54.3%	
<b>Non-Exchange Revenue</b>											
Property rates	532 893	201 003	37.7%	143 317	26.9%	344 320	64.6%	137 286	64.5%	4.4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	32 812	160	5%	8 391	25.6%	8 552	26.1%	4 919	33.4%	70.6%	
Licences or permits	11 956	2 265	18.9%	1 732	14.5%	3 997	33.4%	2 539	53.4%	(31.8%)	
Transfer and subsidies - Operational	324 656	126 203	38.9%	101 106	31.1%	227 309	70.0%	138 888	66.1%	(27.2%)	
Interest	32 615	8 131	24.9%	8 913	27.3%	17 044	52.3%	8 041	51.0%	10.8%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	503	-	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>1 249 698</b>	<b>292 492</b>	<b>23.4%</b>	<b>304 542</b>	<b>24.4%</b>	<b>597 033</b>	<b>47.8%</b>	<b>294 351</b>	<b>46.3%</b>	<b>3.5%</b>	
Employee related costs	497 297	125 313	25.2%	127 657	25.7%	252 970	50.9%	119 122	48.9%	7.2%	
Remuneration of councillors	34 185	8 588	25.1%	8 980	26.3%	17 589	51.4%	15 822	73.8%	(43.2%)	
Bulk purchases - electricity	153 550	38 116	24.8%	39 111	25.5%	77 226	50.3%	30 896	38.5%	26.6%	
Inventory consumed	12 982	3 784	29.1%	2 865	22.1%	6 649	51.2%	4 636	73.0%	(38.2%)	
Debt impairment	11 290	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	107 839	22 330	20.7%	14 887	13.8%	37 217	34.5%	0	41.7%	744 346 800.0%	
Interest	11 818	0	-	2	-	2	-	0	4.8%	461.7%	
Contracted services	227 033	51 672	22.8%	60 881	26.8%	112 553	49.6%	82 299	46.2%	(26.0%)	
Transfers and subsidies	17 133	1 351	7.9%	9 669	56.4%	11 021	64.3%	4 051	43.5%	138.7%	
Irrecoverable debts written off	5 000	1 438	28.8%	1 312	26.2%	2 750	55.0%	1 527	24.1%	(14.1%)	
Operational costs	171 571	39 899	23.3%	39 177	22.8%	79 076	46.1%	35 999	46.2%	8.8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>20 444</b>	<b>134 258</b>		<b>37 820</b>		<b>172 078</b>		<b>71 512</b>			
Transfers and subsidies - capital (monetary allocations)	132 163	5 697	4.3%	-	-	5 697	4.3%	61 089	55.6%	(100.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>152 607</b>	<b>139 955</b>		<b>37 820</b>		<b>177 775</b>		<b>132 601</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>152 607</b>	<b>139 955</b>		<b>37 820</b>		<b>177 775</b>		<b>132 601</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>152 607</b>	<b>139 955</b>		<b>37 820</b>		<b>177 775</b>		<b>132 601</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>152 607</b>	<b>139 955</b>		<b>37 820</b>		<b>177 775</b>		<b>132 601</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>187 558</b>	<b>21 010</b>	<b>11.2%</b>	<b>41 913</b>	<b>22.3%</b>	<b>62 923</b>	<b>33.5%</b>	<b>36 233</b>	<b>46.1%</b>	<b>15.7%</b>	
National Government	114 490	15 831	13.8%	27 977	24.4%	43 807	38.3%	27 741	57.6%	.9%	
Provincial Government	435	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>114 924</b>	<b>15 831</b>	<b>13.8%</b>	<b>27 977</b>	<b>24.3%</b>	<b>43 807</b>	<b>38.1%</b>	<b>27 741</b>	<b>56.5%</b>	<b>.9%</b>	
Borrowing	9 000	252	2.8%	-	-	252	2.8%	-	-	-	
Internally generated funds	63 634	4 928	7.7%	13 936	21.9%	18 864	29.6%	8 492	45.9%	64.1%	
<b>Capital Expenditure Functional</b>	<b>187 558</b>	<b>21 010</b>	<b>11.2%</b>	<b>41 913</b>	<b>22.3%</b>	<b>62 923</b>	<b>33.5%</b>	<b>36 233</b>	<b>46.1%</b>	<b>15.7%</b>	
Municipal governance and administration	7 897	77	1.0%	2 161	27.4%	2 238	28.3%	843	28.9%	156.3%	
Executive and Council	387	-	-	-	-	-	-	-	-	-	
Finance and administration	7 300	77	1.1%	2 161	23.6%	2 238	30.7%	846	26.3%	155.4%	
Internal audit	210	-	-	-	-	-	-	(3)	78.4%	(100.0%)	
<b>Community and Public Safety</b>	<b>4 655</b>	<b>316</b>	<b>6.8%</b>	<b>98</b>	<b>2.1%</b>	<b>414</b>	<b>8.9%</b>	<b>(1 201)</b>	<b>9.8%</b>	<b>(108.1%)</b>	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	4 600	316	6.9%	98	2.1%	414	9.0%	(1 249)	9.1%	(107.8%)	
Housing	55	-	-	-	-	-	-	48	28.1%	(100.0%)	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>157 125</b>	<b>20 365</b>	<b>13.0%</b>	<b>39 012</b>	<b>24.8%</b>	<b>59 377</b>	<b>37.8%</b>	<b>36 590</b>	<b>56.8%</b>	<b>6.6%</b>	
Planning and Development	140 425	20 358	14.5%	32 014	22.8%	52 373	37.3%	28 468	51.2%	12.4%	
Road Transport	15 900	-	-	6 552	41.2%	6 552	41.2%	7 914	144.5%	(17.2%)	
Environmental Protection	800	7	.8%	445	55.6%	452	56.4%	189	37.7%	135.9%	
<b>Trading Services</b>	<b>17 397</b>	<b>252</b>	<b>1.4%</b>	<b>642</b>	<b>3.7%</b>	<b>894</b>	<b>5.1%</b>	<b>0</b>	<b>1.9%</b>	<b>145 772.7%</b>	
Energy sources	15 997	252	1.6%	(115)	(.7%)	137	9%	-	-	(100.0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	1 400	-	-	757	54.1%	757	54.1%	0	90.3%	171 907.0%	
Other	485	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	1 316 613	417 148	31.7%	434 511	33.0%	851 660	64.7%	401 542	61.9%	8.2%
Property rates	506 248	116 125	22.9%	151 620	29.9%	267 745	52.9%	132 669	50.2%	14.3%
Service charges	274 998	70 271	25.6%	76 626	27.9%	146 897	53.4%	68 775	56.5%	11.4%
Other revenue	54 408	53 209	97.8%	18 668	34.3%	71 877	132.1%	16 514	149.2%	13.0%
Transfers and Subsidies - Operational	336 888	130 647	38.8%	120 302	35.7%	250 948	74.5%	122 955	62.9%	(2.2%)
Transfers and Subsidies - Capital	132 163	43 487	32.9%	61 904	46.8%	105 391	79.7%	58 542	100.4%	5.7%
Interest	11 916	3 410	28.6%	5 392	45.2%	8 802	73.9%	2 088	58.8%	158.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 126 778)	(287 189)	25.5%	(278 995)	24.8%	(566 183)	50.2%	(288 731)	47.3%	(3.4%)
Suppliers and employees	(1 088 797)	(287 189)	26.1%	(278 995)	25.4%	(566 183)	51.5%	(288 731)	48.3%	(3.4%)
Finance charges	(10 818)	-	-	-	-	-	-	-	4.8%	-
Transfers and grants	(17 163)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>189 835</b>	<b>129 960</b>	<b>68.5%</b>	<b>155 516</b>	<b>81.9%</b>	<b>285 476</b>	<b>150.4%</b>	<b>112 811</b>	<b>238.5%</b>	<b>37.9%</b>
<b>Cash Flow from Investing Activities</b>										
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	(161 114)	(31 423)	19.5%	(45 213)	28.1%	(76 636)	47.6%	(39 424)	47.9%	14.7%
Capital assets	(161 114)	(31 423)	19.5%	(45 213)	28.1%	(76 636)	47.6%	(39 424)	47.9%	14.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(161 114)</b>	<b>(31 423)</b>	<b>19.5%</b>	<b>(45 213)</b>	<b>28.1%</b>	<b>(76 636)</b>	<b>47.6%</b>	<b>(39 424)</b>	<b>47.9%</b>	<b>14.7%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	9 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(33 605)	(9 149)	27.2%	(9 821)	29.2%	(18 970)	56.4%	(10 577)	108.6%	(7.2%)
Repayment of borrowing	(33 605)	(9 149)	27.2%	(9 821)	29.2%	(18 970)	56.4%	(10 577)	108.6%	(7.2%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(24 605)</b>	<b>(9 149)</b>	<b>37.2%</b>	<b>(9 821)</b>	<b>39.9%</b>	<b>(18 970)</b>	<b>77.1%</b>	<b>(10 577)</b>	<b>108.6%</b>	<b>(7.2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>4 116</b>	<b>89 388</b>	<b>2 171.8%</b>	<b>100 483</b>	<b>2 441.4%</b>	<b>189 871</b>	<b>4 613.2%</b>	<b>62 810</b>	<b>(139.7%)</b>	<b>60.0%</b>
Cash/cash equivalents at the year begin:	114 251	66 760	58.4%	154 424	135.2%	66 760	58.4%	178 786	89.6%	(13.6%)
Cash/cash equivalents at the year end:	118 367	154 424	130.5%	254 907	215.4%	254 907	215.4%	241 596	597.6%	5.5%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	6	.6%	7	.6%	6	.6%	1 090	98.3%	1 110	.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 751	33.3%	8 573	17.0%	3 963	7.9%	21 059	41.8%	50 346	7.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	41 543	10.0%	20 363	4.9%	15 537	3.7%	337 394	81.3%	414 837	58.2%	6	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	6 374	8.2%	3 586	4.6%	2 488	3.2%	65 005	83.9%	77 453	10.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 856	2.5%	3 725	2.4%	3 680	2.4%	143 180	92.7%	154 441	21.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	537	3.6%	892	6.0%	561	3.8%	12 906	86.6%	14 895	2.1%	58	.4%
<b>Total By Income Source</b>	<b>69 066</b>	<b>9.7%</b>	<b>37 146</b>	<b>5.2%</b>	<b>26 235</b>	<b>3.7%</b>	<b>580 636</b>	<b>81.4%</b>	<b>713 082</b>	<b>100.0%</b>	<b>64</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2 660	3.8%	1 954	2.8%	2 708	3.9%	62 734	89.5%	70 056	9.8%	-	-
Commercial	25 588	17.1%	11 556	7.7%	6 878	4.6%	105 507	70.5%	149 529	21.0%	-	-
Households	40 818	8.3%	23 635	4.8%	16 650	3.4%	412 394	83.6%	493 497	69.2%	64	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>69 066</b>	<b>9.7%</b>	<b>37 146</b>	<b>5.2%</b>	<b>26 235</b>	<b>3.7%</b>	<b>580 636</b>	<b>81.4%</b>	<b>713 082</b>	<b>100.0%</b>	<b>64</b>	<b>-</b>

#### 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	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	309	91.8%	-	-	23	6.7%	5	1.5%	337	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>309</b>	<b>91.8%</b>	<b>-</b>	<b>-</b>	<b>23</b>	<b>6.7%</b>	<b>5</b>	<b>1.5%</b>	<b>337</b>	<b>100.0%</b>	<b>-</b>

#### Contact Details

Municipal Manager	Mr Khethukuthula Joseph Zulu	039 688 2021
Chief Financial Officer	Mr Sandiso Thutshini	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 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

Part II: Operating Revenue and Expenditure	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
	R thousands										
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1 367 249</b>	<b>439 684</b>	<b>32.2%</b>	<b>404 356</b>	<b>29.6%</b>	<b>844 040</b>	<b>61.7%</b>	<b>368 039</b>	<b>60.1%</b>	<b>9.9%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	440 342	102 995	23.4%	119 895	27.2%	222 890	50.6%	105 020	54.3%	14.2%	
Service charges - Waste Water Management	142 544	32 421	22.7%	35 796	25.1%	68 217	47.9%	30 681	52.4%	16.7%	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	2 983	888	29.8%	594	19.9%	1 483	49.7%	1 127	-	(47.3%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	76 939	19 711	25.6%	20 600	26.8%	40 312	52.4%	16 836	88.6%	22.4%	
Interest earned from Current and Non Current Assets	13 033	3 408	26.1%	2 064	15.8%	5 472	42.0%	1 818	53.5%	13.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 822	35	1.9%	9	.5%	44	2.4%	15	38.4%	(38.3%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 480	1 270	51.2%	244	9.8%	1 514	61.1%	639	14.0%	(61.9%)	
<b>Non-Exchange Revenue</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	687 107	278 955	40.6%	225 154	32.8%	504 109	73.4%	211 902	63.1%	6.3%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>857 923</b>	<b>373 958</b>	<b>43.6%</b>	<b>397 818</b>	<b>46.4%</b>	<b>771 776</b>	<b>90.0%</b>	<b>373 075</b>	<b>65.5%</b>	<b>6.6%</b>	
Employee related costs	293 957	152 566	51.9%	141 995	48.3%	294 561	100.2%	132 046	67.9%	7.5%	
Remuneration of councillors	14 364	3 066	21.3%	3 828	26.7%	6 895	48.0%	3 727	60.0%	2.7%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	64 687	52 308	80.9%	66 526	102.8%	118 833	183.7%	53 398	60.7%	24.6%	
Debt impairment	27 226	6 807	25.0%	6 807	25.0%	13 613	50.0%	12 408	41.7%	(45.1%)	
Depreciation and amortisation	230 780	57 710	25.0%	58 562	25.4%	116 272	50.4%	55 880	49.8%	4.8%	
Interest	4 846	11 436	236.0%	14 724	303.8%	26 160	539.8%	5 749	114.6%	156.1%	
Contracted services	122 896	25 971	21.1%	36 387	29.6%	62 358	50.7%	73 560	72.9%	(50.5%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	2 407	-	2 246	-	4 653	-	-	(11 659)	(119.3%)	
Operational costs	99 166	61 681	62.2%	66 743	67.3%	128 424	129.5%	47 991	100.8%	39.1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	7	-	-	-	-	-	7	-	(100.0%)	
<b>Surplus/(Deficit)</b>	<b>509 325</b>	<b>65 726</b>		<b>6 539</b>		<b>72 264</b>		<b>(5 036)</b>			
Transfers and subsidies - capital (monetary allocations)	270 733	123 365	45.6%	105 539	39.0%	228 904	84.5%	129 020	47.6%	(18.2%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>780 059</b>	<b>189 091</b>		<b>112 078</b>		<b>301 169</b>		<b>123 984</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>780 059</b>	<b>189 091</b>		<b>112 078</b>		<b>301 169</b>		<b>123 984</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>780 059</b>	<b>189 091</b>		<b>112 078</b>		<b>301 169</b>		<b>123 984</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>780 059</b>	<b>189 091</b>		<b>112 078</b>		<b>301 169</b>		<b>123 984</b>			

## **Part 2: Capital Revenue and Expenditure**

### Part 3: Cash Receipts and Payments

Part of each Receipts and Payments	2024/25				2023/24
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	1 687 040	1 192 828	70.7%	810 407	48.0%	2 003 235	118.7%	1 037 193	141.2%	(21.9%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	603 119	220 956	36.6%	248 747	41.2%	469 704	77.9%	242 799	255.4%	2.4%
Other revenue	113 048	2 358	2.1%	970	.9%	3 328	2.9%	1 953	1.6%	(50.3%)
Transfers and Subsidies - Operational	687 107	724 207	105.4%	332 036	48.3%	1 056 243	153.7%	411 260	127.1%	(19.3%)
Transfers and Subsidies - Capital	270 733	220 124	81.3%	203 948	75.3%	424 071	156.6%	360 698	122.4%	(43.3%)
Interest	13 033	25 182	193.2%	24 707	189.6%	49 889	382.8%	20 483	176.5%	20.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(608 531)	(168)	-	(240)	-	(408)	.1%	(177)	.1%	35.4%
Suppliers and employees	(603 732)	(166)	-	(240)	-	(408)	.1%	(177)	.1%	35.4%
Finance charges	(4 799)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 078 509</b>	<b>1 192 660</b>	<b>110.6%</b>	<b>810 167</b>	<b>75.1%</b>	<b>2 002 827</b>	<b>185.7%</b>	<b>1 037 016</b>	<b>262.8%</b>	<b>(21.9%)</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	-	-	-	-	-	-	-	0	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	0	-	(100.0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(311 343)	-	-	-	-	-	-	-	-	-
Capital assets	(311 343)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(311 343)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>.2%</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>767 166</b>	<b>1 192 660</b>	<b>155.5%</b>	<b>810 167</b>	<b>105.6%</b>	<b>2 002 827</b>	<b>261.1%</b>	<b>1 037 016</b>	<b>631.5%</b>	<b>(21.9%)</b>
Cash/cash equivalents at the year begin:	13 086	302 607	2 312.4%	1 495 268	11 426.1%	302 607	2 312.4%	1 608 626	723.5%	(7.0%)
Cash/cash equivalents at the year end:	780 252	1 495 266	191.6%	2 305 434	295.5%	2 305 434	295.5%	2 645 642	640.8%	(12.9%)

#### 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	%			
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	54 421	4.0%	42 676	3.2%	35 733	2.6%	1 220 304	90.2%	1 353 135	88.3%	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	10 877	6.0%	6 633	3.7%	5 264	2.9%	157 545	87.4%	180 319	11.8%	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	1 867	100.0%	1 867	.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	
Other	(1 415)	39.2%	(1 214)	33.6%	(841)	23.3%	(138)	3.8%	(3 608)	(2.2%)	-	-	
<b>Total By Income Source</b>	<b>63 883</b>	<b>4.2%</b>	<b>48 095</b>	<b>3.1%</b>	<b>40 156</b>	<b>2.6%</b>	<b>1 379 578</b>	<b>90.1%</b>	<b>1 531 712</b>	<b>100.0%</b>	-	-	
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	5 985	17.4%	6 149	17.8%	1 389	4.0%	20 956	60.8%	34 479	2.3%	-	-	
Commercial	15 748	7.1%	7 827	3.5%	7 686	3.5%	190 805	85.9%	222 067	14.5%	-	-	
Households	42 153	3.3%	34 133	2.7%	31 118	2.4%	1 168 242	91.6%	1 275 647	83.3%	-	-	
Other	(4)	.8%	(15)	3.1%	(36)	7.6%	(426)	88.6%	(491)	-	-	-	
<b>Total By Customer Group</b>	<b>63 883</b>	<b>4.2%</b>	<b>48 095</b>	<b>3.1%</b>	<b>40 156</b>	<b>2.6%</b>	<b>1 379 578</b>	<b>90.1%</b>	<b>1 531 712</b>	<b>100.0%</b>	-	-	

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	28 849	5.6%	25 855	5.0%	29 629	5.7%	433 608	83.7%	517 941	62.0%	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 790	5.1%	7 379	2.9%	6 423	2.6%	225 099	89.4%	251 691	30.1%	-
Auditor-General	741	67.4%	-	-	-	-	359	32.6%	1 099	.1%	-
Other	1 622	2.5%	2 231	3.4%	1 116	1.7%	59 863	92.3%	64 832	7.8%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>44 002</b>	<b>5.3%</b>	<b>35 465</b>	<b>4.2%</b>	<b>37 168</b>	<b>4.4%</b>	<b>718 928</b>	<b>86.0%</b>	<b>835 562</b>	<b>100.0%</b>	

#### Contact Details

Municipal Manager	Mr Vela Owen Mazibuko	039 688 5701
Chief Financial Officer	Mr Kushi Audan	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMSHWATHI (KZN221)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
Operating Revenue	234 907	80 514	34.3%	67 195	28.6%	147 709	62.9%	67 973	67.4%	(1.1%)
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 909	882	22.6%	872	22.3%	1 754	44.9%	688	49.1%	26.7%
Sale of Goods and Rendering of Services	265	259	97.8%	77	29.0%	335	126.8%	109	99.1%	(29.4%)
Agency services	3 363	866	25.8%	617	18.3%	1 483	44.1%	922	55.1%	(33.1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 500	216	14.4%	231	15.4%	447	29.8%	208	-	11.2%
Interest earned from Current and Non Current Assets	7 120	873	12.3%	2 711	38.1%	3 585	50.3%	2 259	130.8%	20.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	725	184	25.4%	186	25.6%	370	51.0%	173	38.9%	7.4%
Licence and permits	15	6	43.3%	4	26.6%	10	69.9%	6	140.4%	(36.3%)
Operational Revenue	-	582	-	(458)	-	124	-	500	-	(191.6%)
<b>Non-Exchange Revenue</b>										
Property rates	58 991	13 768	23.3%	13 484	22.9%	27 253	46.2%	14 267	47.8%	(5.5%)
Surcharges and Taxes	4 800	28	6%	(26)	(6%)	-	-	-	-	(100.0%)
Fines, penalties and forfeits	32	9	26.8%	9	28.4%	18	55.2%	1	19.3%	771.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	150 187	61 017	40.6%	47 965	31.9%	108 982	72.6%	46 952	74.0%	2.2%
Interest	4 000	1 823	45.6%	1 525	38.1%	3 349	83.7%	1 888	64.3%	(19.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	289 246	50 491	17.5%	60 317	20.9%	110 808	38.3%	113 692	88.8%	(46.9%)
Employee related costs	107 111	22 512	21.0%	27 098	25.3%	49 610	46.3%	26 707	49.8%	1.5%
Remuneration of councillors	13 998	3 073	22.0%	3 757	26.8%	6 830	48.8%	3 613	60.2%	4.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	950	84	8.9%	144	15.2%	228	24.0%	1 131	34.9%	(87.2%)
Debt impairment	15 500	-	-	-	-	-	-	50 368	1 007.4%	(100.0%)
Depreciation and amortisation	17 870	4 729	25.5%	4 743	26.5%	9 472	53.0%	4 995	29.6%	(5.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	66 680	9 732	14.6%	14 735	22.1%	24 468	36.7%	12 279	40.5%	20.0%
Transfers and subsidies	7 513	403	5.4%	2 268	30.2%	2 671	35.5%	-	-	(100.0%)
Irrecoverable debts written off	10 000	-	-	-	-	-	-	6 609	-	(100.0%)
Operational costs	49 625	9 957	20.1%	7 571	15.3%	17 529	35.3%	7 989	41.8%	(5.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	0	-	(100.0%)
<b>Surplus/(Deficit)</b>	(54 340)	30 023	-	6 878	-	36 901	-	(45 719)	-	-
Transfers and subsidies - capital (monetary allocations)	30 827	9 226	29.9%	6 283	20.4%	15 509	50.3%	14 148	86.7%	(55.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	(23 513)	39 249	-	13 161	-	52 410	-	(31 571)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	(23 513)	39 249	-	13 161	-	52 410	-	(31 571)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	(23 513)	39 249	-	13 161	-	52 410	-	(31 571)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	(23 513)	39 249	-	13 161	-	52 410	-	(31 571)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
Source of Finance	48 924	8 920	18.2%	6 625	13.5%	15 544	31.8%	16 044	64.0%	(58.7%)
National Government	30 827	8 526	27.7%	5 280	17.1%	13 808	44.8%	12 660	76.7%	(53.3%)
Provincial Government	-	-	-	-	-	-	-	(371)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 827	8 528	27.7%	5 280	17.1%	13 808	44.8%	12 289	79.5%	(57.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 098	392	2.2%	1 345	7.4%	1 737	9.6%	3 755	29.8%	(64.2%)
<b>Capital Expenditure Functional</b>	48 924	8 920	18.2%	6 625	13.5%	15 544	31.8%	16 044	64.0%	(58.7%)
Municipal governance and administration	8 200	12	.1%	630	7.7%	641	7.8%	2 284	26.1%	(72.4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 200	12	.1%	630	7.7%	641	7.8%	2 284	28.2%	(72.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 315	-	-	-	-	-	-	(1 077)	-	(100.0%)
Community and Social Services	1 315	-	-	-	-	-	-	(1 077)	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 410	8 908	23.2%	5 965	15.5%	14 874	38.7%	14 649	76.9%	(59.3%)
Planning and Development	31 134	8 671	27.8%	5 965	19.2%	14 636	47.0%	4 775	42.3%	24.9%
Road Transport	7 276	238	3.3%	-	-	238	3.3%	9 874	111.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 000	-	-	30	3.0%	30	3.0%	189	17.3%	(84.4%)
Energy sources	400	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	30	4.9%	30	4.9%	189	94.5%	(84.4%)
Other	-	-	-	-	-	-	-	-	-	-
<b>Part 3: Cash Receipts and Payments</b>										
	2024/25				2023/24					
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	273 174	(22 942)	(8.4%)	64 228	23.5%	41 286	15.1%	6 059	2.2%	960.0%
Property rates	70 121	(157)	(.2%)	485	.7%	328	.5%	(46)	-	(1 149.3%)
Service charges	5 546	38	.7%	33	.6%	71	1.3%	27	1.0%	21.5%
Other revenue	9 372	1 907	20.3%	435	4.6%	2 342	25.0%	1 711	166.3%	(74.6%)
Transfers and Subsidies - Operational	150 187	33 125	22.1%	50 769	33.8%	83 893	55.9%	-	-	(100.0%)
Transfers and Subsidies - Capital	30 827	(60 838)	(197.4%)	7 963	25.8%	(52 875)	(171.5%)	-	-	(100.0%)
Interest	7 120	2 983	41.9%	4 544	63.8%	7 527	105.7%	4 368	140.9%	4.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(260 510)	(10 188)	3.9%	(11 256)	4.3%	(21 443)	8.2%	(10 683)	9.7%	5.4%
Suppliers and employees	(252 971)	(10 186)	4.0%	(11 256)	4.4%	(21 443)	8.5%	(10 683)	9.7%	5.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 539)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>12 664</b>	<b>(33 130)</b>	<b>(261.6%)</b>	<b>52 973</b>	<b>418.3%</b>	<b>19 843</b>	<b>156.7%</b>	<b>(4 624)</b>	<b>(23.9%)</b>	<b>(1 245.6%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(54 653)	-	-	-	-	-	-	-	-	-
Capital assets	(54 653)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(54 653)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(41 989)</b>	<b>(33 130)</b>	<b>78.9%</b>	<b>52 973</b>	<b>(126.2%)</b>	<b>19 843</b>	<b>(47.3%)</b>	<b>(4 624)</b>	<b>(110.5%)</b>	<b>(1 245.6%)</b>
Cash/cash equivalents at the year begin:	111 163	109 789	98.8%	76 660	69.0%	109 789	98.8%	105 386	116.1%	(27.3%)
Cash/cash equivalents at the year end:	69 174	76 660	110.8%	129 632	187.4%	129 632	187.4%	100 762	89.2%	28.7%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 009	5.1%	3 735	3.8%	2 696	2.7%	87 269	88.4%	98 709	84.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	336	5.9%	186	3.3%	176	3.1%	4 949	87.6%	5 647	4.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	68	3.5%	63	3.3%	63	3.3%	1 734	90.0%	1 928	1.6%	-	-
Interest on Arrear Debtor Accounts	(154)	(14.6%)	(0)	-	(0)	-	1 207	114.7%	1 053	.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5)	(.1%)	(37)	(.4%)	-	-	10 242	100.0%	10 199	8.7%	-	-
<b>Total By Income Source</b>	<b>5 254</b>	<b>4.5%</b>	<b>3 946</b>	<b>3.4%</b>	<b>2 935</b>	<b>2.5%</b>	<b>105 402</b>	<b>89.7%</b>	<b>117 537</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	1 396	10.3%	362	2.7%	725	5.3%	11 127	81.8%	13 610	11.6%	-	-
Commercial	2 093	4.4%	1 863	3.9%	1 076	2.3%	42 269	89.4%	47 302	40.2%	-	-
Households	1 518	2.7%	1 649	2.9%	947	1.7%	52 477	92.7%	56 592	48.1%	-	-
Other	246	754.3%	72	220.2%	186	570.6%	(472)	(144.5%)	33	-	-	-
<b>Total By Customer Group</b>	<b>5 254</b>	<b>4.5%</b>	<b>3 946</b>	<b>3.4%</b>	<b>2 935</b>	<b>2.5%</b>	<b>105 402</b>	<b>89.7%</b>	<b>117 537</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	5	100.0%	-	-	-	-	5	.1%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	95	2.7%	423	12.0%	465	13.2%	2 528	72.0%	3 512	99.9%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>95</b>	<b>2.7%</b>	<b>428</b>	<b>12.2%</b>	<b>465</b>	<b>13.2%</b>	<b>2 528</b>	<b>71.9%</b>	<b>3 517</b>	<b>100.0%</b>	-

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMNGENI (KZN222)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>614 613</b>	<b>156 487</b>	<b>25.5%</b>	<b>149 466</b>	<b>24.3%</b>	<b>305 953</b>	<b>49.8%</b>	<b>136 393</b>	<b>49.7%</b>	<b>9.6%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	173 524	30 742	17.7%	28 311	16.3%	59 053	34.0%	25 783	35.1%	9.8%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	16 069	4 343	27.0%	4 349	27.1%	8 693	54.1%	2 953	55.2%	47.3%	
Sale of Goods and Rendering of Services	6 335	1 356	21.4%	1 625	25.7%	2 982	47.1%	897	31.8%	81.3%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	4 625	555	12.0%	773	16.7%	1 328	28.7%	956	43.2%	(19.2%)	
Interest earned from Current and Non Current Assets	3 178	1 286	40.5%	901	28.3%	2 187	68.5%	589	51.9%	53.1%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 442	353	24.5%	315	21.9%	668	46.3%	335	48.7%	(5.7%)	
Licence and permits	3 922	1 145	29.2%	870	22.2%	2 015	51.4%	798	59.4%	9.0%	
Operational Revenue	828	1 331	160.8%	96	11.6%	1 427	172.4%	122	9.8%	(21.4%)	
<b>Non-Exchange Revenue</b>											
Property rates	271 175	70 033	25.8%	68 005	25.1%	138 037	50.9%	63 162	51.3%	7.7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3 257	50	1.5%	1 967	60.4%	2 018	62.0%	1 711	58.8%	15.0%	
Licences or permits	-	-	-	-	-	-	-	123	18.3%	(100.0%)	
Transfer and subsidies - Operational	115 580	44 493	38.5%	38 879	33.6%	83 372	72.1%	36 676	68.8%	6.0%	
Interest	14 348	799	5.6%	3 374	23.5%	4 173	29.1%	3 055	43.1%	10.4%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	331	-	-	-	-	-	-	(766)	(242.6%)	(100.0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>614 180</b>	<b>146 627</b>	<b>23.9%</b>	<b>135 417</b>	<b>22.0%</b>	<b>282 044</b>	<b>45.9%</b>	<b>126 381</b>	<b>46.2%</b>	<b>7.2%</b>	
Employee related costs	162 029	37 050	22.9%	37 959	23.4%	75 008	46.3%	36 281	46.0%	4.6%	
Remuneration of councillors	12 303	2 716	22.1%	2 856	23.2%	5 572	45.3%	3 440	54.3%	(17.0%)	
Bulk purchases - electricity	215 706	66 014	30.0%	39 707	18.4%	105 721	49.0%	36 751	52.6%	8.0%	
Inventory consumed	8 251	349	4.2%	1 396	16.9%	1 744	21.1%	540	11.6%	158.6%	
Debt impairment	10 745	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	57 005	16 286	28.6%	12 928	22.7%	29 214	51.2%	15 196	58.5%	(14.9%)	
Interest	63	3	4.8%	46	72.9%	49	77.6%	5	38.5%	769.1%	
Contracted services	77 416	10 522	13.6%	22 669	29.3%	33 191	42.9%	22 045	38.4%	2.8%	
Transfers and subsidies	1 752	186	10.6%	453	25.9%	639	36.5%	434	47.1%	4.3%	
Irrecoverable debts written off	1 080	-	-	-	-	-	-	-	-	-	
Operational costs	66 716	13 501	20.2%	17 404	26.1%	30 905	46.3%	11 689	36.1%	48.9%	
Losses on disposal of Assets	1 114	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>433</b>	<b>9 861</b>		<b>14 049</b>		<b>23 910</b>		<b>10 013</b>			
Transfers and subsidies - capital (monetary allocations)	48 641	7 783	16.0%	17 745	36.5%	25 528	52.5%	6 992	30.9%	153.8%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>49 074</b>	<b>17 644</b>		<b>31 794</b>		<b>49 438</b>		<b>17 005</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>49 074</b>	<b>17 644</b>		<b>31 794</b>		<b>49 438</b>		<b>17 005</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>49 074</b>	<b>17 644</b>		<b>31 794</b>		<b>49 438</b>		<b>17 005</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>49 074</b>	<b>17 644</b>		<b>31 794</b>		<b>49 438</b>		<b>17 005</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>79 811</b>	<b>(24)</b>	<b>-</b>	<b>24</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>(962)</b>	<b>-</b>	<b>(102.5%)</b>	
National Government	47 891	-	-	0	-	0	-	426	1.1%	(100.0%)	
Provincial Government	750	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>48 641</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>426</b>	<b>1.1%</b>	<b>(100.0%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	31 170	(24)	(1.1%)	24	.1%	-	-	(1 387)	(1.5%)	(101.7%)	
<b>Capital Expenditure Functional</b>	<b>79 811</b>	<b>8 986</b>	<b>11.3%</b>	<b>26 854</b>	<b>33.6%</b>	<b>35 840</b>	<b>44.9%</b>	<b>7 673</b>	<b>22.4%</b>	<b>250.0%</b>	
Municipal governance and administration	1 900	3 071	161.6%	927	48.8%	3 999	210.5%	2 101	309.3%	(55.9%)	
Executive and Council	250	-	-	-	-	-	-	-	-	-	
Finance and administration	1 550	3 071	198.1%	927	58.8%	3 999	258.0%	2 101	574.8%	(55.9%)	
Internal audit	100	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>2 390</b>	<b>313</b>	<b>13.1%</b>	<b>3 268</b>	<b>136.7%</b>	<b>3 581</b>	<b>149.9%</b>	<b>1 323</b>	<b>120.3%</b>	<b>147.1%</b>	
Community and Social Services	400	313	78.3%	3 268	817.1%	3 581	895.4%	1 323	-	147.1%	
Sport And Recreation	800	-	-	-	-	-	-	-	-	-	
Public Safety	1 190	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>57 051</b>	<b>5 602</b>	<b>9.8%</b>	<b>14 583</b>	<b>25.6%</b>	<b>20 185</b>	<b>35.4%</b>	<b>1 320</b>	<b>10.9%</b>	<b>1 004.8%</b>	
Planning and Development	3 770	-	-	-	-	-	-	-	-	-	
Road Transport	53 281	5 602	10.5%	14 583	27.4%	20 185	37.9%	1 320	11.7%	1 004.8%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>18 470</b>	<b>-</b>	<b>-</b>	<b>8 075</b>	<b>43.7%</b>	<b>8 075</b>	<b>43.7%</b>	<b>2 930</b>	<b>14.4%</b>	<b>175.6%</b>	
Energy sources	16 120	-	-	8 075	50.1%	8 075	50.1%	3 459	15.4%	133.4%	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	2 350	-	-	-	-	-	-	(530)	-	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	714 475	146 170	20.5%	134 415	18.8%	280 585	39.3%	125 481	37.1%	7.1%
Property rates	249 481	116 722	46.8%	106 806	42.8%	223 528	89.6%	97 716	84.2%	9.3%
Service charges	216 242	4 388	2.0%	5 766	2.7%	10 154	4.7%	5 171	4.5%	11.5%
Other revenue	81 353	3 582	4.4%	2 591	3.2%	6 173	7.6%	2 004	4.9%	29.3%
Transfers and Subsidies - Operational	115 580	3 175	2.7%	6 014	5.2%	9 189	8.0%	6 489	10.8%	(7.3%)
Transfers and Subsidies - Capital	48 641	18 303	37.6%	13 238	27.2%	31 541	64.8%	14 102	47.3%	(6.1%)
Interest	3 178	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(618 559)	(106 937)	17.3%	(103 387)	16.7%	(210 324)	34.0%	12 571	(2.9%)	(922.5%)
Suppliers and employees	(617 103)	(106 937)	17.3%	(103 387)	16.8%	(210 324)	34.1%	12 571	(2.9%)	(922.5%)
Finance charges	(53)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 392)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>95 916</b>	<b>39 233</b>	<b>40.9%</b>	<b>31 028</b>	<b>32.3%</b>	<b>70 260</b>	<b>73.3%</b>	<b>138 052</b>	<b>280.7%</b>	<b>(77.5%)</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	331	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	331	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(91 782)	(11 959)	13.0%	(28 700)	31.3%	(40 660)	44.3%	(22 152)	35.9%	29.6%
Capital assets	(91 782)	(11 959)	13.0%	(28 700)	31.3%	(40 660)	44.3%	(22 152)	35.9%	29.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(91 451)</b>	<b>(11 959)</b>	<b>13.1%</b>	<b>(28 700)</b>	<b>31.4%</b>	<b>(40 660)</b>	<b>44.5%</b>	<b>(22 152)</b>	<b>36.0%</b>	<b>29.6%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>4 465</b>	<b>27 273</b>	<b>610.8%</b>	<b>2 327</b>	<b>52.1%</b>	<b>29 601</b>	<b>662.9%</b>	<b>115 899</b>	<b>(19 555.3%)</b>	<b>(98.0%)</b>
Cash/cash equivalents at the year begin:	18 352	34 053	185.6%	61 326	334.2%	34 053	185.5%	128 652	-	(52.3%)
Cash/cash equivalents at the year end:	22 817	61 326	268.8%	63 653	279.0%	63 653	279.0%	244 551	596.7%	(74.0%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 093	37.6%	703	2.9%	381	1.6%	14 013	57.9%	24 190	9.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	27 285	16.2%	4 311	2.6%	3 530	2.1%	133 344	79.1%	168 471	68.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 241	14.9%	682	4.5%	637	4.2%	11 459	76.3%	15 020	6.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	119	10.9%	36	3.3%	28	2.6%	910	83.2%	1 094	4.4%	-	-
Interest on Arrear Debtor Accounts	92	.2%	105	.2%	129	.2%	52 455	99.4%	52 781	21.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 729)	126.5%	73	(.5%)	95	(.6%)	3 961	(25.4%)	(15 600)	(6.3%)	-	-
<b>Total By Income Source</b>	<b>19 102</b>	<b>7.8%</b>	<b>5 910</b>	<b>2.4%</b>	<b>4 800</b>	<b>2.0%</b>	<b>216 141</b>	<b>87.9%</b>	<b>245 954</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	(726)	(31.3%)	192	8.3%	42	1.8%	2 809	121.2%	2 318	.9%	-	-
Commercial	818	27.2%	107	3.6%	49	1.6%	2 029	67.6%	3 004	1.2%	-	-
Households	18 582	8.9%	5 062	2.4%	4 179	2.0%	181 489	86.7%	209 312	85.1%	-	-
Other	427	1.4%	549	1.8%	530	1.7%	29 814	95.2%	31 320	12.7%	-	-
<b>Total By Customer Group</b>	<b>19 102</b>	<b>7.8%</b>	<b>5 910</b>	<b>2.4%</b>	<b>4 800</b>	<b>2.0%</b>	<b>216 141</b>	<b>87.9%</b>	<b>245 954</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(51 928)	100.0%	-	-	-	-	-	-	(51 928)	126.0%	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65	20.2%	214	67.0%	-	-	60	100.0%	60	(1.1%)	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	10 343	99.9%	9	.1%	-	-	41	12.8%	319	(.8%)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	10 352	(25.1%)	-
<b>Total</b>	<b>(41 521)</b>	<b>100.8%</b>	<b>223</b>	<b>(.5%)</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>(.2%)</b>	<b>(41 197)</b>	<b>100.0%</b>	<b>Creditor Age Analysis</b>

#### Contact Details

Municipal Manager	Mr Mzingisi Hlobo	033 239 9225
Chief Financial Officer	Ms Baneli Msomi	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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>205 989</b>	<b>16 672</b>	<b>8.1%</b>	<b>62 410</b>	<b>30.3%</b>	<b>79 082</b>	<b>38.4%</b>	<b>30 906</b>	<b>36.9%</b>	<b>101.9%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	68 494	9 792	14.3%	15 216	22.2%	25 008	36.5%	8 447	24.9%	80.1%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	5 269	905	17.2%	1 817	34.5%	2 723	51.7%	1 259	51.1%	44.4%	
Sale of Goods and Rendering of Services	1 156	41	3.6%	154	13.3%	195	16.9%	34	37.1%	349.2%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	35 607	(0)	-	(107)	(3%)	(107)	(3%)	-	-	(100.0%)	
Interest earned from Current and Non Current Assets	590	154	26.2%	53	9.1%	208	35.2%	86	80.1%	(37.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	204	37	18.1%	77	37.7%	114	55.8%	48	35.3%	59.4%	
Licence and permits	4 469	1 096	24.5%	1 366	30.6%	2 462	55.1%	862	49.7%	58.6%	
Operational Revenue	8 465	1 478	17.5%	1 592	18.8%	3 070	36.3%	907	18.0%	75.5%	
<b>Non-Exchange Revenue</b>											
Property rates	16 664	2 555	15.3%	5 376	32.3%	7 930	47.6%	3 841	50.6%	39.9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	8 018	613	7.6%	3	-	616	7.7%	1 686	47.6%	(99.8%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	56 991	-	-	36 864	64.7%	36 864	64.7%	13 736	67.6%	168.4%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>192 830</b>	<b>49 768</b>	<b>25.8%</b>	<b>74 164</b>	<b>38.5%</b>	<b>123 932</b>	<b>64.3%</b>	<b>51 619</b>	<b>60.6%</b>	<b>43.7%</b>	
Employee related costs	63 478	11 787	18.6%	22 911	36.1%	34 697	54.7%	17 928	53.3%	27.8%	
Remuneration of councillors	2 978	495	16.6%	1 017	34.1%	1 512	50.8%	778	48.7%	30.7%	
Bulk purchases - electricity	66 446	21 855	32.9%	28 421	42.8%	50 276	75.7%	14 931	61.2%	90.3%	
Inventory consumed	6 784	962	14.2%	3 424	50.5%	4 386	64.6%	908	78.9%	276.9%	
Debt impairment	9 960	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	18 991	3 723	19.6%	-	-	3 723	19.6%	-	-	-	
Interest	-	2 919	-	6 681	-	9 600	-	11 657	-	(42.7%)	
Contracted services	10 967	5 767	52.6%	5 433	49.5%	11 200	102.1%	1 655	36.4%	228.3%	
Transfers and subsidies	-	-	-	4	-	4	-	-	-	(100.0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	13 226	2 259	17.1%	6 274	47.4%	8 533	64.5%	3 761	59.4%	66.8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>13 159</b>	<b>(33 096)</b>		<b>(11 754)</b>		<b>(44 851)</b>		<b>(20 713)</b>			
Transfers and subsidies - capital (monetary allocations)	15 696	0	-	6 748	43.0%	6 748	43.0%	9 584	56.0%	(29.6%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>28 855</b>	<b>(33 096)</b>		<b>(5 006)</b>		<b>(38 102)</b>		<b>(11 129)</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>28 855</b>	<b>(33 096)</b>		<b>(5 006)</b>		<b>(38 102)</b>		<b>(11 129)</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>28 855</b>	<b>(33 096)</b>		<b>(5 006)</b>		<b>(38 102)</b>		<b>(11 129)</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>28 855</b>	<b>(33 096)</b>		<b>(5 006)</b>		<b>(38 102)</b>		<b>(11 129)</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>18 099</b>	<b>(437)</b>	<b>(2.4%)</b>	<b>4 243</b>	<b>23.4%</b>	<b>3 806</b>	<b>21.0%</b>	<b>6 519</b>	<b>39.4%</b>	<b>(34.9%)</b>	
National Government	14 447	28	.2%	4 243	29.4%	4 271	29.6%	6 519	38.7%	(34.9%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	14 447	28	.2%	4 243	29.4%	4 271	29.6%	6 519	38.7%	(34.9%)	
<b>Transfers recognised - capital</b>	<b>14 447</b>	<b>28</b>	<b>.2%</b>	<b>4 243</b>	<b>29.4%</b>	<b>4 271</b>	<b>29.6%</b>	<b>6 519</b>	<b>38.7%</b>	<b>(34.9%)</b>	
Borrowing	3 652	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	(465)	-	-	-	(465)	-	-	-	-	
<b>Capital Expenditure Functional</b>	<b>18 099</b>	<b>(313)</b>	<b>(1.7%)</b>	<b>4 517</b>	<b>25.0%</b>	<b>4 205</b>	<b>23.2%</b>	<b>6 548</b>	<b>39.6%</b>	<b>(31.0%)</b>	
Municipal governance and administration	3 652	(313)	(8.6%)	211	5.8%	(102)	(2.8%)	29	-	636.4%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	3 652	(313)	(8.6%)	211	5.8%	(102)	(2.8%)	29	-	636.4%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	11 041	-	-	3 530	32.0%	3 530	32.0%	5 706	64.5%	(38.1%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	11 041	-	-	3 530	32.0%	3 530	32.0%	5 706	64.5%	(38.1%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	3 406	-	-	64	1.9%	64	1.9%	-	-	(100.0%)	
Energy sources	3 406	-	-	64	1.9%	64	1.9%	-	-	(100.0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	186 301	22 246	11.9%	12 910	6.9%	35 156	18.9%	57 452	50.1%	(77.5%)
Property rates	16 664	(4 542)	(27.3%)	(4 460)	(26.8%)	(9 001)	(54.0%)	3 229	33.6%	(238.1%)
Service charges	78 723	(23 525)	(29.9%)	(26 735)	(34.0%)	(50 260)	(63.8%)	11 579	27.9%	(330.9%)
Other revenue	16 719	(3 262)	(19.5%)	(3 173)	(19.0%)	(6 435)	(38.5%)	7 024	58.5%	(145.5%)
Transfers and Subsidies - Operational	57 908	54 956	94.9%	57 653	99.6%	112 609	194.5%	29 140	65.8%	97.8%
Transfers and Subsidies - Capital	15 696	(1 100)	(7.0%)	(10 270)	(65.4%)	(11 370)	(72.4%)	6 451	61.9%	(259.2%)
Interest	590	(282)	(47.9%)	(105)	(17.8%)	(387)	(65.7%)	28	15.1%	(469.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(164 358)	15 586	(9.5%)	21 326	(13.0%)	36 912	(22.5%)	(39 831)	39.0%	(153.5%)
Suppliers and employees	(164 358)	15 586	(9.5%)	21 326	(13.0%)	36 912	(22.5%)	(39 831)	49.3%	(153.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>21 943</b>	<b>37 832</b>	<b>172.4%</b>	<b>34 236</b>	<b>156.0%</b>	<b>72 068</b>	<b>328.4%</b>	<b>17 621</b>	<b>141.1%</b>	<b>94.3%</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	-	-	-	-	-	-	-	3 499	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	3 499	-	(100.0%)
Payments	(20 814)	-	-	-	-	-	-	(20 139)	156.4%	(100.0%)
Capital assets	(20 814)	-	-	-	-	-	-	(20 139)	156.4%	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(20 814)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16 640)</b>	<b>220.7%</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(223)</b>	<b>-</b>	<b>(223)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 129</b>	<b>37 832</b>	<b>3 350.9%</b>	<b>34 013</b>	<b>3 012.7%</b>	<b>71 844</b>	<b>6 363.6%</b>	<b>981</b>	<b>(1 070.6%)</b>	<b>3 367.3%</b>
Cash/cash equivalents at the year begin:	4 952	-	-	37 832	763.9%	-	-	(10 257)	16.0%	(468.8%)
Cash/cash equivalents at the year end:	6 081	37 832	622.1%	74 148	2 193.3%	74 148	1 219.3%	(9 371)	(267.4%)	(891.2%)

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 144	2.0%	940	1.7%	873	1.6%	52 925	94.7%	55 882	31.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	501	1.6%	479	1.6%	459	1.5%	29 374	95.3%	30 813	17.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	1.0%	11	1.0%	10	.8%	1 105	97.2%	1 137	.6%	-	-
Interest on Arrear Debtor Accounts	-	-	(1)	8.6%	(4)	26.0%	(11)	65.4%	(17)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2 271	2.6%	2 133	2.4%	1 892	2.1%	82 060	92.9%	88 356	50.2%	-	-
<b>Total By Income Source</b>	<b>3 928</b>	<b>2.2%</b>	<b>3 561</b>	<b>2.0%</b>	<b>3 228</b>	<b>1.8%</b>	<b>165 464</b>	<b>93.9%</b>	<b>176 181</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 928	2.2%	3 561	2.0%	3 228	1.8%	165 464	93.9%	176 181	100.0%	-	-
<b>Total By Customer Group</b>	<b>3 928</b>	<b>2.2%</b>	<b>3 561</b>	<b>2.0%</b>	<b>3 228</b>	<b>1.8%</b>	<b>165 464</b>	<b>93.9%</b>	<b>176 181</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(376)	(.1%)	8 969	1.5%	8 192	1.4%	571 530	97.1%	588 315	99.7%	-
Auditor-General	-	-	1 756	100.0%	-	-	-	-	1 756	.3%	-
Other	(1 606)	(1 752.4%)	483	526.6%	(2 159)	(2 356.2%)	3 374	3 682.0%	92	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(1 982)</b>	<b>(.3%)</b>	<b>11 207</b>	<b>1.9%</b>	<b>6 033</b>	<b>1.0%</b>	<b>574 904</b>	<b>97.4%</b>	<b>590 162</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Dr Eliphas Dladla	033 263 1221
Chief Financial Officer	Mr Mfanauthi Mkhize	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: IMPENDE (KZN224)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	73 347	29 525	40.3%	9 084	12.4%	38 610	52.6%	23 246	74.1%	(60.9%)	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	108	22	20.5%	27	24.7%	49	45.2%	25	48.4%	7.8%	
Sale of Goods and Rendering of Services	66	1	2.1%	8	11.6%	9	13.6%	9	19.3%	(15.0%)	
Agency services	190	60	31.8%	80	42.1%	140	73.8%	24	37.5%	238.5%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	2 514	-	(100.0%)	
Interest earned from Current and Non Current Assets	3 700	273	7.4%	75	2.0%	347	9.4%	55	36.3%	36.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	899	122	13.6%	279	31.1%	402	44.7%	203	51.0%	37.3%	
Licence and permits	50	11	21.9%	14	27.3%	25	49.2%	11	33.8%	19.3%	
Operational Revenue	70	110	157.0%	140	200.6%	250	357.7%	22	37.0%	532.9%	
<b>Non-Exchange Revenue</b>											
Property rates	10 647	5 052	47.5%	2 111	19.8%	7 163	67.3%	1 694	39.3%	24.6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	30	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	57 277	23 874	41.7%	6 351	11.1%	30 225	52.8%	18 638	77.8%	(65.9%)	
Interest	310	(0)	-	-	-	(0)	-	51	33.0%	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	73 316	19 929	27.2%	27 923	38.1%	47 852	65.3%	19 982	62.3%	39.7%	
Employee related costs	42 617	12 431	28.2%	14 924	35.0%	27 355	64.2%	13 293	62.0%	12.3%	
Remuneration of councillors	4 637	1 123	24.2%	1 304	28.1%	2 427	52.3%	1 333	51.6%	(2.2%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	-	-	-	-	-	-	-	23	-	(100.0%)	
Debt impairment	3 018	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	10 269	-	-	5 385	52.4%	5 385	52.4%	-	-	(100.0%)	
Interest	-	1	-	177	-	177	-	115	-	54.0%	
Contracted services	4 922	2 956	60.1%	3 786	76.9%	6 741	137.0%	1 706	201.0%	121.8%	
Transfers and subsidies	1 200	376	31.3%	801	66.7%	1 177	98.0%	333	51.1%	140.5%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	6 652	3 043	45.7%	1 463	22.0%	4 505	67.7%	3 189	134.0%	(54.1%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	1	-	84	-	84	-	(10)	-	(920.0%)	
<b>Surplus/(Deficit)</b>	31	9 596		(18 839)		(9 243)		3 265			
Transfers and subsidies - capital (monetary allocations)	29 740	24 262	81.6%	6 852	23.0%	31 114	104.6%	1 248	40.2%	449.3%	
Transfers and subsidies - capital (in-kind)	-	210	-	229	-	439	-	900	100.0%	(74.6%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	29 771	34 068		(11 758)		22 310		5 413			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	29 771	34 068		(11 758)		22 310		5 413			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	29 771	34 068		(11 758)		22 310		5 413			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	29 771	34 068		(11 758)		22 310		5 413			

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>											
National Government	29 840	22 385	75.0%	6 838	22.9%	29 223	97.9%	2 491	52.4%	174.5%	
Provincial Government	28 540	22 257	78.0%	6 838	24.0%	29 094	101.9%	1 671	49.3%	303.1%	
District Municipality	1 200	-	-	-	-	-	-	194	-	(100.0%)	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	29 740	22 257	74.8%	6 838	23.0%	29 094	97.8%	1 865	50.9%	266.7%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	100	128	128.4%	-	-	128	128.4%	626	73.7%	(100.0%)	
<b>Capital Expenditure Functional</b>	29 840	22 385	75.0%	6 838	22.9%	29 223	97.9%	2 491	52.4%	174.5%	
Municipal governance and administration	1 300	26	2.0%	-	-	26	2.0%	130	-	(100.0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	1 300	26	2.0%	-	-	26	2.0%	130	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	102	-	-	-	102	-	777	132.2%	(100.0%)	
Community and Social Services	-	102	-	-	-	102	-	583	64.8%	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	194	-	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	28 540	22 257	78.0%	6 838	24.0%	29 094	101.9%	1 584	45.5%	331.7%	
Planning and Development	-	210	-	253	-	462	-	96	-	162.9%	
Road Transport	28 540	22 047	77.2%	6 585	23.1%	28 632	100.3%	1 488	41.3%	342.6%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>											
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	90 585	34 263	37.8%	11 515	12.7%	45 777	50.5%	10 961	52.6%	5.1%
Property rates	-	19	-	22	-	41	-	90	-	(75.9%)
Service charges	24	2	8.2%	1	4.2%	3	12.4%	11	-	(90.9%)
Other revenue	8 830	308	3.5%	526	6.0%	835	9.5%	273	257.1%	92.8%
Transfers and Subsidies - Operational	47 091	13 114	27.8%	8 055	17.1%	21 169	45.0%	(7 916)	15.3%	(201.8%)
Transfers and Subsidies - Capital	30 940	20 548	66.4%	2 834	9.2%	23 382	75.6%	15 874	-	(82.1%)
Interest	3 700	271	7.3%	77	2.1%	348	9.4%	2 628	525.5%	(97.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(100 610)	18 150	(18.0%)	2 218	(2.2%)	20 368	(20.2%)	2 218	(4.0%)	-
Suppliers and employees	(99 410)	18 150	(18.3%)	2 218	(2.2%)	20 368	(20.5%)	2 218	(4.1%)	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 200)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(10 025)</b>	<b>52 413</b>	<b>(522.8%)</b>	<b>13 733</b>	<b>(137.0%)</b>	<b>66 145</b>	<b>(659.8%)</b>	<b>13 179</b>	<b>308.0%</b>	<b>4.2%</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(29 920)	-	-	-	-	-	-	-	-	-
Capital assets	(29 920)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(29 920)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(39 945)</b>	<b>52 413</b>	<b>(131.2%)</b>	<b>13 733</b>	<b>(34.4%)</b>	<b>66 145</b>	<b>(165.6%)</b>	<b>13 179</b>	<b>(1 244.4%)</b>	<b>4.2%</b>
Cash/cash equivalents at the year begin:	-	-	-	63 682	-	-	-	24 109	-	164.1%
Cash/cash equivalents at the year end:	(39 945)	52 413	(131.2%)	77 415	(193.8%)	77 415	(193.8%)	37 287	(541.3%)	107.6%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	29	22.2%	3	2.6%	97	75.1%	129	5.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	655	3.2%	104	5%	464	2.3%	19 313	94.0%	20 535	89.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10	3.4%	10	3.4%	9	3.2%	257	89.9%	286	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	161	24.8%	34	5.3%	14	2.1%	440	67.8%	649	2.8%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 191	100.0%	1 191	5.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	59	25.5%	0	-	172	74.5%	231	1.0%	-	-
<b>Total By Income Source</b>	<b>826</b>	<b>3.6%</b>	<b>236</b>	<b>1.0%</b>	<b>490</b>	<b>2.1%</b>	<b>21 469</b>	<b>93.3%</b>	<b>23 021</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	203	2.4%	176	2.1%	73	.9%	7 969	94.6%	8 421	36.6%	-	-
Commercial	65	4.0%	66	4.1%	61	3.8%	1 409	88.0%	1 601	7.0%	-	-
Households	57	5.4%	(147)	(13.9%)	39	3.7%	1 108	104.8%	1 057	4.6%	-	-
Other	501	4.2%	141	1.2%	317	2.7%	10 983	92.0%	11 943	51.5%	-	-
<b>Total By Customer Group</b>	<b>826</b>	<b>3.6%</b>	<b>236</b>	<b>1.0%</b>	<b>490</b>	<b>2.1%</b>	<b>21 469</b>	<b>93.3%</b>	<b>23 021</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(11)	1 056 000.0%	11	(1 056 000.0%)	(0)	100.0%	(0)	33.3%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(40)	2 014 350.0%	40	(2 014 300.0%)	(0)	50.0%	(0)	66.7%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>(51)</b>	<b>1 694 900.0%</b>	<b>51</b>	<b>(1 694 866.7%)</b>	<b>(0)</b>	<b>66.7%</b>	<b>(0)</b>	<b>100.0%</b>	<b>-</b>

#### Contact Details

Municipal Manager	Mr Zakele 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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>8 963 903</b>	<b>2 293 405</b>	<b>25.6%</b>	<b>2 124 977</b>	<b>23.7%</b>	<b>4 418 382</b>	<b>49.3%</b>	<b>1 491 614</b>	<b>43.1%</b>	<b>42.5%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	4 297 825	926 873	21.6%	837 038	19.5%	1 763 911	41.0%	521 292	36.6%	60.6%	
Service charges - Water	1 009 760	308 058	30.5%	262 302	26.0%	570 360	56.5%	166 721	43.3%	57.3%	
Service charges - Waste Water Management	220 725	74 303	33.7%	48 539	22.0%	122 842	55.7%	40 956	47.7%	18.5%	
Service charges - Waste Management	155 391	36 423	23.4%	36 229	23.3%	72 652	46.8%	29 035	44.9%	24.8%	
Sale of Goods and Rendering of Services	42 043	3 574	8.5%	4 782	11.4%	8 356	19.9%	3 631	16.2%	31.7%	
Agency services	765	968	126.6%	526	68.7%	1 494	195.3%	355	156.4%	48.2%	
<b>Interest</b>											
Interest earned from Receivables	230 602	64 316	27.9%	101 866	44.2%	166 183	72.0%	79 309	64.2%	28.4%	
Interest earned from Current and Non Current Assets	19 135	8 195	42.8%	5 409	28.3%	13 604	71.1%	9 326	96.0%	(42.0%)	
<b>Dividends</b>											
<b>Rent on Land</b>											
<b>Rental from Fixed Assets</b>											
<b>Licence and permits</b>											
<b>Operational Revenue</b>											
2 547	508	20.0%	608	23.9%	1 116	43.8%	515	42.3%	18.1%		
204 124	23 190	11.4%	12 232	6.0%	35 422	17.4%	24 346	18.8%	(49.8%)		
<b>Non-Exchange Revenue</b>											
<b>Property rates</b>	1 649 353	448 827	27.2%	442 840	26.8%	891 666	54.1%	305 494	44.5%	45.0%	
<b>Surcharges and Taxes</b>	-	-	-	-	-	-	-	-	-	-	
<b>Fines, penalties and forfeits</b>	11 687	3 674	31.4%	2 951	25.3%	6 626	56.7%	653	4.8%	351.9%	
<b>Licences or permits</b>	-	-	-	-	-	-	-	-	-	-	
<b>Transfer and subsidies - Operational</b>	946 343	357 125	37.7%	332 782	35.2%	689 907	72.9%	275 049	70.0%	21.0%	
Interest	59 562	29 898	50.2%	27 266	45.8%	57 164	96.0%	25 897	85.1%	5.3%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	1 697	-	1 697	-	-	-	(100.0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>											
<b>Employee related costs</b>	8 380 271	2 060 248	24.6%	1 698 571	20.3%	3 758 819	44.9%	1 513 806	43.9%	12.2%	
<b>Remuneration of councillors</b>	1 847 017	383 824	20.8%	444 507	24.1%	828 331	44.8%	434 065	45.0%	2.4%	
<b>Bulk purchases - electricity</b>	66 462	14 263	21.5%	14 356	21.6%	28 619	43.1%	13 936	41.3%	3.0%	
<b>Inventory consumed</b>	3 145 119	1 134 908	36.1%	531 744	16.9%	1 866 651	53.0%	453 413	58.2%	17.5%	
<b>Debt impairment</b>	993 409	278 453	28.0%	284 429	28.6%	562 882	56.7%	222 145	43.1%	28.0%	
<b>Depreciation and amortisation</b>	636 000	-	-	-	-	-	-	(0)	-	(100.0%)	
<b>Interest</b>	362 179	97 824	27.0%	98 728	27.3%	196 552	54.3%	91 513	39.4%	7.9%	
<b>Contracted services</b>	42 825	5 184	12.1%	4 738	11.1%	9 922	23.2%	4 915	130.0%	(90.4%)	
<b>Transfers and subsidies</b>	1 023 282	100 325	9.8%	252 078	25.6%	362 403	35.4%	196 441	31.3%	33.4%	
<b>Irrecoverable debts written off</b>	69 670	13 000	18.7%	13 081	18.8%	26 081	37.4%	14 027	72.3%	(6.7%)	
<b>Operational costs</b>	194 308	28 616	14.7%	43 625	22.5%	72 241	37.2%	38 679	38.8%	12.8%	
<b>Losses on disposal of Assets</b>	-	-	-	-	-	-	-	-	-	-	
<b>Other Losses</b>	-	-	-	(675)	-	(273)	-	(79)	-	(608.8%)	
<b>Surplus/(Deficit)</b>	<b>583 632</b>	<b>233 157</b>		<b>426 405</b>		<b>659 563</b>		<b>(22 193)</b>			
<b>Transfers and subsidies - capital (monetary allocations)</b>	456 975	39 933	8.7%	121 407	26.6%	161 338	35.3%	129 634	48.4%	(6.3%)	
<b>Transfers and subsidies - capital (in-kind)</b>	-	-	-	(509 383)	-	(509 383)	-	-	-	(100.0%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 040 607</b>	<b>273 090</b>		<b>38 429</b>		<b>311 519</b>		<b>107 442</b>			
<b>Income Tax</b>	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>1 040 607</b>	<b>273 090</b>		<b>38 429</b>		<b>311 519</b>		<b>107 442</b>			
<b>Share of Surplus/Deficit attributable to Joint Venture</b>	-	-	-	-	-	-	-	-	-	-	
<b>Share of Surplus/Deficit attributable to Minorities</b>	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 040 607</b>	<b>273 090</b>		<b>38 429</b>		<b>311 519</b>		<b>107 442</b>			
<b>Share of Surplus/Deficit attributable to Associate</b>	-	-	-	-	-	-	-	-	-	-	
<b>Intercompany/Parent subsidiary transactions</b>	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>1 040 607</b>	<b>273 090</b>		<b>38 429</b>		<b>311 519</b>		<b>107 442</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>823 982</b>	<b>34 932</b>	<b>4.2%</b>	<b>90 180</b>	<b>10.9%</b>	<b>125 113</b>	<b>15.2%</b>	<b>148 446</b>	<b>27.3%</b>	<b>(39.3%)</b>	
National Government	325 817	22 823	7.0%	54 200	16.6%	77 023	23.6%	100 561	52.0%	(46.1%)	
Provincial Government	131 158	7 113	5.4%	26 430	20.2%	33 543	25.6%	4 285	2.8%	516.8%	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Dept/Agm)	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>456 975</b>	<b>29 936</b>	<b>6.6%</b>	<b>80 630</b>	<b>17.6%</b>	<b>110 566</b>	<b>24.2%</b>	<b>104 846</b>	<b>37.1%</b>	<b>(23.1%)</b>	
Borrowing	234 316	1 199	.5%	9 551	4.1%	10 750	4.6%	-	-	(100.0%)	
Internally generated funds	132 691	3 797	2.9%	-	-	3 797	2.9%	43 600	36.3%	(100.0%)	
<b>Capital Expenditure Functional</b>											
<b>Municipal governance and administration</b>	<b>823 982</b>	<b>77 767</b>	<b>9.4%</b>	<b>205 039</b>	<b>24.9%</b>	<b>282 806</b>	<b>34.3%</b>	<b>157 212</b>	<b>34.0%</b>	<b>30.4%</b>	
Executive and Council	310 625	2 505	.8%	38 667	12.4%	41 172	13.3%	19 871	56.3%	94.6%	
Finance and administration	270 625	1 557	.6%	16 832	6.2%	18 390	6.6%	7 123	364.3%	135.3%	
Internal audit	40 000	948	2.4%	21 901	54.8%	22 849	57.1%	12 748	25.5%	71.8%	
<b>Community and Public Safety</b>	<b>170 611</b>	<b>11 933</b>	<b>7.0%</b>	<b>33 825</b>	<b>19.8%</b>	<b>45 757</b>	<b>26.8%</b>	<b>28 730</b>	<b>34.5%</b>	<b>17.7%</b>	
Community and Social Services	24 845	(13)	(.1%)	2 387	9.6%	2 375	9.6%	13 807	88.0%	(82.7%)	
Sport And Recreation	11 933	2 222	18.6%	4 724	39.6%	6 946	58.2%	433	-	990.0%	
Public Safety	4 260	190	4.4%	21	.5%	211	5.0%	-	-	(100.0%)	
Housing	129 574	9 534	7.4%	26 692	20.6%	36 226	28.0%	14 490	24.2%	84.2%	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>124 414</b>	<b>37 941</b>	<b>30.5%</b>	<b>58 110</b>	<b>46.7%</b>	<b>96 052</b>	<b>77.2%</b>	<b>35 884</b>	<b>74.1%</b>	<b>61.9%</b>	
Planning and Development	23 450	619	2.6%	9 455	40.3%	10 074	43.0%	4 696	12.3%	101.3%	
Road Transport	100 964	37 322	37.0%	46 644	48.2%	85 966	85.1%	31 188	104.5%	56.0%	
Environmental Protection	-	(9)	-	11	-	11	-	-	-	(100.0%)	
<b>Trading Services</b>	<b>215 482</b>	<b>25 389</b>	<b>11.8%</b>	<b>74 446</b>	<b>34.5%</b>	<b>99 835</b>	<b>46.3%</b>	<b>71 963</b>	<b>21.5%</b>	<b>3.4%</b>	
Energy sources	8 000	-	-	(1 443)	(18.0%)	(1 443)	(18.0%)	4 304	2.7%	(133.5%)	
Water Management	100 375	14 178	14.1%	45 036	44.9%	59 214	59.0%	26 136	28.3%	72.3%	
Waste Water Management	97 047	8 721	9.0%	26 163	27.0%	34 884	35.9%	39 333	40.5%	(33.5%)	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	8 390 174	201 923	2.4%	(5 342 598)	(63.7%)	(5 140 675)	(61.3%)	(94 208)	.1%	5 571.1%
Property rates	1 484 417	(36 511)	(2.5%)	84 232	5.7%	47 721	3.2%	10 378	1.3%	711.5%
Service charges	4 717 472	1 070	-	5 221	.1%	6 290	.1%	26	.1%	20 137.6%
Other revenue	765 832	124 826	16.3%	715 918	93.5%	840 744	109.8%	(5 288)	.6%	(13 639.0%)
Transfers and Subsidies - Operational	946 343	25 622	2.7%	11 596	1.2%	37 218	3.9%	(17 660)	(4.4%)	(165.7%)
Transfers and Subsidies - Capital	456 975	86 915	19.0%	(15 804)	(3.5%)	71 111	15.6%	(81 664)	3.1%	(80.0%)
Interest	19 135	-	-	(6 143 760)	(32 107.2%)	(6 143 760)	(32 107.2%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(7 822 091)	37 519	(.5%)	(6 553)	.1%	30 966	(.4%)	15 019	(.8%)	(143.6%)
Suppliers and employees	(7 709 596)	37 519	(.5%)	(6 553)	.1%	30 966	(.4%)	15 019	(.8%)	(143.6%)
Finance charges	(42 825)	-	-	-	-	-	-	-	-	-
Transfers and grants	(69 670)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>568 083</b>	<b>239 442</b>	<b>42.1%</b>	<b>(5 349 151)</b>	<b>(941.6%)</b>	<b>(5 109 709)</b>	<b>(899.5%)</b>	<b>(79 189)</b>	<b>7.2%</b>	<b>6 654.9%</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	-	(355)	-	2 627	-	2 272	-	(844)	-	(411.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	(355)	-	2 627	-	2 272	-	(844)	-	(411.1%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(824 011)	-	-	-	-	-	-	-	-	-
Capital assets	(824 011)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(824 011)</b>	<b>(355)</b>	<b>-</b>	<b>2 627</b>	<b>(.3%)</b>	<b>2 272</b>	<b>(.3%)</b>	<b>(844)</b>	<b>(.2%)</b>	<b>(411.1%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	234 316	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	234 316	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(90 000)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(90 000)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>144 316</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(111 612)</b>	<b>239 087</b>	<b>(214.2%)</b>	<b>(5 346 524)</b>	<b>4 790.3%</b>	<b>(5 107 437)</b>	<b>4 576.1%</b>	<b>(80 034)</b>	<b>19.6%</b>	<b>6 580.4%</b>
Cash/cash equivalents at the year begin:	301 783	-	-	239 087	79.2%	-	-	105 099	(18.0%)	127.5%
Cash/cash equivalents at the year end:	190 172	239 087	125.7%	(5 107 437)	(2 685.7%)	(5 107 437)	(2 685.7%)	25 065	4.2%	(20 476.6%)

#### 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	%				
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	150 093	4.8%	52 324	1.7%	55 400	1.8%	2 846 452	91.7%	3 104 269	39.3%	-	11 413 636	367.7%	
Trade and Other Receivables from Exchange Transactions - Electricity	345 149	45.4%	(5 055)	(.7%)	(7 797)	(1.0%)	428 404	56.3%	760 702	9.6%	-	786 070	103.3%	
Receivables from Non-exchange Transactions - Property Rates	169 398	12.5%	33 778	2.5%	31 539	2.3%	1 125 891	82.7%	1 360 606	17.2%	-	4 114 688	302.4%	
Receivables from Exchange Transactions - Waste Water Management	30 529	6.7%	7 522	1.7%	7 716	1.7%	406 647	90.0%	451 215	5.7%	-	1 656 688	364.8%	
Receivables from Exchange Transactions - Waste Management	16 947	6.9%	6 193	2.5%	4 554	1.8%	218 728	88.8%	245 423	3.1%	-	909 545	369.1%	
Receivables from Exchange Transactions - Property Rental Debtors	3 196	4.9%	1 105	1.7%	950	1.4%	60 639	92.0%	65 891	.8%	-	265 233	402.5%	
Interest on Arrear Debtor Accounts	91 212	5.2%	45 203	2.6%	44 550	2.5%	1 568 096	89.7%	1 749 062	22.1%	-	5 181 427	296.2%	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	968 457	593.4%	
Other	529	.3%	200	.1%	116	.1%	162 354	99.5%	163 199	2.1%	-	-	-	
<b>Total By Income Source</b>	<b>806 853</b>	<b>10.2%</b>	<b>141 270</b>	<b>1.8%</b>	<b>137 031</b>	<b>1.7%</b>	<b>6 819 212</b>	<b>86.3%</b>	<b>7 904 367</b>	<b>100.0%</b>	-	-	<b>25 295 915</b>	<b>320.0%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	69 905	41.7%	(10 701)	(6.4%)	(15 751)	(9.4%)	124 197	74.1%	167 651	2.1%	-	377 947	225.4%	
Commercial	371 490	26.9%	31 187	2.3%	27 919	2.0%	948 212	68.8%	1 378 808	17.4%	-	2 977 255	215.9%	
Households	365 458	5.7%	120 784	1.9%	124 863	2.0%	5 746 803	90.4%	6 357 908	80.4%	-	21 940 713	345.1%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>806 853</b>	<b>10.2%</b>	<b>141 270</b>	<b>1.8%</b>	<b>137 031</b>	<b>1.7%</b>	<b>6 819 212</b>	<b>86.3%</b>	<b>7 904 367</b>	<b>100.0%</b>	-	-	<b>25 295 915</b>	<b>320.0%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Bulk Electricity	(825 563)	(89.2%)	236 069	25.5%	(20 753)	(2.2%)	1 535 945	165.9%	925 698	45.3%	-	
Bulk Water	293 847	29.4%	50 490	5.0%	130 430	13.0%	525 399	52.5%	1 000 167	48.9%	-	
PAYE deductions	16	33.3%	8	16.7%	6	16.7%	16	33.3%	49	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	57 828	48.9%	14 980	12.7%	7 104	6.0%	38 277	32.4%	118 190	5.8%	-	
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>(473 872)</b>	<b>(23.2%)</b>	<b>301 548</b>	<b>14.8%</b>	<b>116 790</b>	<b>5.7%</b>	<b>2 099 638</b>	<b>102.7%</b>	<b>2 044 104</b>	<b>100.0%</b>	-	-

#### Contact Details

Municipal Manager	Mrs Neliwisa Ngobos (A)	033 392 2601
Chief Financial Officer	Mr Odwa Langs (A)	033 392 2568

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MKHAMBATHINI (KZN226)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>151 400</b>	<b>50 307</b>	<b>33.2%</b>	<b>53 246</b>	<b>35.2%</b>	<b>103 553</b>	<b>68.4%</b>	<b>40 030</b>	<b>68.5%</b>	<b>33.0%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	685	112	16.3%	168	24.5%	280	40.9%	157	48.1%	6.3%	
Sale of Goods and Rendering of Services	561	295	52.6%	261	46.6%	556	99.2%	879	184.8%	(70.2%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	3 224	741	23.0%	275	8.5%	1 016	31.5%	143	31.5%	91.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	316	42	13.4%	31	9.8%	73	23.2%	208	960.2%	(85.0%)	
Licence and permits	8 351	1 613	19.3%	1 918	23.0%	3 532	42.3%	1 712	43.7%	12.0%	
Operational Revenue	384	416	108.3%	249	64.7%	664	172.9%	186	315.8%	33.7%	
<b>Non-Exchange Revenue</b>											
Property rates	31 877	7 889	24.7%	7 889	24.7%	15 777	49.5%	6 279	48.7%	25.5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2	0	18.9%	0	10.3%	1	29.2%	0	42.8%	(49.7%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	105 999	39 198	37.0%	42 455	40.1%	81 652	77.0%	30 465	76.0%	39.4%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	1	-	-	-	-	1	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>157 981</b>	<b>48 043</b>	<b>30.4%</b>	<b>49 591</b>	<b>31.4%</b>	<b>97 633</b>	<b>61.8%</b>	<b>40 697</b>	<b>53.0%</b>	<b>21.9%</b>	
Employee related costs	59 635	13 399	22.5%	16 375	27.5%	29 774	49.9%	15 064	56.8%	8.7%	
Remuneration of councillors	7 622	1 619	21.2%	1 625	21.3%	3 244	42.6%	2 082	49.3%	(21.9%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	6 038	1 736	28.8%	1 798	29.8%	3 534	58.5%	1 635	47.3%	10.0%	
Debt impairment	4 700	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	11 830	3 898	33.0%	4 011	33.9%	7 910	66.9%	2 807	44.1%	42.9%	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	40 726	21 018	51.6%	15 333	37.6%	36 351	89.3%	9 447	68.4%	62.3%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	27 430	6 373	23.2%	10 448	38.1%	16 821	61.3%	9 663	57.3%	8.1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(6 581)</b>	<b>2 265</b>		<b>3 655</b>		<b>5 920</b>		<b>(667)</b>			
Transfers and subsidies - capital (monetary allocations)	18 159	4 102	22.6%	4 026	22.2%	8 128	44.8%	4 215	47.1%	(4.5%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>11 578</b>	<b>6 367</b>		<b>7 681</b>		<b>14 048</b>		<b>3 548</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>11 578</b>	<b>6 367</b>		<b>7 681</b>		<b>14 048</b>		<b>3 548</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>11 578</b>	<b>6 367</b>		<b>7 681</b>		<b>14 048</b>		<b>3 548</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>11 578</b>	<b>6 367</b>		<b>7 681</b>		<b>14 048</b>		<b>3 548</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>21 859</b>	<b>4 311</b>	<b>19.7%</b>	<b>6 641</b>	<b>30.4%</b>	<b>10 952</b>	<b>50.1%</b>	<b>6 150</b>	<b>66.2%</b>	<b>8.0%</b>	
National Government	18 159	3 567	19.6%	3 501	19.3%	7 068	38.9%	5 318	54.4%	(34.2%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>18 159</b>	<b>3 567</b>	<b>19.6%</b>	<b>3 501</b>	<b>19.3%</b>	<b>7 068</b>	<b>38.9%</b>	<b>5 318</b>	<b>54.4%</b>	<b>(34.2%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	3 700	744	20.1%	3 140	84.9%	3 885	105.0%	832	114.2%	277.4%	
<b>Capital Expenditure Functional</b>	<b>21 859</b>	<b>4 311</b>	<b>19.7%</b>	<b>6 641</b>	<b>30.4%</b>	<b>10 952</b>	<b>50.1%</b>	<b>6 150</b>	<b>66.2%</b>	<b>8.0%</b>	
Municipal governance and administration	3 550	658	18.5%	184	5.2%	842	23.7%	144	57.8%	27.4%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	3 550	658	18.5%	184	5.2%	842	23.7%	144	57.8%	27.4%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	16 377	1 972	12.0%	3 181	19.4%	5 153	31.5%	-	6.5%	(100.0%)	
Community and Social Services	16 227	1 886	11.6%	3 181	19.6%	5 067	31.2%	-	-	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	150	87	57.7%	-	-	87	57.7%	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	1 932	1 681	87.0%	3 276	169.6%	4 957	256.6%	6 006	141.9%	(45.5%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	1 932	1 681	87.0%	3 276	169.6%	4 957	256.6%	6 006	141.9%	(45.5%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>											
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter			Actual Expenditure	Total Expenditure as % of main appropriation		

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	164 775	95 651	58.0%	143 736	87.2%	239 387	145.3%	8 222	24.6%	1 648.3%
Property rates	30 283	8 360	27.6%	7 249	23.9%	15 608	51.5%	5 225	24.7%	38.7%
Service charges	749	149	19.9%	217	29.0%	366	48.5%	159	26.4%	36.7%
Other revenue	9 585	1 656	17.3%	1 950	20.3%	3 606	37.6%	1 921	1526.3%	1.5%
Transfers and Subsidies - Operational	105 999	79 278	74.8%	113 895	107.4%	193 174	182.2%	2 004	28.5%	5 583.4%
Transfers and Subsidies - Capital	18 159	5 448	30.0%	19 974	110.0%	25 422	140.0%	(1 266)	(6.9%)	(1 678.3%)
Interest	-	760	-	451	-	1 211	-	178	5.8%	152.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(144 738)	(38)	-	(72)	-	(110)	.1%	-	-	(100.0%)
Suppliers and employees	(144 738)	(38)	-	(72)	-	(110)	.1%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>20 037</b>	<b>95 613</b>	<b>477.2%</b>	<b>143 664</b>	<b>717.0%</b>	<b>239 277</b>	<b>1 194.2%</b>	<b>8 222</b>	<b>489.7%</b>	<b>1 647.4%</b>
<b>Cash Flow from Investing Activities</b>										
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	(25 138)	-	-	-	-	-	-	-	-	-
Capital assets	(25 138)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(25 138)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(5 101)</b>	<b>95 613</b>	<b>(1 874.4%)</b>	<b>143 664</b>	<b>(2 816.4%)</b>	<b>239 277</b>	<b>(4 690.8%)</b>	<b>8 222</b>	<b>(206.0%)</b>	<b>1 647.4%</b>
Cash/cash equivalents at the year begin:	47 911	(176)	(.4%)	95 734	199.8%	(176)	(.4%)	66 253	.2%	44.5%
Cash/cash equivalents at the year end:	42 810	95 476	223.0%	239 282	558.9%	239 282	558.9%	87 088	251.1%	174.8%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 158	6.4%	1 666	5.0%	1 020	3.0%	28 701	85.6%	33 545	79.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	59	8.2%	28	3.9%	21	2.9%	615	85.1%	722	1.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	3	100.0%	3	-
<b>Total By Income Source</b>	<b>2 217</b>	<b>5.3%</b>	<b>1 694</b>	<b>4.0%</b>	<b>1 041</b>	<b>2.5%</b>	<b>37 138</b>	<b>88.2%</b>	<b>42 091</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	48	7.6%	33	5.3%	33	5.3%	514	81.7%	629	1.5%	-	-
Commercial	1 347	7.0%	968	5.0%	386	2.0%	16 545	86.0%	19 246	45.7%	-	-
Households	319	5.4%	194	3.3%	164	2.8%	5 266	88.6%	5 943	14.1%	-	-
Other	503	3.1%	499	3.1%	458	2.8%	14 813	91.0%	16 273	38.7%	-	-
<b>Total By Customer Group</b>	<b>2 217</b>	<b>5.3%</b>	<b>1 694</b>	<b>4.0%</b>	<b>1 041</b>	<b>2.5%</b>	<b>37 138</b>	<b>88.2%</b>	<b>42 091</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(16)	(20.1%)	53	64.9%	70	85.5%	(25)	(30.2%)	82	61.8%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	10	19.7%	1 192	2 363.0%	(1 206)	(2 389.8%)	54	107.0%	50	38.2%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(6)</b>	<b>(4.9%)</b>	<b>1 245</b>	<b>942.7%</b>	<b>(1 136)</b>	<b>(860.0%)</b>	<b>29</b>	<b>22.2%</b>	<b>132</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Sanele Mngwengwe	031 785 9306
Chief Financial Officer	Mr Thokozane Gumbo	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: RICHMOND (KZN227)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>150 764</b>	<b>65 417</b>	<b>43.4%</b>	<b>41 719</b>	<b>27.7%</b>	<b>107 137</b>	<b>71.1%</b>	<b>40 739</b>	<b>65.6%</b>	<b>2.4%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	1 079	268	24.9%	270	25.0%	538	49.9%	257	44.8%	5.9%	
Sale of Goods and Rendering of Services	3 571	68	1.9%	118	3.3%	186	5.2%	101	54.0%	17.2%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	144	14	9.6%	-	-	14	9.6%	34	46.3%	(100.0%)	
Interest earned from Receivables	299	110	36.7%	124	41.4%	233	78.1%	75	46.5%	65.6%	
Interest earned from Current and Non Current Assets	3 602	831	23.1%	667	18.5%	1 499	41.6%	785	64.0%	(15.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	910	219	24.1%	253	27.8%	472	51.8%	162	30.5%	56.3%	
Licence and permits	13	9	73.7%	9	66.7%	18	140.3%	1	29.3%	895.2%	
Operational Revenue	945	140	14.8%	218	23.1%	358	37.8%	209	36.4%	4.3%	
<b>Non-Exchange Revenue</b>											
Property rates	28 889	19 463	67.4%	3 617	12.5%	23 080	79.9%	4 091	77.0%	(11.6%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 376	222	9.3%	1	-	223	9.4%	661	23.8%	(99.8%)	
Licences or permits	2 723	622	22.8%	578	21.2%	1 200	44.1%	792	43.2%	(27.7%)	
Transfer and subsidies - Operational	106 214	42 999	40.5%	35 151	33.1%	78 151	73.6%	33 572	73.0%	4.7%	
Interest	-	452	-	714	-	1 167	-	-	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>172 981</b>	<b>38 175</b>	<b>22.1%</b>	<b>43 647</b>	<b>25.2%</b>	<b>81 822</b>	<b>47.3%</b>	<b>46 191</b>	<b>51.6%</b>	<b>(5.5%)</b>	
Employee related costs	73 130	17 798	24.3%	21 812	29.8%	39 610	54.2%	19 327	52.6%	12.9%	
Remuneration of councillors	7 219	1 496	20.7%	1 853	25.7%	3 349	46.4%	2 003	51.1%	(7.5%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	3 704	838	22.6%	818	22.1%	1 656	44.7%	2 778	53.5%	(70.6%)	
Debt impairment	6 782	1 681	24.8%	1 623	23.9%	3 304	48.7%	4 826	96.5%	(66.4%)	
Depreciation and amortisation	20 456	4 276	20.9%	4 290	21.0%	8 565	41.9%	4 020	36.1%	6.7%	
Interest	421	5	1.2%	4	0.9%	9	2.1%	9	4.5%	(58.3%)	
Contracted services	35 552	7 341	20.6%	5 301	14.9%	12 643	35.6%	7 004	51.6%	(24.3%)	
Transfers and subsidies	-	-	-	-	-	-	-	133	45.0%	(100.0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	25 718	4 740	18.4%	7 947	30.9%	12 687	49.3%	6 090	54.1%	30.5%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(22 217)</b>	<b>27 242</b>		<b>(1 928)</b>		<b>25 314</b>		<b>(5 451)</b>			
Transfers and subsidies - capital (monetary allocations)	22 125	6 167	27.9%	7 648	34.6%	13 815	62.4%	6 652	78.5%	15.0%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(92)</b>	<b>33 410</b>		<b>5 720</b>		<b>39 130</b>		<b>1 200</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>(92)</b>	<b>33 410</b>		<b>5 720</b>		<b>39 130</b>		<b>1 200</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(92)</b>	<b>33 410</b>		<b>5 720</b>		<b>39 130</b>		<b>1 200</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(92)</b>	<b>33 410</b>		<b>5 720</b>		<b>39 130</b>		<b>1 200</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>22 214</b>	<b>5 460</b>	<b>24.6%</b>	<b>6 746</b>	<b>30.4%</b>	<b>12 206</b>	<b>54.9%</b>	<b>5 958</b>	<b>57.1%</b>	<b>13.2%</b>	
National Government	19 925	5 363	26.9%	5 425	27.2%	10 788	54.1%	5 655	63.1%	(4.1%)	
Provincial Government	2 286	-	-	1 226	53.6%	1 226	53.6%	37	-	3 227.6%	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>22 214</b>	<b>5 363</b>	<b>24.1%</b>	<b>6 651</b>	<b>29.9%</b>	<b>12 014</b>	<b>54.1%</b>	<b>5 691</b>	<b>63.3%</b>	<b>16.9%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	97	-	95	-	192	-	266	27.2%	(64.3%)	
<b>Capital Expenditure Functional</b>	<b>24 090</b>	<b>5 582</b>	<b>23.2%</b>	<b>7 055</b>	<b>29.3%</b>	<b>12 637</b>	<b>52.5%</b>	<b>5 958</b>	<b>57.1%</b>	<b>18.4%</b>	
Municipal governance and administration	1 473	14	1.0%	215	14.6%	229	15.5%	182	53.2%	18.0%	
Executive and Council	425	-	-	150	35.3%	150	35.5%	65	165.1%	131.4%	
Finance and administration	1 048	14	1.3%	65	6.2%	79	7.5%	117	47.9%	(44.6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	238	104	43.6%	-	-	104	43.6%	-	-	-	
Community and Social Services	88	-	-	-	-	-	-	-	-	-	
Sport And Recreation	150	104	69.3%	-	-	104	69.3%	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	22 379	5 464	24.4%	6 841	30.6%	12 304	55.0%	5 775	58.4%	18.4%	
Planning and Development	2 290	-	-	1 310	57.2%	1 310	57.2%	43	433.6%	2 921.8%	
Road Transport	20 089	5 464	27.2%	5 531	27.5%	10 994	54.7%	5 732	58.2%	(3.5%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>											
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Actual Expenditure	Total Expenditure as % of main appropriation		

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	174 311	116 291	66.7%	93 674	53.7%	209 965	120.5%	72 865	101.8%	28.6%
Property rates	26 549	1 355	5.1%	9 540	35.9%	10 894	41.0%	8 764	50.1%	8.8%
Service charges	969	147	15.2%	298	30.8%	446	46.0%	192	53.9%	55.2%
Other revenue	11 443	33 801	295.4%	17 253	150.8%	51 054	446.2%	10 851	108.3%	59.0%
Transfers and Subsidies - Operational	106 416	59 248	55.7%	49 092	46.1%	108 340	101.8%	41 488	119.8%	18.3%
Transfers and Subsidies - Capital	25 230	21 333	84.6%	16 904	67.0%	38 238	151.6%	11 468	93.0%	47.4%
Interest	3 703	407	11.0%	586	15.8%	993	26.8%	101	7.9%	481.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(138 271)	(15 284)	11.1%	(14 751)	10.7%	(30 035)	21.7%	(17 586)	25.9%	(16.1%)
Suppliers and employees	(137 650)	(15 284)	11.1%	(14 751)	10.7%	(30 035)	21.8%	(17 586)	26.0%	(16.1%)
Finance charges	(421)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>36 039</b>	<b>101 007</b>	<b>280.3%</b>	<b>78 922</b>	<b>219.0%</b>	<b>179 930</b>	<b>499.3%</b>	<b>55 279</b>	<b>345.0%</b>	<b>42.8%</b>
<b>Cash Flow from Investing Activities</b>										
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	(23 519)	(5 699)	24.2%	(6 909)	29.4%	(12 609)	53.6%	(5 606)	61.0%	23.2%
Capital assets	(23 519)	(5 699)	24.2%	(6 909)	29.4%	(12 609)	53.6%	(5 606)	61.0%	23.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(23 519)</b>	<b>(5 699)</b>	<b>24.2%</b>	<b>(6 909)</b>	<b>29.4%</b>	<b>(12 609)</b>	<b>53.6%</b>	<b>(5 606)</b>	<b>61.0%</b>	<b>23.2%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>12 521</b>	<b>95 308</b>	<b>761.2%</b>	<b>72 013</b>	<b>575.1%</b>	<b>167 321</b>	<b>1 336.3%</b>	<b>49 673</b>	<b>707.5%</b>	<b>45.0%</b>
Cash/cash equivalents at the year begin:	21 594	11 871	55.0%	107 179	496.3%	11 871	55.0%	103 918	76.0%	3.1%
Cash/cash equivalents at the year end:	34 115	107 179	314.2%	179 192	525.3%	179 192	525.3%	153 592	351.1%	16.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 307	3.2%	796	1.9%	698	1.7%	38 560	93.2%	41 362	69.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	166	5.9%	70	2.5%	62	2.2%	2 530	89.4%	2 829	4.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	296	1.9%	281	1.8%	278	1.8%	14 753	94.5%	15 608	26.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	4.0%	-	-	-	-	50	96.0%	52	.1%	-	-
<b>Total By Income Source</b>	<b>1 771</b>	<b>3.0%</b>	<b>1 148</b>	<b>1.9%</b>	<b>1 039</b>	<b>1.7%</b>	<b>55 893</b>	<b>93.4%</b>	<b>59 851</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	269	1.4%	78	.4%	113	.6%	19 059	97.6%	19 520	32.6%	-	-
Commercial	294	37.6%	79	10.0%	32	4.1%	378	48.3%	783	1.3%	-	-
Households	1 208	3.1%	991	2.5%	893	2.3%	36 456	92.2%	39 549	66.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>1 771</b>	<b>3.0%</b>	<b>1 148</b>	<b>1.9%</b>	<b>1 039</b>	<b>1.7%</b>	<b>55 893</b>	<b>93.4%</b>	<b>59 851</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1 496 646</b>	<b>482 432</b>	<b>32.2%</b>	<b>434 803</b>	<b>29.1%</b>	<b>917 235</b>	<b>61.3%</b>	<b>402 298</b>	<b>60.9%</b>	<b>8.1%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	556 913	114 788	20.6%	113 130	20.3%	227 918	40.9%	114 085	40.5%	(8.6%)	
Service charges - Waste Water Management	62 635	15 463	24.7%	15 825	25.3%	31 288	50.0%	13 598	36.8%	16.4%	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	-	34	-	31	-	65	-	28	-	11.6%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	73 959	25 213	34.1%	25 796	34.9%	51 009	69.0%	20 094	114.8%	28.4%	
Interest earned from Current and Non Current Assets	25 713	10 593	41.2%	7 883	30.7%	18 476	71.9%	8 441	264.9%	(6.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	-	-	-	-	-	-	2	-	(100.0%)	
Licence and permits	429	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	21	-	(100.0%)	
<b>Non-Exchange Revenue</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	416 545	316 341	75.9%	272 138	65.3%	588 479	141.3%	246 029	141.5%	10.6%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	360 452	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>1 386 036</b>	<b>276 245</b>	<b>19.9%</b>	<b>482 275</b>	<b>34.8%</b>	<b>758 521</b>	<b>54.7%</b>	<b>263 019</b>	<b>42.8%</b>	<b>83.4%</b>	
Employee related costs	365 584	79 480	21.7%	97 526	26.7%	177 007	48.4%	77 746	46.1%	25.4%	
Remuneration of councillors	16 484	3 764	22.8%	4 621	28.0%	8 385	50.9%	4 869	55.1%	(5.1%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	296 339	66 371	22.4%	39 836	13.4%	106 207	35.8%	51 459	26.7%	(22.6%)	
Debt impairment	167 840	-	-	199 143	118.7%	199 143	118.7%	-	-	(100.0%)	
Depreciation and amortisation	60 943	15 231	25.0%	15 254	25.0%	30 485	50.0%	13 813	47.6%	10.4%	
Interest	15 921	3 972	24.9%	3 903	24.5%	7 875	49.5%	4 298	49.8%	(9.2%)	
Contracted services	244 121	46 058	18.9%	76 904	31.5%	122 962	50.4%	55 323	64.9%	39.0%	
Transfers and subsidies	12 900	12 200	94.6%	500	3.9%	12 700	98.4%	5 750	99.7%	(91.3%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	100 078	19 548	19.5%	22 423	22.4%	41 971	41.9%	23 210	45.7%	(3.4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	15	-	(100.0%)	
Other Losses	105 826	29 621	28.0%	22 165	20.9%	51 787	48.9%	26 538	-	(16.5%)	
<b>Surplus/(Deficit)</b>	<b>110 610</b>	<b>206 187</b>		<b>(47 472)</b>		<b>158 714</b>		<b>139 278</b>			
Transfers and subsidies - capital (monetary allocations)	196 255	68 337	34.8%	32 927	16.8%	101 264	51.6%	79 288	61.2%	(58.6%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	523	-	(100.0%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>306 865</b>	<b>274 524</b>		<b>(14 545)</b>		<b>259 979</b>		<b>219 090</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>306 865</b>	<b>274 524</b>		<b>(14 545)</b>		<b>259 979</b>		<b>219 090</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>306 865</b>	<b>274 524</b>		<b>(14 545)</b>		<b>259 979</b>		<b>219 090</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>306 865</b>	<b>274 524</b>		<b>(14 545)</b>		<b>259 979</b>		<b>219 090</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>184 264</b>	<b>37 499</b>	<b>20.4%</b>	<b>31 312</b>	<b>17.0%</b>	<b>68 811</b>	<b>37.3%</b>	<b>73 135</b>	<b>63.3%</b>	<b>(57.2%)</b>	
National Government	170 657	37 109	21.7%	28 632	16.8%	65 741	38.5%	65 986	63.5%	(56.6%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>170 657</b>	<b>37 109</b>	<b>21.7%</b>	<b>28 632</b>	<b>16.8%</b>	<b>65 741</b>	<b>38.5%</b>	<b>65 986</b>	<b>63.5%</b>	<b>(56.6%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	13 607	390	2.9%	2 680	19.7%	3 070	22.6%	7 148	61.4%	(62.5%)	
<b>Capital Expenditure Functional</b>	<b>184 264</b>	<b>37 499</b>	<b>20.4%</b>	<b>31 312</b>	<b>17.0%</b>	<b>68 811</b>	<b>37.3%</b>	<b>73 658</b>	<b>63.6%</b>	<b>(57.5%)</b>	
Municipal governance and administration	9 639	367	3.8%	2 583	26.8%	2 950	30.6%	2 919	49.9%	(11.5%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	9 639	367	3.8%	2 583	26.8%	2 950	30.6%	2 919	49.9%	(11.5%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>2 668</b>	-	-	<b>97</b>	<b>3.6%</b>	<b>97</b>	<b>3.6%</b>	<b>763</b>	<b>30.9%</b>	<b>(87.3%)</b>	
Community and Social Services	2 668	-	-	60	2.3%	60	2.3%	98	3.9%	(38.4%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	37	-	37	-	665	82.9%	(94.5%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>								<b>294</b>	<b>73.5%</b>	<b>(100.0%)</b>	
Planning and Development	-	-	-	-	-	-	-	294	73.5%	(100.0%)	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>171 957</b>	<b>37 131</b>	<b>21.6%</b>	<b>28 632</b>	<b>16.7%</b>	<b>65 763</b>	<b>38.2%</b>	<b>69 682</b>	<b>64.8%</b>	<b>(58.9%)</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	171 957	37 131	21.6%	28 632	16.7%	65 763	38.2%	69 682	64.8%	(58.9%)	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Actual Expenditure	Total Expenditure as % of main appropriation		

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	1 379 335	1 715 570	124.4%	1 377 907	99.9%	3 093 477	224.3%	613 968	105.6%	124.4%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	379 877	4 574	1.2%	7 265	1.9%	11 839	3.1%	4 770	1.1%	52.3%
Other revenue	360 945	35 048	9.7%	231 523	64.1%	266 571	73.9%	109	-	212 655.7%
Transfers and Subsidies - Operational	416 545	949 970	228.1%	663 297	159.2%	1 613 267	387.3%	437 809	253.2%	51.5%
Transfers and Subsidies - Capital	196 255	573 678	292.3%	122 897	62.6%	696 575	354.9%	162 259	-	(24.3%)
Interest	25 713	152 298	592.3%	352 925	1 372.6%	505 224	1 964.9%	9 020	137.2%	3 812.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(998 514)	(334 704)	33.5%	(124 326)	12.5%	(459 029)	46.0%	(415 726)	55.1%	(70.1%)
Suppliers and employees	(982 593)	(326 584)	33.2%	(124 326)	12.7%	(450 910)	45.5%	(415 726)	55.2%	(70.1%)
Finance charges	(15 921)	(8 120)	51.0%	-	-	(8 120)	51.0%	-	50.6%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>380 821</b>	<b>1 380 866</b>	<b>362.6%</b>	<b>1 253 582</b>	<b>329.2%</b>	<b>2 634 448</b>	<b>691.8%</b>	<b>198 242</b>	<b>(312.3%)</b>	<b>532.4%</b>
<b>Cash Flow from Investing Activities</b>										
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	(211 903)	-	-	(967)	.5%	(967)	.5%	-	-	(100.0%)
Capital assets	(211 903)	-	-	(967)	.5%	(967)	.5%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(211 903)</b>	<b>-</b>	<b>-</b>	<b>(967)</b>	<b>.5%</b>	<b>(967)</b>	<b>.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	24	-	50	-	74	-	28	-	76.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	24	-	50	-	74	-	28	76.7%
Payments	(15 160)	(7 421)	49.0%	-	-	(7 421)	49.0%	-	49.2%	-
Repayment of borrowing	(15 160)	(7 421)	49.0%	-	-	(7 421)	49.0%	-	49.2%	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(15 160)</b>	<b>(7 397)</b>	<b>48.8%</b>	<b>50</b>	<b>(.3%)</b>	<b>(7 347)</b>	<b>48.5%</b>	<b>28</b>	<b>48.6%</b>	<b>76.7%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>153 757</b>	<b>1 373 469</b>	<b>893.3%</b>	<b>1 252 664</b>	<b>814.7%</b>	<b>2 626 134</b>	<b>1 708.0%</b>	<b>198 270</b>	<b>(146.4%)</b>	<b>531.8%</b>
Cash/cash equivalents at the year begin:	299 809	(10 561)	(3.5%)	1 373 475	458.1%	(10 561)	(3.5%)	622 249	-	120.7%
Cash/cash equivalents at the year end:	453 567	1 373 465	302.8%	2 626 131	579.0%	2 626 131	579.0%	820 559	(813.3%)	220.0%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	49 791	5.1%	37 721	3.9%	28 688	2.9%	856 828	88.1%	973 027	68.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 516	4.5%	4 872	4.0%	3 852	3.1%	108 941	88.4%	123 180	8.7%	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(106)	100.0%	(106)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(321)	100.0%	(321)	-	-	-
Interest on Arrear Debtor Accounts	10 119	3.2%	9 535	3.0%	9 781	3.1%	290 247	90.8%	319 681	22.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(279)	(6.4%)	(68)	(1.6%)	(23)	(.5%)	4 725	108.8%	4 356	.3%	-	-
<b>Total By Income Source</b>	<b>65 146</b>	<b>4.6%</b>	<b>52 059</b>	<b>3.7%</b>	<b>42 298</b>	<b>3.0%</b>	<b>1 260 314</b>	<b>88.8%</b>	<b>1 419 817</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	6 018	10.4%	3 240	5.6%	2 359	4.1%	46 312	79.9%	57 929	4.1%	-	-
Commercial	10 118	23.9%	5 837	13.8%	2 199	5.2%	24 228	57.2%	42 382	3.0%	-	-
Households	41 470	3.6%	36 111	3.1%	32 198	2.8%	1 040 896	90.5%	1 150 676	81.0%	-	-
Other	7 540	4.5%	6 871	4.1%	5 542	3.3%	148 878	88.2%	168 831	11.5%	-	-
<b>Total By Customer Group</b>	<b>65 146</b>	<b>4.6%</b>	<b>52 059</b>	<b>3.7%</b>	<b>42 298</b>	<b>3.0%</b>	<b>1 260 314</b>	<b>88.8%</b>	<b>1 419 817</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	77.5%	-	-	4	1.3%	69	21.2%	325	79.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	63	72.4%	0	.3%	-	-	24	27.2%	86	21.0%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>315</b>	<b>76.4%</b>	<b>0</b>	<b>.1%</b>	<b>4</b>	<b>1.0%</b>	<b>93</b>	<b>22.5%</b>	<b>412</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Chief Financial Officer	Dr Xolani Muthwa	033 897 6839

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

R thousands	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>232 263</b>	<b>87 052</b>	<b>37.5%</b>	<b>71 565</b>	<b>30.8%</b>	<b>158 617</b>	<b>68.3%</b>	<b>65 366</b>	<b>70.0%</b>	<b>9.5%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	2 014	467	24.2%	492	24.4%	979	48.6%	317	46.8%	55.3%	
Sale of Goods and Rendering of Services	6 424	232	3.6%	206	3.2%	438	6.8%	160	35.8%	29.0%	
Agency services	1 876	555	29.6%	295	15.7%	850	45.3%	429	65.2%	31.2%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	736	248	33.6%	264	35.9%	512	69.5%	138	78.6%	91.6%	
Interest earned from Current and Non Current Assets	5 077	1 449	28.5%	1 287	25.4%	2 736	53.9%	1 192	74.6%	8.0%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	953	291	30.6%	340	35.7%	631	66.3%	425	100.4%	(20.1%)	
Licence and permits	2 126	482	22.7%	570	26.8%	1 052	49.5%	553	42.5%	3.1%	
Operational Revenue	8	4	55.6%	48	595.5%	52	651.2%	2	56.0%	2 502.1%	
<b>Non-Exchange Revenue</b>											
Property rates	30 201	7 591	25.1%	7 665	25.4%	15 257	50.5%	4 930	42.5%	55.5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	429	45	10.5%	26	6.0%	70	16.4%	66	34.4%	(61.2%)	
Licences or permits	237	92	38.8%	96	40.3%	188	79.2%	50	35.2%	89.8%	
Transfer and subsidies - Operational	174 844	73 433	42.0%	58 106	33.2%	131 539	75.2%	55 736	74.9%	4.3%	
Interest	7 339	2 142	29.2%	2 170	29.6%	4 312	58.8%	1 368	58.7%	58.6%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>251 944</b>	<b>58 916</b>	<b>23.4%</b>	<b>83 089</b>	<b>33.0%</b>	<b>142 005</b>	<b>56.4%</b>	<b>72 681</b>	<b>52.7%</b>	<b>14.3%</b>	
Employee related costs	132 906	34 175	25.7%	34 894	26.3%	69 069	52.0%	32 592	50.6%	7.1%	
Remuneration of councillors	12 552	2 914	23.2%	2 914	23.2%	5 829	46.4%	3 697	57.2%	(21.2%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	2 365	512	21.7%	577	24.4%	1 089	46.1%	987	86.9%	(41.5%)	
Debt impairment	9 487	-	-	3 735	39.4%	3 735	39.4%	-	-	(100.0%)	
Depreciation and amortisation	39 458	-	-	16 642	42.2%	16 642	42.2%	14 330	38.1%	16.1%	
Interest	2 497	-	-	-	-	-	-	-	-	-	
Contracted services	24 739	11 889	48.1%	13 002	52.6%	24 891	100.6%	10 479	88.0%	24.1%	
Transfers and subsidies	236	64	27.1%	54	22.9%	118	50.0%	64	55.8%	(15.4%)	
Irrecoverable debts written off	210	125	59.8%	165	78.9%	291	138.6%	88	-	88.3%	
Operational costs	27 495	9 237	33.6%	11 105	40.4%	20 342	74.0%	10 445	65.7%	6.3%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(19 681)</b>	<b>28 136</b>		<b>(11 524)</b>		<b>16 612</b>		<b>(7 315)</b>			
Transfers and subsidies - capital (monetary allocations)	51 547	27 904	54.1%	18 837	36.5%	46 741	90.7%	11 629	72.2%	62.0%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>31 866</b>	<b>56 040</b>		<b>7 313</b>		<b>63 352</b>		<b>4 314</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>31 866</b>	<b>56 040</b>		<b>7 313</b>		<b>63 352</b>		<b>4 314</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>31 866</b>	<b>56 040</b>		<b>7 313</b>		<b>63 352</b>		<b>4 314</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>31 866</b>	<b>56 040</b>		<b>7 313</b>		<b>63 352</b>		<b>4 314</b>			

## Part 2: Capital Revenue and Expenditure

	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
R thousands												
<b>Capital Revenue and Expenditure</b>												
<b>Source of Finance</b>	<b>66 997</b>	<b>(68 584)</b>	<b>(102.4%)</b>	<b>14 587</b>	<b>21.8%</b>	<b>(53 997)</b>	<b>(80.6%)</b>	<b>10 233</b>	<b>73.4%</b>	<b>42.5%</b>		
National Government	44 823	(6 827)	(15.2%)	14 201	31.7%	7 374	16.5%	6 081	70.6%	133.5%		
Provincial Government	-	(3 623)	-	-	-	(3 623)	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agent)	-	-	-	-	-	-	-	4 031	-	(100.0%)		
Transfers recognised - capital	44 823	(10 450)	(23.3%)	14 201	31.7%	3 751	8.4%	10 113	73.1%	40.4%		
Borrowing	21 739	-	-	-	-	-	-	-	-	-		
Internally generated funds	435	(58 134)	(13 370.8%)	366	88.5%	(57 748)	(13 281.5%)	121	-	220.4%		
<b>Capital Expenditure Functional</b>	<b>66 997</b>	<b>(68 584)</b>	<b>(102.4%)</b>	<b>14 587</b>	<b>21.8%</b>	<b>(53 997)</b>	<b>(80.6%)</b>	<b>10 233</b>	<b>73.4%</b>	<b>42.5%</b>		
<b>Municipal governance and administration</b>	<b>21 739</b>	<b>(20 664)</b>	<b>(95.1%)</b>	<b>386</b>	<b>1.8%</b>	<b>(20 278)</b>	<b>(93.3%)</b>	<b>(4)</b>	<b>-</b>	<b>(10 278.2%)</b>		
Executive and Council	-	-	-	-	-	-	-	-	-	-		
Finance and administration	21 739	(20 664)	(95.1%)	366	1.8%	(20 278)	(93.3%)	(4)	-	(10 278.2%)		
Internal audit	-	-	-	-	-	-	-	-	-	-		
<b>Community and Public Safety</b>	<b>-</b>	<b>(6 355)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6 355)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Community and Social Services	-	(819)	-	-	-	(819)	-	-	-	-		
Sport And Recreation	-	-	-	-	-	-	-	-	-	-		
Public Safety	-	(5 535)	-	-	-	(5 535)	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-		
<b>Economic and Environmental Services</b>	<b>45 258</b>	<b>(35 863)</b>	<b>(79.2%)</b>	<b>14 201</b>	<b>31.4%</b>	<b>(21 663)</b>	<b>(47.9%)</b>	<b>10 113</b>	<b>73.1%</b>	<b>40.4%</b>		
Planning and Development	45 258	(35 276)	(77.9%)	14 201	31.4%	(21 075)	(46.6%)	10 113	73.1%	40.4%		
Road Transport	-	(587)	-	-	-	(587)	-	-	-	-		
Environmental Protection	-	-	-	-	-	-	-	-	-	-		
<b>Trading Services</b>	<b>-</b>	<b>(2 078)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 078)</b>	<b>-</b>	<b>124</b>	<b>-</b>	<b>(100.0%)</b>		
Energy sources	-	-	-	-	-	-	-	-	-	-		
Water Management	-	-	-	-	-	-	-	-	-	-		
Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Waste Management	-	(2 078)	-	-	-	(2 078)	-	124	-	(100.0%)		
<b>Other</b>	<b>-</b>	<b>(3 623)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 623)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

### Part 3: Cash Receipts and Payments

	2024/25				2023/24
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	266 944	94 233	35.3%	14 684	5.5%	108 917	40.8%	12 252	(5.7%)	19.9%
Property rates	21 745	6 397	29.4%	8 461	39.9%	14 857	68.3%	5 794	8.4%	46.0%
Service charges	255	215	84.5%	182	71.6%	398	156.1%	227	45.0%	(19.6%)
Other revenue	6 775	1 844	27.2%	1 862	27.5%	3 706	54.7%	1 902	7.0%	(2.1%)
Transfers and Subsidies - Operational	181 545	61 390	33.8%	-	-	61 390	33.8%	3 137	.1%	(100.0%)
Transfers and Subsidies - Capital	51 547	20 000	38.8%	-	-	20 000	38.8%	-	(34.0%)	-
Interest	5 077	4 387	86.4%	4 179	82.3%	8 566	168.7%	1 192	.7%	250.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(202 613)	31 210	(15.4%)	(58 867)	29.1%	(27 657)	13.7%	(22 044)	13.0%	167.0%
Suppliers and employees	(199 681)	31 210	(15.6%)	(58 867)	29.5%	(27 657)	13.8%	(22 044)	13.0%	167.0%
Finance charges	(2 497)	-	-	-	-	-	-	-	-	-
Transfers and grants	(236)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>64 331</b>	<b>125 443</b>	<b>195.0%</b>	<b>(44 183)</b>	<b>(68.7%)</b>	<b>81 260</b>	<b>126.3%</b>	<b>(9 792)</b>	<b>(78.3%)</b>	<b>351.2%</b>
<b>Cash Flow from Investing Activities</b>										
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	(52 047)	-	-	-	-	-	-	-	-	-
Capital assets	(52 047)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(52 047)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(4 139)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 139)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(4 139)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>8 145</b>	<b>125 443</b>	<b>1 540.1%</b>	<b>(44 183)</b>	<b>(542.5%)</b>	<b>81 260</b>	<b>997.7%</b>	<b>(9 792)</b>	<b>(363.9%)</b>	<b>351.2%</b>
Cash/cash equivalents at the year begin:	42 585	(56 695)	(133.1%)	68 748	161.4%	(56 695)	(133.1%)	12 933	-	431.5%
Cash/cash equivalents at the year end:	50 730	68 748	135.5%	24 577	48.4%	24 577	48.4%	3 141	7.8%	682.5%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 829	3.1%	1 871	2.0%	709	.8%	86 148	94.1%	91 557	88.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	179	3.2%	144	2.6%	134	2.4%	5 079	91.7%	5 536	5.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	99	14.2%	94	13.4%	39	5.6%	466	66.8%	698	.7%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(.2%)	(1)	(.3%)	-	-	390	100.4%	389	.4%	-	-
<b>Total By Income Source</b>	<b>3 106</b>	<b>3.0%</b>	<b>2 108</b>	<b>2.0%</b>	<b>882</b>	<b>.8%</b>	<b>97 736</b>	<b>94.1%</b>	<b>103 833</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	429	1.2%	428	1.2%	293	.8%	34 611	96.8%	35 761	34.4%	-	-
Commercial	901	5.9%	458	3.0%	341	2.2%	13 645	88.9%	15 345	14.8%	-	-
Households	585	2.8%	442	2.1%	367	1.7%	19 674	93.4%	21 067	20.3%	-	-
Other	1 191	3.8%	780	2.5%	(120)	(.4%)	29 808	94.2%	31 659	30.5%	-	-
<b>Total By Customer Group</b>	<b>3 106</b>	<b>3.0%</b>	<b>2 108</b>	<b>2.0%</b>	<b>882</b>	<b>.8%</b>	<b>97 736</b>	<b>94.1%</b>	<b>103 833</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor 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	%		
<b>Creditor Age Analysis</b>												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(7 619)	761 902 600.0%	2 893	(289 323 200.0%)	(824)	82 439 100.0%	5 550	(555 018 400.0%)	(0)	50.0%	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-
Other	(263)	26 272 300.0%	45	(4 509 400.0%)	213	(21 272 000.0%)	5	(490 800.0%)	(0)	50.0%	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(7 882)</b>	<b>#####</b>	<b>2 938</b>	<b>#####</b>	<b>(612)</b>	<b>30 583 550.0%</b>	<b>5 555</b>	<b>#####</b>	<b>(0)</b>	<b>100.0%</b>	-	-

#### Contact Details

Municipal Manager	Mr Nkosinathi 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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>796 768</b>	<b>268 800</b>	<b>33.7%</b>	<b>196 524</b>	<b>24.7%</b>	<b>465 324</b>	<b>58.4%</b>	<b>131 141</b>	<b>52.5%</b>	<b>49.9%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	320 130	85 671	26.8%	69 690	21.8%	155 361	48.5%	87 349	58.3%	(20.2%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	10 478	2 610	24.9%	2 620	25.0%	5 230	49.9%	2 521	48.9%	4.9%	
Sale of Goods and Rendering of Services	475	71	14.9%	113	23.7%	183	38.6%	133	55.7%	(15.5%)	
Agency services	42	7	16.9%	1	3.3%	9	20.2%	11	68.8%	(87.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	38 946	9 557	24.5%	10 538	27.1%	20 095	51.6%	10 247	60.7%	2.8%	
Interest earned from Current and Non Current Assets	10 726	2 813	26.2%	1 697	15.8%	4 510	42.1%	2 636	76.4%	(35.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	707	163	23.1%	166	23.5%	329	46.6%	163	53.9%	1.5%	
Licence and permits	302	60	19.7%	108	35.8%	168	55.6%	50	7.4%	115.9%	
Operational Revenue	1 801	373	20.7%	567	31.5%	940	52.2%	476	41.8%	19.1%	
<b>Non-Exchange Revenue</b>											
Property rates	131 944	52 626	39.9%	22 044	16.7%	74 670	56.6%	20 299	58.4%	8.6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	4 050	386	9.5%	105	2.6%	491	12.1%	594	41.8%	(82.3%)	
Licences or permits	1 942	451	23.2%	363	18.7%	814	41.9%	324	122.7%	12.0%	
Transfer and subsidies - Operational	260 786	109 030	41.8%	83 396	32.0%	192 426	73.8%	2 598	42.5%	3 109.8%	
Interest	14 439	4 982	34.5%	5 116	35.4%	10 098	69.9%	3 739	40.8%	36.8%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>846 295</b>	<b>176 830</b>	<b>20.9%</b>	<b>210 488</b>	<b>24.9%</b>	<b>387 318</b>	<b>45.8%</b>	<b>154 342</b>	<b>40.8%</b>	<b>36.4%</b>	
Employee related costs	210 077	53 270	25.4%	82 736	39.4%	136 006	64.7%	50 166	51.2%	64.9%	
Remuneration of councillors	24 266	4 565	18.8%	5 392	22.2%	9 958	41.0%	10 282	75.5%	(47.6%)	
Bulk purchases - electricity	272 471	72 960	26.8%	62 733	23.0%	135 694	49.8%	57 683	49.4%	8.8%	
Inventory consumed	30 580	5 352	17.5%	7 313	23.9%	12 665	41.4%	4 264	49.5%	71.5%	
Debt impairment	12 556	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	136 736	-	-	-	-	-	-	-	-	-	
Interest	6 081	528	8.7%	282	4.6%	810	13.3%	390	76.2%	(27.7%)	
Contracted services	94 918	32 130	33.9%	36 717	38.7%	68 847	72.5%	21 629	61.7%	69.8%	
Transfers and subsidies	400	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	24 554	-	-	-	-	-	-	-	-	-	
Operational costs	33 655	8 023	23.8%	15 315	45.5%	23 338	69.3%	9 927	58.3%	54.3%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(49 528)</b>	<b>91 970</b>		<b>(13 965)</b>		<b>78 005</b>		<b>(23 200)</b>			
Transfers and subsidies - capital (monetary allocations)	53 479	9 581	17.9%	22 827	42.7%	32 409	60.6%	31 811	114.1%	(28.2%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>3 951</b>	<b>101 551</b>		<b>8 863</b>		<b>110 414</b>		<b>8 611</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>3 951</b>	<b>101 551</b>		<b>8 863</b>		<b>110 414</b>		<b>8 611</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>3 951</b>	<b>101 551</b>		<b>8 863</b>		<b>110 414</b>		<b>8 611</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>3 951</b>	<b>101 551</b>		<b>8 863</b>		<b>110 414</b>		<b>8 611</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>47 804</b>	<b>8 445</b>	<b>17.7%</b>	<b>20 217</b>	<b>42.3%</b>	<b>28 663</b>	<b>60.0%</b>	<b>28 503</b>	<b>113.1%</b>	<b>(29.1%)</b>	
National Government	46 504	8 332	17.9%	19 981	43.0%	28 312	60.9%	28 153	115.6%	(29.0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>46 504</b>	<b>8 332</b>	<b>17.9%</b>	<b>19 981</b>	<b>43.0%</b>	<b>28 312</b>	<b>60.9%</b>	<b>28 153</b>	<b>115.8%</b>	<b>(29.0%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 300	114	8.7%	237	18.2%	350	27.0%	351	26.1%	(32.5%)	
<b>Capital Expenditure Functional</b>	<b>47 804</b>	<b>8 670</b>	<b>18.1%</b>	<b>20 217</b>	<b>42.3%</b>	<b>28 887</b>	<b>60.4%</b>	<b>28 503</b>	<b>113.1%</b>	<b>(29.1%)</b>	
Municipal governance and administration	1 000	17	1.7%	197	19.7%	214	21.4%	252	24.5%	(21.8%)	
Executive and Council	100	0	4.4%	52	52.3%	53	52.7%	100	99.6%	(47.6%)	
Finance and administration	900	17	1.9%	145	16.1%	162	18.0%	152	18.2%	(4.8%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>100</b>	<b>80</b>	<b>79.5%</b>	-	-	<b>80</b>	<b>79.5%</b>	<b>94</b>	<b>93.9%</b>	<b>(100.0%)</b>	
Community and Social Services	100	80	79.5%	-	-	80	79.5%	94	93.9%	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>36 398</b>	<b>8 284</b>	<b>22.8%</b>	<b>12 858</b>	<b>35.3%</b>	<b>21 142</b>	<b>58.1%</b>	<b>23 056</b>	<b>141.8%</b>	<b>(44.2%)</b>	
Planning and Development	100	824	824.4%	2 150	2 150.1%	2 975	2 974.5%	11 183	27 889.1%	(80.8%)	
Road Transport	36 298	7 459	20.6%	10 708	29.5%	18 167	50.1%	11 872	66.5%	(9.8%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>10 305</b>	<b>289</b>	<b>2.8%</b>	<b>7 162</b>	<b>69.5%</b>	<b>7 451</b>	<b>72.3%</b>	<b>5 101</b>	<b>53.0%</b>	<b>40.4%</b>	
Energy sources	10 305	289	2.8%	7 162	69.5%	7 451	72.3%	5 101	53.0%	40.4%	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	836 628	353 618	42.3%	230 917	27.6%	584 535	69.9%	108 530	53.4%	112.8%
Property rates	108 119	17 502	16.2%	38 239	35.4%	55 741	51.6%	8 992	47.5%	325.2%
Service charges	327 483	93 370	28.5%	87 984	26.9%	181 354	55.4%	69 588	54.1%	26.4%
Other revenue	22 520	116 052	515.3%	1 037	4.6%	117 089	519.9%	9 240	87.4%	(88.1%)
Transfers and Subsidies - Operational	260 786	108 113	41.5%	90 643	34.8%	198 756	76.2%	-	42.8%	(100.0%)
Transfers and Subsidies - Capital	53 479	16 330	30.5%	11 628	21.7%	27 958	52.3%	18 500	79.5%	(37.1%)
Interest	64 242	2 251	3.5%	1 386	2.2%	3 637	5.7%	2 210	68.0%	(37.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(672 449)	(169 414)	25.2%	(135 572)	20.2%	(304 985)	45.4%	(135 512)	45.0%	-
Suppliers and employees	(665 968)	(169 414)	25.4%	(135 572)	20.4%	(304 985)	45.5%	(135 512)	45.0%	-
Finance charges	(6 081)	-	-	-	-	-	-	-	-	-
Transfers and grants	(400)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>164 179</b>	<b>184 204</b>	<b>112.2%</b>	<b>95 345</b>	<b>58.1%</b>	<b>279 549</b>	<b>170.3%</b>	<b>(26 982)</b>	<b>109.9%</b>	<b>(453.4%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(47 804)	(11 855)	24.8%	(22 239)	46.5%	(34 094)	71.3%	(30 923)	123.1%	(28.1%)
Capital assets	(47 804)	(11 855)	24.8%	(22 239)	46.5%	(34 094)	71.3%	(30 923)	123.1%	(28.1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(47 804)</b>	<b>(11 855)</b>	<b>24.8%</b>	<b>(22 239)</b>	<b>46.5%</b>	<b>(34 094)</b>	<b>71.3%</b>	<b>(30 923)</b>	<b>123.1%</b>	<b>(28.1%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>116 376</b>	<b>172 349</b>	<b>148.1%</b>	<b>73 106</b>	<b>62.8%</b>	<b>245 455</b>	<b>210.9%</b>	<b>(57 905)</b>	<b>88.4%</b>	<b>(226.3%)</b>
Cash/cash equivalents at the year begin:	98 363	72 060	73.3%	244 409	248.5%	72 060	73.3%	180 881	85.0%	35.1%
Cash/cash equivalents at the year end:	214 739	244 409	113.8%	317 515	147.9%	317 515	147.9%	153 922	122.5%	106.3%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 943	9.5%	7 539	4.8%	4 931	3.1%	130 096	82.6%	157 509	26.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	7 010	3.5%	4 836	2.4%	4 497	2.3%	182 696	91.8%	199 040	34.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	962	2.3%	746	1.8%	726	1.7%	39 658	94.2%	42 091	7.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5 785	3.1%	5 485	2.9%	5 382	2.9%	169 619	91.1%	186 270	31.8%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>28 700</b>	<b>4.9%</b>	<b>18 604</b>	<b>3.2%</b>	<b>15 536</b>	<b>2.7%</b>	<b>522 678</b>	<b>89.3%</b>	<b>585 518</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	3 205	4.1%	3 335	4.2%	2 995	3.8%	69 262	87.9%	78 798	13.5%	-	-
Commercial	19 085	6.8%	9 960	3.6%	7 485	2.7%	242 502	86.5%	279 032	47.7%	-	-
Households	6 410	2.8%	5 309	2.3%	5 056	2.2%	210 914	92.6%	227 688	38.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>28 700</b>	<b>4.9%</b>	<b>18 604</b>	<b>3.2%</b>	<b>15 536</b>	<b>2.7%</b>	<b>522 678</b>	<b>89.3%</b>	<b>585 518</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	701	28.1%	415	16.7%	346	13.9%	1 028	41.3%	2 489	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>701</b>	<b>28.1%</b>	<b>415</b>	<b>16.7%</b>	<b>346</b>	<b>13.9%</b>	<b>1 028</b>	<b>41.3%</b>	<b>2 489</b>	<b>100.0%</b>	-

#### 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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1 468 841</b>	<b>447 138</b>	<b>30.4%</b>	<b>239 673</b>	<b>16.3%</b>	<b>686 811</b>	<b>46.8%</b>	<b>364 410</b>	<b>60.4%</b>	<b>(34.2%)</b>	
Exchange Revenue											
Service charges - Electricity	598 491	148 907	24.9%	129 553	21.6%	278 460	46.5%	129 221	51.0%	.3%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	39 664	11 364	28.7%	8 849	22.3%	20 213	51.0%	8 789	60.5%	.7%	
Sale of Goods and Rendering of Services	15 436	315	2.0%	515	3.3%	830	5.4%	405	54.6%	27.1%	
Agency services	3 936	619	15.7%	727	18.5%	1 346	34.2%	865	53.1%	(16.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	12 970	4 019	31.0%	4 244	32.7%	8 264	63.7%	3 075	55.0%	38.0%	
Interest earned from Current and Non Current Assets	39 991	10 504	26.3%	10 868	27.2%	21 372	53.4%	6 976	57.8%	55.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	3 114	771	24.8%	816	26.2%	1 587	51.0%	660	47.3%	23.6%	
Licence and permits	3 900	901	23.1%	958	24.6%	1 859	47.7%	697	51.0%	37.5%	
Operational Revenue	3 762	1 137	30.2%	209	5.6%	1 346	35.6%	928	67.4%	(77.5%)	
<b>Non-Exchange Revenue</b>											
Property rates	325 892	109 033	33.5%	64 266	19.7%	173 299	53.2%	82 490	65.6%	(22.1%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	61 546	7 953	12.9%	3 679	6.0%	11 632	18.9%	14 905	49.6%	(75.3%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	348 067	141 875	40.8%	8 717	2.5%	150 592	43.3%	114 576	74.7%	(92.4%)	
Interest	-	8 734	-	5 881	-	14 615	-	-	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 636	1 005	27.6%	392	10.8%	1 397	38.4%	823	55.1%	(52.4%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	8 436	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>1 468 841</b>	<b>289 557</b>	<b>19.7%</b>	<b>313 441</b>	<b>21.3%</b>	<b>602 998</b>	<b>41.1%</b>	<b>249 885</b>	<b>39.3%</b>	<b>25.4%</b>	
Employee related costs	445 223	96 852	21.8%	112 732	25.3%	209 584	47.1%	98 833	45.7%	14.1%	
Remuneration of councillors	34 564	7 065	20.4%	8 196	23.7%	15 262	44.2%	7 123	48.7%	15.1%	
Bulk purchases - electricity	489 749	120 597	24.8%	99 861	20.4%	220 459	45.0%	92 055	46.7%	8.5%	
Inventory consumed	37 301	7 422	19.9%	11 712	31.4%	19 134	51.3%	8 012	34.6%	46.2%	
Debt impairment	100 898	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	97 958	20 998	21.4%	21 391	21.8%	42 389	43.3%	-	15.1%	(100.0%)	
Interest	13 255	59	.4%	20	.1%	79	.6%	43	1.5%	(53.9%)	
Contracted services	79 104	12 047	15.2%	25 988	32.9%	38 035	48.1%	19 014	59.9%	36.7%	
Transfers and subsidies	4 339	19	.4%	263	6.1%	283	6.5%	-	-	(100.0%)	
Irrecoverable debts written off	20 985	-	-	-	-	-	-	-	-	-	
Operational costs	137 360	24 495	17.8%	33 278	24.2%	57 773	42.1%	24 805	47.5%	34.2%	
Losses on disposal of Assets	6 322	-	-	-	-	-	-	-	-	-	
Other Losses	1 784	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(0)</b>	<b>157 581</b>		<b>(73 768)</b>		<b>83 813</b>		<b>114 525</b>			
Transfers and subsidies - capital (monetary allocations)	92 378	23 317	25.2%	28 405	30.7%	51 722	56.0%	23 360	59.8%	21.5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>92 378</b>	<b>180 897</b>		<b>(45 362)</b>		<b>135 535</b>		<b>137 885</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>92 378</b>	<b>180 897</b>		<b>(45 362)</b>		<b>135 535</b>		<b>137 885</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>92 378</b>	<b>180 897</b>		<b>(45 362)</b>		<b>135 535</b>		<b>137 885</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>92 378</b>	<b>180 897</b>		<b>(45 362)</b>		<b>135 535</b>		<b>137 885</b>			

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>136 473</b>	<b>26 141</b>	<b>19.2%</b>	<b>37 837</b>	<b>27.7%</b>	<b>63 978</b>	<b>46.9%</b>	<b>24 374</b>	<b>33.7%</b>	<b>55.2%</b>	
National Government	70 256	20 404	29.0%	24 015	34.2%	44 419	63.2%	19 676	54.0%	22.1%	
Provincial Government	10 073	20	.2%	719	7.1%	739	7.3%	808	7.9%	(11.1%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>80 329</b>	<b>20 424</b>	<b>25.4%</b>	<b>24 734</b>	<b>30.8%</b>	<b>45 158</b>	<b>56.2%</b>	<b>20 484</b>	<b>47.0%</b>	<b>20.7%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	56 144	5 717	10.2%	13 104	23.3%	18 820	33.5%	3 890	9.9%	236.8%	
<b>Capital Expenditure Functional</b>	<b>136 473</b>	<b>26 141</b>	<b>19.2%</b>	<b>37 837</b>	<b>27.7%</b>	<b>63 978</b>	<b>46.9%</b>	<b>24 374</b>	<b>33.7%</b>	<b>55.2%</b>	
Municipal governance and administration	34 712	4 085	11.8%	11 109	32.0%	15 194	43.8%	3 258	12.6%	241.0%	
Executive and Council	125	8	6.4%	24	19.4%	32	25.5%	-	11.6%	(100.0%)	
Finance and administration	34 587	4 077	11.8%	11 085	32.0%	15 161	43.5%	3 258	12.6%	240.2%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>24 880</b>	<b>1 330</b>	<b>5.3%</b>	<b>3 115</b>	<b>12.5%</b>	<b>4 445</b>	<b>17.9%</b>	<b>9 139</b>	<b>38.6%</b>	<b>(65.9%)</b>	
Community and Social Services	3 108	444	14.3%	1 921	61.8%	2 366	76.1%	8 838	48.9%	(78.3%)	
Sport And Recreation	21 386	798	3.7%	1 191	5.6%	1 989	9.3%	-	-	(100.0%)	
Public Safety	125	68	54.4%	2	1.4%	70	55.5%	301	14.4%	(99.4%)	
Housing	261	20	7.7%	-	-	20	7.7%	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>47 219</b>	<b>11 070</b>	<b>23.4%</b>	<b>17 665</b>	<b>37.4%</b>	<b>28 735</b>	<b>60.9%</b>	<b>2 354</b>	<b>31.1%</b>	<b>650.6%</b>	
Planning and Development	449	30	6.8%	125	27.9%	156	34.6%	(2 344)	29.0%	(105.3%)	
Road Transport	46 770	11 039	23.6%	17 540	37.5%	28 579	61.1%	4 697	31.2%	273.4%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>29 610</b>	<b>9 657</b>	<b>32.6%</b>	<b>5 948</b>	<b>20.1%</b>	<b>15 605</b>	<b>52.7%</b>	<b>9 603</b>	<b>44.7%</b>	<b>(38.1%)</b>	
Energy sources	26 001	8 676	33.4%	3 749	14.4%	12 425	47.8%	3 865	52.5%	(3.0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	2 609	981	37.6%	2 199	84.3%	3 180	121.9%	5 738	43.6%	(61.7%)	
Waste Management	1 000	-	-	-	-	-	-	-	-	-	
Other	52	-	-	-	-	-	-	21	20.9%	(100.0%)	
<b>Part 3: Cash Receipts and Payments</b>											
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	1 619 101	515 781	31.9%	455 071	28.1%	970 852	60.0%	387 770	58.4%	17.4%
Property rates	208 571	36 979	17.7%	52 341	25.1%	89 319	42.8%	37 853	55.7%	38.3%
Service charges	705 129	197 567	28.0%	237 946	33.7%	435 513	61.8%	183 048	69.3%	30.0%
Other revenue	123 606	72 568	58.7%	88 922	71.9%	161 491	130.6%	14 868	(124.0%)	498.1%
Transfers and Subsidies - Operational	443 267	166 222	37.5%	33 866	7.6%	200 088	45.1%	129 034	82.2%	(73.8%)
Transfers and Subsidies - Capital	92 378	36 836	39.9%	32 350	35.0%	69 186	74.9%	15 992	76.8%	102.3%
Interest	46 151	5 609	12.2%	9 646	20.9%	15 254	33.1%	6 976	53.3%	38.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 426 765)	(257 850)	18.1%	(200 997)	14.1%	(458 847)	32.2%	(168 120)	29.5%	19.6%
Suppliers and employees	(1 422 287)	(257 850)	18.1%	(200 997)	14.1%	(458 847)	32.3%	(168 120)	29.6%	19.6%
Finance charges	(140)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 339)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>192 336</b>	<b>257 931</b>	<b>134.1%</b>	<b>254 074</b>	<b>132.1%</b>	<b>512 005</b>	<b>266.2%</b>	<b>219 649</b>	<b>712.7%</b>	<b>15.7%</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	-	-	-	-	-	-	-	822	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	822	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(150 212)	(38 435)	25.6%	(39 733)	26.5%	(78 168)	52.0%	(25 119)	37.3%	58.2%
Capital assets	(150 212)	(38 435)	25.6%	(39 733)	26.5%	(78 168)	52.0%	(25 119)	37.3%	58.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(150 212)</b>	<b>(38 435)</b>	<b>25.6%</b>	<b>(39 733)</b>	<b>26.5%</b>	<b>(78 168)</b>	<b>52.0%</b>	<b>(24 297)</b>	<b>36.7%</b>	<b>63.5%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	(40)	-	(29)	-	(69)	-	431	46.4%	(106.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(40)	-	(29)	-	(69)	-	431	46.4%	(106.8%)
Payments	(1 201)	-	-	(143)	11.9%	(143)	11.9%	(299)	35.7%	(52.0%)
Repayment of borrowing	(1 201)	-	-	(143)	11.9%	(143)	11.9%	(299)	35.7%	(52.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 201)</b>	<b>(40)</b>	<b>3.3%</b>	<b>(173)</b>	<b>14.4%</b>	<b>(212)</b>	<b>17.7%</b>	<b>132</b>	<b>22.6%</b>	<b>(230.6%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>40 923</b>	<b>219 457</b>	<b>536.3%</b>	<b>214 168</b>	<b>523.3%</b>	<b>433 625</b>	<b>1 059.6%</b>	<b>195 485</b>	<b>(346.2%)</b>	<b>9.6%</b>
Cash/cash equivalents at the year begin:	386 835	560 771	145.0%	779 701	201.6%	560 771	145.0%	657 861	123.4%	18.5%
Cash/cash equivalents at the year end:	427 758	779 701	182.3%	993 869	232.3%	993 869	232.3%	853 213	256.6%	16.5%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 302	29.2%	7 535	7.8%	4 499	4.6%	56 730	58.4%	97 066	8.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	24 715	4.2%	15 335	2.6%	13 938	2.4%	527 914	90.7%	581 902	52.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 149	2.4%	2 606	2.0%	2 358	1.8%	124 589	93.9%	132 702	12.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 868	2.2%	5 780	2.2%	5 613	2.1%	249 015	93.5%	265 277	24.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	211	.8%	90	.3%	353	1.3%	26 016	97.5%	26 670	2.4%	-	-
<b>Total By Income Source</b>	<b>62 246</b>	<b>5.6%</b>	<b>31 347</b>	<b>2.8%</b>	<b>26 761</b>	<b>2.4%</b>	<b>984 264</b>	<b>89.1%</b>	<b>1 104 617</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	18 633	5.9%	10 988	3.5%	9 808	3.1%	276 789	87.5%	316 217	28.6%	-	-
Commercial	25 798	9.9%	9 550	3.7%	7 004	2.7%	216 968	83.7%	259 320	23.5%	-	-
Households	17 815	3.4%	10 809	2.0%	9 950	1.9%	490 507	92.7%	529 081	47.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>62 246</b>	<b>5.6%</b>	<b>31 347</b>	<b>2.8%</b>	<b>26 761</b>	<b>2.4%</b>	<b>984 264</b>	<b>89.1%</b>	<b>1 104 617</b>	<b>100.0%</b>	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	1 000	100.0%	-	-	-	-	-	-	1 000	21.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 426	93.9%	213	5.8%	-	-	9	.3%	3 648	78.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4 425</b>	<b>95.2%</b>	<b>213</b>	<b>4.6%</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>.2%</b>	<b>4 648</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Sibusiso Sixolle Ngiba	036 637 2231
Chief Financial Officer	Mr Riaz Ahmed Jhetam	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UTHUKELA (DC23)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1 030 991</b>	<b>36 131</b>	<b>3.5%</b>	<b>599 517</b>	<b>58.1%</b>	<b>635 648</b>	<b>61.7%</b>	<b>272 588</b>	<b>67.7%</b>	<b>119.9%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	316 389	19 762	6.2%	64 422	20.4%	84 184	26.6%	62 347	58.0%	3.3%	
Service charges - Waste Water Management	18 189	3 188	17.5%	6 386	35.1%	9 573	52.6%	4 337	49.4%	47.2%	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	632	81	12.8%	173	27.3%	254	40.1%	113	3.4%	52.8%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	64 535	10 520	16.3%	23 638	36.6%	34 158	52.9%	15 281	58.5%	54.7%	
Interest earned from Current and Non Current Assets	10 482	1 123	10.7%	1 961	18.7%	3 084	29.4%	2 082	73.8%	(5.8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	203	1 000	491.8%	6 973	3 429.4%	7 973	3 921.2%	(875)	7.4%	(897.0%)	
<b>Non-Exchange Revenue</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	60	320	532.5%	45	75.5%	365	608.1%	40	142.0%	12.6%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	620 501	137	-	495 919	79.9%	496 056	79.9%	189 264	73.5%	162.2%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>967 232</b>	<b>125 150</b>	<b>12.9%</b>	<b>235 428</b>	<b>24.3%</b>	<b>360 578</b>	<b>37.3%</b>	<b>217 856</b>	<b>34.2%</b>	<b>8.1%</b>	
Employee related costs	363 137	64 047	17.6%	157 473	43.4%	221 520	61.0%	104 682	51.1%	50.4%	
Remuneration of councillors	6 155	990	16.1%	2 032	33.0%	3 022	49.1%	1 538	45.9%	32.1%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	51 060	5 952	11.7%	8 948	17.5%	14 899	29.2%	16 082	43.5%	(44.4%)	
Debt impairment	164 658	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	73 910	20 969	28.4%	21 240	28.7%	42 209	57.1%	21 145	46.1%	.5%	
Interest	-	-	-	184	-	184	-	-	-	(100.0%)	
Contracted services	171 931	20 894	12.2%	24 945	14.5%	45 839	26.7%	33 856	22.6%	(26.3%)	
Transfers and subsidies	5 830	-	-	-	-	-	-	1 000	30.4%	(100.0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	130 551	12 300	9.4%	20 606	15.8%	32 906	25.2%	39 554	33.0%	(47.9%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>63 759</b>	<b>(89 019)</b>		<b>364 088</b>		<b>275 069</b>		<b>54 732</b>			
Transfers and subsidies - capital (monetary allocations)	291 529	33 644	11.5%	13 349	4.6%	46 993	16.1%	-	-	(100.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>355 288</b>	<b>(55 375)</b>		<b>377 437</b>		<b>322 062</b>		<b>54 732</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>355 288</b>	<b>(55 375)</b>		<b>377 437</b>		<b>322 062</b>		<b>54 732</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>355 288</b>	<b>(55 375)</b>		<b>377 437</b>		<b>322 062</b>		<b>54 732</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>355 288</b>	<b>(55 375)</b>		<b>377 437</b>		<b>322 062</b>		<b>54 732</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>308 529</b>	<b>40 092</b>	<b>13.0%</b>	<b>74 783</b>	<b>24.2%</b>	<b>114 876</b>	<b>37.2%</b>	<b>89 250</b>	<b>37.1%</b>	<b>(16.2%)</b>	
National Government	291 529	40 092	13.8%	74 744	25.6%	114 837	39.4%	89 250	37.3%	(16.3%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>291 529</b>	<b>40 092</b>	<b>13.8%</b>	<b>74 744</b>	<b>25.6%</b>	<b>114 837</b>	<b>39.4%</b>	<b>89 250</b>	<b>37.3%</b>	<b>(16.3%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	17 000	-	-	39	2%	39	2%	-	-	(100.0%)	
<b>Capital Expenditure Functional</b>	<b>308 529</b>	<b>40 620</b>	<b>13.2%</b>	<b>74 783</b>	<b>24.2%</b>	<b>115 403</b>	<b>37.4%</b>	<b>92 472</b>	<b>38.1%</b>	<b>(19.1%)</b>	
Municipal governance and administration	2 000	-	-	39	1.9%	39	1.9%	3	.3%	1 132.1%	
Executive and Council	-	-	-	-	-	-	-	3	-	(100.0%)	
Finance and administration	2 000	-	-	39	1.9%	39	1.9%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	-	-	-	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>306 529</b>	<b>40 620</b>	<b>13.3%</b>	<b>74 744</b>	<b>24.4%</b>	<b>115 365</b>	<b>37.6%</b>	<b>92 469</b>	<b>38.2%</b>	<b>(19.2%)</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	306 529	40 620	13.3%	74 744	24.4%	115 365	37.6%	79 016	41.5%	(5.4%)	
Waste Water Management	-	-	-	-	-	-	-	13 452	25.4%	(100.0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	1 121 056	46 906	4.2%	646 776	57.7%	693 682	61.9%	328 957	60.2%	96.6%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	129 153	15 826	12.3%	48 405	37.5%	64 231	49.7%	28 901	56.8%	67.5%
Other revenue	69 392	7 535	10.9%	(447)	(6%)	7 088	10.2%	7 489	8.2%	(106.6%)
Transfers and Subsidies - Operational	620 501	2 422	.4%	410 125	66.1%	412 547	66.5%	190 082	73.8%	115.8%
Transfers and Subsidies - Capital	291 529	20 000	6.9%	186 071	63.8%	206 071	70.7%	100 403	65.5%	85.3%
Interest	10 482	1 123	10.7%	2 621	25.0%	3 744	35.7%	2 082	73.8%	25.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(852 582)	(16 679)	2.0%	(39 277)	4.6%	(55 956)	6.6%	(71 833)	12.7%	(45.3%)
Suppliers and employees	(846 752)	(16 679)	2.0%	(39 277)	4.6%	(55 956)	6.6%	(71 833)	12.8%	(45.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 830)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>268 474</b>	<b>30 227</b>	<b>11.3%</b>	<b>607 499</b>	<b>226.3%</b>	<b>637 725</b>	<b>237.5%</b>	<b>257 124</b>	<b>160.9%</b>	<b>136.3%</b>
<b>Cash Flow from Investing Activities</b>										
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	(308 529)	(31 406)	10.2%	(82 100)	26.6%	(113 506)	36.8%	(99 160)	37.3%	(17.2%)
Capital assets	(308 529)	(31 406)	10.2%	(82 100)	26.6%	(113 506)	36.8%	(99 160)	37.3%	(17.2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(308 529)</b>	<b>(31 406)</b>	<b>10.2%</b>	<b>(82 100)</b>	<b>26.6%</b>	<b>(113 506)</b>	<b>36.8%</b>	<b>(99 160)</b>	<b>37.3%</b>	<b>(17.2%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(40 055)</b>	<b>(1 179)</b>	<b>2.9%</b>	<b>525 399</b>	<b>(1 311.7%)</b>	<b>524 220</b>	<b>(1 308.8%)</b>	<b>157 963</b>	<b>703.0%</b>	<b>232.6%</b>
Cash/cash equivalents at the year begin:	(67 302)	-	-	(1 179)	1.8%	-	-	350 071	(45.7%)	(100.3%)
Cash/cash equivalents at the year end:	(107 356)	(1 179)	1.1%	530 030	(493.7%)	530 030	(493.7%)	508 034	1 258.1%	4.3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	20 684	2.2%	18 571	2.0%	17 629	1.9%	874 312	93.9%	931 196	71.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 874	3.3%	1 498	2.7%	1 188	2.1%	51 600	91.9%	56 160	4.3%	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 313	2.1%	6 498	2.1%	6 116	2.0%	284 606	93.8%	303 533	23.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	45	.3%	102	.7%	56	.4%	15 157	98.7%	15 361	1.2%	-	-
<b>Total By Income Source</b>	<b>28 916</b>	<b>2.2%</b>	<b>26 669</b>	<b>2.0%</b>	<b>24 988</b>	<b>1.9%</b>	<b>1 225 675</b>	<b>93.8%</b>	<b>1 306 249</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	3 068	5.1%	1 763	2.9%	905	1.5%	55 016	90.6%	60 752	4.7%	-	-
Commercial	4 167	5.5%	3 528	4.6%	3 459	4.5%	64 884	85.3%	76 039	5.8%	-	-
Households	21 681	1.9%	21 378	1.8%	20 624	1.8%	1 105 775	94.6%	1 169 458	89.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>28 916</b>	<b>2.2%</b>	<b>26 669</b>	<b>2.0%</b>	<b>24 988</b>	<b>1.9%</b>	<b>1 225 675</b>	<b>93.8%</b>	<b>1 306 249</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 461	37.6%	1 433	2.1%	7 325	10.8%	33 505	49.5%	67 723	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>25 461</b>	<b>37.6%</b>	<b>1 433</b>	<b>2.1%</b>	<b>7 325</b>	<b>10.8%</b>	<b>33 505</b>	<b>49.5%</b>	<b>67 723</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Langelihle Jili	036 638 5100
Chief Financial Officer	Mr Bongumusa Benedict Sithole	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ENDUMENI (KZN241)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>463 127</b>	<b>124 577</b>	<b>26.9%</b>	<b>102 549</b>	<b>22.1%</b>	<b>227 126</b>	<b>49.0%</b>	<b>93 897</b>	<b>47.7%</b>	<b>9.2%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	202 668	34 576	17.1%	35 971	17.7%	70 547	34.8%	32 964	35.3%	9.1%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	28 483	7 176	25.2%	7 016	24.6%	14 192	49.8%	6 731	55.9%	4.2%	
Sale of Goods and Rendering of Services	822	182	22.1%	112	13.7%	294	35.8%	100	45.0%	12.7%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 400	1 065	44.4%	1 148	47.8%	2 213	92.2%	1 058	22.7%	8.4%	
Interest earned from Current and Non Current Assets	2 891	479	16.6%	234	8.1%	712	24.6%	479	46.3%	(51.3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 119	211	18.9%	224	20.0%	435	38.9%	185	25.2%	21.2%	
Licence and permits	402	66	16.4%	69	17.1%	134	33.4%	60	31.4%	13.6%	
Operational Revenue	878	102	11.7%	71	8.1%	174	19.8%	193	37.7%	(63.0%)	
<b>Non-Exchange Revenue</b>											
Property rates	114 299	45 659	39.9%	22 193	19.4%	67 852	59.4%	20 814	60.0%	6.6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	12 381	4 525	36.5%	8 022	64.8%	12 547	101.3%	6 068	34.0%	32.2%	
Licences or permits	4 218	657	15.6%	960	22.8%	1 617	38.3%	1 570	49.1%	(38.9%)	
Transfer and subsidies - Operational	92 567	29 558	31.9%	26 405	28.5%	55 964	60.5%	23 675	67.7%	11.5%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	322	-	125	-	447	-	-	-	(100.0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>459 107</b>	<b>106 307</b>	<b>23.2%</b>	<b>121 519</b>	<b>26.5%</b>	<b>227 826</b>	<b>49.6%</b>	<b>132 137</b>	<b>43.3%</b>	<b>(8.0%)</b>	
Employee related costs	153 729	35 981	23.4%	41 056	26.7%	77 037	50.1%	37 031	46.4%	10.9%	
Remuneration of councillors	6 924	1 220	17.6%	1 213	17.5%	2 433	35.1%	1 339	39.0%	(9.4%)	
Bulk purchases - electricity	178 694	49 537	27.7%	55 377	31.0%	104 914	58.7%	70 635	44.4%	(21.6%)	
Inventory consumed	3 230	922	28.5%	512	15.6%	1 434	44.4%	356	38.9%	43.6%	
Debt impairment	17 995	1	-	-	-	1	-	-	-	-	
Depreciation and amortisation	18 373	-	-	-	-	-	-	-	-	-	
Interest	-	1 228	-	829	-	2 058	-	4 748	-	(82.5%)	
Contracted services	46 956	11 007	23.4%	12 555	26.7%	23 562	50.2%	11 066	49.4%	13.4%	
Transfers and subsidies	630	188	29.8%	221	35.2%	409	65.0%	89	72.9%	148.1%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	32 577	6 184	19.0%	9 756	29.9%	15 940	48.8%	6 872	41.4%	42.0%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	37	-	-	-	37	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>4 019</b>	<b>18 270</b>		<b>(18 970)</b>			<b>(699)</b>		<b>(38 240)</b>		
Transfers and subsidies - capital (monetary allocations)	26 704	1 790	6.7%	9 254	34.7%	11 044	41.4%	2 444	17.4%	278.5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>30 724</b>	<b>20 060</b>		<b>(9 716)</b>			<b>10 344</b>		<b>(35 796)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>30 724</b>	<b>20 060</b>		<b>(9 716)</b>			<b>10 344</b>		<b>(35 796)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>30 724</b>	<b>20 060</b>		<b>(9 716)</b>			<b>10 344</b>		<b>(35 796)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>30 724</b>	<b>20 060</b>		<b>(9 716)</b>			<b>10 344</b>		<b>(35 796)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>28 655</b>	<b>4 494</b>	<b>15.7%</b>	<b>8 094</b>	<b>28.2%</b>	<b>12 588</b>	<b>43.9%</b>	<b>2 217</b>	<b>15.6%</b>	<b>265.1%</b>	
National Government	26 704	4 494	16.8%	7 347	27.5%	11 841	44.3%	2 217	15.6%	231.4%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>26 704</b>	<b>4 494</b>	<b>16.8%</b>	<b>7 347</b>	<b>27.5%</b>	<b>11 841</b>	<b>44.3%</b>	<b>2 217</b>	<b>15.6%</b>	<b>231.4%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 951	-	-	747	38.3%	747	38.3%	-	-	(100.0%)	
<b>Capital Expenditure Functional</b>	<b>28 655</b>	<b>4 494</b>	<b>15.7%</b>	<b>8 094</b>	<b>28.2%</b>	<b>12 588</b>	<b>43.9%</b>	<b>2 217</b>	<b>15.6%</b>	<b>265.1%</b>	
Municipal governance and administration	1 426	-	-	668	46.9%	668	46.9%	81	-	728.2%	
Executive and Council	890	-	-	585	65.6%	585	65.6%	-	-	(100.0%)	
Finance and administration	536	-	-	83	15.5%	83	15.5%	81	-	2.5%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5 715	1 961	34.3%	483	8.5%	2 444	42.8%	-	4.9%	(100.0%)	
Community and Social Services	5 478	1 498	27.3%	465	8.5%	1 962	35.8%	-	4.4%	(100.0%)	
Sport And Recreation	95	463	488.8%	19	19.7%	482	508.5%	-	6.3%	(100.0%)	
Public Safety	142	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	17 439	2 533	14.5%	6 159	35.3%	8 692	49.8%	2 136	59.4%	188.3%	
Planning and Development	80	-	-	39	48.3%	39	48.3%	-	-	(100.0%)	
Road Transport	17 359	2 533	14.6%	6 121	35.3%	8 653	49.8%	2 136	59.4%	186.5%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>4 075</b>	<b>-</b>	<b>-</b>	<b>783</b>	<b>19.2%</b>	<b>783</b>	<b>19.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Energy sources	4 075	-	-	783	19.2%	783	19.2%	-	-	(100.0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter			Actual Expenditure	Total Expenditure as % of main appropriation		

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	469 866	114 477	24.4%	126 867	27.0%	241 343	51.4%	99 357	54.7%	27.7%
Property rates	91 439	18 301	20.0%	36 620	40.0%	54 921	60.1%	20 641	59.2%	77.4%
Service charges	225 827	39 535	17.5%	50 232	22.2%	89 767	39.8%	38 719	39.5%	29.7%
Other revenue	30 502	13 303	43.6%	6 431	21.1%	19 734	64.7%	4 940	78.3%	30.2%
Transfers and Subsidies - Operational	92 502	31 923	34.5%	25 802	27.9%	57 725	62.4%	23 932	71.3%	7.8%
Transfers and Subsidies - Capital	26 704	11 411	42.7%	7 782	29.1%	19 193	71.9%	11 125	70.8%	(30.1%)
Interest	2 891	3	.1%	-	-	3	.1%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(451 037)	(52 897)	11.7%	(50 417)	11.2%	(103 314)	22.9%	(44 862)	12.6%	12.4%
Suppliers and employees	(450 407)	(52 897)	11.7%	(50 417)	11.2%	(103 314)	22.9%	(44 862)	12.6%	12.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(630)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>18 829</b>	<b>61 580</b>	<b>327.1%</b>	<b>76 449</b>	<b>406.0%</b>	<b>138 029</b>	<b>733.1%</b>	<b>54 495</b>	<b>(3 524.8%)</b>	<b>40.3%</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	-	322	-	-	-	322	-	-	-	-
Proceeds on disposal of PPE	-	322	-	-	-	322	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(28 655)	(5 168)	18.0%	(9 308)	32.5%	(14 476)	50.5%	(2 495)	17.4%	273.1%
Capital assets	(28 655)	(5 168)	18.0%	(9 308)	32.5%	(14 476)	50.5%	(2 495)	17.4%	273.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(28 655)</b>	<b>(4 846)</b>	<b>16.9%</b>	<b>(9 308)</b>	<b>32.5%</b>	<b>(14 154)</b>	<b>49.4%</b>	<b>(2 495)</b>	<b>21.6%</b>	<b>273.1%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(9 826)</b>	<b>56 734</b>	<b>(577.4%)</b>	<b>67 141</b>	<b>(683.3%)</b>	<b>123 875</b>	<b>(1 260.6%)</b>	<b>52 000</b>	<b>(693.2%)</b>	<b>29.1%</b>
Cash/cash equivalents at the year begin:	21 563	25 408	117.8%	92 433	428.7%	25 408	117.8%	141 711	37.5%	(34.8%)
Cash/cash equivalents at the year end:	11 737	92 433	787.5%	159 574	1 359.6%	159 574	1 359.6%	181 010	79 334.8%	(11.8%)

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 068	37.4%	4 395	23.3%	1 328	7.0%	6 106	32.3%	18 898	8.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	7 797	5.7%	4 767	3.5%	6 520	4.7%	118 873	86.2%	137 957	62.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 374	5.4%	1 614	3.6%	1 338	3.0%	39 036	88.0%	44 362	20.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	384	8.2%	382	8.1%	364	7.7%	3 575	76.0%	4 705	2.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	16	.1%	1	.4%	68	.4%	15 568	99.5%	15 652	7.1%	-	-
<b>Total By Income Source</b>	<b>17 639</b>	<b>8.0%</b>	<b>11 158</b>	<b>5.0%</b>	<b>9 618</b>	<b>4.3%</b>	<b>183 158</b>	<b>82.7%</b>	<b>221 573</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	2 314	7.9%	2 350	8.0%	3 904	13.4%	20 628	70.7%	29 196	13.2%	-	-
Commercial	8 555	18.1%	4 207	8.9%	1 807	3.8%	32 733	69.2%	47 302	21.3%	-	-
Households	6 770	4.7%	4 600	3.2%	3 908	2.7%	129 797	89.5%	145 075	65.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>17 639</b>	<b>8.0%</b>	<b>11 158</b>	<b>5.0%</b>	<b>9 618</b>	<b>4.3%</b>	<b>183 158</b>	<b>82.7%</b>	<b>221 573</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	44 132	23.0%	51	-	147 945	77.0%	192 127	90.0%	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	21 370	100.0%	21 370	10.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>44 132</b>	<b>20.7%</b>	<b>51</b>	<b>-</b>	<b>169 314</b>	<b>79.3%</b>	<b>213 497</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Sithembiso Ntombela	034 212 2121
Chief Financial Officer	Mrs Bongi Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NQUTHU (KZN242)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>311 031</b>	<b>119 538</b>	<b>38.4%</b>	<b>99 883</b>	<b>32.1%</b>	<b>219 421</b>	<b>70.5%</b>	<b>85 920</b>	<b>63.3%</b>	<b>16.3%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	32 108	8 594	26.8%	7 896	24.6%	16 490	51.4%	6 648	32.6%	18.8%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	1 962	511	26.0%	505	25.7%	1 016	51.8%	427	50.6%	18.2%	
Sale of Goods and Rendering of Services	259	35	13.6%	38	14.6%	73	28.2%	14	47.4%	162.7%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	0	19	159 475.0%	-	-	19	159 475.0%	17	-	(100.0%)	
Interest earned from Receivables	681	165	24.2%	204	29.9%	369	54.2%	174	74.9%	17.1%	
Interest earned from Current and Non Current Assets	5 995	1 799	30.0%	1 351	22.5%	3 150	52.5%	187	28.0%	620.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	871	188	21.6%	212	24.4%	400	46.0%	415	59.6%	(48.9%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	216	1 572	727.8%	17	8.0%	1 590	735.8%	82	56.9%	(78.8%)	
<b>Non-Exchange Revenue</b>											
Property rates	52 750	20 869	39.6%	16 239	30.8%	37 107	70.3%	14 442	45.2%	12.4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 009	437	43.3%	599	59.3%	1 035	102.6%	658	35.0%	(9.0%)	
Licences or permits	1 010	229	22.7%	191	18.9%	420	41.6%	210	50.0%	(8.8%)	
Transfer and subsidies - Operational	212 836	84 295	39.6%	71 709	33.7%	156 004	73.3%	61 931	74.4%	15.8%	
Interest	1 335	825	61.8%	923	69.2%	1 748	131.0%	715	-	29.1%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>322 072</b>	<b>66 913</b>	<b>20.8%</b>	<b>68 247</b>	<b>21.2%</b>	<b>135 160</b>	<b>42.0%</b>	<b>45 729</b>	<b>23.6%</b>	<b>49.2%</b>	
Employee related costs	118 969	27 504	23.1%	27 817	23.4%	55 321	46.5%	97	.1%	28 458.9%	
Remuneration of councillors	17 155	3 384	19.7%	5 128	29.9%	8 512	49.6%	-	-	(100.0%)	
Bulk purchases - electricity	40 970	14 417	35.2%	7 515	18.3%	21 932	53.5%	9 301	52.2%	(19.2%)	
Inventory consumed	1 618	139	8.6%	215	13.3%	354	21.9%	5 711	65.4%	(96.2%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	36 000	-	-	-	-	-	-	-	-	-	
Interest	0	-	-	-	-	-	-	-	-	-	
Contracted services	49 983	10 145	20.3%	14 080	28.2%	24 225	48.5%	10 331	47.7%	36.3%	
Transfers and subsidies	2 854	-	-	640	22.4%	640	22.4%	2 415	81.8%	(73.5%)	
Irrecoverable debts written off	12 999	150	1.2%	444	3.4%	594	4.6%	9	.3%	4 670.7%	
Operational costs	41 523	11 175	26.9%	12 408	29.9%	23 583	56.8%	17 866	57.5%	(30.5%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(11 042)</b>	<b>52 625</b>		<b>31 636</b>		<b>84 261</b>		<b>40 191</b>			
Transfers and subsidies - capital (monetary allocations)	46 128	7 183	15.6%	12 781	27.7%	19 964	43.3%	21 557	69.1%	(40.7%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>35 086</b>	<b>59 808</b>		<b>44 416</b>		<b>104 225</b>		<b>61 748</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>35 086</b>	<b>59 808</b>		<b>44 416</b>		<b>104 225</b>		<b>61 748</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>35 086</b>	<b>59 808</b>		<b>44 416</b>		<b>104 225</b>		<b>61 748</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>35 086</b>	<b>59 808</b>		<b>44 416</b>		<b>104 225</b>		<b>61 748</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>80 208</b>	<b>17 152</b>	<b>21.4%</b>	<b>25 017</b>	<b>31.2%</b>	<b>42 169</b>	<b>52.6%</b>	<b>20 389</b>	<b>56.1%</b>	<b>22.7%</b>	
National Government	41 245	6 389	15.5%	12 155	29.5%	18 544	45.0%	13 872	72.6%	(12.4%)	
Provincial Government	0	-	-	2 118	3 530 156.7%	2 118	3 530 156.7%	1 605	-	31.9%	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Dept/Agencies	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>41 245</b>	<b>6 389</b>	<b>15.5%</b>	<b>14 273</b>	<b>34.6%</b>	<b>20 662</b>	<b>50.1%</b>	<b>15 478</b>	<b>78.0%</b>	<b>(7.8%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	38 963	10 163	27.6%	10 744	27.6%	21 507	55.2%	4 911	31.7%	118.7%	
<b>Capital Expenditure Functional</b>	<b>80 208</b>	<b>17 152</b>	<b>21.4%</b>	<b>25 017</b>	<b>31.2%</b>	<b>42 169</b>	<b>52.6%</b>	<b>20 389</b>	<b>56.1%</b>	<b>22.7%</b>	
Municipal governance and administration	2 266	-	-	600	26.5%	600	26.5%	608	-	(1.3%)	
Executive and Council	700	-	-	-	-	-	-	608	-	(100.0%)	
Finance and administration	1 565	-	-	600	38.3%	600	38.3%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>53 516</b>	<b>11 835</b>	<b>22.1%</b>	<b>13 066</b>	<b>24.4%</b>	<b>24 900</b>	<b>46.5%</b>	<b>14 289</b>	<b>48.9%</b>	<b>(8.6%)</b>	
Community and Social Services	43 602	10 290	23.6%	11 468	26.3%	21 758	49.9%	14 289	48.9%	(19.7%)	
Sport And Recreation	8 696	1 542	17.7%	1 598	18.4%	3 140	36.1%	-	-	(100.0%)	
Public Safety	1 218	2	.2%	-	-	2	.2%	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>22 513</b>	<b>4 090</b>	<b>18.2%</b>	<b>6 643</b>	<b>29.5%</b>	<b>10 733</b>	<b>47.7%</b>	<b>5 493</b>	<b>100.4%</b>	<b>20.9%</b>	
Planning and Development	4 696	360	7.7%	-	-	360	7.7%	957	95 682 000.0%	(100.0%)	
Road Transport	17 818	3 730	20.9%	6 643	37.3%	10 372	58.2%	4 536	87.3%	46.4%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>1 913</b>	<b>1 227</b>	<b>64.2%</b>	<b>4 709</b>	<b>246.1%</b>	<b>5 936</b>	<b>310.3%</b>	-	-	<b>(100.0%)</b>	
Energy sources	1 478	-	-	2 118	143.3%	2 118	143.3%	-	-	(100.0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	435	1 227	282.3%	2 590	595.8%	3 818	878.1%	-	-	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	334 495	130 245	38.9%	136 812	40.9%	267 058	79.8%	1 436	.9%	9 426.2%
Property rates	43 374	25 946	59.8%	63 633	146.7%	89 580	205.5%	20 914	72.2%	204.3%
Service charges	23 338	4 694	20.1%	6 186	26.5%	10 881	46.6%	(548 207)	(2 995.7%)	(101.1%)
Other revenue	2 767	18 070	653.1%	8 714	315.0%	26 784	968.1%	8 314	438.8%	4.8%
Transfers and Subsidies - Operational	212 835	(105 646)	(49.6%)	(55 992)	(26.3%)	(161 638)	(75.9%)	382 228	452.4%	(114.6%)
Transfers and Subsidies - Capital	46 128	184 926	400.9%	112 917	244.8%	297 843	645.7%	138 000	468.3%	(18.2%)
Interest	6 054	2 253	37.2%	1 354	22.4%	3 608	59.9%	187	15.6%	622.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(293 610)	(105 280)	35.9%	(133 760)	45.6%	(239 040)	81.4%	(79 574)	41.1%	68.1%
Suppliers and employees	(293 610)	(105 280)	35.9%	(133 760)	45.6%	(239 040)	81.4%	(79 574)	41.1%	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>40 885</b>	<b>24 966</b>	<b>61.1%</b>	<b>3 052</b>	<b>7.5%</b>	<b>28 018</b>	<b>68.5%</b>	<b>(78 137)</b>	<b>(1 443.4%)</b>	<b>(103.9%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(90 933)	-	-	(556)	.6%	(556)	.6%	(2 231)	3.2%	(75.1%)
Capital assets	(90 933)	-	-	(556)	.6%	(556)	.6%	(2 231)	3.2%	(75.1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(90 933)</b>	<b>-</b>	<b>-</b>	<b>(556)</b>	<b>.6%</b>	<b>(556)</b>	<b>.6%</b>	<b>(2 231)</b>	<b>3.2%</b>	<b>(75.1%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(50 048)</b>	<b>24 966</b>	<b>(49.9%)</b>	<b>2 496</b>	<b>(5.0%)</b>	<b>27 462</b>	<b>(54.9%)</b>	<b>(80 368)</b>	<b>207.2%</b>	<b>(103.1%)</b>
Cash/cash equivalents at the year begin:	72 468	-	-	117 499	162.1%	-	-	(45 506)	-	(358.2%)
Cash/cash equivalents at the year end:	22 420	117 499	524.1%	119 995	535.2%	119 995	535.2%	(125 875)	(181.7%)	(195.3%)

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 769	44.6%	719	11.6%	670	10.8%	2 046	33.0%	6 205	28.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	336	5.2%	110	1.7%	101	1.6%	5 945	91.6%	6 493	30.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	137	6.6%	60	2.9%	57	2.7%	1 837	87.8%	2 092	9.7%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	343	5.0%	161	2.4%	106	1.5%	6 243	91.1%	6 853	31.7%	-	-
<b>Total By Income Source</b>	<b>3 585</b>	<b>16.6%</b>	<b>1 051</b>	<b>4.9%</b>	<b>934</b>	<b>4.3%</b>	<b>16 072</b>	<b>74.3%</b>	<b>21 643</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	1 084	14.9%	650	8.9%	625	8.6%	4 924	67.6%	7 283	33.7%	-	-
Commercial	1 979	52.3%	159	4.2%	126	3.3%	1 522	40.2%	3 786	17.5%	-	-
Households	306	10.0%	89	2.9%	58	1.9%	2 611	85.2%	3 064	14.2%	-	-
Other	216	2.9%	153	2.0%	125	1.7%	7 015	93.4%	7 509	34.7%	-	-
<b>Total By Customer Group</b>	<b>3 585</b>	<b>16.6%</b>	<b>1 051</b>	<b>4.9%</b>	<b>934</b>	<b>4.3%</b>	<b>16 072</b>	<b>74.3%</b>	<b>21 643</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	106	1.1%	3 755	39.0%	20	2%	5 749	59.7%	9 630	93.8%	-
Auditor-General	-	-	-	-	-	-	-	-	10	100.0%	.1%
Other	23	3.7%	273	43.6%	-	-	330	52.7%	626	6.1%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>130</b>	<b>1.3%</b>	<b>4 027</b>	<b>39.2%</b>	<b>20</b>	<b>.2%</b>	<b>6 089</b>	<b>59.3%</b>	<b>10 266</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Mpumelo 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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	301 820	107 734	35.7%	85 853	28.4%	193 588	64.1%	96 803	71.1%	(11.3%)	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	700	271	38.7%	271	38.8%	542	77.5%	413	108.2%	(34.3%)	
Sale of Goods and Rendering of Services	600	150	25.0%	22	3.6%	172	28.6%	46	15.6%	(52.7%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	12 000	4 946	41.2%	4 006	33.4%	8 953	74.6%	4 206	155.5%	(4.8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	800	147	18.4%	200	25.0%	347	43.4%	294	65.7%	(32.0%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	46	-	-	-	46	-	(24)	-	(100.0%)	
<b>Non-Exchange Revenue</b>											
Property rates	26 526	3 376	12.7%	3 376	12.7%	6 753	25.5%	3 901	36.2%	(13.4%)	
Surcharges and Taxes	-	-	-	-	-	-	-	3 205	-	(100.0%)	
Fines, penalties and forfeits	400	107	26.9%	87	21.8%	195	48.6%	30	8.6%	192.7%	
Licences or permits	-	1	-	3	-	4	-	-	-	(100.0%)	
Transfer and subsidies - Operational	260 794	98 690	37.8%	77 887	29.9%	176 577	67.7%	84 731	70.5%	(8.1%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>											
Employee related costs	297 637	46 177	15.5%	79 287	26.6%	125 464	42.2%	88 115	36.2%	(10.0%)	
Remuneration of councillors	95 000	25 032	26.3%	34 897	36.7%	59 929	63.1%	22 775	37.6%	53.2%	
Bulk purchases - electricity	17 000	2 813	16.5%	-	-	2 813	16.5%	3 485	33.1%	(100.0%)	
Inventory consumed	-	-	-	-	-	-	-	-	-	-	
Debt impairment	3 956	11	.3%	3	.1%	14	4%	936	8.0%	(99.7%)	
Depreciation and amortisation	10 000	-	-	-	-	-	-	-	-	-	
Interest	50 000	-	-	-	-	-	-	-	-	-	
Contracted services	69 669	8 345	12.0%	27 589	39.6%	35 934	51.6%	32 425	44.1%	(14.9%)	
Transfers and subsidies	90	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	19 270	414.7%	(100.0%)	
Operational costs	51 922	9 976	19.2%	16 798	32.4%	26 773	51.6%	9 224	24.2%	82.1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	4 183	61 557		6 567		68 124		8 688			
Transfers and subsidies - capital (monetary allocations)	49 679	17 809	35.8%	18 845	37.9%	36 654	73.8%	15 884	36.1%	18.5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	53 862	79 366		25 412		104 778		24 572			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	53 862	79 366		25 412		104 778		24 572			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	53 862	79 366		25 412		104 778		24 572			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	53 862	79 366		25 412		104 778		24 572			

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>											
National Government	67 270	18 044	26.8%	17 328	25.8%	35 372	52.6%	16 779	45.7%	3.3%	
Provincial Government	55 052	14 740	26.8%	15 570	26.3%	30 310	55.1%	14 446	493.2%	7.8%	
District Municipality	2 000	949	47.4%	913	45.6%	1 862	93.1%	-	-	(100.0%)	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>											
Borrowing	57 052	15 688	27.5%	16 483	28.9%	32 171	56.4%	14 446	493.2%	14.1%	
Internally generated funds	10 218	2 356	23.1%	845	8.3%	3 201	31.3%	2 333	9.2%	(63.8%)	
<b>Capital Expenditure Functional</b>											
Municipal governance and administration	67 270	18 044	26.8%	17 328	25.8%	35 372	52.6%	16 779	45.7%	3.3%	
Executive and Council	5 498	2 035	37.0%	97	1.8%	2 132	38.8%	170	26.5%	(42.8%)	
Finance and administration	5 455	2 035	37.3%	97	1.8%	2 132	39.1%	170	27.2%	(42.8%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	3 490	321	9.2%	748	21.4%	1 068	30.6%	1 571	25.1%	(52.4%)	
Community and Social Services	1 500	-	-	112	7.5%	112	7.5%	204	10.5%	(45.1%)	
Sport And Recreation	-	-	-	-	-	-	-	1 112	49.3%	(100.0%)	
Public Safety	1 990	321	16.1%	636	32.0%	957	48.1%	172	3.9%	270.5%	
Housing	-	-	-	-	-	-	-	84	-	(100.0%)	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	58 282	15 688	26.9%	16 483	28.3%	32 171	55.2%	1 350	3.1%	1 121.2%	
Planning and Development	679	-	-	72	10.6%	72	10.6%	1 350	33.7%	(94.7%)	
Road Transport	57 603	15 688	27.2%	16 411	28.5%	32 099	55.7%	-	-	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>											
Energy sources	-	-	-	-	-	-	-	13 688	1448.6%	(100.0%)	
Water Management	-	-	-	-	-	-	-	13 688	-	(100.0%)	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	341 591	141 373	41.4%	104 942	30.7%	246 315	72.1%	190 263	111.1%	(44.8%)
Property rates	17 000	83	.5%	348	2.0%	431	2.5%	-	-	(100.0%)
Service charges	450	3	.8%	101	22.5%	105	23.3%	-	-	(100.0%)
Other revenue	1 668	10 075	604.0%	(48)	(2.9%)	10 027	601.1%	16 883	123.3%	(100.3%)
Transfers and Subsidies - Operational	260 794	107 981	41.4%	86 499	33.2%	194 479	74.6%	167 180	143.9%	(48.3%)
Transfers and Subsidies - Capital	49 679	18 406	37.1%	14 082	28.3%	32 488	65.4%	6 200	28.7%	127.1%
Interest	12 000	4 825	40.2%	3 959	33.0%	8 785	73.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(275 923)	10 278	(3.7%)	(30 357)	11.0%	(20 079)	7.3%	(34 055)	(856.6%)	(10.9%)
Suppliers and employees	(275 223)	10 278	(3.7%)	(30 357)	11.0%	(20 079)	7.3%	(34 055)	(856.6%)	(10.9%)
Finance charges	-	(700)	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>65 668</b>	<b>151 651</b>	<b>230.9%</b>	<b>74 585</b>	<b>113.6%</b>	<b>226 236</b>	<b>344.5%</b>	<b>156 208</b>	<b>96.6%</b>	<b>(52.3%)</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	-	-	-	(10 047)	-	(10 047)	-	-	-	(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	-	-	-	-	-	-	-	-	-	-
Payments	(56 738)	(21 265)	37.5%	(19 780)	34.9%	(41 044)	72.3%	(14 570)	199.5%	35.8%
Capital assets	(56 738)	(21 265)	37.5%	(19 780)	34.9%	(41 044)	72.3%	(14 570)	199.5%	35.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(56 738)</b>	<b>(21 265)</b>	<b>37.5%</b>	<b>(29 826)</b>	<b>52.6%</b>	<b>(51 091)</b>	<b>90.0%</b>	<b>(14 570)</b>	<b>199.5%</b>	<b>104.7%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>8 931</b>	<b>130 386</b>	<b>1 460.0%</b>	<b>44 758</b>	<b>501.2%</b>	<b>175 145</b>	<b>1 961.1%</b>	<b>141 638</b>	<b>77.6%</b>	<b>(68.4%)</b>
Cash/cash equivalents at the year begin:	72 203	-	180.5%	130 386	-	80 097	-	-	-	62.8%
Cash/cash equivalents at the year end:	81 134	130 386	160.7%	175 145	215.9%	175 145	215.9%	221 735	67.6%	(21.0%)

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 937	7.7%	848	3.4%	828	3.3%	21 531	85.6%	25 144	94.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	159	11.7%	61	4.5%	56	4.2%	1 076	79.6%	1 353	5.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2 096</b>	<b>7.9%</b>	<b>909</b>	<b>3.4%</b>	<b>884</b>	<b>3.3%</b>	<b>22 607</b>	<b>85.3%</b>	<b>26 497</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	1 515	8.5%	679	3.8%	658	3.7%	15 006	84.0%	17 858	67.4%	-	-
Commercial	562	6.9%	221	2.7%	217	2.7%	7 131	87.7%	8 130	30.7%	-	-
Households	19	3.7%	9	1.8%	9	1.8%	471	92.6%	508	1.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 096</b>	<b>7.9%</b>	<b>909</b>	<b>3.4%</b>	<b>884</b>	<b>3.3%</b>	<b>22 607</b>	<b>85.3%</b>	<b>26 497</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

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

#### Contact Details

Municipal Manager	Mr Senzo Lieughtenant Sokhela	033 493 8018
Chief Financial Officer	Mr Nhlanipho Goodman Mvelase	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMVOTI (KZN245)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget		First Quarter		Second Quarter		Year to Date			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>444 521</b>	<b>124 487</b>	<b>28.0%</b>	<b>112 730</b>	<b>25.4%</b>	<b>237 218</b>	<b>53.4%</b>	<b>103 599</b>	<b>57.7%</b>	<b>8.8%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	137 048	27 017	19.7%	29 157	21.3%	56 174	41.0%	25 315	40.9%	15.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 951	3 775	31.6%	3 762	31.5%	7 538	63.1%	3 442	61.6%	9.3%
Sale of Goods and Rendering of Services	31 287	203	.6%	1 918	6.1%	2 121	6.8%	133	3.7%	1 337.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 165	1 440	23.4%	1 113	18.0%	2 553	41.4%	1 473	78.7%	(24.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	362	176	48.5%	94	25.9%	270	74.4%	94	53.3%	.2%
Licence and permits	3 295	684	20.8%	667	20.2%	1 351	41.0%	828	76.1%	(19.5%)
Operational Revenue	907	79	8.8%	59	6.5%	138	15.3%	37	(4.3%)	60.7%
<b>Non-Exchange Revenue</b>										
Property rates	55 010	12 458	22.6%	12 353	22.5%	24 811	45.1%	11 469	45.8%	7.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	116	1	.7%	1	.6%	2	1.3%	8	15.2%	(91.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	193 868	78 653	40.6%	63 607	32.8%	142 260	73.4%	60 800	73.9%	4.6%
Interest	4 513	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>480 371</b>	<b>105 982</b>	<b>22.1%</b>	<b>108 843</b>	<b>22.7%</b>	<b>214 825</b>	<b>44.7%</b>	<b>92 325</b>	<b>47.4%</b>	<b>17.9%</b>
Employee related costs	170 158	36 455	21.4%	39 594	23.3%	76 049	44.7%	35 926	43.5%	10.2%
Remuneration of councillors	11 775	2 721	23.1%	3 408	28.9%	6 129	52.1%	3 367	53.2%	1.2%
Bulk purchases - electricity	90 099	27 053	30.0%	21 368	23.7%	48 421	53.7%	17 582	48.3%	21.5%
Inventory consumed	7 431	962	12.9%	684	9.2%	1 646	22.1%	1 894	43.1%	(63.3%)
Debt impairment	20 864	1 673	8.0%	-	-	1 673	8.0%	2 293	18.4%	(100.0%)
Depreciation and amortisation	37 845	6 743	17.8%	6 321	16.7%	13 064	34.5%	6 535	48.5%	(3.3%)
Interest	3 829	0	.1%	5	.1%	5	.1%	0	-	2 479.9%
Contracted services	88 971	15 571	17.5%	20 659	23.2%	36 231	40.7%	12 856	61.6%	60.7%
Transfers and subsidies	1 250	1 345	107.6%	(65)	(5.2%)	1 280	102.4%	94	24.5%	(169.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	48 150	13 459	28.0%	16 868	35.0%	30 328	63.0%	11 778	58.5%	43.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(35 850)</b>	<b>18 505</b>		<b>3 888</b>		<b>22 392</b>		<b>11 273</b>		
Transfers and subsidies - capital (monetary allocations)	58 291	21 373	36.7%	14 957	25.7%	36 330	62.3%	13 915	56.7%	7.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>22 441</b>	<b>39 877</b>		<b>18 845</b>		<b>58 722</b>		<b>25 188</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>22 441</b>	<b>39 877</b>		<b>18 845</b>		<b>58 722</b>		<b>25 188</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>22 441</b>	<b>39 877</b>		<b>18 845</b>		<b>58 722</b>		<b>25 188</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>22 441</b>	<b>39 877</b>		<b>18 845</b>		<b>58 722</b>		<b>25 188</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget		First Quarter		Second Quarter		Year to Date			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>60 936</b>	<b>15 361</b>	<b>25.2%</b>	<b>10 611</b>	<b>17.4%</b>	<b>25 972</b>	<b>42.6%</b>	<b>9 961</b>	<b>53.0%</b>	<b>6.5%</b>
National Government	37 179	14 278	38.4%	9 653	26.0%	23 931	64.4%	9 212	67.3%	4.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>37 179</b>	<b>14 278</b>	<b>38.4%</b>	<b>9 653</b>	<b>26.0%</b>	<b>23 931</b>	<b>64.4%</b>	<b>9 212</b>	<b>67.3%</b>	<b>4.8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 757	1 084	4.6%	958	4.0%	2 041	8.6%	749	14.5%	27.9%
<b>Capital Expenditure Functional</b>	<b>60 936</b>	<b>15 361</b>	<b>25.2%</b>	<b>10 611</b>	<b>17.4%</b>	<b>25 972</b>	<b>42.6%</b>	<b>9 961</b>	<b>53.0%</b>	<b>6.5%</b>
Municipal governance and administration	8 067	761	9.4%	514	6.4%	1 275	15.8%	243	13.3%	111.3%
Executive and Council	1 457	-	-	52	3.6%	52	3.6%	82	4.4%	(36.6%)
Finance and administration	6 610	761	11.5%	463	7.0%	1 224	18.5%	161	15.9%	167.1%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>16 464</b>	<b>4 727</b>	<b>28.7%</b>	<b>5 301</b>	<b>32.2%</b>	<b>10 029</b>	<b>60.9%</b>	<b>6 811</b>	<b>51.2%</b>	<b>(22.2%)</b>
Community and Social Services	16 384	3 787	23.1%	4 172	25.5%	7 959	48.6%	-	-	(100.0%)
Sport And Recreation	-	941	-	1 083	-	2 023	-	6 811	26.3%	(84.1%)
Public Safety	80	-	-	46	57.9%	46	57.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>31 475</b>	<b>9 550</b>	<b>30.3%</b>	<b>4 499</b>	<b>14.3%</b>	<b>14 050</b>	<b>44.6%</b>	<b>2 400</b>	<b>192.8%</b>	<b>87.4%</b>
Planning and Development	10 680	-	-	101	.9%	101	.9%	-	-	(100.0%)
Road Transport	20 795	9 550	45.9%	4 398	21.1%	13 949	67.1%	2 400	192.8%	83.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>4 930</b>	<b>323</b>	<b>6.5%</b>	<b>296</b>	<b>6.0%</b>	<b>618</b>	<b>12.5%</b>	<b>506</b>	<b>25.3%</b>	<b>(41.6%)</b>
Energy sources	3 930	-	-	296	7.5%	296	7.5%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	323	32.3%	-	-	323	32.3%	506	25.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-
<b>Part 3: Cash Receipts and Payments</b>										
	2024/25							2023/24		
	Budget	First Quarter		Second Quarter		Year to Date	Second Quarter			

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>											
Receipts	537 244	151 365	28.2%	240 521	44.8%	391 885	72.9%	192 948	115.5%	24.7%	
Property rates	70 932	3 321	4.7%	4 533	6.4%	7 854	11.1%	2 368	4.6%	91.4%	
Service charges	169 555	11 374	6.7%	8 563	5.1%	19 937	11.8%	4 226	3.4%	102.6%	
Other revenue	40 958	1 857	4.5%	13 301	32.5%	15 158	37.0%	35 826	512.5%	(62.3%)	
Transfers and Subsidies - Operational	193 868	281 320	145.1%	191 835	99.0%	473 155	244.1%	149 055	228.0%	28.7%	
Transfers and Subsidies - Capital	58 291	(147 948)	(253.8%)	21 176	36.3%	(126 772)	(217.5%)	-	23.9%	(100.0%)	
Interest	3 640	1 440	39.6%	1 113	30.6%	2 553	70.1%	1 473	42.9%	(24.5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(432 045)	(101 295)	23.4%	(80 116)	18.5%	(181 411)	42.0%	(63 353)	40.4%	26.5%	
Suppliers and employees	(428 216)	(101 295)	23.7%	(80 116)	18.7%	(181 411)	42.4%	(63 353)	40.4%	26.5%	
Finance charges	(3 829)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>105 198</b>	<b>50 069</b>	<b>47.6%</b>	<b>160 404</b>	<b>152.5%</b>	<b>210 474</b>	<b>200.1%</b>	<b>129 595</b>	<b>817.9%</b>	<b>23.8%</b>	
<b>Cash Flow from Investing Activities</b>											
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	(70 077)	-	-	-	-	-	-	-	4.5%	-	
Capital assets	(70 077)	-	-	-	-	-	-	-	4.5%	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(70 077)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.5%</b>	<b>-</b>	
<b>Cash Flow from Financing Activities</b>											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>35 122</b>	<b>50 069</b>	<b>142.6%</b>	<b>160 404</b>	<b>456.7%</b>	<b>210 474</b>	<b>599.3%</b>	<b>129 595</b>	<b>(6 692.2%)</b>	<b>23.8%</b>	
Cash/cash equivalents at the year begin:	44 118	40 231	91.2%	90 277	204.5%	40 231	91.2%	201 277	-	(55.1%)	
Cash/cash equivalents at the year end:	79 240	90 300	114.0%	250 713	316.4%	250 713	316.4%	330 872	844.6%	(24.2%)	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 688	36.5%	4 478	18.8%	1 534	6.4%	9 081	38.2%	23 782	38.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	4 385	12.1%	3 459	9.5%	1 304	3.6%	27 088	74.6%	36 237	59.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	871	9.0%	876	9.0%	496	5.1%	7 457	76.9%	9 700	15.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	35.2%	3	4.6%	3	3.7%	38	56.5%	68	.1%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 239)	84.8%	(1 709)	20.0%	(583)	6.8%	991	(11.6%)	(8 540)	(13.9%)	-	-
<b>Total By Income Source</b>	<b>6 730</b>	<b>11.0%</b>	<b>7 108</b>	<b>11.6%</b>	<b>2 753</b>	<b>4.5%</b>	<b>44 656</b>	<b>72.9%</b>	<b>61 247</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	1 742	31.1%	731	13.0%	(482)	(8.6%)	3 613	64.5%	5 604	9.1%	-	-
Commercial	3 775	23.3%	3 700	22.8%	1 317	8.1%	7 435	45.8%	16 228	26.5%	-	-
Households	1 043	3.9%	2 291	8.7%	1 522	5.8%	21 585	81.6%	26 442	43.2%	-	-
Other	170	1.3%	386	3.0%	396	3.1%	12 022	92.7%	12 974	21.2%	-	-
<b>Total By Customer Group</b>	<b>6 730</b>	<b>11.0%</b>	<b>7 108</b>	<b>11.6%</b>	<b>2 753</b>	<b>4.5%</b>	<b>44 656</b>	<b>72.9%</b>	<b>61 247</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	4	100.0%	-	-	-	-	-	-	4	.2%	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	79	3.6%	1 631	74.8%	58	2.7%	413	18.9%	2 181	99.6%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	-	-	799	79 867 800.0%	-	-	(799)	(79 867 700.0%)	0	-	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>84</b>	<b>3.8%</b>	<b>2 430</b>	<b>111.2%</b>	<b>58</b>	<b>2.7%</b>	<b>(386)</b>	<b>(17.6%)</b>	<b>2 186</b>	<b>100.0%</b>	

#### Contact Details

Municipal Manager	Ms Nokolo Ndaba	033 413 9101
Chief Financial Officer	Mrs Vacant	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25		
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
<b>Operating Revenue and Expenditure</b>												
<b>Operating Revenue</b>	<b>698 248</b>	<b>256 534</b>	<b>36.7%</b>	<b>206 826</b>	<b>29.6%</b>	<b>463 359</b>	<b>66.4%</b>	<b>194 774</b>	<b>64.9%</b>	<b>6.2%</b>		
<b>Exchange Revenue</b>												
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	101 619	21 289	20.9%	11 602	11.4%	32 891	32.4%	12 839	20.4%	(9.6%)		
Service charges - Waste Water Management	19 298	3 672	19.0%	2 597	13.5%	6 269	32.5%	3 470	23.8%	(25.2%)		
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-		
Sale of Goods and Rendering of Services	43	2	3.5%	-	-	2	3.5%	0	196.3%	(100.0%)		
Agency services	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	34 851	11 950	34.3%	16 333	46.9%	28 283	81.2%	10 245	61.6%	59.4%		
Interest earned from Current and Non Current Assets	10 908	2 518	23.1%	1 027	9.4%	3 545	32.5%	1 282	42.0%	(19.9%)		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	505	146	28.9%	131	26.0%	277	54.9%	123	38.6%	6.9%		
Licence and permits	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	131	4	3.1%	-	-	4	3.1%	-	-	18.0%		
<b>Non-Exchange Revenue</b>												
Property rates	-	-	-	-	-	-	-	-	-	-		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-		
Licences or permits	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	530 893	216 953	40.9%	175 136	33.0%	392 089	73.9%	166 814	82.3%	5.0%		
Interest	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
<b>Operating Expenditure</b>	<b>667 458</b>	<b>119 706</b>	<b>17.9%</b>	<b>189 435</b>	<b>28.4%</b>	<b>309 142</b>	<b>46.3%</b>	<b>148 630</b>	<b>44.5%</b>	<b>27.5%</b>		
Employee related costs	287 538	42 133	14.7%	101 463	35.3%	143 596	49.9%	49 251	41.9%	106.0%		
Remuneration of councillors	6 702	2 014	30.1%	1 764	26.3%	3 778	56.4%	1 042	43.3%	69.2%		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	46 681	9 012	19.3%	5 666	12.1%	14 678	31.4%	12 507	63.0%	(54.7%)		
Debt impairment	60 000	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	83 877	19 426	23.2%	20 018	23.9%	39 445	47.0%	20 250	30.3%	(1.1%)		
Interest	-	51	-	97	-	148	-	124	3.0%	(21.7%)		
Contracted services	97 570	23 413	24.0%	36 590	37.5%	60 004	61.5%	38 831	78.8%	(5.6%)		
Transfers and subsidies	20 000	2 200	11.0%	1 200	6.0%	3 400	17.0%	2 000	13.3%	(40.0%)		
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-		
Operational costs	65 090	21 456	33.0%	22 637	34.8%	44 093	67.7%	24 624	57.4%	(8.1%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit)</b>	<b>30 791</b>	<b>136 827</b>		<b>17 390</b>		<b>154 218</b>		<b>46 144</b>				
Transfers and subsidies - capital (monetary allocations)	301 278	56 490	18.8%	44 512	14.8%	101 003	33.5%	70 034	44.6%	(36.4%)		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>332 069</b>	<b>193 318</b>		<b>61 903</b>		<b>255 220</b>		<b>116 178</b>				
Income Tax	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after income tax</b>	<b>332 069</b>	<b>193 318</b>		<b>61 903</b>		<b>255 220</b>		<b>116 178</b>				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>332 069</b>	<b>193 318</b>		<b>61 903</b>		<b>255 220</b>		<b>116 178</b>				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) for the year</b>	<b>332 069</b>	<b>193 318</b>		<b>61 903</b>		<b>255 220</b>		<b>116 178</b>				

## Part 2: Capital Revenue and Expenditure

### Part 3: Cash Receipts and Payments

	2024/25				2023/24
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
	R thousands									
<b>Cash Flow from Operating Activities</b>										
Receipts	875 855	(7 859 860)	(897.4%)	9 052 323	1 033.5%	1 192 464	136.1%	494 032	106.2%	1 732.3%
Property rates	-	-	-	94 002	292.9%	(263)	(.8%)	2 602	9.7%	3 513.3%
Service charges	32 097	(94 265)	(293.7%)	-	-	-	-	-	-	-
Other revenue	680	151	22.3%	131	19.3%	283	41.6%	123	12.8%	6.7%
Transfers and Subsidies - Operational	530 893	(7 657 071)	(1 464.5%)	8 802 801	1 658.1%	1 027 730	193.6%	305 077	134.9%	2 785.4%
Transfers and Subsidies - Capital	301 278	(5 158)	(1.7%)	138 012	45.8%	132 854	44.1%	174 638	76.7%	(21.0%)
Interest	10 908	14 483	132.8%	17 377	159.3%	31 860	292.1%	11 592	133.5%	49.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(546 338)	(191 754)	35.1%	285 677	(52.3%)	93 923	(17.2%)	(22 897)	17.5%	(1 347.6%)
Suppliers and employees	(526 338)	(191 754)	36.4%	285 677	(54.3%)	93 923	(17.8%)	(22 897)	18.2%	(1 347.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 000)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>329 517</b>	<b>(8 051 614)</b>	<b>(2 443.5%)</b>	<b>9 338 001</b>	<b>2 833.8%</b>	<b>1 286 386</b>	<b>390.4%</b>	<b>471 134</b>	<b>240.7%</b>	<b>1 882.0%</b>
<b>Cash Flow from Investing Activities</b>										
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	(324 288)	8	-	(7)	-	1	-	-	-	(100.0%)
Capital assets	(324 288)	8	-	(7)	-	1	-	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(324 288)</b>	<b>8</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>5 230</b>	<b>(8 051 606)</b>	<b>(153 965.1%)</b>	<b>9 337 994</b>	<b>178 563.8%</b>	<b>1 286 388</b>	<b>24 598.7%</b>	<b>471 134</b>	<b>1 279.6%</b>	<b>1 882.0%</b>
Cash/cash equivalents at the year begin:	54 099	62 430	115.4%	(7 989 176)	(14 767.8%)	62 430	115.4%	284 136	-	(2 911.7%)
Cash/cash equivalents at the year end:	59 328	(7 989 176)	(13 466.1%)	1 300 982	2 192.9%	1 300 982	2 192.9%	755 270	626.9%	72.3%

#### 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
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	4 447	1.1%	6 222	1.5%	3 267	.8%	387 611	96.5%	401 547	56.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 001	1.1%	1 461	1.7%	718	.8%	85 325	96.4%	88 505	12.4%	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	2.6%	31	2.6%	31	2.6%	1 103	92.2%	1 196	.2%	-	-
Interest on Arrear Debtor Accounts	5 720	3.1%	5 516	3.0%	9 944	5.5%	160 860	88.4%	182 039	25.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 091)	(5.5%)	(1 105)	(2.9%)	(643)	(1.7%)	41 933	110.1%	38 095	5.4%	-	-
<b>Total By Income Source</b>	<b>9 108</b>	<b>1.3%</b>	<b>12 126</b>	<b>1.7%</b>	<b>13 317</b>	<b>1.9%</b>	<b>676 832</b>	<b>95.1%</b>	<b>711 383</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	1 936	2.7%	1 938	2.7%	1 707	2.4%	65 012	92.1%	70 593	9.9%	-	-
Commercial	660	1.1%	986	1.6%	1 529	2.4%	59 383	94.9%	62 558	8.8%	-	-
Households	6 457	1.1%	8 724	1.6%	9 860	1.8%	537 125	95.5%	562 167	79.0%	-	-
Other	55	.3%	478	3.0%	220	1.4%	15 311	95.3%	16 065	2.3%	-	-
<b>Total By Customer Group</b>	<b>9 108</b>	<b>1.3%</b>	<b>12 126</b>	<b>1.7%</b>	<b>13 317</b>	<b>1.9%</b>	<b>676 832</b>	<b>95.1%</b>	<b>711 383</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Bulk Electricity</b>											
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 547	28.4%	-	-	-	-	6 414	71.6%	8 961	3.9%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	23 986	10.8%	3 784	1.7%	453	.2%	193 342	87.3%	221 564	96.1%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>26 533</b>	<b>11.5%</b>	<b>3 784</b>	<b>1.6%</b>	<b>453</b>	<b>.2%</b>	<b>199 756</b>	<b>86.7%</b>	<b>230 525</b>	<b>100.0%</b>	

#### Contact Details

Municipal Manager	Mrs Ntombenihle Mkhwanazi	034 219 1512
Chief Financial Officer	Mr Skhumbuzo Mbwayi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NEWCASTLE (KZN252)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>2 480 656</b>	<b>790 347</b>	<b>31.9%</b>	<b>706 974</b>	<b>28.5%</b>	<b>1 497 321</b>	<b>60.4%</b>	<b>617 593</b>	<b>55.5%</b>	<b>14.5%</b>	
Exchange Revenue											
Service charges - Electricity	870 387	268 284	30.8%	219 699	25.2%	487 983	56.1%	197 392	48.3%	11.3%	
Service charges - Water	237 040	59 430	25.1%	58 750	24.8%	118 180	49.9%	55 323	50.7%	6.2%	
Service charges - Waste Water Management	142 375	36 140	25.4%	35 682	25.1%	71 822	50.4%	33 728	50.6%	5.8%	
Service charges - Waste Management	114 957	28 599	24.9%	27 949	24.3%	56 549	49.2%	27 099	49.4%	3.1%	
Sale of Goods and Rendering of Services	14 166	1 449	10.2%	2 480	17.5%	3 929	27.7%	1 925	39.7%	28.8%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	993	882	88.0%	714	71.9%	1 596	160.6%	918	33.0%	(22.2%)	
Interest earned from Current and Non Current Assets	5 592	1 044	18.7%	1 211	21.7%	2 255	40.3%	72	11.9%	1 572.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	11 643	2 797	24.0%	2 578	22.1%	5 374	46.2%	2 838	63.0%	(9.2%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 355	145	10.7%	235	17.4%	380	28.1%	120	48.2%	96.1%	
<b>Non-Exchange Revenue</b>											
Property rates	389 490	115 444	29.6%	107 276	27.5%	222 720	57.2%	97 030	51.4%	10.6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	7 601	928	12.2%	1 242	16.3%	2 170	28.6%	2 504	80.2%	(50.4%)	
Licences or permits	36	4	10.9%	7	19.4%	11	30.3%	5	53.2%	46.3%	
Transfer and subsidies - Operational	676 118	274 097	40.5%	247 862	36.7%	521 959	77.2%	192 868	73.0%	28.5%	
Interest	3 147	1 242	39.5%	1 291	41.0%	2 533	80.5%	1 118	-	15.5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	5 757	(138)	(2.4%)	(4)	(1.1%)	(142)	(2.5%)	4 653	277.9%	(100.1%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>2 617 460</b>	<b>642 167</b>	<b>24.5%</b>	<b>709 691</b>	<b>27.1%</b>	<b>1 351 858</b>	<b>51.6%</b>	<b>546 425</b>	<b>40.4%</b>	<b>29.9%</b>	
Employee related costs	721 546	165 324	22.9%	187 323	26.0%	352 647	48.9%	164 354	44.4%	14.0%	
Remuneration of councillors	27 443	7 061	25.7%	8 549	31.2%	15 611	56.9%	6 418	44.9%	33.2%	
Bulk purchases - electricity	700 497	180 696	25.8%	160 553	22.9%	341 251	48.7%	136 198	43.4%	17.9%	
Inventory consumed	138 267	53 747	38.9%	58 758	42.5%	112 505	81.4%	30 118	47.1%	95.1%	
Debt impairment	200 548	-	-	4 444	2.2%	4 444	2.2%	-	-	(100.0%)	
Depreciation and amortisation	352 716	97 539	27.7%	118 251	33.5%	215 790	61.2%	97 108	49.1%	21.8%	
Interest	30 300	6 715	22.2%	6 324	20.9%	13 039	43.0%	8 517	51.3%	(25.7%)	
Contracted services	202 112	77 260	38.2%	90 180	44.6%	167 440	82.8%	56 678	52.4%	59.1%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	93 659	12 871	13.7%	5 226	5.6%	18 098	19.3%	21 152	45.6%	(75.3%)	
Operational costs	150 372	40 951	27.2%	70 083	46.6%	111 034	73.8%	25 882	37.7%	170.8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(136 803)</b>	<b>148 180</b>		<b>(2 717)</b>		<b>145 463</b>		<b>71 168</b>			
Transfers and subsidies - capital (monetary allocations)	162 376	13 939	8.6%	39 596	24.4%	53 535	33.0%	76 964	38.8%	(48.6%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>25 573</b>	<b>162 119</b>		<b>36 879</b>		<b>198 998</b>		<b>148 133</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>25 573</b>	<b>162 119</b>		<b>36 879</b>		<b>198 998</b>		<b>148 133</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>25 573</b>	<b>162 119</b>		<b>36 879</b>		<b>198 998</b>		<b>148 133</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>25 573</b>	<b>162 119</b>		<b>36 879</b>		<b>198 998</b>		<b>148 133</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>173 486</b>	<b>13 074</b>	<b>7.5%</b>	<b>41 148</b>	<b>23.7%</b>	<b>54 222</b>	<b>31.3%</b>	<b>82 689</b>	<b>42.9%</b>	<b>(50.2%)</b>	
National Government	151 580	12 016	7.9%	37 690	24.9%	49 706	32.8%	59 799	38.1%	(37.0%)	
Provincial Government	10 795	105	1.0%	426	3.9%	531	4.9%	-	6.9%	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>162 376</b>	<b>12 121</b>	<b>7.5%</b>	<b>38 116</b>	<b>23.5%</b>	<b>50 237</b>	<b>30.9%</b>	<b>59 799</b>	<b>36.4%</b>	<b>(36.3%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	11 110	954	8.6%	3 032	27.3%	3 985	35.9%	22 889	148.7%	(86.8%)	
<b>Capital Expenditure Functional</b>	<b>173 486</b>	<b>13 074</b>	<b>7.5%</b>	<b>41 148</b>	<b>23.7%</b>	<b>54 222</b>	<b>31.3%</b>	<b>82 890</b>	<b>42.9%</b>	<b>(50.4%)</b>	
Municipal governance and administration	3 250	460	14.2%	1 987	61.1%	2 448	75.3%	20 100	396.8%	(90.1%)	
Executive and Council	-	-	-	-	-	-	-	19 226	-	(100.0%)	
Finance and administration	3 250	460	14.2%	1 987	61.1%	2 448	75.3%	874	(12.2%)	127.4%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>20 231</b>	<b>2 286</b>	<b>11.3%</b>	<b>4 135</b>	<b>20.4%</b>	<b>6 421</b>	<b>31.7%</b>	<b>11 950</b>	<b>50.0%</b>	<b>(65.4%)</b>	
Community and Social Services	696	144	20.7%	188	27.0%	332	47.7%	358	38.2%	(47.6%)	
Sport And Recreation	19 035	2 142	11.3%	3 605	18.9%	5 747	30.2%	11 591	51.1%	(68.9%)	
Public Safety	-	-	-	74	-	74	-	-	-	(100.0%)	
Housing	500	-	-	268	53.7%	268	53.7%	-	-	(100.0%)	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>56 081</b>	<b>1 326</b>	<b>2.4%</b>	<b>26 095</b>	<b>46.5%</b>	<b>27 421</b>	<b>48.9%</b>	<b>19 329</b>	<b>42.3%</b>	<b>35.0%</b>	
Planning and Development	30	-	-	55	181.9%	55	181.9%	207	108.5%	(73.7%)	
Road Transport	56 051	1 326	2.4%	26 040	46.5%	27 367	48.6%	19 122	42.1%	36.2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>87 925</b>	<b>8 652</b>	<b>9.8%</b>	<b>8 041</b>	<b>9.1%</b>	<b>16 693</b>	<b>19.0%</b>	<b>31 511</b>	<b>31.0%</b>	<b>(74.5%)</b>	
Energy sources	23 644	-	-	2 180	9.2%	2 180	9.2%	5 364	28.6%	(59.4%)	
Water Management	52 191	8 494	16.3%	5 442	10.4%	13 936	26.7%	25 366	34.6%	(78.5%)	
Waste Water Management	12 000	158	1.3%	419	3.5%	577	4.8%	781	8.3%	(46.4%)	
Waste Management	90	-	-	-	-	-	-	-	-	-	
Other	6 000	349	5.8%	890	14.8%	1 240	20.7%	-	-	(100.0%)	
<b>Part 3: Cash Receipts and Payments</b>											
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Total to Q2 of 2023/24	Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>											
Receipts	2 467 034	1 523 137	61.7%	1 379 262	55.9%	2 902 399	117.6%	1 125 444	104.0%	22.6%	
Property rates	386 136	341 167	88.4%	344 801	89.3%	685 968	177.6%	93 715	71.2%	267.3%	
Service charges	1 203 138	548 918	45.6%	602 056	50.0%	1 150 974	95.7%	274 901	47.8%	119.0%	
Other revenue	43 675	210 759	482.6%	92 955	212.8%	303 714	695.4%	461 603	4780.8%	(79.3%)	
Transfers and Subsidies - Operational	666 118	320 601	48.1%	302 060	45.3%	622 662	93.5%	213 730	101.8%	41.3%	
Transfers and Subsidies - Capital	162 376	99 939	61.5%	36 741	22.6%	136 680	84.2%	81 476	61.8%	(54.9%)	
Interest	5 591	1 754	31.4%	648	11.6%	2 403	43.0%	18	4.5%	3 431.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 984 536)	(933 758)	47.1%	(733 745)	37.0%	(1 667 503)	84.0%	(533 476)	55.2%	37.5%	
Suppliers and employees	(1 554 236)	(916 959)	46.9%	(717 014)	36.7%	(1 633 973)	83.6%	(517 400)	54.4%	38.6%	
Finance charges	(30 300)	(16 799)	55.4%	(16 731)	55.2%	(33 530)	110.7%	(16 076)	103.0%	4.1%	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>482 499</b>	<b>589 379</b>	<b>122.2%</b>	<b>645 518</b>	<b>133.8%</b>	<b>1 234 897</b>	<b>255.9%</b>	<b>591 967</b>	<b>390.0%</b>	<b>9.0%</b>	
<b>Cash Flow from Investing Activities</b>											
Receipts	10 000	5	-	10	.1%	15	.1%	5 693	-	(99.8%)	
Proceeds on disposal of PPE	10 000	5	-	10	.1%	15	.1%	5 693	-	(99.8%)	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(173 486)	(36 196)	20.9%	(42 743)	24.6%	(78 940)	45.5%	(89 073)	50.2%	(52.0%)	
Capital assets	(173 486)	(36 196)	20.9%	(42 743)	24.6%	(78 940)	45.5%	(89 073)	50.2%	(52.0%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(163 486)</b>	<b>(36 192)</b>	<b>22.1%</b>	<b>(42 733)</b>	<b>26.1%</b>	<b>(78 925)</b>	<b>48.3%</b>	<b>(83 380)</b>	<b>47.4%</b>	<b>(48.7%)</b>	
<b>Cash Flow from Financing Activities</b>											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(32 986)	(14 392)	43.6%	(14 177)	43.0%	(28 569)	86.6%	(15 148)	51.1%	(6.4%)	
Repayment of borrowing	(32 986)	(14 392)	43.6%	(14 177)	43.0%	(28 569)	86.6%	(15 148)	51.1%	(6.4%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>(32 986)</b>	<b>(14 392)</b>	<b>43.6%</b>	<b>(14 177)</b>	<b>43.0%</b>	<b>(28 569)</b>	<b>86.6%</b>	<b>(15 148)</b>	<b>51.1%</b>	<b>(6.4%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>286 026</b>	<b>538 795</b>	<b>188.4%</b>	<b>588 608</b>	<b>205.8%</b>	<b>1 127 403</b>	<b>394.2%</b>	<b>493 439</b>	<b>2 785.0%</b>	<b>19.3%</b>	
Cash/cash equivalents at the year begin:	65 648	29 721	45.3%	564 834	860.4%	29 721	45.3%	670 305	7.2%	(15.7%)	
Cash/cash equivalents at the year end:	351 674	564 834	160.6%	1 153 442	328.0%	1 153 442	328.0%	1 163 744	552.0%	(.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	%
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	21 679	3.2%	12 156	1.8%	11 883	1.7%	635 020	93.3%	680 738	32.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48 502	64.6%	2 942	3.9%	1 470	2.0%	22 162	29.5%	75 077	3.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	30 101	9.8%	9 827	3.1%	9 345	3.0%	264 029	84.3%	313 302	15.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	12 759	2.1%	9 045	1.5%	8 587	1.4%	590 308	95.1%	620 699	29.8%	-	-
Receivables from Exchange Transactions - Waste Management	9 935	3.0%	6 604	2.0%	6 328	1.9%	304 577	93.0%	327 444	15.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	467	9.5%	196	4.0%	179	3.6%	4 090	82.9%	4 932	.2%	-	-
Interest on Arrear Debtor Accounts	782	3.0%	817	3.1%	699	2.7%	23 670	91.1%	25 969	1.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 638)	(62.8%)	1 635	5.2%	183	.6%	49 093	157.0%	31 273	1.5%	-	-
<b>Total By Income Source</b>	<b>104 589</b>	<b>5.0%</b>	<b>43 223</b>	<b>2.1%</b>	<b>38 675</b>	<b>1.9%</b>	<b>1 892 947</b>	<b>91.0%</b>	<b>2 079 434</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	251	1.2%	3 519	16.3%	594	2.7%	17 246	79.8%	21 610	1.0%	-	-
Commercial	44 774	30.4%	5 273	3.6%	4 287	2.9%	93 184	63.2%	147 518	7.1%	-	-
Households	59 543	3.1%	34 407	1.8%	33 771	1.8%	1 782 355	93.3%	1 910 076	91.9%	-	-
Other	22	9.5%	23	10.0%	22	9.6%	162	70.9%	229	-	-	-
<b>Total By Customer Group</b>	<b>104 589</b>	<b>5.0%</b>	<b>43 223</b>	<b>2.1%</b>	<b>38 675</b>	<b>1.9%</b>	<b>1 892 947</b>	<b>91.0%</b>	<b>2 079 434</b>	<b>100.0%</b>	-	-

#### 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	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	58 204	23.0%	123 851	48.9%	-	-	71 355	28.2%	253 410	45.9%	
Bulk Water	19 114	6.6%	18 291	6.3%	18 756	6.5%	233 855	80.6%	290 017	52.5%	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	2 734	100.0%	-	-	-	-	1	-	2 735	.5%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	649	11.0%	-	-	-	-	5 231	89.0%	5 880	1.1%	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>80 702</b>	<b>14.6%</b>	<b>142 142</b>	<b>25.7%</b>	<b>18 756</b>	<b>3.4%</b>	<b>310 442</b>	<b>56.2%</b>	<b>552 042</b>	<b>100.0%</b>	

#### Contact Details

Municipal Manager	Mr Zamokwahle Wesley Mcinika	034 328 7750
Chief Financial Officer	Mrs Pearl Hiengiwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

Part II: Operating Revenue and Expenditure	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter				
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands												
<b>Operating Revenue and Expenditure</b>												
<b>Operating Revenue</b>	<b>131 416</b>	<b>37 112</b>	<b>28.2%</b>	<b>35 829</b>	<b>27.3%</b>	<b>72 941</b>	<b>55.5%</b>	<b>39 905</b>	<b>71.9%</b>	<b>(10.2%)</b>		
<b>Exchange Revenue</b>												
Service charges - Electricity	21 196	4 587	21.6%	4 910	23.2%	9 497	44.8%	4 187	89.9%	17.3%		
Service charges - Water	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management	2 105	665	31.6%	696	33.1%	1 361	64.7%	503	41.4%	38.4%		
Sale of Goods and Rendering of Services	331	73	21.9%	105	31.8%	178	53.7%	53	29.1%	99.8%		
Agency services	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	3 549	315	8.9%	452	12.7%	766	21.6%	0	-	214 947.1%		
Interest earned from Current and Non Current Assets	1 169	654	55.9%	431	36.8%	1 085	92.8%	210	83.4%	105.2%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	1 726	397	23.0%	324	18.8%	722	41.8%	431	78.5%	(24.8%)		
Licence and permits	2 066	612	29.6%	526	25.5%	1 138	55.1%	409	45.9%	28.6%		
Operational Revenue	850	48	5.6%	22	2.6%	70	8.2%	3	13.4%	646.1%		
<b>Non-Exchange Revenue</b>												
Property rates	47 567	11 145	23.4%	11 131	23.4%	22 276	46.8%	9 347	42.0%	19.1%		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	1 004	135	13.5%	216	21.6%	352	35.0%	300	7.2%	(27.7%)		
Licences or permits	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	46 303	17 130	37.0%	15 147	32.7%	32 277	69.7%	21 818	99.0%	(30.6%)		
Interest	3 549	1 352	38.1%	1 868	52.6%	3 220	90.7%	2 644	-	(29.4%)		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
<b>Operating Expenditure</b>												
<b>124 022</b>	<b>32 440</b>	<b>26.2%</b>	<b>35 495</b>	<b>28.6%</b>	<b>67 935</b>	<b>54.8%</b>	<b>29 516</b>	<b>38.2%</b>	<b>20.3%</b>			
Employee related costs	52 090	13 139	25.2%	15 121	29.0%	28 260	54.3%	14 559	48.9%	3.9%		
Remuneration of councillors	4 740	1 168	24.6%	1 182	24.9%	2 350	49.6%	1 162	39.9%	1.7%		
Bulk purchases - electricity	22 883	8 113	35.5%	4 593	20.1%	12 706	55.5%	5 494	51.5%	(16.4%)		
Inventory consumed	5 572	478	8.6%	345	6.2%	823	14.8%	636	16.8%	(45.8%)		
Debt impairment	2 852	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	9 332	2 083	22.4%	2 088	22.4%	4 182	44.8%	-	-	(100.0%)		
Interest	-	(1)	-	-	-	(1)	-	146	54.4%	(100.0%)		
Contracted services	14 230	5 192	36.5%	6 419	45.1%	11 612	81.6%	4 330	44.0%	48.2%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-		
Irrecoverable debts written off	-	494	-	-	-	494	-	-	-	-		
Operational costs	12 322	1 763	14.3%	5 747	46.6%	7 510	60.9%	3 188	38.0%	80.3%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit)</b>	<b>7 393</b>	<b>4 672</b>		<b>334</b>		<b>5 005</b>		<b>10 390</b>				
Transfers and subsidies - capital (monetary allocations)	31 858	11 349	35.6%	21 029	66.0%	32 378	101.6%	2 435	8.3%	763.8%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>39 251</b>	<b>16 021</b>		<b>21 363</b>		<b>37 384</b>		<b>12 824</b>				
Income Tax	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after income tax</b>	<b>39 251</b>	<b>16 021</b>		<b>21 363</b>		<b>37 384</b>		<b>12 824</b>				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>39 251</b>	<b>16 021</b>		<b>21 363</b>		<b>37 384</b>		<b>12 824</b>				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) for the year</b>	<b>39 251</b>	<b>16 021</b>		<b>21 363</b>		<b>37 384</b>		<b>12 824</b>				

## **Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
<b>Capital Revenue and Expenditure</b>												
<b>Source of Finance</b>	<b>29 228</b>	<b>27 672</b>	<b>94.7%</b>	<b>16 173</b>	<b>55.3%</b>	<b>43 845</b>	<b>150.0%</b>	<b>8 859</b>	<b>45.9%</b>	<b>82.6%</b>		
National Government	27 703	27 672	99.9%	13 743	49.6%	41 415	149.5%	7 681	44.7%	78.9%		
Provincial Government	-	-	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agent)	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	27 703	27 672	99.9%	13 743	49.6%	41 415	149.5%	7 681	44.7%	78.9%		
Borrowing	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	1 525	-	-	2 430	159.3%	2 430	159.3%	1 177	69.5%	106.4%		
<b>Capital Expenditure Functional</b>	<b>29 228</b>	<b>27 672</b>	<b>94.7%</b>	<b>16 173</b>	<b>55.3%</b>	<b>43 845</b>	<b>150.0%</b>	<b>8 859</b>	<b>45.9%</b>	<b>82.6%</b>		
<b>Municipal governance and administration</b>	<b>1 433</b>	<b>-</b>	<b>-</b>	<b>980</b>	<b>68.4%</b>	<b>980</b>	<b>68.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Executive and Council	-	-	-	76	-	76	-	-	-	-	<b>(100.0%)</b>	
Finance and administration	1 433	-	-	904	63.1%	904	63.1%	-	-	-	<b>(100.0%)</b>	
Internal audit	-	-	-	-	-	-	-	-	-	-		
<b>Community and Public Safety</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>19.8%</b>	<b>18</b>	<b>19.8%</b>	<b>-</b>	<b>-</b>	<b>85.8%</b>	<b>(100.0%)</b>	
Community and Social Services	92	-	-	-	-	-	-	-	-	-		
Sport And Recreation	-	-	-	-	-	-	-	-	-	-		
Public Safety	-	-	-	18	-	18	-	-	-	-	<b>(100.0%)</b>	
Housing	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-		
<b>Economic and Environmental Services</b>	<b>14 209</b>	<b>20 938</b>	<b>147.4%</b>	<b>8 086</b>	<b>56.9%</b>	<b>29 024</b>	<b>204.3%</b>	<b>1 977</b>	<b>12.1%</b>	<b>308.9%</b>		
Planning and Development	-	-	-	-	-	-	-	-	-	-		
Road Transport	14 209	20 938	147.4%	8 086	56.9%	29 024	204.3%	1 977	12.1%	308.9%		
Environmental Protection	-	-	-	-	-	-	-	-	-	-		
<b>Trading Services</b>	<b>13 494</b>	<b>6 733</b>	<b>49.9%</b>	<b>6 196</b>	<b>45.9%</b>	<b>12 929</b>	<b>95.8%</b>	<b>6 482</b>	<b>86.8%</b>	<b>(4.4%)</b>		
Energy sources	13 494	6 733	49.9%	6 196	45.9%	12 929	95.8%	6 482	86.8%	(4.4%)		
Water Management	-	-	-	-	-	-	-	-	-	-		
Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Waste Management	-	-	-	-	-	-	-	-	-	-		
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>893</b>	<b>-</b>	<b>893</b>	<b>-</b>	<b>399</b>	<b>-</b>	<b>123.6%</b>		

### Part 3: Cash Receipts and Payments

Fiscal Year/Reporting Period	2024/25				2023/24	Notes
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	149 138	(3 724)	(2.5%)	78 483	52.6%	74 758	50.1%	(7 739)	(2.1%)	(1 114.2%)
Property rates	38 373	(2 012)	(5.2%)	464	1.2%	(1 547)	(4.0%)	(6 162)	(24.0%)	(105.7%)
Service charges	17 902	23 439	130.9%	80 310	448.6%	103 749	579.5%	(2 193)	(10.6%)	(3 762.3%)
Other revenue	4 327	(1 313)	(30.4%)	38	.9%	(1 275)	(29.5%)	(1 356)	(8.1%)	(102.8%)
Transfers and Subsidies - Operational	48 412	(17 888)	(37.0%)	(2 329)	(4.8%)	(20 217)	(41.8%)	6 826	23.2%	(134.1%)
Transfers and Subsidies - Capital	31 858	(3 630)	(11.4%)	(0)	-	(3 630)	(11.4%)	-	-	(100.0%)
Interest	8 268	(2 321)	(28.1%)	-	-	(2 321)	(28.1%)	(2 854)	(578.8%)	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(118 958)	(28 422)	23.9%	(36 198)	30.4%	(64 620)	54.3%	(54)	.1%	66 748.0%
Suppliers and employees	(118 958)	(28 422)	23.9%	(36 198)	30.4%	(64 620)	54.3%	(54)	.1%	66 748.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>30 181</b>	<b>(32 147)</b>	<b>(106.5%)</b>	<b>42 285</b>	<b>140.1%</b>	<b>10 138</b>	<b>33.6%</b>	<b>(7 793)</b>	<b>(6.8%)</b>	<b>(642.6%)</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(33 612)	(3 328)	9.9%	(11 871)	35.3%	(15 199)	45.2%	-	-	(100.0%)
Capital assets	(33 612)	(3 328)	9.9%	(11 871)	35.3%	(15 199)	45.2%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(33 612)</b>	<b>(3 328)</b>	<b>9.9%</b>	<b>(11 871)</b>	<b>35.3%</b>	<b>(15 199)</b>	<b>45.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(3 431)</b>	<b>(35 475)</b>	<b>1 033.8%</b>	<b>30 414</b>	<b>(886.3%)</b>	<b>(5 061)</b>	<b>147.5%</b>	<b>(7 793)</b>	<b>(63.6%)</b>	<b>(490.3%)</b>
Cash/cash equivalents at the year begin:	21 791	21 645	99.3%	(26 556)	(121.9%)	21 645	99.3%	7 084	.7%	(474.8%)
Cash/cash equivalents at the year end:	18 359	(35 715)	(194.5%)	3 247	17.7%	3 247	17.7%	(975)	(11.1%)	(433.0%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 083	9.8%	855	7.7%	480	4.3%	8 648	78.2%	11 066	12.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 700	8.2%	1 960	4.4%	1 810	4.0%	37 436	83.4%	44 906	50.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	187	4.3%	126	2.9%	114	2.6%	3 955	90.3%	4 382	4.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	95	12.3%	43	5.6%	54	7.0%	579	75.0%	772	.9%	-	-
Interest on Arrear Debtor Accounts	909	3.3%	780	2.8%	839	3.1%	24 919	90.8%	27 446	31.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(498)	(609.8%)	-	-	580	709.9%	82	.1%	-	-
<b>Total By Income Source</b>	<b>5 974</b>	<b>6.7%</b>	<b>3 266</b>	<b>3.7%</b>	<b>3 297</b>	<b>3.7%</b>	<b>76 117</b>	<b>85.9%</b>	<b>88 653</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2 745	9.2%	826	2.8%	1 185	4.0%	25 061	84.0%	29 817	33.6%	-	-
Commercial	725	17.5%	343	8.3%	172	4.2%	2 906	70.1%	4 147	4.7%	-	-
Households	931	4.9%	668	3.5%	630	3.3%	16 855	88.3%	19 084	21.5%	-	-
Other	1 572	4.4%	1 428	4.0%	1 309	3.7%	31 296	87.9%	35 605	40.2%	-	-
<b>Total By Customer Group</b>	<b>5 974</b>	<b>6.7%</b>	<b>3 266</b>	<b>3.7%</b>	<b>3 297</b>	<b>3.7%</b>	<b>76 117</b>	<b>85.9%</b>	<b>88 653</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

#### 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	%		
<b>Creditor Age Analysis</b>												
Bulk Electricity	(1 749)	-	1 749	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	(1 305)	211.5%	279	(45.3%)	137	(22.1%)	272	(44.1%)	(617)	(5.3%)	-	
Auditor-General	605	21.3%	1 415	49.8%	818	28.8%	-	-	2 838	24.4%	-	
Other	(6 392)	(67.8%)	2 130	22.6%	3 648	38.7%	10 041	106.5%	9 427	80.9%	-	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>(8 840)</b>	<b>(75.9%)</b>	<b>5 572</b>	<b>47.8%</b>	<b>4 603</b>	<b>39.5%</b>	<b>10 314</b>	<b>88.5%</b>	<b>11 649</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

#### Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Chief Financial Officer	Mrs Phelisiwe Sithole	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

R thousands	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
<b>Operating Revenue and Expenditure</b>												
<b>Operating Revenue</b>	<b>203 167</b>	<b>64 703</b>	<b>31.8%</b>	<b>55 541</b>	<b>27.3%</b>	<b>120 245</b>	<b>59.2%</b>	<b>51 081</b>	<b>56.1%</b>	<b>8.7%</b>		
<b>Exchange Revenue</b>												
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	2 063	4 025	195.1%	(3 256)	(157.9%)	767	37.2%	349	33.9%	(1 032.2%)		
Sale of Goods and Rendering of Services	1 197	89	7.4%	108	9.0%	196	16.4%	45	4.2%	139.6%		
Agency services	150	266	177.5%	197	131.3%	463	308.7%	260	(24.1%)	(24.1%)		
Interest	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	1 327	743	56.0%	821	61.9%	1 565	117.9%	438	45.0%	87.3%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	21	3	13.5%	6	31.0%	9	44.5%	1 582	13 706.0%	(99.6%)		
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	
<b>Non-Exchange Revenue</b>												
Property rates	45 039	645	1.4%	18 754	41.6%	19 399	43.1%	10 806	52.4%	73.6%		
Surcharges and Taxes	23 655	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	600	7	1.2%	(25)	(4.1%)	(18)	(3.0%)	1	.9%	(3 016.5%)		
Licences or permits	2 250	10	.5%	(103)	(4.6%)	(93)	(4.1%)	92	9.1%	(211.5%)		
Transfer and subsidies - Operational	126 866	51 209	40.4%	41 858	33.0%	93 068	73.4%	37 508	67.6%	11.6%		
Interest	-	7 705	-	(2 820)	-	4 885	-	-	-	(100.0%)		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	2	-	2	-	-	(100.0%)		
Other Gains	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>172 696</b>	<b>36 544</b>	<b>21.2%</b>	<b>34 090</b>	<b>19.7%</b>	<b>70 634</b>	<b>40.9%</b>	<b>36 197</b>	<b>41.5%</b>	<b>(5.8%)</b>		
Employee related costs	31 034	11 524	37.1%	6 307	20.3%	17 831	57.5%	11 031	51.0%	(42.8%)		
Remuneration of councillors	12 707	2 107	16.6%	-	-	2 107	16.6%	2 943	59.7%	(100.0%)		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	210	-	-	40	19.3%	40	19.3%	17	3.4%	137.1%		
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	41 020	4 217	10.3%	4 430	10.8%	8 647	21.1%	6 200	32.9%	(28.5%)		
Interest	7 386	2 338	31.7%	455	6.2%	2 793	37.8%	401	29.2%	13.5%		
Contracted services	34 361	8 373	24.4%	15 984	46.5%	24 357	70.9%	9 793	41.5%	63.2%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	45 977	7 986	17.4%	6 674	15.0%	14 859	32.3%	5 813	36.5%	18.2%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>30 471</b>	<b>28 159</b>		<b>21 452</b>		<b>49 611</b>		<b>14 883</b>				
Transfers and subsidies - capital (monetary allocations)	24 921	3 973	15.9%	10 089	40.5%	14 062	56.4%	1 588	34.7%	535.4%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>55 392</b>	<b>32 131</b>		<b>31 541</b>		<b>63 672</b>		<b>16 471</b>				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>55 392</b>	<b>32 131</b>		<b>31 541</b>		<b>63 672</b>		<b>16 471</b>				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>55 392</b>	<b>32 131</b>		<b>31 541</b>		<b>63 672</b>		<b>16 471</b>				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>55 392</b>	<b>32 131</b>		<b>31 541</b>		<b>63 672</b>		<b>16 471</b>				

## Part 2: Capital Revenue and Expenditure

### Part 3: Cash Receipts and Payments

	2024/25			2023/24
Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25	
<b>Cash Flow from Operating Activities</b>											
Receipts	249 741	9 047	3.6%	7 604	3.0%	16 651	6.7%	2 855	2.1%	166.3%	
Property rates	45 039	2 826	6.3%	6 068	13.5%	8 895	19.8%	1 879	2.8%	222.3%	
Service charges	2 063	47	2.3%	101	4.9%	148	7.2%	68	9.0%	48.3%	
Other revenue	55 617	5 544	10.0%	650	1.2%	6 195	11.1%	316	.5%	105.7%	
Transfers and Subsidies - Operational	120 775	-	-	-	-	-	-	191	2.0%	(100.0%)	
Transfers and Subsidies - Capital	24 921	-	-	-	-	-	-	12	-	(100.0%)	
Interest	1 327	628	47.3%	785	59.2%	1 413	106.5%	389	31.8%	101.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(108 509)	(14 595)	13.5%	(13 977)	12.9%	(28 573)	26.3%	(3 165)	8.7%	341.6%	
Suppliers and employees	(108 509)	(14 086)	13.0%	(12 561)	11.6%	(26 650)	24.6%	(3 165)	8.0%	296.3%	
Finance charges	-	(507)	-	(1 416)	-	(1 923)	-	-	35.6%	(100.0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>141 231</b>	<b>(5 548)</b>	<b>(3.9%)</b>	<b>(6 374)</b>	<b>(4.5%)</b>	<b>(11 922)</b>	<b>(8.4%)</b>	<b>(310)</b>	<b>(5.2%)</b>	<b>1 954.4%</b>	
<b>Cash Flow from Investing Activities</b>											
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	-	(3 410)	-	(10 394)	-	(13 804)	-	(11 655)	34.2%	(10.8%)	
Capital assets	-	(3 410)	-	(10 394)	-	(13 804)	-	(11 655)	34.2%	(10.8%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>-</b>	<b>(3 410)</b>	<b>-</b>	<b>(10 394)</b>	<b>-</b>	<b>(13 804)</b>	<b>-</b>	<b>(11 655)</b>	<b>34.2%</b>	<b>(10.8%)</b>	
<b>Cash Flow from Financing Activities</b>											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	(2 598)	-	(2 598)	-	-	(100.0%)	
Repayment of borrowing	-	-	-	-	(2 598)	-	(2 598)	-	-	(100.0%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 598)</b>	<b>-</b>	<b>(2 598)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>141 231</b>	<b>(8 959)</b>	<b>(6.3%)</b>	<b>(19 365)</b>	<b>(13.7%)</b>	<b>(28 324)</b>	<b>(20.1%)</b>	<b>(11 965)</b>	<b>(35.3%)</b>	<b>61.8%</b>	
Cash/cash equivalents at the year begin:		7 788	19 364	248.6%	10 635	136.6%	19 364	248.5%	6 272	21.5%	(269.6%)
Cash/cash equivalents at the year end:		149 019	10 635	7.1%	(8 730)	(5.9%)	(8 730)	(5.9%)	(18 237)	(16.5%)	(52.1%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 017	3.8%	2 627	3.3%	2 509	3.2%	70 779	89.7%	78 931	86.3%	0	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	143	1.8%	132	1.6%	128	1.6%	7 624	95.0%	8 028	8.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	155	3.7%	149	3.5%	146	3.4%	3 774	89.3%	4 224	4.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	294	100.0%	294	.3%	-	-
<b>Total By Income Source</b>	<b>3 315</b>	<b>3.6%</b>	<b>2 908</b>	<b>3.2%</b>	<b>2 783</b>	<b>3.0%</b>	<b>82 471</b>	<b>90.2%</b>	<b>91 477</b>	<b>100.0%</b>	<b>0</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	1 348	4.5%	1 253	4.2%	1 221	4.1%	26 327	87.3%	30 149	33.0%	-	-
Commercial	991	4.6%	759	3.6%	712	3.3%	18 888	88.5%	21 349	23.3%	-	-
Households	975	2.4%	897	2.2%	850	2.1%	37 257	93.2%	39 978	43.7%	0	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>3 315</b>	<b>3.6%</b>	<b>2 908</b>	<b>3.2%</b>	<b>2 783</b>	<b>3.0%</b>	<b>82 471</b>	<b>90.2%</b>	<b>91 477</b>	<b>100.0%</b>	<b>0</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	353	11.1%	317	10.0%	302	9.5%	2 197	69.3%	3 169	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>353</b>	<b>11.1%</b>	<b>317</b>	<b>10.0%</b>	<b>302</b>	<b>9.5%</b>	<b>2 197</b>	<b>69.3%</b>	<b>3 169</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Mandilenkosi S Sithole	034 621 2666
Chief Financial Officer	Mr Ndumiso Majola	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: AMAJUBA (DC25)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>329 787</b>	<b>102 196</b>	<b>31.0%</b>	<b>86 453</b>	<b>26.2%</b>	<b>188 649</b>	<b>57.2%</b>	<b>84 312</b>	<b>68.1%</b>	<b>2.5%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	35 157	4 073	11.6%	6 659	18.9%	10 731	30.5%	5 562	42.3%	19.7%	
Service charges - Waste Water Management	9 855	670	6.8%	2 440	24.8%	3 110	31.6%	1 532	45.2%	59.3%	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	404	15	3.8%	-	-	15	3.8%	94	89.0%	(100.0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	23 372	2 606	11.1%	1 346	5.8%	3 951	16.9%	8 282	138.4%	(83.7%)	
Interest earned from Current and Non Current Assets	7 503	2 104	28.0%	1 685	22.5%	3 789	50.5%	2 050	79.4%	(17.8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	58	6	10.7%	6	10.7%	12	21.5%	6	21.5%	-	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	10 850	87	.8%	181	1.7%	269	2.5%	7 373	897.0%	(97.5%)	
<b>Non-Exchange Revenue</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	26	-	26	-	-	-	(100.0%)	
Transfer and subsidies - Operational	242 590	92 635	38.2%	74 109	30.5%	166 744	68.7%	59 414	66.5%	24.7%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>256 615</b>	<b>69 482</b>	<b>27.1%</b>	<b>94 462</b>	<b>36.8%</b>	<b>163 943</b>	<b>63.9%</b>	<b>69 504</b>	<b>54.3%</b>	<b>35.9%</b>	
Employee related costs	127 233	35 458	27.9%	39 227	30.8%	74 685	58.7%	34 434	54.5%	13.9%	
Remuneration of councillors	11 791	2 048	17.4%	2 737	23.2%	4 785	40.6%	3 321	65.4%	(17.6%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	15 000	6 198	41.3%	4 632	30.9%	10 829	72.2%	4 164	39.4%	11.2%	
Debt impairment	8 678	(8 098)	(93.3%)	-	-	(8 098)	(93.3%)	-	-	-	
Depreciation and amortisation	18 630	4 895	26.3%	5 210	28.0%	10 105	54.2%	4 264	47.4%	22.2%	
Interest	97	99	101.9%	437	448.2%	536	550.0%	113	71.7%	285.9%	
Contracted services	39 542	21 802	55.1%	29 918	75.7%	51 720	130.8%	13 171	73.5%	127.2%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	83	-	-	-	83	-	42	-	(100.0%)	
Operational costs	35 644	6 997	19.6%	12 302	34.5%	19 299	54.1%	9 995	50.5%	23.1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>73 172</b>	<b>32 715</b>		<b>(8 009)</b>		<b>24 705</b>		<b>14 808</b>			
Transfers and subsidies - capital (monetary allocations)	129 316	-	-	-	-	-	-	-	7.5%	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>202 488</b>	<b>32 715</b>		<b>(8 009)</b>		<b>24 705</b>		<b>14 808</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>202 488</b>	<b>32 715</b>		<b>(8 009)</b>		<b>24 705</b>		<b>14 808</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>202 488</b>	<b>32 715</b>		<b>(8 009)</b>		<b>24 705</b>		<b>14 808</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>202 488</b>	<b>32 715</b>		<b>(8 009)</b>		<b>24 705</b>		<b>14 808</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>113 267</b>	<b>29 256</b>	<b>25.8%</b>	<b>29 508</b>	<b>26.1%</b>	<b>58 764</b>	<b>51.9%</b>	<b>21 457</b>	<b>35.2%</b>	<b>37.5%</b>	
National Government	112 528	29 256	26.0%	29 150	25.9%	58 406	51.9%	20 860	34.3%	39.7%	
Provincial Government	-	-	-	-	-	-	-	272	-	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	316	-	(100.0%)	
<b>Transfers recognised - capital</b>	<b>112 528</b>	<b>29 256</b>	<b>26.0%</b>	<b>29 150</b>	<b>25.9%</b>	<b>58 406</b>	<b>51.9%</b>	<b>21 448</b>	<b>35.0%</b>	<b>35.9%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	739	-	-	359	48.5%	359	48.5%	9	-	3 861.5%	
<b>Capital Expenditure Functional</b>	<b>113 267</b>	<b>29 256</b>	<b>25.8%</b>	<b>29 508</b>	<b>26.1%</b>	<b>58 764</b>	<b>51.9%</b>	<b>21 457</b>	<b>35.2%</b>	<b>37.5%</b>	
Municipal governance and administration	-	-	-	24	-	24	-	9	18.4%	164.4%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	24	-	24	-	9	18.4%	164.4%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	739	1 060	143.4%	-	-	1 060	143.4%	5 498	316.1%	(100.0%)	
Community and Social Services	739	1 060	143.4%	-	-	1 060	143.4%	5 498	316.1%	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	6 957	9 048	130.1%	9 918	142.6%	18 965	272.6%	1 309	19.2%	657.7%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	6 957	9 048	130.1%	9 918	142.6%	18 965	272.6%	1 309	19.2%	657.7%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>105 571</b>	<b>19 149</b>	<b>18.1%</b>	<b>19 567</b>	<b>18.5%</b>	<b>38 715</b>	<b>36.7%</b>	<b>14 642</b>	<b>30.5%</b>	<b>33.6%</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	75 589	15 323	20.3%	19 435	25.7%	34 758	46.0%	11 655	39.4%	66.7%	
Waste Water Management	29 982	3 826	12.8%	132	4%	3 958	13.2%	2 986	16.4%	(95.5%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Actual Expenditure	Second Quarter		

R thousands	Main appropriation	Actual Expenditure	1Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	433 530	103 690	23.9%	15 327	3.5%	119 017	27.5%	68 311	33.7%	(77.6%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	41 133	180	.4%	55	.1%	235	.6%	1 979	7.4%	(97.2%)
Other revenue	12 855	109	.8%	214	1.7%	323	2.5%	7 474	66.3%	(97.1%)
Transfers and Subsidies - Operational	242 723	62 649	25.8%	12 002	4.9%	74 651	30.8%	48 500	43.2%	(75.3%)
Transfers and Subsidies - Capital	129 316	36 000	27.8%	-	-	36 000	27.8%	-	-	-
Interest	7 503	4 752	63.3%	3 056	40.7%	7 809	104.1%	10 358	194.1%	(70.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(240 777)	47 254	(19.6%)	(46 015)	19.1%	1 239	(.5%)	(36 518)	27.0%	26.0%
Suppliers and employees	(240 679)	47 254	(19.6%)	(46 015)	19.1%	1 239	(.5%)	(36 518)	27.0%	26.0%
Finance charges	(97)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>192 754</b>	<b>150 944</b>	<b>78.3%</b>	<b>(30 688)</b>	<b>(15.9%)</b>	<b>120 256</b>	<b>62.4%</b>	<b>31 793</b>	<b>44.3%</b>	<b>(196.5%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(130 257)	-	-	-	-	-	-	-	-	-
Capital assets	(130 257)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(130 257)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>62 497</b>	<b>150 944</b>	<b>241.5%</b>	<b>(30 688)</b>	<b>(49.1%)</b>	<b>120 256</b>	<b>192.4%</b>	<b>31 793</b>	<b>134.3%</b>	<b>(196.5%)</b>
Cash/cash equivalents at the year begin:	76 944	-	-	213 051	276.9%	-	-	32 905	-	547.5%
Cash/cash equivalents at the year end:	139 441	213 051	152.8%	182 363	130.8%	182 363	130.8%	64 698	54.2%	181.9%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	2 355	6.8%	3 051	8.8%	2 068	6.0%	27 191	78.4%	34 666	50.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	792	5.3%	1 122	7.5%	872	5.9%	12 086	81.3%	14 870	21.5%	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	492	2.4%	462	2.2%	402	1.9%	19 299	93.4%	20 654	30.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(69)	4.6%	(1)	.1%	(93)	6.2%	(1 335)	89.1%	(1 498)	(2.2%)	-	-
<b>Total By Income Source</b>	<b>3 570</b>	<b>5.2%</b>	<b>4 634</b>	<b>6.7%</b>	<b>3 248</b>	<b>4.7%</b>	<b>57 240</b>	<b>83.3%</b>	<b>68 692</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	315	2.6%	275	2.2%	191	1.6%	11 542	93.7%	12 322	17.9%	-	-
Commercial	246	7.2%	134	3.9%	202	5.9%	2 857	83.1%	3 439	5.0%	-	-
Households	2 188	4.6%	3 739	7.8%	2 649	5.5%	39 468	82.1%	46 045	69.9%	-	-
Other	821	16.8%	486	9.9%	206	4.2%	3 374	69.0%	4 866	7.1%	-	-
<b>Total By Customer Group</b>	<b>3 570</b>	<b>5.2%</b>	<b>4 634</b>	<b>6.7%</b>	<b>3 248</b>	<b>4.7%</b>	<b>57 240</b>	<b>83.3%</b>	<b>68 692</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	2 453	4.1%	333	.6%	-	-	56 647	95.3%	59 433	53.6%	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	498	6.6%	1 967	26.1%	195	2.6%	4 868	64.7%	7 527	6.8%	-
Auditor-General	1 431	54.4%	1 199	45.6%	(532)	(20.2%)	532	20.2%	2 630	2.4%	-
Other	2 649	6.4%	1 901	4.6%	3 631	8.8%	33 177	80.2%	41 358	37.3%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>7 030</b>	<b>6.3%</b>	<b>5 401</b>	<b>4.9%</b>	<b>3 294</b>	<b>3.0%</b>	<b>95 224</b>	<b>85.8%</b>	<b>110 949</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Thulani Benedict Dube	034 329 7287
Chief Financial Officer	Mr Zakele Ndlovu	034 329 7200

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: EDUMBE (KZN261)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>238 603</b>	<b>85 079</b>	<b>35.7%</b>	<b>55 550</b>	<b>23.3%</b>	<b>140 628</b>	<b>58.9%</b>	<b>74 560</b>	<b>80.3%</b>	<b>(25.5%)</b>	
Exchange Revenue											
Service charges - Electricity	57 446	11 183	19.5%	10 943	19.0%	22 127	38.5%	8 651	32.8%	26.5%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	3 589	778	21.7%	780	21.7%	1 558	43.4%	721	78.9%	8.1%	
Sale of Goods and Rendering of Services	272	21	7.7%	15	5.5%	36	13.3%	13	14.2%	11.7%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	6 540	1 407	21.5%	1 409	21.5%	2 816	43.1%	1 379	44.0%	2.2%	
Interest earned from Current and Non Current Assets	3 100	406	13.1%	170	5.5%	576	16.6%	331	73.2%	(48.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 597	2 093	131.1%	(1 219)	(76.3%)	875	54.8%	416	46.8%	(392.8%)	
Licence and permits	770	72	9.4%	89	11.6%	162	21.0%	41	16.5%	119.3%	
Operational Revenue	9 942	147	1.5%	51	.5%	198	2.0%	204	31.9%	(74.9%)	
<b>Non-Exchange Revenue</b>											
Property rates	34 448	20 618	59.9%	4 620	13.4%	25 237	73.3%	4 418	69.3%	4.6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3 403	331	9.7%	620	18.2%	951	28.0%	423	25.3%	46.6%	
Licences or permits	1 309	260	19.9%	178	13.6%	438	33.4%	152	26.9%	16.7%	
Transfer and subsidies - Operational	112 224	46 687	41.6%	36 636	32.6%	83 323	74.2%	56 666	110.6%	(35.3%)	
Interest	3 964	1 060	26.7%	1 257	31.7%	2 317	58.5%	1 004	246.5%	25.2%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	16	-	-	-	16	-	139	-	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>237 120</b>	<b>49 618</b>	<b>20.9%</b>	<b>44 159</b>	<b>18.6%</b>	<b>93 776</b>	<b>39.5%</b>	<b>46 243</b>	<b>43.6%</b>	<b>(4.5%)</b>	
Employee related costs	88 010	21 370	24.3%	21 232	24.1%	42 602	48.4%	21 255	53.0%	(1.1%)	
Remuneration of councillors	10 370	1 862	18.0%	1 888	18.2%	3 750	36.2%	2 536	52.7%	(25.5%)	
Bulk purchases - electricity	50 446	15 949	31.6%	9 969	19.8%	25 917	51.4%	8 663	47.6%	15.1%	
Inventory consumed	-	-	-	-	-	-	-	-	-	-	
Debt impairment	7 099	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	18 506	-	-	-	-	-	-	-	-	-	
Interest	1 282	2	2%	113	8.8%	115	9.0%	1	.1%	10 352.5%	
Contracted services	35 710	7 240	20.3%	5 968	16.7%	13 208	37.0%	7 840	38.7%	(23.3%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	4 282	-	-	167	3.9%	167	3.9%	606	8.5%	(72.4%)	
Operational costs	21 414	3 194	14.9%	4 822	22.5%	8 017	37.4%	5 343	44.3%	(9.7%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>1 483</b>	<b>35 461</b>		<b>11 391</b>		<b>46 852</b>		<b>28 317</b>			
Transfers and subsidies - capital (monetary allocations)	28 260	12 027	42.6%	7 739	27.4%	19 767	69.9%	15 036	49.7%	(48.5%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>29 743</b>	<b>47 488</b>		<b>19 130</b>		<b>66 619</b>		<b>43 353</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>29 743</b>	<b>47 488</b>		<b>19 130</b>		<b>66 619</b>		<b>43 353</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>29 743</b>	<b>47 488</b>		<b>19 130</b>		<b>66 619</b>		<b>43 353</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>29 743</b>	<b>47 488</b>		<b>19 130</b>		<b>66 619</b>		<b>43 353</b>			

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>24 581</b>	<b>11 063</b>	<b>45.0%</b>	<b>6 491</b>	<b>26.4%</b>	<b>17 554</b>	<b>71.4%</b>	<b>34 318</b>	<b>135.6%</b>	<b>(81.1%)</b>	
National Government	22 813	10 656	46.7%	6 491	28.5%	17 150	75.2%	13 700	57.3%	(52.6%)	
Provincial Government	-	-	-	-	-	-	-	18 953	-	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>22 813</b>	<b>10 658</b>	<b>46.7%</b>	<b>6 491</b>	<b>28.5%</b>	<b>17 150</b>	<b>75.2%</b>	<b>32 653</b>	<b>136.2%</b>	<b>(80.1%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 769	405	22.9%	-	-	405	22.9%	1 665	121.7%	(100.0%)	
<b>Capital Expenditure Functional</b>	<b>24 581</b>	<b>11 063</b>	<b>45.0%</b>	<b>6 491</b>	<b>26.4%</b>	<b>17 554</b>	<b>71.4%</b>	<b>34 318</b>	<b>135.6%</b>	<b>(81.1%)</b>	
Municipal governance and administration	1 769	405	22.9%	-	-	405	22.9%	1 665	121.7%	(100.0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	1 769	405	22.9%	-	-	405	22.9%	1 665	121.7%	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>											
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>16 071</b>	<b>7 963</b>	<b>49.5%</b>	<b>5 197</b>	<b>32.3%</b>	<b>13 159</b>	<b>81.9%</b>	<b>28 122</b>	<b>160.4%</b>	<b>(81.5%)</b>	
Planning and Development	16 071	7 963	49.5%	5 197	32.3%	13 159	81.9%	9 169	71.4%	(43.3%)	
Road Transport	-	-	-	-	-	-	-	18 953	347.0%	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>6 742</b>	<b>2 696</b>	<b>40.0%</b>	<b>1 295</b>	<b>19.2%</b>	<b>3 990</b>	<b>59.2%</b>	<b>4 531</b>	<b>78.5%</b>	<b>(71.4%)</b>	
Energy sources	6 742	2 696	40.0%	1 295	19.2%	3 990	59.2%	4 531	78.5%	(71.4%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>											
Receipts	248 229	75 893	30.6%	22 013	8.9%	97 906	39.4%	-	-	-	(100.0%)
Property rates	28 488	1 779	6.2%	7 355	25.8%	9 133	32.1%	-	-	-	(100.0%)
Service charges	48 926	8 634	17.6%	13 311	27.2%	21 945	44.9%	-	-	-	(100.0%)
Other revenue	27 231	4 438	16.3%	(1 319)	(4.8%)	3 120	11.5%	-	-	-	(100.0%)
Transfers and Subsidies - Operational	112 224	46 784	41.7%	-	-	46 784	41.7%	-	-	-	-
Transfers and Subsidies - Capital	28 260	12 607	44.6%	-	-	12 607	44.6%	-	-	-	-
Interest	3 100	1 651	53.3%	2 666	86.0%	4 317	139.3%	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(218 529)	(57 822)	26.5%	(51 653)	23.6%	(109 475)	50.1%	(76 650)	72.9%	(76 650)	(32.6%)
Suppliers and employees	(218 529)	(57 822)	26.5%	(51 653)	23.6%	(109 475)	50.1%	(76 650)	72.9%	(76 650)	(32.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>29 700</b>	<b>18 071</b>	<b>60.8%</b>	<b>(29 640)</b>	<b>(99.8%)</b>	<b>(11 569)</b>	<b>(39.0%)</b>	<b>(76 650)</b>	<b>(378.2%)</b>	<b>(76 650)</b>	<b>(61.3%)</b>
<b>Cash Flow from Investing Activities</b>											
Receipts	6 243	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	6 243	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 268)	-	-	-	-	-	-	-	-	-	-
Capital assets	(28 268)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(22 026)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>											
Receipts	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>7 674</b>	<b>18 071</b>	<b>235.5%</b>	<b>(29 640)</b>	<b>(386.2%)</b>	<b>(11 569)</b>	<b>(150.8%)</b>	<b>(76 650)</b>	<b>4 009.2%</b>	<b>(61.3%)</b>	<b>(128.9%)</b>
Cash/cash equivalents at the year begin:	24 700	-	-	20 280	82.1%	-	-	(70 118)	.1%	-	(93.6%)
Cash/cash equivalents at the year end:	32 374	18 071	55.8%	(9 415)	(29.1%)	(9 415)	(29.1%)	(146 768)	(697.6%)	(146 768)	(93.6%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 595	12.5%	2 851	22.4%	370	2.9%	7 926	62.2%	12 741	5.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	(5)	-	1 353	1.6%	1 096	1.3%	84 711	97.2%	87 154	36.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(1)	-	280	.3%	239	.3%	86 626	99.4%	87 143	36.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	5.0%	11	5.0%	19	8.6%	176	81.4%	216	.1%	-	-
Interest on Arrear Debtor Accounts	-	-	887	1.7%	878	1.7%	49 650	96.6%	51 414	21.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7	100.0%	7	-	-	-
<b>Total By Income Source</b>	<b>1 599</b>	<b>.7%</b>	<b>5 380</b>	<b>2.3%</b>	<b>2 601</b>	<b>1.1%</b>	<b>229 096</b>	<b>96.0%</b>	<b>238 676</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	2	-	974	2.1%	722	1.6%	44 299	96.3%	45 996	19.3%	-	-
Commercial	(2)	-	2 214	5.7%	688	1.8%	35 850	92.5%	38 749	16.2%	-	-
Households	(6)	-	1 159	.8%	961	.7%	134 682	98.5%	136 797	57.3%	-	-
Other	1 605	9.4%	1 033	6.0%	231	1.3%	14 265	83.3%	17 134	7.2%	-	-
<b>Total By Customer Group</b>	<b>1 599</b>	<b>.7%</b>	<b>5 380</b>	<b>2.3%</b>	<b>2 601</b>	<b>1.1%</b>	<b>229 096</b>	<b>96.0%</b>	<b>238 676</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

#### 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	%	
<b>Creditor Age Analysis</b>	-	-	-	-	-	-	-	-	-	-	-
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	843	99.0%	-	-	8	1.0%	852	34.6%	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	401	24.9%	246	15.3%	-	-	963	59.8%	1 610	65.4%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>401</b>	<b>16.3%</b>	<b>1 090</b>	<b>44.3%</b>	<b>-</b>	<b>-</b>	<b>971</b>	<b>39.4%</b>	<b>2 461</b>	<b>100.0%</b>	<b>-</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>338 065</b>	<b>113 490</b>	<b>33.6%</b>	<b>104 899</b>	<b>31.0%</b>	<b>218 389</b>	<b>64.6%</b>	<b>97 934</b>	<b>64.3%</b>	<b>7.1%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	55 513	17 791	32.0%	17 156	30.9%	34 947	63.0%	14 050	46.6%	22.1%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	11 511	2 999	26.1%	3 002	26.1%	6 001	52.1%	2 850	63.9%	5.3%	
Sale of Goods and Rendering of Services	446	165	37.3%	140	31.5%	307	68.8%	61	37.0%	131.6%	
Agency services	1 284	362	28.2%	265	20.6%	626	48.8%	296	42.7%	(10.8%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 217	1	1%	1	1%	-	-	(8)	(1.4%)	(107.2%)	
Interest earned from Current and Non Current Assets	4 567	1 388	30.4%	1 082	23.7%	2 470	54.1%	913	128.4%	18.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	729	140	19.2%	132	18.2%	273	37.4%	122	35.2%	8.7%	
Licence and permits	1 780	433	24.3%	430	24.2%	863	48.5%	365	37.7%	17.8%	
Operational Revenue	3 759	457	12.2%	241	6.4%	698	18.6%	1 109	191.9%	(78.3%)	
<b>Non-Exchange Revenue</b>											
Property rates	48 255	4 700	9.7%	14 081	29.2%	18 780	38.9%	14 424	42.5%	(2.4%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 722	280	16.3%	237	13.7%	517	30.0%	399	25.9%	(40.7%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	206 258	84 469	41.0%	67 838	32.9%	152 307	73.8%	63 097	74.9%	7.5%	
Interest	1 025	304	29.6%	296	28.8%	599	58.5%	255	40.3%	15.7%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>330 181</b>	<b>80 381</b>	<b>24.3%</b>	<b>94 275</b>	<b>28.6%</b>	<b>174 656</b>	<b>52.9%</b>	<b>79 218</b>	<b>49.2%</b>	<b>19.0%</b>	
Employee related costs	145 244	35 704	24.6%	34 815	24.0%	70 519	48.6%	31 236	49.7%	11.5%	
Remuneration of councillors	12 231	2 708	22.1%	2 725	22.3%	5 433	44.4%	3 305	53.9%	(17.6%)	
Bulk purchases - electricity	47 068	10 871	23.1%	13 132	27.9%	24 003	51.0%	15 121	46.0%	(13.2%)	
Inventory consumed	17 823	4 703	26.4%	10 661	59.8%	15 364	86.2%	5 116	44.3%	108.4%	
Debt impairment	5 860	1 465	25.0%	1 465	25.0%	2 930	50.0%	1 113	50.0%	31.6%	
Depreciation and amortisation	26 006	6 501	25.0%	6 501	25.0%	13 003	50.0%	4 964	40.0%	31.0%	
Interest	1 631	0	-	-	-	0	-	4	.3%	(100.0%)	
Contracted services	34 947	5 986	17.1%	10 850	31.0%	16 836	48.2%	8 300	59.8%	30.7%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	226	-	(100.0%)	
Operational costs	39 371	12 442	31.6%	14 127	35.9%	26 569	67.5%	9 833	50.7%	43.7%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>7 884</b>	<b>33 109</b>		<b>10 624</b>		<b>43 733</b>		<b>18 716</b>			
Transfers and subsidies - capital (monetary allocations)	57 455	12 685	22.1%	16 804	29.2%	29 489	51.3%	3 998	25.1%	320.3%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>65 339</b>	<b>45 794</b>		<b>27 428</b>		<b>73 222</b>		<b>22 714</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>65 339</b>	<b>45 794</b>		<b>27 428</b>		<b>73 222</b>		<b>22 714</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>65 339</b>	<b>45 794</b>		<b>27 428</b>		<b>73 222</b>		<b>22 714</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>65 339</b>	<b>45 794</b>		<b>27 428</b>		<b>73 222</b>		<b>22 714</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>56 883</b>	<b>12 430</b>	<b>21.9%</b>	<b>20 756</b>	<b>36.5%</b>	<b>33 186</b>	<b>58.3%</b>	<b>4 117</b>	<b>24.0%</b>	<b>404.1%</b>	
National Government	40 575	6 432	15.9%	8 763	21.6%	15 195	37.5%	3 368	18.2%	160.2%	
Provincial Government	9 366	2 116	22.5%	4 037	43.0%	6 152	65.5%	-	-	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>49 961</b>	<b>8 548</b>	<b>17.1%</b>	<b>12 800</b>	<b>25.6%</b>	<b>21 348</b>	<b>42.7%</b>	<b>3 368</b>	<b>18.2%</b>	<b>280.1%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	6 922	3 883	56.1%	7 956	114.9%	11 839	171.0%	750	133.2%	961.3%	
<b>Capital Expenditure Functional</b>	<b>56 883</b>	<b>12 430</b>	<b>21.9%</b>	<b>20 756</b>	<b>36.5%</b>	<b>33 186</b>	<b>58.3%</b>	<b>4 117</b>	<b>24.0%</b>	<b>404.1%</b>	
Municipal governance and administration	3 539	215	6.1%	587	16.6%	802	22.7%	-	353.5%	(100.0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	3 539	215	6.1%	587	16.6%	802	22.7%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	31 483	6 946	22.1%	9 095	28.9%	16 041	51.0%	911	13.9%	898.3%	
Community and Social Services	9 604	411	4.3%	365	3.8%	776	8.1%	528	20.8%	(30.8%)	
Sport And Recreation	20 835	6 172	29.6%	8 730	41.9%	14 902	71.5%	383	10.6%	2 181.2%	
Public Safety	1 043	363	34.8%	-	-	363	34.8%	-	.6%	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	20 121	1 965	9.8%	3 741	18.6%	5 706	28.4%	3 207	49.9%	16.7%	
Planning and Development	2 291	948	41.4%	3 673	160.3%	4 621	201.7%	2 647	43.3%	38.7%	
Road Transport	17 830	1 016	5.7%	68	.4%	1 085	6.1%	559	-	(87.8%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>1 739</b>	<b>3 305</b>	<b>190.0%</b>	<b>7 332</b>	<b>421.6%</b>	<b>10 637</b>	<b>611.6%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Energy sources	-	3 304	-	4 843	-	8 147	-	-	-	(100.0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	1 739	0	-	2 489	143.1%	2 490	143.2%	-	-	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	380 886	-	-	175 985	46.2%	175 985	46.2%	124 134	37.1%	41.8%
Property rates	36 245	-	-	8 558	23.6%	8 558	23.6%	7 614	24.0%	12.4%
Service charges	51 858	-	-	29 365	56.6%	29 365	56.6%	17 770	32.2%	65.2%
Other revenue	24 503	-	-	15 319	62.5%	15 319	62.5%	7 468	102.5%	105.1%
Transfers and Subsidies - Operational	206 258	-	-	87 047	42.2%	87 047	42.2%	79 529	41.5%	9.5%
Transfers and Subsidies - Capital	57 455	-	-	33 973	59.1%	33 973	59.1%	10 240	21.7%	231.8%
Interest	4 567	-	-	1 724	37.7%	1 724	37.7%	1 512	88.6%	14.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(309 461)	(63 295)	20.5%	(146 916)	47.5%	(210 211)	67.9%	(45 009)	28.8%	226.4%
Suppliers and employees	(309 202)	(63 295)	20.5%	(146 916)	47.5%	(210 211)	68.0%	(45 009)	28.8%	226.4%
Finance charges	(259)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>71 425</b>	<b>(63 295)</b>	<b>(88.6%)</b>	<b>29 069</b>	<b>40.7%</b>	<b>(34 226)</b>	<b>(47.9%)</b>	<b>79 125</b>	<b>82.8%</b>	<b>(63.3%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(62 740)	-	-	(31 484)	50.2%	(31 484)	50.2%	-	-	(100.0%)
Capital assets	(62 740)	-	-	(31 484)	50.2%	(31 484)	50.2%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(62 740)</b>	<b>-</b>	<b>-</b>	<b>(31 484)</b>	<b>50.2%</b>	<b>(31 484)</b>	<b>50.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(982)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(982)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(982)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>7 702</b>	<b>(63 295)</b>	<b>(821.8%)</b>	<b>(2 415)</b>	<b>(31.3%)</b>	<b>(65 710)</b>	<b>(853.1%)</b>	<b>79 125</b>	<b>5 227.2%</b>	<b>(103.1%)</b>
Cash/cash equivalents at the year begin:	3 452	-	-	(45 040)	(1 304.8%)	-	-	(30 736)	-	46.5%
Cash/cash equivalents at the year end:	11 154	(63 295)	(567.5%)	(46 750)	(419.1%)	(46 750)	(419.1%)	48 390	1 339.2%	(196.6%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 904	56.0%	1 570	14.9%	629	6.0%	2 444	23.2%	10 547	3.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 987	3.4%	2 469	2.1%	2 002	1.7%	107 259	92.7%	115 717	36.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 135	1.2%	918	1.0%	837	.9%	90 047	96.9%	92 938	29.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	2.9%	35	2.4%	33	2.3%	1 341	92.4%	1 450	.5%	-	-
Interest on Arrear Debtor Accounts	87	.1%	99	.1%	104	.1%	87 760	99.7%	88 051	28.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 529	29.7%	(332)	(6.4%)	161	3.1%	3 798	73.7%	5 156	1.6%	-	-
<b>Total By Income Source</b>	<b>12 686</b>	<b>4.0%</b>	<b>4 759</b>	<b>1.5%</b>	<b>3 766</b>	<b>1.2%</b>	<b>292 648</b>	<b>93.2%</b>	<b>313 859</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	36	1.3%	29	1.0%	27	1.0%	2 705	96.7%	2 798	.9%	-	-
Commercial	5 648	7.3%	1 980	2.6%	1 583	2.0%	68 033	88.1%	77 243	24.6%	-	-
Households	6 260	2.7%	2 462	1.1%	1 963	.8%	221 428	95.4%	232 112	74.0%	-	-
Other	742	43.5%	289	15.9%	192	11.3%	482	28.3%	1 706	.5%	-	-
<b>Total By Customer Group</b>	<b>12 686</b>	<b>4.0%</b>	<b>4 759</b>	<b>1.5%</b>	<b>3 766</b>	<b>1.2%</b>	<b>292 648</b>	<b>93.2%</b>	<b>313 859</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	422	28.8%	14	.9%	-	-	1 029	70.3%	1 465	62.7%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	870	100.0%	-	-	-	-	-	-	870	37.3%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 292</b>	<b>55.3%</b>	<b>14</b>	<b>.6%</b>	<b>-</b>	<b>-</b>	<b>1 029</b>	<b>44.1%</b>	<b>2 335</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Mtonjani Bethuel Khali	034 413 1223
Chief Financial Officer	Mr Khulekani Wesley Grant Ngcobo	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ABAQULUSI (KZN263)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	755 023	243 984	32.3%	162 416	21.5%	406 400	53.8%	214 689	55.3%	(24.3%)	
Exchange Revenue											
Service charges - Electricity	244 560	71 528	29.2%	80 622	33.0%	152 151	62.2%	57 746	42.0%	39.6%	
Service charges - Water	50 773	18 226	35.9%	17 870	35.2%	36 095	71.1%	15 136	50.5%	18.1%	
Service charges - Waste Water Management	29 199	8 526	29.2%	8 529	29.2%	17 055	58.4%	9 715	52.7%	(12.2%)	
Service charges - Waste Management	28 812	9 724	33.8%	8 979	31.2%	18 703	64.9%	6 781	51.1%	32.4%	
Sale of Goods and Rendering of Services	2 156	596	27.6%	801	37.1%	1 397	64.8%	547	171.9%	46.4%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	4 802	-	6 461	-	11 263	-	3 753	21.1%	72.2%	
Interest earned from Current and Non Current Assets	2 000	388	19.4%	877	43.9%	1 265	63.3%	690	89.5%	27.1%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	152	216	141.6%	230	150.9%	446	292.5%	240	28.2%	(4.2%)	
Licence and permits	3 545	829	23.4%	774	21.8%	1 603	45.2%	2 049	102.9%	(62.2%)	
Operational Revenue	-	171	-	61	-	232	-	5 423	-	(98.9%)	
<b>Non-Exchange Revenue</b>											
Property rates	157 000	34 424	21.9%	34 488	22.0%	68 912	43.9%	29 897	49.7%	15.4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	5 500	1 778	32.3%	375	6.8%	2 153	39.1%	7 829	308.4%	(95.2%)	
Licences or permits	3 500	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	227 825	92 775	40.7%	2 349	1.0%	95 124	41.8%	74 882	73.6%	(96.9%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	876 649	235 069	26.8%	261 556	29.8%	496 625	56.7%	246 154	56.4%	6.3%	
Employee related costs	212 745	55 289	26.0%	61 231	28.8%	116 520	54.8%	58 124	55.8%	5.3%	
Remuneration of councillors	19 474	4 334	22.3%	5 023	25.8%	9 358	48.1%	4 231	44.0%	18.7%	
Bulk purchases - electricity	287 449	78 293	27.2%	71 202	24.8%	149 495	52.0%	89 018	46.7%	(20.0%)	
Inventory consumed	37 346	13 558	36.3%	16 241	43.5%	29 799	79.8%	16 297	69.0%	(.3%)	
Debt impairment	33 573	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	136 596	34 912	25.6%	34 920	25.6%	69 831	51.1%	27 480	129.3%	27.1%	
Interest	-	3 237	-	6 512	-	9 750	-	3 054	-	113.3%	
Contracted services	86 802	25 568	29.5%	40 609	46.8%	66 177	76.2%	27 939	53.4%	45.3%	
Transfers and subsidies	-	74	-	114	-	188	-	-	-	(100.0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	(39)	-	(100.0%)	
Operational costs	62 664	19 804	31.6%	25 704	41.0%	45 508	72.6%	20 049	50.7%	28.2%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	(121 626)	8 915	-	(99 140)	-	(90 225)	-	(31 465)	-	-	
Transfers and subsidies - capital (monetary allocations)	47 569	19 308	40.6%	6 650	14.0%	25 958	54.6%	6 988	12.7%	(4.9%)	
Transfers and subsidies - capital (in-kind)	-	23	-	0	-	23	-	0	-	(50.0%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	(74 057)	28 245	-	(92 490)	-	(64 245)	-	(24 477)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	(74 057)	28 245	-	(92 490)	-	(64 245)	-	(24 477)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	(74 057)	28 245	-	(92 490)	-	(64 245)	-	(24 477)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	(74 057)	28 245	-	(92 490)	-	(64 245)	-	(24 477)	-	-	

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
<b>Capital Revenue and Expenditure</b>											
Source of Finance	54 044	16 416	30.4%	10 551	19.5%	26 967	49.9%	11 085	19.9%	(4.8%)	
National Government	46 569	15 900	34.2%	9 199	19.8%	25 108	53.3%	10 908	20.1%	(15.7%)	
Provincial Government	1 000	365	38.6%	1 103	110.3%	1 489	148.9%	-	-	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	47 569	16 295	34.3%	10 302	21.7%	26 597	55.9%	10 908	17.3%	(5.6%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	6 475	120	1.9%	249	3.9%	370	5.7%	177	47.6%	40.8%	
<b>Capital Expenditure Functional</b>	54 044	17 408	32.2%	10 838	20.1%	28 247	52.3%	11 085	19.9%	(2.2%)	
Municipal governance and administration	1 075	120	11.2%	249	23.2%	370	34.4%	159	83.5%	56.4%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	1 075	98	9.1%	227	21.1%	325	30.2%	159	83.5%	42.3%	
Internal audit	-	23	-	23	-	45	-	-	-	(100.0%)	
<b>Community and Public Safety</b>	22 122	6 729	30.4%	7 843	35.5%	14 572	65.9%	1 652	6.8%	374.7%	
Community and Social Services	19 522	6 622	33.9%	6 110	31.3%	12 732	65.2%	1 652	13.9%	269.8%	
Sport And Recreation	2 600	107	4.1%	1 733	66.7%	1 840	70.8%	-	-	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	22 330	9 706	43.5%	1 686	7.5%	11 392	51.0%	5 307	29.6%	(68.2%)	
Planning and Development	1 000	386	36.6%	1 103	110.3%	1 489	148.9%	-	-	(100.0%)	
Road Transport	21 330	9 320	43.7%	582	2.7%	9 903	46.4%	5 307	31.6%	(69.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	8 518	853	10.0%	1 060	12.4%	1 913	22.5%	3 966	22.4%	(73.3%)	
Energy sources	6 518	853	13.1%	1 060	16.3%	1 913	29.4%	3 966	22.4%	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	2 000	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	785 881	246 075	31.3%	163 350	20.8%	409 425	52.1%	202 734	52.4%	(19.4%)
Property rates	159 137	20 371	12.8%	30 083	18.9%	50 454	31.7%	29 220	43.9%	3.0%
Service charges	327 977	97 378	29.7%	106 883	32.6%	204 261	62.3%	82 012	42.3%	30.3%
Other revenue	21 373	7 585	35.5%	8 908	41.7%	16 493	77.2%	4 567	212.2%	95.0%
Transfers and Subsidies - Operational	227 825	96 163	42.2%	6 331	2.8%	102 495	45.0%	80 475	76.6%	(92.1%)
Transfers and Subsidies - Capital	47 569	24 578	51.7%	10 571	22.2%	35 149	73.9%	6 000	26.2%	76.2%
Interest	2 000	-	-	574	28.7%	574	28.7%	460	56.5%	24.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(614 446)	(149 860)	24.4%	(163 310)	26.6%	(313 169)	51.0%	(131 164)	41.1%	24.5%
Suppliers and employees	(614 446)	(149 860)	24.4%	(163 310)	26.6%	(313 169)	51.0%	(131 164)	41.1%	24.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>171 435</b>	<b>96 216</b>	<b>56.1%</b>	<b>40</b>	<b>-</b>	<b>96 256</b>	<b>56.1%</b>	<b>71 570</b>	<b>119.1%</b>	<b>(99.9%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(54 044)	(21 540)	39.9%	(11 710)	21.7%	(33 251)	61.5%	(14 137)	26.2%	(17.2%)
Capital assets	(54 044)	(21 540)	39.9%	(11 710)	21.7%	(33 251)	61.5%	(14 137)	26.2%	(17.2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(54 044)</b>	<b>(21 540)</b>	<b>39.9%</b>	<b>(11 710)</b>	<b>21.7%</b>	<b>(33 251)</b>	<b>61.5%</b>	<b>(14 137)</b>	<b>26.2%</b>	<b>(17.2%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>117 391</b>	<b>74 676</b>	<b>63.6%</b>	<b>(11 670)</b>	<b>(9.9%)</b>	<b>63 005</b>	<b>53.7%</b>	<b>57 433</b>	<b>371.0%</b>	<b>(120.3%)</b>
Cash/cash equivalents at the year begin:	20 113	18 177	90.4%	92 852	461.7%	18 177	90.4%	76 810	73.6%	20.3%
Cash/cash equivalents at the year end:	137 504	92 852	67.5%	81 182	59.0%	81 182	59.0%	134 243	224.5%	(39.5%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	7 675	9.9%	4 291	5.6%	3 314	4.3%	61 920	80.2%	77 200	15.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 894	31.3%	6 216	8.1%	3 951	5.2%	42 297	55.4%	76 358	15.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	10 017	7.8%	4 753	3.7%	4 357	3.4%	109 703	85.2%	128 831	26.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	4 111	6.4%	2 206	3.4%	1 897	2.9%	56 200	87.2%	64 414	13.0%	-	-
Receivables from Exchange Transactions - Waste Management	3 804	7.0%	2 286	4.2%	1 928	3.5%	46 666	85.3%	54 684	11.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 223	2.9%	2 192	2.9%	2 121	2.8%	69 328	91.4%	75 864	15.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	635	3.8%	198	1.2%	572	3.4%	15 475	91.7%	16 880	3.4%	143	.8%
<b>Total By Income Source</b>	<b>52 360</b>	<b>10.6%</b>	<b>22 142</b>	<b>4.5%</b>	<b>18 141</b>	<b>3.7%</b>	<b>401 588</b>	<b>81.3%</b>	<b>494 231</b>	<b>100.0%</b>	<b>143</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	8 268	7.7%	5 021	4.7%	4 255	4.0%	89 312	83.6%	106 856	21.6%	-	-
Commercial	26 007	32.1%	5 773	7.1%	3 395	4.2%	45 799	56.6%	80 974	16.4%	-	-
Households	18 085	5.9%	11 347	3.7%	10 491	3.4%	266 477	87.0%	306 400	62.0%	143	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>52 360</b>	<b>10.6%</b>	<b>22 142</b>	<b>4.5%</b>	<b>18 141</b>	<b>3.7%</b>	<b>401 588</b>	<b>81.3%</b>	<b>494 231</b>	<b>100.0%</b>	<b>143</b>	<b>-</b>

#### 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	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	26 847	14.3%	-	-	25 216	13.4%	136 119	72.3%	188 181	88.4%	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 331	80.2%	1 321	6.1%	496	2.3%	2 472	11.4%	21 619	10.2%	-
Auditor-General	1 343	44.6%	1 669	55.4%	-	-	-	-	3 012	1.4%	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>45 521</b>	<b>21.4%</b>	<b>2 990</b>	<b>1.4%</b>	<b>25 712</b>	<b>12.1%</b>	<b>138 590</b>	<b>65.1%</b>	<b>212 813</b>	<b>100.0%</b>	

#### Contact Details

Municipal Manager	Mrs SP Dlamini	034 982 2133
Chief Financial Officer	Mr MPE Mthembu	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

Part II: Operating Revenue and Expenditure	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter				
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands												
<b>Operating Revenue and Expenditure</b>												
<b>Operating Revenue</b>	<b>259 215</b>	<b>117 616</b>	<b>45.4%</b>	<b>70 761</b>	<b>27.3%</b>	<b>188 377</b>	<b>72.7%</b>	<b>77 124</b>	<b>75.5%</b>	<b>(8.3%)</b>		
<b>Exchange Revenue</b>												
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management	2 012	568	28.2%	531	26.4%	1 099	54.6%	551	61.8%	(3.7%)		
Sale of Goods and Rendering of Services	225	0	.2%	70	30.9%	70	31.1%	4	6.6%	1 864.6%		
Agency services	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-		
Interest earned from Current and Non Current Assets	617	563	91.4%	421	68.3%	985	159.7%	126	88.2%	233.3%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	253	55	21.6%	71	28.0%	126	49.6%	60	82.3%	19.0%		
Licence and permits	958	278	29.0%	281	29.4%	559	58.4%	245	60.2%	14.7%		
Operational Revenue	15	0	2.7%	-	-	0	2.7%	(0)	13.7%	(100.0%)		
<b>Non-Exchange Revenue</b>												
Property rates	32 635	25 262	77.4%	6 370	19.5%	31 631	96.9%	3 856	78.0%	65.2%		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	383	13	3.4%	33	8.7%	47	12.1%	143	21.7%	(76.6%)		
Licences or permits	890	202	22.7%	62	6.9%	264	29.7%	205	71.0%	(69.9%)		
Transfer and subsidies - Operational	218 550	90 264	41.3%	62 592	28.6%	152 856	69.9%	71 302	75.5%	(12.2%)		
Interest	2 677	360	13.5%	330	12.3%	691	25.8%	633	101.0%	(47.6%)		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	49	-	-	-	-	49	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
<b>Operating Expenditure</b>	<b>220 760</b>	<b>57 081</b>	<b>25.9%</b>	<b>62 639</b>	<b>28.4%</b>	<b>119 721</b>	<b>54.2%</b>	<b>73 301</b>	<b>62.6%</b>	<b>(14.5%)</b>		
Employee related costs	120 927	30 355	25.1%	29 434	24.3%	59 789	49.4%	28 802	47.8%	2.2%		
Remuneration of councillors	18 088	4 374	24.2%	5 049	27.9%	9 423	52.1%	5 244	51.1%	(3.7%)		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	3 378	221	6.6%	1 542	45.7%	1 764	52.2%	3 121	133.1%	(50.6%)		
Debt impairment	3 000	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	17 000	4 160	24.5%	6 174	36.3%	10 334	60.8%	3 792	68.8%	62.6%		
Interest	944	233	24.7%	530	56.1%	763	80.8%	609	701.6%	(13.1%)		
Contracted services	29 364	12 897	43.9%	11 875	40.4%	24 772	84.4%	18 589	110.1%	(36.1%)		
Transfers and subsidies	200	16	7.9%	-	-	16	7.9%	1 434	306.8%	(100.0%)		
Irrecoverable debts written off	-	-	-	995	-	995	-	-	-	(100.0%)		
Operational costs	27 859	4 825	17.3%	7 041	25.3%	11 866	42.6%	11 709	56.1%	(39.9%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit)</b>	<b>38 455</b>	<b>60 535</b>		<b>8 121</b>		<b>68 656</b>			<b>3 823</b>			
Transfers and subsidies - capital (monetary allocations)	36 925	7 713	20.9%	5 552	15.0%	13 265	35.9%	3 552	27.4%	56.3%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>75 380</b>	<b>68 247</b>		<b>13 674</b>		<b>81 921</b>			<b>7 375</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after income tax</b>	<b>75 380</b>	<b>68 247</b>		<b>13 674</b>		<b>81 921</b>			<b>7 375</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>75 380</b>	<b>68 247</b>		<b>13 674</b>		<b>81 921</b>			<b>7 375</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) for the year</b>	<b>75 380</b>	<b>68 247</b>		<b>13 674</b>		<b>81 921</b>			<b>7 375</b>			

## **Part 2: Capital Revenue and Expenditure**

### Part 3: Cash Receipts and Payments

Fiscal Year/Reporting Period	2024/25				2023/24
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	294 435	13 654	4.6%	18 590	6.3%	32 244	11.0%	20 015	11.5%	(7.1%)
Property rates	28 356	-	-	-	-	-	-	-	-	-
Service charges	1 388	-	-	-	-	-	-	-	-	-
Other revenue	8 599	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	218 550	2 576	1.2%	3 821	1.7%	6 397	2.9%	1 015	1.7%	276.5%
Transfers and Subsidies - Capital	36 925	11 078	30.0%	14 769	40.0%	25 847	70.0%	19 000	68.8%	(22.3%)
Interest	617	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(204 871)	(74)	-	(5 955)	2.9%	(6 029)	2.9%	(62)	.1%	9 463.8%
Suppliers and employees	(203 753)	(74)	-	(5 955)	2.9%	(6 029)	3.0%	(62)	.1%	9 463.8%
Finance charges	(944)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(174)	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>89 564</b>	<b>13 580</b>	<b>15.2%</b>	<b>12 635</b>	<b>14.1%</b>	<b>26 215</b>	<b>29.3%</b>	<b>19 953</b>	<b>36.4%</b>	<b>(36.7%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(41 236)	-	-	-	-	-	-	-	-	-
Capital assets	(41 236)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(41 236)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 396)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 396)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(2 396)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>45 932</b>	<b>13 580</b>	<b>29.6%</b>	<b>12 635</b>	<b>27.5%</b>	<b>26 215</b>	<b>57.1%</b>	<b>19 953</b>	<b>77.2%</b>	<b>(36.7%)</b>
Cash/cash equivalents at the year begin:	4 055	(3 041)	(75.0%)	10 462	258.0%	(3 041)	(75.0%)	15 449	(6%)	(32.3%)
Cash/cash equivalents at the year end:	49 986	10 464	20.9%	23 095	46.2%	23 095	46.2%	35 387	69.3%	(34.7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 989	4.9%	1 203	3.0%	920	2.3%	36 459	89.9%	40 551	53.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	193	1.1%	168	.9%	162	.9%	17 555	97.1%	18 078	23.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	9.0%	3	2.0%	2	1.5%	135	87.5%	154	.2%	-	-
Interest on Arrear Debtor Accounts	127	.7%	81	.5%	124	.7%	17 200	98.1%	17 531	23.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2 323</b>	<b>3.0%</b>	<b>1 455</b>	<b>1.9%</b>	<b>1 208</b>	<b>1.6%</b>	<b>71 329</b>	<b>93.5%</b>	<b>76 315</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	842	2.9%	581	2.0%	577	2.0%	26 962	93.1%	28 962	38.0%	-	-
Commercial	1 226	4.2%	706	2.4%	427	1.5%	26 766	91.9%	29 125	38.2%	-	-
Households	244	1.3%	158	.9%	194	1.1%	17 523	96.7%	18 119	23.7%	-	-
Other	10	9.4%	10	9.4%	10	9.4%	78	71.8%	109	.1%	-	-
<b>Total By Customer Group</b>	<b>2 323</b>	<b>3.0%</b>	<b>1 455</b>	<b>1.9%</b>	<b>1 208</b>	<b>1.6%</b>	<b>71 329</b>	<b>93.5%</b>	<b>76 315</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 564	9.5%	334	2.0%	647	3.9%	13 966	84.6%	16 510	44.5%	-
Auditor-General	-	-	-	-	7	100.0%	-	-	7	-	-
Other	1 420	6.9%	597	2.9%	456	2.2%	18 077	88.0%	20 551	55.4%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 984</b>	<b>8.0%</b>	<b>932</b>	<b>2.5%</b>	<b>1 110</b>	<b>3.0%</b>	<b>32 043</b>	<b>86.4%</b>	<b>37 068</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr N.S.F Zulu	035 831 7519
Chief Financial Officer	Mr N.S.F Zulu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ULUNDI (KZN266)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

## Part1: Operating Revenue and Expenditure

Particulars: Operating Revenue and Expenditure	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2023/24 to Q2 of 2024/25	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands											
<strong>Operating Revenue and Expenditure</strong>											
<strong>Operating Revenue</strong>	<strong>504 215</strong>	<strong>213 892</strong>	<strong>42.4%</strong>	<strong>123 250</strong>	<strong>24.4%</strong>	<strong>337 142</strong>	<strong>66.9%</strong>	<strong>117 247</strong>	<strong>63.5%</strong>	<strong>5.1%</strong>	
<strong>Exchange Revenue</strong>											
Service charges - Electricity	97 667	24 096	24.7%	22 042	22.6%	46 139	47.2%	20 870	40.2%	5.6%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	11 517	3 256	28.3%	3 250	28.2%	6 506	55.5%	2 521	50.3%	28.9%	
Sale of Goods and Rendering of Services	607	168	27.7%	268	44.2%	436	71.9%	124	43.3%	117.2%	
Agency services	2 500	411	16.4%	408	16.3%	819	32.7%	402	46.2%	1.5%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	3 137	5	.2%	8	.3%	14	.4%	7	.4%	16.4%	
Interest earned from Current and Non Current Assets	2 100	612	29.1%	347	16.5%	959	45.7%	510	111.6%	(32.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 400	245	17.5%	267	19.1%	512	36.5%	359	52.1%	(25.7%)	
Licence and permits	-	5	-	87	-	92	-	19	-	345.4%	
Operational Revenue	24 248	28	.1%	36	.1%	64	.3%	1 030	5.8%	(95.6%)	
<strong>Non-Exchange Revenue</strong>											
Property rates	130 555	90 522	69.3%	19 726	15.1%	110 249	84.4%	15 163	72.7%	30.1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 000	80	8.0%	130	13.0%	210	21.0%	84	146.9%	55.3%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	229 483	93 932	40.9%	75 831	33.0%	169 763	74.0%	75 540	74.2%	.4%	
Interest	-	531	-	849	-	1 380	-	617	-	37.5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	1	-	(100.0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<strong>Operating Expenditure</strong>	<strong>506 819</strong>	<strong>156 595</strong>	<strong>30.9%</strong>	<strong>126 993</strong>	<strong>25.1%</strong>	<strong>283 588</strong>	<strong>56.0%</strong>	<strong>132 391</strong>	<strong>57.3%</strong>	<strong>(4.1%</strong>	
Employee related costs	179 654	44 155	24.6%	28 054	15.6%	72 210	40.2%	41 766	48.7%	(32.8%)	
Remuneration of councillors	17 916	4 380	24.4%	3 552	19.8%	7 932	44.3%	4 695	50.9%	(24.3%)	
Bulk purchases - electricity	153 581	52 443	34.1%	33 465	21.8%	85 908	55.9%	31 041	47.9%	7.8%	
Inventory consumed	6 183	3 113	50.3%	685	11.1%	3 798	61.4%	2 556	(39.6%)	(73.2%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	58 139	11 567	19.9%	9 401	16.2%	20 968	36.1%	4 144	45.2%	126.9%	
Interest	1 200	2 097	174.7%	3 244	270.3%	5 341	445.1%	574	57.4%	465.1%	
Contracted services	43 172	29 962	69.4%	31 948	74.0%	61 909	143.4%	27 075	95.0%	18.0%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	(8 507)	11	(.1%)	-	-	11	(.1%)	-	-	-	
Operational costs	55 481	8 867	16.0%	16 643	30.0%	25 510	46.0%	20 539	66.6%	(19.0%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<strong>Surplus/(Deficit)</strong>	<strong>(2 605)</strong>	<strong>57 297</strong>		<strong>(3 744)</strong>		<strong>53 554</strong>		<strong>(15 144)</strong>			
Transfers and subsidies - capital (monetary allocations)	35 780	22 690	63.4%	7 725	21.6%	30 415	85.0%	11 150	67.1%	(30.7%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<strong>Surplus/(Deficit) after capital transfers and contributions</strong>	<strong>33 175</strong>	<strong>79 987</strong>		<strong>3 982</strong>		<strong>83 969</strong>		<strong>(3 993)</strong>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<strong>Surplus/(Deficit) after income tax</strong>	<strong>33 175</strong>	<strong>79 987</strong>		<strong>3 982</strong>		<strong>83 969</strong>		<strong>(3 993)</strong>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<strong>Surplus/(Deficit) attributable to municipality</strong>	<strong>33 175</strong>	<strong>79 987</strong>		<strong>3 982</strong>		<strong>83 969</strong>		<strong>(3 993)</strong>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<strong>Surplus/(Deficit) for the year</strong>	<strong>33 175</strong>	<strong>79 987</strong>		<strong>3 982</strong>		<strong>83 969</strong>		<strong>(3 993)</strong>			

## **Part 2: Capital Revenue and Expenditure**

### Part 3: Cash Receipts and Payments

2024/25				2023/24	
Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	529 633	306 904	57.9%	47 984	9.1%	354 888	67.0%	204 451	63.7%	(76.5%)
Property rates	110 972	33 378	30.1%	(19 986)	(16.0%)	13 391	12.1%	53 072	48.4%	(157.7%)
Service charges	123 259	16 555	13.4%	(16 861)	(13.7%)	(306)	(2%)	16 765	17.2%	(200.6%)
Other revenue	30 490	1 044	3.4%	(1 322)	(4.3%)	(278)	(9%)	2 106	8.4%	(162.7%)
Transfers and Subsidies - Operational	229 133	198 444	86.6%	75 888	33.1%	274 332	119.7%	115 318	93.6%	(34.2%)
Transfers and Subsidies - Capital	35 780	56 295	157.3%	11 487	32.1%	67 782	189.4%	16 000	88.1%	(28.2%)
Interest	-	1 188	-	(1 222)	-	(34)	-	1 190	94.6%	(202.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(478 968)	(10 672)	2.2%	(28 182)	5.9%	(38 854)	8.1%	(58 151)	21.6%	(51.5%)
Suppliers and employees	(477 766)	(10 672)	2.2%	(28 182)	5.9%	(38 854)	8.1%	(58 151)	21.6%	(51.5%)
Finance charges	(1 200)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>50 665</b>	<b>296 232</b>	<b>584.7%</b>	<b>19 802</b>	<b>39.1%</b>	<b>316 034</b>	<b>623.8%</b>	<b>146 300</b>	<b>436.6%</b>	<b>(86.5%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(52 285)	-	-	-	-	-	-	-	-	-
Capital assets	(52 285)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(52 285)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(1 620)</b>	<b>296 232</b>	<b>(18 287.4%)</b>	<b>19 802</b>	<b>(1 222.5%)</b>	<b>316 034</b>	<b>(19 509.9%)</b>	<b>146 300</b>	<b>7 650.1%</b>	<b>(86.5%)</b>
Cash/cash equivalents at the year begin:	8 557	-	-	301 104	3 519.0%	-	-	79 406	143.1%	279.2%
Cash/cash equivalents at the year end:	6 937	296 232	4 270.5%	328 907	4 626.3%	320 907	4 626.3%	225 706	2 554.8%	42.2%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 276	26.1%	2 359	11.7%	1 125	5.6%	11 484	56.7%	20 244	8.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 004	3.2%	3 412	1.8%	2 974	1.6%	177 327	93.5%	189 717	77.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	880	6.4%	863	6.2%	587	4.2%	11 487	83.1%	13 817	5.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	7.3%	34	5.9%	29	5.1%	465	81.7%	569	.2%	-	-
Interest on Arrear Debtor Accounts	284	1.3%	308	1.4%	274	1.3%	20 614	96.0%	21 480	8.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(7)	100.0%	(7)	-	-	-
<b>Total By Income Source</b>	<b>12 486</b>	<b>5.1%</b>	<b>6 976</b>	<b>2.8%</b>	<b>4 989</b>	<b>2.0%</b>	<b>221 369</b>	<b>90.1%</b>	<b>245 819</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	5 880	5.5%	3 008	2.8%	1 722	1.6%	95 969	90.0%	106 580	43.4%	-	-
Commercial	2 882	11.0%	777	3.0%	402	1.5%	22 183	84.5%	26 244	10.7%	-	-
Households	2 530	6.2%	2 017	4.9%	1 820	4.4%	34 645	84.5%	41 011	16.7%	-	-
Other	1 193	1.7%	1 173	1.6%	1 045	1.5%	68 572	95.3%	71 984	29.3%	-	-
<b>Total By Customer Group</b>	<b>12 486</b>	<b>5.1%</b>	<b>6 976</b>	<b>2.8%</b>	<b>4 989</b>	<b>2.0%</b>	<b>221 369</b>	<b>90.1%</b>	<b>245 819</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Creditor Age Analysis</b>												
Bulk Electricity	13 749	5.4%	14 038	5.5%	13 942	5.5%	211 381	83.5%	253 110	100.3%	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	
Other	(670)	100.0%	-	-	-	-	-	-	(670)	(.3%)	-	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>13 080</b>	<b>5.2%</b>	<b>14 038</b>	<b>5.6%</b>	<b>13 942</b>	<b>5.5%</b>	<b>211 381</b>	<b>83.7%</b>	<b>252 441</b>	<b>100.0%</b>	-	-

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ZULULAND (DC26)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>865 670</b>	<b>302 008</b>	<b>34.9%</b>	<b>278 966</b>	<b>32.2%</b>	<b>580 974</b>	<b>67.1%</b>	<b>231 293</b>	<b>78.6%</b>	<b>20.6%</b>	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	68 294	14 681	21.5%	15 637	22.9%	30 318	44.4%	10 477	49.5%	49.2%	
Service charges - Waste Water Management	17 732	4 629	26.1%	4 543	25.6%	9 172	51.7%	2 653	39.7%	71.2%	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	578	0	-	114	19.8%	114	19.8%	343	52.2%	(66.7%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	823	204	24.9%	188	22.9%	393	47.7%	325	77.0%	(42.0%)	
Interest earned from Current and Non Current Assets	7 500	1 291	17.2%	2 670	35.6%	3 961	52.8%	3 283	138.6%	(18.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	504	125	24.8%	123	24.4%	248	49.2%	71	39.2%	72.1%	
Licence and permits	176	43	24.2%	101	57.6%	144	81.8%	27	85.5%	281.2%	
Operational Revenue	565	89	15.7%	235	41.6%	324	57.3%	52	20.6%	353.1%	
<b>Non-Exchange Revenue</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 467	195	13.3%	143	9.8%	338	23.1%	38	20.0%	280.0%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	768 030	280 748	36.6%	255 211	33.2%	535 959	69.8%	214 024	81.8%	19.2%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	3	-	-	-	3	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>767 636</b>	<b>168 955</b>	<b>22.0%</b>	<b>270 156</b>	<b>35.2%</b>	<b>439 111</b>	<b>57.2%</b>	<b>237 337</b>	<b>61.0%</b>	<b>13.8%</b>	
Employee related costs	310 172	82 435	26.6%	83 054	26.8%	165 489	53.4%	74 829	51.5%	11.0%	
Remuneration of councillors	9 465	2 466	26.1%	2 976	31.4%	5 442	57.5%	2 694	52.3%	10.5%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	25 226	428	1.7%	4 893	19.4%	5 321	21.1%	3 608	9.2%	35.6%	
Debt impairment	6 000	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	91 315	20 000	21.9%	36 032	39.5%	56 032	61.4%	13 181	36.9%	173.4%	
Interest	7 013	1 979	28.2%	4 043	57.7%	6 022	85.9%	52	20.8%	7 614.1%	
Contracted services	203 358	23 285	11.5%	81 524	40.1%	104 808	51.5%	83 085	115.6%	(1.9%)	
Transfers and subsidies	2 100	70	3.3%	47	2.2%	116	5.5%	2 123	36.2%	(97.8%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	112 988	38 293	33.9%	57 586	51.0%	95 879	84.9%	57 763	67.5%	(.3%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>98 033</b>	<b>133 052</b>		<b>8 810</b>		<b>141 862</b>		<b>(6 044)</b>			
Transfers and subsidies - capital (monetary allocations)	576 195	242 019	42.0%	175 479	30.5%	417 498	72.5%	233 010	44.1%	(24.7%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>674 228</b>	<b>375 071</b>		<b>184 289</b>		<b>559 360</b>		<b>226 966</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>674 228</b>	<b>375 071</b>		<b>184 289</b>		<b>559 360</b>		<b>226 966</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>674 228</b>	<b>375 071</b>		<b>184 289</b>		<b>559 360</b>		<b>226 966</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>674 228</b>	<b>375 071</b>		<b>184 289</b>		<b>559 360</b>		<b>226 966</b>			

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>500 421</b>	<b>216 644</b>	<b>43.3%</b>	<b>197 721</b>	<b>39.5%</b>	<b>414 366</b>	<b>82.8%</b>	<b>305 378</b>	<b>52.2%</b>	<b>(35.3%)</b>	
National Government	496 073	216 592	43.7%	197 721	39.9%	414 314	83.5%	304 796	58.8%	(35.1%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>496 073</b>	<b>216 592</b>	<b>43.7%</b>	<b>197 721</b>	<b>39.9%</b>	<b>414 314</b>	<b>83.5%</b>	<b>304 796</b>	<b>58.8%</b>	<b>(35.1%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	4 348	52	1.2%	-	-	52	1.2%	583	23.1%	(100.0%)	
<b>Capital Expenditure Functional</b>	<b>500 595</b>	<b>216 644</b>	<b>43.3%</b>	<b>197 721</b>	<b>39.5%</b>	<b>414 366</b>	<b>82.8%</b>	<b>305 378</b>	<b>52.2%</b>	<b>(35.3%)</b>	
Municipal governance and administration	4 348	52	1.2%	-	-	52	1.2%	583	23.1%	(100.0%)	
Executive and Council	-	-	-	-	-	-	-	7	-	(100.0%)	
Finance and administration	4 348	52	1.2%	-	-	52	1.2%	575	22.8%	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>174</b>	-	-	-	-	-	-	-	-	-	
Community And Social Services	174	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>2 307</b>	-	-	-	-	-	-	<b>968</b>	<b>43.8%</b>	<b>(100.0%)</b>	
Planning and Development	2 307	-	-	-	-	-	-	968	43.8%	(100.0%)	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>493 766</b>	<b>216 592</b>	<b>43.9%</b>	<b>197 721</b>	<b>40.0%</b>	<b>414 314</b>	<b>83.9%</b>	<b>303 828</b>	<b>52.4%</b>	<b>(34.9%)</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	493 766	216 592	43.9%	197 721	40.0%	414 314	83.9%	303 828	52.4%	(34.9%)	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	1 534 884	1 073 671	70.0%	684 529	44.6%	1 758 200	114.5%	1 220 274	147.1%	(43.9%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	60 766	8 616	14.2%	9 676	15.9%	18 292	30.1%	7 366	27.1%	31.4%
Other revenue	121 898	496 719	407.5%	237 970	195.2%	734 688	602.7%	679 982	767.2%	(65.0%)
Transfers and Subsidies - Operational	768 030	283 430	36.9%	254 205	33.1%	537 635	70.0%	243 867	87.2%	4.2%
Transfers and Subsidies - Capital	576 195	283 571	49.2%	179 992	31.2%	463 563	80.5%	285 777	77.8%	(37.0%)
Interest	7 995	1 335	16.7%	2 687	33.6%	4 022	50.3%	3 283	138.6%	(18.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(791 948)	(448 584)	56.6%	(343 685)	43.4%	(792 268)	100.0%	(373 530)	130.4%	(8.0%)
Suppliers and employees	(789 533)	(448 584)	56.8%	(343 685)	43.5%	(792 268)	100.3%	(373 530)	130.4%	(8.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 415)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>742 935</b>	<b>625 087</b>	<b>84.1%</b>	<b>340 845</b>	<b>45.9%</b>	<b>965 932</b>	<b>130.0%</b>	<b>846 744</b>	<b>158.4%</b>	<b>(59.7%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(500 595)	(216 644)	43.3%	(197 721)	39.5%	(414 366)	82.8%	(305 378)	52.2%	(35.3%)
Capital assets	(500 595)	(216 644)	43.3%	(197 721)	39.5%	(414 366)	82.8%	(305 378)	52.2%	(35.3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(500 595)</b>	<b>(216 644)</b>	<b>43.3%</b>	<b>(197 721)</b>	<b>39.5%</b>	<b>(414 366)</b>	<b>82.8%</b>	<b>(305 378)</b>	<b>52.2%</b>	<b>(35.3%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	3	(12)	(361.9%)	2	68.2%	(10)	(293.6%)	100 000	100.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	100 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	3	(12)	(361.9%)	2	68.2%	(10)	(293.6%)	-	-	(100.0%)
Payments	(18 096)	(277)	1.5%	(9 132)	50.5%	(9 409)	52.0%	(173)	1.7%	5 183.8%
Repayment of borrowing	(18 096)	(277)	1.5%	(9 132)	50.5%	(9 409)	52.0%	(173)	1.7%	5 183.8%
<b>Net Cash from/(used) Financing Activities</b>	<b>(18 093)</b>	<b>(289)</b>	<b>1.6%</b>	<b>(9 130)</b>	<b>50.5%</b>	<b>(9 419)</b>	<b>52.1%</b>	<b>99 827</b>	<b>110.9%</b>	<b>(109.1%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>224 247</b>	<b>408 154</b>	<b>182.0%</b>	<b>133 993</b>	<b>59.8%</b>	<b>542 148</b>	<b>241.8%</b>	<b>641 193</b>	<b>429.9%</b>	<b>(79.1%)</b>
Cash/cash equivalents at the year begin:	192 785	57 071	29.6%	465 225	241.3%	57 071	29.6%	646 470	15.8%	(28.0%)
Cash/cash equivalents at the year end:	417 032	465 225	111.6%	599 219	143.7%	599 219	143.7%	1 287 663	276.2%	(53.5%)

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	6 303	3.1%	6 051	3.0%	4 736	2.3%	186 776	91.6%	203 866	77.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 612	3.1%	1 359	2.6%	1 140	2.2%	48 103	92.1%	52 213	19.9%	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	4.7%	17	4.3%	17	4.3%	338	86.7%	390	.1%	-	-
Interest on Arrear Debtor Accounts	63	4.2%	64	4.2%	62	4.1%	1 326	87.5%	1 515	.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	46	1.2%	17	.4%	112	2.9%	3 751	95.5%	3 926	1.5%	-	-
<b>Total By Income Source</b>	<b>8 043</b>	<b>3.1%</b>	<b>7 507</b>	<b>2.9%</b>	<b>6 067</b>	<b>2.3%</b>	<b>240 294</b>	<b>91.7%</b>	<b>261 910</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2 864	7.5%	2 993	7.8%	2 207	5.8%	30 087	78.9%	38 150	14.6%	-	-
Commercial	1 289	6.7%	829	4.3%	587	3.0%	16 637	86.0%	19 342	7.4%	-	-
Households	3 890	1.9%	3 686	1.8%	3 273	1.6%	193 570	94.7%	204 418	78.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>8 043</b>	<b>3.1%</b>	<b>7 507</b>	<b>2.9%</b>	<b>6 067</b>	<b>2.3%</b>	<b>240 294</b>	<b>91.7%</b>	<b>261 910</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Bulk Electricity</b>											
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	4 802	14.9%	12 064	37.6%	15 260	47.5%	-	-	32 126	100.0%	-
<b>Total</b>	<b>4 802</b>	<b>14.9%</b>	<b>12 064</b>	<b>37.6%</b>	<b>15 260</b>	<b>47.5%</b>	<b>-</b>	<b>-</b>	<b>32 126</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Ronald Ntokozo Hlongwa	035 874 5506
Chief Financial Officer	Ms Sthembile Msibi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

R thousands	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>305 470</b>	<b>115 723</b>	<b>37.9%</b>	<b>93 165</b>	<b>30.5%</b>	<b>208 888</b>	<b>68.4%</b>	<b>88 535</b>	<b>71.4%</b>	<b>5.2%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	40	-	42	-	82	-	-	-	(100.0%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	409	117	28.6%	117	28.6%	235	57.5%	117	50.0%	-	
Sale of Goods and Rendering of Services	89	13	14.9%	8	9.2%	21	24.1%	10	3.3%	(14.0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	5 200	3 221	61.9%	2 884	55.5%	6 104	117.4%	2 346	64.2%	22.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	407	104	25.5%	91	22.5%	195	48.0%	113	53.4%	(19.4%)	
Licence and permits	2 685	726	27.0%	608	22.6%	1 334	49.7%	623	49.9%	(2.4%)	
Operational Revenue	300	122	40.7%	651	217.3%	773	256.0%	150	65.2%	334.1%	
<b>Non-Exchange Revenue</b>											
Property rates	30 109	6 523	21.7%	6 523	21.7%	13 045	43.3%	5 977	47.6%	9.1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 592	386	24.2%	247	15.5%	633	39.7%	350	82.6%	(29.5%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	264 679	104 471	39.5%	81 994	31.0%	186 465	70.4%	78 849	74.6%	4.0%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>290 504</b>	<b>62 590</b>	<b>21.5%</b>	<b>57 091</b>	<b>19.7%</b>	<b>119 681</b>	<b>41.2%</b>	<b>53 609</b>	<b>41.8%</b>	<b>6.5%</b>	
Employee related costs	102 506	21 226	20.7%	25 272	24.7%	46 498	45.4%	22 737	45.2%	11.1%	
Remuneration of councillors	16 750	3 727	22.2%	3 666	21.9%	7 393	44.1%	4 650	53.3%	(21.2%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	2 774	98	3.5%	42	1.5%	139	5.0%	192	6.2%	(78.3%)	
Debt impairment	7 586	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	37 654	7 353	19.5%	7 358	19.5%	14 711	39.1%	7 261	67.7%	1.3%	
Interest	995	1	.1%	1	.1%	2	2%	1	.1%	25.1%	
Contracted services	68 348	12 738	18.6%	11 103	16.2%	23 841	34.9%	6 437	33.7%	72.5%	
Transfers and subsidies	11 840	2 406	20.3%	1 346	11.4%	3 752	31.7%	2 392	15.2%	(43.7%)	
Irrecoverable debts written off	1 427	137	9.6%	36	2.5%	173	12.2%	34	(.8%)	7.6%	
Operational costs	40 623	12 334	30.4%	10 838	26.7%	23 172	57.0%	9 904	40.8%	9.4%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	2 570	-	(2 570)	-	-	-	-	-	(100.0%)	
<b>Surplus/(Deficit)</b>	<b>14 966</b>	<b>53 133</b>		<b>36 074</b>		<b>89 207</b>		<b>34 926</b>			
Transfers and subsidies - capital (monetary allocations)	39 130	12 266	31.3%	17 507	44.7%	29 773	76.1%	15 060	48.8%	16.2%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>54 096</b>	<b>65 399</b>		<b>53 581</b>		<b>118 980</b>		<b>49 987</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>54 096</b>	<b>65 399</b>		<b>53 581</b>		<b>118 980</b>		<b>49 987</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>54 096</b>	<b>65 399</b>		<b>53 581</b>		<b>118 980</b>		<b>49 987</b>			
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>54 096</b>	<b>65 399</b>		<b>53 581</b>		<b>118 980</b>		<b>49 987</b>			

## Part 2: Capital Revenue and Expenditure

### Part 3: Cash Receipts and Payments

	2024/25				2023/24
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	333 232	147 393	44.2%	119 001	35.7%	266 394	79.9%	120 206	79.9%	(1.0%)
Property rates	20 168	853	4.2%	6 386	31.7%	7 239	35.5%	(759)	(1.3%)	(941.3%)
Service charges	306	162	52.9%	141	46.0%	303	98.5%	6	11.7%	2 358.7%
Other revenue	3 749	118 090	3 150.2%	92 297	2 462.2%	210 387	5 612.4%	96 843	4 177.4%	(4.7%)
Transfers and Subsidies - Operational	264 679	2 412	.9%	4 166	1.6%	6 578	2.5%	917	1.4%	354.3%
Transfers and Subsidies - Capital	39 130	22 655	57.9%	13 136	33.6%	35 791	91.5%	23 200	78.5%	(43.4%)
Interest	5 200	3 221	61.9%	2 875	55.3%	6 096	117.2%	(0)	13.0%	(287 525 700.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(252 360)	(94 986)	37.6%	(79 889)	31.7%	(174 874)	69.3%	(46 539)	41.3%	71.7%
Suppliers and employees	(240 514)	(94 986)	39.5%	(79 889)	33.2%	(174 874)	72.7%	(46 539)	41.5%	71.7%
Finance charges	(6)	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 840)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>80 872</b>	<b>52 407</b>	<b>64.8%</b>	<b>39 112</b>	<b>48.4%</b>	<b>91 519</b>	<b>113.2%</b>	<b>73 668</b>	<b>156.2%</b>	<b>(46.9%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(47 778)	(6 174)	12.9%	(13 649)	28.6%	(19 823)	41.5%	(12 792)	18.9%	6.7%
Capital assets	(47 778)	(6 174)	12.9%	(13 649)	28.6%	(19 823)	41.5%	(12 792)	18.9%	6.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(47 778)</b>	<b>(6 174)</b>	<b>12.9%</b>	<b>(13 649)</b>	<b>28.6%</b>	<b>(19 823)</b>	<b>41.5%</b>	<b>(12 792)</b>	<b>19.1%</b>	<b>6.7%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>33 095</b>	<b>46 233</b>	<b>139.7%</b>	<b>25 463</b>	<b>76.9%</b>	<b>71 697</b>	<b>216.6%</b>	<b>60 875</b>	<b>375.2%</b>	<b>(58.2%)</b>
Cash/cash equivalents at the year begin:	214 425	(69)	-	145 108	67.7%	(69)	-	96 459	-	50.4%
Cash/cash equivalents at the year end:	247 520	145 108	58.6%	170 572	68.9%	170 572	68.9%	157 445	97.3%	8.3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 736	2.6%	(1 166)	(1.8%)	1 495	2.3%	64 285	96.9%	66 349	86.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	45	9.0%	23	4.5%	6	1.2%	429	85.4%	503	.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	25	3.0%	21	2.6%	20	2.5%	755	91.9%	821	1.1%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 929	100.0%	8 929	11.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	154.1%	-	-	-	-	0	(54.1%)	(0)	-	-	-
<b>Total By Income Source</b>	<b>1 805</b>	<b>2.4%</b>	<b>(1 122)</b>	<b>(1.5%)</b>	<b>1 521</b>	<b>2.0%</b>	<b>74 398</b>	<b>97.1%</b>	<b>76 602</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	996	2.6%	(1 683)	(4.4%)	982	2.6%	37 672	99.2%	37 967	49.6%	-	-
Commercial	722	1.9%	476	1.3%	454	1.2%	35 511	95.6%	37 162	48.5%	-	-
Households	4	5.0%	4	5.0%	4	5.0%	72	85.1%	85	.1%	-	-
Other	83	6.0%	81	5.8%	81	5.8%	1 143	82.4%	1 388	1.8%	-	-
<b>Total By Customer Group</b>	<b>1 805</b>	<b>2.4%</b>	<b>(1 122)</b>	<b>(1.5%)</b>	<b>1 521</b>	<b>2.0%</b>	<b>74 398</b>	<b>97.1%</b>	<b>76 602</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	(0)	100.0%	(0)	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34	1.2%	1 516	53.2%	(418)	(14.7%)	1 716	60.3%	2 848	33.4%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	663	11.7%	2 370	41.7%	266	4.7%	2 383	41.9%	5 682	66.6%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>697</b>	<b>8.2%</b>	<b>3 886</b>	<b>45.6%</b>	<b>(152)</b>	<b>(1.8%)</b>	<b>4 099</b>	<b>48.1%</b>	<b>8 530</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Nkosinathi Phumlani Emmanuel Myeni	035 592 0680
Chief Financial Officer	Mrs Nozipho Princess Mkhabela	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>342 834</b>	<b>129 308</b>	<b>37.7%</b>	<b>80 279</b>	<b>23.4%</b>	<b>209 586</b>	<b>61.1%</b>	<b>98 927</b>	<b>69.7%</b>	<b>(18.9%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 126	1 105	21.6%	1 072	20.9%	2 177	42.5%	1 063	50.9%	.8%
Sale of Goods and Rendering of Services	8 087	254	3.1%	102	1.3%	357	4.4%	117	65.7%	(12.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 393	485	34.8%	414	29.7%	898	64.5%	442	17.2%	(6.4%)
Interest earned from Current and Non Current Assets	3 693	1 252	33.9%	214	5.8%	1 466	39.7%	549	53.5%	(61.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 792	817	21.5%	865	22.8%	1 682	44.3%	895	52.5%	(3.4%)
Licence and permits	2 030	123	6.0%	106	5.2%	229	11.3%	49	5.4%	118.9%
Operational Revenue	430	198	45.9%	671	156.0%	868	201.9%	167	99.9%	259.0%
<b>Non-Exchange Revenue</b>										
Property rates	42 650	11 289	26.5%	11 094	26.0%	22 382	52.5%	9 649	49.9%	15.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	900	143	15.8%	218	24.2%	361	40.1%	149	63.1%	46.1%
Licences or permits	-	262	-	233	-	495	-	242	-	(3.8%)
Transfer and subsidies - Operational	272 226	112 759	41.4%	64 678	23.8%	177 437	66.2%	84 956	74.3%	(23.9%)
Interest	2 507	621	24.6%	613	24.4%	1 234	49.2%	630	-	(2.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>330 314</b>	<b>88 337</b>	<b>26.7%</b>	<b>120 446</b>	<b>36.5%</b>	<b>208 783</b>	<b>63.2%</b>	<b>106 129</b>	<b>63.6%</b>	<b>13.5%</b>
Employee related costs	153 090	40 090	26.2%	45 482	29.7%	85 572	55.9%	36 123	53.4%	25.9%
Remuneration of councillors	18 582	4 648	25.0%	5 396	29.0%	10 044	54.1%	4 359	48.2%	23.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	10	-	10	-	199	93.4%	(95.2%)
Debt impairment	2 626	(968)	(36.5%)	11 282	429.5%	10 314	392.7%	-	-	(100.0%)
Depreciation and amortisation	30 683	9 643	31.4%	10 216	33.3%	19 861	64.7%	9 991	70.6%	2.3%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	39 220	8 516	21.7%	15 568	39.7%	24 085	61.4%	15 653	81.0%	(.5%)
Transfers and subsidies	17 419	1 961	11.3%	13 691	78.6%	15 652	89.9%	9 626	152.5%	42.2%
Irrecoverable debts written off	3 900	785	20.1%	723	18.5%	1 508	38.7%	6 534	178.7%	(88.9%)
Operational costs	64 795	23 662	36.5%	18 076	27.9%	41 739	64.4%	24 041	73.6%	(24.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	(397)	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>12 520</b>	<b>40 970</b>		<b>(40 168)</b>		<b>803</b>		<b>(7 202)</b>		
Transfers and subsidies - capital (monetary allocations)	53 194	11 562	21.7%	7 454	14.0%	19 016	35.7%	22 570	91.4%	(67.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>65 714</b>	<b>52 532</b>		<b>(32 714)</b>		<b>19 818</b>		<b>15 368</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>65 714</b>	<b>52 532</b>		<b>(32 714)</b>		<b>19 818</b>		<b>15 368</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>65 714</b>	<b>52 532</b>		<b>(32 714)</b>		<b>19 818</b>		<b>15 368</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>65 714</b>	<b>52 532</b>		<b>(32 714)</b>		<b>19 818</b>		<b>15 368</b>		

## Part 2: Capital Revenue and Expenditure

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25		
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
<b>Capital Revenue and Expenditure</b>												
<b>Source of Finance</b>	<b>74 084</b>	<b>(109 785)</b>	<b>(148.2%)</b>	<b>164 023</b>	<b>221.4%</b>	<b>54 238</b>	<b>73.2%</b>	<b>20 831</b>	<b>73.6%</b>	<b>687.4%</b>		
National Government	43 833	(28 606)	(65.3%)	62 600	142.8%	33 994	77.6%	14 903	73.2%	320.1%		
Provincial Government	-	-	-	-	-	-	-	56	-	(100.0%)		
District Municipality	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-		
<b>Transfers recognised - capital</b>	<b>43 833</b>	<b>(28 606)</b>	<b>(65.3%)</b>	<b>62 600</b>	<b>142.8%</b>	<b>33 994</b>	<b>77.6%</b>	<b>14 959</b>	<b>73.8%</b>	<b>318.5%</b>		
Borrowing	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	30 251	(81 179)	(268.4%)	101 423	335.3%	20 244	66.9%	5 872	72.7%	1 627.1%		
<b>Capital Expenditure Functional</b>	<b>74 779</b>	<b>(231 581)</b>	<b>(309.7%)</b>	<b>285 855</b>	<b>382.3%</b>	<b>54 274</b>	<b>72.6%</b>	<b>20 350</b>	<b>72.5%</b>	<b>1 304.7%</b>		
<b>Municipal governance and administration</b>	<b>23 842</b>	<b>(32 156)</b>	<b>(134.9%)</b>	<b>49 744</b>	<b>208.6%</b>	<b>17 588</b>	<b>73.8%</b>	<b>1 055</b>	<b>49.9%</b>	<b>4 615.6%</b>		
Executive and Council	-	(35 523)	-	35 523	-	-	-	-	31	115 362.5%		
Finance and administration	23 842	3 367	14.1%	14 221	59.6%	17 588	73.8%	1 024	48.4%	1 268.6%		
Internal audit	-	-	-	-	-	-	-	-	-	-		
<b>Community and Public Safety</b>	<b>16 240</b>	<b>(179 794)</b>	<b>(10 101.7%)</b>	<b>186 667</b>	<b>1 149.4%</b>	<b>6 874</b>	<b>42.3%</b>	<b>4 639</b>	<b>73.7%</b>	<b>3 923.9%</b>		
Community and Social Services	3 130	(158 777)	(97.02%)	158 843	5 074.1%	65	2.1%	-	-	7.7%		
Sport And Recreation	12 875	(20 964)	(162.8%)	27 772	215.7%	6 809	52.9%	4 615	81.7%	501.8%		
Public Safety	235	(52)	(22.3%)	52	22.3%	-	-	24	8.0%	119.8%		
Housing	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-		
<b>Economic and Environmental Services</b>	<b>34 697</b>	<b>(19 297)</b>	<b>(55.6%)</b>	<b>48 911</b>	<b>141.0%</b>	<b>29 614</b>	<b>85.3%</b>	<b>11 110</b>	<b>85.5%</b>	<b>340.2%</b>		
Planning and Development	14 763	(12 123)	(82.1%)	16 671	112.9%	4 548	30.8%	5 788	85.6%	188.0%		
Road Transport	19 934	(7 001)	(35.1%)	32 066	160.9%	25 066	125.7%	5 322	85.5%	502.5%		
Environmental Protection	-	(173)	-	173	-	-	-	-	-	(100.0%)		
<b>Trading Services</b>	-	<b>(334)</b>	-	<b>533</b>	-	<b>199</b>	-	<b>3 546</b>	<b>43.7%</b>	<b>(85.0%)</b>		
Energy sources	-	(334)	-	334	-	-	-	-	-	(100.0%)		
Water Management	-	-	-	199	-	199	-	3 546	49.7%	(94.4%)		
Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Waste Management	-	-	-	-	-	-	-	-	-	-		
<b>Other</b>	-	-	-	-	-	-	-	-	<b>326.1%</b>	-		

### Part 3: Cash Receipts and Payments

2024/25				2023/24
Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	385 365	(406 251)	(105.4%)	1 038 490	269.5%	632 238	164.1%	286 730	84.7%	262.2%
Property rates	30 000	(25 774)	(85.9%)	56 753	189.2%	30 979	103.3%	33 518	80.5%	69.3%
Service charges	2 500	(2 371)	(94.8%)	2 371	94.8%	-	-	1 466	56.8%	61.7%
Other revenue	23 752	(10 309)	(43.4%)	15 399	64.8%	5 090	21.4%	8 696	35.3%	77.1%
Transfers and Subsidies - Operational	272 226	(276 733)	(101.7%)	872 902	320.7%	596 168	219.0%	193 094	91.9%	352.1%
Transfers and Subsidies - Capital	53 194	(90 763)	(170.6%)	90 763	170.6%	-	-	48 749	78.8%	86.2%
Interest	3 693	(301)	(8.1%)	302	8.2%	1	1	1 207	7.1%	(75.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(304 420)	679 063	(223.1%)	(832 368)	273.4%	(153 304)	50.4%	(4 512)	30.2%	18 348.9%
Suppliers and employees	(303 320)	679 063	(223.9%)	(832 368)	274.4%	(153 304)	50.5%	(4 512)	30.3%	18 348.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 100)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>80 945</b>	<b>272 812</b>	<b>337.0%</b>	<b>206 122</b>	<b>254.6%</b>	<b>478 934</b>	<b>591.7%</b>	<b>282 218</b>	<b>229.8%</b>	<b>(27.0%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(65 209)	-	-	-	-	-	-	-	-	-
Capital assets	(65 209)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(65 209)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>15 735</b>	<b>272 812</b>	<b>1 733.7%</b>	<b>206 122</b>	<b>1 309.9%</b>	<b>478 934</b>	<b>3 043.7%</b>	<b>282 218</b>	<b>459.6%</b>	<b>(27.0%)</b>
Cash/cash equivalents at the year begin:	36 018	-	-	276 763	768.4%	-	-	(37 308)	-	(841.8%)
Cash/cash equivalents at the year end:	51 753	183 024	353.6%	482 885	933.1%	482 885	933.1%	244 910	245.9%	97.2%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 963	2.7%	2 152	3.0%	2 023	2.8%	65 723	91.5%	71 861	50.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	417	2.1%	265	1.3%	243	1.2%	19 180	95.4%	20 105	14.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	33.2%	16	16.3%	-	-	49	50.5%	96	.1%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	692	100.0%	692	.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	379	.8%	284	.6%	369	.7%	48 500	97.9%	49 532	34.8%	-	-
<b>Total By Income Source</b>	<b>2 791</b>	<b>2.0%</b>	<b>2 717</b>	<b>1.9%</b>	<b>2 635</b>	<b>1.9%</b>	<b>134 143</b>	<b>94.3%</b>	<b>142 285</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	427	.9%	1 437	2.9%	1 215	2.4%	46 622	93.8%	49 702	34.9%	-	-
Commercial	1 448	5.5%	474	1.8%	387	1.5%	24 016	91.2%	26 325	18.5%	-	-
Households	497	.9%	421	.7%	482	.8%	56 962	97.6%	58 362	41.0%	-	-
Other	418	5.3%	384	4.9%	551	7.0%	6 543	82.9%	7 896	5.5%	-	-
<b>Total By Customer Group</b>	<b>2 791</b>	<b>2.0%</b>	<b>2 717</b>	<b>1.9%</b>	<b>2 635</b>	<b>1.9%</b>	<b>134 143</b>	<b>94.3%</b>	<b>142 285</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	13.7%	-	-	20	19.2%	71	67.1%	105	14.4%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	596	95.0%	-	-	44	7.0%	(12)	(1.9%)	628	85.6%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>610</b>	<b>83.3%</b>	<b>-</b>	<b>-</b>	<b>64</b>	<b>8.7%</b>	<b>59</b>	<b>8.0%</b>	<b>733</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Lungelo Boxer Mpontshane	035 572 1292
Chief Financial Officer	Mr Vusi Innocent Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

Part II: Operating Revenue and Expenditure	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter				
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands												
<b>Operating Revenue and Expenditure</b>												
<b>Operating Revenue</b>	<b>352 675</b>	<b>147 874</b>	<b>41.9%</b>	<b>104 329</b>	<b>29.6%</b>	<b>252 203</b>	<b>71.5%</b>	<b>101 799</b>	<b>69.8%</b>	<b>2.5%</b>		
<b>Exchange Revenue</b>												
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management	6 879	1 424	20.7%	1 330	19.3%	2 754	40.0%	1 393	35.3%	(4.5%)		
Sale of Goods and Rendering of Services	796	80	10.1%	85	10.7%	165	20.7%	203	56.2%	(58.2%)		
Agency services	807	139	17.2%	134	16.6%	273	33.8%	110	-	21.8%		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	2 447	-	-	-	-	-	-	-	-	-		
Interest earned from Current and Non Current Assets	2 625	840	32.0%	388	14.8%	1 228	46.8%	444	81.3%	(12.7%)		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	158	43	27.5%	41	26.3%	85	53.8%	26	22.0%	60.3%		
Licence and permits	3 385	822	24.3%	696	20.6%	1 517	44.8%	636	40.2%	9.3%		
Operational Revenue	-	500	-	-	-	500	-	818	1 225.2%	(100.0%)		
<b>Non-Exchange Revenue</b>												
Property rates	55 013	24 653	44.8%	11 817	21.5%	36 469	66.3%	11 678	67.3%	1.2%		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	1 785	335	18.7%	620	34.7%	955	53.5%	317	46.0%	95.5%		
Licences or permits	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	256 757	111 903	43.6%	83 510	32.5%	195 413	76.1%	79 570	73.8%	5.0%		
Interest	22 024	7 136	32.4%	5 708	25.9%	12 844	58.3%	6 604	57.7%	(13.6%)		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
<b>Operating Expenditure</b>												
<b>308 633</b>	<b>49 659</b>	<b>16.1%</b>	<b>79 949</b>	<b>25.9%</b>	<b>129 608</b>	<b>42.0%</b>	<b>67 586</b>	<b>44.8%</b>	<b>18.3%</b>			
Employee related costs	134 132	33 333	24.9%	40 386	30.1%	73 719	55.0%	37 572	55.5%	7.5%		
Remuneration of councillors	19 635	4 363	22.2%	4 897	24.9%	9 261	47.2%	4 289	46.4%	14.2%		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	-	-	-	260	-	260	-	42	2.9%	525.1%		
Debt impairment	10 303	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	31 314	8 645	27.6%	8 654	27.6%	17 300	55.2%	6 914	48.0%	25.2%		
Interest	1 050	-	-	-	-	-	-	-	-	-		
Contracted services	64 527	134	.2%	16 444	25.5%	16 578	25.7%	14 645	40.1%	12.3%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-		
Irrecoverable debts written off	2 546	1 140	44.8%	309	12.2%	1 449	56.9%	-	207.2%	(100.0%)		
Operational costs	45 126	2 044	4.5%	8 998	19.9%	11 041	24.5%	4 124	41.7%	118.2%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit)</b>	<b>44 042</b>	<b>98 215</b>		<b>24 380</b>		<b>122 595</b>		<b>34 213</b>				
Transfers and subsidies - capital (monetary allocations)	35 468	11 553	32.6%	9 463	26.7%	21 016	59.3%	11 730	57.9%	(19.3%)		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>79 510</b>	<b>109 768</b>		<b>33 843</b>		<b>143 611</b>		<b>45 943</b>				
Income Tax	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after income tax</b>	<b>79 510</b>	<b>109 768</b>		<b>33 843</b>		<b>143 611</b>		<b>45 943</b>				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>79 510</b>	<b>109 768</b>		<b>33 843</b>		<b>143 611</b>		<b>45 943</b>				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) for the year</b>	<b>79 510</b>	<b>109 768</b>		<b>33 843</b>		<b>143 611</b>		<b>45 943</b>				

## **Part 2: Capital Revenue and Expenditure**

### Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	378 210	25	-	96	-	121	-	62	-	54.3%
Property rates	46 653	-	-	-	-	-	-	-	-	-
Service charges	5 503	-	-	-	-	-	-	-	-	-
Other revenue	31 645	25	.1%	96	.3%	121	.4%	62	.5%	54.3%
Transfers and Subsidies - Operational	256 316	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	35 468	-	-	-	-	-	-	-	-	-
Interest	2 625	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(276 084)	28 477	(10.3%)	35 480	(12.9%)	63 957	(23.2%)	-	-	(100.0%)
Suppliers and employees	(276 084)	28 477	(10.3%)	35 480	(12.9%)	63 957	(23.2%)	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>102 127</b>	<b>28 503</b>	<b>27.9%</b>	<b>35 575</b>	<b>34.8%</b>	<b>64 078</b>	<b>62.7%</b>	<b>62</b>	<b>.1%</b>	<b>57 218.5%</b>
<b>Cash Flow from Investing Activities</b>										
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	(62 976)	-	-	-	-	-	-	-	-	-
Capital assets	(62 976)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(62 976)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>39 151</b>	<b>28 503</b>	<b>72.8%</b>	<b>35 575</b>	<b>90.9%</b>	<b>64 078</b>	<b>163.7%</b>	<b>62</b>	<b>.2%</b>	<b>57 218.5%</b>
Cash/cash equivalents at the year begin:	715	934	130.6%	28 687	4 011.7%	934	130.5%	(1 395)	(4.7%)	(2 156.5%)
Cash/cash equivalents at the year end:	39 866	28 687	72.0%	63 611	159.6%	63 611	159.6%	(2 082)	(3.2%)	(3 154.6%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 579	2.5%	2 752	1.9%	2 273	1.6%	135 365	94.0%	143 968	50.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	561	2.3%	432	1.8%	409	1.7%	22 757	94.2%	24 159	8.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	-	(1)	-	(1)	-	2 695	100.1%	2 692	.9%	-	-
Interest on Arrear Debtor Accounts	1 178	1.0%	2 527	2.1%	2 510	2.1%	113 330	94.8%	119 545	41.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	.1%	(1)	-	(1)	-	(3 293)	99.9%	(3 298)	(1.1%)	-	-
<b>Total By Income Source</b>	<b>5 314</b>	<b>1.9%</b>	<b>5 708</b>	<b>2.0%</b>	<b>5 190</b>	<b>1.8%</b>	<b>270 854</b>	<b>94.4%</b>	<b>287 067</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	518	1.2%	701	1.6%	694	1.6%	42 836	95.7%	44 749	15.6%	-	-
Commercial	1 519	3.8%	1 308	3.3%	851	2.1%	36 089	90.8%	39 767	13.9%	-	-
Households	2 445	1.5%	2 558	1.6%	2 526	1.6%	152 403	95.3%	159 931	55.7%	-	-
Other	832	2.0%	1 141	2.7%	1 119	2.6%	39 526	92.7%	42 619	14.8%	-	-
<b>Total By Customer Group</b>	<b>5 314</b>	<b>1.9%</b>	<b>5 708</b>	<b>2.0%</b>	<b>5 190</b>	<b>1.8%</b>	<b>270 854</b>	<b>94.4%</b>	<b>287 067</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 102	10.8%	(424)	(4.1%)	164	1.6%	9 371	91.8%	10 213	70.8%	-
Auditor-General	-	-	-	-	866	100.0%	-	-	866	6.0%	-
Other	(7 600)	(22.6%)	(2 790)	(83.2%)	2 824	84.2%	10 920	325.7%	3 353	23.2%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(6 498)</b>	<b>(45.0%)</b>	<b>(3 214)</b>	<b>(22.3%)</b>	<b>3 854</b>	<b>26.7%</b>	<b>20 291</b>	<b>140.6%</b>	<b>14 433</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Thamsanga V. Xulu	035 550 0069
Chief Financial Officer	Mr Vukani Kheneith Gumede	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
Operating Revenue	211 994	88 747	41.9%	63 729	30.1%	152 476	71.9%	59 840	71.8%	6.5%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	5	-	5	-	1	-	274.1%
Service charges - Waste Management	1 966	563	28.6%	564	28.7%	1 126	57.3%	543	56.9%	3.8%
Sale of Goods and Rendering of Services	7 947	3 129	39.4%	12	1.1%	3 140	39.5%	49	15.5%	(76.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 500	2 790	62.0%	2 413	53.6%	5 203	115.6%	2 263	226.7%	6.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	494	58	11.7%	121	24.4%	178	36.1%	91	27.8%	32.1%
Licence and permits	1 560	332	21.3%	327	21.0%	659	42.3%	357	27.2%	(8.4%)
Operational Revenue	-	19	-	20	-	38	-	30	-	(35.3%)
<b>Non-Exchange Revenue</b>										
Property rates	30 616	14 677	47.9%	4 731	15.5%	19 408	63.4%	4 511	62.9%	4.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	416	23	5.4%	23	5.4%	45	10.8%	22	10.8%	4.0%
Licences or permits	-	3	-	1	-	4	-	-	-	(100.0%)
Transfer and subsidies - Operational	164 495	67 155	40.8%	55 515	33.7%	122 670	74.6%	51 972	73.0%	6.6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>										
Employee related costs	97 286	20 944	21.5%	25 652	26.4%	46 596	47.9%	25 093	49.2%	2.2%
Remuneration of councillors	11 722	2 256	19.2%	2 835	24.2%	5 091	43.4%	2 746	44.0%	3.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	10 786	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 630	-	-	8 306	38.4%	8 306	38.4%	8 732	42.4%	(4.9%)
Interest	1 217	-	-	-	-	-	-	-	-	-
Contracted services	48 708	11 695	24.0%	12 843	26.4%	24 538	50.4%	7 603	38.3%	68.9%
Transfers and subsidies	2 630	615	23.4%	543	20.6%	1 158	44.0%	530	26.3%	2.5%
Irrecoverable debts written off	-	165	-	569	-	735	-	188	-	203.0%
Operational costs	42 736	11 449	26.8%	8 725	20.4%	20 175	47.2%	10 871	59.4%	(19.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	(24 721)	41 622		4 255		45 877		4 079		
Transfers and subsidies - capital (monetary allocations)	24 436	6 130	25.1%	8 587	35.1%	14 717	60.2%	10 212	46.4%	(15.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	(285)	47 752		12 842		60 594		14 290		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	(285)	47 752		12 842		60 594		14 290		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	(285)	47 752		12 842		60 594		14 290		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	(285)	47 752		12 842		60 594		14 290		

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>										
National Government	29 980	5 461	18.2%	9 422	31.4%	14 883	49.6%	10 553	42.9%	(10.7%)
Provincial Government	20 186	5 290	26.2%	8 194	40.6%	13 484	66.8%	7 652	44.3%	7.1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	20 186	5 290	26.2%	8 194	40.6%	13 484	66.8%	7 652	44.3%	7.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 793	172	1.8%	1 227	12.5%	1 399	14.3%	2 901	38.8%	(57.7%)
<b>Capital Expenditure Functional</b>										
Municipal governance and administration	29 980	5 461	18.2%	9 422	31.4%	14 883	49.6%	10 553	42.9%	(10.7%)
Executive and Council	9 524	-	-	1 227	12.9%	1 227	12.9%	2 901	39.7%	(57.7%)
Finance and administration	9 524	-	-	1 227	12.9%	1 227	12.9%	2 901	39.7%	(57.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 166	2 088	29.1%	2 625	36.6%	4 713	65.8%	5 038	36.7%	(47.9%)
Community and Social Services	4 394	168	3.8%	1 328	30.2%	1 495	34.0%	4 339	63.6%	(69.4%)
Sport And Recreation	2 773	1 423	51.3%	346	12.5%	1 769	63.8%	623	8.1%	(44.5%)
Public Safety	-	497	-	952	-	1 449	-	76	19.7%	1 149.1%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 289	3 374	25.4%	5 569	41.9%	8 943	67.3%	2 613	77.0%	113.1%
Planning and Development	12 594	3 061	24.3%	5 040	40.0%	8 101	64.3%	2 768	208.7%	82.1%
Road Transport	696	312	44.9%	529	76.1%	841	120.5%	(155)	2.5%	(442.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>										
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	47.7%	-
<b>Part 3: Cash Receipts and Payments</b>										
	2024/25							2023/24		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	

	2024/25	2023/24
	Budget	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	226 914	61 095	26.9%	59 198	26.1%	120 292	53.0%	115 405	71.1%	(48.7%)
Property rates	21 431	-	-	-	-	-	-	14 175	64.3%	(100.0%)
Service charges	747	-	-	-	-	-	-	609	42.9%	(100.0%)
Other revenue	2 528	-	-	-	-	-	-	55 384	51.4%	(100.0%)
Transfers and Subsidies - Operational	173 272	1 039	.6%	108	.1%	1 147	.7%	60 296	71.6%	(99.8%)
Transfers and Subsidies - Capital	24 436	60 000	245.5%	59 000	241.4%	119 000	487.0%	(20 800)	66.5%	(383.7%)
Interest	4 500	56	1.2%	90	2.0%	145	3.2%	5 741	228.1%	(98.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(214 957)	(47 476)	22.1%	(59 766)	27.8%	(107 242)	49.9%	(54 170)	38.8%	10.3%
Suppliers and employees	(212 127)	(47 476)	22.4%	(59 766)	28.2%	(107 242)	50.6%	(54 170)	40.0%	10.3%
Finance charges	(200)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 630)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>11 957</b>	<b>13 618</b>	<b>113.9%</b>	<b>(569)</b>	<b>(4.8%)</b>	<b>13 050</b>	<b>109.1%</b>	<b>61 235</b>	<b>323.7%</b>	<b>(100.9%)</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	2 500	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 500	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(34 477)	-	-	-	-	-	-	-	-	-
Capital assets	(34 477)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(31 977)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(20 020)</b>	<b>13 618</b>	<b>(68.0%)</b>	<b>(569)</b>	<b>2.8%</b>	<b>13 050</b>	<b>(65.2%)</b>	<b>61 235</b>	<b>(651.0%)</b>	<b>(100.9%)</b>
Cash/cash equivalents at the year begin:	65 309	88 180	135.0%	101 798	155.5%	88 180	135.0%	116 899	-	(12.9%)
Cash/cash equivalents at the year end:	45 289	101 798	224.8%	101 229	223.5%	101 229	223.5%	178 133	314.2%	(43.2%)

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 108	2.2%	569	1.2%	675	1.4%	47 143	95.2%	49 495	72.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	179	1.2%	178	1.2%	163	1.1%	14 168	96.5%	14 688	21.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	4.8%	7	9.7%	4	4.8%	58	80.6%	72	.1%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	23.9%	-	-	0	21.1%	1	55.1%	1	-	-	-
<b>Total By Income Source</b>	<b>1 291</b>	<b>1.9%</b>	<b>754</b>	<b>1.1%</b>	<b>842</b>	<b>1.2%</b>	<b>65 066</b>	<b>95.8%</b>	<b>67 952</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	650	3.3%	146	.7%	281	1.4%	18 722	94.6%	19 799	29.1%	-	-
Commercial	429	2.7%	238	1.5%	208	1.3%	15 036	94.5%	15 912	23.4%	-	-
Households	153	.5%	313	1.0%	295	1.0%	29 190	97.5%	29 951	44.1%	-	-
Other	58	2.5%	57	2.5%	57	2.5%	2 118	92.5%	2 290	3.4%	-	-
<b>Total By Customer Group</b>	<b>1 291</b>	<b>1.9%</b>	<b>754</b>	<b>1.1%</b>	<b>842</b>	<b>1.2%</b>	<b>65 066</b>	<b>95.8%</b>	<b>67 952</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 249	164.6%	21	2.8%	(109)	(14.3%)	(403)	(53.1%)	759	91.8%	-
Auditor-General	61	100.0%	-	-	-	-	-	-	61	7.4%	-
Other	271	3 787.7%	(83)	(1 167.4%)	-	-	(180)	(2 520.3%)	7	.5%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 581</b>	<b>191.2%</b>	<b>(62)</b>	<b>(7.6%)</b>	<b>(109)</b>	<b>(13.1%)</b>	<b>(583)</b>	<b>(70.5%)</b>	<b>827</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Leon Mzobanza Yusumuzi Cele	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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>732 887</b>	<b>287 788</b>	<b>39.3%</b>	<b>236 074</b>	<b>32.2%</b>	<b>523 862</b>	<b>71.5%</b>	<b>182 819</b>	<b>67.9%</b>	<b>29.1%</b>
Exchange Revenue										
Service charges - Electricity	6 453	1 233	19.1%	1 739	26.9%	2 972	46.1%	1 076	33.4%	61.6%
Service charges - Water	52 000	13 469	25.9%	9 972	19.2%	23 440	45.1%	10 038	58.7%	(7%)
Service charges - Waste Water Management	482	143	29.7%	139	28.8%	282	58.5%	95	47.1%	46.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	250	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 018	4 081	37.0%	5 084	46.1%	9 165	83.2%	4 455	56.8%	14.1%
Interest earned from Current and Non Current Assets	17 848	6 038	33.8%	3 647	20.4%	9 684	54.3%	5 411	165.8%	(32.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	336	55	16.4%	46	13.6%	101	30.0%	53	36.8%	(13.2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	163	255	155.9%	489	299.2%	743	455.1%	(392)	-	(224.6%)
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	10	-	3	-	13	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	644 337	262 505	40.7%	214 957	33.4%	477 462	74.1%	162 085	67.6%	32.6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>729 638</b>	<b>206 110</b>	<b>28.2%</b>	<b>271 813</b>	<b>37.3%</b>	<b>477 923</b>	<b>65.5%</b>	<b>149 424</b>	<b>41.5%</b>	<b>81.9%</b>
Employee related costs	246 261	63 557	25.8%	62 241	25.3%	125 798	51.1%	54 134	51.7%	15.0%
Remuneration of councillors	12 127	3 759	31.0%	4 387	36.2%	8 146	67.2%	3 280	61.0%	33.7%
Bulk purchases - electricity	26 035	7 706	29.6%	6 137	23.6%	13 843	53.2%	3 750	41.4%	63.6%
Inventory consumed	110 991	2 399	2.2%	34 261	30.9%	36 659	33.0%	806	11.1%	4 148.5%
Debt impairment	12 565	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	59 283	33 027	55.7%	33 027	55.7%	66 053	111.4%	-	-	(100.0%)
Interest	1 164	0	-	20	1.7%	20	1.7%	88	5.1%	(77.6%)
Contracted services	119 432	43 815	36.7%	67 219	56.3%	111 034	93.0%	51 061	66.8%	31.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	595	-	387	-	981	-	-	-	(100.0%)
Operational costs	141 781	51 253	36.1%	64 136	45.2%	115 388	81.4%	36 304	56.4%	76.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>3 248</b>	<b>81 677</b>		<b>(35 739)</b>		<b>45 939</b>		<b>33 395</b>		
Transfers and subsidies - capital (monetary allocations)	240 127	138 696	57.8%	52 707	21.9%	191 404	79.7%	116 654	64.4%	(54.8%)
Transfers and subsidies - capital (in-kind)	201 175	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>444 550</b>	<b>220 373</b>		<b>16 969</b>		<b>237 342</b>		<b>150 049</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>444 550</b>	<b>220 373</b>		<b>16 969</b>		<b>237 342</b>		<b>150 049</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>444 550</b>	<b>220 373</b>		<b>16 969</b>		<b>237 342</b>		<b>150 049</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>444 550</b>	<b>220 373</b>		<b>16 969</b>		<b>237 342</b>		<b>150 049</b>		

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>214 806</b>	<b>47 327</b>	<b>22.0%</b>	<b>49 898</b>	<b>23.2%</b>	<b>97 224</b>	<b>45.3%</b>	<b>67 310</b>	<b>46.2%</b>	<b>(25.9%)</b>
National Government	208 806	45 682	21.9%	48 594	23.3%	94 276	45.2%	67 310	46.4%	(27.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>208 806</b>	<b>45 682</b>	<b>21.9%</b>	<b>48 594</b>	<b>23.3%</b>	<b>94 276</b>	<b>45.2%</b>	<b>67 310</b>	<b>46.2%</b>	<b>(27.8%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	1 644	27.4%	1 304	21.7%	2 948	49.1%	-	-	(100.0%)
<b>Capital Expenditure Functional</b>	<b>214 806</b>	<b>47 327</b>	<b>22.0%</b>	<b>49 898</b>	<b>23.2%</b>	<b>97 224</b>	<b>45.3%</b>	<b>67 310</b>	<b>46.2%</b>	<b>(25.9%)</b>
Municipal governance and administration	6 000	1 644	27.4%	1 304	21.7%	2 948	49.1%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 000	1 644	27.4%	1 304	21.7%	2 948	49.1%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>208 806</b>	<b>45 682</b>	<b>21.9%</b>	<b>48 594</b>	<b>23.3%</b>	<b>94 276</b>	<b>45.2%</b>	<b>67 310</b>	<b>46.4%</b>	<b>(27.8%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	63 307	36 769	58.1%	36 763	58.1%	73 531	116.1%	59 307	55.8%	(38.0%)
Waste Water Management	145 499	8 914	6.1%	11 832	8.1%	20 745	14.3%	8 003	18.8%	47.5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Part 3: Cash Receipts and Payments</b>										
	<b>Budget</b>	First Quarter		Second Quarter		Year to Date		Second Quarter		

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	929 506	361 299	38.9%	275 537	29.6%	636 836	68.5%	593 814	66.2%	(53.6%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	26 521	4 457	16.8%	6 847	25.8%	11 304	42.6%	7 661	72.5%	(10.6%)
Other revenue	674	9 522	1 413.7%	44	6.6%	9 566	1 420.2%	24 462	67.9%	(99.3%)
Transfers and Subsidies - Operational	644 337	371 489	57.7%	206 688	32.1%	578 177	89.7%	441 502	73.7%	(53.3%)
Transfers and Subsidies - Capital	240 127	(29 007)	(12.1%)	61 672	25.7%	32 665	13.6%	120 000	48.4%	(48.6%)
Interest	17 848	4 838	27.1%	286	1.6%	5 124	28.7%	189	6.7%	51.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(757 602)	(194 814)	25.7%	(273 929)	36.2%	(468 742)	61.9%	(227 023)	57.6%	20.7%
Suppliers and employees	(757 602)	(194 814)	25.7%	(273 929)	36.2%	(468 742)	61.9%	(227 023)	57.6%	20.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>171 904</b>	<b>166 485</b>	<b>96.8%</b>	<b>1 609</b>	<b>.9%</b>	<b>168 094</b>	<b>97.8%</b>	<b>366 792</b>	<b>83.2%</b>	<b>(99.6%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(247 027)	-	-	-	-	-	-	-	-	-
Capital assets	(247 027)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(247 027)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(75 123)</b>	<b>166 485</b>	<b>(221.6%)</b>	<b>1 609</b>	<b>(2.1%)</b>	<b>168 094</b>	<b>(223.8%)</b>	<b>366 792</b>	<b>486.6%</b>	<b>(99.6%)</b>
Cash/cash equivalents at the year begin:	286 332	-	-	166 485	58.1%	-	-	43 549	-	282.3%
Cash/cash equivalents at the year end:	211 209	166 485	78.8%	168 094	79.6%	168 094	79.6%	410 341	178.4%	(59.0%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	3 683	2.1%	2 726	1.5%	3 258	1.8%	169 517	94.6%	179 185	61.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	420	3.1%	155	1.1%	292	2.1%	12 848	93.7%	13 715	4.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(10)	-	(26)	(.1%)	(0)	-	28 992	100.1%	28 957	9.9%	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 769	2.5%	1 732	2.4%	1 691	2.4%	65 666	92.7%	70 857	24.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(224)	100.0%	(224)	(1.1%)	-	-
<b>Total By Income Source</b>	<b>5 863</b>	<b>2.0%</b>	<b>4 588</b>	<b>1.6%</b>	<b>5 241</b>	<b>1.8%</b>	<b>276 798</b>	<b>94.6%</b>	<b>292 490</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2 197	6.8%	1 200	3.7%	918	2.8%	28 052	86.7%	32 367	11.1%	-	-
Commercial	1 323	1.5%	1 068	1.2%	1 874	2.1%	84 830	95.2%	89 095	30.5%	-	-
Households	2 248	1.4%	2 224	1.3%	2 322	1.4%	157 982	95.9%	164 776	56.3%	-	-
Other	95	1.5%	95	1.5%	127	2.0%	5 934	94.9%	6 251	2.1%	-	-
<b>Total By Customer Group</b>	<b>5 863</b>	<b>2.0%</b>	<b>4 588</b>	<b>1.6%</b>	<b>5 241</b>	<b>1.8%</b>	<b>276 798</b>	<b>94.6%</b>	<b>292 490</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

#### 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	%		
<b>Creditor Age Analysis</b>												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	(314)	33.2%	(0)	-	(0)	-	(632)	66.8%	(946)	(.6%)	-	
Trade Creditors	(23 394)	(20.0%)	31 725	27.1%	9	-	108 779	92.9%	117 119	72.3%	-	
Auditor-General	-	-	0	100.0%	-	-	-	-	0	-	-	
Other	(25 076)	(88.6%)	24 466	86.4%	6 971	24.6%	21 944	77.5%	28 305	17.5%	-	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>(48 784)</b>	<b>(30.1%)</b>	<b>56 191</b>	<b>34.7%</b>	<b>6 980</b>	<b>4.3%</b>	<b>147 616</b>	<b>91.1%</b>	<b>162 003</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

#### Contact Details

Municipal Manager	Mr Wilfred Musakawukheti Nxumalo	035 573 8615
Chief Financial Officer	Mr Sipho Ndabandaba	035 573 8696

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

Particulars: Operating Revenue and Expenditure	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>247 188</b>	<b>90 243</b>	<b>36.5%</b>	<b>72 817</b>	<b>29.5%</b>	<b>163 061</b>	<b>66.0%</b>	<b>67 169</b>	<b>67.7%</b>	<b>8.4%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	680	181	28.1%	180	26.4%	370	54.5%	117	39.5%	53.5%	
Sale of Goods and Rendering of Services	75	3	4.0%	67	90.0%	70	93.9%	25	45.6%	163.7%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	4 275	1 108	25.9%	1 672	39.1%	2 780	65.0%	562	92.8%	197.4%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 066	265	24.8%	191	17.9%	455	42.7%	98	20.4%	95.4%	
Licence and permits	2	2	139.0%	40	2 277.3%	43	2 416.3%	1	-	4 138.1%	
Operational Revenue	153	1 141	744.4%	(840)	(417.6%)	501	326.9%	-	-	(100.0%)	
<b>Non-Exchange Revenue</b>											
Property rates	43 679	5 656	12.9%	5 674	13.0%	11 331	25.9%	5 527	33.2%	2.7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	430	111	25.7%	189	43.9%	299	69.6%	15	7.5%	1 191.1%	
Licences or permits	414	111	26.7%	49	11.9%	160	38.5%	38	21.6%	30.4%	
Transfer and subsidies - Operational	195 012	81 177	41.6%	64 923	33.3%	146 100	74.9%	60 467	73.7%	7.4%	
Interest	1 402	479	34.2%	473	33.7%	952	67.9%	320	44.8%	47.6%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>245 802</b>	<b>43 969</b>	<b>17.9%</b>	<b>72 505</b>	<b>29.5%</b>	<b>116 475</b>	<b>47.4%</b>	<b>56 976</b>	<b>48.6%</b>	<b>27.3%</b>	
Employee related costs	98 608	20 099	20.4%	24 114	24.5%	44 214	44.8%	22 255	46.3%	8.4%	
Remuneration of councillors	14 698	3 476	23.7%	4 034	27.4%	7 510	51.1%	4 311	56.3%	(6.4%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	1 293	174	13.5%	408	31.5%	582	45.0%	723	106.2%	(43.6%)	
Debt impairment	2 709	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	27 935	-	-	16 073	57.5%	16 073	57.5%	-	-	-	
Interest	357	0	1%	4	1.2%	4	1.3%	2	4%	167.0%	
Contracted services	52 267	8 932	17.1%	12 664	24.2%	21 597	41.3%	12 847	55.0%	(1.4%)	
Transfers and subsidies	2 390	544	22.8%	745	31.2%	1 289	53.9%	1 673	102.4%	(55.6%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	45 546	10 743	23.6%	14 463	31.8%	25 206	55.3%	15 166	69.3%	(4.6%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>1 386</b>	<b>46 274</b>		<b>312</b>		<b>46 586</b>		<b>10 194</b>			
Transfers and subsidies - capital (monetary allocations)	36 907	14 070	38.1%	7 666	20.8%	21 736	58.9%	19 060	81.1%	(59.8%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>38 293</b>	<b>60 344</b>		<b>7 978</b>		<b>68 322</b>		<b>29 254</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>38 293</b>	<b>60 344</b>		<b>7 978</b>		<b>68 322</b>		<b>29 254</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>38 293</b>	<b>60 344</b>		<b>7 978</b>		<b>68 322</b>		<b>29 254</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>38 293</b>	<b>60 344</b>		<b>7 978</b>		<b>68 322</b>		<b>29 254</b>			

## **Part 2: Capital Revenue and Expenditure**

### Part 3: Cash Receipts and Payments

Fiscal Year/Reporting Period	2024/25				2023/24
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	267 334	122 552	45.8%	58 802	22.0%	181 354	67.8%	187 474	64.6%	(68.6%)
Property rates	28 442	-	-	-	-	-	-	7 550	19.7%	(100.0%)
Service charges	625	-	-	-	-	-	-	28	(5.4%)	(100.0%)
Other revenue	2 073	26 566	1 281.5%	34 823	1 679.8%	61 389	2 961.4%	17 263	177.7%	101.7%
Transfers and Subsidies - Operational	195 012	17 369	8.9%	18 368	9.4%	35 737	18.3%	136 180	68.2%	(86.5%)
Transfers and Subsidies - Capital	36 907	78 614	213.0%	5 611	15.2%	84 225	228.2%	26 000	46.7%	(78.4%)
Interest	4 275	3	.1%	-	-	3	.1%	454	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(223 566)	2 974	(1.3%)	48 299	(21.6%)	51 273	(22.9%)	(1 663)	-	(2 969.8%)
Suppliers and employees	(220 819)	2 974	(1.3%)	48 299	(21.9%)	51 273	(23.2%)	(1 663)	-	(2 969.8%)
Finance charges	(357)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 390)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>43 768</b>	<b>125 526</b>	<b>286.8%</b>	<b>107 101</b>	<b>244.7%</b>	<b>232 627</b>	<b>531.5%</b>	<b>185 791</b>	<b>368.5%</b>	<b>(42.4%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(49 329)	-	-	-	-	-	-	-	-	-
Capital assets	(49 329)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(49 329)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(893)	(612)	68.5%	-	-	(612)	68.5%	-	50.0%	-
Repayment of borrowing	(893)	(612)	68.5%	-	-	(612)	68.5%	-	50.0%	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(893)</b>	<b>(612)</b>	<b>68.5%</b>	<b>-</b>	<b>-</b>	<b>(612)</b>	<b>68.5%</b>	<b>-</b>	<b>50.0%</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(6 454)</b>	<b>124 914</b>	<b>(1 935.3%)</b>	<b>107 101</b>	<b>(1 659.4%)</b>	<b>232 015</b>	<b>(3 594.7%)</b>	<b>185 791</b>	<b>11 175.5%</b>	<b>(42.4%)</b>
Cash/cash equivalents at the year begin:	32 863	-	-	144 982	441.2%	-	-	(16 219)	-	(993.5%)
Cash/cash equivalents at the year end:	26 409	144 982	549.0%	252 083	954.5%	252 083	954.5%	169 572	728.5%	48.7%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	114	.4%	2 341	8.6%	1 718	6.3%	23 130	84.7%	27 302	76.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	64	3.0%	43	2.1%	(3)	(.1%)	2 010	95.1%	2 115	5.9%	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	144	100.0%	144	.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	156	2.5%	140	2.3%	140	2.3%	5 757	93.9%	6 193	17.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	.2%	-	-	(27)	24.2%	(84)	75.6%	(111)	(.3%)	-	-
<b>Total By Income Source</b>	<b>333</b>	<b>.9%</b>	<b>2 524</b>	<b>7.1%</b>	<b>1 829</b>	<b>5.1%</b>	<b>30 957</b>	<b>86.9%</b>	<b>35 643</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	(276)	(2.1%)	899	7.0%	727	5.7%	11 503	89.5%	12 852	36.1%	-	-
Commercial	169	1.4%	1 084	9.1%	664	5.6%	9 978	83.9%	11 895	33.4%	-	-
Households	135	2.9%	152	3.3%	93	2.0%	4 215	91.7%	4 595	12.9%	-	-
Other	305	4.8%	389	6.2%	344	5.5%	5 261	83.5%	6 300	17.7%	-	-
<b>Total By Customer Group</b>	<b>333</b>	<b>.9%</b>	<b>2 524</b>	<b>7.1%</b>	<b>1 829</b>	<b>5.1%</b>	<b>30 957</b>	<b>86.9%</b>	<b>35 643</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	100.0%	-	-	-	-	-	-	2	2.6%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	124	145.2%	-	-	50	58.7%	(89)	(103.9%)	86	97.4%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>127</b>	<b>144.0%</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>57.1%</b>	<b>(89)</b>	<b>(101.2%)</b>	<b>88</b>	<b>100.0%</b>	

#### Contact Details

Municipal Manager	Mr Monde Thulasizwe Nkosi	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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>5 599 452</b>	<b>1 546 939</b>	<b>27.6%</b>	<b>1 294 058</b>	<b>23.1%</b>	<b>2 840 996</b>	<b>50.7%</b>	<b>1 133 786</b>	<b>53.0%</b>	<b>14.1%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	2 542 822	665 781	26.2%	537 047	21.1%	1 202 829	47.3%	421 489	47.5%	27.4%	
Service charges - Water	643 500	135 196	21.0%	139 300	21.6%	274 496	42.7%	130 579	48.3%	6.7%	
Service charges - Waste Water Management	132 282	33 277	25.2%	33 702	25.5%	66 979	50.6%	30 252	50.7%	11.4%	
Service charges - Waste Management	120 402	30 608	25.4%	31 763	26.4%	62 370	51.8%	29 380	51.1%	8.1%	
Sale of Goods and Rendering of Services	75 526	14 924	19.8%	3 610	4.8%	18 534	24.5%	30 064	501.8%	(88.0%)	
Agency services	8 365	1 437	17.2%	2 819	33.7%	4 257	50.9%	2 650	67.1%	6.4%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	29	0	5.5%	1	5.1%	2	5.6%	-	-	(100.0%)	
Interest earned from Current and Non Current Assets	45 000	8 355	18.6%	9 981	22.2%	18 335	40.7%	14 962	27.4%	(33.3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	1 912	321	16.8%	646	33.8%	966	50.5%	490	115.5%	31.8%	
Rental from Fixed Assets	19 840	2 817	14.2%	3 538	17.8%	6 356	32.0%	2 339	31.7%	51.2%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	11 627	4 940	42.5%	4 909	42.2%	9 849	84.7%	1 848	41.9%	165.6%	
<b>Non-Exchange Revenue</b>											
Property rates	778 224	236 747	30.4%	171 752	22.1%	408 499	52.5%	131 887	49.2%	30.2%	
Surcharges and Taxes	6 208	1 369	22.1%	1 330	21.4%	2 700	43.5%	1 978	43.0%	(32.7%)	
Fines, penalties and forfeits	12 284	2 105	17.1%	877	7.1%	2 983	24.3%	931	9.1%	(5.8%)	
Licences or permits	3 632	927	25.5%	885	24.4%	1 812	49.9%	1 066	44.7%	(17.0%)	
Transfer and subsidies - Operational	587 345	235 386	40.1%	198 309	33.8%	433 695	73.8%	189 259	76.0%	4.8%	
Interest	870	639	73.5%	464	53.4%	1 104	126.9%	237	-	95.6%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	5 492	-	5 300	-	10 792	-	-	-	(100.0%)	
Other Gains	609 585	166 615	27.3%	147 824	24.2%	314 439	51.6%	144 373	56.6%	2.4%	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>5 589 918</b>	<b>1 501 904</b>	<b>26.9%</b>	<b>1 375 947</b>	<b>24.6%</b>	<b>2 877 851</b>	<b>51.5%</b>	<b>1 249 790</b>	<b>51.9%</b>	<b>10.1%</b>	
Employee related costs	1 257 068	271 785	21.6%	299 070	23.8%	570 855	45.4%	291 623	47.5%	2.6%	
Remuneration of councillors	35 203	7 847	22.3%	9 170	26.0%	17 017	48.3%	8 118	43.4%	13.0%	
Bulk purchases - electricity	1 802 031	550 344	30.5%	399 692	22.2%	950 035	52.7%	323 246	49.1%	23.6%	
Inventory consumed	492 834	121 893	24.7%	118 820	24.1%	240 713	48.6%	126 190	61.0%	(5.6%)	
Debt impairment	274 733	57 408	20.9%	57 408	20.9%	114 816	41.8%	41 420	47.6%	38.6%	
Depreciation and amortisation	305 950	87 836	28.7%	88 103	28.8%	175 939	57.5%	78 144	48.7%	12.7%	
Interest	178 824	45 886	25.7%	49 071	27.4%	94 957	53.1%	43 565	59.7%	12.6%	
Contracted services	475 795	130 567	27.4%	139 073	29.2%	269 641	56.7%	136 665	64.5%	1.8%	
Transfers and subsidies	7 582	140	1.9%	139	1.8%	279	3.7%	1 457	21.9%	(90.5%)	
Irrecoverable debts written off	-	2 640	-	2 742	-	5 381	-	2 121	-	29.3%	
Operational costs	389 896	94 180	24.2%	93 076	23.9%	187 256	48.0%	88 591	49.7%	5.1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	370 004	131 376	35.5%	119 583	32.3%	250 960	67.8%	108 651	56.1%	10.1%	
<b>Surplus/(Deficit)</b>	<b>9 534</b>	<b>45 035</b>		<b>(81 889)</b>		<b>(36 854)</b>		<b>(116 004)</b>			
Transfers and subsidies - capital (monetary allocations)	219 003	91 018	41.6%	44 998	20.5%	136 015	62.1%	23 548	43.6%	91.1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>228 537</b>	<b>136 052</b>		<b>(36 892)</b>		<b>99 161</b>		<b>(92 455)</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>228 537</b>	<b>136 052</b>		<b>(36 892)</b>		<b>99 161</b>		<b>(92 455)</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>228 537</b>	<b>136 052</b>		<b>(36 892)</b>		<b>99 161</b>		<b>(92 455)</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>228 537</b>	<b>136 052</b>		<b>(36 892)</b>		<b>99 161</b>		<b>(92 455)</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>610 994</b>	<b>137 066</b>	<b>22.4%</b>	<b>142 917</b>	<b>23.4%</b>	<b>279 983</b>	<b>45.8%</b>	<b>266 757</b>	<b>57.4%</b>	<b>(46.4%)</b>	
National Government	218 503	82 641	37.8%	47 261	21.6%	129 902	59.5%	62 630	56.5%	(24.5%)	
Provincial Government	500	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - Capital</b>	<b>219 003</b>	<b>82 641</b>	<b>37.7%</b>	<b>47 261</b>	<b>21.6%</b>	<b>129 902</b>	<b>59.3%</b>	<b>62 630</b>	<b>57.5%</b>	<b>(24.5%)</b>	
Borrowing	380 000	54 099	14.2%	94 458	24.9%	148 557	39.1%	150 627	59.0%	(37.3%)	
Internally generated funds	11 991	326	2.7%	1 198	10.0%	1 524	12.7%	53 501	53.4%	(97.8%)	
<b>Capital Expenditure Functional</b>	<b>610 994</b>	<b>137 066</b>	<b>22.4%</b>	<b>142 917</b>	<b>23.4%</b>	<b>279 983</b>	<b>45.8%</b>	<b>266 757</b>	<b>57.4%</b>	<b>(46.4%)</b>	
Municipal governance and administration	58 787	-	-	5 118	8.7%	5 118	8.7%	801	22.8%	538.8%	
Executive and Council	36	-	-	10	27.2%	10	27.2%	34	28.6%	(71.0%)	
Finance and administration	58 751	-	-	5 108	8.7%	5 108	8.7%	768	22.7%	565.5%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>32 483</b>	<b>12 030</b>	<b>37.0%</b>	<b>867</b>	<b>2.7%</b>	<b>12 897</b>	<b>39.7%</b>	<b>63 927</b>	<b>77.0%</b>	<b>(98.6%)</b>	
Community and Social Services	9 249	243	2.6%	10	.1%	253	2.7%	23 083	35.7%	(100.0%)	
Sport And Recreation	19 361	11 787	60.9%	857	4.4%	12 644	65.3%	40 633	165.1%	(97.9%)	
Public Safety	675	-	-	-	-	-	-	211	12.4%	(100.0%)	
Housing	3 198	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>104 276</b>	<b>34 294</b>	<b>32.9%</b>	<b>38 698</b>	<b>37.1%</b>	<b>72 993</b>	<b>70.0%</b>	<b>32 785</b>	<b>30.4%</b>	<b>18.0%</b>	
Planning and Development	35 175	3 422	9.7%	3 258	9.3%	6 679	19.0%	1 251	12.5%	160.5%	
Road Transport	69 023	30 873	44.7%	35 440	51.3%	66 313	96.1%	31 523	33.5%	12.4%	
Environmental Protection	78	-	-	-	-	-	-	12	12.0%	(100.0%)	
<b>Trading Services</b>	<b>403 049</b>	<b>90 742</b>	<b>22.5%</b>	<b>93 018</b>	<b>23.1%</b>	<b>183 759</b>	<b>45.6%</b>	<b>165 814</b>	<b>66.8%</b>	<b>(43.9%)</b>	
Energy sources	76 690	2 210	2.9%	118	2%	2 329	3.0%	45 898	36.4%	(99.7%)	
Water Management	246 309	52 705	21.4%	69 719	28.3%	122 425	49.7%	84 629	100.2%	(17.6%)	
Waste Water Management	64 815	35 826	55.3%	23 180	35.8%	59 006	91.0%	35 287	48.4%	(34.3%)	
Waste Management	15 235	-	-	-	-	-	-	-	15.8%	-	
Other	12 399	-	-	5 216	42.1%	5 216	42.1%	3 429	71.1%	52.1%	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Actual	Second Quarter		

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	5 354 113	1 602 702	29.9%	1 364 880	25.5%	2 967 582	55.4%	1 197 331	51.1%	14.0%
Property rates	754 866	150 256	19.9%	160 312	21.2%	310 570	41.1%	143 810	41.5%	11.5%
Service charges	3 678 017	835 208	22.7%	751 421	20.4%	1 586 629	43.1%	690 320	41.0%	8.9%
Other revenue	69 862	275 289	394.0%	178 668	255.7%	453 957	649.8%	148 167	367.6%	20.6%
Transfers and Subsidies - Operational	587 345	235 368	40.1%	200 011	34.1%	435 379	74.1%	175 259	72.4%	14.1%
Transfers and Subsidies - Capital	219 003	101 789	46.5%	65 449	29.9%	167 238	76.4%	32 000	54.8%	104.5%
Interest	45 000	4 790	10.6%	9 019	20.0%	13 809	30.7%	7 776	21.6%	16.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(4 654 012)	(1 372 344)	29.5%	(1 261 235)	27.1%	(2 633 579)	56.6%	(1 056 602)	54.3%	19.4%
Suppliers and employees	(4 467 607)	(1 372 344)	30.7%	(1 166 276)	26.1%	(2 538 622)	56.6%	(976 221)	54.2%	19.5%
Finance charges	(178 824)	-	-	(94 957)	53.1%	(94 957)	53.1%	(80 381)	61.6%	18.1%
Transfers and grants	(7 582)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>700 101</b>	<b>230 357</b>	<b>32.9%</b>	<b>103 646</b>	<b>14.8%</b>	<b>334 003</b>	<b>47.7%</b>	<b>140 729</b>	<b>34.5%</b>	<b>(26.4%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(702 643)	(196 062)	27.9%	(168 260)	23.9%	(364 322)	51.9%	(250 470)	59.7%	(32.8%)
Capital assets	(702 643)	(196 062)	27.9%	(168 260)	23.9%	(364 322)	51.9%	(250 470)	59.7%	(32.8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(702 643)</b>	<b>(196 062)</b>	<b>27.9%</b>	<b>(168 260)</b>	<b>23.9%</b>	<b>(364 322)</b>	<b>51.9%</b>	<b>(250 470)</b>	<b>53.7%</b>	<b>(32.8%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	380 000	200 000	52.6%	-	-	200 000	52.6%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	380 000	200 000	52.6%	-	-	200 000	52.6%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(181 781)	-	-	(96 412)	53.0%	(96 412)	53.0%	-	-	(100.0%)
Repayment of borrowing	(181 781)	-	-	(96 412)	53.0%	(96 412)	53.0%	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>188 219</b>	<b>200 000</b>	<b>100.9%</b>	<b>(96 412)</b>	<b>(48.6%)</b>	<b>103 588</b>	<b>52.3%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>195 677</b>	<b>234 296</b>	<b>119.7%</b>	<b>(161 027)</b>	<b>(82.3%)</b>	<b>73 269</b>	<b>37.4%</b>	<b>(109 741)</b>	<b>(185.6%)</b>	<b>46.7%</b>
Cash/cash equivalents at the year begin:	310 148	239 715	77.3%	506 763	163.4%	239 715	77.3%	380 626	90.7%	33.1%
Cash/cash equivalents at the year end:	505 825	506 763	100.2%	345 736	68.4%	345 736	68.4%	270 885	41.2%	27.6%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	105 869	33.4%	11 608	3.7%	8 435	2.7%	191 288	60.3%	317 200	35.3%	-	-
Trade and Other receivables from Exchange Transactions - Electricity	219 137	91.7%	4 177	1.7%	3 513	1.5%	12 122	5.1%	238 949	26.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	58 044	28.7%	6 136	3.0%	4 617	2.3%	133 501	66.0%	202 297	22.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	10 102	32.6%	1 651	5.3%	1 434	4.6%	17 762	57.4%	30 969	3.4%	-	-
Receivables from Exchange Transactions - Waste Management	9 329	35.7%	1 815	7.0%	2 858	10.9%	12 104	46.4%	26 106	2.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 576	5.7%	3 653	8.1%	1 519	3.4%	37 463	82.9%	45 211	5.0%	-	-
Interest on Arrear Debtor Accounts	219	9.3%	46	2.0%	41	1.7%	2 054	87.0%	2 360	.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 434	6.7%	596	1.7%	875	2.4%	32 213	89.2%	36 118	4.0%	-	-
<b>Total By Income Source</b>	<b>407 710</b>	<b>45.3%</b>	<b>29 682</b>	<b>3.3%</b>	<b>23 292</b>	<b>2.6%</b>	<b>438 527</b>	<b>48.8%</b>	<b>899 211</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	161 313	54.6%	8 572	2.9%	7 464	2.5%	118 104	40.0%	295 453	32.9%	-	-
Commercial	184 006	58.3%	8 785	2.8%	6 028	1.9%	116 775	37.0%	315 594	35.1%	-	-
Households	61 332	22.2%	11 344	4.1%	9 652	3.5%	193 895	70.2%	276 223	30.7%	-	-
Other	1 059	8.9%	981	8.2%	148	1.2%	9 753	81.7%	11 940	1.3%	-	-
<b>Total By Customer Group</b>	<b>407 710</b>	<b>45.3%</b>	<b>29 682</b>	<b>3.3%</b>	<b>23 292</b>	<b>2.6%</b>	<b>438 527</b>	<b>48.8%</b>	<b>899 211</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	142 965	100.0%	-	-	-	-	-	-	142 965	72.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	17 765	100.0%	-	-	-	-	-	-	17 765	9.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 291	100.0%	-	-	-	-	-	-	14 291	7.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 460	100.0%	-	-	-	-	-	-	22 460	11.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	34	100.0%	-	-	-	-	-	-	34	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>197 516</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>197 516</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mxolisi Kunene	035 907 5090
Chief Financial Officer		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

R thousands	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>503 694</b>	<b>196 709</b>	<b>39.1%</b>	<b>141 107</b>	<b>28.0%</b>	<b>337 815</b>	<b>67.1%</b>	<b>132 764</b>	<b>66.9%</b>	<b>6.3%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	100 241	25 714	25.7%	26 149	26.1%	51 863	51.7%	25 263	49.5%	3.5%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	16 276	4 112	25.3%	4 093	25.1%	8 205	50.4%	3 940	51.7%	3.9%	
Sale of Goods and Rendering of Services	5 448	296	5.4%	3 272	60.1%	3 567	65.5%	237	42.0%	1 282.0%	
Agency services	2 899	724	25.0%	609	21.0%	1 333	46.0%	478	41.2%	27.4%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 330	788	33.8%	911	39.1%	1 699	72.9%	650	-	40.3%	
Interest earned from Current and Non Current Assets	8 442	2 250	26.7%	2 685	31.8%	4 934	58.5%	1 981	65.3%	35.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 706	626	36.7%	877	51.4%	1 503	88.1%	59	55.0%	1 393.8%	
Licence and permits	2 659	596	22.4%	710	26.7%	1 305	49.1%	592	47.2%	19.9%	
Operational Revenue	275	244	88.5%	58	21.1%	302	109.7%	-	-	(100.0%)	
<b>Non-Exchange Revenue</b>											
Property rates	77 802	50 655	65.1%	6 791	8.7%	57 446	73.8%	6 796	73.5%	(.1%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	4 435	230	5.2%	114	2.6%	345	7.8%	940	12.7%	(87.8%)	
Licences or permits	16	0	1.8%	2	9.9%	2	11.7%	0	9.8%	298.0%	
Transfer and subsidies - Operational	268 231	108 304	40.4%	93 248	34.8%	201 552	75.1%	89 775	75.0%	3.9%	
Interest	6 300	1 656	26.3%	1 207	19.2%	2 863	45.4%	1 498	-	(19.5%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 633	407	24.9%	383	23.4%	790	48.3%	367	-	4.5%	
Gains on disposal of Assets	-	106	-	-	-	106	-	190	-	(100.0%)	
Other Gains	5 000	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>540 895</b>	<b>125 962</b>	<b>23.3%</b>	<b>124 249</b>	<b>23.0%</b>	<b>250 212</b>	<b>46.3%</b>	<b>130 738</b>	<b>49.2%</b>	<b>(5.0%)</b>	
Employee related costs	196 947	44 042	22.4%	41 412	21.0%	85 455	43.4%	49 519	49.5%	(16.4%)	
Remuneration of councillors	25 957	6 036	23.3%	6 826	26.3%	12 862	49.6%	7 377	54.8%	(7.5%)	
Bulk purchases - electricity	96 922	24 820	25.6%	21 825	22.5%	46 645	48.1%	18 767	47.3%	16.3%	
Inventory consumed	19 664	3 979	20.2%	4 937	25.1%	8 916	45.3%	3 958	33.6%	24.7%	
Debt impairment	5 670	1 418	25.0%	1 418	25.0%	2 835	50.0%	2 025	50.0%	(30.0%)	
Depreciation and amortisation	58 150	13 223	22.7%	12 362	21.3%	25 586	44.0%	13 772	51.2%	(10.2%)	
Interest	3 269	233	7.1%	1 621	49.6%	1 854	56.7%	1 258	35.2%	28.9%	
Contracted services	69 650	12 791	18.4%	18 874	27.1%	31 665	45.5%	20 196	51.2%	(6.5%)	
Transfers and subsidies	6 195	1 427	23.0%	1 727	27.9%	3 154	50.9%	2 669	60.5%	(35.3%)	
Irrecoverable debts written off	-	32	-	2 764	-	2 796	-	-	-	(100.0%)	
Operational costs	58 472	17 961	30.7%	10 483	17.9%	28 445	48.6%	11 197	49.1%	(6.4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(37 201)</b>	<b>70 746</b>		<b>16 857</b>		<b>87 603</b>		<b>2 026</b>			
Transfers and subsidies - capital (monetary allocations)	55 190	17 632	31.9%	12 634	22.9%	30 266	54.8%	30 828	55.8%	(50.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>17 989</b>	<b>88 378</b>		<b>29 492</b>		<b>117 870</b>		<b>32 854</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>17 989</b>	<b>88 378</b>		<b>29 492</b>		<b>117 870</b>		<b>32 854</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>17 989</b>	<b>88 378</b>		<b>29 492</b>		<b>117 870</b>		<b>32 854</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>17 989</b>	<b>88 378</b>		<b>29 492</b>		<b>117 870</b>		<b>32 854</b>			

## Part 2: Capital Revenue and Expenditure

### Part 3: Cash Receipts and Payments

	2024/25			2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	540 849	186 531	34.5%	165 338	30.6%	351 869	65.1%	172 508	68.0%	(4.2%)
Property rates	73 077	21 130	28.9%	19 711	27.0%	40 842	55.9%	19 036	50.7%	3.5%
Service charges	113 933	28 869	25.3%	33 632	29.5%	62 502	54.9%	27 944	48.4%	20.4%
Other revenue	9 804	8 476	86.5%	9 011	91.9%	17 487	178.4%	2 895	98.4%	211.2%
Transfers and Subsidies - Operational	272 252	108 321	39.8%	92 726	34.1%	201 047	73.8%	88 432	74.8%	4.5%
Transfers and Subsidies - Capital	55 190	17 174	31.1%	8 894	16.1%	26 068	47.2%	34 200	92.2%	(74.0%)
Interest	16 593	2 560	15.4%	1 364	8.2%	3 924	23.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(473 283)	(145 677)	30.8%	(162 147)	34.3%	(307 824)	65.0%	(143 874)	61.2%	12.7%
Suppliers and employees	(463 620)	(145 677)	31.4%	(162 147)	35.0%	(307 824)	66.4%	(143 874)	62.7%	12.7%
Finance charges	(3 269)	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 195)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>67 566</b>	<b>40 854</b>	<b>60.5%</b>	<b>3 191</b>	<b>4.7%</b>	<b>44 045</b>	<b>65.2%</b>	<b>28 634</b>	<b>123.0%</b>	<b>(88.9%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(66 090)	(17 452)	26.4%	(17 573)	26.6%	(35 025)	53.0%	(58 285)	59.6%	(69.9%)
Capital assets	(66 090)	(17 452)	26.4%	(17 573)	26.6%	(35 025)	53.0%	(58 285)	59.6%	(69.9%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(66 090)</b>	<b>(17 452)</b>	<b>26.4%</b>	<b>(17 573)</b>	<b>26.6%</b>	<b>(35 025)</b>	<b>53.0%</b>	<b>(58 285)</b>	<b>61.3%</b>	<b>(69.9%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 234)	-	-	(898)	40.2%	(898)	40.2%	-	-	(100.0%)
Repayment of borrowing	(2 234)	-	-	(898)	40.2%	(898)	40.2%	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(2 234)</b>	<b>-</b>	<b>-</b>	<b>(898)</b>	<b>40.2%</b>	<b>(898)</b>	<b>40.2%</b>	<b>-</b>	<b>87.0%</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(758)</b>	<b>23 402</b>	<b>(3 088.8%)</b>	<b>(15 280)</b>	<b>2 016.7%</b>	<b>8 122</b>	<b>(1 072.0%)</b>	<b>(29 651)</b>	<b>(157.1%)</b>	<b>(48.5%)</b>
Cash/cash equivalents at the year begin:	54 145	73 944	136.6%	97 360	179.8%	73 944	136.6%	133 633	87.8%	(27.1%)
Cash/cash equivalents at the year end:	53 387	97 360	182.4%	82 080	153.7%	82 080	153.7%	103 977	161.3%	(21.1%)

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 667	32.2%	2 178	7.3%	1 839	6.1%	16 335	54.4%	30 019	20.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 609	2.3%	1 605	2.3%	1 198	1.7%	65 693	93.7%	70 105	47.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	(1)	100.0%	-	-	-	-	-	-	(1)	-	-	-
Receivables from Exchange Transactions - Waste Management	1 065	7.1%	795	5.3%	587	3.9%	12 516	83.6%	14 963	10.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	1.1%	58	1.4%	26	0.6%	3 910	96.8%	4 038	2.7%	-	-
Interest on Arrear Debtor Accounts	669	2.5%	793	3.0%	785	3.0%	24 190	91.5%	26 438	18.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 459)	(87.3%)	317	19.0%	126	7.6%	2 687	160.7%	1 671	1.1%	-	-
<b>Total By Income Source</b>	<b>11 595</b>	<b>7.9%</b>	<b>5 747</b>	<b>3.9%</b>	<b>4 562</b>	<b>3.1%</b>	<b>125 331</b>	<b>85.1%</b>	<b>147 234</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	1 594	3.0%	1 562	2.9%	1 273	2.4%	49 492	91.8%	53 920	36.6%	-	-
Commercial	8 777	23.8%	1 912	5.2%	1 494	4.1%	24 644	66.5%	36 826	25.0%	-	-
Households	1 224	2.2%	2 273	4.0%	1 795	3.2%	51 196	90.6%	56 487	38.4%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>11 595</b>	<b>7.9%</b>	<b>5 747</b>	<b>3.9%</b>	<b>4 562</b>	<b>3.1%</b>	<b>125 331</b>	<b>85.1%</b>	<b>147 234</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Creditor Age Analysis</b>												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	88	83.4%	-	-	17	16.6%	105	80.9%	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-
Other	25	100.0%	-	-	-	-	-	-	25	19.1%	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>25</b>	<b>19.1%</b>	<b>88</b>	<b>67.5%</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>13.4%</b>	<b>130</b>	<b>100.0%</b>	-	-

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

R thousands	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>200 231</b>	<b>72 168</b>	<b>36.0%</b>	<b>51 390</b>	<b>25.7%</b>	<b>123 558</b>	<b>61.7%</b>	<b>52 833</b>	<b>61.5%</b>	<b>(2.7%)</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	35 385	8 329	23.5%	7 901	22.3%	16 231	45.9%	7 257	42.2%	8.9%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	2 054	500	24.3%	412	20.1%	912	44.4%	503	48.6%	(18.0%)	
Sale of Goods and Rendering of Services	1 643	11	.7%	31	1.9%	43	2.6%	10	33.2%	204.6%	
Agency services	1 757	222	12.6%	111	6.3%	333	19.0%	278	-	(59.5%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 816	219	12.0%	219	12.0%	437	24.1%	195	19.8%	11.9%	
Interest earned from Current and Non Current Assets	1 529	729	47.7%	556	36.3%	1 285	84.0%	384	59.4%	44.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	2	-	2	-	3	-	2	-	(25.0%)	
Rental from Fixed Assets	430	21	4.8%	32	7.4%	52	12.2%	15	6.2%	118.4%	
Licence and permits	396	394	99.5%	308	77.7%	702	177.3%	245	20.0%	25.4%	
Operational Revenue	2 575	1 978	76.8%	713	27.7%	2 691	104.5%	4 876	237.0%	(65.4%)	
<b>Non-Exchange Revenue</b>											
Property rates	35 846	14 555	40.6%	3 715	10.4%	18 271	51.0%	3 517	45.2%	5.6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3 604	78	2.2%	67	1.9%	145	4.0%	585	10.2%	(88.5%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	111 895	45 128	40.3%	37 321	33.4%	82 449	73.7%	34 963	75.5%	6.7%	
Interest	-	1	-	2	-	4	-	2	-	(1.9%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	1 300	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>187 370</b>	<b>56 707</b>	<b>30.3%</b>	<b>66 627</b>	<b>35.6%</b>	<b>123 334</b>	<b>65.8%</b>	<b>54 218</b>	<b>61.3%</b>	<b>22.9%</b>	
Employee related costs	74 670	19 257	25.8%	21 633	29.0%	40 890	54.8%	19 908	55.0%	8.7%	
Remuneration of councillors	9 859	2 502	25.4%	2 830	28.7%	5 331	54.1%	2 930	54.9%	(3.4%)	
Bulk purchases - electricity	22 156	12 292	55.5%	7 550	34.1%	19 842	89.6%	6 713	41.2%	12.5%	
Inventory consumed	4 214	47	1.1%	34	.8%	81	1.9%	158	22.3%	(78.5%)	
Debt impairment	3 600	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	22 830	1 985	8.7%	9 889	43.3%	11 874	52.0%	6 134	72.9%	61.2%	
Interest	-	24	-	411	-	435	-	672	-	(38.8%)	
Contracted services	27 464	11 560	42.1%	15 899	57.9%	27 460	100.0%	7 942	89.3%	100.2%	
Transfers and subsidies	200	-	-	4	1.9%	4	1.9%	2 283	2 283.2%	(99.8%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	22 376	9 040	40.4%	8 377	37.4%	17 417	77.8%	7 478	65.2%	12.0%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>12 861</b>	<b>15 461</b>		<b>(15 237)</b>		<b>224</b>		<b>(1 385)</b>			
Transfers and subsidies - capital (monetary allocations)	26 338	9 477	36.0%	4 933	18.7%	14 410	54.7%	7 348	50.1%	(32.9%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>39 199</b>	<b>24 938</b>		<b>(10 305)</b>		<b>14 633</b>		<b>5 963</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>39 199</b>	<b>24 938</b>		<b>(10 305)</b>		<b>14 633</b>		<b>5 963</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>39 199</b>	<b>24 938</b>		<b>(10 305)</b>		<b>14 633</b>		<b>5 963</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>39 199</b>	<b>24 938</b>		<b>(10 305)</b>		<b>14 633</b>		<b>5 963</b>			

## Part 2: Capital Revenue and Expenditure

### Part 3: Cash Receipts and Payments

	2024/25				2023/24
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	222 294	7 439	3.3%	432	.2%	7 871	3.5%	129 617	59.5%	(98.7%)
Property rates	38 307	-	-	-	-	-	-	15 502	48.0%	(100.0%)
Service charges	36 002	-	-	-	-	-	-	10 009	27.9%	(100.0%)
Other revenue	8 223	33	.4%	(30)	(.4%)	2	-	2 310	22.7%	(101.3%)
Transfers and Subsidies - Operational	111 895	-	-	-	-	-	-	79 455	75.9%	(100.0%)
Transfers and Subsidies - Capital	26 338	(687)	(2.6%)	536	2.0%	(151)	(.6%)	22 237	66.6%	(97.6%)
Interest	1 529	8 093	529.3%	(73)	(4.8%)	8 019	524.5%	103	7.2%	(171.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(169 452)	(15 221)	9.0%	(20 166)	11.9%	(35 387)	20.9%	(117 918)	72.0%	(82.9%)
Suppliers and employees	(169 252)	(15 221)	9.0%	(20 166)	11.9%	(35 387)	20.9%	(117 918)	72.1%	(82.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>52 842</b>	<b>(7 783)</b>	<b>(14.7%)</b>	<b>(19 734)</b>	<b>(37.3%)</b>	<b>(27 516)</b>	<b>(52.1%)</b>	<b>11 699</b>	<b>22.5%</b>	<b>(268.7%)</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	1 300	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 300	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(34 528)	2	-	2	-	3	-	16	(.3%)	(90.4%)
Capital assets	(34 528)	2	-	2	-	3	-	16	(.3%)	(90.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(33 226)</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>16</b>	<b>(.3%)</b>	<b>(90.4%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>19 614</b>	<b>(7 781)</b>	<b>(39.7%)</b>	<b>(19 732)</b>	<b>(100.6%)</b>	<b>(27 513)</b>	<b>(140.3%)</b>	<b>11 715</b>	<b>80.9%</b>	<b>(268.4%)</b>
Cash/cash equivalents at the year begin:	3 294	1 532	46.5%	(6 249)	(189.7%)	1 532	46.5%	824	-	(858.6%)
Cash/cash equivalents at the year end:	22 909	(6 249)	(27.3%)	(25 981)	(113.4%)	(25 981)	(113.4%)	12 538	50.5%	(307.2%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 942	29.6%	435	6.6%	356	5.4%	3 832	58.4%	6 565	14.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 053	3.6%	434	1.5%	498	1.7%	27 253	93.2%	29 238	63.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	150	4.6%	88	2.7%	96	3.0%	2 914	89.7%	3 248	7.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	2.0%	6	2.0%	0	-	282	95.9%	294	.6%	-	-
Interest on Arrear Debtor Accounts	224	3.4%	214	3.2%	212	3.2%	6 035	90.3%	6 685	14.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-
<b>Total By Income Source</b>	<b>3 375</b>	<b>7.3%</b>	<b>1 177</b>	<b>2.6%</b>	<b>1 162</b>	<b>2.5%</b>	<b>40 317</b>	<b>87.6%</b>	<b>46 031</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	521	3.4%	216	1.4%	268	1.8%	14 126	93.4%	15 130	32.9%	-	-
Commercial	1 903	16.5%	447	3.9%	389	3.4%	8 775	76.2%	11 513	25.0%	-	-
Households	898	5.0%	499	2.8%	455	2.5%	16 098	89.7%	17 949	39.0%	-	-
Other	53	3.7%	15	1.0%	51	3.5%	1 319	91.7%	1 438	3.1%	-	-
<b>Total By Customer Group</b>	<b>3 375</b>	<b>7.3%</b>	<b>1 177</b>	<b>2.6%</b>	<b>1 162</b>	<b>2.5%</b>	<b>40 317</b>	<b>87.6%</b>	<b>46 031</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Trade Creditors</b>											
Bulk Electricity	2 355	5.3%	2 794	6.2%	(104)	(2%)	39 807	88.8%	44 853	66.1%	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 199	37.9%	3 140	22.9%	136	1.0%	5 231	38.2%	13 706	20.2%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	3 157	34.1%	2 423	26.2%	286	3.1%	3 382	36.6%	9 248	13.6%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>10 712</b>	<b>15.8%</b>	<b>8 358</b>	<b>12.3%</b>	<b>317</b>	<b>.5%</b>	<b>48 420</b>	<b>71.4%</b>	<b>67 807</b>	<b>100.0%</b>	-

#### 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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget		First Quarter		Second Quarter		Year to Date			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>228 101</b>	<b>83 038</b>	<b>36.4%</b>	<b>68 522</b>	<b>30.0%</b>	<b>151 560</b>	<b>66.4%</b>	<b>65 383</b>	<b>58.1%</b>	<b>4.8%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	17 599	2 468	14.0%	2 261	12.8%	4 729	26.9%	2 262	27.9%	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 944	430	22.1%	430	22.1%	860	44.2%	389	65.7%	10.4%
Sale of Goods and Rendering of Services	379	38	10.1%	32	8.4%	70	18.5%	9	14.0%	251.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 242	198	16.0%	211	17.0%	409	33.0%	211	43.6%	2%
Interest earned from Current and Non Current Assets	3 148	756	24.0%	296	9.4%	1 053	33.4%	647	31.7%	(54.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 401	388	27.7%	332	23.7%	720	51.4%	303	42.2%	9.4%
Licence and permits	343	91	25.5%	87	25.3%	177	51.8%	46	46.5%	89.4%
Operational Revenue	223	131	59.0%	192	86.5%	324	145.5%	97	166.5%	98.1%
<b>Non-Exchange Revenue</b>										
Property rates	66 121	16 462	24.9%	16 462	24.9%	32 924	49.8%	15 683	50.0%	5.0%
Surcharges and Taxes	684	7 399	83.7%	3 696	418.2%	11 095	1255.3%	2 943	35.8%	25.6%
Fines, penalties and forfeits	76	46	60.1%	7	9.0%	53	69.1%	2	3.4%	326.7%
Licences or permits	-	-	-	-	-	-	-	-	-	(100.0%)
Transfer and subsidies - Operational	134 742	54 630	40.5%	44 517	33.0%	99 146	73.6%	42 769	68.3%	4.1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>220 062</b>	<b>54 875</b>	<b>24.9%</b>	<b>52 325</b>	<b>23.8%</b>	<b>107 200</b>	<b>48.7%</b>	<b>54 476</b>	<b>41.2%</b>	<b>(3.9%)</b>
Employee related costs	72 273	18 652	25.8%	19 598	27.1%	38 250	52.9%	17 533	46.0%	11.8%
Remuneration of councillors	11 979	2 627	21.9%	3 066	25.6%	5 693	47.5%	3 325	56.5%	(7.8%)
Bulk purchases - electricity	22 000	6 017	27.4%	5 393	24.5%	11 410	51.9%	6 396	65.4%	(15.7%)
Inventory consumed	1 648	736	44.6%	483	29.3%	1 219	74.0%	696	20.9%	(30.5%)
Debt impairment	4 100	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 696	4 843	25.9%	4 904	26.2%	9 747	52.1%	9 362	52.6%	(47.6%)
Interest	63	2	2.6%	2	3.3%	4	5.9%	49	124.8%	(95.7%)
Contracted services	45 058	8 199	18.2%	8 575	19.0%	16 773	37.2%	10 543	29.9%	(18.7%)
Transfers and subsidies	1 300	219	16.9%	341	26.2%	560	43.1%	389	43.7%	(12.4%)
Irrecoverable debts written off	468	-	-	-	-	-	-	-	1.7%	-
Operational costs	42 476	13 581	32.0%	9 964	23.5%	23 545	55.4%	6 183	37.3%	61.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>8 039</b>	<b>28 163</b>		<b>16 197</b>		<b>44 360</b>		<b>10 907</b>		
Transfers and subsidies - capital (monetary allocations)	34 924	3 609	10.3%	10 922	31.3%	14 531	41.6%	11 234	51.2%	(2.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>42 963</b>	<b>31 772</b>		<b>27 119</b>		<b>58 891</b>		<b>22 141</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>42 963</b>	<b>31 772</b>		<b>27 119</b>		<b>58 891</b>		<b>22 141</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>42 963</b>	<b>31 772</b>		<b>27 119</b>		<b>58 891</b>		<b>22 141</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>42 963</b>	<b>31 772</b>		<b>27 119</b>		<b>58 891</b>		<b>22 141</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget		First Quarter		Second Quarter		Year to Date			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>34 164</b>	<b>3 242</b>	<b>9.5%</b>	<b>10 838</b>	<b>31.7%</b>	<b>14 079</b>	<b>41.2%</b>	<b>10 009</b>	<b>43.4%</b>	<b>8.3%</b>
National Government	30 499	3 242	10.6%	9 680	31.7%	12 921	42.4%	9 479	51.5%	2.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>30 499</b>	<b>3 242</b>	<b>10.6%</b>	<b>9 680</b>	<b>31.7%</b>	<b>12 921</b>	<b>42.4%</b>	<b>9 479</b>	<b>51.5%</b>	<b>2.1%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 665	-	-	1 158	31.6%	1 158	31.6%	530	6.7%	118.5%
<b>Capital Expenditure Functional</b>	<b>34 164</b>	<b>3 242</b>	<b>9.5%</b>	<b>10 838</b>	<b>31.7%</b>	<b>14 079</b>	<b>41.2%</b>	<b>10 009</b>	<b>43.4%</b>	<b>8.3%</b>
Municipal governance and administration	565	-	-	1 158	204.9%	1 158	204.9%	421	9.5%	175.3%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	565	-	-	1 158	204.9%	1 158	204.9%	421	9.5%	175.3%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2 157</b>							<b>646</b>	<b>36.2%</b>	<b>(100.0%)</b>
Community and Social Services	1 915	-	-	-	-	-	-	646	32.4%	(100.0%)
Sport And Recreation	242	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>22 190</b>	<b>1 966</b>	<b>8.9%</b>	<b>5 792</b>	<b>26.1%</b>	<b>7 758</b>	<b>35.0%</b>	<b>3 575</b>	<b>49.6%</b>	<b>62.0%</b>
Planning and Development	11 053	1 135	10.3%	3 138	28.4%	4 273	38.7%	2 039	39.7%	53.9%
Road Transport	11 138	831	7.5%	2 653	23.8%	3 485	31.3%	1 536	71.9%	72.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>9 251</b>	<b>1 275</b>	<b>13.8%</b>	<b>3 888</b>	<b>42.0%</b>	<b>5 163</b>	<b>55.8%</b>	<b>5 368</b>	<b>47.0%</b>	<b>(27.6%)</b>
Energy sources	8 730	1 275	14.6%	3 888	44.5%	5 163	59.1%	5 368	47.0%	(27.6%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	522	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Part 3: Cash Receipts and Payments</b>										
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter					

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	266 900	91 497	34.3%	68 579	25.7%	160 077	60.0%	85 095	66.9%	(19.4%)
Property rates	59 002	10 271	17.4%	1 145	1.9%	11 415	19.3%	26 145	81.5%	(95.6%)
Service charges	16 994	4 116	24.2%	3 807	22.4%	7 922	46.6%	4 482	44.7%	(15.1%)
Other revenue	18 090	8 754	48.4%	4 067	22.5%	12 821	70.9%	3 052	28.1%	33.3%
Transfers and Subsidies - Operational	134 742	55 876	41.5%	45 092	33.5%	100 968	74.9%	41 708	69.3%	8.1%
Transfers and Subsidies - Capital	34 924	11 672	33.4%	14 175	40.6%	25 847	74.0%	9 062	70.0%	56.4%
Interest	3 148	810	25.7%	293	9.3%	1 103	35.0%	646	31.6%	(54.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(214 069)	(63 296)	29.6%	(53 502)	25.0%	(116 797)	54.6%	(49 749)	52.0%	7.5%
Suppliers and employees	(212 706)	(63 296)	29.8%	(53 106)	25.0%	(116 404)	54.7%	(49 749)	52.3%	6.8%
Finance charges	(53)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 300)	-	-	(393)	30.2%	(393)	30.2%	-	-	(100.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>52 831</b>	<b>28 202</b>	<b>53.4%</b>	<b>15 078</b>	<b>28.5%</b>	<b>43 279</b>	<b>81.9%</b>	<b>35 346</b>	<b>149.6%</b>	<b>(57.3%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(39 290)	(5 695)	14.5%	(11 132)	28.3%	(16 827)	42.8%	(11 361)	43.1%	(2.0%)
Capital assets	(39 290)	(5 695)	14.5%	(11 132)	28.3%	(16 827)	42.8%	(11 361)	43.1%	(2.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(39 290)</b>	<b>(5 695)</b>	<b>14.5%</b>	<b>(11 132)</b>	<b>28.3%</b>	<b>(16 827)</b>	<b>42.8%</b>	<b>(11 361)</b>	<b>43.1%</b>	<b>(2.0%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>13 541</b>	<b>22 507</b>	<b>166.2%</b>	<b>3 946</b>	<b>29.1%</b>	<b>26 453</b>	<b>195.4%</b>	<b>23 985</b>	<b>(491.7%)</b>	<b>(83.5%)</b>
Cash/cash equivalents at the year begin:	21 135	5 099	24.1%	27 606	130.5%	5 099	24.1%	17 796	-	55.1%
Cash/cash equivalents at the year end:	34 676	27 606	79.6%	31 552	91.0%	31 552	91.0%	41 781	3 317.6%	(24.5%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	973	16.6%	178	3.0%	171	2.9%	4 553	77.5%	5 874	6.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 419	8.3%	5 205	8.0%	5 120	7.9%	49 324	75.6%	65 068	66.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	154	2.0%	145	1.9%	138	1.8%	7 257	94.3%	7 694	7.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	122	7.8%	113	7.3%	70	4.5%	1 260	80.5%	1 565	1.6%	-	-
Interest on Arrear Debtor Accounts	272	1.5%	169	.9%	166	.9%	17 710	96.7%	18 317	18.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(11)	100.0%	(11)	-	-	-
<b>Total By Income Source</b>	<b>6 939</b>	<b>7.0%</b>	<b>5 810</b>	<b>5.9%</b>	<b>5 665</b>	<b>5.8%</b>	<b>80 093</b>	<b>81.3%</b>	<b>98 507</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	4 743	9.4%	4 514	8.9%	4 537	9.0%	36 802	72.7%	50 596	51.4%	-	-
Commercial	706	10.7%	198	3.0%	119	1.8%	5 575	84.5%	6 599	6.7%	-	-
Households	339	1.5%	265	1.2%	289	1.3%	21 378	96.0%	22 271	22.6%	-	-
Other	1 150	6.0%	834	4.4%	720	3.8%	16 337	85.8%	19 041	19.3%	-	-
<b>Total By Customer Group</b>	<b>6 939</b>	<b>7.0%</b>	<b>5 810</b>	<b>5.9%</b>	<b>5 665</b>	<b>5.8%</b>	<b>80 093</b>	<b>81.3%</b>	<b>98 507</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(95)	(118.9%)	-	-	0	-	175	218.9%	80	64.1%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	45	100.0%	-	-	-	-	-	-	45	35.9%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(50)</b>	<b>(40.2%)</b>	-	-	0	-	175	<b>140.2%</b>	<b>125</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Chief Financial Officer	Mr Mbuiseni Eugen Oscar Mkhize	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: KING CETSHWAYO (DC28)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>917 967</b>	<b>343 508</b>	<b>37.4%</b>	<b>292 019</b>	<b>31.8%</b>	<b>635 526</b>	<b>69.2%</b>	<b>280 933</b>	<b>70.8%</b>	<b>3.9%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	78 852	16 680	21.2%	15 306	19.4%	31 986	40.6%	17 099	42.9%	(10.5%)	
Service charges - Waste Water Management	10 607	2 446	23.1%	2 562	24.2%	5 007	47.2%	2 417	48.1%	6.0%	
Service charges - Waste Management	44 175	9 300	21.1%	9 990	22.6%	19 290	43.7%	7 532	37.5%	32.6%	
Sale of Goods and Rendering of Services	823	98	12.0%	169	20.5%	268	32.6%	130	31.6%	29.9%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 699	1 041	61.3%	1 122	66.0%	2 163	127.3%	1 009	132.2%	11.1%	
Interest earned from Current and Non Current Assets	27 560	9 314	33.8%	6 226	22.6%	15 540	56.4%	6 102	73.3%	2.0%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	343	295	86.0%	16	4.7%	311	90.6%	57	148.4%	(71.9%)	
Licence and permits	103	27	25.8%	45	44.1%	72	69.9%	-	-	(100.0%)	
Operational Revenue	5 257	1 454	27.7%	598	11.4%	2 052	39.0%	513	673.3%	16.6%	
<b>Non-Exchange Revenue</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	13	228	1 813.7%	517	4 107.7%	745	5 921.4%	508	11 308.5%	1.8%	
Licences or permits	-	-	-	-	-	-	-	35	198.5%	(100.0%)	
Transfer and subsidies - Operational	748 535	302 624	40.4%	255 468	34.1%	558 093	74.6%	245 532	74.9%	4.0%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	0	-	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>1 192 769</b>	<b>263 918</b>	<b>22.1%</b>	<b>279 574</b>	<b>23.4%</b>	<b>543 491</b>	<b>45.6%</b>	<b>246 646</b>	<b>48.5%</b>	<b>13.4%</b>	
Employee related costs	416 355	80 815	19.4%	87 750	21.1%	168 566	40.5%	81 557	44.4%	7.5%	
Remuneration of councillors	18 122	3 378	18.6%	4 267	23.5%	7 645	42.2%	6 090	56.0%	(29.9%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	179 041	48 175	26.9%	52 717	29.4%	100 891	56.4%	64 281	56.6%	(18.0%)	
Debt impairment	9 869	-	-	-	-	-	-	-	4%	-	
Depreciation and amortisation	152 827	32 611	21.3%	29 813	19.5%	62 424	40.8%	16 837	34.7%	77.1%	
Interest	3 419	1 907	55.8%	1 512	44.2%	3 419	100.0%	397	17.9%	280.7%	
Contracted services	190 824	46 135	24.2%	59 308	31.1%	105 443	55.3%	43 119	60.4%	37.5%	
Transfers and subsidies	5 200	624	12.0%	850	1 474	28.3%	3 150	-	68.0%	(73.0%)	
Irrecoverable debts written off	9 122	-	-	-	-	-	-	-	-	-	
Operational costs	129 713	33 418	25.8%	30 845	23.8%	64 263	49.5%	31 213	50.6%	(1.2%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	78 276	16 854	21.5%	12 512	16.0%	29 366	37.5%	-	-	(100.0%)	
<b>Surplus/(Deficit)</b>	<b>(274 803)</b>	<b>79 590</b>		<b>12 445</b>		<b>92 035</b>		<b>34 288</b>			
Transfers and subsidies - capital (monetary allocations)	491 415	110 077	22.4%	141 376	28.8%	251 453	51.2%	173 091	55.1%	(18.3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>216 613</b>	<b>189 667</b>		<b>153 821</b>		<b>343 488</b>		<b>207 379</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>216 613</b>	<b>189 667</b>		<b>153 821</b>		<b>343 488</b>		<b>207 379</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>216 613</b>	<b>189 667</b>		<b>153 821</b>		<b>343 488</b>		<b>207 379</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>216 613</b>	<b>189 667</b>		<b>153 821</b>		<b>343 488</b>		<b>207 379</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>465 008</b>	<b>108 118</b>	<b>23.3%</b>	<b>125 520</b>	<b>27.0%</b>	<b>233 639</b>	<b>50.2%</b>	<b>152 308</b>	<b>53.9%</b>	<b>(17.6%)</b>	
National Government	427 316	95 719	22.4%	122 936	28.8%	218 654	51.2%	150 517	55.1%	(18.3%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>427 318</b>	<b>95 719</b>	<b>22.4%</b>	<b>122 936</b>	<b>28.8%</b>	<b>218 654</b>	<b>51.2%</b>	<b>150 517</b>	<b>55.1%</b>	<b>(18.3%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	37 690	12 399	32.9%	2 585	6.9%	14 984	39.8%	1 790	39.1%	44.4%	
<b>Capital Expenditure Functional</b>	<b>465 008</b>	<b>108 118</b>	<b>23.3%</b>	<b>125 520</b>	<b>27.0%</b>	<b>233 639</b>	<b>50.2%</b>	<b>152 308</b>	<b>53.9%</b>	<b>(17.6%)</b>	
Municipal governance and administration	3 800	413	10.9%	63	1.7%	477	12.5%	293	14.0%	(78.3%)	
Executive and Council	350	-	-	3	9.9%	3	9.9%	41	5.4%	(92.7%)	
Finance and administration	3 330	413	12.4%	60	1.8%	474	14.2%	252	16.0%	(76.0%)	
Internal audit	120	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community and Social Services	860	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>1 550</b>	<b>-</b>	<b>-</b>	<b>34</b>	<b>2.2%</b>	<b>34</b>	<b>2.2%</b>	<b>27</b>	<b>1.0%</b>	<b>27.3%</b>	
Planning and Development	1 500	-	-	-	-	-	-	8	.3%	(100.0%)	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	50	-	-	34	67.5%	34	67.5%	19	37.0%	62.4%	
<b>Trading Services</b>	<b>458 798</b>	<b>107 705</b>	<b>23.5%</b>	<b>125 423</b>	<b>27.3%</b>	<b>233 128</b>	<b>50.8%</b>	<b>151 988</b>	<b>54.8%</b>	<b>(17.5%)</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	433 859	102 782	23.7%	119 459	27.5%	222 241	51.2%	142 415	55.4%	(16.1%)	
Waste Water Management	21 938	2 865	13.1%	5 964	27.2%	8 830	40.2%	2 793	19.4%	113.6%	
Waste Management	3 000	2 058	68.6%	-	-	2 058	68.6%	6 781	87.4%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	1 512 521	1 394 743	92.2%	1 383 849	91.5%	2 778 592	183.7%	899 946	122.7%	53.8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	130 850	31 720	24.2%	34 776	26.6%	66 496	50.8%	32 330	74.2%	7.6%
Other revenue	114 161	845 097	740.3%	950 858	832.9%	1 795 955	1 573.2%	421 620	697.2%	125.5%
Transfers and Subsidies - Operational	745 698	302 488	40.6%	242 043	32.5%	544 531	73.0%	233 027	75.0%	3.3%
Transfers and Subsidies - Capital	494 252	209 619	42.4%	152 489	30.9%	362 108	73.3%	205 900	75.9%	(25.9%)
Interest	27 560	5 819	21.1%	3 683	13.4%	9 502	34.5%	7 069	63.1%	(47.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 046 042)	(395 015)	37.8%	(474 604)	45.4%	(869 619)	83.1%	(436 713)	99.0%	8.7%
Suppliers and employees	(1 040 842)	(395 015)	38.0%	(474 604)	45.6%	(869 619)	83.5%	(436 713)	99.3%	8.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 200)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>466 479</b>	<b>999 728</b>	<b>214.3%</b>	<b>909 245</b>	<b>194.9%</b>	<b>1 908 973</b>	<b>409.2%</b>	<b>463 233</b>	<b>163.9%</b>	<b>96.3%</b>
<b>Cash Flow from Investing Activities</b>										
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	(465 008)	(108 118)	23.3%	(125 520)	27.0%	(233 639)	50.2%	(152 308)	53.9%	(17.6%)
Capital assets	(465 008)	(108 118)	23.3%	(125 520)	27.0%	(233 639)	50.2%	(152 308)	53.9%	(17.6%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(465 008)</b>	<b>(108 118)</b>	<b>23.3%</b>	<b>(125 520)</b>	<b>27.0%</b>	<b>(233 639)</b>	<b>50.2%</b>	<b>(152 308)</b>	<b>53.9%</b>	<b>(17.6%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 471</b>	<b>891 610</b>	<b>60 609.8%</b>	<b>783 724</b>	<b>53 275.9%</b>	<b>1 675 334</b>	<b>113 885.7%</b>	<b>310 925</b>	<b>861.8%</b>	<b>152.1%</b>
Cash/cash equivalents at the year begin:	132 028	136 161	103.1%	1 027 771	778.4%	136 161	103.1%	450 998	36.0%	127.9%
Cash/cash equivalents at the year end:	133 499	1 027 771	769.9%	1 811 495	1 356.9%	1 811 495	1 356.9%	761 273	170.4%	138.0%

#### 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	%			
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	5 210	7.2%	3 697	5.1%	2 496	3.4%	61 389	84.3%	72 791	56.2%	-	34 308	47.1%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	925	4.5%	503	2.5%	434	2.1%	18 597	90.9%	20 458	15.8%	-	7 470	36.5%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	393	1.9%	384	1.8%	380	1.8%	19 908	94.5%	21 064	16.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	3 020	19.9%	1 536	10.1%	588	3.9%	10 057	66.2%	15 201	11.7%	-	3 926	25.8%
<b>Total By Income Source</b>	<b>9 548</b>	<b>7.4%</b>	<b>6 120</b>	<b>4.7%</b>	<b>3 897</b>	<b>3.0%</b>	<b>109 950</b>	<b>84.9%</b>	<b>129 515</b>	<b>100.0%</b>	-	<b>45 704</b>	<b>35.3%</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2 986	18.0%	2 241	13.5%	1 345	8.1%	10 050	60.5%	16 621	12.8%	-	-	-
Commercial	3 915	19.6%	2 017	10.1%	843	4.2%	13 223	66.1%	19 997	15.4%	-	3 926	19.6%
Households	2 644	2.9%	1 860	2.0%	1 707	1.8%	86 106	93.3%	92 317	71.3%	-	41 778	45.3%
Other	4	.7%	3	.4%	3	.4%	571	98.4%	581	.4%	-	-	-
<b>Total By Customer Group</b>	<b>9 548</b>	<b>7.4%</b>	<b>6 120</b>	<b>4.7%</b>	<b>3 897</b>	<b>3.0%</b>	<b>109 950</b>	<b>84.9%</b>	<b>129 515</b>	<b>100.0%</b>	-	<b>45 704</b>	<b>35.3%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	56 894	100.0%	-	-	-	-	-	-	56 894	90.2%	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 815	61.5%	1 990	32.1%	-	-	399	6.4%	6 204	9.8%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>60 709</b>	<b>96.2%</b>	<b>1 990</b>	<b>3.2%</b>	<b>-</b>	<b>-</b>	<b>399</b>	<b>.6%</b>	<b>63 098</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Philemon Phili Sibya	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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	447 101	168 535	37.7%	167 767	37.5%	336 302	75.2%	117 457	68.0%	42.8%	
<b>Exchange Revenue</b>											
Service charges - Electricity	72 341	19 657	27.2%	15 163	21.0%	34 820	48.1%	13 171	67.4%	15.1%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	14 106	3 274	23.2%	3 322	23.6%	6 597	46.8%	3 204	55.8%	3.7%	
Sale of Goods and Rendering of Services	9 474	1 725	18.2%	185	2.0%	1 910	20.2%	149	57.2%	24.4%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	863	354	36.7%	251	26.1%	605	62.6%	446	83.9%	(43.7%)	
Interest earned from Current and Non Current Assets	28 000	839	3.0%	2 159	7.7%	2 998	10.7%	6 889	134.0%	(68.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	(23)	-	(100.0%)	
Rental from Fixed Assets	374	141	37.8%	204	54.5%	345	92.3%	59	57.9%	243.6%	
Licence and permits	-	-	-	-	-	-	-	(4)	-	(100.0%)	
Operational Revenue	1 200	103	8.6%	446	37.2%	550	45.6%	537	345.0%	(17.0%)	
<b>Non-Exchange Revenue</b>											
Property rates	62 237	37 452	60.2%	9 325	15.0%	46 777	75.2%	12 951	36.4%	(28.0%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 310	21	1.6%	22	1.7%	43	3.2%	30	5.9%	(26.7%)	
Licences or permits	957	191	19.9%	310	32.4%	501	52.3%	296	65.8%	4.7%	
Transfer and subsidies - Operational	253 163	103 978	41.1%	135 455	53.5%	239 433	94.6%	78 837	73.7%	71.8%	
Interest	2 976	801	26.9%	925	31.1%	1 726	58.0%	914	41.1%	1.2%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	443 031	85 831	19.4%	133 562	30.1%	219 392	49.5%	113 754	47.5%	17.4%	
Employee related costs	152 543	32 633	21.4%	37 025	24.3%	69 658	45.7%	31 205	43.0%	18.7%	
Remuneration of councillors	16 388	3 620	22.1%	4 247	25.9%	7 887	48.0%	3 641	50.7%	16.7%	
Bulk purchases - electricity	57 866	13 013	22.5%	18 590	32.1%	31 603	54.6%	13 100	56.7%	41.9%	
Inventory consumed	4 533	517	11.4%	2 082	45.9%	2 599	57.3%	1 117	19.7%	86.3%	
Debt impairment	30 261	-	-	15 130	50.0%	15 130	50.0%	18 652	50.0%	(18.9%)	
Depreciation and amortisation	37 856	8 708	23.0%	8 838	23.3%	17 546	46.4%	8 284	46.4%	6.7%	
Interest	3 300	18	.5%	0	-	18	.5%	31	31.3%	(99.8%)	
Contracted services	79 270	14 627	18.5%	22 720	28.7%	37 347	47.1%	18 126	47.9%	25.3%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	6 261	-	-	3 130	50.0%	3 130	50.0%	3 750	50.0%	(16.5%)	
Operational costs	54 755	12 696	23.2%	21 798	39.8%	34 494	63.0%	15 847	55.1%	37.6%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	4 070	82 704		34 206		116 910		3 703			
Transfers and subsidies - capital (monetary allocations)	39 760	5 083	12.8%	12 262	30.8%	17 344	43.6%	12 442	34.0%	(1.4%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	43 830	87 787		46 467		134 255		16 145			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	43 830	87 787		46 467		134 255		16 145			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	43 830	87 787		46 467		134 255		16 145			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	43 830	87 787		46 467		134 255		16 145			

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
Source of Finance	127 600	7 177	5.6%	(486 806)	(381.5%)	(479 629)	(375.9%)	25 999	28.7%	(1 972.4%)	
National Government	33 963	5 437	16.0%	(221 746)	(652.9%)	(216 313)	(636.9%)	15 667	35.3%	(1 515.4%)	
Provincial Government	739	-	-	(687)	(93.0%)	(687)	(93.0%)	91	19.0%	(856.4%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	34 702	5 437	15.7%	(222 437)	(641.0%)	(217 000)	(625.3%)	15 758	35.2%	(1 511.6%)	
Borrowing	-	-	-	(3 881)	-	(3 881)	-	-	-	(100.0%)	
Internally generated funds	92 898	1 740	1.9%	(260 488)	(280.4%)	(258 748)	(278.5%)	10 241	24.6%	(2 643.6%)	
<b>Capital Expenditure Functional</b>	127 600	7 177	5.6%	(486 806)	(381.5%)	(479 629)	(375.9%)	25 999	28.7%	(1 972.4%)	
Municipal governance and administration	14 426	226	1.6%	(144 036)	(998.4%)	(143 810)	(996.9%)	3 640	26.4%	(4 057.4%)	
Executive and Council	5 870	3 015	51.4%	22	.4%	3 036	51.7%	93	5.0%	(76.5%)	
Finance and administration	8 557	(2 789)	(32.6%)	(144 056)	(1 683.6%)	(146 847)	(1 716.2%)	3 547	28.3%	(4 161.6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	15 522	241	1.6%	(119 335)	(768.8%)	(119 094)	(767.2%)	412	10.7%	(29 040.4%)	
Community and Social Services	4 457	241	5.4%	(111 850)	(2 509.8%)	(111 609)	(2 504.4%)	134	21.9%	(83 452.6%)	
Sport And Recreation	10 127	-	-	(7 485)	(73.9%)	(7 485)	(73.9%)	278	9.0%	(2 791.0%)	
Public Safety	939	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	91 726	5 695	6.2%	(185 029)	(201.7%)	(179 334)	(195.5%)	17 290	29.1%	(1 170.1%)	
Planning and Development	12 191	334	2.7%	(33 177)	(272.1%)	(32 843)	(269.4%)	4 682	39.7%	(808.5%)	
Road Transport	79 535	5 361	6.7%	(151 852)	(190.9%)	(146 491)	(184.2%)	12 608	26.5%	(1 304.4%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	5 926	1 016	17.1%	(38 406)	(648.1%)	(37 390)	(631.0%)	4 657	72.2%	(924.7%)	
Energy sources	3 752	470	12.5%	(33 686)	(897.9%)	(33 216)	(885.4%)	513	20.0%	(6 664.7%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	2 174	546	25.1%	(4 720)	(217.1%)	(4 174)	(192.0%)	4 144	105.7%	(213.9%)	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	441 720	164 138	37.2%	(1 782 275)	(403.5%)	(1 618 137)	(366.3%)	212 306	106.3%	(939.5%)
Property rates	31 118	21 033	67.6%	(62 431)	(200.6%)	(41 398)	(133.0%)	9 287	35.1%	(772.3%)
Service charges	75 777	20 577	27.2%	(34 750)	(45.9%)	(14 172)	(18.7%)	14 972	104.0%	(332.1%)
Other revenue	4 674	2 234	47.8%	(20 586)	(440.4%)	(18 352)	(392.6%)	1 117	6.1%	(1 942.9%)
Transfers and Subsidies - Operational	262 390	103 749	39.5%	(1 280 868)	(488.2%)	(1 177 119)	(448.6%)	177 142	130.1%	(823.1%)
Transfers and Subsidies - Capital	39 760	13 601	34.2%	(37 1952)	(935.5%)	(358 351)	(90.1%)	-	64.1%	(100.0%)
Interest	28 000	2 943	10.5%	(11 689)	(41.7%)	(8 746)	(31.2%)	9 789	111.8%	(219.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(395 680)	(105 044)	26.5%	322 725	(81.6%)	217 682	(55.0%)	(29 084)	36.3%	(1 209.6%)
Suppliers and employees	(392 380)	(105 044)	26.8%	322 725	(82.2%)	217 682	(55.5%)	(29 084)	36.3%	(1 209.6%)
Finance charges	(3 300)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>46 040</b>	<b>59 094</b>	<b>128.4%</b>	<b>(1 459 550)</b>	<b>(3 170.2%)</b>	<b>(1 400 456)</b>	<b>(3 041.8%)</b>	<b>183 222</b>	<b>428.5%</b>	<b>(896.6%)</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(146 740)	-	-	-	-	-	-	-	-	-
Capital assets	(146 740)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(146 740)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	80	-	(274)	-	(194)	-	42	-	(745.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	80	-	(274)	-	(194)	-	42	-	(745.8%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>80</b>	<b>-</b>	<b>(274)</b>	<b>-</b>	<b>(194)</b>	<b>-</b>	<b>42</b>	<b>-</b>	<b>(745.8%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(100 700)</b>	<b>59 174</b>	<b>(58.8%)</b>	<b>(1 459 824)</b>	<b>1 449.7%</b>	<b>(1 400 650)</b>	<b>1 390.9%</b>	<b>183 264</b>	<b>(349.5%)</b>	<b>(896.6%)</b>
Cash/cash equivalents at the year begin:	183 424	-	-	59 174	32.3%	-	-	643 757	122.0%	(90.8%)
Cash/cash equivalents at the year end:	82 724	59 174	71.5%	(1 059 800)	(1 281.1%)	(1 059 800)	(1 281.1%)	827 021	708.1%	(228.1%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 531	51.4%	401	4.5%	261	3.0%	3 619	41.1%	8 811	3.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 965	2.1%	1 570	1.1%	1 417	1.0%	135 241	95.6%	141 193	53.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 191	1.7%	1 048	1.5%	990	1.4%	66 894	95.4%	70 123	26.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	11.4%	6	2.8%	40	20.2%	130	65.6%	198	.1%	-	-
Interest on Arrear Debtor Accounts	433	1.1%	429	1.1%	429	1.1%	36 598	96.6%	37 889	14.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	.3%	-	-	-	-	5 660	99.7%	5 675	2.2%	-	-
<b>Total By Income Source</b>	<b>9 157</b>	<b>3.5%</b>	<b>3 454</b>	<b>1.3%</b>	<b>3 137</b>	<b>1.2%</b>	<b>248 141</b>	<b>94.0%</b>	<b>263 889</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	610	1.3%	69	.1%	321	.7%	47 663	97.9%	48 663	18.4%	-	-
Commercial	5 424	11.7%	918	2.0%	600	1.3%	39 513	85.1%	46 456	17.5%	-	-
Households	2 977	1.8%	2 338	1.4%	2 064	1.3%	154 352	95.4%	161 731	61.3%	-	-
Other	146	2.1%	128	1.8%	152	2.2%	6 613	93.9%	7 039	2.7%	-	-
<b>Total By Customer Group</b>	<b>9 157</b>	<b>3.5%</b>	<b>3 454</b>	<b>1.3%</b>	<b>3 137</b>	<b>1.2%</b>	<b>248 141</b>	<b>94.0%</b>	<b>263 889</b>	<b>100.0%</b>	-	-

#### 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	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Contact Details

Municipal Manager	Mr Sizwe Khuzwayo	032 456 8201
Chief Financial Officer	Ms Nompumelelo Guzana	032 456 8224

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: KWADUKUZA (KZN292)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>2 716 201</b>	<b>609 003</b>	<b>22.4%</b>	<b>703 324</b>	<b>25.9%</b>	<b>1 312 326</b>	<b>48.3%</b>	<b>661 469</b>	<b>47.6%</b>	<b>6.3%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	1 398 776	264 295	18.9%	321 814	23.0%	586 109	41.9%	293 181	42.7%	9.8%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	103 074	27 671	26.8%	26 503	25.7%	54 175	52.6%	27 594	53.6%	(4.0%)	
Sale of Goods and Rendering of Services	37 376	5 936	15.9%	8 385	22.4%	14 321	38.3%	12 025	19.2%	(30.3%)	
Agency services	14 688	2 968	20.2%	2 982	20.3%	5 951	40.5%	3 452	45.7%	(13.6%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	11 000	2 539	23.1%	2 791	25.4%	5 330	48.5%	2 678	48.6%	4.2%	
Interest earned from Current and Non Current Assets	54 423	18 945	34.8%	22 205	40.8%	41 151	75.6%	37 903	79.5%	(41.4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	3 028	846	27.9%	758	25.0%	1 604	53.0%	837	43.4%	(9.4%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	22 090	3 211	14.5%	12 464	56.4%	15 675	71.0%	2 539	39.6%	391.0%	
<b>Non-Exchange Revenue</b>											
Property rates	731 912	147 594	20.2%	198 880	27.2%	346 475	47.3%	183 207	46.3%	8.6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	33 515	15 239	45.5%	9 638	28.8%	24 877	74.2%	8 846	48.3%	9.9%	
Licences or permits	976	186	19.1%	541	55.4%	728	74.5%	84	63.9%	540.5%	
Transfer and subsidies - Operational	300 343	119 572	39.8%	96 361	32.1%	215 933	71.9%	89 123	71.6%	8.1%	
Interest	-	-	-	(0)	-	(0)	-	-	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	5 000	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>2 716 137</b>	<b>624 736</b>	<b>23.0%</b>	<b>678 520</b>	<b>25.0%</b>	<b>1 303 256</b>	<b>48.0%</b>	<b>597 558</b>	<b>44.6%</b>	<b>13.5%</b>	
Employee related costs	597 944	134 486	22.5%	146 652	24.5%	281 138	47.0%	137 066	45.5%	7.0%	
Remuneration of councillors	37 823	7 086	18.7%	7 489	19.8%	14 575	38.5%	7 178	40.2%	4.3%	
Bulk purchases - electricity	1 238 436	328 743	26.5%	311 760	25.2%	640 503	51.7%	267 726	49.7%	16.4%	
Inventory consumed	26 357	7 216	27.4%	6 646	25.2%	13 862	52.6%	5 906	42.4%	12.5%	
Debt impairment	27 848	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	170 888	34 457	20.2%	33 240	19.5%	67 696	39.6%	28 450	34.2%	16.8%	
Interest	15 989	238	1.5%	7 846	49.1%	8 084	50.6%	8 240	38.8%	(4.8%)	
Contracted services	400 317	83 545	20.9%	116 785	29.2%	200 329	50.0%	101 295	47.8%	15.3%	
Transfers and subsidies	27 351	2 965	10.8%	3 639	13.3%	6 604	24.1%	6 374	11.9%	(42.9%)	
Irrecoverable debts written off	2 840	813	28.6%	749	26.4%	1 562	55.0%	190	2.6%	294.8%	
Operational costs	147 967	25 187	17.0%	43 716	29.5%	68 902	46.6%	35 132	37.1%	24.4%	
Losses on disposal of Assets	8 250	-	-	-	-	-	-	-	-	-	
Other Losses	14 127	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>64</b>	<b>(15 733)</b>		<b>24 803</b>		<b>9 070</b>		<b>63 911</b>			
Transfers and subsidies - capital (monetary allocations)	79 300	76 106	96.0%	104 727	132.1%	180 832	228.0%	196 397	27.6%	(46.7%)	
Transfers and subsidies - capital (in-kind)	-	225	-	-	-	225	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>79 364</b>	<b>60 598</b>		<b>129 530</b>		<b>190 128</b>		<b>260 307</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>79 364</b>	<b>60 598</b>		<b>129 530</b>		<b>190 128</b>		<b>260 307</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>79 364</b>	<b>60 598</b>		<b>129 530</b>		<b>190 128</b>		<b>260 307</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>79 364</b>	<b>60 598</b>		<b>129 530</b>		<b>190 128</b>		<b>260 307</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>328 573</b>	<b>100 905</b>	<b>30.7%</b>	<b>179 286</b>	<b>54.6%</b>	<b>280 192</b>	<b>85.3%</b>	<b>248 110</b>	<b>32.6%</b>	<b>(27.7%)</b>	
National Government	66 126	74 825	113.2%	103 600	156.7%	178 425	2.1%	183 274	30.5%	(43.5%)	
Provincial Government	3 255	2	1.1%	-	-	2	1.1%	7	3.7%	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>69 381</b>	<b>74 827</b>	<b>107.8%</b>	<b>103 600</b>	<b>149.3%</b>	<b>178 427</b>	<b>257.2%</b>	<b>183 281</b>	<b>30.5%</b>	<b>(43.5%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	259 192	26 078	10.1%	75 686	29.2%	101 765	39.3%	64 829	43.6%	16.7%	
<b>Capital Expenditure Functional</b>	<b>328 573</b>	<b>100 905</b>	<b>30.7%</b>	<b>179 286</b>	<b>54.6%</b>	<b>280 192</b>	<b>85.3%</b>	<b>248 110</b>	<b>32.6%</b>	<b>(27.7%)</b>	
Municipal governance and administration	44 051	1 749	4.0%	11 882	27.0%	13 631	30.9%	6 505	33.5%	32.7%	
Executive and Council	24 296	1 202	4.9%	8 597	35.4%	9 799	40.3%	402	3.3%	2 039.7%	
Finance and administration	19 755	547	2.8%	3 286	16.6%	3 833	19.4%	6 103	51.8%	(46.2%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>50 277</b>	<b>1 901</b>	<b>3.8%</b>	<b>16 486</b>	<b>32.8%</b>	<b>18 387</b>	<b>36.6%</b>	<b>12 863</b>	<b>26.3%</b>	<b>28.2%</b>	
Community and Social Services	10 311	1 254	12.2%	1 830	17.7%	3 083	29.9%	3 083	35.0%	(40.6%)	
Sport And Recreation	17 486	489	2.8%	2 223	12.7%	2 713	15.5%	9 108	45.8%	(75.6%)	
Public Safety	13 680	156	1.1%	11 836	86.5%	11 992	87.7%	666	4.4%	1 678.3%	
Housing	8 800	2	-	597	6.8%	599	6.8%	7	2.4%	7 881.8%	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>106 037</b>	<b>69 039</b>	<b>65.1%</b>	<b>102 507</b>	<b>96.7%</b>	<b>171 546</b>	<b>161.8%</b>	<b>179 763</b>	<b>30.0%</b>	<b>(43.0%)</b>	
Planning and Development	14 933	-	-	31	2%	31	2%	203	5.7%	(84.6%)	
Road Transport	91 104	69 039	75.8%	102 475	112.5%	171 514	183.5%	179 559	30.1%	(42.9%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>128 207</b>	<b>28 216</b>	<b>22.0%</b>	<b>48 411</b>	<b>37.8%</b>	<b>76 627</b>	<b>59.8%</b>	<b>48 979</b>	<b>46.6%</b>	<b>(1.2%)</b>	
Energy sources	125 522	28 216	22.5%	47 574	37.9%	75 790	60.4%	46 037	45.2%	3.3%	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	2 685	-	-	837	31.2%	837	31.2%	2 943	78.8%	(71.5%)	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	2 784 275	769 797	27.6%	825 928	28.7%	1 595 725	57.3%	831 538	42.6%	(.7%)
Property rates	680 882	134 267	19.7%	195 159	28.7%	329 426	48.4%	190 336	48.1%	2.5%
Service charges	1 480 829	407 975	27.6%	418 042	28.2%	826 017	55.8%	400 979	51.8%	4.3%
Other revenue	187 919	68 451	36.4%	61 920	33.0%	130 372	69.4%	60 088	50.8%	3.0%
Transfers and Subsidies - Operational	304 077	119 062	39.2%	103 946	34.2%	223 009	73.3%	119 319	67.7%	(12.1%)
Transfers and Subsidies - Capital	76 145	17 410	22.9%	25 492	33.5%	42 902	56.3%	26 931	7.0%	(5.3%)
Interest	54 423	22 631	41.6%	21 369	39.3%	44 000	80.8%	34 884	85.9%	(38.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 495 114)	(286 317)	11.5%	(539 633)	21.6%	(825 950)	33.1%	(2 910 623)	127.2%	(81.5%)
Suppliers and employees	(2 461 774)	(286 076)	11.6%	(531 787)	21.6%	(817 866)	33.2%	(2 902 363)	129.1%	(81.7%)
Finance charges	(15 989)	(238)	1.5%	(7 846)	49.1%	(8 084)	50.6%	(8 240)	38.9%	(4.8%)
Transfers and grants	(17 351)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>289 162</b>	<b>483 480</b>	<b>167.2%</b>	<b>286 295</b>	<b>99.0%</b>	<b>769 775</b>	<b>266.2%</b>	<b>(2 079 085)</b>	<b>(100.4%)</b>	<b>(113.8%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(328 573)	(125 147)	38.1%	(199 302)	60.7%	(324 449)	98.7%	(266 916)	36.5%	(25.3%)
Capital assets	(328 573)	(125 147)	38.1%	(199 302)	60.7%	(324 449)	98.7%	(266 916)	36.5%	(25.3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(328 573)</b>	<b>(125 147)</b>	<b>38.1%</b>	<b>(199 302)</b>	<b>60.7%</b>	<b>(324 449)</b>	<b>98.7%</b>	<b>(266 916)</b>	<b>36.5%</b>	<b>(25.3%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	333	7	2.0%	21	6.2%	27	8.3%	11	.1%	96.6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	333	7	2.0%	21	6.2%	27	8.3%	11	8.7%	96.6%
Payments	(12 830)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12 830)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(12 498)</b>	<b>7</b>	<b>(.1%)</b>	<b>21</b>	<b>(.2%)</b>	<b>27</b>	<b>(.2%)</b>	<b>11</b>	<b>.1%</b>	<b>96.6%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(51 909)</b>	<b>358 340</b>	<b>(690.3%)</b>	<b>87 013</b>	<b>(167.6%)</b>	<b>445 353</b>	<b>(858.0%)</b>	<b>(2 345 991)</b>	<b>(386.8%)</b>	<b>(103.7%)</b>
Cash/cash equivalents at the year begin:	1 142 916	1 437 299	125.8%	1 794 069	157.0%	1 437 299	125.5%	2 496 451	229.4%	(28.1%)
Cash/cash equivalents at the year end:	1 091 007	1 794 069	164.4%	1 881 082	172.4%	1 881 082	172.4%	150 460	11.9%	1 150.2%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	71 530	45.7%	11 944	7.6%	6 255	4.0%	66 823	42.7%	156 552	30.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	33 450	15.8%	12 961	6.1%	8 745	4.1%	156 785	74.0%	211 941	41.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 646	15.5%	1 884	6.3%	1 182	3.9%	22 263	74.3%	29 975	5.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	2.0%	25	9%	24	9%	2 656	96.2%	2 760	.5%	-	-
Interest on Arrear Debtor Accounts	993	1.5%	2 245	3.3%	2 129	3.1%	62 997	92.1%	68 364	13.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 133	2.9%	576	1.5%	192	.5%	37 488	95.2%	39 390	7.7%	-	-
<b>Total By Income Source</b>	<b>111 807</b>	<b>22.0%</b>	<b>29 634</b>	<b>5.8%</b>	<b>18 527</b>	<b>3.6%</b>	<b>349 013</b>	<b>68.6%</b>	<b>508 982</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	3 410	9.3%	2 639	7.2%	551	1.5%	29 868	81.9%	36 468	7.2%	-	-
Commercial	42 593	31.1%	5 014	3.7%	3 245	2.4%	86 134	62.5%	136 985	26.9%	-	-
Households	65 805	19.6%	21 981	6.6%	14 732	4.4%	233 011	69.4%	335 528	65.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>111 807</b>	<b>22.0%</b>	<b>29 634</b>	<b>5.8%</b>	<b>18 527</b>	<b>3.6%</b>	<b>349 013</b>	<b>68.6%</b>	<b>508 982</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	111	87.4%	2	1.4%	-	-	39	100.0%	39	.3%	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 124	72.4%	2 782	22.1%	533	4.2%	162	1.3%	12 601	98.7%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9 235</b>	<b>72.3%</b>	<b>2 784</b>	<b>21.8%</b>	<b>533</b>	<b>4.2%</b>	<b>215</b>	<b>1.7%</b>	<b>12 767</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Nhlanhla 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.

**KWAZULU-NATAL: NDWEDWE (KZN293)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>262 111</b>	<b>110 796</b>	<b>42.3%</b>	<b>79 662</b>	<b>30.4%</b>	<b>190 458</b>	<b>72.7%</b>	<b>70 575</b>	<b>75.9%</b>	<b>12.9%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	715	163	22.8%	163	22.8%	326	45.6%	149	43.4%	9.6%	
Sale of Goods and Rendering of Services	11 763	10	1%	5 152	43.8%	5 162	43.5%	42	152.4%	12 193.7%	
Agency services	200	32	15.9%	76	38.2%	108	54.2%	54	54.6%	42.7%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	176	-	(100.0%)	
Interest earned from Current and Non Current Assets	12 000	2 955	24.6%	1 785	14.9%	4 740	39.5%	2 293	51.7%	(22.1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	765	154	20.2%	156	20.4%	310	40.5%	162	45.1%	(3.8%)	
Licence and permits	20	2	8.0%	18	89.9%	20	97.9%	2	253.3%	1 075.1%	
Operational Revenue	1 650	149	9.0%	134	8.1%	283	17.2%	892	582.1%	(85.0%)	
<b>Non-Exchange Revenue</b>											
Property rates	22 472	17 885	79.6%	1 744	7.8%	19 629	87.3%	(83)	83.5%	(2 188.3%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	211 327	89 113	42.2%	70 134	33.2%	159 247	75.4%	66 918	75.3%	4.8%	
Interest	1 200	333	27.8%	300	25.0%	633	52.8%	(29)	4.8%	(1 151.4%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>261 561</b>	<b>62 825</b>	<b>24.0%</b>	<b>73 164</b>	<b>28.0%</b>	<b>135 988</b>	<b>52.0%</b>	<b>69 386</b>	<b>56.8%</b>	<b>5.4%</b>	
Employee related costs	88 862	19 387	21.8%	24 603	27.7%	43 990	49.5%	21 244	48.2%	15.8%	
Remuneration of councillors	15 934	3 842	24.1%	4 492	28.2%	8 334	52.3%	4 509	50.8%	(.4%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	1 820	167	9.2%	444	24.4%	611	33.6%	765	58.1%	(42.0%)	
Debt impairment	900	2 611	290.2%	(266)	(29.6%)	2 345	260.6%	6	3.1%	(4 219.3%)	
Depreciation and amortisation	29 300	8 286	28.3%	8 090	27.6%	16 376	55.5%	8 286	63.8%	(2.4%)	
Interest	-	0	-	0	-	1	-	3	-	(88.8%)	
Contracted services	74 420	14 523	19.5%	23 703	31.9%	38 226	51.4%	19 764	67.7%	19.9%	
Transfers and subsidies	3 800	1 617	42.5%	548	14.4%	2 165	57.0%	1 189	45.8%	(53.3%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	46 524	12 392	26.6%	11 550	24.8%	23 942	51.5%	13 621	59.8%	(15.2%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>550</b>	<b>47 971</b>		<b>6 499</b>		<b>54 470</b>		<b>1 188</b>			
Transfers and subsidies - capital (monetary allocations)	34 473	9 815	28.5%	14 325	41.6%	24 140	70.0%	13 539	78.3%	5.8%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>35 023</b>	<b>57 787</b>		<b>20 823</b>		<b>78 610</b>		<b>14 727</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>35 023</b>	<b>57 787</b>		<b>20 823</b>		<b>78 610</b>		<b>14 727</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>35 023</b>	<b>57 787</b>		<b>20 823</b>		<b>78 610</b>		<b>14 727</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>35 023</b>	<b>57 787</b>		<b>20 823</b>		<b>78 610</b>		<b>14 727</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>41 194</b>	<b>12 142</b>	<b>29.5%</b>	<b>25 346</b>	<b>61.5%</b>	<b>37 488</b>	<b>91.0%</b>	<b>23 253</b>	<b>68.1%</b>	<b>9.0%</b>	
National Government	29 977	8 610	28.7%	12 673	42.3%	21 283	71.0%	11 929	79.1%	6.2%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>29 977</b>	<b>8 610</b>	<b>28.7%</b>	<b>12 673</b>	<b>42.3%</b>	<b>21 283</b>	<b>71.0%</b>	<b>11 929</b>	<b>79.1%</b>	<b>6.2%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	11 217	3 532	31.5%	12 673	113.0%	16 205	144.5%	11 324	60.6%	11.9%	
<b>Capital Expenditure Functional</b>	<b>41 194</b>	<b>12 142</b>	<b>29.5%</b>	<b>25 346</b>	<b>61.5%</b>	<b>37 488</b>	<b>91.0%</b>	<b>23 253</b>	<b>68.1%</b>	<b>9.0%</b>	
Municipal governance and administration	3 704	-	-	638	17.2%	638	17.2%	2 621	61.9%	(75.6%)	
Executive and Council	435	-	-	96	22.0%	96	22.0%	2 611	74.1%	(96.3%)	
Finance and administration	3 270	-	-	542	16.6%	542	16.6%	10	57.3%	5 389.8%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	3 870	846	21.9%	2 110	54.5%	2 956	76.4%	-	-	(100.0%)	
Community and Social Services	3 870	846	21.9%	2 110	54.5%	2 956	76.4%	-	-	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	33 620	11 296	33.6%	22 598	67.2%	33 894	100.8%	20 632	72.3%	9.5%	
Planning and Development	32 463	9 695	29.9%	17 275	53.2%	26 970	83.1%	13 425	65.2%	28.7%	
Road Transport	1 157	1 601	138.4%	5 324	460.3%	6 925	598.6%	7 207	155.5%	(26.1%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>											
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	312 549	246 412	78.8%	255 059	81.6%	501 471	160.4%	107 022	66.0%	138.3%
Property rates	19 101	2 241	11.7%	12 440	65.1%	14 681	76.5%	9 409	74.3%	32.2%
Service charges	607	72	11.9%	210	34.7%	283	46.6%	153	29.8%	37.7%
Other revenue	23 563	433	1.8%	5 658	24.0%	6 090	25.8%	1 274	5.0%	344.0%
Transfers and Subsidies - Operational	211 327	223 928	106.0%	221 177	104.7%	445 105	210.5%	93 926	89.7%	135.5%
Transfers and Subsidies - Capital	45 950	16 783	36.5%	13 789	30.0%	30 572	66.5%	(33)	(1%)	(42 385.5%)
Interest	12 000	2 955	24.6%	1 785	14.9%	4 740	39.5%	2 293	27.2%	(22.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(234 347)	(7)	-	(7)	-	(14)	-	(11)	-	(30.3%)
Suppliers and employees	(230 547)	(7)	-	(7)	-	(14)	-	(11)	-	(30.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 800)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>78 202</b>	<b>246 405</b>	<b>315.1%</b>	<b>255 051</b>	<b>326.1%</b>	<b>501 456</b>	<b>641.2%</b>	<b>107 011</b>	<b>262.4%</b>	<b>138.3%</b>
<b>Cash Flow from Investing Activities</b>										
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	(47 373)	-	-	-	-	-	-	-	-	-
Capital assets	(47 373)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(47 373)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>30 829</b>	<b>246 405</b>	<b>799.3%</b>	<b>255 051</b>	<b>827.3%</b>	<b>501 456</b>	<b>1 626.6%</b>	<b>107 011</b>	<b>(1 536.9%)</b>	<b>138.3%</b>
Cash/cash equivalents at the year begin:	59 140	47 300	80.0%	293 705	496.6%	47 300	80.0%	166 635	-	76.3%
Cash/cash equivalents at the year end:	89 969	293 705	326.5%	548 756	609.9%	548 756	609.9%	273 647	423.1%	100.5%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	493	1.6%	72	2%	538	1.7%	30 046	96.5%	31 149	76.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	62	18.1%	13	3.8%	13	3.8%	254	74.4%	341	.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	7.2%	45	8.3%	28	5.1%	430	79.5%	542	1.3%	-	-
Interest on Arrear Debtor Accounts	847	12.7%	121	1.8%	117	1.7%	5 610	83.8%	6 695	16.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	61	2.7%	(20)	(.9%)	(15)	(.7%)	2 209	98.8%	2 235	5.5%	-	-
<b>Total By Income Source</b>	<b>1 502</b>	<b>3.7%</b>	<b>230</b>	<b>.6%</b>	<b>681</b>	<b>1.7%</b>	<b>38 548</b>	<b>94.1%</b>	<b>40 962</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	731	6.4%	(335)	(2.9%)	43	.4%	11 073	96.2%	11 512	28.1%	-	-
Commercial	414	2.8%	351	2.4%	352	2.4%	13 603	92.4%	14 719	35.9%	-	-
Households	25	.9%	25	.9%	27	1.0%	2 645	97.1%	2 722	6.6%	-	-
Other	332	2.8%	189	1.6%	259	2.2%	11 228	93.5%	12 008	29.3%	-	-
<b>Total By Customer Group</b>	<b>1 502</b>	<b>3.7%</b>	<b>230</b>	<b>.6%</b>	<b>681</b>	<b>1.7%</b>	<b>38 548</b>	<b>94.1%</b>	<b>40 962</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	95	85.6%	10	9.1%	(147)	(132.3%)	153	137.6%	111	10.9%	-
Auditor-General	0	100.0%	-	-	-	-	-	-	0	-	-
Other	395	43.4%	419	46.1%	57	6.2%	39	4.2%	910	89.1%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>490</b>	<b>48.0%</b>	<b>429</b>	<b>42.1%</b>	<b>(90)</b>	<b>(8.8%)</b>	<b>191</b>	<b>18.7%</b>	<b>1 021</b>	<b>100.0%</b>	

#### Contact Details

Municipal Manager	Mr Disco Sethejiwa 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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	173 000	85 323	49.3%	47 543	27.5%	132 866	76.8%	41 344	69.7%	15.0%	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	287	72	25.1%	72	25.1%	144	50.2%	63	44.2%	15.1%	
Sale of Goods and Rendering of Services	8 790	755	8.6%	4 515	51.4%	5 270	60.0%	12	43.6%	36 578.9%	
Agency services	200	46	23.0%	46	23.0%	92	46.0%	62	97.0%	(25.3%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	35	2	5.6%	7	20.9%	9	26.5%	-	22.0%	(100.0%)	
Interest earned from Current and Non Current Assets	2 755	1 205	43.7%	987	35.8%	2 193	79.6%	813	275.5%	21.4%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	947	226	23.9%	240	25.4%	467	49.3%	221	46.0%	8.9%	
Licence and permits	2	-	-	-	-	-	-	3	-	(100.0%)	
Operational Revenue	115	5	4.0%	8	7.2%	13	11.2%	3	11.8%	150.9%	
<b>Non-Exchange Revenue</b>											
Property rates	33 454	30 107	90.0%	505	1.5%	30 613	91.5%	770	41.3%	(34.4%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	10	2	17.8%	20	199.9%	22	217.7%	1	21.2%	1 655.1%	
Transfer and subsidies - Operational	126 108	52 715	41.8%	41 274	32.7%	93 989	74.5%	39 396	74.5%	4.8%	
Interest	297	188	63.2%	(132)	(44.6%)	55	18.6%	-	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>											
Employee related costs	168 545	33 652	20.0%	44 496	26.4%	78 148	46.4%	31 861	46.0%	39.7%	
Remuneration of councillors	63 127	9 340	14.8%	15 387	24.4%	24 727	39.2%	12 700	48.3%	21.2%	
Bulk purchases - electricity	9 877	1 588	16.1%	2 842	28.8%	4 429	44.8%	2 702	51.8%	5.2%	
Inventory consumed	1 090	305	28.0%	512	47.0%	818	75.0%	459	63.1%	11.7%	
Debt impairment	2 100	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	23 024	4 583	19.9%	4 554	19.8%	9 136	39.7%	1 989	21.1%	128.9%	
Interest	10	-	-	0	.3%	0	.3%	9	93.3%	(99.7%)	
Contracted services	41 937	10 339	24.7%	12 888	30.7%	23 226	55.4%	7 975	50.7%	61.6%	
Transfers and subsidies	3 220	721	22.4%	778	24.2%	1 499	46.6%	600	29.5%	29.7%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	24 160	6 777	28.1%	7 536	31.2%	14 313	59.2%	5 427	55.3%	38.9%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>4 455</b>	<b>51 670</b>		<b>3 047</b>		<b>54 718</b>		<b>9 483</b>			
Transfers and subsidies - capital (monetary allocations)	25 576	15 732	61.5%	7 373	28.8%	23 106	90.3%	7 795	38.5%	(5.4%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>30 031</b>	<b>67 403</b>		<b>10 420</b>		<b>77 823</b>		<b>17 279</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>30 031</b>	<b>67 403</b>		<b>10 420</b>		<b>77 823</b>		<b>17 279</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>30 031</b>	<b>67 403</b>		<b>10 420</b>		<b>77 823</b>		<b>17 279</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>30 031</b>	<b>67 403</b>		<b>10 420</b>		<b>77 823</b>		<b>17 279</b>			

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24			
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>											
National Government	23 810	15 123	63.5%	6 862	28.8%	21 985	92.3%	6 995	43.9%	(1.9%)	
Provincial Government	22 240	13 876	62.4%	6 313	28.4%	20 189	90.8%	6 818	38.2%	(7.4%)	
District Municipality	-	-	-	12	-	12	-	(397)	-	(102.9%)	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>											
Borrowing	22 240	13 876	62.4%	6 325	28.4%	20 200	90.8%	6 422	37.3%	(1.5%)	
Internally generated funds	1 570	1 247	79.5%	537	34.2%	1 785	113.7%	573	87.8%	(6.3%)	
<b>Capital Expenditure Functional</b>											
Municipal governance and administration	23 810	15 123	63.5%	6 862	28.8%	21 985	92.3%	6 995	43.9%	(1.9%)	
Executive and Council	790	339	42.9%	549	69.5%	887	112.3%	78	101.0%	607.0%	
Finance and administration	670	339	50.5%	549	81.9%	887	132.5%	78	101.8%	607.0%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	350	909	259.7%	-	-	909	259.7%	1 202	69.3%	(100.0%)	
Community and Social Services	350	134	38.3%	-	-	134	38.3%	-	-	-	
Sport And Recreation	-	775	-	-	-	775	-	1 202	81.1%	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	22 420	13 876	61.9%	6 313	28.2%	20 189	90.0%	5 715	31.6%	10.5%	
Planning and Development	180	-	-	-	-	-	-	99	54.9%	(100.0%)	
Road Transport	22 240	13 876	62.4%	6 313	28.4%	20 189	90.8%	5 616	31.4%	12.4%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>											
Energy sources	250	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	250	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter			Actual Expenditure	Total Expenditure as % of main appropriation		

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	207 330	148 129	71.4%	130 179	62.8%	278 307	134.2%	94 273	112.8%	38.1%
Property rates	28 600	(7 341)	(25.7%)	20 798	72.7%	13 457	47.1%	576	3.3%	3 508.8%
Service charges	330	17	5.2%	95	28.8%	112	34.0%	96	42.8%	(.8%)
Other revenue	13 810	5 199	37.6%	7 386	53.5%	12 584	91.1%	6 870	668.6%	7.5%
Transfers and Subsidies - Operational	136 259	127 260	93.4%	88 491	64.9%	215 751	158.3%	76 918	135.6%	15.0%
Transfers and Subsidies - Capital	25 576	21 598	84.4%	12 497	48.9%	34 095	133.3%	9 000	73.1%	38.9%
Interest	2 755	1 395	50.6%	912	33.1%	2 307	83.7%	813	136.4%	12.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(147 670)	(39 150)	26.5%	(49 276)	33.4%	(88 426)	59.9%	(51 120)	54.8%	(3.6%)
Suppliers and employees	(147 660)	(39 150)	26.5%	(49 276)	33.4%	(88 426)	59.9%	(51 120)	54.8%	(3.6%)
Finance charges	(10)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>59 661</b>	<b>108 978</b>	<b>182.7%</b>	<b>80 903</b>	<b>135.6%</b>	<b>189 881</b>	<b>318.3%</b>	<b>43 153</b>	<b>765.3%</b>	<b>87.5%</b>
<b>Cash Flow from Investing Activities</b>										
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	(27 382)	(13 849)	50.6%	(5 870)	21.4%	(19 719)	72.0%	(4 292)	20.6%	36.7%
Capital assets	(27 382)	(13 849)	50.6%	(5 870)	21.4%	(19 719)	72.0%	(4 292)	20.6%	36.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(27 382)</b>	<b>(13 849)</b>	<b>50.6%</b>	<b>(5 870)</b>	<b>21.4%</b>	<b>(19 719)</b>	<b>72.0%</b>	<b>(4 292)</b>	<b>20.6%</b>	<b>36.7%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>32 279</b>	<b>95 129</b>	<b>294.7%</b>	<b>75 033</b>	<b>232.5%</b>	<b>170 162</b>	<b>527.2%</b>	<b>38 861</b>	<b>(625.3%)</b>	<b>93.1%</b>
Cash/cash equivalents at the year begin:	19 832	-	-	95 129	479.7%	-	-	79 549	-	19.5%
Cash/cash equivalents at the year end:	52 111	95 129	182.6%	170 162	326.5%	170 162	326.5%	118 410	(37 175.9%)	43.7%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	100	.4%	143	.6%	143	.6%	23 127	98.4%	23 513	96.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	24.8%	10	13.5%	10	13.5%	37	48.2%	76	.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	66	11.6%	71	12.5%	44	7.8%	387	68.2%	567	2.3%	-	-
Interest on Arrear Debtor Accounts	14	3.0%	19	4.1%	13	2.8%	426	90.2%	472	1.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(29)	9.7%	(126)	42.2%	(16)	5.3%	(128)	42.8%	(298)	(1.2%)	-	-
<b>Total By Income Source</b>	<b>169</b>	<b>.7%</b>	<b>117</b>	<b>.5%</b>	<b>195</b>	<b>.8%</b>	<b>23 849</b>	<b>98.0%</b>	<b>24 329</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	64	.3%	(44)	(.2%)	64	.3%	19 016	99.6%	19 100	78.5%	-	-
Commercial	30	1.5%	76	3.6%	76	3.6%	1 899	91.2%	2 081	8.6%	-	-
Households	12	1.1%	17	1.6%	12	1.1%	1 045	96.2%	1 066	4.5%	-	-
Other	63	3.1%	68	3.3%	43	2.1%	1 888	91.6%	2 062	8.5%	-	-
<b>Total By Customer Group</b>	<b>169</b>	<b>.7%</b>	<b>117</b>	<b>.5%</b>	<b>195</b>	<b>.8%</b>	<b>23 849</b>	<b>98.0%</b>	<b>24 329</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(148)	100.0%	(148)	(271.2%)	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	203	100.5%	(1)	(.5%)	-	-	(0)	-	202	371.2%	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>203</b>	<b>373.1%</b>	<b>(1)</b>	<b>(1.8%)</b>	<b>-</b>	<b>-</b>	<b>(148)</b>	<b>(271.3%)</b>	<b>54</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Thulani Khuluse	032 481 4500
Chief Financial Officer	Mr VELANI DUBE	

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

R thousands	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
<b>Operating Revenue and Expenditure</b>												
<b>Operating Revenue</b>	<b>1 601 364</b>	<b>492 361</b>	<b>30.7%</b>	<b>533 958</b>	<b>33.3%</b>	<b>1 026 319</b>	<b>64.1%</b>	<b>216 545</b>	<b>43.7%</b>	<b>146.6%</b>		
<b>Exchange Revenue</b>												
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	310 687	74 037	23.8%	79 178	25.5%	153 215	49.3%	71 792	46.9%	103.3%		
Service charges - Waste Water Management	88 057	26 611	30.2%	27 393	31.1%	54 004	61.3%	19 472	52.2%	40.7%		
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-		
Sale of Goods and Rendering of Services	126 468	941	.7%	59 904	47.4%	60 845	48.1%	41 513	29.8%	44.3%		
Agency services	2 348	-	-	1 183	50.4%	1 183	50.4%	-	-	(100.0%)		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	90 896	28 475	31.3%	30 091	33.1%	58 567	64.4%	23 410	75.6%	28.5%		
Interest earned from Current and Non Current Assets	30 850	11 902	38.6%	8 926	28.9%	20 828	67.5%	9 053	120.0%	(1.4%)		
Dividends	37 500	-	-	29 000	77.3%	29 000	77.3%	-	-	(100.0%)		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-		
Licence and permits	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	4 782	85	1.8%	117	2.4%	202	4.2%	89	19.4%	31.8%		
<b>Non-Exchange Revenue</b>												
Property rates	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	900	-	-	107	11.9%	107	11.9%	11	.1%	884.8%		
Licences or permits	46	8	17.4%	8	17.9%	16	35.3%	6	53.7%	36.8%		
Transfer and subsidies - Operational	897 351	350 302	39.0%	298 050	33.2%	648 351	72.3%	40 020	43.4%	644.7%		
Interest	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Gains	11 480	-	-	-	-	-	-	11 178	14.4%	(100.0%)		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
<b>Operating Expenditure</b>	<b>1 571 119</b>	<b>246 869</b>	<b>15.7%</b>	<b>299 564</b>	<b>19.1%</b>	<b>546 433</b>	<b>34.8%</b>	<b>412 487</b>	<b>41.5%</b>	<b>(27.4%)</b>		
Employee related costs	331 856	74 416	22.4%	77 929	23.5%	152 345	45.9%	69 230	45.2%	12.6%		
Remuneration of councillors	13 548	2 632	19.4%	3 053	22.5%	5 685	42.0%	2 954	46.6%	3.4%		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	226 128	5 797	2.6%	5 175	2.3%	10 972	4.9%	125 866	49.3%	(95.9%)		
Debt impairment	73 791	-	-	-	-	-	-	30 014	49.9%	(100.0%)		
Depreciation and amortisation	168 897	33 924	20.1%	33 889	20.1%	67 813	40.2%	31 197	40.5%	8.6%		
Interest	7 738	1 093	14.1%	(535)	(6.9%)	558	7.2%	504	8.9%	(206.1%)		
Contracted services	232 316	47 417	20.4%	89 385	38.5%	136 803	58.9%	75 375	57.1%	18.6%		
Transfers and subsidies	43 719	7 049	16.1%	16 816	38.5%	23 865	54.6%	10 328	49.3%	62.8%		
Irrecoverable debts written off	32 973	695	2.1%	719	2.2%	1 414	4.3%	2 517	30 108.7%	(71.4%)		
Operational costs	320 532	73 845	23.0%	73 134	22.8%	146 979	45.9%	61 590	32.9%	18.7%		
Losses on disposal of Assets	5 000	-	-	-	-	-	-	31	.6%	(100.0%)		
Other Losses	114 540	-	-	0	-	0	-	2 880	2.9%	(100.0%)		
<b>Surplus/(Deficit)</b>	<b>30 245</b>	<b>245 492</b>		<b>234 393</b>		<b>479 885</b>		<b>(195 942)</b>				
Transfers and subsidies - capital (monetary allocations)	292 550	46 263	15.8%	98 274	33.6%	144 537	49.4%	45 542	20.0%	115.8%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>322 795</b>	<b>291 755</b>		<b>332 667</b>		<b>624 422</b>		<b>(150 399)</b>				
Income Tax	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after income tax</b>	<b>322 795</b>	<b>291 755</b>		<b>332 667</b>		<b>624 422</b>		<b>(150 399)</b>				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>322 795</b>	<b>291 755</b>		<b>332 667</b>		<b>624 422</b>		<b>(150 399)</b>				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) for the year</b>	<b>322 795</b>	<b>291 755</b>		<b>332 667</b>		<b>624 422</b>		<b>(150 399)</b>				

## Part 2: Capital Revenue and Expenditure

### Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	1 741 704	543 345	31.2%	532 294	30.6%	1 075 639	61.8%	166 884	45.7%	219.0%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	235 199	66 433	28.2%	83 934	35.7%	150 367	63.9%	77 836	57.1%	7.8%
Other revenue	199 034	43 318	21.8%	50 976	25.6%	94 293	47.4%	60 119	62.5%	(15.2%)
Transfers and Subsidies - Operational	893 851	343 413	38.4%	283 024	31.7%	626 437	70.1%	20 098	41.1%	1 308.2%
Transfers and Subsidies - Capital	292 550	77 834	25.6%	75 841	25.9%	153 675	52.5%	-	38.2%	(100.0%)
Interest	83 570	12 348	14.8%	9 519	11.4%	21 867	26.2%	8 831	127.3%	7.8%
Dividends	37 500	-	-	29 000	77.3%	29 000	77.3%	-	-	(100.0%)
Payments	(1 243 735)	(362 658)	29.2%	(457 573)	36.8%	(820 231)	65.9%	(342 170)	60.3%	33.7%
Suppliers and employees	(1 235 910)	(362 658)	29.3%	(456 127)	36.9%	(818 786)	66.2%	(341 476)	60.8%	33.6%
Finance charges	(6 401)	-	-	(1 242)	19.4%	(1 242)	19.4%	(594)	16.9%	78.9%
Transfers and grants	(1 424)	-	-	(204)	14.3%	(204)	14.3%	-	-	(100.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>497 969</b>	<b>180 687</b>	<b>36.3%</b>	<b>74 721</b>	<b>15.0%</b>	<b>255 408</b>	<b>51.3%</b>	<b>(175 286)</b>	<b>11.9%</b>	<b>(142.6%)</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	850	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	850	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(369 917)	(41 693)	11.3%	(156 465)	42.3%	(198 158)	53.6%	(54 360)	17.2%	187.8%
Capital assets	(369 917)	(41 693)	11.3%	(156 465)	42.3%	(198 158)	53.6%	(54 360)	17.2%	187.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(369 067)</b>	<b>(41 693)</b>	<b>11.3%</b>	<b>(156 465)</b>	<b>42.4%</b>	<b>(198 158)</b>	<b>53.7%</b>	<b>(54 360)</b>	<b>17.2%</b>	<b>187.8%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(35 530)	(3 418)	9.6%	(5 013)	14.1%	(8 432)	23.7%	(7 406)	53.9%	(32.3%)
Repayment of borrowing	(35 530)	(3 418)	9.6%	(5 013)	14.1%	(8 432)	23.7%	(7 406)	53.9%	(32.3%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(35 530)</b>	<b>(3 418)</b>	<b>9.6%</b>	<b>(5 013)</b>	<b>14.1%</b>	<b>(8 432)</b>	<b>23.7%</b>	<b>(7 406)</b>	<b>53.9%</b>	<b>(32.3%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>93 372</b>	<b>135 575</b>	<b>145.2%</b>	<b>(86 758)</b>	<b>(92.9%)</b>	<b>48 818</b>	<b>52.3%</b>	<b>(237 052)</b>	<b>128.7%</b>	<b>(63.4%)</b>
Cash/cash equivalents at the year begin:	128 587	426 405	331.6%	527 131	409.9%	426 405	331.6%	476 917	80.1%	10.5%
Cash/cash equivalents at the year end:	221 959	527 131	237.5%	440 374	198.4%	440 374	198.4%	239 673	79.1%	83.7%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	30 811	3.8%	28 567	3.5%	20 845	2.5%	740 178	90.2%	820 402	64.2%	2	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 331	7.6%	5 649	4.6%	4 912	4.0%	102 865	63.8%	122 757	9.6%	3	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 444	3.2%	10 192	3.1%	10 006	3.1%	293 897	90.6%	324 539	25.4%	0	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	347	3.6%	301	3.2%	8 900	93.2%	9 548	.7%	1	-
<b>Total By Income Source</b>	<b>50 587</b>	<b>4.0%</b>	<b>44 756</b>	<b>3.5%</b>	<b>36 064</b>	<b>2.8%</b>	<b>1 146 838</b>	<b>89.7%</b>	<b>1 278 245</b>	<b>100.0%</b>	<b>6</b>	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	5 416	10.1%	5 426	10.1%	3 199	5.9%	39 825	73.9%	53 866	4.2%	-	-
Commercial	8 318	13.4%	3 687	6.0%	3 057	4.9%	46 858	75.7%	61 921	4.8%	-	-
Households	36 853	3.2%	35 642	3.1%	29 808	2.6%	1 060 155	91.2%	1 162 458	90.9%	6	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>50 587</b>	<b>4.0%</b>	<b>44 756</b>	<b>3.5%</b>	<b>36 064</b>	<b>2.8%</b>	<b>1 146 838</b>	<b>89.7%</b>	<b>1 278 245</b>	<b>100.0%</b>	<b>6</b>	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	35 276	100.0%	-	-	-	-	-	-	35 276	55.2%	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 949	21.1%	221	.8%	47	2%	22 018	78.0%	28 236	44.2%	-
Auditor-General	346	100.0%	-	-	-	-	-	-	346	.5%	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>41 571</b>	<b>65.1%</b>	<b>221</b>	<b>.3%</b>	<b>47</b>	<b>.1%</b>	<b>22 018</b>	<b>34.5%</b>	<b>63 857</b>	<b>100.0%</b>	

#### Contact Details

Municipal Manager	Mr Sazi Mohele	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 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>503 601</b>	<b>180 674</b>	<b>35.9%</b>	<b>122 573</b>	<b>24.3%</b>	<b>303 247</b>	<b>60.2%</b>	<b>116 723</b>	<b>61.3%</b>	<b>5.0%</b>	
Exchange Revenue											
Service charges - Electricity	213 208	62 148	29.1%	46 979	22.0%	109 126	51.2%	43 780	54.3%	7.3%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	21 245	6 926	32.6%	5 372	25.3%	12 299	57.9%	6 143	71.7%	(12.5%)	
Sale of Goods and Rendering of Services	4 723	828	17.5%	759	16.1%	1 587	33.6%	1 063	15.7%	(28.7%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	1 181	-	669	-	1 850	-	1 609	-	(58.4%)	
Interest earned from Current and Non Current Assets	6 586	1 851	28.1%	3 177	48.2%	5 028	76.3%	1 569	78.4%	102.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	3 457	739	21.4%	805	23.3%	1 544	44.7%	741	56.6%	8.7%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	122	0	.1%	0	.2%	0	.3%	0	-	976.9%	
<b>Non-Exchange Revenue</b>											
Property rates	147 686	63 786	43.2%	29 046	19.7%	92 834	62.9%	30 251	67.0%	(4.0%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	239	15	6.2%	57	23.7%	71	29.9%	12	42.8%	365.8%	
Licences or permits	5 436	1 458	26.8%	1 265	23.3%	2 723	50.1%	1 481	53.0%	(14.6%)	
Transfer and subsidies - Operational	94 801	40 911	43.2%	33 365	35.2%	74 276	78.3%	30 074	73.8%	10.9%	
Interest	6 099	829	13.6%	1 080	17.7%	1 909	31.3%	-	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>472 186</b>	<b>153 529</b>	<b>32.5%</b>	<b>138 099</b>	<b>29.2%</b>	<b>291 628</b>	<b>61.8%</b>	<b>120 783</b>	<b>58.9%</b>	<b>14.3%</b>	
Employee related costs	165 152	41 662	25.2%	44 562	27.0%	86 224	52.2%	39 067	48.3%	14.1%	
Remuneration of councillors	8 500	1 994	23.5%	2 397	28.2%	4 391	51.7%	2 057	50.0%	16.6%	
Bulk purchases - electricity	150 000	67 881	45.3%	49 502	33.0%	117 383	78.3%	31 541	61.4%	56.9%	
Inventory consumed	13 701	3 324	24.3%	3 238	23.6%	6 562	47.5%	3 914	48.3%	(17.3%)	
Debt impairment	5 864	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	24 997	9 759	39.0%	9 757	39.0%	19 516	78.1%	11 625	77.0%	(16.1%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	53 180	13 093	24.6%	13 815	26.0%	26 908	50.6%	15 576	63.3%	(11.3%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	2 000	6 597	328.9%	1 098	54.9%	7 695	384.8%	2 016	106.6%	(45.5%)	
Operational costs	48 792	9 220	18.9%	13 730	28.1%	22 950	47.0%	14 988	69.4%	(8.4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>31 415</b>	<b>27 144</b>		<b>(15 526)</b>		<b>11 619</b>		<b>(4 060)</b>			
Transfers and subsidies - capital (monetary allocations)	74 618	18 635	25.0%	22 469	30.1%	41 104	55.1%	37 353	75.3%	(39.8%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>106 033</b>	<b>45 780</b>		<b>6 943</b>		<b>52 723</b>		<b>33 294</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>106 033</b>	<b>45 780</b>		<b>6 943</b>		<b>52 723</b>		<b>33 294</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>106 033</b>	<b>45 780</b>		<b>6 943</b>		<b>52 723</b>		<b>33 294</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>106 033</b>	<b>45 780</b>		<b>6 943</b>		<b>52 723</b>		<b>33 294</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>105 308</b>	<b>27 564</b>	<b>26.2%</b>	<b>25 828</b>	<b>24.5%</b>	<b>53 392</b>	<b>50.7%</b>	<b>39 730</b>	<b>59.9%</b>	<b>(35.0%)</b>	
National Government	34 286	14 263	41.6%	15 065	43.9%	29 327	85.5%	17 871	58.4%	(15.7%)	
Provincial Government	30 764	2 622	8.5%	5 307	17.3%	7 929	25.8%	15 337	122.0%	(65.4%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>65 050</b>	<b>16 885</b>	<b>26.0%</b>	<b>20 372</b>	<b>31.3%</b>	<b>37 257</b>	<b>57.3%</b>	<b>33 208</b>	<b>77.1%</b>	<b>(38.7%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	40 258	10 680	26.5%	5 456	13.6%	16 136	40.1%	6 522	27.2%	(16.3%)	
<b>Capital Expenditure Functional</b>	<b>105 308</b>	<b>27 564</b>	<b>26.2%</b>	<b>25 828</b>	<b>24.5%</b>	<b>53 392</b>	<b>50.7%</b>	<b>39 730</b>	<b>59.9%</b>	<b>(35.0%)</b>	
Municipal governance and administration	4 216	10	.2%	863	20.5%	873	20.7%	1 044	50.4%	(17.4%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	4 216	10	.2%	863	20.5%	873	20.7%	1 044	50.4%	(17.4%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>22 712</b>	<b>2 910</b>	<b>12.8%</b>	<b>5 710</b>	<b>25.1%</b>	<b>8 620</b>	<b>38.0%</b>	<b>4 908</b>	<b>133.3%</b>	<b>16.3%</b>	
Community and Social Services	1 250	65	5.2%	-	-	65	52.2%	-	-	-	
Sport And Recreation	300	-	-	105	35.0%	105	35.0%	-	-	(100.0%)	
Public Safety	1 162	223	19.2%	297	25.6%	521	44.8%	-	-	(100.0%)	
Housing	20 000	2 622	13.1%	5 307	26.5%	7 929	39.6%	4 908	155.7%	8.1%	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>50 795</b>	<b>15 559</b>	<b>30.6%</b>	<b>15 594</b>	<b>30.7%</b>	<b>31 153</b>	<b>61.3%</b>	<b>18 778</b>	<b>55.3%</b>	<b>(17.0%)</b>	
Planning and Development	18 264	5 748	31.5%	278	1.5%	6 027	33.0%	10 499	66.9%	(97.3%)	
Road Transport	32 531	9 811	30.2%	15 315	47.1%	25 126	77.2%	8 289	48.5%	84.8%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>27 585</b>	<b>9 085</b>	<b>32.9%</b>	<b>3 662</b>	<b>13.3%</b>	<b>12 747</b>	<b>46.2%</b>	<b>15 000</b>	<b>47.0%</b>	<b>(75.6%)</b>	
Energy sources	25 085	7 248	28.9%	2 937	11.7%	10 186	40.6%	15 000	47.0%	(80.4%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	2 500	1 836	73.5%	725	29.0%	2 551	102.4%	-	45.2%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	2024/25							2023/24			
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	615 445	186 141	30.2%	179 137	28.1%	365 279	59.4%	160 539	51.8%	11.6%
Property rates	156 135	26 082	16.7%	63 222	40.5%	89 304	57.2%	51 833	47.7%	22.0%
Service charges	249 844	65 382	26.2%	76 732	30.7%	142 114	56.5%	64 887	52.0%	18.3%
Other revenue	33 462	27 417	81.9%	(8 195)	(24.5%)	19 222	57.4%	2 273	18.9%	(460.6%)
Transfers and Subsidies - Operational	94 801	38 077	40.2%	33 943	35.8%	72 020	76.0%	31 692	73.8%	7.1%
Transfers and Subsidies - Capital	74 618	27 903	37.4%	10 949	14.7%	38 853	52.1%	9 468	55.6%	15.6%
Interest	6 586	1 279	19.4%	2 487	37.8%	3 766	57.2%	386	23.3%	544.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(440 215)	(110 769)	25.2%	(76 919)	17.5%	(187 688)	42.6%	(75 625)	42.1%	1.7%
Suppliers and employees	(440 215)	(110 769)	25.2%	(76 919)	17.5%	(187 688)	42.6%	(75 625)	42.1%	1.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>175 230</b>	<b>75 372</b>	<b>43.0%</b>	<b>102 219</b>	<b>58.3%</b>	<b>177 591</b>	<b>101.3%</b>	<b>84 914</b>	<b>70.7%</b>	<b>20.4%</b>
<b>Cash Flow from Investing Activities</b>										
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	(105 308)	(40 679)	38.6%	(28 153)	26.7%	(68 832)	65.4%	(44 869)	63.2%	(37.3%)
Capital assets	(105 308)	(40 679)	38.6%	(28 153)	26.7%	(68 832)	65.4%	(44 869)	63.2%	(37.3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(105 308)</b>	<b>(40 679)</b>	<b>38.6%</b>	<b>(28 153)</b>	<b>26.7%</b>	<b>(68 832)</b>	<b>65.4%</b>	<b>(44 869)</b>	<b>63.2%</b>	<b>(37.3%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>69 922</b>	<b>34 693</b>	<b>49.6%</b>	<b>74 066</b>	<b>105.9%</b>	<b>108 759</b>	<b>155.5%</b>	<b>40 045</b>	<b>80.6%</b>	<b>85.0%</b>
Cash/cash equivalents at the year begin:	71 238	111 400	156.4%	146 069	205.0%	111 400	156.4%	170 436	513.2%	(14.3%)
Cash/cash equivalents at the year end:	141 160	146 069	103.5%	220 135	155.9%	220 135	155.9%	210 481	171.5%	4.6%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 141	62.9%	4 717	26.6%	451	2.5%	1 408	7.9%	17 718	20.4%	18	.1%
Receivables from Non-exchange Transactions - Property Rates	6 922	18.7%	2 743	7.4%	1 474	4.0%	25 909	69.5%	37 047	42.7%	644	1.7%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 833	12.3%	1 125	7.6%	782	5.3%	11 146	74.9%	14 886	17.1%	9	.1%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	588	3.6%	568	3.5%	585	3.6%	14 473	89.3%	16 214	18.7%	0	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	88	9.3%	61	6.5%	45	4.8%	754	79.4%	949	1.1%	1	.1%
<b>Total By Income Source</b>	<b>20 571</b>	<b>23.7%</b>	<b>9 215</b>	<b>10.6%</b>	<b>3 338</b>	<b>3.8%</b>	<b>53 691</b>	<b>61.8%</b>	<b>86 815</b>	<b>100.0%</b>	<b>672</b>	<b>.8%</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	3 267	13.3%	2 215	9.0%	574	2.3%	18 577	75.4%	24 634	28.4%	180	.7%
Commercial	12 490	46.5%	4 180	15.6%	860	3.2%	9 333	34.7%	26 864	30.9%	359	1.3%
Households	4 813	13.6%	2 819	8.0%	1 904	5.4%	25 781	73.0%	35 317	40.7%	133	.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>20 571</b>	<b>23.7%</b>	<b>9 215</b>	<b>10.6%</b>	<b>3 338</b>	<b>3.8%</b>	<b>53 691</b>	<b>61.8%</b>	<b>86 815</b>	<b>100.0%</b>	<b>672</b>	<b>.8%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	13 736	100.0%	-	-	-	-	-	-	13 736	96.1%	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	160	28.4%	142	25.3%	83	14.8%	177	31.5%	562	3.9%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>13 895</b>	<b>97.2%</b>	<b>142</b>	<b>1.0%</b>	<b>83</b>	<b>.6%</b>	<b>177</b>	<b>1.2%</b>	<b>14 298</b>	<b>100.0%</b>	

#### Contact Details

Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Chief Financial Officer	Mr Wandisile Dotye	081 002 1123

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOHANNES PHUMANI PHUNGULA (KZN434)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

Fiscal Year	Category	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25		
		Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands												
<b>Operating Revenue and Expenditure</b>												
<b>Operating Revenue</b>		<b>251 907</b>	<b>91 326</b>	<b>36.3%</b>	<b>73 651</b>	<b>29.2%</b>	<b>164 977</b>	<b>65.5%</b>	<b>81 626</b>	<b>76.0%</b>	<b>(9.8%)</b>	
<b>Exchange Revenue</b>												
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	
Service charges - Water		-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management		4 422	839	19.0%	880	19.9%	1 719	38.9%	909	49.3%	(3.2%)	
Sale of Goods and Rendering of Services		4 477	3 699	82.6%	60	1.3%	3 759	83.9%	5 211	3 115.0%	(98.5%)	
Agency services		1 400	114	8.2%	639	45.6%	753	53.8%	377	51.9%	69.5%	
Interest		-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		1 025	228	22.2%	248	24.2%	476	46.4%	200	-	24.0%	
Interest earned from Current and Non Current Assets		19 500	5 496	28.2%	4 915	25.2%	10 411	53.4%	4 639	78.1%	6.0%	
Dividends		-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		2 540	723	28.5%	405	16.0%	1 128	44.4%	723	83.3%	(43.9%)	
Licence and permits		3 390	919	27.1%	878	25.9%	1 797	53.0%	7	4.5%	12 367.6%	
Operational Revenue		1 862	557	29.9%	184	9.9%	742	39.8%	944	94.9%	(80.5%)	
<b>Non-Exchange Revenue</b>												
Property rates		52 057	12 835	24.7%	11 608	22.3%	24 444	47.0%	12 988	49.5%	(10.0%)	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		807	378	46.9%	312	38.7%	690	85.5%	108	35.9%	188.3%	
Licences or permits		-	-	-	-	-	-	-	781	79.5%	(100.0%)	
Transfer and subsidies - Operational		151 453	62 883	41.5%	50 694	33.5%	113 577	75.0%	52 676	79.8%	(3.8%)	
Interest		8 975	2 654	29.6%	2 827	31.5%	5 481	61.1%	2 064	3 534.1%	37.0%	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>												
<b>Operating Expenditure</b>		<b>233 224</b>	<b>51 587</b>	<b>22.1%</b>	<b>64 668</b>	<b>27.7%</b>	<b>116 255</b>	<b>49.8%</b>	<b>56 853</b>	<b>52.2%</b>	<b>13.7%</b>	
Employee related costs		99 039	23 004	23.2%	30 174	30.5%	53 178	53.7%	27 211	51.1%	10.9%	
Remuneration of councillors		11 416	2 852	25.0%	2 850	25.0%	5 702	49.9%	3 369	55.7%	(15.4%)	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	
Inventory consumed		1 648	184	11.2%	251	15.2%	435	26.4%	289	22.3%	(13.4%)	
Debt impairment		10 700	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation		41 000	7 676	18.7%	7 701	18.8%	15 377	37.5%	7 218	39.9%	6.7%	
Interest		3	0	11.2%	2	83.1%	3	94.4%	0	5.6%	24 840.0%	
Contracted services		27 799	9 078	32.7%	10 797	36.8%	19 875	71.5%	9 808	101.3%	10.1%	
Transfers and subsidies		2 956	36	1.2%	308	10.4%	344	11.6%	1 696	39.6%	(81.9%)	
Irrecoverable debts written off		2 495	225	9.0%	7	3%	232	9.3%	(104)	-	(106.4%)	
Operational costs		36 168	8 531	23.6%	12 578	34.8%	21 109	58.4%	7 367	41.0%	70.7%	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>		<b>18 684</b>	<b>39 739</b>		<b>8 983</b>		<b>48 722</b>		<b>24 772</b>			
Transfers and subsidies - capital (monetary allocations)		31 042	10 192	32.8%	12 610	40.6%	22 803	73.5%	19 243	69.8%	(34.5%)	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>49 726</b>	<b>49 931</b>		<b>21 593</b>		<b>71 525</b>		<b>44 015</b>			
Income Tax		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>		<b>49 726</b>	<b>49 931</b>		<b>21 593</b>		<b>71 525</b>		<b>44 015</b>			
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>49 726</b>	<b>49 931</b>		<b>21 593</b>		<b>71 525</b>		<b>44 015</b>			
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>		<b>49 726</b>	<b>49 931</b>		<b>21 593</b>		<b>71 525</b>		<b>44 015</b>			

## **Part 2: Capital Revenue and Expenditure**

### Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments	2024/25				2023/24
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	263 645	189 019	71.7%	313 782	119.0%	502 801	190.7%	119 864	77.2%	161.8%
Property rates	41 645	13 050	31.3%	20 664	49.6%	33 714	81.0%	14 379	49.0%	43.7%
Service charges	4 068	48	1.2%	202 461	4 977.1%	202 509	4 978.3%	87	4.1%	231 739.7%
Other revenue	11 088	9 850	88.8%	9 271	83.6%	19 121	172.4%	13 764	229.4%	(32.6%)
Transfers and Subsidies - Operational	156 301	127 525	81.6%	55 475	35.5%	183 000	117.1%	65 470	78.4%	(15.3%)
Transfers and Subsidies - Capital	31 042	23 313	75.1%	11 364	36.6%	34 677	111.7%	13 000	62.7%	(12.6%)
Interest	19 500	15 234	78.1%	14 546	74.6%	29 780	152.7%	13 164	124.2%	10.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(187 170)	(58 852)	31.4%	(83 666)	44.7%	(142 518)	76.1%	(83 734)	68.9%	(1.1%)
Suppliers and employees	(184 210)	(58 852)	31.9%	(83 666)	45.4%	(142 518)	77.4%	(83 734)	72.5%	(.1%)
Finance charges	(3)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 956)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>76 475</b>	<b>130 168</b>	<b>170.2%</b>	<b>230 116</b>	<b>300.9%</b>	<b>360 283</b>	<b>471.1%</b>	<b>36 130</b>	<b>98.9%</b>	<b>536.9%</b>
<b>Cash Flow from Investing Activities</b>										
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	(71 879)	(16 735)	23.3%	(27 858)	38.8%	(44 593)	62.0%	(19 476)	48.3%	43.0%
Capital assets	(71 879)	(16 735)	23.3%	(27 858)	38.8%	(44 593)	62.0%	(19 476)	48.3%	43.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(71 879)</b>	<b>(16 735)</b>	<b>23.3%</b>	<b>(27 858)</b>	<b>38.8%</b>	<b>(44 593)</b>	<b>62.0%</b>	<b>(19 476)</b>	<b>48.3%</b>	<b>43.0%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>4 596</b>	<b>113 433</b>	<b>2 468.0%</b>	<b>202 258</b>	<b>4 400.7%</b>	<b>315 691</b>	<b>6 868.7%</b>	<b>16 654</b>	<b>426.8%</b>	<b>1 114.5%</b>
Cash/cash equivalents at the year begin:	231 855	202 432	87.3%	315 865	136.2%	202 432	87.3%	209 932	-	50.5%
Cash/cash equivalents at the year end:	236 451	315 865	133.6%	518 123	219.1%	518 123	219.1%	249 355	104.3%	107.8%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 065	4.7%	742	.9%	2 956	3.4%	79 379	91.1%	87 142	68.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	351	3.7%	253	2.7%	236	2.5%	8 673	91.2%	9 512	7.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	5.1%	0	-	187	20.3%	686	74.6%	919	.7%	-	-
Interest on Arrear Debtor Accounts	1 082	7.3%	1 064	7.2%	1 022	6.9%	11 557	78.5%	14 725	11.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24)	(.2%)	(24)	(.2%)	(21)	(.1%)	15 603	100.0%	15 533	12.2%	-	-
<b>Total By Income Source</b>	<b>5 520</b>	<b>4.3%</b>	<b>2 035</b>	<b>1.6%</b>	<b>4 380</b>	<b>3.4%</b>	<b>115 897</b>	<b>90.7%</b>	<b>127 832</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	1 606	5.8%	(1 086)	(3.9%)	1 219	4.4%	25 928	93.7%	27 666	21.6%	-	-
Commercial	742	3.8%	495	2.6%	449	2.3%	17 696	91.3%	19 383	15.2%	-	-
Households	1 315	2.7%	1 214	2.5%	1 093	2.3%	44 621	92.5%	48 243	37.7%	-	-
Other	1 857	5.7%	1 413	4.3%	1 618	5.0%	27 652	85.0%	32 540	25.5%	-	-
<b>Total By Customer Group</b>	<b>5 520</b>	<b>4.3%</b>	<b>2 035</b>	<b>1.6%</b>	<b>4 380</b>	<b>3.4%</b>	<b>115 897</b>	<b>90.7%</b>	<b>127 832</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	214	100.0%	-	-	-	-	-	-	214	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>214</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>214</b>	<b>100.0%</b>	

#### Contact Details

Municipal Manager	Mr Mlungisi Eleutherius Mkhize	039 834 7700
Chief Financial Officer	Ms Siyasa Yolani Sityata	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMZIMKHULU (KZN435)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>297 872</b>	<b>130 188</b>	<b>43.7%</b>	<b>97 941</b>	<b>32.9%</b>	<b>228 129</b>	<b>76.6%</b>	<b>92 386</b>	<b>75.0%</b>	<b>6.0%</b>	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	3 431	827	24.1%	823	24.0%	1 650	48.1%	814	49.9%	1.1%	
Sale of Goods and Rendering of Services	164	51	31.2%	50	30.2%	101	61.5%	28	36.4%	78.5%	
Agency services	1 300	259	20.0%	455	35.0%	715	55.0%	387	57.1%	17.5%	
Interest											
Interest earned from Receivables	401	129	32.1%	138	34.5%	267	66.5%	74	34.2%	86.4%	
Interest earned from Current and Non Current Assets	14 732	4 775	32.4%	4 308	29.2%	9 083	61.7%	3 643	92.0%	18.2%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	353	123	34.9%	87	24.7%	211	59.6%	83	48.4%	5.4%	
Rental from Fixed Assets	1 482	351	23.7%	385	26.0%	736	49.6%	374	56.4%	2.9%	
Licence and permits	55	8	14.5%	17	30.8%	25	45.3%	3	23.8%	583.0%	
Operational Revenue	46	160	352.1%	360	791.3%	520	1 143.4%	243	570.5%	48.2%	
<b>Non-Exchange Revenue</b>											
Property rates	9 673	13 409	138.6%	1 851	19.1%	15 260	157.8%	1 165	75.7%	58.9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	551	141	25.6%	148	26.8%	289	52.4%	101	55.5%	45.3%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	265 683	109 952	41.4%	89 318	33.6%	199 271	75.0%	85 470	75.1%	4.5%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	1	-	-	-	-	1	-	-	(100.0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>346 553</b>	<b>83 934</b>	<b>24.2%</b>	<b>80 745</b>	<b>23.3%</b>	<b>164 678</b>	<b>47.5%</b>	<b>74 654</b>	<b>44.6%</b>	<b>8.2%</b>	
Employee related costs	143 293	35 137	24.5%	37 172	25.9%	72 309	50.5%	33 086	48.3%	12.4%	
Remuneration of councillors	19 685	4 554	23.1%	5 245	26.6%	9 799	49.8%	5 211	50.6%	.5%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	8 246	15	.2%	1 289	15.6%	1 304	15.8%	1 136	20.3%	13.5%	
Debt impairment	1 850	-	-	280	15.2%	280	15.2%	(2 946)	(218.2%)	(109.5%)	
Depreciation and amortisation	50 511	13 512	26.8%	13 474	26.7%	26 986	53.4%	11 736	46.5%	14.8%	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	61 737	10 892	17.6%	9 897	16.0%	20 789	33.7%	12 478	35.0%	(20.7%)	
Transfers and subsidies	650	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	1 913	(31)	(1.6%)	1	-	(30)	(1.6%)	273	484.7%	(99.7%)	
Operational costs	58 467	19 853	34.0%	13 388	22.9%	33 241	56.9%	13 680	46.3%	(2.1%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(48 480)</b>	<b>46 254</b>		<b>17 196</b>		<b>63 450</b>		<b>17 732</b>			
Transfers and subsidies - capital (monetary allocations)	69 593	10 319	14.8%	26 889	38.6%	37 208	53.5%	12 231	37.7%	119.8%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>21 113</b>	<b>56 573</b>		<b>44 085</b>		<b>100 658</b>		<b>29 963</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>21 113</b>	<b>56 573</b>		<b>44 085</b>		<b>100 658</b>		<b>29 963</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>21 113</b>	<b>56 573</b>		<b>44 085</b>		<b>100 658</b>		<b>29 963</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>21 113</b>	<b>56 573</b>		<b>44 085</b>		<b>100 658</b>		<b>29 963</b>			

**Part 2: Capital Revenue and Expenditure**

	2024/25							2023/24			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>92 387</b>	<b>17 095</b>	<b>18.5%</b>	<b>26 832</b>	<b>29.0%</b>	<b>43 927</b>	<b>47.5%</b>	<b>26 302</b>	<b>41.0%</b>	<b>2.0%</b>	
National Government	51 820	7 917	15.3%	16 197	31.3%	24 114	46.5%	10 840	46.2%	49.4%	
Provincial Government	8 696	4 206	48.4%	5 024	57.8%	9 230	106.2%	7 509	137.2%	(33.1%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>60 516</b>	<b>12 123</b>	<b>20.0%</b>	<b>21 222</b>	<b>35.1%</b>	<b>33 345</b>	<b>55.1%</b>	<b>18 349</b>	<b>61.2%</b>	<b>15.7%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	31 872	4 972	15.6%	5 610	17.6%	10 582	33.2%	7 953	21.6%	(29.5%)	
<b>Capital Expenditure Functional</b>	<b>92 387</b>	<b>17 095</b>	<b>18.5%</b>	<b>26 832</b>	<b>29.0%</b>	<b>43 927</b>	<b>47.5%</b>	<b>25 825</b>	<b>41.0%</b>	<b>3.3%</b>	
Municipal governance and administration	6 411	755	11.8%	461	7.2%	1 216	19.0%	4 537	52.6%	(89.8%)	
Executive and Council	757	675	89.2%	-	-	675	89.2%	-	-	-	
Finance and administration	5 654	80	1.4%	461	8.1%	541	9.6%	4 537	55.3%	(89.8%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>19 913</b>	<b>5 524</b>	<b>27.7%</b>	<b>8 795</b>	<b>44.2%</b>	<b>14 319</b>	<b>71.9%</b>	<b>7 696</b>	<b>118.9%</b>	<b>14.3%</b>	
Community and Social Services	2 522	208	8.2%	96	3.8%	304	12.1%	(477)	(120.2%)	-	
Sport And Recreation	17 391	5 316	30.6%	8 699	50.0%	14 015	80.6%	8 173	144.8%	6.4%	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>60 059</b>	<b>8 464</b>	<b>14.1%</b>	<b>16 268</b>	<b>27.1%</b>	<b>24 732</b>	<b>41.2%</b>	<b>7 451</b>	<b>29.5%</b>	<b>118.3%</b>	
Planning and Development	2 413	-	-	306	12.7%	306	12.7%	-	-	(100.0%)	
Road Transport	57 646	8 464	14.7%	15 962	27.7%	24 426	42.4%	7 451	30.4%	114.2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>6 004</b>	<b>2 352</b>	<b>39.2%</b>	<b>1 308</b>	<b>21.8%</b>	<b>3 660</b>	<b>61.0%</b>	<b>6 141</b>	<b>33.0%</b>	<b>(78.7%)</b>	
Energy sources	4 048	1 409	34.8%	-	-	1 409	34.8%	-	.4%	-	
Water Management	696	-	-	-	-	-	-	1 855	66.5%	(100.0%)	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	1 261	943	74.8%	1 308	103.7%	2 251	178.5%	4 287	70.0%	(69.5%)	
Other	-	-	-	-	-	-	-	-	-	-	
<b>Part 3: Cash Receipts and Payments</b>											
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter						
	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	381 923	149 832	39.2%	131 100	34.3%	280 932	73.6%	110 913	73.6%	18.2%
Property rates	6 771	2 251	33.3%	2 166	32.0%	4 417	65.2%	2 424	61.6%	(10.7%)
Service charges	2 402	562	23.4%	570	23.7%	1 132	47.1%	521	44.2%	9.5%
Other revenue	22 741	5 976	26.3%	8 057	35.4%	14 033	61.7%	2 177	34.0%	270.0%
Transfers and Subsidies - Operational	265 684	110 963	41.8%	87 391	32.9%	198 354	74.7%	85 288	75.5%	2.5%
Transfers and Subsidies - Capital	69 593	26 766	38.5%	30 208	43.4%	56 974	81.9%	16 920	80.2%	78.5%
Interest	14 732	3 313	22.5%	2 709	18.4%	6 022	40.9%	3 584	90.4%	(24.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(299 829)	(32 359)	10.8%	(24 720)	8.2%	(57 079)	19.0%	(24 492)	16.4%	.9%
Suppliers and employees	(299 829)	(32 359)	10.8%	(24 720)	8.2%	(57 079)	19.0%	(24 492)	16.4%	.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>82 094</b>	<b>117 473</b>	<b>143.1%</b>	<b>106 380</b>	<b>129.6%</b>	<b>223 853</b>	<b>272.7%</b>	<b>86 421</b>	<b>355.4%</b>	<b>23.1%</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	-	(1 266)	-	(1 721)	-	(2 987)	-	(50 000)	-	(96.6%)
Proceeds on disposal of PPE	-	1	-	-	-	1	-	1	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(92 387)	(19 224)	20.8%	(28 262)	30.6%	(47 486)	51.4%	(27 418)	42.2%	3.1%
Capital assets	(92 387)	(19 224)	20.8%	(28 262)	30.6%	(47 486)	51.4%	(27 418)	42.2%	3.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(92 387)</b>	<b>(20 491)</b>	<b>22.2%</b>	<b>(29 983)</b>	<b>32.5%</b>	<b>(50 474)</b>	<b>54.6%</b>	<b>(77 418)</b>	<b>68.1%</b>	<b>(61.3%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(10 293)</b>	<b>96 982</b>	<b>(942.2%)</b>	<b>76 398</b>	<b>(742.2%)</b>	<b>173 379</b>	<b>(1 684.4%)</b>	<b>9 003</b>	<b>(237.6%)</b>	<b>748.5%</b>
Cash/cash equivalents at the year begin:	182 511	104 075	57.0%	202 977	111.2%	104 075	57.0%	291 601	61.3%	(30.4%)
Cash/cash equivalents at the year end:	172 217	202 977	117.9%	279 374	162.2%	279 374	162.2%	300 604	119.6%	(7.1%)

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	684	4.3%	323	2.0%	331	2.1%	14 622	91.6%	15 961	67.5%	7	.7%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	305	5.1%	229	3.9%	199	3.3%	5 202	87.7%	5 934	25.1%	43	.7%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	48	3.0%	46	3.0%	44	2.8%	1 423	91.2%	1 561	6.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>1 036</b>	<b>4.4%</b>	<b>598</b>	<b>2.5%</b>	<b>574</b>	<b>2.4%</b>	<b>21 395</b>	<b>90.6%</b>	<b>23 603</b>	<b>100.0%</b>	<b>50</b>	<b>.2%</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	19	.2%	19	.2%	16	.2%	8 740	99.4%	8 793	37.3%	-	-
Commercial	391	33.8%	109	9.4%	74	6.4%	583	50.4%	1 157	4.5%	2	.1%
Households	627	4.6%	470	3.4%	485	3.6%	12 072	88.4%	13 654	57.5%	48	.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>1 036</b>	<b>4.4%</b>	<b>598</b>	<b>2.5%</b>	<b>574</b>	<b>2.4%</b>	<b>21 395</b>	<b>90.6%</b>	<b>23 603</b>	<b>100.0%</b>	<b>50</b>	<b>.2%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>522</b>	<b>100.0%</b>	<b>522</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Christopher Andile Ngonyiya	039 259 5300
Chief Financial Officer	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

Fiscal Year	Category	2024/25						2023/24			Q2 of 2023/24 to Q2 of 2024/25	
		Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands												
<b>Operating Revenue and Expenditure</b>												
<b>Operating Revenue</b>		<b>259 923</b>	<b>92 796</b>	<b>35.7%</b>	<b>81 336</b>	<b>31.3%</b>	<b>174 132</b>	<b>67.0%</b>	-	<b>31.5%</b>	<b>(100.0%)</b>	
<b>Exchange Revenue</b>												
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	
Service charges - Water		-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management		4 615	1 147	24.9%	1 136	24.6%	2 283	49.5%	-	16.7%	(100.0%)	
Sale of Goods and Rendering of Services		5 419	154	2.8%	1 301	24.0%	1 455	26.9%	-	20.0%	(100.0%)	
Agency services		722	192	26.6%	74	10.2%	266	36.8%	-	6.9%	(100.0%)	
Interest		-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets		16 027	3 541	22.1%	3 574	22.3%	7 116	44.4%	-	7.8%	(100.0%)	
Dividends		-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		1 583	486	30.7%	523	33.1%	1 009	63.7%	-	8.0%	(100.0%)	
Licence and permits		428	175	40.8%	228	53.3%	403	94.1%	-	16.1%	(100.0%)	
Operational Revenue		793	5	.5%	10	1.3%	15	1.9%	-	13.8%	(100.0%)	
<b>Non-Exchange Revenue</b>												
Property rates		44 116	11 067	25.1%	11 180	25.3%	22 247	50.4%	-	15.4%	(100.0%)	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		919	1 849	201.1%	85	9.2%	1 934	210.4%	-	13.2%	(100.0%)	
Licences or permits		19	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational		179 345	71 708	40.0%	60 958	34.0%	132 666	74.0%	-	39.6%	(100.0%)	
Interest		5 937	2 473	41.7%	2 265	38.2%	4 738	79.8%	-	6.4%	(100.0%)	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>												
<b>Operating Expenditure</b>		<b>290 133</b>	<b>58 649</b>	<b>20.2%</b>	<b>75 408</b>	<b>26.0%</b>	<b>134 057</b>	<b>46.2%</b>	<b>16 285</b>	<b>18.0%</b>	<b>363.0%</b>	
Employee related costs		102 736	21 106	20.5%	25 268	24.6%	46 374	45.1%	-	14.1%	(100.0%)	
Remuneration of councillors		13 057	3 044	23.3%	3 540	27.1%	6 584	50.4%	-	15.6%	(100.0%)	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	
Inventory consumed		7 479	804	10.8%	1 061	14.2%	1 865	24.9%	653	18.6%	62.5%	
Debt impairment		4 749	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation		41 231	13 084	31.7%	12 833	31.1%	25 918	62.9%	-	11.5%	(100.0%)	
Interest		1 057	13	1.2%	586	53.4%	598	54.6%	-	5.9%	(100.0%)	
Contracted services		68 110	12 701	18.6%	16 604	24.4%	29 305	43.0%	10 094	28.6%	64.5%	
Transfers and subsidies		1 700	54	3.2%	403	23.7%	458	26.9%	203	45.3%	98.4%	
Irrecoverable debts written off		3 900	-	-	71	1.8%	71	1.8%	-	1.5%	(100.0%)	
Operational costs		46 077	7 843	17.0%	15 041	32.6%	22 884	49.7%	5 336	28.3%	181.9%	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>		<b>(30 210)</b>	<b>34 147</b>		<b>5 928</b>		<b>40 075</b>		<b>(16 285)</b>			
Transfers and subsidies - capital (monetary allocations)		31 718	3 470	10.9%	14 540	45.8%	18 010	56.8%	-	.5%	(100.0%)	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>1 508</b>	<b>37 617</b>		<b>20 468</b>		<b>58 085</b>		<b>(16 285)</b>			
Income Tax		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>		<b>1 508</b>	<b>37 617</b>		<b>20 468</b>		<b>58 085</b>		<b>(16 285)</b>			
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>1 508</b>	<b>37 617</b>		<b>20 468</b>		<b>58 085</b>		<b>(16 285)</b>			
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>		<b>1 508</b>	<b>37 617</b>		<b>20 468</b>		<b>58 085</b>		<b>(16 285)</b>			

## **Part 2: Capital Revenue and Expenditure**

### Part 3: Cash Receipts and Payments

Year to Date	2024/25				2023/24
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	304 786	254 137	83.4%	97 415	32.0%	351 552	115.3%	-	28.3%	(100.0%)
Property rates	33 969	96 357	283.7%	92 106	271.1%	188 463	554.8%	-	13.0%	(100.0%)
Service charges	4 085	652	16.0%	426	10.4%	1 078	26.4%	-	11.0%	(100.0%)
Other revenue	34 857	590	1.7%	186	.5%	777	2.2%	-	.7%	(100.0%)
Transfers and Subsidies - Operational	184 131	147 142	79.9%	-	-	147 142	79.9%	-	40.5%	-
Transfers and Subsidies - Capital	31 718	9 396	29.6%	4 696	14.8%	14 092	44.4%	-	17.3%	(100.0%)
Interest	16 027	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(255 489)	(17 113)	6.7%	(25 895)	10.1%	(43 008)	16.8%	(19 877)	12.0%	30.3%
Suppliers and employees	(253 692)	(17 113)	6.7%	(25 895)	10.2%	(43 008)	17.0%	(19 877)	12.1%	30.3%
Finance charges	(1 097)	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>49 297</b>	<b>237 024</b>	<b>480.8%</b>	<b>71 520</b>	<b>145.1%</b>	<b>308 544</b>	<b>625.9%</b>	<b>(19 877)</b>	<b>73.1%</b>	<b>(459.8%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(104 138)	(14 856)	14.3%	(21 523)	20.7%	(36 379)	34.9%	(25 176)	29.5%	(14.5%)
Capital assets	(104 138)	(14 856)	14.3%	(21 523)	20.7%	(36 379)	34.9%	(25 176)	29.5%	(14.5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(104 138)</b>	<b>(14 856)</b>	<b>14.3%</b>	<b>(21 523)</b>	<b>20.7%</b>	<b>(36 379)</b>	<b>34.9%</b>	<b>(25 176)</b>	<b>30.2%</b>	<b>(14.5%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(54 840)</b>	<b>222 167</b>	<b>(405.1%)</b>	<b>49 997</b>	<b>(91.2%)</b>	<b>272 164</b>	<b>(496.3%)</b>	<b>(45 053)</b>	<b>(107.1%)</b>	<b>(211.0%)</b>
Cash/cash equivalents at the year begin:	97 167	-	-	361 603	372.1%	-	-	71 314	-	407.1%
Cash/cash equivalents at the year end:	42 327	361 603	854.3%	411 600	972.4%	411 600	972.4%	185 517	208.1%	121.9%

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 393	7.2%	2 006	2.7%	1 766	2.4%	65 920	87.8%	75 086	65.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	651	6.3%	229	2.2%	222	2.1%	9 262	89.4%	10 364	9.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	0	-	26	.1%	31 918	99.9%	31 944	28.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 899)	254.9%	144	(4.1%)	141	(4.0%)	5 123	(146.7%)	(3 492)	(31.3%)	-	-
<b>Total By Income Source</b>	<b>(2 856)</b>	<b>(2.5%)</b>	<b>2 379</b>	<b>2.1%</b>	<b>2 155</b>	<b>1.9%</b>	<b>112 223</b>	<b>98.5%</b>	<b>113 902</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	(2 506)	(5.7%)	861	1.9%	797	1.8%	45 180	101.9%	44 331	38.9%	-	-
Commercial	(1 203)	(12.3%)	280	2.9%	254	2.6%	10 420	106.5%	9 750	8.6%	-	-
Households	965	2.2%	983	2.2%	881	2.0%	41 579	93.6%	44 407	39.0%	-	-
Other	(111)	(.7%)	256	1.7%	223	1.4%	15 045	97.6%	15 413	13.5%	-	-
<b>Total By Customer Group</b>	<b>(2 856)</b>	<b>(2.5%)</b>	<b>2 379</b>	<b>2.1%</b>	<b>2 155</b>	<b>1.9%</b>	<b>112 223</b>	<b>98.5%</b>	<b>113 902</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	289	75.2%	82	21.2%	14	3.6%	-	-	385	100.0%	-
<b>Total</b>	<b>289</b>	<b>75.2%</b>	<b>82</b>	<b>21.2%</b>	<b>14</b>	<b>3.6%</b>	<b>-</b>	<b>-</b>	<b>385</b>	<b>100.0%</b>	-

#### Contact Details

Municipal Manager	Mr Nikosiyewe Cyriani Vazi	039 833 1038
Chief Financial Officer	Mr Philip Mtungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

## Part1: Operating Revenue and Expenditure

R thousands	2024/25							2023/24			Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
<b>Operating Revenue and Expenditure</b>												
<b>Operating Revenue</b>	<b>638 975</b>	<b>233 929</b>	<b>36.6%</b>	<b>206 158</b>	<b>32.3%</b>	<b>440 086</b>	<b>68.9%</b>	<b>183 764</b>	<b>69.1%</b>	<b>12.2%</b>		
<b>Exchange Revenue</b>												
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	56 944	16 302	28.6%	16 861	29.6%	33 163	58.2%	11 922	40.8%	41.4%		
Service charges - Waste Water Management	14 252	3 287	23.1%	3 190	22.4%	6 477	45.4%	3 319	44.8%	(3.9%)		
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-		
Sale of Goods and Rendering of Services	663	4	.6%	61	9.2%	65	9.8%	77	17.1%	(20.5%)		
Agency services	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	16 655	3 807	22.9%	3 766	22.6%	7 573	45.5%	4 247	71.1%	(11.3%)		
Interest earned from Current and Non Current Assets	17 435	5 454	31.3%	8 283	47.5%	13 737	78.8%	5 163	188.3%	60.4%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-		
Licence and permits	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	404	74	18.3%	233	57.7%	307	76.0%	204	71.8%	14.3%		
<b>Non-Exchange Revenue</b>												
Property rates	-	-	-	-	-	-	-	-	-	-		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	-	69	-	717	-	786	-	-	-	(100.0%)		
Licences or permits	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	532 623	204 932	38.5%	173 046	32.5%	377 978	71.0%	158 831	72.0%	8.9%		
Interest	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
<b>Operating Expenditure</b>	<b>715 937</b>	<b>140 618</b>	<b>19.6%</b>	<b>160 020</b>	<b>22.4%</b>	<b>300 638</b>	<b>42.0%</b>	<b>134 255</b>	<b>37.4%</b>	<b>19.2%</b>		
Employee related costs	273 607	61 266	22.4%	64 701	23.6%	125 967	46.0%	62 483	48.1%	3.5%		
Remuneration of councillors	8 606	1 732	20.1%	2 101	24.4%	3 832	44.5%	2 582	51.5%	(18.6%)		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	36 810	6 704	18.2%	9 224	25.1%	15 928	43.3%	8 395	52.4%	9.9%		
Debt impairment	-	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	101 837	-	-	-	-	-	-	-	-	-		
Interest	115	-	-	-	-	-	-	-	-	2.2%		
Contracted services	152 097	30 073	19.8%	52 070	34.2%	82 143	54.0%	35 003	43.8%	48.8%		
Transfers and subsidies	6 700	-	-	-	-	-	-	-	-	-		
Irrecoverable debts written off	31 908	7 999	25.1%	23	.1%	8 022	25.1%	-	-	(100.0%)		
Operational costs	104 257	32 843	31.5%	31 902	30.6%	64 745	62.1%	25 792	56.2%	23.7%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit)</b>	<b>(76 962)</b>	<b>93 311</b>		<b>46 137</b>		<b>139 448</b>		<b>49 509</b>				
Transfers and subsidies - capital (monetary allocations)	318 124	-	-	105 117	33.0%	105 117	33.0%	118 808	61.8%	(11.5%)		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>241 161</b>	<b>93 311</b>		<b>151 254</b>		<b>244 565</b>		<b>168 317</b>				
Income Tax	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after income tax</b>	<b>241 161</b>	<b>93 311</b>		<b>151 254</b>		<b>244 565</b>		<b>168 317</b>				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>241 161</b>	<b>93 311</b>		<b>151 254</b>		<b>244 565</b>		<b>168 317</b>				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) for the year</b>	<b>241 161</b>	<b>93 311</b>		<b>151 254</b>		<b>244 565</b>		<b>168 317</b>				

## Part 2: Capital Revenue and Expenditure

### Part 3: Cash Receipts and Payments

2024/25			2023/24	
Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	979 188	790 031	80.7%	586 689	59.9%	1 376 720	140.6%	869 282	202.6%	(32.5%)
Property rates	-	-	-	-	-	-	-	-	-	(100.0%)
Service charges	62 194	21 692	34.9%	15 555	25.0%	37 247	59.9%	15 081	50.1%	3.1%
Other revenue	68 324	433 675	634.7%	261 399	382.6%	695 074	1 017.3%	571 717	2 255.7%	(54.3%)
Transfers and Subsidies - Operational	512 493	208 995	40.8%	165 953	32.4%	374 948	73.2%	157 320	71.9%	5.5%
Transfers and Subsidies - Capital	318 124	120 215	37.8%	135 499	42.6%	255 714	80.4%	120 000	87.8%	12.9%
Interest	18 053	5 454	30.2%	8 283	45.9%	13 738	76.1%	5 163	188.3%	60.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(652 840)	(219 461)	33.6%	(265 717)	40.7%	(485 178)	74.3%	(264 126)	82.0%	.6%
Suppliers and employees	(652 696)	(219 461)	33.6%	(265 717)	40.7%	(485 178)	74.3%	(264 126)	82.1%	.6%
Finance charges	-	(142)	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>326 348</b>	<b>570 571</b>	<b>174.8%</b>	<b>320 972</b>	<b>98.4%</b>	<b>891 543</b>	<b>273.2%</b>	<b>605 156</b>	<b>429.4%</b>	<b>(47.0%)</b>
<b>Cash Flow from Investing Activities</b>										
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	(322 312)	(59 447)	18.4%	(86 906)	27.0%	(146 353)	45.4%	(103 571)	59.4%	(16.1%)
Capital assets	(322 312)	(59 447)	18.4%	(86 906)	27.0%	(146 353)	45.4%	(103 571)	59.4%	(16.1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(322 312)</b>	<b>(59 447)</b>	<b>18.4%</b>	<b>(86 906)</b>	<b>27.0%</b>	<b>(146 353)</b>	<b>45.4%</b>	<b>(103 571)</b>	<b>59.4%</b>	<b>(16.1%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 400)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 400)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(2 400)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 637</b>	<b>511 123</b>	<b>31 227.0%</b>	<b>234 066</b>	<b>14 300.2%</b>	<b>745 189</b>	<b>45 527.3%</b>	<b>501 585</b>	<b>7 470.3%</b>	<b>(53.3%)</b>
Cash/cash equivalents at the year begin:	151 221	213 551	141.2%	720 554	476.5%	213 551	141.2%	835 840	183.5%	(13.8%)
Cash/cash equivalents at the year end:	152 858	720 891	471.6%	954 620	624.5%	954 620	624.5%	1 337 425	1 589.5%	(28.6%)

#### 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	%		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	4 257	2.8%	4 899	3.2%	2 828	1.9%	138 799	92.1%	150 784	64.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 663	2.8%	1 914	3.2%	1 105	1.9%	54 224	92.1%	58 905	25.1%	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	712	2.8%	819	3.2%	473	1.9%	23 201	92.1%	25 205	10.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>6 631</b>	<b>2.8%</b>	<b>7 632</b>	<b>3.2%</b>	<b>4 406</b>	<b>1.9%</b>	<b>216 224</b>	<b>92.1%</b>	<b>234 894</b>	<b>100.0%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	3 464	15.0%	4 191	18.2%	1 347	5.8%	14 053	61.0%	23 055	9.8%	-	-
Commercial	680	3.9%	615	3.5%	390	2.2%	15 781	90.4%	17 466	7.4%	-	-
Households	2 487	1.3%	2 826	1.5%	2 668	1.4%	186 391	95.9%	194 372	82.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>6 631</b>	<b>2.8%</b>	<b>7 632</b>	<b>3.2%</b>	<b>4 406</b>	<b>1.9%</b>	<b>216 224</b>	<b>92.1%</b>	<b>234 894</b>	<b>100.0%</b>	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 296	82.1%	10	.6%	3	2%	271	17.1%	1 580	49.8%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	1 593	100.0%	-	-	-	-	-	-	1 593	50.2%	-
<b>Total</b>	<b>2 889</b>	<b>91.1%</b>	<b>10</b>	<b>.3%</b>	<b>3</b>	<b>.1%</b>	<b>271</b>	<b>8.5%</b>	<b>3 173</b>	<b>100.0%</b>	

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR KWAZULU-NATAL  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>100 075 631</b>	<b>29 037 369</b>	<b>29.0%</b>	<b>26 801 857</b>	<b>26.8%</b>	<b>55 839 226</b>	<b>55.8%</b>	<b>23 575 036</b>	<b>54.4%</b>	<b>13.7%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	31 455 883	7 926 734	25.2%	7 334 974	23.3%	15 261 708	48.5%	6 105 241	46.0%	20.1%	
Service charges - Water	11 761 272	2 407 210	20.5%	2 860 858	24.3%	5 268 068	44.8%	2 667 054	42.7%	7.3%	
Service charges - Waste Water Management	2 665 105	541 745	20.3%	563 842	21.2%	1 105 587	41.5%	596 896	45.8%	(5.5%)	
Service charges - Waste Management	1 956 353	496 726	25.4%	491 051	25.1%	987 777	50.5%	454 834	50.5%	8.0%	
Sale of Goods and Rendering of Services	850 189	107 880	12.7%	206 080	24.2%	313 960	36.9%	217 570	44.3%	(5.3%)	
Agency services	92 534	18 205	19.7%	23 333	25.2%	41 538	44.9%	21 007	51.0%	11.1%	
Interest	1 224	34	2.8%	975	79.7%	1 009	82.4%	92	42.7%	956.3%	
Interest earned from Receivables	1 537 559	591 182	38.4%	665 914	43.3%	1 257 095	81.8%	560 965	90.0%	18.7%	
Interest earned from Current and Non Current Assets	1 412 930	351 595	24.9%	339 937	24.1%	691 532	48.5%	384 322	79.7%	(11.5%)	
Dividends	37 500	-	-	29 000	77.3%	29 000	77.3%	-	-	(100.0%)	
Rent on Land	2 865	584	20.4%	754	26.3%	1 339	46.7%	552	67.6%	36.7%	
Rental from Fixed Assets	1 312 108	266 191	20.3%	279 651	21.3%	545 842	41.6%	249 000	40.8%	12.8%	
Licence and permits	65 044	14 102	21.7%	14 530	22.3%	28 632	44.0%	13 313	42.1%	9.1%	
Operational Revenue	573 479	119 473	20.8%	174 370	30.4%	293 844	51.2%	111 525	38.9%	56.4%	
<b>Non-Exchange Revenue</b>											
Property rates	18 476 220	6 110 855	33.1%	4 840 743	26.2%	10 951 598	59.3%	4 372 532	56.6%	10.7%	
Surcharges and Taxes	487 130	89 738	18.4%	78 745	16.2%	168 482	34.6%	156 609	40.0%	(50.4%)	
Fines, penalties and forfeits	240 559	47 377	19.7%	54 102	22.5%	101 479	42.2%	59 618	37.4%	(9.3%)	
Licences or permits	98 888	21 439	21.7%	21 734	22.0%	43 173	43.7%	23 662	42.9%	(8.1%)	
Transfer and subsidies - Operational	21 525 874	8 234 410	38.3%	7 144 488	33.2%	15 378 897	71.4%	6 000 641	69.6%	19.1%	
Interest	887 620	249 031	35.2%	261 583	38.0%	510 614	74.3%	216 807	86.3%	19.5%	
Fuel Levy	4 103 318	1 247 622	30.4%	1 247 622	30.4%	2 495 445	60.8%	1 185 825	60.7%	5.2%	
Operational Revenue	5 270	1 411	25.8%	775	14.7%	2 186	41.5%	1 190	70.8%	(34.9%)	
Gains on disposal of Assets	18 780	26 949	143.5%	18 847	100.4%	45 796	243.9%	15 742	56.2%	19.7%	
Other Gains	707 928	166 875	23.6%	147 950	20.9%	314 824	44.5%	157 038	45.3%	(5.8%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>98 906 688</b>	<b>24 711 488</b>	<b>25.0%</b>	<b>24 302 547</b>	<b>24.6%</b>	<b>49 014 036</b>	<b>49.6%</b>	<b>22 457 314</b>	<b>47.3%</b>	<b>8.2%</b>	
Employee related costs	26 992 144	5 890 898	21.8%	7 163 286	26.5%	13 054 184	48.4%	6 460 202	46.7%	10.9%	
Remuneration of councillors	1 011 203	223 647	22.1%	253 833	25.1%	477 480	47.2%	260 219	49.7%	(2.5%)	
Bulk purchases - electricity	25 969 414	8 101 479	31.2%	5 649 688	21.8%	13 751 167	53.0%	5 063 839	51.4%	11.6%	
Inventory consumed	7 864 623	1 623 498	20.6%	1 627 976	20.7%	3 251 475	41.3%	1 704 101	40.1%	(4.5%)	
Debt impairment	5 083 517	1 759 123	34.6%	732 864	14.4%	2 491 987	49.0%	907 242	35.2%	(19.2%)	
Depreciation and amortisation	6 938 708	1 555 627	22.5%	1 631 712	23.6%	3 187 339	46.1%	1 401 806	41.4%	16.4%	
Interest	1 508 420	354 605	23.5%	377 422	25.0%	732 027	48.5%	402 760	56.5%	(6.3%)	
Contracted services	12 838 510	2 501 222	19.5%	3 692 901	28.8%	6 194 123	48.2%	3 258 684	47.6%	13.3%	
Transfers and subsidies	1 077 803	179 213	16.6%	238 528	22.1%	417 740	38.8%	246 445	44.2%	(3.2%)	
Irrecoverable debts written off	266 015	43 896	16.5%	24 768	9.3%	68 664	25.8%	55 857	71.6%	(55.7%)	
Operational costs	6 987 294	1 606 774	23.0%	1 976 630	28.3%	3 583 404	51.3%	1 827 185	47.1%	8.2%	
Losses on disposal of Assets	21 127	46	2%	(42)	(2%)	4	-	(360)	(4.7%)	(88.5%)	
Other Losses	2 377 910	871 460	36.6%	932 980	39.2%	1 804 440	75.9%	869 333	71.2%	7.3%	
<b>Surplus/(Deficit)</b>	<b>1 168 942</b>	<b>4 325 881</b>		<b>2 499 309</b>		<b>6 825 190</b>		<b>1 117 722</b>			
Transfers and subsidies - capital (monetary allocations)	9 138 282	1 817 627	19.9%	2 093 060	22.9%	3 910 687	42.8%	2 648 816	35.7%	(21.0%)	
Transfers and subsidies - capital (in-kind)	201 175	529	.3%	(508 769)	(252.9%)	(508 240)	(252.6%)	1 424	8.1%	(35 638.9%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>10 508 400</b>	<b>6 144 037</b>		<b>4 083 600</b>		<b>10 227 637</b>		<b>3 767 961</b>			
Income Tax	(6 428)	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>10 514 827</b>	<b>6 144 037</b>		<b>4 083 600</b>		<b>10 227 637</b>		<b>3 767 961</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>10 514 827</b>	<b>6 144 037</b>		<b>4 083 600</b>		<b>10 227 637</b>		<b>3 767 961</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	245 890	36 536	14.9%	35 599	14.5%	72 136	29.3%	23 085	36.7%	54.2%	
<b>Surplus/(Deficit) for the year</b>	<b>10 760 717</b>	<b>6 180 573</b>		<b>4 119 200</b>		<b>10 299 773</b>		<b>3 791 047</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>14 996 675</b>	<b>1 893 051</b>	<b>12.6%</b>	<b>2 704 339</b>	<b>18.0%</b>	<b>4 597 390</b>	<b>30.7%</b>	<b>3 391 911</b>	<b>31.0%</b>	<b>(20.3%)</b>	
National Government	7 866 738	1 611 459	20.5%	1 877 638	23.9%	3 489 098	44.4%	2 470 738	37.8%	(24.0%)	
Provincial Government	743 668	20 635	2.8%	80 446	10.8%	101 081	13.6%	61 214	13.4%	31.4%	
District Municipality	315	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Dept/Agencies)	7 542	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>8 618 263</b>	<b>1 632 095</b>	<b>18.9%</b>	<b>1 958 085</b>	<b>22.7%</b>	<b>3 590 179</b>	<b>41.7%</b>	<b>2 536 300</b>	<b>36.1%</b>	<b>(22.8%)</b>	
Borrowing	2 302 259	111 539	4.8%	390 064	16.9%	501 603	21.8%	330 064	18.6%	18.2%	
Internally generated funds	4 076 152	149 417	3.7%	356 190	8.7%	505 607	12.4%	525 547	23.6%	(32.2%)	
<b>Capital Expenditure Functional</b>	<b>15 006 751</b>	<b>1 825 179</b>	<b>12.2%</b>	<b>2 969 266</b>	<b>18.8%</b>	<b>4 794 445</b>	<b>31.9%</b>	<b>3 415 113</b>	<b>31.4%</b>	<b>(13.1%)</b>	
Municipal governance and administration	1 681 287	(773)	-	110 795	6.6%	110 022	6.5%	137 792	16.5%	(19.6%)	
Executive and Council	670 084	(27 584)	(4.1%)	66 904	10.0%	39 519	5.9%	40 852	14.2%	63.8%	
Finance and administration	1 010 394	26 789	2.7%	43 709	4.3%	70 498	7.0%	96 943	17.4%	(54.9%)	
Internal audit	820 809	23	2.8%	182	22.5%	204	25.3%	(3)	26.2%	(6 716.0%)	
<b>Community and Public Safety</b>	<b>2 252 057</b>	<b>43 453</b>	<b>1.9%</b>	<b>492 885</b>	<b>21.9%</b>	<b>536 338</b>	<b>23.8%</b>	<b>405 609</b>	<b>30.9%</b>	<b>21.5%</b>	
Community and Social Services	487 305	(93 677)	(19.2%)	133 759	27.4%	40 083	8.2%	121 159	38.8%	10.4%	
Sport and Recreation	552 297	54 300	9.8%	108 577	19.7%	162 877	29.5%	170 646	52.6%	(36.4%)	
Public Safety	190 329	(2 531)	(1.3%)	21 484	11.3%	18 954	10.0%	7 381	11.4%	191.1%	
Housing	987 949	85 333	8.6%	225 581	22.8%	310 914	31.5%	103 589	20.7%	117.8%	
Health	34 176	27	1%	3 484	10.2%	3 511	10.3%	2 833	16.8%	23.0%	
<b>Economic and Environmental Services</b>	<b>3 804 969</b>	<b>586 394</b>	<b>15.4%</b>	<b>699 771</b>	<b>18.4%</b>	<b>1 286 165</b>	<b>33.8%</b>	<b>985 640</b>	<b>33.6%</b>	<b>(20.0%)</b>	
Planning and Development	1 179 000	129 062	10.9%	227 749	19.3%	356 811	30.3%	258 217	47.6%	(11.8%)	
Road Transport	2 605 101	455 414	17.5%	464 978	17.8%	920 393	35.3%	721 713	29.7%	(35.6%)	
Environmental Protection	20 868	1 918	9.2%	7 0							

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
<b>Cash Flow from Operating Activities</b>										
Receipts	102 711 381	11 408 421	11.1%	20 180 867	19.6%	31 589 288	30.8%	15 615 834	31.9%	29.2%
Property rates	16 997 763	4 447 659	26.2%	4 523 426	26.6%	8 971 087	52.8%	3 216 542	41.2%	40.5%
Service charges	44 106 299	2 707 748	6.1%	3 389 533	7.7%	6 097 281	13.8%	1 574 565	8.8%	115.3%
Other revenue	8 919 381	3 112 515	34.9%	3 153 191	35.4%	6 265 705	70.2%	2 805 441	57.2%	12.4%
Transfers and Subsidies - Operational	21 637 888	(1 558 979)	(7.2%)	13 192 660	61.0%	11 634 081	53.8%	5 655 444	57.3%	133.3%
Transfers and Subsidies - Capital	9 158 869	2 368 611	25.9%	1 524 551	16.5%	3 893 163	42.5%	2 175 901	36.6%	(29.9%)
Interest	1 853 681	330 467	17.8%	(5 631 497)	(303.8%)	(5 301 300)	(286.0%)	185 940	27.0%	(3 128.7%)
Dividends	37 500	-	-	29 000	77.3%	29 000	77.3%	-	-	(100.0%)
Payments	(85 544 075)	(6 182 665)	7.2%	(7 052 280)	8.2%	(13 234 945)	15.5%	(8 759 392)	17.3%	(19.5%)
Suppliers and employees	(83 098 041)	(6 157 001)	7.4%	(6 929 491)	8.3%	(13 086 492)	15.7%	(8 654 001)	17.5%	(19.9%)
Finance charges	(1 468 960)	(25 664)	1.7%	(122 192)	8.3%	(147 856)	10.1%	(105 391)	10.5%	15.3%
Transfers and grants	(977 075)	-	-	(597)	.1%	(597)	.1%	-	-	(100.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>17 167 306</b>	<b>5 225 756</b>	<b>30.4%</b>	<b>13 128 587</b>	<b>76.5%</b>	<b>18 354 343</b>	<b>106.9%</b>	<b>6 856 442</b>	<b>109.3%</b>	<b>91.5%</b>
<b>Cash Flow from Investing Activities</b>										
Receipts	46 742	(73 127)	(156.4%)	(126 567)	(270.8%)	(199 694)	(427.2%)	(84 501)	(426.7%)	49.8%
Proceeds on disposal of PPE	43 207	328	.8%	10	-	338	.8%	6 516	365.3%	(99.8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	3 535	(72 187)	(2 042.1%)	(114 809)	(3 247.8%)	(186 997)	(5 289.9%)	(44 516)	-	157.9%
Decrease (Increase) in non-current investments	-	-	-	-	-	(13 036)	-	(46 501)	-	(74.7%)
Payments	(15 233 249)	(1 114 769)	7.3%	(1 485 625)	9.8%	(2 600 394)	17.1%	(1 735 657)	16.3%	(14.4%)
Capital assets	(15 233 249)	(1 114 769)	7.3%	(1 485 625)	9.8%	(2 600 394)	17.1%	(1 735 657)	16.3%	(14.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(15 166 507)</b>	<b>(1 167 696)</b>	<b>7.8%</b>	<b>(1 612 191)</b>	<b>10.6%</b>	<b>(2 800 088)</b>	<b>18.4%</b>	<b>(1 620 158)</b>	<b>16.7%</b>	<b>(11.4%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	2 237 792	200 059	8.9%	(230)	-	199 829	8.9%	100 512	4.8%	(100.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 123 316	200 000	9.4%	-	-	200 000	9.4%	100 000	4.9%	(100.0%)
Increase (decrease) in consumer deposits	114 477	59	.1%	(230)	(.2%)	(171)	(.1%)	512	55.7%	(144.4%)
Payments	(1 632 084)	(35 269)	2.2%	(138 418)	8.5%	(173 687)	10.6%	(33 604)	4.3%	311.9%
Repayment of borrowing	(1 632 084)	(35 269)	2.2%	(138 418)	8.5%	(173 687)	10.6%	(33 604)	4.3%	311.9%
<b>Net Cash from/(used) Financing Activities</b>	<b>605 708</b>	<b>164 790</b>	<b>27.2%</b>	<b>(138 648)</b>	<b>(22.9%)</b>	<b>26 142</b>	<b>4.3%</b>	<b>66 909</b>	<b>5.5%</b>	<b>(307.2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>2 586 506</b>	<b>4 202 651</b>	<b>162.5%</b>	<b>11 377 747</b>	<b>439.9%</b>	<b>15 580 398</b>	<b>602.4%</b>	<b>5 103 192</b>	<b>(2 913.2%)</b>	<b>123.0%</b>
Cash/cash equivalents at the year begin:	15 057 631	4 651 243	30.9%	9 315 021	61.9%	4 651 243	30.9%	15 443 217	31.0%	(39.7%)
Cash/cash equivalents at the year end:	17 644 137	9 164 200	51.9%	21 028 078	119.2%	21 028 078	119.2%	20 565 073	138.6%	2.3%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	1 304 565	5.5%	746 809	3.2%	623 042	2.6%	20 890 653	88.7%	23 565 068	38.5%	2	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 920 370	27.5%	413 927	5.9%	279 342	4.0%	4 360 972	62.5%	6 974 610	11.4%	18	-
Receivables from Non-exchange Transactions - Property Rates	1 298 233	8.8%	535 194	3.6%	412 970	2.8%	12 447 711	84.7%	14 694 106	24.0%	658	-
Receivables from Exchange Transactions - Waste Water Management	252 086	5.8%	142 787	3.3%	117 960	2.7%	3 846 538	88.2%	4 359 372	7.1%	3	-
Receivables from Exchange Transactions - Waste Management	152 649	6.1%	75 013	3.0%	64 258	2.6%	2 218 644	88.4%	2 510 564	4.1%	52	-
Receivables from Exchange Transactions - Property Rental Debtors	33 709	5.1%	20 257	3.1%	15 905	2.4%	590 303	89.4%	660 181	1.1%	-	-
Interest on Arrear Debtor Accounts	211 523	4.1%	124 269	2.4%	119 941	2.3%	4 730 828	91.2%	5 186 560	8.5%	0	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	49 538	1.5%	94 318	2.9%	70 345	2.2%	3 001 530	93.3%	3 215 730	5.3%	203	-
<b>Total By Income Source</b>	<b>5 222 674</b>	<b>8.5%</b>	<b>2 152 573</b>	<b>3.5%</b>	<b>1 703 762</b>	<b>2.8%</b>	<b>52 087 183</b>	<b>85.2%</b>	<b>61 166 192</b>	<b>100.0%</b>	<b>936</b>	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	608 193	14.7%	234 102	5.7%	202 708	4.9%	3 083 609	74.7%	4 128 613	6.7%	180	-
Commercial	2 167 130	18.3%	555 334	4.7%	354 107	3.0%	8 784 396	74.1%	11 860 967	19.4%	361	-
Households	2 392 179	5.4%	1 327 813	3.0%	1 122 066	2.5%	39 406 276	89.1%	44 249 333	72.3%	395	-
Other	55 171	5.9%	35 324	3.8%	24 881	2.7%	812 902	87.6%	928 279	1.5%	-	-
<b>Total By Customer Group</b>	<b>5 222 674</b>	<b>8.5%</b>	<b>2 152 573</b>	<b>3.5%</b>	<b>1 703 762</b>	<b>2.8%</b>	<b>52 087 183</b>	<b>85.2%</b>	<b>61 166 192</b>	<b>100.0%</b>	<b>936</b>	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	(568 452)	(28.2%)	422 632	21.0%	18 351	.9%	2 142 552	106.3%	2 015 084	31.2%
Bulk Water	436 432	22.1%	95 814	4.8%	178 815	9.0%	1 267 043	64.1%	1 978 104	30.6%
PAYE deductions	187 807	100.0%	8	-	6	-	16	-	187 840	2.3%
VAT (output less input)	(51 690)	101.4%	660	(1.3%)	-	-	39	(.1%)	(50 991)	(.8%)
Pensions / Retirement deductions	181 118	100.0%	2	-	-	-	14	-	181 134	2.6%
Loan repayments	(314)	35.5%	(0)	-	(0)	-	(571)	64.5%	(866)	-
Trade Creditors	349 264	22.3%	88 410	5.6%	33 649	2.1%	1 083 502	69.1%	1 568 550	24.3%
Auditor-General	4 527	35.9%	6 039	47.8%	1 159	9.2%	901	7.1%	12 626	.2%
Other	11 112	2.4%	52 690	11.4%	32 430	7.0%	364 018	79.1%	460 251	7.1%
Medical Aid deductions	107 453	100.0%	-	-	-	-	-	-	107 453	1.7%
<b>Total</b>	<b>657 258</b>	<b>10.2%</b>	<b>666 255</b>	<b>10.3%</b>	<b>264 413</b>	<b>4.1%</b>	<b>4 871 240</b>	<b>75.4%</b>	<b>6 459 166</b>	<b>100.0%</b>

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